



Mary Taylor, CPA  
Auditor of State



**ALEXANDER TOWNSHIP  
ATHENS COUNTY**

**TABLE OF CONTENTS**

<b>TITLE</b>	<b>PAGE</b>
Independent Accountants' Report .....	1
Management's Discussion and Analysis .....	3
Basic Financial Statements:	
Statement of Net Assets – Cash Basis – December 31, 2008.....	9
Statement of Activities – Cash Basis – For the Year Ended December 31, 2008 .....	10
Statement of Cash Basis Assets and Fund Balances – Governmental Funds – December 31, 2008.....	11
Statement of Receipts, Disbursements and Changes in Cash Basis Fund Balances – Governmental Funds – For the Year Ended December 31, 2008 .....	12
Statement of Receipts, Disbursements and Changes in Fund Balance – Budget and Actual – (Budget Basis) General Fund – For the Year Ended December 31, 2008 .....	13
Statement of Receipts, Disbursements and Changes in Fund Balance – Budget and Actual – (Budget Basis) Gasoline Tax Fund – For the Year Ended December 31, 2008 .....	14
Statement of Receipts, Disbursements and Changes in Fund Balance – Budget and Actual – (Budget Basis) Road and Bridge Fund – For the Year Ended December 31, 2008 .....	15
Statement of Receipts, Disbursements and Changes in Fund Balance – Budget and Actual – (Budget Basis) Special Levy Fund – For the Year Ended December 31, 2008.....	16
Statement of Net Assets – Cash Basis – December 31, 2007 .....	17
Statement of Activities – Cash Basis – For the Year Ended December 31, 2007 .....	18
Statement of Cash Basis Assets and Fund Balances – Governmental Funds – December 31, 2007.....	19
Statement of Receipts, Disbursements and Changes in Cash Basis Fund Balances – Governmental Funds – For the Year Ended December 31, 2007 .....	20
Statement of Receipts, Disbursements and Changes in Fund Balance – Budget and Actual – (Budget Basis) General Fund – For the Year Ended December 31, 2007 .....	21
Statement of Receipts, Disbursements and Changes in Fund Balance – Budget and Actual – (Budget Basis) Gasoline Tax Fund – For the Year Ended December 31, 2007 .....	22
Statement of Receipts, Disbursements and Changes in Fund Balance – Budget and Actual – (Budget Basis) Road and Bridge Fund – For the Year Ended December 31, 2007 .....	23
Statement of Receipts, Disbursements and Changes in Fund Balance – Budget and Actual – (Budget Basis) Special Levy Fund – For the Year Ended December 31, 2007.....	24
Notes to the Basic Financial Statements.....	25

ALEXANDER TOWNSHIP  
ATHENS COUNTY

TABLE OF CONTENTS  
(Continued)

TITLE	PAGE
Independent Accountants' Report on Internal Control over Financial Reporting and On Compliance and Other Matters Required By <i>Government Auditing Standards</i> .....	35
Schedule of Findings .....	37
Schedule of Prior Audit Findings .....	41



# Mary Taylor, CPA

## Auditor of State

### INDEPENDENT ACCOUNTANTS' REPORT

Alexander Township  
Athens County  
81 Beal Road  
Athens, Ohio 45701

To the Board of Trustees:

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Alexander Township, Athens County, Ohio (the Township), as of and for the years ended December 31, 2008 and 2007, which collectively comprise the Township's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Township's management. Our responsibility is to express opinions 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 Township's financial transactions were processed using 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 conduct the audit of the Township 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 Section 117.101 requires the Auditor of State to provide UAN services, and Ohio Revised Code Sections 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 opinions.

As discussed in Note 2, the accompanying financial statements and notes follow the cash accounting basis. This is a comprehensive accounting basis other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Alexander Township, Athens County, Ohio, as of December 31, 2008 and 2007, and the respective changes in cash financial position and the respective budgetary comparisons for the General Fund, Gasoline Tax Fund, Road and Bridge Fund, and Special Levy Fund, thereof, for the years then ended in conformity with the basis of accounting Note 2 describes.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 6, 2009, on our consideration of the Township'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.

Management's Discussion and Analysis is not a required part of the basic financial statements but is supplementary information the accounting principles generally accepted in the United States of America requires. We have applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measuring and presenting the required supplementary information. However, we did not audit the information and express no opinion on it.

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

July 6, 2009

**ALEXANDER TOWNSHIP, ATHENS COUNTY**  
Management's Discussion and Analysis  
For the Years Ended December 31, 2008 and 2007  
Unaudited

---

This discussion and analysis of Alexander Township's (the Township) financial performance provides an overall review of the Township's financial activities for the years ended December 31, 2008 and 2007, within the limitations of the Township's cash basis accounting. Readers should also review the basic financial statements and notes to enhance their understanding of the Township's financial performance.

**Highlights**

Key highlights for 2008 and 2007 are as follows:

- The Township's receipts are primarily real estate and gasoline taxes. These receipts represent respectively 76.9 percent of the total cash received for governmental activities during 2008 and 74.0 percent of total cash received for governmental activities during 2007. Real estate and gasoline tax receipts for 2008 changed very little compared to 2005.
- The General Fund did receive an estate tax settlement of \$22,163 for 2008. This will explain the slight increase in the 2008 General Fund revenue compared with 2007.
- The Special Levy Fund supports two volunteer fire departments for the Township. The Township divides the revenue of two fire levies equally between the Albany Volunteer Fire Department and the Richland Area Volunteer Fire Department.
- The Township contracted for cemetery maintenance in 2008 and 2007. The Township maintains six inactive cemeteries. The contract was from April through October.
- The Township received a State Issue II Grant for \$26,557 for paving in October 2007. The Township originally applied for the grant in 2005 for 2006; however, the State delayed disbursement of the funds until 2007. The Township's in-kind contribution was \$2,082 and the cash contribution was \$12,271.
- The Township maintained a Certificate of Deposit for \$500 throughout 2008 and 2007, received through a Cemetery Bequest in 1965. The Township uses interest from the CD for maintenance associated with the Crossroads Cemetery.
- The Township maintains a high yield savings account and transfers money from the checking account into the savings account to hold until needed for expenses. The account earned approximately 2.6% interest during 2008 as compared to an average of 5.0% in 2007 which resulted in a decrease in the Township's interest revenue.

**Using the Basic Financial Statements**

The Township presents their annual report in a format consistent with the presentation requirements of Governmental Accounting Standards Board Statement No. 34, as applicable to the Township's cash basis of accounting.

**Report Components**

The Statement of Net Assets and the Statement of Activities provide information about the cash activities of the Township as a whole.

**ALEXANDER TOWNSHIP, ATHENS COUNTY**  
Management's Discussion and Analysis  
For the Years Ended December 31, 2008 and 2007  
Unaudited

---

Fund financial statements provide a greater level of detail. The Township creates and maintains funds on the financial records of the Township as a way to segregate money whose use is restricted to a particular specified purpose. These statements present financial information by fund, presenting funds with the largest balances or most activity in separate columns.

The notes to the basic financial statements are an integral part of the government-wide and fund financial statements and provide expanded explanation and detail regarding the information reported in the statements.

**Basis of Accounting**

The basis of accounting is a set of guidelines that determine when financial events are recorded. The Township has elected to present its financial statements on a cash basis of accounting. This basis of accounting is a basis of accounting other than generally accepted accounting principles. Under the Township's cash basis of accounting, receipts and disbursements are recorded when cash is received or paid.

As a result of using the cash basis of accounting, certain assets and their related revenues (such as accounts receivable) and certain liabilities and their related expenses (such as accounts payable) are not recorded in the financial statements. Therefore, when reviewing the financial information and discussion within this report, the reader must keep in mind the limitations resulting from the use of the cash basis of accounting.

