

***HUNTINGTON TOWNSHIP  
ROSS COUNTY***

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**Regular Audit**

**For the Years Ended  
December 31, 2024 and 2023**

**J.L. UHRIG**  
AND ASSOCIATES INC.

CERTIFIED PUBLIC ACCOUNTANT AND MANAGEMENT CONSULTANTS







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Columbus, Ohio 43215  
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800-282-0370

Board of Trustees  
Huntington Township  
5161 Blain Highway  
Chillicothe, Ohio 45601

We have reviewed the *Independent Auditor's Report* of Huntington Township, Ross County, prepared by J.L. Uhrig and Associates, Inc., for the audit period January 1, 2023 through December 31, 2024. 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. Huntington Township is responsible for compliance with these laws and regulations.

KEITH FABER  
Ohio Auditor of State

A handwritten signature in black ink that reads "Tiffany L Ridenbaugh".

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

December 29, 2025

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**HUNTINGTON TOWNSHIP, ROSS COUNTY**

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For the Years Ended December 31, 2024 and 2023

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## Independent Auditor's Report

Board of Trustees  
Huntington Township, Ross County  
5161 Blain Highway  
Chillicothe, Ohio 45601

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 Huntington Township, Ross 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, 2024 and 2023, 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 fund type as of and for the years ended December 31, 2024 and 2023, 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 1.

#### ***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, 2024 and 2023, or the changes in financial position thereof 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 1 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 1 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.

Board of Trustees  
Huntington Township, Ross County  
Independent Auditor's Report

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.

### **Emphasis of Matter**

#### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated July 7, 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.

*J. L. Uhrig and Associates, Inc.*

J. L. UHRIG AND ASSOCIATES, INC.  
Chillicothe, Ohio

July 7, 2025

**HUNTINGTON TOWNSHIP, ROSS COUNTY**  
**Combined Statement of Cash Receipts, Cash Disbursements, and**  
**Changes in Fund Cash Balances**  
**All Governmental Fund Types**  
**For the Year Ended December 31, 2024**

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	Governmental Fund Types		
	General	Special Revenue	Totals
<b><u>Cash Receipts:</u></b>			
Local Taxes	\$91,369	\$670,748	762,117
Intergovernmental	54,721	413,428	468,149
Charges for Services	0	275,058	275,058
Fines, Forfeitures and Settlements	0	140,468	140,468
Earnings on Investments	1,108	335	1,443
Other Revenue	130	205,024	205,154
 Total Cash Receipts	147,328	1,705,061	1,852,389
<b><u>Cash Disbursements:</u></b>			
<i>Current:</i>			
General Government	115,761	1,023	116,784
Public Safety	0	810,829	810,829
Public Works	31,117	449,105	480,222
Health	0	41,219	41,219
Capital Outlay	2,576	93,601	96,177
<i>Debt Service:</i>			
Redemption of Principal	0	56,004	56,004
Interest and Fiscal Charges	0	3,543	3,543
 Total Cash Disbursements	149,454	1,455,324	1,604,778
Total Cash Receipts Over/(Under) Cash Disbursements	(2,126)	249,737	247,611
<b><u>Other Financing Sources (Uses):</u></b>			
Advances In	15,933	15,933	31,866
Advances Out	(15,933)	(15,933)	(31,866)
 Total Other Financing Sources (Uses)	0	0	0
Excess of Revenues and Other Financing Sources (Uses) Over (Under) Expenditures and Other Uses	(2,126)	249,737	247,611
Fund Cash Balances, January 1	23,642	63,298	86,940
 <b><i>Fund Cash Balances, December 31</i></b>	<b>\$21,516</b>	<b>\$313,035</b>	<b>\$334,551</b>

See accompanying notes to the financial statements.

**Huntington Township, Ross County**  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2024*

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## **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

### **A. Description of the Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of the Huntington Township, Ross 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, fire protection and emergency 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), a public entity risk pool. OTARMA is a risk-sharing pool available to Ohio Township for insurance coverage. Note 8 to the financial statements provide additional information for this entity. The Township's management believes these financial statements present all activities for which the Township is financially accountable.

