

***GRANGER TOWNSHIP  
MEDINA COUNTY, OHIO***

***AUDIT REPORT***

***FOR THE YEARS ENDED DECEMBER 31, 2003 & 2004***

***Charles E. Harris and Associates, Inc.***  
**Certified Public Accountants and Government Consultants**





**Auditor of State  
Betty Montgomery**

Board of Trustees  
Granger Township  
3717 Ridge Road  
Medina, Ohio 44256

We have reviewed the Independent Auditor's Report of the Granger Township, Medina County, prepared by Charles E. Harris & Associates, Inc., for the audit period January 1, 2003 to December 31, 2004. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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. The Granger Township is responsible for compliance with these laws and regulations.

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

BETTY MONTGOMERY  
Auditor of State

August 10, 2005

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**GRANGER TOWNSHIP  
MEDINA COUNTY, OHIO  
Audit Report  
For the Years Ended December 31, 2003 and 2004**

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*Charles E. Harris & Associates, Inc.*  
*Certified Public Accountants*

**REPORT OF INDEPENDENT ACCOUNTANTS**

Board of Trustees  
Granger Township  
Medina, Ohio 44256

We have audited the accompanying financial statements of Granger Township (Township), as of and for the years ended December 31, 2004 and 2003, as listed in the table of contents. 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 *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the Township prepares its financial statements on a basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined cash, investments and fund cash balances as of December 31, 2003 and 2004, and its combined statements of cash receipts, disbursements, and changes in fund cash balances, its combined statement of receipts-budget and actual and combined statement of disbursements and encumbrances compared with expenditure authority for the years then ended in conformity with the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued a report dated March 8, 2005 on 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 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

This report is intended solely for the information and use of management, and other officials authorized to receive this report under Section 117.26, Ohio Revised Code and is not intended to be and should not be used by anyone other than these specified parties.

*Charles E. Harris & Associates, Inc.*  
March 8, 2005

GRANGER TOWNSHIP  
 MEDINA COUNTY, OHIO  
 COMBINED STATEMENT OF CASH, INVESTMENTS AND  
 FUND CASH BALANCES - ALL FUND TYPES  
 For the Year Ended December 31, 2003 and 2004

	<u>2003</u> <u>Balances</u>	<u>2004</u> <u>Balances</u>
Cash and Investments	\$ 1,645,354	\$ 1,416,745
	<u>\$ 1,645,354</u>	<u>\$ 1,416,745</u>

**Cash Balances by Fund Class**

Governmental Fund Types:

General Fund	\$ 1,190,378	\$ 1,092,319
Special Revenue Funds	417,518	306,497
Capital Project Fund	37,458	17,929
Totals	<u>\$ 1,645,354</u>	<u>\$ 1,416,745</u>

See accompanying Notes to the Financial Statements.

GRANGER TOWNSHIP  
 MEDINA COUNTY, OHIO  
 COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND CASH BALANCES -  
 ALL GOVERNMENTAL FUND TYPES  
 For the Year Ended December 31, 2003

	<u>Governmental Fund Types</u>			<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Receipts:				
Taxes	\$ 168,395	\$ 282,303	-	\$ 450,698
Intergovernmental Receipts	228,839	142,778	\$ 51,678	423,295
Interest	21,178	1,107	-	22,285
Other	38,661	35,646	-	74,307
Total Cash Receipts	<u>457,073</u>	<u>461,834</u>	<u>51,678</u>	<u>970,585</u>
Disbursements:				
General Government	234,116	-	-	234,116
Public Safety	4,050	610,190	-	614,240
Public Works	545	178,084	14,220	192,849
Health	-	15,566	-	15,566
Conservation/Recreation	6,934	-	-	6,934
Capital Outlay	71,128	8,367	-	79,495
Total Cash Disbursements	<u>316,773</u>	<u>812,207</u>	<u>14,220</u>	<u>1,143,200</u>
Total Receipts Over/(Under) Disbursements	140,300	(350,373)	37,458	(172,615)
Fund Cash Balances-January 1, 2003	<u>1,050,078</u>	<u>767,891</u>	-	1,817,969
Fund Cash Balances-December 31, 2003	<u>\$ 1,190,378</u>	<u>\$ 417,518</u>	<u>\$ 37,458</u>	<u>\$ 1,645,354</u>

See accompanying Notes to the Financial Statements.