**Reporting the Township as a Whole**

The Statement of Net Assets and the Statement of Activities reflect how the Township did financially during 2008 and 2007, within the limitations of cash basis accounting. The Statement of Net Assets presents the cash balances of the Township at year-end. The Statement of Activities compares cash disbursements with program receipts for each governmental program. Program receipts include charges paid by the recipient of the program's goods or services and grants and contributions restricted to meeting the operational or capital requirements of a particular program. General receipts are all receipts not classified as program receipts. The comparison of cash disbursements with program receipts identifies how each governmental function activity draws from the Township's general receipts.

These statements report the Township's cash position and the changes in cash position. Keeping in mind the limitations of the cash basis of accounting, you can think of these changes as one way to measure the Township's financial health. Over time, increases or decreases in the Township's cash position is one indicator of whether the Township's financial health is improving or deteriorating. When evaluating the Township's financial condition, you should also consider other financial factors as well such as the Township's property tax base, the condition of the Township's capital assets and infrastructure, the extent of the Township's debt obligations, the reliance on non-local financial resources for operations and the need for continued growth in the major local revenue sources such as property taxes.

In the Statement of Net Assets and the Statement of Activities, the Township has one type of activity:

**Governmental Activities** - The Township reports all of the basic services here, including the major activity of road maintenance. Real estate taxes and gasoline taxes finance most of these activities.



**ALEXANDER TOWNSHIP, ATHENS COUNTY**  
Management's Discussion and Analysis  
For the Years Ended December 31, 2008 and 2007  
Unaudited

---

**Reporting the Township's Most Significant Funds**

Fund financial statements provide detailed information about the Township's major funds – not the Township as a whole. The Township establishes separate funds to better manage its many activities and to help demonstrate that money that is restricted as to how it may be used is being spent for the intended purpose. The funds of the Township consist of one category—governmental.

**Governmental Funds** – The Township reports all activities in governmental funds. The governmental fund financial statements provide a detailed view of the Township's governmental operations and the basic services it provides. Governmental fund information helps determine whether there are adequate resources available to finance the Township's programs. The Township presents its significant governmental funds on the financial statements in separate columns. The Township combines and presents nonmajor fund (funds whose activity or balances are not large enough to warrant separate reporting) information in total in a single column. The Township's major governmental funds are the General, Gasoline Tax, Road and Bridge, and Special Levy Funds. The programs reported in governmental funds are closely related to those reported in the governmental activities section of the entity-wide statements. We describe this relationship in reconciliations presented with the governmental fund financial statements.

**The Township as a Whole**

Table 1 provides a summary of the Township's net assets for 2008 compared to 2007 on a cash basis:

(Table 1)

**Net Assets**

	Governmental Activities	
	2008	2007
<b>Assets</b>		
Cash and Cash Equivalents	\$ 51,182	\$ 41,746
Total Assets	\$ 51,182	\$ 41,746
<b>Net Assets</b>		
Restricted for:		
Permanent Fund	\$ 762	\$ 743
Other Purposes	28,707	24,269
Unrestricted	21,713	16,734
Total Net Assets	\$ 51,182	\$ 41,746

The significant increase in cash and cash equivalents from 2007 to 2008 is partially the result of \$22,163 in estate tax receipts posted to the General Fund in 2008.

Table 2, reflects the changes in net assets on a cash basis in 2008 and 2007 for governmental activities and total primary government.

**ALEXANDER TOWNSHIP, ATHENS COUNTY**  
Management's Discussion and Analysis  
For the Years Ended December 31, 2008 and 2007  
Unaudited

---

(Table 2)  
**Changes in Net Assets**

	Governmental Activities	
	2008	2007
Receipts:		
Program Receipts:		
Operating Grants and Contributions	\$ 145,669	\$ 129,552
Capital Grants and Contributions		26,557
Total Program Receipts	145,669	156,109
General Receipts:		
Property and Other Local Taxes	239,140	242,401
Grants and Entitlements Not Restricted to Specific Programs	40,490	19,790
Other Debt Proceeds		19,918
Earnings on Investments	1,344	2,576
Miscellaneous	1,243	156
Total General Receipts	282,217	284,841
Total Receipts	427,886	440,950
Disbursements:		
General Government	113,303	116,248
Public Safety	89,000	90,000
Public Works	196,372	177,184
Health	12,597	13,210
Capital Outlay		71,000
Principal Retirement	6,381	18,115
Interest and Fiscal Charges	797	1,225
Other		200
Total Disbursements	418,450	487,182
Increase (Decrease) in Net Assets	9,436	(46,232)
Net Assets, January 1	41,746	87,978
Net Assets, December 31	\$ 51,182	\$ 41,746

Program receipts for 2008 represent only 34.0 percent of total receipts and are primarily comprised of restricted intergovernmental receipts such as motor vehicle license and gas tax money. Program receipts for 2007 represent about 35.4 percent of the total receipts. In addition, the Township received \$26,557 in Issue II monies in 2007 and reported this as Program Revenues from Capital Grants.

**ALEXANDER TOWNSHIP, ATHENS COUNTY**  
Management's Discussion and Analysis  
For the Years Ended December 31, 2008 and 2007  
Unaudited

General receipts represent 64.6 percent of the Township's total 2007 receipts and 66.0 percent of the total 2008 receipts, and of this amount, 85.1 percent of the 2007 receipts and 84.7 percent of the 2008 receipts are from local taxes. State and federal grants and entitlements not restricted to specific programs make up 6.9 percent of the Township's 2007 general receipts and 14.3 percent of the Township's 2008 general receipts. Other receipts are normally insignificant and somewhat unpredictable revenue sources.

Total receipts decreased by \$13,065 or 2.9 percent during 2008.

Disbursements for General Government represent the overhead costs of running the Township and the support services provided for the other Township activities. These include the costs of the board of trustees and the fiscal officer services as well as payroll, health insurance and purchasing. These costs do not represent direct services to residents so we try to limit these costs.

Public Safety Expenditures relate to the costs of the fire protection contract and Public Works Expenditures relate to the cost associated with the maintenance and repair of Township roads and bridges.

**Governmental Activities**

If you look at the 2007 Statement of Activities, you will see that the first column lists the major services provided by the Township. The next column identifies the costs of providing these services. The major program disbursements for governmental activities are for public works and public safety, which, in 2007, accounted for \$267,184 or 54.8 percent of all governmental disbursements. In 2008, these disbursements accounted for \$285,372 or 68.2 percent of all governmental disbursements. General government also represents a significant cost, about 23.9 percent in 2007 and 27.1 percent in 2008. The next columns of the Statement entitled Program Cash Receipts identify amounts paid by the people who are directly charged for the services and grants received by the Township which must be used for a specific service. The Net Receipt (Disbursement) column compares the program receipts to the cost of the service. This "net cost" amount represents the cost of the service which ends up being paid from money provided by local taxpayers. These net costs are paid from the general receipts which are presented at the bottom of the Statement. A comparison between the total cost of services and the net cost is presented in Table 3.

(Table 3)

**Governmental Activities**

	Total Cost of Services 2007	Net Cost of Services 2007	Total Cost of Services 2008	Net Cost of Services 2008
General Government	\$ 116,248	\$ 108,684	\$ 113,303	\$ 103,684
Public Safety	90,000	82,285	89,000	78,840
Public Works	177,184	36,354	196,372	70,482
Health	13,210	13,210	12,597	12,597
Other	200	200		
Capital Outlay	71,000	71,000		
Principal Retirement	18,115	18,115	6,381	6,381
Interest and Fiscal Charges	1,225	1,225	797	797
<b>Total Expenses</b>	<b>\$ 487,182</b>	<b>\$ 331,073</b>	<b>\$ 418,450</b>	<b>\$ 272,781</b>

The dependence upon property tax receipts is apparent as over 49.8 percent of 2007 governmental activities and 57.1 percent of 2008 governmental activities are supported mainly through these general receipts.