### **B. Accounting Basis**

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(D). This basis is similar to the cash receipts and disbursements accounting basis. The Board 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(D) permit.

### **C. 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.

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

### **D. 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:

**Huntington Township, Ross County**  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2024*

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**1. General Fund**

The General Fund accounts for and reports all financial resources not accounted for and reported in another fund.

**2. 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 Fund:

Road and Bridge Fund - This fund receives property tax money for constructing, maintaining, and repairing Township roads.

Fire Fund - This fund receives property tax for operation of fire protection and emergency medical services.

Federal Safer Grant - FEMA – Established to receive funding from FEMA for the hire of three full time fire fighters. The township was awarded this grant and hired the three fire fighters in April. Since then, we have had several come and go, which we have replaced with new fire fighters. This is a reimbursing grant, and the Township applied for reimbursements as needed.

**3. Capital Project Funds**

These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The Township did have a capital project fund in 2024.

*Public Works Commission Project* – Issue I grant funds are received every other year in the odd numbered years.

**E. Budgetary Process**

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

**1. Appropriations**

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or 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.

**Huntington Township, Ross County**  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2024*

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**2. 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.

**3. Encumbrances**

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

A summary of budgetary activity for 2024 appears in Note 3.

**F. Accumulated Leave**

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

**G. 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:

**1. Non-spendable**

The Township classifies assets as non-spendable when legally or contractually required to maintain the amounts intact.

**2. 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.

**3. 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.

**Huntington Township, Ross County**  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2024*

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**4. Assigned**

Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as restricted or committed. Governmental funds other than the general fund report all fund balances as assigned unless they are restricted or committed. In the general fund, assigned amounts represent intended uses established by Township Trustees or a Township official delegated that authority by resolution, or by State Statute.

**5. 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's funds are all restricted except for the General fund which is unassigned. Restricted resources are used 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.

**H. Property, Plant, and Equipment**

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

**2. EQUITY IN POOLED DEPOSITS AND INVESTMENTS**

The Township maintains a deposit and investments pool all funds use. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits and investments at December 31<sup>st</sup> was as follows:

	<u>2024</u>
Demand deposits	\$334,551

**Deposits:** Deposits are insured by the Federal Depository Insurance Corporation; or collateralized by securities specifically pledged by the financial institution to the Township.

**Huntington Township, Ross County**  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2024*

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**3. BUDGETARY ACTIVITY**

2024 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$145,412	\$147,328	\$1,916
Special Revenue	1,636,063	1,705,061	68,998
<b>Total</b>	<b>\$1,781,475</b>	<b>\$1,852,389</b>	<b>\$70,914</b>

2024 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$167,049	\$149,454	\$17,595
Special Revenue	1,495,948	1,455,324	40,624
<b>Total</b>	<b>\$1,662,997</b>	<b>\$1,604,778</b>	<b>\$58,219</b>

**4. PROPERTY TAX**

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 homestead and rollback deductions. The financial statements include homestead and rollback amounts the State pays as Intergovernmental Receipts. Payments are due to the County. If the property owner elects to pay semiannually, the first half is due February 11. The second half payment is due the following July 8.

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, 2024, was as follows:

	Principal	Interest Rate
2020 McCoy Miller Squad	\$53,417	3.50%
Stryker Lift Cot	15,750	2.90%
	<b>\$69,167</b>	

The Township obtained a loan in 2022 of \$42,000.00 to pay for a lift cot purchased from Stryker for one of our squads. The note will be repaid in semi-annual installments of \$5,250.00 and interest accrued on the outstanding balance at 3.99%. In 2020 a loan of \$213,671 was obtained to purchase a 2020 McCoy Miller squad. The note will be repaid in semi-annual installments of \$17,806 and interest accrued on the outstanding balance at 3.35%.

