

**RANGE TOWNSHIP
MADISON COUNTY**

**REGULAR AUDIT
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021**



GUEYE & ASSOCIATES, CPA, INC.

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Board of Trustees
Range Township
11465 Danville Rd
London, OH 43140

We have reviewed the *Independent Auditor's Report* of Range Township, Madison County, prepared by Gueye & Associates, CPA, for the audit period January 1, 2021 through December 31, 2022. 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.

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.

KEITH FABER
Ohio Auditor of State

Tiffany L. Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

June 27, 2025

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**RANGE TOWNSHIP
MADISON COUNTY
DECEMBER 31, 2022 AND 2021**

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INDEPENDENT AUDITOR'S REPORT

Range Township
11465 Danville Rd
London, OH 43140

To the Board of Trustees:

Report on the Audit of the Financial Statements

Unmodified and Adverse Opinions

We have audited the financial statements of the Range Township, Madison County, Ohio (the Township), which comprises the cash balances, receipts and disbursements for each governmental fund type as of and for the years ended December 31, 2022, and December 31, 2021, and the related notes to the financial statements.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements for each governmental type combined total as of and for the years ended December 31, 2022 and December 31, 2021, and the related notes to the financial statements, in accordance with the financial reporting provisions which Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit, described in Note 2.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* section of our report, the accompanying financial statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Township, as of December 31, 2022, and December 31, 2021, or the changes in financial position for the years then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the Township, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 2 of the financial statements, the financial statements are prepared by Township on the basis of the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 2 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Township's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

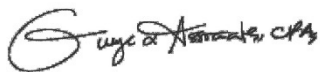
In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Township's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 21, 2025, 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. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Township's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Township's internal control over financial reporting and compliance.



Columbus, Ohio
March 21, 2025

RANGE TOWNSHIP
MADISON COUNTY
Combined Statement of Receipts, Disbursements
and Changes in Fund Balances (Regulatory Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2022

	General	Special Revenue	Debt Service	Permanent	Totals (Memorandum Only)
Cash Receipts					
Property and Other Local Taxes	\$ 80,503	\$ 144,387	\$ 34,698	\$ -	\$ 259,588
Charges for Services	-	15,306	-	-	15,306
Licenses, Permits and Fees	-	9,550	-	-	9,550
Intergovernmental	44,023	188,435	3,743	-	236,201
Earnings on Investments	253	-	-	3	256
Miscellaneous	2,943	-	-	-	2,943
<i>Total Cash Receipts</i>	<u>127,722</u>	<u>357,678</u>	<u>38,441</u>	<u>3</u>	<u>523,844</u>
Cash Disbursements					
Current:					
General Government	125,313	-	-	-	125,313
Public Safety		23,477	-	-	23,477
Public Works	1,047	57,064	-	-	58,111
Health	-	38,324	-	-	38,324
Other	-	7,118	-	-	7,118
Capital Outlay	-	119,531	-	-	119,531
Debt Service:					
Principal Retirement	-	-	15,000	-	15,000
Interest and Fiscal Charges	-	-	18,570	-	18,570
<i>Total Cash Disbursements</i>	<u>126,360</u>	<u>245,514</u>	<u>33,570</u>	<u>-</u>	<u>405,444</u>
<i>Disbursements</i>	<u>1,362</u>	<u>112,164</u>	<u>4,871</u>	<u>3</u>	<u>118,400</u>
<i>Net Change in Fund Cash Balances</i>	1,362	112,164	4,871	3	118,400
<i>Fund Cash Balances, January 1</i>	<u>35,543</u>	<u>695,161</u>	<u>13,975</u>	<u>1,581</u>	<u>746,260</u>
<i>Fund Cash Balances, December 31</i>	<u>\$ 36,905</u>	<u>\$ 807,325</u>	<u>\$ 18,846</u>	<u>\$ 1,584</u>	<u>\$ 864,660</u>

See accompanying notes to the basic financial statements

Range Township
Madison County
Notes to the Financial Statements
For the Year Ended December 31, 2022

Note 1 – Reporting Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Fairfield Township, Madison County, (the Township) as a body corporate and politic. A publicly elected three-member Board of Trustees directs the Township. The Township provides road and bridge maintenance, cemetery maintenance, and general government services. The Township contracts with Jefferson Township to provide fire services and emergency services.

