



**VILLAGE OF SOUTH RUSSELL
GEAUGA COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2005 & 2004



**Auditor of State
Betty Montgomery**

VILLAGE OF SOUTH RUSSELL
GEAUGA COUNTY

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**Auditor of State
Betty Montgomery**

Village of South Russell
Geauga County
5205 Chillicothe Road
South Russell, Ohio 44022

To the Village Council:

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 a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your government 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 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.

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Betty Montgomery
Auditor of State

September 15, 2006

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT

Village of South Russell
Geauga County
5205 Chillicothe Road
South Russell, Ohio 44022

To the Village Council

We have audited the accompanying financial statements of the Village of South Russell, Geauga County, Ohio, (the Village) as of and for the years ended December 31, 2005 and December 31, 2004. These financial statements are the responsibility of the Village'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. We believe our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the Village has prepared these financial statements using 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.

Revisions to GAAP would require the Village to reformat its financial statement presentation and make other changes effective for the years ended December 31, 2005 and December 31, 2004. Instead of the combined funds the accompanying financial statements present for 2005 and 2004, the revisions require presenting entity wide statements and also to present its larger (i.e. major) funds separately for 2005 and 2004. While the Village does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to the new GAAP presentation requirements. The Auditor of State permits, but does not require governments to reformat their statements. The Village has elected not to reformat its statements. Since this Village does not use GAAP to measure financial statement amounts, 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, 2005 and December 31, 2004 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Village of South Russell, Geauga County, Ohio, as of December 31, 2005 and December 31, 2004, 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 the Village of South Russell, Geauga County, Ohio, as of December 31, 2005 and December 31, 2004, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The aforementioned revision to generally accepted accounting principles also requires the Village to include Management's Discussion and Analysis for the years ended December 31, 2005 and December 31, 2004. The Village 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 September 15, 2006, on our consideration of the Village'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.



Betty Montgomery
Auditor of State

September 15, 2006

**VILLAGE OF SOUTH RUSSELL
GEAUGA COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2005**

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Property Tax and Other Local Taxes	\$371,060	\$1,518,526	\$0	\$1,889,586
Intergovernmental Receipts	203,995	214,972	0	418,967
Charges for Services	56,365	0	0	56,365
Fines, Licenses, and Permits	85,903	0	0	85,903
Earnings on Investments	53,733	0	0	53,733
Miscellaneous	21,610	1,400	0	23,010
	<u>792,666</u>	<u>1,734,898</u>	<u>\$0</u>	<u>2,527,564</u>
Total Cash Receipts				
Cash Disbursements:				
Current:				
Security of Persons and Property	227,414	948,446	0	1,175,860
Public Health Services	0	750	0	750
Community Environment	253,726	0	0	253,726
Transportation	0	619,471	0	619,471
General Government	326,386	64,238	0	390,624
Capital Outlay	0	0	432,524	432,524
	<u>807,526</u>	<u>1,632,905</u>	<u>432,524</u>	<u>2,872,955</u>
Total Cash Disbursements				
Total Receipts Over/(Under) Disbursements	<u>(14,860)</u>	<u>101,993</u>	<u>(432,524)</u>	<u>(345,391)</u>
Other Financing Receipts and (Disbursements):				
Transfers-In	25,000	973,000	80,588	1,078,588
Transfers-Out	<u>(47,588)</u>	<u>(1,031,000)</u>	<u>0</u>	<u>(1,078,588)</u>
	<u>(22,588)</u>	<u>(58,000)</u>	<u>80,588</u>	<u>0</u>
Total Other Financing Receipts/(Disbursements)				
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(37,448)	43,993	(351,936)	(345,391)
Fund Cash Balances, January 1, 2005	<u>94,123</u>	<u>176,897</u>	<u>1,331,072</u>	<u>1,602,092</u>
Fund Cash Balances, December 31, 2005	<u>\$56,675</u>	<u>\$220,890</u>	<u>\$979,136</u>	<u>\$1,256,701</u>
Reserves for Encumbrances, December 31, 2005	<u>\$3,379</u>	<u>\$2,074</u>	<u>\$0</u>	<u>\$5,453</u>

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

**VILLAGE OF SOUTH RUSSELL
GEAUGA COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - FIDUCIARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2005**

	FIDUCIARY FUND TYPE
	Agency
Non-Operating Cash Receipts:	
Other Non-Operating Receipts	\$74,870
Total Non-Operating Cash Receipts	74,870
Non-Operating Cash Disbursements:	
Other Non-Operating Cash Disbursements	61,357
Total Non-Operating Cash Disbursements	61,357
Net Receipts Over/(Under) Disbursements	13,513
Fund Cash Balances, January 1, 2005	125,848
Fund Cash Balances, December 31, 2005	\$139,361
Reserve for Encumbrances, December 31, 2005	\$0

