



Mary Taylor, CPA
Auditor of State

VILLAGE OF MAINEVILLE
WARREN COUNTY

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Mary Taylor, CPA
Auditor of State

Village of Maineville
Warren County
8188 St. Route 48
Maineville, Ohio 45039

To the Village Council:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to an interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. Our Report includes an adverse opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

Mary Taylor

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August 28, 2009

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Village of Maineville
Warren County
8188 St. Route 48
Maineville, Ohio 45039

To the Village Council:

We have audited the accompanying financial statements of Village of Maineville, Warren County, Ohio (the Village), as of and for the years ended December 31, 2008 and 2007. These financial statements are the responsibility of the Village's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. The Village processes its financial transactions with the Auditor of State's Uniform Accounting Network (UAN). *Government Auditing Standards* considers this service to impair the independence of the Auditor of State to audit the Village because the Auditor of State designed, developed, implemented, and as requested, operates UAN. However, *Government Auditing Standards* permits the Auditor of State to audit and opine on this entity, because Ohio Revised Code § 117.101 requires the Auditor of State to provide UAN services, and Ohio Revised Code §§ 117.11(B) and 115.56 mandate the Auditor of State to audit Ohio governments. We believe our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the Village has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Instead of the combined funds the accompanying financial statements present, GAAP require presenting entity wide statements and also presenting the Village's larger (i.e. major) funds separately. While the Village does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to GAAP presentation requirements.

The Auditor of State permits, but does not require Villages to reformat their statements. The Village has elected not to follow GAAP statement formatting requirements. The following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the years ended December 31, 2008 and 2007 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Village as of December 31, 2008 and 2007, or its changes in financial position for the years then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of Village of Maineville, Warren County, as of December 31, 2008 and 2007, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The Village has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 28, 2009, on our consideration of the Village's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.



Mary Taylor, CPA
Auditor of State

August 28, 2009

VILLAGE OF MAINEVILLE
WARREN COUNTY

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2008**

	Governmental Fund Types			Fiduciary Fund Type	Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Agency	
Cash Receipts:					
Property and Local Taxes	\$30,766	\$21,484	\$0	\$0	\$52,251
Municipal Income Tax	222,006	0			222,006
Intergovernmental	16,565	52,059			68,624
Charges for Services	58,144	0			58,144
Fines, Licenses and Permits	25,017	1,795			26,812
Earnings on Investments	9,688	2,042			11,731
Miscellaneous	9,455	3,500			12,955
Total Cash Receipts	371,641	80,881	0	0	452,522
Cash Disbursements:					
Current:					
Security of Persons and Property	116,604	4,099			120,703
Community Environment	10,054				10,054
Basic Utility Service	59,247				59,247
Transportation		77,596			77,596
General Government	161,963				161,963
Debt Service:					
Redemption of Principal	12,077	13,857			25,934
Interest and Fiscal Charges	2,343	272			2,615
Capital Outlay			10,002		10,002
Total Cash Disbursements	362,289	95,824	10,002	0	468,115
Total Receipts Over/(Under) Disbursements	9,352	(14,943)	(10,002)	0	(15,592)
Other Financing Receipts / (Disbursements):					
Other Financing Sources				32,551	32,551
Other Financing (Uses)				(31,979)	(31,979)
Total Other Financing Receipts / (Disbursements)	0	0	0	571	571
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	9,352	(14,943)	(10,002)	571	(15,021)
Fund Cash Balances, January 1	361,403	142,388	10,002	2,535	516,328
Fund Cash Balances, December 31	\$370,755	\$127,445	\$0	\$3,106	\$501,307
Reserve for Encumbrances, December 31	\$0	\$1,663	\$0	\$0	\$1,663

The notes to the financial statements are an integral part of this statement.

