



**Mary Taylor, CPA**  
Auditor of State



**GRANGER TOWNSHIP  
MEDINA COUNTY**

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Mary Taylor, CPA  
Auditor of State

Granger Township  
Medina County  
3717 Ridge Road  
Medina, Ohio 44256

To the Board of Trustees:

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

*Mary Taylor*

**Mary Taylor, CPA**  
Auditor of State

April 24, 2009

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# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

Granger Township  
Medina County  
3717 Ridge Road  
Medina, Ohio 44256

To the Board of Trustees:

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

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

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

Instead of the combined funds the accompanying financial statements present, GAAP require presenting entity wide statements and also presenting the Township's larger (i.e. major) funds separately. While the Township does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to GAAP presentation requirements. The Auditor of State permits, but does not require townships to reformat their statements. The Township has elected not to follow GAAP statement formatting requirements. The following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

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

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated April 24, 2009, on our consideration of the Township's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.



**Mary Taylor, CPA**  
Auditor of State

April 24, 2009



**GRANGER TOWNSHIP  
MEDINA COUNTY**

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

|   | <u>Governmental Fund Types</u> |                            |                             | <u>Totals<br/>(Memorandum<br/>Only)</u> |
|---|--------------------------------|----------------------------|-----------------------------|---|
|   | <u>General</u>                 | <u>Special<br/>Revenue</u> | <u>Capital<br/>Projects</u> |   |
| <b>Cash Receipts:</b>                       |                                |                            |                             |   |
| Property and Other Local Taxes              | \$173,156                      | \$693,696                  |                             | \$866,852                               |
| Licenses, Permits, and Fees                 | 42,121                         | 42,320                     |                             | 84,441                                  |
| Intergovernmental                           | 187,103                        | 216,811                    | \$118,750                   | 522,664                                 |
| Earnings on Investments                     | 41,014                         | 1,394                      |                             | 42,408                                  |
| Miscellaneous                               | 4,716                          | 7,882                      |                             | 12,598                                  |
|   | <u>448,110</u>                 | <u>962,103</u>             | <u>118,750</u>              | <u>1,528,963</u>                        |
| <b>Total Cash Receipts</b>                  |                                |                            |                             |   |
| <b>Cash Disbursements:</b>                  |                                |                            |                             |   |
| Current:                                    |                                |                            |                             |   |
| General Government                          | 243,591                        |                            |                             | 243,591                                 |
| Public Safety                               | 17,320                         | 305,272                    |                             | 322,592                                 |
| Public Works                                | 9,116                          | 414,921                    |                             | 424,037                                 |
| Health                                      |                                | 19,079                     |                             | 19,079                                  |
| Conservation - Recreation                   | 9,070                          |                            |                             | 9,070                                   |
| Capital Outlay                              | 120,463                        | 154,930                    | 118,750                     | 394,143                                 |
|   | <u>399,560</u>                 | <u>894,202</u>             | <u>118,750</u>              | <u>1,412,512</u>                        |
| <b>Total Cash Disbursements</b>             |                                |                            |                             |   |
| Total Cash Receipts Over Cash Disbursements | <u>48,550</u>                  | <u>67,901</u>              |                             | <u>116,451</u>                          |
| Fund Cash Balances, January 1               | <u>1,226,245</u>               | <u>490,145</u>             |                             | <u>1,716,390</u>                        |
| <b>Fund Cash Balances, December 31</b>      | <b><u>\$1,274,795</u></b>      | <b><u>\$558,046</u></b>    |                             | <b><u>\$1,832,841</u></b>               |
| Reserve for Encumbrances, December 31       | <u>\$14,267</u>                | <u>\$6,609</u>             | <u>\$0</u>                  | <u>\$20,876</u>                         |