Joint Ventures, Jointly Governed Organizations, Public Entity Risk Pools and Related Organizations

The Township participates in the Ohio Township Association Risk Management Authority (OTARMA) public entity risk pool. Notes 7 to the financial statements provide additional information for these entities.

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

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

The Township's financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types, which are all organized on a fund type basis.

Fund Accounting

The Township uses funds 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. The funds of the Township are presented below:

General Fund - The general fund accounts for and reports all financial resources not accounted for and reported 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.

Special Revenue Funds - These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Township had the following significant Special Revenue Funds:

Gasoline Tax Fund - The gas tax fund accounts for and reports that portion of the State gasoline tax restricted for maintenance and repair of roads within the Township.

Fire Levy Fund - This fund receives property tax money for providing emergency & fire services.

American Rescue Plan Act Fund - This fund received federal grant money to be used for costs incurred with respect to the COVID-19 negative economic impact.

Debt Service Funds These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. The Township had the following significant Debt Service Funds:

General Bond Retirement Fund The General bond retirement fund accounts for and reports the receipt of property tax revenue restricted for the principal retirement of loans.

Range Township
Madison County
Notes to the Financial Statements
For the Year Ended December 31, 2022

Permanent Funds These funds account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs (for the benefit of the government or its citizenry). The Township had the following significant permanent fund:

Cemetery Bequest Fund The Cemetery Bequest fund accounts for and reports interest earned on nonexpendable corpus from a trust agreement restricted for the general maintenance and upkeep of the Township's cemetery.

Basis of Accounting

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (C). This basis is similar to the cash receipts and disbursements accounting basis.

The Township recognizes receipts when received in cash rather than when earned and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (C) permit.

Budgetary Process

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

Appropriation - Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the object level of control, and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. 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 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 reappropriated in the subsequent year.

A summary of 2022 budgetary activity appears in Note 4.

Deposits and Investments

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

Capital Assets

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

Range Township
Madison County
Notes to the Financial Statements
For the Year Ended December 31, 2022

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Township must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

Nonspendable - The Township classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact. For regulatory purposes, nonspendable fund balance includes unclaimed monies that are required to be held for five years before they may be utilized by the Township and the nonspendable portion of the corpus in permanent funds.

Restricted - Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

Committed - Trustees can *commit* amounts via formal action (resolution). The Township must adhere to these commitments unless the Trustees amend the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

Assigned - Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. For regulatory purposes, assigned fund balance in the general fund is limited to encumbrances outstanding at year end.

Unassigned - Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Township applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Note 3 – Budgetary Activity

Contrary to the Ohio Revised Code, the Township had expenditures in excess of appropriations.

Note 4 – Budgetary Activity

Budgetary activity for the year ending 2022 follows:

Fund Type	2022 Budgeted vs. Actual Receipts		
	Budgeted Receipts	Actual Receipts	Variance
General	\$128,500	\$127,722	(\$778)
Special Revenue	448,801	357,678	(91,123)
Debt Service	26,200	38,441	12,241
Permanent	3	3	0
Total	<u>\$603,504</u>	<u>\$523,844</u>	<u>(\$79,660)</u>

Range Township
Madison County
Notes to the Financial Statements
For the Year Ended December 31, 2022

2022 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$134,986	\$126,360	\$8,626
Special Revenue	343,796	245,515	98,281
Debt Service	19,000	33,570	(14,570)
Permanent	0	0	0
Total	<u>\$497,782</u>	<u>\$405,445</u>	<u>\$92,337</u>

Note 5 – Deposits and Investments

To improve cash management, cash received by the Township is pooled. Monies for all funds are maintained in this pool. The Ohio Revised Code prescribes allowable deposits and investments. A summary of the Township's deposit and investment accounts are as follows:

	2022
<i>Cash Management Pool:</i>	
Demand deposits	\$803,660
Certificates of deposit	61,000
Total deposits	<u>864,660</u>

Deposits

Deposits are insured by the Federal Deposit Insurance Corporation; or collateralized through the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

Note 6 – Property Taxes

Real property taxes become a lien on January 1 preceding the October 1 date for which the Trustees adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable non-business, owner occupancy, and homestead exemption credits and/or homestead and rollback deductions. The financial statements include these credits and/or deduction amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20. Under certain circumstances, State statutes permits later payment dates to be established.