**Huntington Township, Ross County**  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2024*

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## **5. DEBT (CONTINUED)**

### *Amortization*

<b>Year Ending December 31:</b>	<b>2020 McCoy</b>		<b>Stryker Lift</b>
	<b>Miller Squad</b>	<b>Cot</b>	<b>Total</b>
2025	\$35,612	\$10,500	\$46,112
2026	17,805	5,250	23,055
<b>Total</b>	<b>\$53,417</b>	<b>\$15,750</b>	<b>\$69,167</b>

## **6. Defined Benefit Pension Plans**

***Ohio Public Employees Retirement System:*** 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 healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10% of their gross salaries and the Township contributed an amount equaling 14% of participants' gross salaries. The Township has paid all contributions required through November 30, 2024 and will pay the December contributions required by January 20, 2025.

***Ohio Police and Fire Retirement System:*** Three of the Township's certified full-time Fire Fighters belong to the Police and Fire Pension Fund (OP&F). OP&F is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OP&F participants contributed 12.25 percent of their wages. The Township contributed to OP&F an amount equal to 24 percent of full-time fire fighters' wages, respectively. The Township has paid all contributions required through November 30, 2024 and will pay the December contributions required by January 20, 2025.

### *Social Security*

Several Township employees contributed to Social Security. This plan provides retirement benefits, including survivor and disability benefits to participants.

Employees contributed 6.2 percent of their gross salaries. The Township contributed an amount equal to 6.2 percent of participants' gross salaries. The Township has paid all contributions required through November 30, 2024 and will pay the December contributions required by January 20, 2025.

**Huntington Township, Ross County**  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2024*

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## **7. POSTEMPLOYMENT BENEFITS**

Both OPERS and OP&F offer 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. OPERS contributes 2.0 percent of the employer contribution to fund these benefits, and OP&F contributes 0.5 percent to fund these benefits.

## **8. RISK MANAGEMENT**

### *Risk Pool Membership*

The Township belongs to the Ohio Plan Risk Management, Inc. (OPRM) (the “Plan”), a non-assessable unincorporated non-profit association providing a formalized, jointly administered self-insurance risk management program and other administrative services to Ohio governments (“Members”). The Plan is legally separate from its member governments.

Pursuant to Section 2744.081 of the Ohio Revised Code, the plan provides property, liability, errors, and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverage to its members sold through fourteen appointed independent agents in the State of Ohio.

OPRM coverage programs are developed specific to each member’s risk management needs and the related premiums for coverage are determined through the application of uniform underwriting criteria addressing the member’s exposure to loss.

Plan members are responsible to notify the Plan of their intent to renew coverage by their renewal date. If a member chooses not to renew with the Plan, they have no other financial obligation to the Plan, but still need to promptly notify the Plan of any potential claims occurring during their membership period. The former member’s covered claims, which occurred during their membership period, remain the responsibility of the Plan.

Settlement amounts did not exceed insurance coverage for the past three fiscal years.

The Pool’s most recently audited financial statements conform with generally accepted accounting principles, and reported the following assets, liabilities and equity at December 31, 2024

	<u>2024</u>
Assets	\$24,456,615
Liabilities	<u>(16,692,162)</u>
Member's Equity	<u><u>\$7,764,453</u></u>

You can read the complete audited financial statements for OPRM at the Plan’s website, [www.ohioplan.org](http://www.ohioplan.org).

**Huntington Township, Ross County**  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2024*

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**8. RISK MANAGEMENT (CONTINUED)**

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
- Automobile liability
- Vehicles
- Property
- Equipment Breakdown

The Pool reported the following summary of assets, liabilities and equity as of December 31:

	<u>2023</u>
Assets	\$43,962,341
Liabilities	(12,353,570)
Member's Equity	<u><u>\$31,608,771</u></u>

**HUNTINGTON TOWNSHIP, ROSS COUNTY**  
**Combined Statement of Cash Receipts, Cash Disbursements, and**  
**Changes in Fund Cash Balances**  
**All Governmental Fund Types**  
**For the Year Ended December 31, 2023**