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

**GRANGER TOWNSHIP  
MEDINA COUNTY**

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

|   | <u>Governmental Fund Types</u> |                            |                             | <b>Totals<br/>(Memorandum<br/>Only)</b> |
|---|--------------------------------|----------------------------|-----------------------------|---|
|   | <u>General</u>                 | <u>Special<br/>Revenue</u> | <u>Capital<br/>Projects</u> |   |
| <b>Cash Receipts:</b>                       |                                |                            |                             |   |
| Property and Other Local Taxes              | \$173,701                      | \$666,526                  |                             | \$840,227                               |
| Licenses, Permits, and Fees                 | 42,484                         | 27,194                     |                             | 69,678                                  |
| Intergovernmental                           | 155,462                        | 216,328                    | \$117,209                   | 488,999                                 |
| Earnings on Investments                     | 79,174                         | 5,410                      |                             | 84,584                                  |
| Miscellaneous                               | 10,694                         | 10,319                     |                             | 21,013                                  |
|   | <u>461,515</u>                 | <u>925,777</u>             | <u>117,209</u>              | <u>1,504,501</u>                        |
| <b>Total Cash Receipts</b>                  |                                |                            |                             |   |
| <b>Cash Disbursements:</b>                  |                                |                            |                             |   |
| Current:                                    |                                |                            |                             |   |
| General Government                          | 254,753                        |                            |                             | 254,753                                 |
| Public Safety                               | 13,465                         | 224,133                    |                             | 237,598                                 |
| Public Works                                | 4,967                          | 330,332                    |                             | 335,299                                 |
| Health                                      |                                | 16,145                     |                             | 16,145                                  |
| Conservation - Recreation                   | 6,353                          |                            |                             | 6,353                                   |
| Capital Outlay                              | 124,046                        | 251,171                    | 117,209                     | 492,426                                 |
|   | <u>403,584</u>                 | <u>821,781</u>             | <u>117,209</u>              | <u>1,342,574</u>                        |
| <b>Total Cash Disbursements</b>             |                                |                            |                             |   |
| Total Cash Receipts Over Cash Disbursements | <u>57,931</u>                  | <u>103,996</u>             |                             | <u>161,927</u>                          |
| Fund Cash Balances, January 1               | <u>1,168,314</u>               | <u>386,149</u>             |                             | <u>1,554,463</u>                        |
| <b>Fund Cash Balances, December 31</b>      | <b><u>\$1,226,245</u></b>      | <b><u>\$490,145</u></b>    |                             | <b><u>\$1,716,390</u></b>               |
| Reserve for Encumbrances, December 31       | <u>\$11,967</u>                | <u>\$52,522</u>            | <u>\$0</u>                  | <u>\$64,489</u>                         |

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

**GRANGER TOWNSHIP  
MEDINA COUNTY**

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

**1. Summary of Significant Accounting Policies**

**A. Description of the Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of Granger Township, Medina County, Ohio, (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.

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

**B. Accounting Basis**

During 2006 and 2005, the Township followed the cash basis of accounting. However, its financial statement presentation format and disclosures conformed with generally accepted accounting principles applicable to the cash accounting basis.

During 2008 and 2007, the Township continued to use the cash accounting basis, but revised its financial statement presentation to follow the accounting basis the Auditor of State prescribes or permits. 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 Auditor of State prescribes or permits.

**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.

The investment in STAR Ohio (the State Treasurer's investment pool) is valued at the amounts reported by the State Treasurer.

**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:

**1. General Fund**

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

**GRANGER TOWNSHIP  
MEDINA COUNTY**

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

**1. Summary of Significant Accounting Policies (Continued)**

**D. Fund Accounting (Continued)**

**2. Special Revenue Funds**

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

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

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

Special Levy Fire Fund - This fund receives property tax money for fire protection services.

**3. Capital Project Funds:**

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

Miscellaneous Capital Projects Fund – This fund received Federal Emergency Management Agency grants used for fire equipment capital expenditures.

**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 level of control, and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Unencumbered appropriations lapse at year end.

**2. Estimated Resources**

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

**GRANGER TOWNSHIP  
MEDINA COUNTY**

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

**1. Summary of Significant Accounting Policies (Continued)**

**E. Budgetary Process (Continued)**

**3. Encumbrances**

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

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

**F. 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 was as follows:

|                                | 2008        | 2007        |
|--------------------------------|-------------|-------------|
| Deposits:                      |             |             |
| Certificates of deposit        | \$636,000   | \$386,000   |
| Demand deposits                | 289,834     | 61,034      |
| Total deposits                 | 925,834     | 447,034     |
| Investments:                   |             |             |
| STAR Ohio                      | 907,007     | 884,356     |
| Repurchase agreement           | 0           | 385,000     |
| Total investments              | 907,007     | 1,269,356   |
| Total deposits and investments | \$1,832,841 | \$1,716,390 |