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

Note 7 – Risk Management

Risk Pool Membership

The Township is a member of the Ohio Township Association Risk Management Authority (The Pool). The Pool assumes the risk of loss up to the limits of the (local entity's) policy. The Pool covers the following risks:

- General liability and casualty
- Public official's liability
- Cyber
- Law enforcement liability

Range Township
Madison County
Notes to the Financial Statements
For the Year Ended December 31, 2022

- Automobile liability
- Vehicles
- Property
- Equipment breakdown

The Pool reported the following summary of assets and actuarially-measured liabilities available to pay those liabilities as of December 31 (latest information available):

2023

Cash and investments	\$ 33,494,457
Actuarial liabilities	\$ 10,885,549

Note 8 – Defined Benefit Pension Plans

Ohio Public Employees Retirement System

Eight Township employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement health care and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10 percent of their gross salaries, and the Township contributed an amount equaling 14 percent of participants' gross salaries. The Township has paid all contributions required through December 31, 2022.

Note 9 – Postemployment Benefits

OPERS offers cost-sharing, multiple-employer defined benefit postemployment plans, which include multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement, and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions allocated to health care for OPERS members in the traditional pension plan and combined plan was 0 percent during calendar year 2022. The portion of employer contributions allocated to health care for OPERS members in the member-directed plan was 4.0 percent during calendar year 2022.

Effective January 1, 2022, OPERS discontinued the group plans currently offered to non-Medicare retirees and re-employed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via an HRA allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses.

Note 10 – Debt

Debt outstanding at December 31, 2022 was as follows:

Description	Amount	Interest Rate
Fire Station Loan	\$ 285,000	5.95%
Fire Rescue Truck Loan	25,000	0%
Dump Truck Loan	67,942	0%
Total	\$ 377,942	

Range Township
Madison County
Notes to the Financial Statements
For the Year Ended December 31, 2022

The Township issued a Fire Station Bond in the amount of \$435,000 from Huntington Bank for the construction of a fire station in 2008. The bond is to be repaid in semi-annual payments over 27 years with 5.95% interest.

The Township obtained debt in the amount of \$150,000 in 2007 for the purchase of a fire truck from the State of Ohio Department of Commerce. The debt is to be repaid over 15 years with 0% interest. The Township makes quarterly payments of \$2,500. No payments were made in 2022 for this loan.

The Township obtained debt in the amount of \$131,500 for the purchase of a new rescue vehicle from the Ohio Department of Commerce in 2012. The debt is to be repaid over 15 years with 0% interest. The Township makes quarterly payments of \$2,192. No payments were made in 2022 for this loan.

Amortization

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

Year Ending December 31	Fire Station Loan	Dump Truck Loan	Fire Rescue Loan
2023	\$ 31,957	\$ 8,768	\$ 10,000
2024	36,065	8,768	10,000
2025	34,875	8,768	5,000
2026	33,685	8,768	-
2027	32,495	8,768	-
2028-2032	171,650	24,102	-
2033-2037	65,355	-	-
2038-2042	-	-	-
2043-2047	-	-	-
Total	\$ 406,082	\$ 67,942	\$ 25,000

Note 11 – Contingent Liabilities

The Township may be a defendant in lawsuits. Although management cannot presently determine the outcome of any suit, management believes that the resolution of any matter will not materially adversely affect the Township's financial condition.

Note 12 – Fund Balances

Included in fund balance are amounts the Township cannot spend, including the balance of unclaimed monies, which cannot be spent for five years and the unexpendable corpus of the permanent funds. Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end the balances of these amounts were as follows:

Fund Balance	Permanent
Nonspendable:	
Corpus	\$ 1,000

The fund balance of special revenue funds is either restricted or committed. The fund balance of debt service funds and capital projects funds are restricted, committed, or assigned. The fund balance of permanent funds that is not part of the nonspendable corpus is either restricted or committed.

Range Township
Madison County
Notes to the Financial Statements
For the Year Ended December 31, 2022

These restricted, committed, and assigned amounts in the special revenue, debt service, capital projects, and permanent funds would include the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned.

Note 13 – COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June 2021 while the national state of emergency ended in April 2023. During 2022, the Township received COVID-19 funding. The Township will continue to spend available COVID-19 funding consistent with the applicable program guidelines.