**ALEXANDER TOWNSHIP, ATHENS COUNTY**  
Management's Discussion and Analysis  
For the Years Ended December 31, 2008 and 2007  
Unaudited

---

**The Township's Funds**

Total governmental funds had receipts of \$427,886 and disbursements of \$418,450 in 2008. The \$9,436 difference is the beginning balance of \$41,746 that is not included in the total receipts of \$427,886. Total governmental funds had receipts of \$440,950 and disbursements of \$487,182 in 2007. The (\$46,232) difference is the beginning balance of \$87,978 that is not included in the total receipts of \$440,950.

2008 Expenditures decreased by \$68,732 over those in 2007.

**General Fund Budgeting Highlights**

The Township prepares its budget according to Ohio law which accounts for certain transactions on a basis of cash receipts, disbursements, and encumbrances. For 2008 and 2007, the most significant budgeted funds are the General, Gasoline Tax, Road and Bridge and Special Levy Funds.

During 2008, the General, Gasoline Tax and Road and Bridge Funds' actual receipts exceeded budgeted receipts. The General Fund's excess was partially due to the receipt of \$22,163 in estate taxes. Actual receipts in the Special Levy Fund fell short of budgeted receipts. Additionally, actual expenditures in the Gasoline Tax, Road and Bridge and Special Levy Funds did not exceed the budgeted amount for each major fund.

For 2008, actual expenditures in the General Fund were \$114,693 while the final budgeted expenditures were \$118,852. Actual receipts in the General Fund were \$119,672 while budgeted receipts were \$100,125. Although actual receipts were higher than expected, the Township kept spending within the budgeted amounts.

During 2007, the General, Gasoline Tax and Special Levy Funds' actual receipts fell short of budgeted receipts. Actual receipts in the Road and Bridge Fund exceeded of budgeted receipts. However, actual expenditures in the General, Gasoline Tax, and Special Levy Funds did not exceed the budgeted amount for each major fund.

For 2007, actual expenditures in the General Fund were \$138,282 while the final budgeted expenditures were \$154,398. Actual receipts in the General Fund were \$97,209 while budgeted receipts were \$105,748. Although actual General Fund expenditures exceeded actual receipts by \$41,073, the beginning balance of \$57,807 was sufficient to prevent a fund deficit balance at year-end.

**Debt Service**

At December 31, 2008, the Township's outstanding debt was \$13,537 from one loan for purchases of equipment. For further information regarding the Township's debt, see Note 9 to the financial statements. Final payment of this loan will be in 2010.

**Current Issues**

The challenge for all Townships is to provide quality services to the public while staying within the restrictions imposed by limited, and in some cases shrinking, funding. We rely heavily on local taxes and have very little industry to support the tax base. Although, industry growth is not likely, the growth of residential housing developments is growing in the township and we expect a slight increase in property tax revenue each year. This in turn will increase the township's financial responsibility in road maintenance.

**Contacting the Township's Financial Management**

This financial report is designed to provide our citizens, taxpayers, investors, and creditors with a general overview of the Township's finances and to reflect the Township's accountability for the monies it receives. Questions concerning any of the information in this report or requests for additional information should be directed to Mary Winnett, Fiscal Officer, Alexander Township, 81 Beal Road, Athens, OH, 45701, 740-592-4896.

**ALEXANDER TOWNSHIP, ATHENS COUNTY**

Statement of Net Assets - Cash Basis

December 31, 2008

---

	<u>Governmental Activities</u>
<b><u>Assets:</u></b>	
Cash	\$ 51,182
<i>Total Assets</i>	<u>\$ 51,182</u>
<b><u>Net Assets:</u></b>	
Restricted for:	
Permanent Fund: Cemetery Trust	
Expendable	\$ 262
Nonexpendable	500
Other Purposes	28,707
Unrestricted	<u>21,713</u>
<i>Total Net Assets</i>	<u>\$ 51,182</u>

See accompanying notes to the basic financial statements.

**ALEXANDER TOWNSHIP, ATHENS COUNTY**

Statement of Activities - Cash Basis  
For the Year Ended December 31, 2008

	Disbursements	Program Receipts	Net (Disbursements) Receipts and Changes in Net Assets
		Operating Grants and Contributions	Governmental Activities
<b><u>Governmental Activities:</u></b>			
General Government	\$ 113,303	\$ 9,619	\$ (103,684)
Public Safety	89,000	10,160	(78,840)
Public Works	196,372	125,890	(70,482)
Health	12,597		(12,597)
Debt Service:			
Principal	6,381		(6,381)
Interest	797		(797)
<i>Total Governmental Activities</i>	<u>\$ 418,450</u>	<u>\$ 145,669</u>	(272,781)
<b><u>General Receipts:</u></b>			
Property Taxes			239,140
Grants and Entitlements not Restricted to			40,490
Earnings on Investments			1,344
Miscellaneous			1,243
<i>Total General Receipts</i>			<u>282,217</u>
Change in Net Assets			9,436
<i>Net Assets at Beginning of Year</i>			<u>41,746</u>
<i>Net Assets at End of Year</i>			<u>\$ 51,182</u>

See accompanying notes to the basic financial statements.

**ALEXANDER TOWNSHIP, ATHENS COUNTY**  
Statement of Cash Basis Assets and Fund Balances  
Governmental Funds  
December 31, 2008

	General	Gasoline Tax	Road and Bridge	Special Levy	Other Governmental Funds	Total Governmental Funds
<b><u>Assets:</u></b>						
Cash	\$ 21,713	\$ (1,566)	\$ 26,151	\$ 1,964	\$ 2,920	\$ 51,182
<i>Total Assets</i>	<u>\$ 21,713</u>	<u>\$ (1,566)</u>	<u>\$ 26,151</u>	<u>\$ 1,964</u>	<u>\$ 2,920</u>	<u>\$ 51,182</u>
<b><u>Fund Balances:</u></b>						
<i>Unreserved</i>						
General Fund	\$ 21,713					\$ 21,713
Special Revenue Funds		\$ (1,566)	\$ 26,151	\$ 1,964	\$ 2,158	28,707
Permanent Fund					762	762
<i>Total Fund Balances</i>	<u>\$ 21,713</u>	<u>\$ (1,566)</u>	<u>\$ 26,151</u>	<u>\$ 1,964</u>	<u>\$ 2,920</u>	<u>\$ 51,182</u>

See accompanying notes to the basic financial statements.

**ALEXANDER TOWNSHIP, ATHENS COUNTY**  
Statement of Receipts, Disbursements and Changes in Cash Basis Fund Balances  
Governmental Funds  
For the Year Ended December 31, 2008

	General	Gasoline Tax	Road and Bridge	Special Levy	Other Governmental Funds	Total Governmental Funds
<b><u>Receipts:</u></b>						
Property Taxes and other Local Taxes	\$ 67,974		\$ 88,181	\$ 82,985		\$ 239,140
Intergovernmental	50,109	\$ 89,805	12,072	10,160	\$ 24,013	186,159
Earnings on Investments	346	316			682	1,344
Miscellaneous	1,243					1,243
<i>Total Receipts</i>	<u>119,672</u>	<u>90,121</u>	<u>100,253</u>	<u>93,145</u>	<u>24,695</u>	<u>427,886</u>
<b><u>Disbursements:</u></b>						
Current:						
General Government	102,182	6,580	617	2,089	1,835	113,303
Public Safety				89,000		89,000
Public Works	72	87,557	85,498		23,245	196,372
Health	12,439			158		12,597
Debt Service:						
Principal Retirement			6,381			6,381
Interest and Fiscal Charges			797			797
<i>Total Disbursements</i>	<u>114,693</u>	<u>94,137</u>	<u>93,293</u>	<u>91,247</u>	<u>25,080</u>	<u>418,450</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	4,979	(4,016)	6,960	1,898	(385)	9,436
<i>Fund Balances at Beginning of Year</i>	<u>16,734</u>	<u>2,450</u>	<u>19,191</u>	<u>66</u>	<u>3,305</u>	<u>41,746</u>
<i>Fund Balances at End of Year</i>	<u>\$ 21,713</u>	<u>\$ (1,566)</u>	<u>\$ 26,151</u>	<u>\$ 1,964</u>	<u>\$ 2,920</u>	<u>\$ 51,182</u>

See accompanying notes to the basic financial statements.