VILLAGE OF MAINEVILLE
WARREN COUNTY

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2007**

	Governmental Fund Types			Fiduciary Fund Type	Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Agency	
Cash Receipts:					
Property and Local Taxes	\$34,356	\$26,218	\$0	\$0	\$60,574
Municipal Income Tax	248,552	0			248,552
Intergovernmental	12,964	46,904			59,869
Charges for Services	57,592	0			57,592
Fines, Licenses and Permits	35,626	2,665			38,291
Earnings on Investments	8,392	826			9,218
Miscellaneous	9,421	11,624			21,045
Total Cash Receipts	406,903	88,238	0	0	495,141
Cash Disbursements:					
Current:					
Security of Persons and Property	154,753	4,996			159,749
Community Environment	1,756				1,756
Basic Utility Service	56,399				56,399
Transportation		81,913			81,913
General Government	186,818				186,818
Debt Service:					
Redemption of Principal	22,409				22,409
Interest and Fiscal Charges	1,817	367			2,184
Total Cash Disbursements	423,951	87,276	0	0	511,227
Total Receipts Over/(Under) Disbursements	(17,048)	962	0	0	(16,086)
Other Financing Receipts / (Disbursements):					
Proceeds from Sale of Public Debt:					
Sale of Bonds	31,000				31,000
Other Financing Sources				43,054	43,054
Other Financing (Uses)				(44,384)	(44,384)
Total Other Financing Receipts / (Disbursements)	31,000	0	0	(1,330)	29,670
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	13,952	962	0	(1,330)	13,584
Fund Cash Balances, January 1	347,451	141,426	10,002	3,865	502,744
Fund Cash Balances, December 31	\$361,403	\$142,388	\$10,002	\$2,535	\$516,328
Reserve for Encumbrances, December 31	\$170	\$320	\$0	\$0	\$490

The notes to the financial statements are an integral part of this statement.

**VILLAGE OF MAINEVILLE
WARREN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007**

1. Summary of Significant Accounting Policies

A. Description of the Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Village of Maineville, Warren County, Ohio (the Village), as a body corporate and politic. A publicly-elected six-member Council directs the Village. The Village provides general governmental services park operations, and police services.

The Village's management believes these financial statements present all activities for which the Village is financially accountable.

B. Accounting Basis

These financial statements follow the accounting basis the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The Village recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

C. Deposits and Investments

The Village's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

During the fiscal years 2008 and 2007, the Village's funds were deposited in a "NOW" checking account and invested in certificates of deposit with a local commercial bank. The Village values its' certificates of deposit at cost.

D. Fund Accounting

The Village uses fund accounting to segregate cash and investments that are restricted as to use. The Village classifies its funds into the following types:

1. General Fund

The General Fund reports all financial resources except those required to be accounted for in another fund.

2. Special Revenue Funds

These funds account for proceeds from specific sources (other than from private-purpose trusts or for capital projects) that are restricted to expenditure for specific purposes. The Village had the following significant Special Revenue Fund:

**VILLAGE OF MAINEVILLE
WARREN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007
(Continued)**

1. Summary of Significant Accounting Policies (Continued)

Street Construction, Maintenance and Repair Fund - This fund receives gasoline tax and motor vehicle tax money for constructing, maintaining, and repairing Village streets.

3. Capital Project Funds

These funds account for receipts restricted to acquiring or constructing major capital projects (except those financed through enterprise or trust funds). The Village had the following significant capital project fund:

Ohio Public Works Fund – This fund is used to record the related receipts and expenditures received for state grant for road projects.

4. Fiduciary Funds (Agency Fund)

Agency funds are purely custodial in nature and are used to hold resources for individuals, organizations or other governments. The Village disburses these funds as directed by the individual, organization or other government. The Village's agency fund account for

Maineville Mayor's Court Fund - This fund is used to account for monies received and disbursed for licenses, fines and permits collected by the Mayor's Court.

E. Budgetary Process

The Ohio Revised Code requires that each fund (except certain agency funds be budgeted annually.

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund level of control and appropriations may not exceed estimated resources. The Village Council must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Unencumbered appropriations lapse at year end.

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must also approve estimated resources.

3. Encumbrances

The Ohio Revised Code requires the Village to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A summary of 2008 and 2007 budgetary activity appears in Note 3.