GRANGER TOWNSHIP  
 MEDINA COUNTY, OHIO  
 COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND CASH BALANCES -  
 ALL GOVERNMENTAL FUND TYPES  
 For the Year Ended December 31, 2004

	<u>General</u>	<u>Special Revenue</u>	<u>Capital Project</u>	<u>Totals (Memorandum Only)</u>
Cash Receipts:				
Taxes	\$ 146,952	\$ 349,414	-	\$ 496,366
Intergovernmental Receipts	165,325	159,520	-	324,845
Interest	15,301	621	-	15,922
Other	<u>37,725</u>	<u>41,807</u>	-	<u>79,532</u>
Total Cash Receipts	<u>365,303</u>	<u>551,362</u>	<u>-</u>	<u>916,665</u>
Cash Disbursements:				
General Government	194,889	-	-	194,889
Public Safety	-	402,573	-	402,573
Public Works	1,677	236,155	\$ 19,529	257,361
Health	-	20,390	-	20,390
Conservation/Recreation	7,534	-	-	7,534
Capital Outlay	<u>259,262</u>	<u>3,265</u>	-	<u>262,527</u>
Total Cash Disbursements	<u>463,362</u>	<u>662,383</u>	<u>19,529</u>	<u>1,145,274</u>
Total Receipts Over/(Under)				
Disbursements	(98,059)	(111,021)	(19,529)	(228,609)
Other Financing Sources:				
Advance In	150,000	150,000	-	300,000
Advance Out	<u>(150,000)</u>	<u>(150,000)</u>	-	<u>(300,000)</u>
Total Receipts and Other Financing Sources Over (Under) Disbursements and Other Financing Uses	(98,059)	(111,021)	(19,529)	(228,609)
Fund Cash Balances-January 1, 2004	<u>1,190,378</u>	<u>417,518</u>	<u>37,458</u>	<u>1,645,354</u>
Fund Cash Balances-December 31, 2004	<u>\$ 1,092,319</u>	<u>\$ 306,497</u>	<u>17,929</u>	<u>\$ 1,416,745</u>

See accompanying Notes to the Financial Statements.

GRANGER TOWNSHIP  
 MEDINA COUNTY, OHIO  
 COMBINED STATEMENT OF RECEIPTS - BUDGET AND ACTUAL  
 For the Year Ended December 31, 2003

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
Fund Types/Funds:			
Governmental:			
General Fund	\$ 387,700	\$ 457,073	\$ 69,373
Special Revenue Funds	438,944	461,834	22,890
Capital Project Fund	51,678	51,678	-
Total (Memorandum Only)	<u>\$ 878,322</u>	<u>\$ 970,585</u>	<u>\$ 92,263</u>

See accompanying Notes to the Financial Statements.

GRANGER TOWNSHIP  
 MEDINA COUNTY, OHIO  
 COMBINED STATEMENT OF DISBURSEMENTS AND  
 ENCUMBRANCES COMPARED WITH EXPENDITURE AUTHORITY  
 For the Year Ended December 31, 2003

<u>Fund Types/Fund</u>	<u>Carryover Appropriation</u>	<u>Year Ending 2003 Appropriation</u>	<u>Total</u>	<u>Actual 2003 Expenditures</u>	<u>Encumbrances as of 12/31/2003</u>	<u>Total</u>	<u>Variance Favorable/ (Unfavorable)</u>
Governmental Funds:							
General Fund	\$ 7,174	\$ 755,334	\$ 762,508	\$ 316,773	\$ 251,035	\$ 567,808	\$ 194,700
Special Revenue Funds	17,893	1,077,600	\$ 1,095,493	812,207	68,715	\$ 880,922	214,571
Capital Projects Fund	-	51,678	\$ 51,678	14,220	-	\$ 14,220	\$ 37,458
Total (Memorandum Only)	<u>\$ 25,067</u>	<u>\$ 1,884,612</u>	<u>\$ 1,909,679</u>	<u>\$ 1,143,200</u>	<u>\$ 319,750</u>	<u>\$ 1,462,950</u>	<u>\$ 446,729</u>

See accompanying Notes to the Financial Statements.