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

**VILLAGE OF SOUTH RUSSELL
GEAUGA COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2004**

	Governmental Fund Types			Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	
Cash Receipts:				
Property Tax and Other Local Taxes	\$362,942	\$1,495,511	\$0	\$1,858,453
Intergovernmental Receipts	191,222	287,051	0	478,273
Charges for Services	66,730	0	0	66,730
Fines, Licenses, and Permits	91,435	0	0	91,435
Earnings on Investments	31,721	0	0	31,721
Miscellaneous	10,679	0	0	10,679
	<u>754,729</u>	<u>1,782,562</u>	<u>\$0</u>	<u>2,537,291</u>
Cash Disbursements:				
Current:				
Security of Persons and Property	198,263	955,156	0	1,153,419
Public Health Services	0	1,018	0	1,018
Community Environment	278,658	0	0	278,658
Transportation	0	744,410	0	744,410
General Government	346,488	64,857	0	411,345
Capital Outlay	0	0	865,828	865,828
	<u>823,409</u>	<u>1,765,441</u>	<u>865,828</u>	<u>3,454,678</u>
Total Cash Disbursements	<u>823,409</u>	<u>1,765,441</u>	<u>865,828</u>	<u>3,454,678</u>
Total Receipts Over/(Under) Disbursements	<u>(68,680)</u>	<u>17,121</u>	<u>(865,828)</u>	<u>(917,387)</u>
Other Financing Receipts and (Disbursements):				
Transfers-In	50,000	955,000	66,652	1,071,652
Transfers-Out	(33,652)	(1,038,000)	0	(1,071,652)
	<u>16,348</u>	<u>(83,000)</u>	<u>66,652</u>	<u>0</u>
Total Other Financing Receipts/(Disbursements)	<u>16,348</u>	<u>(83,000)</u>	<u>66,652</u>	<u>0</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<u>(52,332)</u>	<u>(65,879)</u>	<u>(799,176)</u>	<u>(917,387)</u>
Fund Cash Balances, January 1, 2004	<u>146,455</u>	<u>242,776</u>	<u>2,130,248</u>	<u>2,519,479</u>
Fund Cash Balances, December 31, 2004	<u>\$94,123</u>	<u>\$176,897</u>	<u>\$1,331,072</u>	<u>\$1,602,092</u>
Reserves for Encumbrances, December 31, 2004	<u>\$0</u>	<u>\$5,800</u>	<u>\$0</u>	<u>\$5,800</u>

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

**VILLAGE OF SOUTH RUSSELL
GEAUGA COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - FIDUCIARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2004**

	FIDUCIARY FUND TYPE
	Agency
Non-Operating Cash Receipts:	
Other Non-Operating Receipts	\$64,316
Total Non-Operating Cash Receipts	64,316
Non-Operating Cash Disbursements:	
Other Non-Operating Cash Disbursements	111,581
Total Non-Operating Cash Disbursements	111,581
Net Receipts Over/(Under) Disbursements	(47,265)
Fund Cash Balances, January 1, 2004	173,113
Fund Cash Balances, December 31, 2004	\$125,848
Reserve for Encumbrances, December 31, 2004	\$0

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

**VILLAGE OF SOUTH RUSSELL
GEAUGA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2005 AND 2004**

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 Village of South Russell, Geauga County, (the Village) as a body corporate and politic. A publicly-elected six-member Council and a Mayor govern the Village. The Village provides general government services, including road and maintenance, recreation and police protection. The Village contracts with Chagrin Falls Village to receive fire protection services.

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

B. Basis of Accounting

These financial statements follow the accounting basis the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. This basis 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 adequately disclose material matters the Auditor of State prescribes.

C. Cash and Investments

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

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

D. Fund Accounting

The Village uses fund accounting to segregate cash and investments that are restricted as to use. The Village 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.

2. Special Revenue Funds

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

**VILLAGE OF SOUTH RUSSELL
GEAUGA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2005 AND 2004
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

2. Special Revenue Funds (Continued)

Income Tax Fund - The money is deposited into a Special Revenue Fund and transferred out, by resolution, to various funds.

Street Construction, Maintenance, and Repair Fund - This fund receives gasoline tax and motor vehicle tax money for constructing, maintaining, and repairing Village streets.

Safety Fund - This fund is used for the purpose of providing and maintaining motor vehicles, communications, and other equipment used directly in the operation of the Police Department and payment of salaries of police personnel, including the payment of the employer's police pension and OPERS contributions.

3. Capital Project Funds

These funds account for receipts restricted to acquiring or constructing major capital projects. The Village had the following significant Capital Project Fund:

Special Building/Land Fund - This fund is used to purchase buildings/land within the Village.

4. Fiduciary Funds (Agency Funds)

Funds for which the Village is acting in an agency capacity are classified as agency funds. The Village had the following significant Agency Fund:

Construction Fund - This fund is used to account for refundable deposits for residential, commercial, and industrial type work, prior to construction.

E. Budgetary Process

The Ohio Revised Code requires that each fund (except certain agency funds) be budgeted annually.

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function, level of control, and appropriations may not exceed estimated resources. Village Council 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.

