
**RANGE TOWNSHIP
MADISON COUNTY**

**REGULAR AUDIT
YEARS ENDED DECEMBER 31, 2004 & 2003**

Whited Seigneur Sams & Rabe, LLP

CERTIFIED PUBLIC ACCOUNTANTS

**** WSSR ****

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**Auditor of State
Betty Montgomery**

Board of Trustees
Range Township
Mt. Sterling, Ohio 431433

We have reviewed the *Report of Independent Auditor* of Range Township, Madison County, prepared by Whited Seigneur Sams & Rahe, LLP, for the audit period January 1, 2003 through December 31, 2004. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

The financial statements in the attached report are presented in accordance with a regulatory basis of accounting prescribed or permitted by the Auditor of State. Due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA), modifications were required to the *Report of Independent Auditor* on your financial statements. While the Auditor of State 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. The attached report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the statements are misstated under the non-GAAP regulatory basis. The *Report of Independent Auditor* also includes an opinion on the financial statements using the regulatory format the Auditor of State permits.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Range Township is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Betty Montgomery".

BETTY MONTGOMERY
Auditor of State

September 21, 2005

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**RANGE TOWNSHIP
MADISON COUNTY, OHIO**

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Whited Seigneur Sams & Rahe LLP

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August 8, 2005

Range Township
Madison County
5650 Dyer Road
Mt. Sterling, OH 43143

Report of Independent Auditor

We have audited the accompanying financial statements of Range Township, Madison County, Ohio (the Township) as of and for the years ended December 31, 2004 and 2003. These financial statements are the responsibility of the Township's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about 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. We believe that our audits provide a reasonable basis for our opinion.

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

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Township as of December 31, 2004 and 2003, 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 of Range Township, Madison County as of December 31, 2004 and 2003 and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued a report dated August 8, 2005, 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. That report describes the scope of our testing of internal controls over financial reporting and compliance and the results of that testing. It does not opine on the internal control over financial reporting or on compliance. That report is an integral part of audits performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audits.

Respectfully submitted,

WHITED SEIGNEUR SAMS & RAHE CPAs, LLP

**RANGE TOWNSHIP
MADISON COUNTY, OHIO
COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS,
AND CHANGES IN FUND
CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2004**

			<u>Memorandum Only</u>
CASH RECEIPTS	<u>General</u>	<u>Special Revenue</u>	<u>Total</u>
Local Taxes	\$ 21,653	\$ 57,094	\$ 78,747
Intergovernmental Receipts	78,138	78,185	156,323
Licenses, Permits and Fees	0	5,350	5,350
Interest	382	352	734
Other Revenue	<u>0</u>	<u>7,732</u>	<u>7,732</u>
TOTAL CASH RECEIPTS	100,173	148,713	248,886
CASH DISBURSEMENTS			
Current:			
General Government	75,308	0	75,308
Public Safety	0	16,922	16,922
Public Works	729	56,376	57,105
Health	0	24,310	24,310
Capital Outlay	0	42,174	42,174
Debt Service:			
Redemption of Principal	0	14,294	14,294
Interest and Fiscal Charges	<u>0</u>	<u>2,308</u>	<u>2,308</u>
TOTAL CASH DISBURSEMENTS	<u>76,037</u>	<u>156,384</u>	<u>232,421</u>
TOTAL CASH RECEIPTS OVER/ (UNDER) DISBURSEMENTS	24,136	(7,671)	16,465
OTHER FINANCING RECEIPTS/ (DISBURSEMENTS)			
Sale of Assets	823	0	823
Other Financing Sources	<u>359</u>	<u>5,300</u>	<u>5,659</u>
TOTAL OTHER FINANCING RECEIPTS/ (DISBURSEMENTS)	<u>1,182</u>	<u>5,300</u>	<u>6,482</u>
EXCESS OF CASH RECEIPTS AND OTHER FINANCING RECEIPTS OVER/(UNDER) CASH DISBURSEMENTS AND OTHER FINANCING DISBURSEMENTS	25,318	(2,371)	22,947
Fund Cash Balances, January 1, 2004	<u>62,069</u>	<u>111,849</u>	<u>173,918</u>
Fund Cash Balances, December 31, 2004	<u>\$ 87,387</u>	<u>\$ 109,478</u>	<u>\$ 196,865</u>

SEE ACCOMPANYING NOTES TO THE FINANCIAL STATEMENTS

**RANGE TOWNSHIP
MADISON COUNTY, OHIO
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS,
AND CHANGE IN CASH BALANCE
NONEXPENDABLE TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2004**