RANGE TOWNSHIP
MADISON COUNTY
*Combined Statement of Receipts, Disbursements
and Changes in Fund Balances (Regulatory Cash Basis)*
All Governmental Fund Types
For the Year Ended December 31, 2021

	General	Special Revenue	Debt Service	Permanent	Totals (Memorandum Only)
Cash Receipts					
Property and Other Local Taxes	\$ 78,994	\$ 141,519	\$ 27,239	\$ -	\$ 247,752
Charges for Services	-	27,088	-	-	27,088
Licenses, Permits and Fees	-	11,875	-	-	11,875
Intergovernmental	21,214	200,767	3,005	-	224,986
Earnings on Investments	272	-	-	3	275
Miscellaneous	4,909	-	-	-	4,909
<i>Total Cash Receipts</i>	<u>105,389</u>	<u>381,249</u>	<u>30,244</u>	<u>3</u>	<u>516,884</u>
Cash Disbursements					
Current:					
General Government	120,956	-	-	-	120,956
Public Safety		24,660	-	-	24,660
Public Works	872	50,943	-	-	51,815
Health	-	37,811	-	-	37,811
Other	-	22,228		-	22,228
Capital Outlay	-	89,822	-	-	89,822
Debt Service:					
Principal Retirement	-		15,000	-	15,000
Interest and Fiscal Charges	-		19,319	-	19,319
<i>Total Cash Disbursements</i>	<u>121,828</u>	<u>225,464</u>	<u>34,319</u>	<u>-</u>	<u>381,610</u>
<i>Disbursements</i>	<u>(16,439)</u>	<u>155,785</u>	<u>(4,075)</u>	<u>3</u>	<u>135,274</u>
<i>Net Change in Fund Cash Balances</i>	<u>(16,439)</u>	<u>155,785</u>	<u>(4,075)</u>	<u>3</u>	<u>135,274</u>
<i>Fund Cash Balances, January 1</i>	<u>51,982</u>	<u>539,376</u>	<u>18,050</u>	<u>1,578</u>	<u>610,986</u>
<i>Fund Cash Balances, December 31</i>	<u>\$ 35,543</u>	<u>\$ 695,161</u>	<u>\$ 13,975</u>	<u>\$ 1,581</u>	<u>\$ 746,260</u>

See accompanying notes to the basic financial statements

Range Township
Madison County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 1 – Reporting Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Range Township, Madison County, (the Township) as a body corporate and politic. A publicly elected three-member Board of Trustees directs the Township. The Township provides road and bridge maintenance, cemetery maintenance, and general government services. The Sterling Joint Ambulance District provides the Township with emergency and medical services.

Joint Ventures, Jointly Governed Organizations, Public Entity Risk Pools and Related Organizations

The Township participates in the Ohio Township Association Risk Management Authority (OTARMA) public entity risk pool. Notes 7 to the financial statements provide additional information for these entities.

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

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

The Township's financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types, which are all organized on a fund type basis.

Fund Accounting

The Township uses funds 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. The funds of the Township are presented below:

General Fund - The general fund accounts for and reports all financial resources not accounted for and reported 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.

Special Revenue Funds - These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Township had the following significant Special Revenue Funds:

Gasoline Tax Fund - The gas tax fund accounts for and reports that portion of the State gasoline tax restricted for maintenance and repair of roads within the Township.

Fire District Fund - This fund receives property tax money 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.

Debt Service Funds These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. The Township had the following significant Debt Service Funds:

General Bond Retirement Fund The General bond retirement fund accounts for and reports the receipt of property tax revenue restricted for the principal retirement of loans.

Range Township
Madison County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Permanent Funds These funds account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs (for the benefit of the government or its citizenry). The Township had the following significant permanent fund:

Cemetery Bequest Fund The Cemetery Bequest fund accounts for and reports interest earned on nonexpendable corpus from a trust agreement restricted for the general maintenance and upkeep of the Township's cemetery.

Basis of Accounting

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (C). This basis is similar to the cash receipts and disbursements accounting basis.

The Township recognizes receipts when received in cash rather than when earned and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (C) permit.

Budgetary Process

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

Appropriation - Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the object level of control, and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. 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 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 reappropriated in the subsequent year.