**VILLAGE OF MAINEVILLE
WARREN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007
(Continued)**

1. Summary of Significant Accounting Policies (Continued)

F. Property, Plant, and Equipment

The Village records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

2. Equity in Pooled Deposits and Investments

The Village maintains a deposit and investments pool all funds use. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits and investments at December 31 was as follows:

	2008	2007
Demand deposits	\$221,509	\$226,637
Certificates of deposit	279,798	289,691
Total deposits	501,306	516,327

Deposits: Deposits are insured by the Federal Depository Insurance Corporation; or collateralized by the financial institution's public entity deposit pool.

3. Budgetary Activity

Budgetary activity for the years ending December 31, 2008 and 2007 follows:

2008 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$386,463	\$371,641	(\$14,822)
Special Revenue	86,155	80,881	(5,274)
Total	\$472,618	\$452,522	(\$20,096)

2008 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$430,852	\$362,289	\$68,563
Special Revenue	83,069	97,487	(14,418)
Capital Projects	14,167	10,002	4,165
Total	\$528,089	\$469,778	\$58,311

**VILLAGE OF MAINEVILLE
WARREN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007
(Continued)**

3. Budgetary Activity (Continued)

2007 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$376,283	\$437,903	\$61,620
Special Revenue	108,162	88,238	(19,924)
Total	\$484,445	\$526,141	\$41,696

2007 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$375,585	\$424,121	(\$48,536)
Special Revenue	171,074	87,596	83,478
Total	\$546,659	\$511,717	\$34,942

General Fund expenditures exceeded appropriations in 2008 and 2007.

4. Property Tax

Real property taxes become a lien on January 1 preceding the October 1 date for which the Council adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The financial statements include homestead and rollback amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

Tangible personal property tax is assessed by the property owners, who must file a list of such property to the County by each April 30.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Village.

5. Local Income Tax

The Village levies a municipal income tax of one percent on substantially all earned income arising from employment, residency, or business activities within the Village as well as certain income of residents earned outside of the Village.

The Village contracts with the Regional Income Tax Authority (RITA) for the purpose of administering the tax laws of the Village and collecting income taxes on behalf of the Village. Employers within the Village withhold income tax on employee compensation and remit the tax to the Regional Income Tax Agency (RITA) either monthly or quarterly, as required. Corporations and other individual taxpayers pay estimated taxes quarterly and file a declaration annually.

**VILLAGE OF MAINEVILLE
WARREN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007
(Continued)**

6. Debt

Debt outstanding at December 31, 2008 was as follows:

	Principal	Interest Rate
Municipal Building Note	\$17,022	5.6%
General Obligation Bond (Police Cruiser) 2012	23,948	4.5%
Ford Dump Truck (Lease/Purchase)	46,672	7.2%
Total	\$87,642	

Amortization of the above debt, including interest, is scheduled as follows:

	Municipal Building Notes	General Obligation Bonds	Ford Dump Truck
Year ending December 31:			
2009	\$6,261	\$7,052	\$13,857
2010	6,261	7,052	13,857
2011	6,261	7,052	13,857
2012	6,261	7,052	13,857
2013-2017	6,261	0	
Total	\$31,305	\$28,207	\$55,427

The Municipal Building Note proceeds were used for the purchase of real property to house municipal operations. The note will be repaid in annual installments of \$6,261, including interest, over 30 years. The note is uncollateralized.

In 2007, the Village took out a new Vehicle Acquisition General Obligation Bond. The proceeds from these bonds were used to purchase another police cruiser. The bonds will mature in annual amounts of \$7,052, including interest over the next 4 years. These bonds are shown as 2012 on the outstanding debt table.

The 2010 General Obligation Bonds was paid off in 2007, and therefore is not reflected in the accompanying 2008 Debt outstanding schedule.

7. Retirement Systems

The Village's full-time Police Officers belong to the Police and Fire Pension Fund (OP&F). Other employees belong to the Ohio Public Employees Retirement System (OPERS). OP&F and OPERS are cost-sharing, multiple-employer plans. The Ohio Revised Code prescribes these plans' benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2008 and 2007, OP&F participants contributed 10.1% of their wages. For 2008 and 2007, the Village contributed to OP&F an amount equal to 19.5% of full-time police members' wages. For 2008 and 2007, OPERS members contributed 10% and 9.5%, respectively, of their gross salaries and the Village contributed an amount equaling 14% and 13.85%, respectively, of participants' gross salaries. The Village has paid all contributions required through December 31, 2008.