	Non-Expendable Trust
OPERATING CASH RECEIPTS	
Interest	<u>\$ 32</u>
TOTAL OPERATING CASH RECEIPTS	32
TOTAL OPERATING CASH DISBURSEMENTS	<u>0</u>
EXCESS OPERATING CASH RECEIPTS OVER CASH DISBURSEMENTS	32
Fund Cash Balance, January 1, 2004	<u>1,230</u>
Fund Cash Balance, December 31, 2004	<u>\$ 1,262</u>

SEE ACCOMPANYING NOTES TO THE FINANCIAL STATEMENTS

**RANGE TOWNSHIP
MADISON COUNTY, OHIO
COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS,
AND CHANGES IN FUND
CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2003**

			<u>Memorandum Only</u>
CASH RECEIPTS	<u>General</u>	<u>Special Revenue</u>	<u>Total</u>
Local Taxes	\$ 21,792	\$ 58,236	\$ 80,028
Intergovernmental Receipts	80,107	76,975	157,082
Licenses, Permits and Fees	0	7,975	7,975
Interest	426	467	893
Other Revenue	<u>0</u>	<u>4,337</u>	<u>4,337</u>
TOTAL CASH RECEIPTS	102,325	147,990	250,315
CASH DISBURSEMENTS			
Current:			
General Government	69,339	0	69,339
Public Safety	0	0	0
Public Works	729	66,130	66,859
Health	0	28,770	28,770
Capital Outlay	0	34,844	34,844
Debt Service:			
Redemption of Principal	0	13,518	13,518
Interest and Fiscal Charges	<u>0</u>	<u>3,090</u>	<u>3,090</u>
TOTAL CASH DISBURSEMENTS	<u>70,068</u>	<u>146,352</u>	<u>216,420</u>
TOTAL CASH RECEIPTS OVER/ (UNDER) DISBURSEMENTS	32,257	1,638	33,895
OTHER FINANCING RECEIPTS/(DISBURSEMENTS)			
Other Financing Sources	<u>1,374</u>	<u>4,100</u>	<u>5,474</u>
TOTAL OTHER FINANCING RECEIPTS/ (DISBURSEMENTS)	<u>1,374</u>	<u>4,100</u>	<u>5,474</u>
EXCESS OF CASH RECEIPTS AND OTHER FINANCING RECEIPTS OVER/(UNDER) CASH DISBURSEMENTS AND OTHER FINANCING DISBURSEMENTS	33,631	5,738	39,369
Fund Cash Balances, January 1, 2003	<u>28,438</u>	<u>106,111</u>	<u>134,549</u>
Fund Cash Balances, December 31, 2003	<u>\$ 62,069</u>	<u>\$ 111,849</u>	<u>\$ 173,918</u>

SEE ACCOMPANYING NOTES TO THE FINANCIAL STATEMENTS

**RANGE TOWNSHIP
MADISON COUNTY, OHIO
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS,
AND CHANGE IN CASH BALANCE
NONEXPENDABLE TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2003**

	Non-Expendable Trust
OPERATING CASH RECEIPTS	
Interest	<u>\$ 41</u>
TOTAL OPERATING CASH RECEIPTS	41
TOTAL OPERATING CASH DISBURSEMENTS	<u>0</u>
EXCESS OPERATING CASH RECEIPTS OVER CASH DISBURSEMENTS	41
Fund Cash Balance, January 1, 2003	<u>1,189</u>
Fund Cash Balance, December 31, 2003	<u>\$ 1,230</u>

SEE ACCOMPANYING NOTES TO THE FINANCIAL STATEMENTS

**RANGE TOWNSHIP
MADISON COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004 AND 2003**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- **Description of the Entity**

Range Township, Madison County, Ohio (the Township) is a body corporate and politic 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 provides general governmental services including road and bridge maintenance and cemetery maintenance. The Sterling Joint Ambulance District provides the Township with emergency and medical services.

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

- **Basis of Accounting**

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized 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 prescribed or permitted by the Auditor of State.

- **Cash and Investments**

Certificates of deposit are valued at cost.

Investments are reported as assets. Accordingly, purchases of investments are not recorded as disbursements and sales of investments are not recorded as receipts. Gains or losses at the time of sale are recorded as receipts or disbursements, respectively.