**ALEXANDER TOWNSHIP, ATHENS COUNTY**  
Statement of Receipts, Disbursements and Changes  
in Fund Balance - Budget and Actual (Budget Basis)  
General Fund  
For the Year Ended December 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Receipts:</u></b>				
Property and Other Local Taxes	\$ 68,196	\$ 68,196	\$ 67,974	\$ (222)
Intergovernmental	31,929	31,929	50,109	18,180
Earnings on Investments			346	346
Miscellaneous			1,243	1,243
<i>Total Receipts</i>	<u>100,125</u>	<u>100,125</u>	<u>119,672</u>	<u>19,547</u>
<b><u>Disbursements:</u></b>				
Current:				
General Government	104,052	105,590	102,182	3,408
Public Works	400	400	72	328
Health	14,100	12,722	12,439	283
Capital Outlay	300	140		140
<i>Total Disbursements</i>	<u>118,852</u>	<u>118,852</u>	<u>114,693</u>	<u>4,159</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(18,727)</u>	<u>(18,727)</u>	<u>4,979</u>	<u>23,706</u>
<i>Net Change in Fund Balance</i>	(18,727)	(18,727)	4,979	23,706
<i>Fund Balance at Beginning of Year</i>	<u>16,734</u>	<u>16,734</u>	<u>16,734</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$ (1,993)</u>	<u>\$ (1,993)</u>	<u>\$ 21,713</u>	<u>\$ 23,706</u>

See accompanying notes to the basic financial statements.

**ALEXANDER TOWNSHIP, ATHENS COUNTY**  
Statement of Receipts, Disbursements and Changes  
in Fund Balance - Budget and Actual (Budget Basis)  
Gasoline Tax Fund  
For the Year Ended December 31, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b><u>Receipts:</u></b>				
Intergovernmental	\$ 87,039	\$ 87,039	\$ 89,805	\$ 2,766
Earnings on Investments			316	316
<i>Total Receipts</i>	87,039	87,039	90,121	3,082
<b><u>Disbursements:</u></b>				
Current:				
General Government	6,896	6,896	6,580	316
Public Works	89,325	89,325	87,557	1,768
Capital Outlay	775	775		775
<i>Total Disbursements</i>	96,996	96,996	94,137	2,859
<i>Excess of Receipts Over (Under) Disbursements</i>	(9,957)	(9,957)	(4,016)	5,941
<i>Fund Balance at Beginning of Year</i>	2,450	2,450	2,450	0
<i>Fund Balance at End of Year</i>	\$ (7,507)	\$ (7,507)	\$ (1,566)	\$ 5,941

See accompanying notes to the basic financial statements.

**ALEXANDER TOWNSHIP, ATHENS COUNTY**  
Statement of Receipts, Disbursements and Changes  
in Fund Balance - Budget and Actual (Budget Basis)  
Road and Bridge Fund  
For the Year Ended December 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Receipts:</u></b>				
Property and Other Local Taxes	\$ 81,296	\$ 89,296	\$ 88,181	\$ (1,115)
Intergovernmental		3,874	12,072	8,198
<i>Total Receipts</i>	<u>81,296</u>	<u>93,170</u>	<u>100,253</u>	<u>7,083</u>
<b><u>Disbursements:</u></b>				
Current:				
General Government	7,700	617	617	0
Public Works	79,000	89,174	85,498	3,676
Capital Outlay:	3,300			0
Debt Service:				
Principal Retirement	6,381	6,381	6,381	0
Interest and Fiscal Charges	797	797	797	0
<i>Total Disbursements</i>	<u>97,178</u>	<u>96,969</u>	<u>93,293</u>	<u>3,676</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	(15,882)	(3,799)	6,960	10,759
<i>Fund Balance at Beginning of Year</i>	<u>25,954</u>	<u>25,954</u>	<u>19,191</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$ 10,072</u>	<u>\$ 22,155</u>	<u>\$ 26,151</u>	<u>\$ 10,759</u>

See accompanying notes to the basic financial statements.

**ALEXANDER TOWNSHIP, ATHENS COUNTY**  
Statement of Receipts, Disbursements and Changes  
in Fund Balance - Budget and Actual (Budget Basis)  
Special Levy Fund  
For the Year Ended December 31, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b><u>Receipts:</u></b>				
Property and other Local Taxes	\$ 38,057	\$ 38,057	\$ 82,985	\$ 44,928
Intergovernmental	56,698	56,698	10,160	(46,538)
<i>Total Receipts</i>	94,755	94,755	93,145	(1,610)
<b><u>Disbursements:</u></b>				
Current:				
General Government	2,500	2,500	2,089	411
Public Safety	91,855	91,855	89,000	2,855
Health	400	400	158	242
<i>Total Disbursements</i>	94,755	94,755	91,247	3,508
<i>Excess of Receipts Over (Under) Disbursements</i>	0	0	1,898	1,898
<i>Fund Balance at Beginning of Year</i>	66	66	66	0
<i>Fund Balance at End of Year</i>	\$ 66	\$ 66	\$ 1,964	\$ 1,898

See accompanying notes to the basic financial statements.

**ALEXANDER TOWNSHIP, ATHENS COUNTY**

Statement of Net Assets - Cash Basis

December 31, 2007

---

	Governmental Activities
<b><u>Assets:</u></b>	
Cash	\$ 41,746
<i>Total Assets</i>	<u>\$ 41,746</u>
<b><u>Net Assets:</u></b>	
Restricted for:	
Permanent Fund: Improvements	
Expendable	\$ 243
Nonexpendable	500
Other Purposes	24,269
Unrestricted	<u>16,734</u>
<i>Total Net Assets</i>	<u>\$ 41,746</u>

See accompanying notes to the basic financial statements.

**ALEXANDER TOWNSHIP, ATHENS COUNTY**

Statement of Activities - Cash Basis

For the Year Ended December 31, 2007

		Program Receipts		Net (Disbursements) Receipts and Changes in Net Assets
	Disbursements	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
<b><u>Governmental Activities:</u></b>				
General Government	\$ 116,248	\$ 7,564		\$ (108,684)
Public Safety	90,000	7,715		(82,285)
Public Works	177,184	114,273	\$ 26,557	(36,354)
Health	13,210			(13,210)
Other	200			(200)
Capital Outlay	71,000			(71,000)
Debt Service:				
Principal	18,115			(18,115)
Interest	1,225			(1,225)
<i>Total Governmental Activities</i>	<b>\$ 487,182</b>	<b>\$ 129,552</b>	<b>\$ 26,557</b>	<b>(331,073)</b>
		<b><u>General Receipts:</u></b>		
				242,401
				19,790
				2,576
				19,918
				156
				<i>Total General Receipts</i> 284,841
				Change in Net Assets (46,232)
				<i>Net Assets at Beginning of Year</i> 87,978
				<i>Net Assets at End of Year</i> \$ 41,746

See accompanying notes to the basic financial statements.

**ALEXANDER TOWNSHIP, ATHENS COUNTY**  
Statement of Cash Basis Assets and Fund Balances  
Governmental Funds  
December 31, 2007

	General	Gasoline Tax	Road and Bridge	Special Levy	Other Governmental Funds	Total Governmental Funds
<b><u>Assets:</u></b>						
Cash	\$ 16,734	\$ 2,450	\$ 19,191	\$ 66	\$ 3,305	\$ 41,746
<i>Total Assets</i>	<u>\$ 16,734</u>	<u>\$ 2,450</u>	<u>\$ 19,191</u>	<u>\$ 66</u>	<u>\$ 3,305</u>	<u>\$ 41,746</u>
<b><u>Fund Balances:</u></b>						
<i>Unreserved</i>						
General Fund	\$ 16,734					\$ 16,734
Special Revenue Funds		\$ 2,450	\$ 19,191	\$ 66	\$ 2,562	24,269
Permanent Fund					743	743
<i>Total Fund Balances</i>	<u>\$ 16,734</u>	<u>\$ 2,450</u>	<u>\$ 19,191</u>	<u>\$ 66</u>	<u>\$ 3,305</u>	<u>\$ 41,746</u>

See accompanying notes to the basic financial statements.