A summary of 2021 budgetary activity appears in Note 4.

Deposits and Investments

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

Capital Assets

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

Range Township
Madison County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Township must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

Nonspendable - The Township classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact. For regulatory purposes, nonspendable fund balance includes unclaimed monies that are required to be held for five years before they may be utilized by the Township and the nonspendable portion of the corpus in permanent funds.

Restricted - Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

Committed - Trustees can *commit* amounts via formal action (resolution). The Township must adhere to these commitments unless the Trustees amend the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

Assigned - Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. For regulatory purposes, assigned fund balance in the general fund is limited to encumbrances outstanding at year end.

Unassigned - Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Township applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Note 3 – Budgetary Activity

Contrary to the Ohio Revised Code, the Township had expenditures in excess of appropriations.

Note 4 – Budgetary Activity

Budgetary activity for the year ending 2021 follows:

2021 Budgeted vs. Actual Receipts			
Fund Type	Budgeted	Actual	Variance
	Receipts	Receipts	
General	\$106,244	\$105,389	(\$855)
Special Revenue	333,980	381,249	47,269
Debt Service	32,216	30,244	(1,972)
Permanent	6	3	(3)
Total	<u>\$472,446</u>	<u>\$516,885</u>	<u>\$44,439</u>

Range Township
Madison County
Notes to the Financial Statements
For the Year Ended December 31, 2021

2021 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$120,593	\$121,828	(\$1,235)
Special Revenue	377,240	225,464	151,776
Debt Service	41,000	34,319	6,681
Permanent	0	0	0
Total	\$538,833	\$381,611	\$157,222

Note 5 – Deposits and Investments

To improve cash management, cash received by the Township is pooled. Monies for all funds are maintained in this pool. The Ohio Revised Code prescribes allowable deposits and investments. A summary of the Township's deposit and investment accounts are as follows:

	2021
Cash Management Pool:	
Demand deposits	\$685,260
Certificates of deposit	61,000
Total deposits	<u>746,260</u>

Deposits

Deposits are insured by the Federal Deposit Insurance Corporation; or collateralized through the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

Note 6 – Property Taxes

Real property taxes become a lien on January 1 preceding the October 1 date for which the Trustees adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable non-business, owner occupancy, and homestead exemption credits and/or homestead and rollback deductions. The financial statements include these credits and/or deduction amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31.

The second half payment is due the following June 20. Under certain circumstances, State statutes permits later payment dates to be established.

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

Note 7 – Risk Management

Risk Pool Membership

The Township is a member of the Ohio Township Association Risk Management Authority (The Pool). The Pool assumes the risk of loss up to the limits of the Township's policy. The Pool covers the following risks:

- General liability and casualty
- Public official's liability
- Cyber
- Law enforcement liability
- Automobile liability

Range Township
Madison County
Notes to the Financial Statements
For the Year Ended December 31, 2021

- Vehicles
- Property
- Equipment breakdown

The Pool reported the following summary of assets and actuarially-measured liabilities available to pay those liabilities as of December 31 (latest information available):

2023

Cash and investments	\$ 33,494,457
Actuarial liabilities	\$ 10,885,549

Note 8 – Defined Benefit Pension Plans

Ohio Public Employees Retirement System

Eight Township employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement health care and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10 percent of their gross salaries, and the Township contributed an amount equaling 14 percent of participants' gross salaries. The Township has paid all contributions required through December 31, 2021.

Note 9 – Postemployment Benefits

OPERS offers cost-sharing, multiple-employer defined benefit postemployment plans, which include multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement, and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions allocated to health care for OPERS members in the traditional pension plan and combined plan was 0 percent during calendar year 2022. The portion of employer contributions allocated to health care for OPERS members in the member-directed plan was 4.0 percent during calendar year 2021.

Effective January 1, 2022, OPERS discontinued the group plans currently offered to non-Medicare retirees and re-employed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via an HRA allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses.

Note 10 – Debt

Debt outstanding at December 31, 2021 was as follows:

Description	Amount	Interest Rate
Fire Station Loan	\$ 300,000	5.95%
Fire Rescue Truck Loan	25,000	0%
Dump Truck Loan	67,942	0%
Total	<u>\$ 392,942</u>	

Range Township
Madison County
Notes to the Financial Statements
For the Year Ended December 31, 2021

The Township issued a Fire Station Bond in the amount of \$435,000 from Huntington Bank for the construction of a fire station in 2008. The bond is to be repaid in semi-annual payments over 27 years with 5.95% interest.