VILLAGE OF MAINEVILLE
WARREN COUNTY

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2008 AND 2007
(Continued)

8. Risk Management

Commercial Insurance

The Village has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions.



Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Village of Maineville
Warren County
8188 St. Route 48
Maineville, Ohio 45039

To the Village Council:

We have audited the financial statements of the Village of Maineville, Warren County, Ohio (the Village), as of and for the year ended December 31, 2008 and 2007, and have issued our report thereon dated August 28, 2009, wherein we noted the Village followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. We also noted the Village uses the Auditor of State's Uniform Accounting Network (UAN) to process its financial transactions. *Government Auditing Standards* considers this service to impair the Auditor of State's independence to audit the Village. However, *Government Auditing Standards* permits the Auditor of State to audit and opine on this entity, because Ohio Revised Code § 117.101 requires the Auditor of State to provide UAN services, and Ohio Revised Code §§ 117.11(B) and 115.56 mandate the Auditor of State to audit Ohio governments. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Village's internal control over financial reporting as a basis for designing our audit procedures for expressing our opinion on the financial statements, but not to opine on the effectiveness of the Village's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Village's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Village's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the Village's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the Village's internal control will not prevent or detect a material financial statement misstatement.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all internal control deficiencies that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

We noted certain matters that we reported to the Village's management in a separate letter dated August 28, 2009.

Compliance and Other Matters

As part of reasonably assuring whether the Village's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed an instance of noncompliance or other matters that we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2008-001.

We also noted certain noncompliance or other matters not requiring inclusion in this report that we reported to the Village's management in a separate letter dated August 28, 2009.

We intend this report solely for the information and use of the audit committee, management, Village Council. We intend it for no one other than these specified parties.

A handwritten signature in black ink that reads "Mary Taylor". The signature is written in a cursive, flowing style.

Mary Taylor, CPA
Auditor of State

August 28, 2009

**VILLAGE OF MAINEVILLE
WARREN COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2008 AND 2007**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2008-001

Noncompliance Citation

Ohio Rev. Code, Section 5705.40, allows any appropriation measure to be amended or supplemented if the entity complies with the same laws used in making the original appropriation as outlined by Ohio Rev. Code, Section 5705.39.

Ohio Rev. Code, Section 5705.39, states, in part that no appropriation measure is effective until the county auditor files a certificate that the total appropriations from each fund do not exceed the total official estimate or amended official estimate.

Per review, the Village approved supplemental appropriations but did not submit Council approved amendments to the County auditor for approval. Since Council approved amendments were not made effective by the county auditor this resulted in a violation of Ohio Rev. Code Section 5705.41 (B) which states no subdivision is to expend money unless it has been appropriated. In 2007, actual disbursements exceeded appropriations in the General fund by \$48,536 and in 2008 actual disbursements exceeded appropriations in the Special Revenue fund by \$14,418, as a result of not submitting amended appropriations to the County Auditor. We recommend the Village submit amended appropriations to the County auditor for approval to avoid the resulting non-compliance with the Ohio Revised Code.

We received no response from officials to this finding.

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**VILLAGE OF MAINEVILLE
WARREN COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2008 AND 2007**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2006-001	Finding for Recovery Mayor's Court Clerk.	Yes	
2006-002	Missing and Incomplete Final Case Information Sheets and Case Files in the Mayor's Court.	Yes	
2006-003	Maintenance of Court Records.	Yes	
2006-004	ORC section 733.28, requires that the clerk keep the books of the village accurately.	No	Partially Corrected. Reissued in the management letter
2006-005	Internal Controls relating to the Mayor's court.	Yes	
2006-006	Ticket Accountability in the Mayor's Court relating to Citations	No	Partially Corrected. Reissued in the Management Letter
2006-007	Ticket Issuance relating to ticket logs and ticket books.	No	Partially Corrected. Reissued in the Management Letter
2006-008	Voided Tickets relating to the Mayors Court	Yes	



Mary Taylor, CPA
Auditor of State

VILLAGE OF MAINEVILLE

WARREN COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
OCTOBER 13, 2009**