



Dave Yost • Auditor of State



RUSSELL TOWNSHIP  
GEAUGA COUNTY

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# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT

Russell Township  
Geauga County  
8501 Kinsman Road  
Novelty, Ohio 44072

To the Board of Trustees:

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of the cash balances, receipts and disbursements by fund type, and related notes of Russell Township, Geauga County, Ohio, (the Township) as of and for the years ended December 31, 2015 and 2014.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for preparing and fairly presenting these financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Township's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Township's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

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

As described in Note 1 of the financial statements, the Township prepared these financial statements using 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), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements.

Although the effects on the financial statements of the variances between the regulatory accounting basis and GAAP are not reasonably determinable, we presume they are material.

Though the Township does not intend these statements to conform to GAAP, auditing standards generally accepted in the United States of America require us to include an adverse opinion on GAAP. However, the adverse opinion does not imply the amounts reported are materially misstated under the accounting basis Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. Our opinion on this accounting basis is in the *Opinion on Regulatory Basis of Accounting* paragraph below.

***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* paragraph, the financial statements referred to above 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, 2015 and 2014, or changes in financial position thereof for the years then ended.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined cash balances of Russell Township, Geauga County, Ohio, as of December 31, 2015 and 2014, and its combined cash receipts and disbursements for the years then ended in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit, described in Note 1.

***Emphasis of Matter***

As discussed in Note 2 to the financial statements, the Township restated its General Fund and Special Revenue Funds' fund balances for fund-type classification revisions. We did not modify our opinion regarding this matter.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 3, 2016, on our consideration of the Township's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on 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.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

**Dave Yost**  
Auditor of State  
Columbus, Ohio

June 3, 2016

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**RUSSELL TOWNSHIP  
GEAUGA COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS  
AND CHANGES IN FUND BALANCES (CASH BASIS)  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2015**

	General	Special Revenue	Debt Service	Totals (Memorandum Only)
<b>Cash Receipts</b>				
Property and Other Local Taxes	\$439,127	\$3,203,129	\$227,657	\$3,869,913
Licenses, Permits and Fees	67,610	104,967		172,577
Fines and Forfeitures	2,272			2,272
Intergovernmental	164,591	531,374	27,370	723,335
Earnings on Investments	16,286	591		16,877
Miscellaneous	55,643	86,299	1,433	143,375
<i>Total Cash Receipts</i>	<u>745,529</u>	<u>3,926,360</u>	<u>256,460</u>	<u>4,928,349</u>
<b>Cash Disbursements</b>				
Current:				
General Government	561,937			561,937
Public Safety	1,578	2,258,073	3,159	2,262,810
Public Works	7,305	965,288		972,593
Health	1,470	11,886		13,356
Capital Outlay	305,359	470,976		776,335
Debt Service:				
Principal Retirement			184,847	184,847
Interest and Fiscal Charges			46,805	46,805
<i>Total Cash Disbursements</i>	<u>877,649</u>	<u>3,706,223</u>	<u>234,811</u>	<u>4,818,683</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(132,120)</u>	<u>220,137</u>	<u>21,649</u>	<u>109,666</u>
<b>Other Financing Receipts (Disbursements)</b>				
Transfers In		5,976		5,976
Transfers Out			(5,976)	(5,976)
Other Financing Sources	1,253	4,368		5,621
<i>Total Other Financing Receipts (Disbursements)</i>	<u>1,253</u>	<u>10,344</u>	<u>(5,976)</u>	<u>5,621</u>
<i>Net Change in Fund Cash Balances</i>	<u>(130,867)</u>	<u>230,481</u>	<u>15,673</u>	<u>115,287</u>
<i>Fund Cash Balances, January 1</i>	<u>1,427,842</u>	<u>2,074,462</u>	<u>377,615</u>	<u>3,879,919</u>
<b>Fund Cash Balances, December 31</b>				
Restricted		2,304,943	393,288	2,698,231
Unassigned	1,296,975			1,296,975
<i>Fund Cash Balances, December 31</i>	<u>\$1,296,975</u>	<u>\$2,304,943</u>	<u>\$393,288</u>	<u>\$3,995,206</u>