GRANGER TOWNSHIP  
 MEDINA COUNTY, OHIO  
 COMBINED STATEMENT OF RECEIPTS - BUDGET AND ACTUAL  
 For the Year Ended December 31, 2004

	<u>Budget</u>	<u>Actual</u>	<b>Variance Favorable/ (Unfavorable)</b>
Fund Types/Funds:			
Governmental:			
General Fund	\$ 295,335	\$ 365,303	\$ 69,968
Special Revenue Funds	524,001	551,362	27,361
Total (Memorandum Only)	<u>\$ 819,335</u>	<u>\$ 916,665</u>	<u>\$ 97,330</u>

See accompanying Notes to the Financial Statements.

GRANGER TOWNSHIP  
 MEDINA COUNTY, OHIO  
 COMBINED STATEMENT OF DISBURSEMENTS AND  
 ENCUMBRANCES COMPARED WITH EXPENDITURE AUTHORITY  
 For the Year Ended December 31, 2004

<u>Fund Types/Fund</u>	<u>Carryover Appropriation</u>	<u>Year Ending 2004 Appropriation</u>	<u>Total</u>	<u>Actual 2004 Expenditures</u>	<u>Encumbrances as of 12/31/2004</u>	<u>Total</u>	<u>Variance Favorable/ (Unfavorable)</u>
Governmental Funds:							
General Fund	\$ 251,035	\$ 331,817	\$ 582,852	\$ 463,362	\$ 6,010	\$ 469,372	\$ 113,480
Special Revenue Funds	68,715	731,152	799,867	662,383	48,165	710,548	89,319
Capital Projects	-	37,458	37,458	19,529	-	19,529	17,929
Total (Memorandum Only)	<u>\$ 319,750</u>	<u>\$ 1,100,427</u>	<u>\$ 1,420,177</u>	<u>\$ 1,145,274</u>	<u>\$ 54,175</u>	<u>\$ 1,199,449</u>	<u>\$ 220,728</u>

See accompanying Notes to the Financial Statements.

**GRANGER TOWNSHIP  
MEDINA COUNTY, OHIO  
Notes to the Financial Statements  
For the Years Ended December 31, 2003 and 2004**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. DESCRIPTION OF THE ENTITY

The Township of Granger, (the Township) is a body corporate and politic established for the purpose of exercising the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Township is directed by three publicly-elected, Trustees. The Township provides general governmental services, street maintenance and cemetery services.

The Township's management believes these financial statements included in this report represent all of the funds of the Township over which the Township has the ability to exercise direct operating control.

B. BASIS OF ACCOUNTING

The Township prepares its financial statements following the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved.)

The statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

C. CASH

The township holds interim demand deposits. Certificates of deposit are valued at cost. The investment in STAROhio (the State Treasurer's investment pool) is valued at amounts reported by the State Treasurer.

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

**GRANGER TOWNSHIP  
MEDINA COUNTY, OHIO  
Notes to the Financial Statements  
For the Years Ended December 31, 2003 and 2004**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES- (continued)

D. FUND ACCOUNTING

The Township maintains its accounting records in accordance with the principles of "Fund" accounting. Fund accounting is a concept developed to meet the needs of governmental entities in which legal or other restraints require the recording of specific receipts and disbursements. The transactions of each fund are reflected in a self-balancing group of accounts, and accounting entity which stands separate from the activities reported in other funds. The restrictions associated with each class of funds are as follows:

Governmental Fund Types:

General Fund: The general operating fund of the Township. It is used to account for all financial resources except those required by law or contract to be accounted for in another fund.

Special Revenue Funds: These funds are used to account for proceeds from special sources (other than from trusts or for capital projects) that are restricted to expenditures for specific purposes. Special revenue funds follow:

- Motor Vehicle License Tax
- Gasoline Tax
- Road And Bridge Fund
- Cemetery Fund
- Special Levy Fire
- Permissive Motor Vehicle License Tax
- Ambulance And Emergency Medical Services
- Fire Fund – Miscellaneous Special Revenue

Capital Project Fund: This fund is used to account for receipts that are restricted for the acquisition or construction of major capital projects. The Township has the following significant Capital Projects Fund:

- Public Works Commission Projects

**GRANGER TOWNSHIP  
MEDINA COUNTY, OHIO  
Notes to the Financial Statements  
For the Years Ended December 31, 2003 and 2004**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-(continued)

E. BUDGETARY PROCESS

A budget of estimated cash receipts and disbursements is prepared by the Clerk, approved by the Board of Trustees, and submitted to the county auditor, as secretary of the County Budget Commission, by July 20 of each year, for the period January 1 to December 31 of the following year.

1. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus encumbered cash as of January 1. The County Budget Commission must also approve the annual appropriation measure.

2. 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.

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.

F. PROPERTY, PLANT AND EQUIPMENT

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

G. ACCUMULATED LEAVE

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



**GRANGER TOWNSHIP  
MEDINA COUNTY, OHIO  
Notes to the Financial Statements  
For the Years Ended December 31, 2003 and 2004**

2. EQUITY IN POOLED CASH AND CASH EQUIVALENTS

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

	<u>2004</u>	<u>2003</u>
Demand deposits	\$ 153,733	\$ 206,639
Certificate of deposit	<u>736,000</u>	<u>400,000</u>
Total deposits	<u>889,733</u>	<u>606,639</u>
STAR Ohio	<u>527,012</u>	<u>1,038,715</u>
Total Investments	<u>527,012</u>	<u>1,038,715</u>
Total Deposits and Investments	<u>\$1,416,745</u>	<u>\$1,645,354</u>

Deposits: The bank balance are either 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.

3. PROPERTY TAX

Real property taxes become a lien on all non-exempt real property located in the county on January 1. Real property taxes are payable annually or semiannually. If paid annually, payment is due December 31; if paid semiannually, the first payment is due December 31 with the remainder payable by June 20 of the following year. Under certain circumstances, state statute permits later payment dates to be established.

The State Board of Tax Equalization adjusts the tax rates for inflation. Real property owners' tax bills are further reduced by homestead and rollback deductions when applicable. The amount of these homestead and rollback reductions is reimbursed to the Township by the State of Ohio. The amounts reimbursed by the State of Ohio are reflected in the accompanying financial statements as Intergovernmental Receipts.

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

The property owners, who must file a list of such property to the County by each April 30, assess tangible personal property tax.

**GRANGER TOWNSHIP  
MEDINA COUNTY, OHIO  
Notes to the Financial Statements  
For the Years Ended December 31, 2003 and 2004**

3. PROPERTY TAX- (continued)

The Medina County Treasurer collects property tax on behalf of all taxing Townships within the county. The Medina County Auditor periodically remits to the taxing Township their portions of the taxes collected.

4. DEFINED BENEFIT PENSION PLAN

The Ohio Public Employees Retirement System (OPERS) is a cost-sharing multiple-employer defined benefit pension plan. OPERS provides retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Authority to establish and amend benefits is provided by state statute per Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report. Interested parties may obtain a copy by making a written request to 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 466-2085 or 1-800-222-PERS (7377).

The Ohio Revised Code provides statutory authority for employee and employer contributions. The employee contribution rates are 8.5% for employees. For local government employer units the rate was 13.55% of covered payroll. The Township has paid all contributions required through December 31, 2004.

5. RISK MANAGEMENT

The Township is exposed to various risks of loss related torts, theft of, damage to, destruction of assets, errors and omissions, injuries to employees and natural disasters. During the fiscal years 2003 and 2004, the Township contracted with one insurance company for coverage of buildings and contents.

The following is a list of insurance coverages of the Township:

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

The insurance companies assume the risk of loss up to the limits of the Township's policies.

The township also provides health insurance, life insurance, and disability coverage to full-time employees through a private carrier.

6. SUBSEQUENT EVENTS/PENDING LITIGATION

Management believes there are no pending claims or lawsuits.

*Charles E. Harris & Associates, Inc.*  
*Certified Public Accountants*

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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND  
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH GOVERNMENT AUDITING STANDARD**

**Board of Trustees  
Granger Township  
Medina, Ohio 44256**

We have audited the financial statements of Granger Township, Medina County Ohio (Township) as of and for the year ended December 31, 2003 and 2004, and have issued our report thereon dated March 8, 2005. 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 *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Internal Controls Over Financial Reporting**

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

**Compliance and Other Matters**

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

This report is intended for the information and use of management and the Board of Trustees and is not intended to be and should not be used by anyone other than these specified parties.

*Charles E. Harris & Associates, Inc.*  
March 8, 2005

## STATUS OF PRIOR AUDIT'S CITATIONS AND RECOMMENDATIONS

The prior audit report, as of December 31, 2001 and 2002, did not include any material citations or recommendations.



**Auditor of State  
Betty Montgomery**

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**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  
AUGUST 23, 2005**