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	Governmental Fund Types			
	General	Special Revenue	Capital Projects	Totals
<b><u>Cash Receipts:</u></b>				
Local Taxes	\$90,679	\$583,838	\$0	674,517
Intergovernmental	55,616	402,186	20,000	477,802
Charges for Services	0	226,932	0	226,932
Earnings on Investments	924	171	0	1,095
Other Revenue	712	42,863	0	43,575
 Total Cash Receipts	 147,931	 1,255,990	 20,000	 1,423,921
<b><u>Cash Disbursements:</u></b>				
<i>Current:</i>				
General Government	94,241	0	0	94,241
Public Safety	0	879,519	0	879,519
Public Works	42,486	444,773	0	487,259
Health	0	20,063	0	20,063
Human Services	0	0	20,000	20,000
Capital Outlay	0	8,000	0	8,000
<i>Debt Service:</i>				
Redemption of Principal	0	66,112	0	66,112
Interest and Fiscal Charges	0	5,560	0	5,560
 Total Cash Disbursements	 136,727	 1,424,027	 20,000	 1,580,754
 Total Cash Receipts Over/(Under) Cash Disbursements	 11,204	 (168,037)	 0	 (156,833)
<b><u>Other Financing Sources (Uses):</u></b>				
Advances In	8,200	8,200	0	16,400
Advances Out	(8,200)	(8,200)	0	(16,400)
 Total Other Financing Sources (Uses)	 0	 0	 0	 0
 Excess of Revenues and Other Financing Sources (Uses) Over (Under) Expenditures and Other Uses	 11,204	 (168,037)	 0	 (156,833)
 Fund Cash Balances, January 1	 12,438	 231,335	 0	 243,773
 <b><i>Fund Cash Balances, December 31</i></b>	 <b><i>\$23,642</i></b>	 <b><i>\$63,298</i></b>	 <b><i>\$0</i></b>	 <b><i>\$86,940</i></b>

See accompanying notes to the financial statements.

**Huntington Township, Ross County**  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2023*

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## **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

### **A. Description of the Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of the Huntington Township, Ross 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, fire protection and emergency 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), a public entity risk pool. OTARMA is a risk-sharing pool available to Ohio Township for insurance coverage. Note 8 to the financial statements provide additional information for this entity. The Township's management believes these financial statements present all activities for which the Township is financially accountable.

### **B. Accounting Basis**

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(D). This basis is similar to the cash receipts and disbursements accounting basis. The Board 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(D) permit.

### **C. 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.

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

### **D. 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:

**Huntington Township, Ross County**  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2023*

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**1. General Fund**

The General Fund accounts for and reports all financial resources not accounted for and reported in another fund.

**2. 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 Fund:

Road and Bridge Fund - This fund receives property tax money for constructing, maintaining, and repairing Township roads.

Fire Fund - This fund receives property tax for operation of fire protection and emergency medical services.

American Rescue Plan Fund – Established to receive funding from the economic COVID-19 stimulus package from the federal government, but dispersed from the State of Ohio (OBM). The eligible uses of this funding are as follows: Premium Pay, Water, Sewer, and Broadband Infrastructure, Revenue loss due to the COVID-19 public health emergency, and to respond to the negative impacts experienced by households, small business, and nonprofits.

Assistance to Firefighters Grants – FEMA – Established to receive funding from FEMA for the assistance to firefighters' grants. The township applied and was awarded this grant for the purchase of new AMKUS rescue tools. The award receipt, purchase of the tools, and payment for the tools all occurred within a very short period of time in 2024.

**3. Capital Project Funds**

These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The Township did not have a capital project fund in 2023, but will in 2024. (*Public Works Commission Project* – Issue I grant funds are received every other year in the odd numbered years.)

Issue II Fund – The Township did receive a grant from the state for capital improvements for 2023. The proceeds are restricted for capital improvement.

**E. Budgetary Process**

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

**Huntington Township, Ross County**  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2023*

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**1. Appropriations**

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or 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.

**2. 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.

**3. Encumbrances**

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

A summary of budgetary activity for 2023 appears in Note 3.

**F. Accumulated Leave**

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

**G. 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:

**1. Non-spendable**

The Township classifies assets as non-spendable when legally or contractually required to maintain the amounts intact.