- **Fund Accounting**

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

- **General Fund** - The General Fund is the general operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.
- **Special Revenue Funds** - These funds are used to account for proceeds from specific sources (other than from trusts or for capital projects) that are restricted to expenditure for specific purposes. The Township had the following significant Special Revenue Funds:

Gasoline Tax Fund - This fund receives gasoline tax money for constructing, maintaining and repairing Township roads.

**RANGE TOWNSHIP
MADISON COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- **Fund Accounting (Continued)**

Fire District Fund - This fund receives money from property taxes for purchasing fire equipment and vehicles and providing emergency fire services.

Cemetery Fund - This fund receives property tax money for the maintenance and upkeep and operations of the cemetery.

- **Fiduciary Fund (Trust Fund)** - This fund is used to account for resources restricted by legally binding trust agreement. The Township had the following fiduciary fund:

Cemetery Bequest Fund (Non-Expendable Trust) - This fund receives restricted donations. Interest earned may be used to maintain graves in the cemetery.

- **Budgetary Process**

The Ohio Revised Code requires that each fund be budgeted annually.

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

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

Encumbrances - The Ohio Revised Code requires the Township to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year-end are canceled, and re-appropriated in the subsequent year.

A summary of 2004 and 2003 budgetary activity appears in Note 3.

- **Property, Plant and Equipment**

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

- **Accumulated Leave**

In certain circumstances, such as leaving employment, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under the Township's basis of accounting.

**RANGE TOWNSHIP
MADISON COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS**

2. EQUITY IN POOLED CASH AND INVESTMENTS

The Township maintains a cash and investments pool used by all funds. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash at December 31 was as follows:

	<u>2004</u>	<u>2003</u>
Demand deposits	\$ 147,127	\$ 124,148
Total Deposits	147,127	124,148
Certificates of Deposit	<u>51,000</u>	<u>51,000</u>
Total Investments	<u>51,000</u>	<u>51,000</u>
Total Deposits and Investments	<u>\$ 198,127</u>	<u>\$ 175,148</u>

• **Deposits**

Deposits are either 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, 2004 and 2003 were as follows:

2004 Budgeted vs. Actual Receipts

<u>Fund Type</u>	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
General	\$ 70,300	\$ 101,355	\$ 31,055
Special Revenue	146,300	154,013	7,713
Non-Expendable Trust	<u>0</u>	<u>32</u>	<u>32</u>
Total	<u>\$ 216,600</u>	<u>\$ 255,400</u>	<u>\$ 38,800</u>

2004 Budgeted vs. Actual Budgetary Basis Expenditures

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$ 93,242	\$ 76,037	\$ 17,205
Special Revenue	228,200	156,384	71,816
Non-Expendable Trust	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>\$ 321,442</u>	<u>\$ 232,421</u>	<u>\$ 89,021</u>

2003 Budgeted vs. Actual Receipts

<u>Fund Type</u>	<u>Budgeted</u>	<u>Actual</u>	<u>Variance</u>
General	\$ 83,014	\$ 103,699	\$ 20,685
Special Revenue	124,030	152,090	28,060
Non-Expendable Trust	<u>30</u>	<u>41</u>	<u>11</u>
Total	<u>\$ 207,074</u>	<u>\$ 255,830</u>	<u>\$ 48,756</u>

**RANGE TOWNSHIP
MADISON COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS**

3. BUDGETARY ACTIVITY (Continued)

2003 Budgeted vs. Actual Budgetary Basis Expenditures

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$ 108,050	\$ 70,068	\$ 37,982
Special Revenue	217,750	146,352	71,398
Non-Expendable Trust	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>\$ 325,800</u>	<u>\$ 216,420</u>	<u>\$ 109,380</u>

4. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by the Board of Trustees. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. Homestead and rollback amounts are then paid by the State, and are reflected in the accompanying financial statements as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to make semiannual payments, 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 Township.

5. DEBT

Debt outstanding at December 31, 2004 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
Note Payable	\$ 4,482	5.75%
Total	<u>\$ 4,482</u>	

The outstanding note at December 31, 2004 was issued for the purpose of purchasing a pickup truck for the fire department.

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

<u>Year Ending December 31</u>	<u>Note Payable</u>
2005	\$ 4,677

**RANGE TOWNSHIP
MADISON COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS**

6. CAPITAL LEASE

In 1997, the Township entered in to a lease purchase agreement with Emergency One, Inc. for the purchase of a fire truck. The lease meets the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13, "Accounting for Leases," which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee.