**VILLAGE OF SOUTH RUSSELL
GEAUGA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2005 AND 2004
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

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.

3. Encumbrances

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

A summary of 2005 and 2004 budgetary activity appears in Note 3.

F. Property, Plant, and Equipment

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

G. 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. EQUITY IN POOLED CASH AND INVESTMENTS

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

	2005	2004
Demand deposits	\$291,777	\$225,491
Total deposits	291,777	225,491
U.S. Treasury Notes		
STAR Ohio	1,104,285	1,502,449
Total investments	1,104,285	1,502,449
Total deposits and investments	\$1,396,062	\$1,727,940

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.

**VILLAGE OF SOUTH RUSSELL
GEAUGA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2005 AND 2004
(Continued)**

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2005 and December 31, 2004 follows:

2005 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$761,028	\$817,666	\$56,638
Special Revenue	2,610,042	2,707,898	97,856
Capital Projects	80,588	80,588	0
Agency	100,000	74,870	(25,130)
Total	\$3,551,658	\$3,681,022	\$129,364

2005 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$885,151	\$858,493	\$26,658
Special Revenue	2,736,220	2,665,979	70,241
Capital Projects	450,000	432,524	17,476
Agency	100,000	61,357	38,643
Total	\$4,171,371	\$4,018,353	\$153,018

2004 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$761,551	\$804,729	\$43,178
Special Revenue	2,681,482	2,737,562	56,080
Capital Projects	66,532	66,652	120
Agency	100,000	64,316	(35,684)
Total	\$3,609,565	\$3,673,259	\$63,694

2004 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$880,918	\$857,061	\$23,857
Special Revenue	2,868,202	2,809,241	58,961
Capital Projects	984,569	865,828	118,741
Agency	100,000	111,581	(11,581)
Total	\$4,833,689	\$4,643,711	\$189,978

**VILLAGE OF SOUTH RUSSELL
GEAUGA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2005 AND 2004
(Continued)**

4. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which the Village Council adopts 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 State pays the Village amounts equaling these deductions. The Village includes these with Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half payment is due December 31. The second half payment is due the following June 20.

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

Property owners assess tangible personal property tax. They must file a list of tangible 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 the Village's behalf.

5. LOCAL INCOME TAX

The Village levies a municipal income tax of 1 percent on substantially all earned income arising from employment, residency, or business activities within the Village as well as certain income of residents earned outside of the Village.

Employers within the Village withhold income tax on employee compensation and remit the tax to the Village either monthly or quarterly, as required. Corporations and other individual taxpayers pay estimated taxes quarterly and file a declaration annually. Income tax money is deposited into a Special Revenue Fund and transferred out, by resolution, to various funds.

6. RETIREMENT SYSTEMS

The Village's law enforcement officers belong to the Ohio Police and Fire Pension Funds (OP&F). Other full-time employees belong to the Ohio Public Employees Retirement System (OPERS). OP&F and OPERS are cost-sharing, multiple-employer plans. The Ohio Revised Code prescribes the plans' retirement benefits, including postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2005 and 2004, OP&F participants contributed 10 percent of their wages. The Village contributed an amount equal to 19.5 percent of police participant wages. OPERS members contributed 8.5 percent of their wages. The Village contributed an amount equal to 13.55 percent of participants' gross salaries. The Village has paid all contributions required through December 31, 2005.

VILLAGE OF SOUTH RUSSELL
GEAUGA COUNTY

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2005 AND 2004
(Continued)

7. RISK MANAGEMENT

Commercial Insurance

The Village has obtained commercial insurance for the following risks:

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

The Village provides health insurance coverage to full-time employees through a private carrier.



**Auditor of State
Betty Montgomery**

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

Village of South Russell
Geauga County
5205 Chillicothe Road
South Russell, Ohio 44022

To the Village Council:

We have audited the financial statements of the Village of South Russell, Geauga County, Ohio, (the Village) as of and for the years ended December 31, 2005 and December 31, 2004, and have issued our report thereon dated September 15, 2006, wherein we noted the Village followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. 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 Village's internal control over financial reporting to determine our auditing procedures to express our opinion on the financial statements and not to opine on the internal control over financial reporting. Our consideration of the internal control would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable 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 caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider material weaknesses. In a separate letter to the Village's management dated September 15, 2006, we reported another matter involving internal control over financial reporting we did not deem reportable condition.

Compliance and Other Matters

As part of reasonably assuring whether the Village'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*. In a separate letter to the Village's management dated September 15, 2006, we reported another matter related to noncompliance we deemed immaterial.

Village of South Russell
Geauga County
Independent Accountants' Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Required by *Government Auditing Standards*
Page 2

We intend this report solely for the information and use of the audit committee, management, and the Village Council. It is not intended for anyone other than these specified parties.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

September 15, 2006



**Auditor of State
Betty Montgomery**

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VILLAGE OF SOUTH RUSSELL

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
OCTOBER 17, 2006**