The Township obtained debt in the amount of \$150,000 in 2007 for the purchase of a fire truck from the State of Ohio Department of Commerce. The debt is to be repaid over 15 years with 0% interest. The Township makes quarterly payments of \$2,500. No payments were made for this loan during 2021.

The Township obtained debt in the amount of \$131,500 for the purchase of a new rescue vehicle from the Ohio Department of Commerce in 2012. The debt is to be repaid over 15 years with 0% interest. The Township makes quarterly payments of \$2,192. No payments were made for this loan during 2021.

Amortization

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

Year Ending December 31	Fire Station Loan	Dump Truck Loan	Fire Rescue Loan
2022	\$ 33,743	\$ 8,768	\$ 10,000
2023	32,850	8,768	10,000
2024	31,958	8,768	5,000
2025	36,065	8,768	-
2026	34,875	8,768	-
2027-2031	169,912	24,102	-
2032-2036	116,785	-	-
2037-2041	-	-	-
2042-2046	-	-	-
Total	\$ 456,188	\$ 67,942	\$ 25,000

Note 11 – Contingent Liabilities

The Township may be a defendant in lawsuits. Although management cannot presently determine the outcome of any suit, management believes that the resolution of any matter will not materially adversely affect the Township's financial condition.

Note 12 – Fund Balances

Included in fund balance are amounts the Township cannot spend, including the balance of unclaimed monies, which cannot be spent for five years and the unexpendable corpus of the permanent funds. Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end the balances of these amounts were as follows:

Fund Balance	Permanent
Nonspendable:	
Corpus	\$ 1,000

The fund balance of special revenue funds is either restricted or committed. The fund balance of debt service funds and capital projects funds are restricted, committed, or assigned. The fund balance of permanent funds that is not part of the nonspendable corpus is either restricted or committed.

Range Township
Madison County
Notes to the Financial Statements
For the Year Ended December 31, 2021

These restricted, committed, and assigned amounts in the special revenue, debt service, capital projects, and permanent funds would include the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned.

Note 13 – COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June 2021 while the national state of emergency ended in April 2023. During 2021, the Township received COVID-19 funding. The Township will continue to spend available COVID-19 funding consistent with the applicable program guidelines.



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

Range Township
11465 Danville Rd
London, Ohio 43140

To the Board of Trustees:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the cash balances, receipts, and disbursements for each governmental fund type of Range Township, Madison County, Ohio (the Township), as of and for the years ended December 31, 2022 and 2021, and the related notes to the financial statements, and have issued our report thereon dated March 21, 2025, wherein we noted the Township followed financial reporting provisions Ohio Revised Code § 117.38 and Ohio Administrative Code § 117-2-03(C) permit.

Report on Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the Township's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the Township's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Township's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

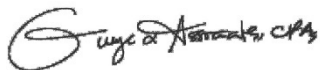
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings as items No. 2022-001 through 2022-003 that we consider to be material weaknesses.

Report on 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, opining 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings as items No. 2022-001 through 2022-004.

Purpose of this Report

This purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Township's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Township's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Columbus, Ohio
March 21, 2025

**RANGE TOWNSHIP
MADISON COUNTY**

**SCHEDULE OF FINDINGS
December 31, 2022 and 2021**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2022-001

Material Weakness/Material non-compliance – Financial Statement Presentation

In our audit engagement letter, as required by AU-C § 210, under the Terms of Engagement, management acknowledged its responsibility for the preparation and fair presentation of their financial statements; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error as discussed in AU-C § 210 paragraphs. A14 & A16. Also, Ohio Rev. Code § 117.38, entities filing on a cash-basis must file annual reports with the Auditor of State within 60 days of the fiscal year-end. The Auditor of State may prescribe by rule or guidelines the forms for these reports. ORC 117.38 also provides the Auditor of State may prescribe forms by rule or may issue guidelines, or both, for such reports. OAC 117-2-03 requires the reports to be filed electronically via the annual financial data reporting system.