The following is a schedule of the future minimum lease payments required under the capital lease and the present value of the minimum lease payments as of December 31, 2004:

Year Ending	
<u>December 31</u>	<u>Fire Truck</u>
2005	\$ 11,926
2006	<u>11,926</u>
Total Minimum Lease Payments	23,852
Less: Amount Representing Interest	<u>(1,932)</u>
Present Value of Minimum Lease Payments	<u>\$ 21,920</u>

7. RETIREMENT SYSTEMS

All employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including post-retirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 2004 and 2003, PERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries. The Township has paid all contributions required through December 31, 2004.

8. RISK MANAGEMENT

● **Risk Pool Membership**

The Township belongs to the Ohio Township Association Risk Management Authority (OTARMA), a risk-sharing pool available to Ohio townships. OTARMA provides property and casualty insurance for its members. OTARMA is a member of the American Public Entity Excess Pool (APEEP). Member governments pay annual contributions to fund OTARMA. OTARMA pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

**RANGE TOWNSHIP
MADISON COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS**

8. RISK MANAGEMENT (Continued)

- **Casualty Insurance**

OTARMA retains casualty risks up to \$250,000 per claim. Claims exceeding \$250,000 are reinsured with APEEP up to \$1,750,000 per claim and \$5,000,000 in the aggregate per year. Governments can elect additional coverage, from \$2,000,000 to \$10,000,000, from the General Reinsurance Corporation.

If losses exhaust OTARMA's retained earnings, APEEP covers OTARMA losses up to \$5,000,000 per year, subject to a per-claim limit of \$2,000,000.

- **Property Insurance**

OTARMA retains property risks including automobile physical damage up to \$100,000 on any specific loss. The Travelers Indemnity Company reinsures specific losses exceeding \$100,000. The Travelers Indemnity Company also provides aggregate excess coverage for property including automobile physical damage subject to an annual stop loss. When the stop loss is reached in any year, the Travelers Indemnity Company provides coverage in excess of \$10,000.

The aforementioned casualty and property reinsurance agreements do not discharge OTARMA's primary liability for claims payments on covered losses. Claims exceeding coverage limits are the obligation of the respective government.

- **Financial Position**

OTARMA's financial statements (audited by other accountants) conform with generally accepted accounting principles and reported the following assets, liabilities and retained earnings at December 31, 2003 and 2002 (the latest information available):

<u>Casualty Coverage</u>	<u>2003</u>	<u>2002</u>
Assets	\$ 27,792,223	\$ 23,757,036
Liabilities	<u>(11,791,300)</u>	<u>(9,197,512)</u>
Retained Earnings	<u>\$ 16,000,923</u>	<u>\$ 14,559,524</u>
<u>Property Coverage</u>		
Assets	\$ 6,791,060	\$ 6,596,996
Liabilities	<u>(750,956)</u>	<u>(1,204,326)</u>
Retained Earnings	<u>\$ 6,040,104</u>	<u>\$ 5,392,670</u>

The Township also provides health, vision, dental and life insurance coverage to the elected officials and full-time employees through a private carrier.

9. JOINTLY GOVERNED ORGANIZATION

The Sterling Joint Ambulance District (the District) provides ambulance services within the District. The District is directed by an appointed eight-member Board of Trustees. One board member is appointed by each political subdivision within the District. Those subdivisions are Stokes Township, Village of South Solon, Range Township, Village of Midway, Pleasant Township, Village of Mount Sterling, Darby Township and Monroe Township.

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August 8, 2005

Range Township
Madison County
5650 Dyer Road
Mt. Sterling, OH 43143

Report on Internal Control over Financial Reporting and on Compliance and Other Matters Required by *Government Auditing Standards*

We have audited the accompanying financial statements of Range Township, Madison County, Ohio (the Township) as of and for the years ended December 31, 2004 and 2003, and have issued our report thereon dated August 8, 2005 wherein we noted the Township followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audits, we considered the Township's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the Township in a separate letter dated August 8, 2005

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Township's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on 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 such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated August 8, 2005.

Respectfully submitted,

WHITED SEIGNEUR SAMS & RAHE CPAs, LLP

**RANGE TOWNSHIP
MADISON COUNTY, OHIO
SCHEDULE OF AUDIT FINDINGS**

Findings Related to the Financial Statements Required to be Reported in Accordance with GAGAS

No Findings.

**RANGE TOWNSHIP
MADISON COUNTY, OHIO
STATUS OF PRIOR AUDIT FINDINGS**

There were no prior audit findings.



**Auditor of State
Betty Montgomery**

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RANGE TOWNSHIP

MADISON 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 4, 2005**