**ALEXANDER TOWNSHIP, ATHENS COUNTY**  
Statement of Receipts, Disbursements and Changes in Cash Basis Fund Balances  
Governmental Funds  
For the Year Ended December 31, 2007

	General	Gasoline Tax	Road and Bridge	Special Levy	Other Governmental Funds	Total Governmental Funds
<b><u>Receipts:</u></b>						
Property Taxes and other Local Taxes	\$ 69,076		\$ 69,707	\$ 84,277	\$ 19,340	\$ 242,400
Intergovernmental	27,354	\$ 83,787	9,222	7,716	47,821	175,900
Earnings on Investments	623	717			1,236	2,576
Miscellaneous	156					156
<i>Total Receipts</i>	<u>97,209</u>	<u>84,504</u>	<u>78,929</u>	<u>91,993</u>	<u>68,397</u>	<u>421,032</u>
<b><u>Disbursements:</u></b>						
Current:						
General Government	98,207	9,746	5,846	1,887	562	116,248
Public Safety				90,000		90,000
Public Works	2,343	78,617	73,860		22,364	177,184
Health	13,007			203		13,210
Capital Outlay	24,525		19,918		26,557	71,000
Debt Service:						
Principal Retirement					18,115	18,115
Interest and Fiscal Charges					1,225	1,225
<i>Total Disbursements</i>	<u>138,082</u>	<u>88,363</u>	<u>99,624</u>	<u>92,090</u>	<u>68,823</u>	<u>486,982</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(40,873)</u>	<u>(3,859)</u>	<u>(20,695)</u>	<u>(97)</u>	<u>(426)</u>	<u>(65,950)</u>
<b><u>Other Financing Sources (Uses):</u></b>						
Other Debt Proceeds			19,918			19,918
Other Financing Uses	(200)					(200)
<i>Total Other Financing Sources (Uses)</i>	<u>(200)</u>	<u>0</u>	<u>19,918</u>	<u>0</u>	<u>0</u>	<u>19,718</u>
<i>Net Change in Fund Balances</i>	<u>(41,073)</u>	<u>(3,859)</u>	<u>(777)</u>	<u>(97)</u>	<u>(426)</u>	<u>(46,232)</u>
<i>Fund Balances at Beginning of Year</i>	<u>57,807</u>	<u>6,309</u>	<u>19,968</u>	<u>163</u>	<u>3,731</u>	<u>87,978</u>
<i>Fund Balances at End of Year</i>	<u>\$ 16,734</u>	<u>\$ 2,450</u>	<u>\$ 19,191</u>	<u>\$ 66</u>	<u>\$ 3,305</u>	<u>\$ 41,746</u>

See accompanying notes to the basic financial statements.



**ALEXANDER TOWNSHIP, ATHENS COUNTY**  
Statement of Receipts, Disbursements and Changes  
in Fund Balance - Budget and Actual (Budget Basis)  
General Fund  
For the Year Ended December 31, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Receipts:</u></b>				
Property and Other Local Taxes	\$ 67,306	\$ 67,306	\$ 69,076	\$ 1,770
Intergovernmental	38,442	38,442	27,354	(11,088)
Earnings on Investments			623	623
Miscellaneous			156	156
<i>Total Receipts</i>	<u>105,748</u>	<u>105,748</u>	<u>97,209</u>	<u>(8,539)</u>
<b><u>Disbursements:</u></b>				
Current:				
General Government	114,200	108,409	98,207	10,202
Public Works	400	2,589	2,343	246
Health	16,900	16,900	13,007	3,893
Capital Outlay	1,000	26,000	24,525	1,475
<i>Total Disbursements</i>	<u>132,500</u>	<u>153,898</u>	<u>138,082</u>	<u>15,816</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(26,752)</u>	<u>(48,150)</u>	<u>(40,873)</u>	<u>7,277</u>
<i>Other Financing Sources (Uses)</i>				
Transfers Out	(30,000)	0	0	0
Other Financing Uses	(500)	(500)	(200)	300
<i>Total Other Financing Sources (Uses)</i>	<u>(30,500)</u>	<u>(500)</u>	<u>(200)</u>	<u>300</u>
<i>Net Change in Fund Balance</i>	<u>(57,252)</u>	<u>(48,650)</u>	<u>(41,073)</u>	<u>7,577</u>
<i>Fund Balance at Beginning of Year</i>	<u>57,807</u>	<u>57,807</u>	<u>57,807</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$ 555</u>	<u>\$ 9,157</u>	<u>\$ 16,734</u>	<u>\$ 7,577</u>

See accompanying notes to the basic financial statements.

**ALEXANDER TOWNSHIP, ATHENS COUN**  
Statement of Receipts, Disbursements and Changes  
in Fund Balance - Budget and Actual (Budget Basis)  
Gasoline Tax Fund  
For the Year Ended December 31, 2007

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b><u>Receipts:</u></b>				
Intergovernmental	\$ 89,038	\$ 89,038	\$ 83,787	\$ (5,251)
Earnings on Investments			717	717
<i>Total Receipts</i>	89,038	89,038	84,504	(4,534)
<b><u>Disbursements:</u></b>				
Current:				
General Government	11,000	18,432	9,746	8,686
Public Works	83,700	82,970	78,617	4,353
Capital Outlay	600	600		600
<i>Total Disbursements</i>	95,300	102,002	88,363	13,639
<i>Excess of Receipts Over (Under) Disbursements</i>	(6,262)	(12,964)	(3,859)	9,105
<i>Fund Balance at Beginning of Year</i>	6,309	6,309	6,309	0
<i>Fund Balance at End of Year</i>	\$ 47	\$ (6,655)	\$ 2,450	\$ 9,105

See accompanying notes to the basic financial statements.

**ALEXANDER TOWNSHIP, ATHENS COUNTY**  
Statement of Receipts, Disbursements and Changes  
in Fund Balance - Budget and Actual (Budget Basis)  
Road and Bridge Fund  
For the Year Ended December 31, 2007

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b><u>Receipts:</u></b>				
Property and Other Local Taxes	\$ 59,626	\$ 59,626	\$ 69,707	\$ 10,081
Intergovernmental			9,222	9,222
<i>Total Receipts</i>	<u>59,626</u>	<u>59,626</u>	<u>78,929</u>	<u>19,303</u>
<b><u>Disbursements:</u></b>				
Current:				
General Government	3,000	3,000	5,846	(2,846)
Public Works	76,400	76,400	73,860	2,540
Capital Outlay	100	100	19,918	(19,818)
<i>Total Disbursements</i>	<u>79,500</u>	<u>79,500</u>	<u>99,624</u>	<u>(20,124)</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	(19,874)	(19,874)	(20,695)	(821)
<b><u>Other Financing Sources (Uses):</u></b>				
Other Debt Proceeds			19,918	19,918
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>19,918</u>	<u>19,918</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(19,874)	(19,874)	(777)	19,097
<i>Fund Balance at Beginning of Year</i>	<u>19,968</u>	<u>19,968</u>	<u>19,968</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$ 94</u>	<u>\$ 94</u>	<u>\$ 19,191</u>	<u>\$ 19,097</u>

See accompanying notes to the basic financial statements.

**ALEXANDER TOWNSHIP, ATHENS COUNTY**  
Statement of Receipts, Disbursements and Changes  
in Fund Balance - Budget and Actual (Budget Basis)  
Special Levy Fund  
For the Year Ended December 31, 2007

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b><u>Receipts:</u></b>				
Property and other Local Taxes	\$ 81,886	\$ 81,886	\$ 84,277	\$ 2,391
Intergovernmental	11,248	11,248	7,716	(3,532)
<i>Total Receipts</i>	93,134	93,134	91,993	(1,141)
<b><u>Disbursements:</u></b>				
Current:				
General Government	2,500	2,500	1,887	613
Public Safety	90,100	90,100	90,000	100
Health	400	400	203	197
<i>Total Disbursements</i>	93,000	93,000	92,090	910
<i>Excess of Receipts Over (Under) Disbursements</i>	134	134	(97)	(231)
<i>Fund Balance at Beginning of Year</i>	163	163	163	0
<i>Fund Balance at End of Year</i>	\$ 297	\$ 297	\$ 66	\$ (231)

See accompanying notes to the basic financial statements.