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

**RUSSELL TOWNSHIP  
GEAUGA COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS  
AND CHANGES IN FUND BALANCES (CASH BASIS)  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2014**

	General	Special Revenue	Debt Service	Capital Projects	Totals (Memorandum Only)
<b>Cash Receipts</b>					
Property and Other Local Taxes	\$405,466	\$2,995,319	\$345,199		\$3,745,984
Licenses, Permits and Fees	66,752	119,629			186,381
Fines and Forfeitures	3,000				3,000
Intergovernmental	170,416	548,046	26,941	\$222,607	968,010
Earnings on Investments	11,284	279			11,563
Miscellaneous	69,042	69,931	1,433		140,406
<i>Total Cash Receipts</i>	<u>725,960</u>	<u>3,733,204</u>	<u>373,573</u>	<u>222,607</u>	<u>5,055,344</u>
<b>Cash Disbursements</b>					
Current:					
General Government	643,678				643,678
Public Safety	2,845	2,144,119	4,287		2,151,251
Public Works	27,225	956,558			983,783
Health	2,281	3,653			5,934
Capital Outlay	24,718	248,477		222,607	495,802
Debt Service:					
Principal Retirement			319,847		319,847
Interest and Fiscal Charges			56,668		56,668
<i>Total Cash Disbursements</i>	<u>700,747</u>	<u>3,352,807</u>	<u>380,802</u>	<u>222,607</u>	<u>4,656,963</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>25,213</u>	<u>380,397</u>	<u>(7,229)</u>		<u>398,381</u>
<b>Other Financing Receipts</b>					
Other Financing Sources	28,940	72,664	99		101,703
<i>Net Change in Fund Cash Balances</i>	54,153	453,061	(7,130)		500,084
<i>Fund Cash Balances, January 1 (Restated)</i>	<u>1,373,689</u>	<u>1,621,401</u>	<u>384,745</u>		<u>3,379,835</u>
<b>Fund Cash Balances, December 31</b>					
Restricted		2,074,462	377,615		2,452,077
Unassigned	1,427,842				1,427,842
<i>Fund Cash Balances, December 31</i>	<u>\$1,427,842</u>	<u>\$2,074,462</u>	<u>\$377,615</u>		<u>\$3,879,919</u>

**RUSSELL TOWNSHIP  
GEAUGA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2015 AND 2014**

**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 Russell Township, Geauga 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 and police protection.

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.

The Township's investment in STAR Ohio (the State Treasurer's investment pool) is recorded at share values the State Treasurer reports.

**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 accounts for and reports all financial resources not accounted for and reported in another fund.

**RUSSELL TOWNSHIP  
GEAUGA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2015 AND 2014  
(Continued)**

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

**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 Funds:

Police District Fund - This fund receives property tax money for providing police protection to Township residents.

Fire District Fund - This fund receives property tax money for providing fire protection services to Township residents.

**3. Debt Service Fund**

This fund account for and report financial resources that are restricted for payment of bond and note indebtedness.

**4. Capital Project Fund**

This fund accounts 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 had the following significant capital project fund.

Northeast Ohio Public Energy Council Grant Fund – This fund was established to account for expenditures from an Ohio Public Works Commission (OPWC) grant.

**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 object level of control, and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. 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 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 carried over, and need not be reappropriated

A summary of 2015 and 2014 budgetary activity appears in Note 4.

**RUSSELL TOWNSHIP  
GEAUGA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2015 AND 2014  
(Continued)**

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

**F. 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. Nonspendable**

The Township classifies assets as *nonspendable* 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.

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

**G. 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.

**RUSSELL TOWNSHIP  
GEAUGA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2015 AND 2014  
(Continued)**

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

**H. 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.

**2. RESTATEMENT OF FUND BALANCE**

The Zoning Fund which was previously reported as a Special Revenue Fund was reclassified to the General Fund consistent with the requirements of Governmental Accounting Standards Board Statement No. 54. This reclassification had the following effect on the fund balances previously reported.