**2. 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.

## **Huntington Township, Ross County**

*Notes to the Financial Statements*

*For the Year Ended December 31, 2023*

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### **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

#### **3. 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.

#### **4. Assigned**

Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as restricted or committed. Governmental funds other than the general fund report all fund balances as assigned unless they are restricted or committed. In the general fund, assigned amounts represent intended uses established by Township Trustees or a Township official delegated that authority by resolution, or by State Statute.

#### **5. 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's funds are all restricted except for the General fund which is unassigned. Restricted resources are used 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: Because the minimum funding threshold was met with ARPF there was more freedom in utilizing the ARPF funds.

### **H. Property, Plant, and Equipment**

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

**Huntington Township, Ross County**  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2023*

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## **2. EQUITY IN POOLED DEPOSITS AND INVESTMENTS**

The Township maintains a deposit and investments pool all funds use. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits and investments at December 31<sup>st</sup> was as follows:

	<u>2023</u>
Demand deposits	\$86,940

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

## **3. BUDGETARY ACTIVITY**

2023 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$146,878	\$147,931	\$1,053
Special Revenue	1,251,900	1,255,990	4,090
Capital Projects	20,000	20,000	0
Total	<u>\$1,418,778</u>	<u>\$1,423,921</u>	<u>\$5,143</u>

2023 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$153,667	\$136,727	\$16,940
Special Revenue	1,452,616	1,424,027	28,589
Capital Projects	20,000	20,000	0
Total	<u>\$1,626,283</u>	<u>\$1,580,754</u>	<u>\$45,529</u>

## **4. PROPERTY TAX**

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 homestead and rollback deductions. The financial statements include homestead and rollback amounts the State pays as Intergovernmental Receipts. Payments are due to the County. If the property owner elects to pay semiannually, the first half is due February 11. The second half payment is due the following July 8.

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

**Huntington Township, Ross County**  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2023*

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**5. DEBT**

Debt outstanding at December 31, 2023, was as follows:

	Principal	Interest Rate
2020 McCoy Miller Squad	\$89,029	3.50%
2021 Ford F-550	9,892	2.50%
Stryker Lift Cot	<u>26,250</u>	2.90%
	<u><u>\$125,171</u></u>	

The Township obtained a loan in 2022 of \$42,000.00 to pay for a lift cot purchased from Stryker for one of our squads. The note will be repaid in semi-annual installments of \$5,250.00 and interest accrued on the outstanding balance at 3.99%. In 2020 a loan of \$213,671 was obtained to purchase a 2020 McCoy Miller squad. The note will be repaid in semi-annual installments of \$17,806 and interest accrued on the outstanding balance at 3.35%. In 2021 a loan of \$60,000 was obtained to purchase a 2021 Ford F-550 truck for the Road Crew. The note will be repaid in semi-annual installments of \$10,000 and interest accrued on the outstanding balance at 2.5%.

*Amortization*

<b>Year Ending December 31:</b>	<b>2020 McCoy Miller Squad</b>	<b>2021 Ford F- 550 Truck</b>	<b>Stryker Lift Cot</b>	<b>Total</b>
2024	\$35,612	\$9,892	\$10,500	\$56,004
2025	35,612	0	10,500	46,112
2026	17,805	0	5,250	23,055
<b>Total</b>	<b>\$89,029</b>	<b>\$9,892</b>	<b>\$26,250</b>	<b>\$125,171</b>

**6. Defined Benefit Pension Plans**

***Ohio Public Employees Retirement System:*** 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 healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10% of their gross salaries and the Township contributed an amount equaling 14% of participants' gross salaries. The Township has paid all contributions required through December 31, 2023 and nothing further needs paid for 2023.

***Ohio Police and Fire Retirement System:*** Three of the Township's certified full-time Fire Fighters belong to the Police and Fire Pension Fund (OP&F). OP&F is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

**Huntington Township, Ross County**  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2023*

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**6. Defined Benefit Pension Plans (CONTINUED)**

The Ohio Revised Code also prescribes contribution rates. OP&F participants contributed 12.25 percent of their wages. The Township contributed to OP&F an amount equal to 24 percent of full-time fire fighters' wages, respectively. The Township has paid all contributions required through November 30, 2023 and will pay the December contributions required by January 15, 2024.