**ALEXANDER TOWNSHIP, ATHENS COUNTY**  
Notes to the Basic Financial Statements  
For the Years Ended December 31, 2008 and 2007

---

**1. REPORTING ENTITY**

Alexander Township, Athens County, Ohio (the Township), is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Township is directed by a publicly elected three-member Board of Trustees. The Township also has an elected Fiscal Officer.

The reporting entity is comprised of the primary government, component units and other organizations that were included to ensure that the financial statements are not misleading.

The primary government consists of all funds that are not legally separate from the Township. The Township provides general government services, maintenance of Township roads and bridges, and cemetery maintenance. The Township contracts with the Richland and Albany fire departments for fire protection. The Athens County Sheriff provides police protection.

Component units are legally separate organizations for which the Township is financially accountable. The Township is financially accountable for an organization if the Township appoints a voting majority of the organization's governing board and (1) the Township is able to significantly influence the programs or services performed or provided by the organization; or (2) the Township is legally entitled to or can otherwise access the organization's resources; the Township is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide support to, the organization; or the Township is obligated for the debt of the organization. The Township is also financially accountable for any organizations that are fiscally dependent on the Township in that the Township approves their budget, the issuance of their debt or the levying of their taxes. Component units also include legally separate, tax-exempt entities whose resources are for the direct benefit of the Township, are accessible to the Township and are significant in amount to the Township. The Township has no component units.

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

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

As discussed further in Note 2.C, these financial statements are presented on a cash basis of accounting. This cash basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP). Generally accepted accounting principles include all relevant Governmental Accounting Standards Board (GASB) pronouncements, which have been applied to the extent they are applicable to the cash basis of accounting. In the government-wide financial statements, Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989, have been applied, to the extent they are applicable to the cash basis of accounting, unless those pronouncements conflict with or contradict GASB pronouncements, in which case GASB prevails. The most significant of the Township's accounting policies are described below.

**A. Basis of Presentation**

The Township's basic financial statements consist of government-wide financial statements, including a statement of net assets and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**A. Basis of Presentation (Continued)**

**Government-Wide Financial Statements**

The statement of net assets and the statement of activities display information about the Township as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. Governmental activities generally are financed through taxes, intergovernmental receipts or other nonexchange transactions.

The statement of net assets presents the cash balances, of the governmental activities of the Township at year end. The statement of activities compares disbursements with program receipts for each of the Township's governmental activities. Disbursements are reported by function. A function is a group of related activities designed to accomplish a major service or regulatory program for which the Township is responsible. Program receipts include grants and contributions restricted to meeting the operational or capital requirements of a particular program. General receipts are all receipts not classified as program receipts, with certain limited exceptions. The comparison of direct disbursements with program receipts identifies the extent to which each governmental function is self-financing on a cash basis or draws from the Township's general receipts.

**Fund Financial Statements**

During the year, the Township segregates transactions related to certain Township functions or activities in separate funds to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Township at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column.

**B. Fund Accounting**

The Township uses fund accounting to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. Funds are used to segregate resources that are restricted as to use. The Township's funds are all classified as governmental.

**Governmental Funds**

Governmental funds are financed primarily from taxes, intergovernmental receipts (e.g., grants), and other non exchange transactions. The Township's major governmental funds are the General Fund, Gasoline Tax Fund, Road and Bridge Fund and Special Levy Fund. The General Fund is used to account for all financial resources, except those required to be accounted for in another fund. The General Fund balance is available to the Township for any purpose provided it is expended or transferred according to the general laws of Ohio. The Road and Bridge Fund receives property tax monies for the construction, maintenance and repair of township roads, Gasoline Tax Fund receives gasoline tax monies for constructing, maintaining, and repairing Township roads and the Special Levy Fund receives property tax monies from a fire levy to fund the Township's fire protection services.

The other governmental funds of the Township account for grants and other resources whose use is restricted to a particular purpose.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**C. Basis of Accounting**

The Township's financial statements are prepared using the cash basis of accounting. Except for modifications having substantial support, receipts are recorded in the Township's financial records and reported in the financial statements when cash is received rather than when earned and disbursements are recorded when cash is paid rather than when a liability is incurred. Any such modifications made by the Township are described in the appropriate section in this note.

As a result of the use of this cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued liabilities and the related expenses) are not recorded in these financial statements.

**D. Budgetary Process**

All funds are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates.

The appropriations resolution is the Township's authorization to spend resources and sets limits on disbursements plus encumbrances at the level of control selected by the Township. The legal level of control has been established at the fund, department, and object level for all funds.

The certificate of estimated resources establishes a limit on the amount the Township may appropriate. It may be amended during the year if projected increases or decreases in receipts are identified by the Fiscal Officer. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the amended certificate of estimated resources in effect at the time final appropriations were passed by the Township.

The appropriations resolution is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. The amounts reported as the original budgeted amounts reflect the first appropriation resolution for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the Township during the year.

**E. Restricted Assets**

Cash and cash equivalents are reported as restricted when limitations on their use change the nature or normal understanding of their use. Such constraints are either imposed by creditors, contributors, grantors, or laws of other governments, or imposed by law through constitutional provisions or enabling legislation. There are no restricted assets.

**F. Inventory and Prepaid Items**

The Township reports disbursements for inventories and prepaid items when paid. These items are not reflected as assets in the accompanying financial statements.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**G. Capital Assets**

Acquisitions of property, plant and equipment are recorded as disbursements when paid. These items are not reflected as assets in the accompanying financial statements.

**H. Employer Contributions to Cost-Sharing Pension Plans**

The Township recognizes the disbursement for employer contributions to cost-sharing pension plans when they are paid. As described in Notes 8 and 9, the employer contributions include portions for pension benefits and for postretirement health care benefits.

**I. Long-Term Obligations**

The Township's cash basis financial statements do not report liabilities for bonds or other long-term obligations. Proceeds of debt are reported when the cash is received and principal and interest payments are reported when paid.

**J. Net Assets**

Net assets are reported as restricted when there are limitations imposed on their use either through enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The Township's policy is to first apply restricted resources when an obligation is incurred for purposes for which both restricted and unrestricted net assets are available.

**K. Fund Balance Reserves**

The Township reserves any portion of fund balances which is not available for appropriation or which is legally segregated for a specific future use. Unreserved fund balance indicates that portion of fund balance which is available for appropriation in future periods.

**3. ACCOUNTABILITY AND COMPLIANCE**

**A. Accountability**

At December 31, 2008, as the result of audit adjustments, the Gasoline Tax Fund had a negative fund balance of \$1,566. As the Township receives funds in 2009, the Township will have adequate receipts to cover the negative fund balance.

**B. Compliance**

Contrary to Ohio Rev. Code Section Ohio Rev. Code Section 505.24(C), the Township did not properly allocate Trustees compensation, which resulted in audit adjustments.

**4. BUDGETARY BASIS OF ACCOUNTING**

The budgetary basis as provided by law is based upon accounting for certain transactions on the basis of cash receipts, disbursements, and encumbrances. The Statement of Receipts, Disbursements and Changes in Fund Balance – Budget and Actual (Budget Basis) presented for the General, Gasoline Tax, Road and Bridge and Special Levy Funds are prepared on the budgetary basis to provide a meaningful comparison of actual results with the budget.



## **5. DEPOSITS AND INVESTMENTS**

Monies held by the Township are classified by State statute into three categories.