	General Fund	Special Revenue Funds
Fund Balance December 31, 2013	\$1,355,656	\$1,639,434
Zoning Fund Reclassification	18,033	(18,033)
Fund Balance – January 1, 2014	\$1,373,689	\$1,621,401

**3. 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:

	2015	2014
Demand deposits	\$3,990,158	\$3,494,961
Investments:		
STAR Ohio	5,048	384,958
Total deposits and investments	\$3,995,206	\$3,879,919

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

**RUSSELL TOWNSHIP  
GEAUGA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2015 AND 2014  
(Continued)**

**4. BUDGETARY ACTIVITY**

Budgetary activity for the years ended December 31, 2015 and 2014 follows:

2015 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$665,741	\$746,782	\$81,041
Special Revenue	3,309,904	3,936,704	626,800
Debt Service	399,214	256,460	(142,754)
Total	\$4,374,859	\$4,939,946	\$565,087

2015 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,748,587	\$877,649	\$870,938
Special Revenue	4,789,763	3,706,223	1,083,540
Debt Service	629,002	240,787	388,215
Total	\$7,167,352	\$4,824,659	\$2,342,693

2014 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$687,183	\$754,900	\$67,717
Special Revenue	3,605,575	3,805,868	200,293
Debt Service	395,014	373,672	(21,342)
Capital Projects	250,000	222,607	(27,393)
Total	\$4,937,772	\$5,157,047	\$219,275

2014 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$2,023,701	\$700,747	\$1,322,954
Special Revenue	5,038,451	3,352,807	1,685,644
Debt Service	777,759	380,802	396,957
Capital Projects	222,607	222,607	
Total	\$8,062,518	\$4,656,963	\$3,405,555

**5. 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.

**RUSSELL TOWNSHIP  
GEAUGA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2015 AND 2014  
(Continued)**

**5. PROPERTY TAX (Continued)**

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

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

**6. DEBT**

Debt outstanding at December 31, 2015 was as follows:

	Principal	Interest Rate
General Obligation Bonds	\$1,130,000	3.7%
OPWC Loans	249,235	0%
Total	\$1,379,235	

The general obligation bonds were issued in 2002 at an interest rate of 1.5 to 4.85% to finance the purchase of a new fire station. The issuance included \$99,999 in capital appreciation bonds. The bonds are for twenty years and mature in 2022. This bond was refunded on October 9, 2012 at an interest rate of 3.7%.

In 2010, the Township entered into a 10 year non-interest bearing loan, maturing 2021, from the Ohio Public Works Commission (OPWC) in the amount of \$498,471 for paving of Township roads

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

	General Obligation Bonds	OPWC Loan
Year ending December 31:		
2016	\$186,810	\$49,847
2017	186,445	49,847
2018	185,895	49,847
2019	185,160	49,847
2020	174,620	49,847
2021-2025	369,795	
Total	\$1,288,725	\$249,235

**7. RETIREMENT SYSTEM**

The Township's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is cost-sharing, multiple-employer plans. 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 2015 and 2014, 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, 2015.



**RUSSELL TOWNSHIP  
GEAUGA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2015 AND 2014  
(Continued)**

**8. RISK MANAGEMENT**

**Commercial Insurance**

The Township has obtained commercial insurance for the following risks:

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

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# Dave Yost • Auditor of State

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

Russell Township  
Geauga County  
8501 Kinsman Road  
Novelty, Ohio 44072

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 Russell Township, Geauga County, Ohio, (the Township) as of and for the years ended December 31, 2015 and 2014, and the related notes to the financial statements and have issued our report thereon dated June 3, 2016, wherein we noted the Township followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit and restated its General Fund and Special Revenue Funds' fund balances for fund-type classification revisions.

### ***Internal Control Over Financial Reporting***

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

***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 we must report under *Government Auditing Standards*.

***Purpose of this Report***

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Township's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Township's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

**Dave Yost**  
Auditor of State  
Columbus, Ohio

June 3, 2016



# Dave Yost • Auditor of State

**RUSSELL TOWNSHIP**

**GEAUGA 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  
JUNE 16, 2016**