***Social Security***

Several Township employees contributed to Social Security. This plan provides retirement benefits, including survivor and disability benefits to participants.

Employees contributed 6.2 percent of their gross salaries. The Township contributed an amount equal to 6.2 percent of participants' gross salaries. The Township has paid all contributions required through December 31, 2023 and nothing further needs to be paid for 2023.

**7. POSTEMPLOYMENT BENEFITS**

Both OPERS and OP&F offer 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. OPERS contributes 2.0 percent of the employer contribution to fund these benefits, and OP&F contributes 0.5 percent to fund these benefits.

**8. RISK MANAGEMENT**

***Risk Pool Membership***

The Township belongs to the Ohio Plan Risk Management, Inc. (OPRM)(the "Plan"), a non-assessable unincorporated non-profit association providing a formalized, jointly administered self-insurance risk management program and other administrative services to Ohio governments ("Members"). The Plan is legally separate from its member governments.

Pursuant to Section 2744.081 of the Ohio Revised Code, the plan provides property, liability, errors, and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverage to its members sold through fourteen appointed independent agents in the State of Ohio.

OPRM coverage programs are developed specific to each member's risk management needs and the related premiums for coverage are determined through the application of uniform underwriting criteria addressing the member's exposure to loss.

Plan members are responsible to notify the Plan of their intent to renew coverage by their renewal date. If a member chooses not to renew with the Plan, they have no other financial obligation to the Plan, but still need to promptly notify the Plan of any potential claims occurring during their membership period. The former member's covered claims, which occurred during their membership period, remain the responsibility of the Plan.

**Huntington Township, Ross County**  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2023*

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## **8. RISK MANAGEMENT (CONTINUED)**

Settlement amounts did not exceed insurance coverage for the past three fiscal years.

The Pool's most recently audited financial statements conform with generally accepted accounting principles, and reported the following assets, liabilities and equity at December 31, 2023

	<u>2023</u>
Assets	\$23,113,696
Liabilities	<u>(16,078,587)</u>
Member's Equity	<u><u>\$7,035,109</u></u>

You can read the complete audited financial statements for OPRM at the Plan's website, [www.ohioplan.org](http://www.ohioplan.org).

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
- Automobile liability
- Vehicles
- Property
- Equipment Breakdown

The Pool reported the following summary of assets, liabilities and equity as of December 31:

	<u>2022</u>
Assets	\$41,829,899
Liabilities	<u>(10,552,467)</u>
Member's Equity	<u><u>\$31,277,432</u></u>

## **9. COVID-19**

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June, 2021 while the national state of emergency continues. During 2023, the Township did not receive COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Township. The impact on the Township's future operating costs, revenues, and additional recovery from funding, either federal or state, cannot be estimated.

**Independent Auditor's Report on Internal Control Over  
Financial Reporting and on Compliance and Other Matters  
Required By *Government Auditing Standards***

Board of Trustees  
Nick Haines, Fiscal Officer  
Huntington Township, Ross County  
5161 Blain Highway  
Chillicothe, Ohio 45601

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 by fund type of the Huntington Township, Ross County, Ohio (the Township), as of and for the years ended December 31, 2024 and 2023, and the related notes to the financial statements and have issued our report thereon dated July 7, 2025, wherein we noted the Township followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 permit.

**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 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Board of Trustees  
Huntington Township, Ross County  
Independent Auditor's Report on Internal Control over  
Financial Reporting and on Compliance and Other Matters  
Required By *Government Auditing Standards*

### **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 no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

### **Purpose of this Report**

The 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.

*J. L. Uhrig and Associates, Inc.*

J. L. UHRIG AND ASSOCIATES, INC.  
Chillicothe, Ohio

July 7, 2025

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# OHIO AUDITOR OF STATE KEITH FABER



HUNTINGTON TOWNSHIP

ROSS 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 1/8/2026

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](http://www.ohioauditor.gov)