Active monies are public monies determined to be necessary to meet current demands upon the Township treasury. Active monies must be maintained either as cash in the Township treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Inactive deposits are public deposits that the Trustees have identified as not required for use within the current five year period of designation of depositories. Inactive deposits must either be evidenced by certificates of deposit maturing not later than the end of the current period of designation of depositories, or by savings or deposit accounts including, but not limited to, passbook accounts.

Interim deposits are deposits of interim monies. Interim monies are those monies which are not needed for immediate use but which will be needed before the end of the current period of designation of depositories. Interim deposits must be evidenced by time certificates of deposit maturing not more than one year from the date of deposit or by savings or deposit accounts, including passbook accounts.

Interim monies held by the Township can be deposited or invested in the following securities:

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligation or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least 2 percent and be marked to market daily, and the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or Ohio local governments;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in (1) or (2) above, and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAROhio).

Investments in stripped principal or interest obligations, reverse repurchase agreements, and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage, and short selling are also prohibited. An investment must mature within five years from the date of purchase, unless matched to a specific obligation or debt of the Township, and must be purchased with the expectation that it will be held to maturity. Investments may only be made through specified dealers and institutions.

**ALEXANDER TOWNSHIP, ATHENS COUNTY**  
Notes to the Basic Financial Statements  
For the Years Ended December 31, 2008 and 2007

---

**5. DEPOSITS AND INVESTMENTS (Continued)**

**Deposits**

The Township's cash balances were covered by the FDIC; therefore, the Township is not exposed to custodial credit risk.

**6. PROPERTY TAXES**

Property taxes include amounts levied against all real property, public utility property, and tangible personal property located in the Township. Property tax receipts received in 2008 for real and public utility property taxes represents collections of the 2007 taxes. Property tax payments received during 2008 for tangible personal property (other than public utility property) is for 2008 taxes.

2008 real property taxes are levied after October 1, 2008 on the assessed values as of January 1, 2008, the lien date. Assessed values for real property taxes are established by State statute at 35 percent of appraised market value. 2008 real property taxes are collected in and intended to finance 2009.

Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semiannually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits alternate payment dates to be established.

Public utility tangible personal property is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2008 public utility property taxes which became a lien on December 31, 2007, are levied after October 1, 2008, and are collected in 2009 with real property taxes.

2008 tangible property taxes are levied after October 1, 2007, on the value as of December 31, 2007. Collections are made in 2008. Tangible personal property assessments are being phased out – the assessment percentage for all property including inventory for 2007 is 12.5 percent. This will be reduced to 6.25 percent for 2008, and zero for 2009. Payments by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30; if paid semi-annually, the first payment is due April 3, with the remainder due September 20.

The full tax rate for all Township operations for the year ended December 31, 2008, was \$5.00 per \$1,000 of assessed value. The assessed values of real and personal property upon which 2008 property tax receipts were based are as follows:

	<u>2008</u>
Real Property	\$ 38,582,130
Public Utility Property	16,818,220
Tangible Personal Property	<u>365,583</u>
Total Assessed Values	<u>\$ 55,765,933</u>

The County Treasurer collects property taxes on behalf of all taxing districts in the county, including the Township. The County Auditor periodically remits to the Township its portion of the taxes collected.

**7. RISK MANAGEMENT**

The Township has obtained insurance for Liability/Commercial Package through Mathews Insurance, Inc., Athens, Ohio, for the following risks: general liability, public officials' liability, vehicles, and property. Health Insurance is provided through Burnham and Flower Insurance Agency, Columbus, Ohio. The Township pays one hundred percent of the elected officials and employees health insurance premium. Dental and Vision Insurance Plans are open to spouses and dependents of the elected officials and employees.

**8. DEFINED BENEFIT PENSION PLAN**

**Ohio Public Employees Retirement System**

Plan Description - The Township participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the member-directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The combined plan is a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and a defined contribution plan. Under the combined plan, employer contributions are invested by the retirement system to provide a formula retirement benefit similar to the traditional plan benefit. Member contributions, whose investment is self-directed by the member, accumulate retirement assets in a manner similar to the member-directed plan.

OPERS provides retirement, disability, survivor and death benefits and annual cost-of-living adjustments to members of the traditional and combined plans. Members of the member-directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that may be obtained by writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642 or by calling (614) 222-5601 or (800) 222-7377.

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions. For the year ended December 31, 2007, members in state and local classifications contributed 9.5% percent of covered payroll. For the year ended December 31, 2008, members in state and local classifications contributed 10% percent of covered payroll.

The Township's contribution rate for 2007 was 13.85 percent and for 2008 was 14 percent. For the period January 1, through June 30, 2007, a portion of the Township's contribution equal to 5 percent of covered payroll was allocated to fund the post-employment health care plan; for the period July 1 through December 31, 2007 this amount was increased to 6 percent. For 2008, 7 percent of the townships contribution was allocated to fund the post-employment health care plan. Employer contribution rates are actuarially determined. State statute sets a maximum contribution rate for the Township of 14 percent for 2007 and 2008.

The Township's required contributions for pension obligations to the traditional plan for the years ended December 31, 2008, 2007, and 2006 were \$11,992, \$11,954, and \$10,617, respectively. The full amount has been contributed for 2008, 2007 and 2006.

**9. POSTEMPLOYMENT BENEFITS**

Plan Description - OPERS maintains a cost-sharing multiple-employer defined benefit post-employment health care plan for qualifying members of both the traditional and combined pension plans. Members of the member-directed plan do not qualify for ancillary benefits, including post-employment health care.

**ALEXANDER TOWNSHIP, ATHENS COUNTY**  
Notes to the Basic Financial Statements  
For the Years Ended December 31, 2008 and 2007

---

**9. POSTEMPLOYMENT BENEFITS (Continued)**

The plan includes a medical plan, a prescription drug program and Medicare Part B premium reimbursement.

To qualify for post-employment health care coverage, age and service retirees under the traditional and combined plans must have ten years or more of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The Ohio Revised Code permits, but does not require, OPERS to provide health care benefits to eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-5601 or (800) 222 – 7377.

Funding Policy – The post-employment health care plan was established under, and is administered in accordance with, Internal Revenue Code 401(h). State statute requires that public employers fund post-employment health care through contributions to OPERS. A portion of each employer’s contribution to the traditional or combined plans is set aside for the funding of post-employment health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2007, local government employers contributed 13.85 percent of covered payroll. In 2008, local government employers contributed 14 percent of covered payroll. Each year, the OPERS retirement board determines the portion of the employer contribution that will be set aside for funding post-employment health care benefits. The amount of the employer contributions which was allocated to fund post-employment health care was 5.00 percent of covered payroll from January 1 through June 30, 2007, 6.00 percent from July 1 to December 31, 2007, and 7.00 percent of covered payroll from January 1, 2008 to December 31, 2008.

The Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits by the retiree or retiree’s surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and coverage selected. Active members do not make contribution to the post-employment health care plan.

On September 9, 2004, the OPERS Retirement Board adopted a Health Care Preservation Plan (HCPP) which was effective January 1, 2007. Member and employer contribution rates increased as of January 1, 2006, January 1, 2007, and January 1, 2008, which allowed additional funds to be allocated to the health care plan.

**10. DEBT**

The Township’s long-term debt activity for the year ended December 31, 2008, was as follows:

		Balance December 31, 2007	Additions	Reductions	Balance December 31, 2008	Due Within One Year
Tractor Loan, 2007 Issue	4.00%	\$19,918	\$0	\$6,381	\$13,537	\$6,387

The debt was issued to purchase a John Deer Tractor in 2007 and is supported by the full faith and credit of the Township and is payable from the Road and Bridge Fund receipts to the extent that other resources are not available to meet annual principal and interest payments.