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

**Investments:** Investments in STAR Ohio are not evidenced by securities that exist in physical or book-entry form.

**GRANGER TOWNSHIP  
MEDINA COUNTY**

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

**3. Budgetary Activity**

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

| 2008 Budgeted vs. Actual Receipts |                      |                    |          |
|-----------------------------------|----------------------|--------------------|----------|
| Fund Type                         | Budgeted<br>Receipts | Actual<br>Receipts | Variance |
| General                           | \$426,165            | \$448,110          | \$21,945 |
| Special Revenue                   | 906,706              | 962,103            | 55,397   |
| Capital Projects                  | 118,750              | 118,750            |          |
| Total                             | \$1,451,621          | \$1,528,963        | \$77,342 |

| 2008 Budgeted vs. Actual Budgetary Basis Expenditures |                            |                           |           |
|---|----------------------------|---------------------------|-----------|
| Fund Type   | Appropriation<br>Authority | Budgetary<br>Expenditures | Variance  |
| General   | \$576,542                  | \$413,827                 | \$162,715 |
| Special Revenue                                       | 1,111,772                  | 900,811                   | 210,961   |
| Capital Projects                                      | 118,750                    | 118,750                   |           |
| Total   | \$1,807,064                | \$1,433,388               | \$373,676 |

| 2007 Budgeted vs. Actual Receipts |                      |                    |          |
|-----------------------------------|----------------------|--------------------|----------|
| Fund Type                         | Budgeted<br>Receipts | Actual<br>Receipts | Variance |
| General                           | \$433,077            | \$461,515          | \$28,438 |
| Special Revenue                   | 917,527              | 925,777            | 8,250    |
| Capital Projects                  | 117,209              | 117,209            |          |
| Total                             | \$1,467,813          | \$1,504,501        | \$36,688 |

| 2007 Budgeted vs. Actual Budgetary Basis Expenditures |                            |                           |           |
|---|----------------------------|---------------------------|-----------|
| Fund Type   | Appropriation<br>Authority | Budgetary<br>Expenditures | Variance  |
| General   | \$550,143                  | \$415,551                 | \$134,592 |
| Special Revenue                                       | 1,016,296                  | 874,303                   | 141,993   |
| Capital Projects                                      | 117,209                    | 117,209                   |           |
| Total   | \$1,683,648                | \$1,407,063               | \$276,585 |

**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 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.

**GRANGER TOWNSHIP  
MEDINA COUNTY**

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

**4. Property Tax (Continued)**

Public utilities are also taxed on personal and real property located within the Township.

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

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

**5. Retirement System**

The Township's full-time 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. For 2008 and 2007, OPERS members contributed 10 percent and 9.5 percent, respectively, of their gross salaries and the Township contributed an amount equaling 14 percent and 13.85 percent, respectively, of participants' gross salaries. The Township has paid all contributions required through December 31, 2008.

**6. Risk Management**

**Commercial Insurance**

The Township has obtained commercial insurance for the following risks:

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

**7. Related Party Transactions**

The Township Fire Chief is the owner of a company from which the Township acquired equipment parts and repairs during the period. The Township paid \$878 in 2008 and \$8,165 for these acquisitions.

**8. Contingent Liabilities**

The Township is defendant in several lawsuits. Although management cannot presently determine the outcome of these suits, management believes that the resolution of these matters will not materially adversely affect the Township's financial condition.

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# Mary Taylor, CPA

Auditor of State

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

Granger Township  
Medina County  
3717 Ridge Road  
Medina, Ohio 44256

To the Township Board of Trustees:

We have audited the financial statements of Granger Township, Medina County, Ohio, (the Township) as of and for the years ended December 31, 2008 and 2007, and have issued our report thereon dated April 24, 2009, wherein we noted the Township revised its financial statement presentation to follow accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. We also noted the Township processes its financial transactions with the Auditor of State's Uniform Accounting Network (UAN). *Government Auditing Standards* considers this service to impair the independence of the Auditor of State to audit the Township because the Auditor of State designed, developed, implemented, and as requested, operates UAN. However, *Government Auditing Standards* permits the Auditor of State to audit and opine on this entity, because Ohio Revised Code § 117.101 requires the Auditor of State to provide UAN services, and Ohio Revised Code §§ 117.11(B) and 115.56 mandate the Auditor of State to audit Ohio governments. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

### Internal Control over Financial Reporting

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

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

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

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

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

As part of reasonably assuring whether the Township's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

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

A handwritten signature in cursive script that reads "Mary Taylor".

**Mary Taylor, CPA**  
Auditor of State

April 24, 2009



Mary Taylor, CPA  
Auditor of State

**GRANGER TOWNSHIP**

**MEDINA COUNTY**

**CLERK'S CERTIFICATION**

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

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
MAY 21, 2009**