The Township did not file its 2022 Hinkle Report on time. The due date for the Hinkle Report was 03/01/2023, whereas the Township filed its report on 10/24/2023.

In addition, the financial statements reported required revisions in the notes to the financial statements.

As a result, adjustments and reclassifications, with which the Township's management agrees, were made to the presentation of the financial statements and into the Hinkle System. These reclassifications are reflected in the accompanying financial statements.

The Fiscal Officer should refer to the Township Handbook for proper classification and take additional care in posting transactions to the Township's ledgers to ensure the financial statements reflect the appropriate classifications.

Officials' Response: We did not receive a response from Officials for the above finding.

FINDING NUMBER 2022-002

Material Weakness/Non-Compliance– Supporting Documentation

Ohio Rev. Code § 149.351(A) provides, in part, that all records are the property of the public office concerned and shall not be removed, destroyed, mutilated, transferred, or otherwise damaged or disposed of, in whole or in part, except as provided by law or under the rules adopted by the records commissions provided for under sections 149.38 to 149.42 of the Revised Code.

In 2021, the Township did not maintain underlying supporting documentation for 4 out of 74 nonpayroll transactions tested (vouchers, invoices).

Failure to maintain underlying documentation and support of financial transactions can increase the risk of fraud and financial statement misstatements and could result in improper expenditures.

The Township should maintain all invoices, purchase orders, timesheets, direct deposit forms, and leave usage forms to support all financial transactions and file the documentation in an orderly manner to support all transactions to improve financial reporting and accountability.

Officials' Response: We did not receive a response from Officials for the above finding.

**RANGE TOWNSHIP
MADISON COUNTY**

**SCHEDULE OF FINDINGS
December 31, 2022 and 2021**

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

FINDING NUMBER 2022-003

Material Weakness/Non-Compliance– Financial Statements Accuracy

Ohio Rev. Code § 733.28 provides, in part, that the Township fiscal officer shall keep the books of the Township and exhibit accurate statements of all moneys received and expended, of all the property owned by the Township, and of all taxes and assessments. Ohio Admin. Code § 117-2-02(A), states, in part, that all local public offices shall maintain an accounting system and accounting records sufficient to enable the public office to identify, assemble, analyze, classify, record, and report its transactions, maintain accountability for the related assets (and liabilities, if generally accepted accounting principles apply), document compliance with finance-related legal and contractual requirements and prepare financial statements.

In our audit engagement letter, as required by AU-C Section 210, Terms of Engagement, paragraph .06, management acknowledged its responsibility for the preparation and fair presentation of their financial statements; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error as discussed in AU-C Section 210 paragraphs. A14 & A16.

The following adjustments and reclassifications were posted to the financial statements and where applicable, to the accounting records:

- Homestead and Rollback revenues from the State in the amounts of \$507, and 21,707 were posted as miscellaneous in lieu of Intergovernmental Revenues in the General fund, in 2021 and 2022, respectively.

Furthermore, the following reclassifications were made to the Hinkle financial statements due to incorrect classifications in the financial statements line items:

2021					
Fund	Audited Financial Statements	Financial Statements per Hinkle	Difference	Explanation	
General Fund					
Cash Receipts					
Intergovernmental	\$ 21,214	\$ 34,048	\$ (12,834)	Receipts was already included in the prior year financial statements	
Miscellaneous	\$ 4,909	\$ 17,421	\$ (12,512)	Receipts was already included in the prior year financial statements	
Cash Disbursements					
General Government	\$ 120,956	\$ 119,762	\$ 1,194	General Insurance expenditures was not included in Hinkle Report	
Special Revenue Funds					
Cash Receipts					
Property and Other Local Taxes	\$ 141,519	\$ 146,593	\$ (5,074)	Incorrect Hinkle Classification	
Charges for Services	\$ 27,088	\$ 250	\$ 26,838	Incorrect Hinkle Classification	
Licenses, Permits and Fees	\$ 11,875	\$ 16,875	\$ (5,000)	Incorrect Hinkle Classification	
Intergovernmental	\$ 200,676	\$ 241,179	\$ (40,503)	Incorrect Hinkle Classification	
Miscellaneous	\$ -	\$ 27,399	\$ (27,399)	Incorrect Hinkle Classification	
Cash Disbursements					
Public Safety	\$ 24,660	\$ 23,927	\$ 733	Incorrect Hinkle Classification	
Public Works	\$ 50,943	\$ 94,621	\$ (43,678)	Incorrect Hinkle Classification	
Health	\$ 37,811	\$ 79,897	\$ (42,086)	Incorrect Hinkle Classification	
Other	\$ 22,228	\$ -	\$ 22,228	Incorrect Hinkle Classification	
Capital Outlay	\$ 89,822	\$ 43,374	\$ 46,448	Incorrect Hinkle Classification	
Beginning Fund Balance	\$ 539,376	\$ 479,463	\$ 59,913	Prior Year adjustment not recorded	
Bond Retirement Funds					
Cash Receipts					
Property and Other Local Taxes	\$ 27,239	\$ 30,243	\$ (3,004)	Incorrect Hinkle Classification	
Intergovernmental	\$ 3,005	\$ -	\$ 3,005	Incorrect Hinkle Classification	