**ALEXANDER TOWNSHIP, ATHENS COUNTY**  
Notes to the Basic Financial Statements  
For the Years Ended December 31, 2008 and 2007

---

**10. DEBT (Continued)**

The following is a summary of the Township's future annual debt service requirements:

Year	Tractor Loan	
	Principal	Interest
2009	\$ 6,637	\$ 542
2010	6,900	276
Total	<u>\$ 13,537</u>	<u>\$ 818</u>

**11. CONTINGENT LIABILITIES**

Amounts grantor agencies pay to the Township are subject to audit and adjustment by the grantor, principally the federal government. Grantors may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

**This page intentionally left blank.**



# 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*

Alexander Township  
Athens County  
81 Beal Road  
Athens, Ohio 45701

To the Board of Trustees:

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Alexander Township, Athens County, Ohio (the Township), as of and for the years ended December 31, 2008 and 2007, which collectively comprise the Township's basic financial statements and have issued our report thereon dated July 6, 2009, wherein, we noted the Township uses a comprehensive accounting basis other than generally accepted accounting principles. We also noted the Township 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 Township. However, *Government Auditing Standards* permits the Auditor of State to audit and opine on this entity, because Ohio Revised Code Section 117.101 requires the Auditor of State to provide UAN services, and Ohio Revised Code Sections 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 Township's internal control over financial reporting as a basis for designing our audit procedures for expressing our opinions on the financial statements, but not to opine on the effectiveness of the Township's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Township's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider significant deficiencies.

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 Township'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 Township's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

We consider findings 2008-001 through 2008-002 described in the accompanying Schedule of Findings to be significant deficiencies in internal control over financial reporting.

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

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and accordingly, would not necessarily disclose all significant deficiencies that are also material weaknesses. Of the significant deficiencies described above, we believe finding numbers 2008-001 through 2008-002 are also material weaknesses.

We also noted a certain internal control matter that we reported to the Township's management in a separate letter dated July 6, 2009.

#### **Compliance and Other Matters**

As part of reasonably assuring whether the Township'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 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 Township's management in a separate letter dated July 6, 2009.

The Township's responses to the findings identified in our audit are described in the accompanying Schedule of Findings. We did not audit the Township's responses and, accordingly, we express no opinion on them.

We intend this report solely for the information and use of management and Board of Trustees. We intend it for no one other than these specified parties.



**Mary Taylor, CPA**  
Auditor of State

July 6, 2009



**ALEXANDER TOWNSHIP  
ATHENS COUNTY**

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

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
--

**FINDING NUMBER 2008-001**

**Noncompliance Citation and Material Weakness – House Bill 458**

Effective December 30, 2008, House Bill 458 made relevant changes to health care reimbursements for township officials, employees, and their dependents in which it clarifies that the requirements governing township-procured health insurance coverage apply equally to township-paid coverage through a health insuring corporation contract. One of the clarifications made by HB 458 is that the Township pay coverage under either method from the same township sources used to pay employee and officer compensation.

Ohio Rev. Code Section 505.60(B) states, in part, that if the board procures any insurance policies under this Section, the board shall provide uniform coverage under these policies for township officers and full-time employs and their immediate dependents from the funds or budgets from which the officers or employees are compensated for services.

The Township did not allocate insurance premiums from the same sources used to pay employee and officer compensation. The variances between health insurance premium costs based on the fund allocation of salaries and the actual allocation of premiums are as follows:

**ALEXANDER TOWNSHIP  
ATHENS COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2008 AND 2007  
(Continued)**

**FINDINGS RELATED TO THE FINANCIAL STATEMENTS  
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)**

**FINDING NUMBER 2008-001 (Continued)**

**Noncompliance Citation and Material Weakness – House Bill 458 (Continued)**

	2007		
	Per Salary Fund Allocation	Actual Allocation	Variance
General Fund	\$ 24,139	\$ 34,930	\$ (10,791)
Gasoline Tax	9,746	2,314	7,432
Road and Bridge	5,846	2,999	2,847
Motor Vehicle License Tax	338		338
Permissive Motor Vehicle License Tax	175		175
	2008		
	Per Salary Fund Allocation	Actual Allocation	Variance
General Fund	\$ 23,638	\$ 12,986	\$ 10,652
Gasoline Tax	4,858	3,862	996
Road and Bridge	617	12,700	(12,083)
Motor Vehicle License Tax	317		317
Permissive Motor Vehicle License Tax	118		118
		Net Variance	
General Fund		\$ (139)	
Gasoline Tax		8,428	
Road and Bridge		(9,236)	
Motor Vehicle License Tax		655	
Permissive Motor Vehicle License Tax		293	

These adjustments, with which management agrees, have been posted to the Township's accounting record and are reflected within the accompanying financial statements.

We recommend the Township allocate insurance premiums from the same sources used to pay employee and officer compensation.

**Officials' Response:** The Trustees and Fiscal Officer will ensure all future payroll benefits are allocated in the same manner that the salaries are allocated.

**ALEXANDER TOWNSHIP  
ATHENS COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2008 AND 2007  
(Continued)**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</b>
--

**FINDING NUMBER 2008-002**

**Material Weakness**

The Township should have internal controls in place to reasonably assure that budgetary accounts are integrated into the financial accounting system. This means designing an accounting system to provide ongoing and timely information on unrealized budgetary receipts.

At December 31, 2007, estimated receipts as approved by the Budget Commission did not agree to the Township's accounting system for all funds. This was due to the Fiscal Officer posting the unencumbered balance at January 1, 2007 with the estimated receipts to the UAN system. The variances and funds are as follows:

Fund:	Estimated Receipts		Variance
	Per the Certificate	Per the System	
General Fund	\$ 105,748	\$ 163,000	\$ 57,252
Gasoline Tax	89,038	95,300	6,262
Road and Bridge	79,545	79,500	(45)
Special Levy	93,134	93,000	(134)
Remaining Fund Information	70,436	74,061	3,625
Total of all Funds	\$ 437,901	\$ 504,861	\$ 66,960

At December 31, 2008, estimated receipts as approved by the Budget Commission did not agree to the Township's accounting system for all funds. This was due to the Fiscal Officer posting the unencumbered balance at January 1, 2008 with the estimated receipts to the UAN system. The variances and funds are as follows:

Fund:	Estimated Receipts		Variance
	Per the Certificate	Per the System	
General Fund	\$ 100,125	\$ 108,200	\$ 8,075
Gasoline Tax	87,039	96,000	8,961
Road and Bridge	93,170	90,000	(3,170)
Special Levy	94,752	94,755	3
Remaining Fund Information	30,353	33,529	3,176
Total of all Funds	\$ 405,439	\$ 422,484	\$ 17,045

During 2007 and 2008, we noted Original Budgeted Receipts adopted by the Board of Trustees were not reported on the Statement of Receipts, Disbursements and Changes in Fund Balance – Budget and Actual (Budget Basis). Also, during 2007 and 2008, we noted Final Budgeted Receipts adopted by the legislative authority differed from amounts reported on the Statement of Receipts, Disbursements and Changes in Fund Balance – Budget and Actual (Budget Basis). Adjustments were made to reflect the accurate amounts.

**ALEXANDER TOWNSHIP  
ATHENS COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2008 AND 2007  
(Continued)**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</b>
--

**FINDING NUMBER 2008-002 (Continued)**

**Material Weakness (Continued)**

Due to budgetary information being improperly entered into the system, the management of the Township lost some degree of budgetary control.

We recommend the Fiscal Officer accurately post estimated receipts as certified by the County Budget Commission and appropriations as approved by the Board of Trustees into the computer system and only after receiving approval. This procedure will help ensure more useful comparisons of budget versus actual activity, as well as provide management with an accurate monitoring tool throughout the years.

**Officials' Response:** The Fiscal Officer will ensure future estimated receipt amounts posted to the system do not include beginning unencumbered fund balance amounts.

**ALEXANDER TOWNSHIP  
ATHENS 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; <b><i>Explain</i></b>
2006-001	A material noncompliance citation was issued under Ohio Rev. Code Section 5705.41(D)(1) for failure to properly certify the availability of funds.	Yes	N/A





Mary Taylor, CPA  
Auditor of State

**ALEXANDER TOWNSHIP**

**ATHENS 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  
JULY 28, 2009**