**RANGE TOWNSHIP
MADISON COUNTY**

**SCHEDULE OF FINDINGS
December 31, 2022 and 2021**

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

2022				
Fund	Audited Financial Statements	Financial Statements per Hinkle	Difference	Explanation
General Fund				
<i>Cash Disbursements</i>				
General Government	\$ 125,315	\$ 126,217	\$ (902)	Incorrect Hinkle Classification
Beginning Fund Balance	\$ 35,543	\$ 35,631	\$ (88)	Prior Year adjustment incorrectly recorded
Special Revenue Funds				
<i>Cash Disbursements</i>				
General Government	\$ -	\$ 39,569	\$ (39,569)	
Public Works	\$ 57,064	\$ 25,487	\$ 31,577	Incorrect Hinkle Classification
Health	\$ 38,324	\$ 37,448	\$ 876	Incorrect Hinkle Classification
Capital Outlay	\$ 119,531	\$ 111,539	\$ 7,992	Incorrect Hinkle Classification
Beginning Fund Balance	\$ 695,161	\$ 695,083	\$ 78	Prior Year adjustment incorrectly recorded
Bond Retirement Funds				
<i>Cash Disbursements</i>				
Other	\$ -	\$ 720	\$ (720)	Incorrect Hinkle Classification

The failure to correctly classify financial activity in the accounting records and financial statements may impact the users' understanding of the financial operations, the Township's ability to make sound financial decisions or comply with budgetary law, and/or result in materially misstated reports.

The Township should have procedures in place to provide for the accurate and complete recording of financial activity and balances in the accounting records and financial statements to assist in the effective management and reporting of financial resources.

Officials' Response: We did not receive a response from Officials for the above finding.

FINDING NUMBER 2022-004

Noncompliance Citation: Expenditures in Excess of Appropriations

Ohio Rev. Code § 5705.41(B) states that no subdivision or taxing unit "shall make any expenditure of money unless it has been appropriated."

In 2021, the Township's expenditures plus contract commitments (including outstanding encumbrances) exceeded the total appropriations in the General, Permissive Motor Vehicle, and Cares funds by \$1,235, \$7,006, and \$2,628, respectively.

In 2022, the Township's expenditures plus contract commitments (including outstanding encumbrances) exceeded the total appropriations in the General, Fire District, and Cares funds by \$4,969, \$18,135, and \$7,118, respectively.

Expenditures in excess of appropriations could result in deficit spending and/or the use of another fund's money to cover the expenditures.

A control(s) or procedure(s), such as the periodic review of appropriations, disbursements, and encumbrances to ensure that spending is within appropriations, should be performed by the Trustees.

Officials' Response: We did not receive a response from Officials for the above finding.

**RANGE TOWNSHIP
MADISON COUNTY**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2022 and 2021**

Finding Number	Finding Summary	Status	Additional Information
2020-001	Material Weakness/Material non-compliance – Financial Statement Presentation Hinkle Report Filing	Not Corrected	Reissued as Finding # 2022-001
2020-002	Material Weakness/Material non-compliance – Timely Deposits and Posting of Transactions in Accounting Records.	Corrected	N/A
2020-003	Material Weakness – Bank Reconciliations	Corrected	N/A

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OHIO AUDITOR OF STATE KEITH FABER



RANGE TOWNSHIP

MADISON COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 7/10/2025

65 East State Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov