



Mary Taylor, CPA
Auditor of State

RUSSELL TOWNSHIP
GEAUGA COUNTY

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Mary Taylor, CPA

Auditor of State

Russell Township
Geauga County
8501 Kinsman Road
Novelty, Ohio 44072

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 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 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.

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Mary Taylor, CPA
Auditor of State

June 23, 2010

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Russell Township
Geauga County
8501 Kinsman Road
Novelty, Ohio 44072

To the Board of Trustees:

We have audited the accompanying financial statements of Russell Township, Geauga County, Ohio (the Township), as of and for the year ended December 31, 2009 and December 31, 2008. 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 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.

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.

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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, 2009 and 2008 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, 2009 and 2008, 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 of Russell Township, Geauga County, as of December 31, 2009 and December 31, 2008, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

During 2008, the Township changed its financial statement presentation from *another comprehensive accounting basis* to a basis prescribed or permitted by the Auditor of State.

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 June 23, 2010, 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

June 23, 2010

**RUSSELL TOWNSHIP
GEAUGA COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2009**

	<u>Governmental Fund Types</u>				Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	
Cash Receipts:					
Local Taxes	\$173,447	\$2,369,173	\$222,516	\$0	\$2,765,136
Intergovernmental	488,230	525,747	28,107		1,042,084
Licenses, Permits, and Fees	44,134	87,437			131,571
Fines, Forfeitures, and Penalties	7,425	0			7,425
Earnings on Investments	8,575	261			8,836
Other Revenue	62,847	29,027	1,433		93,307
	<u>784,658</u>	<u>3,011,645</u>	<u>252,056</u>	<u>0</u>	<u>4,048,359</u>
Total Cash Receipts					
	<u>784,658</u>	<u>3,011,645</u>	<u>252,056</u>	<u>0</u>	<u>4,048,359</u>
Cash Disbursements:					
Current:					
General Government	597,456	3,739			601,195
Public Safety	2,442	1,594,386	3,329		1,600,157
Public Works	17,327	761,383		330,781	1,109,491
Health	15,572	4,013			19,585
Debt Service:					
Redemption of Principal			150,000		150,000
Interest and Fiscal Charges			87,386		87,386
Capital Outlay	8,620	156,783		352	165,755
	<u>641,417</u>	<u>2,520,304</u>	<u>240,715</u>	<u>331,133</u>	<u>3,733,569</u>
Total Cash Disbursements					
	<u>641,417</u>	<u>2,520,304</u>	<u>240,715</u>	<u>331,133</u>	<u>3,733,569</u>
Total Receipts Over/(Under) Disbursements	<u>143,241</u>	<u>491,341</u>	<u>11,341</u>	<u>(331,133)</u>	<u>314,790</u>
Other Financing Receipts / (Disbursements):					
Sale of Notes				700,000	700,000
Other sources	1,162	10,180			11,342
Total Other Financing Receipts / (Disbursements)	<u>1,162</u>	<u>10,180</u>	<u>0</u>	<u>700,000</u>	<u>711,342</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<u>144,403</u>	<u>501,521</u>	<u>11,341</u>	<u>368,867</u>	<u>1,026,132</u>
Fund Cash Balances, January 1, 2009	<u>1,220,643</u>	<u>1,394,212</u>	<u>297,219</u>	<u>705</u>	<u>2,912,779</u>
Fund Cash Balances, December 31, 2009	<u>\$1,365,046</u>	<u>\$1,895,733</u>	<u>\$308,560</u>	<u>\$369,572</u>	<u>\$3,938,911</u>
Reserve for Encumbrances, December 31, 2009	<u>\$88,898</u>	<u>\$316,228</u>	<u>\$0</u>	<u>\$369,219</u>	<u>\$774,345</u>

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

**RUSSELL TOWNSHIP
GEAUGA 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>				Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	
Cash Receipts:					
Local Taxes	\$173,868	\$2,193,494	\$224,085	\$0	\$2,591,447
Intergovernmental	340,571	523,502	27,840		891,913
Licenses, Permits, and Fees	42,843	96,430			139,273
Fines, Forfeitures, and Penalties	8,823	310			9,133
Earnings on Investments	76,121	1,991			78,112
Other Revenue	66,531	65,624	1,433		133,588
	<u>708,757</u>	<u>2,881,351</u>	<u>253,358</u>	<u>0</u>	<u>3,843,466</u>
Total Cash Receipts					
Cash Disbursements:					
Current:					
General Government	674,465	4,108			678,573
Public Safety	4,575	1,541,028	3,208		1,548,811
Public Works	15,173	1,138,341			1,153,514
Health	16,613	3,947			20,560
Debt Service:					
Redemption of Principal			145,000		145,000
Interest and Fiscal Charges			92,432		92,432
Capital Outlay	103,737	158,056		700,608	962,401
	<u>814,563</u>	<u>2,845,480</u>	<u>240,640</u>	<u>700,608</u>	<u>4,601,291</u>
Total Cash Disbursements					
Total Receipts Over/(Under) Disbursements	<u>(105,806)</u>	<u>35,871</u>	<u>12,718</u>	<u>(700,608)</u>	<u>(757,825)</u>
Other Financing Receipts / (Disbursements):					
Sale of fixed assets	7,344	11,696			19,040
Transfers-In	2,615				2,615
Transfers-Out		(2,615)			(2,615)
Other sources	2,518	15,222			17,740
Total Other Financing Receipts / (Disbursements)	<u>12,477</u>	<u>24,303</u>	<u>0</u>	<u>0</u>	<u>36,780</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<u>(93,329)</u>	<u>60,174</u>	<u>12,718</u>	<u>(700,608)</u>	<u>(721,045)</u>
Fund Cash Balances, January 1, 2008	<u>1,313,972</u>	<u>1,334,038</u>	<u>284,501</u>	<u>701,313</u>	<u>3,633,824</u>
Fund Cash Balances, December 31, 2008	<u>\$1,220,643</u>	<u>\$1,394,212</u>	<u>\$297,219</u>	<u>\$705</u>	<u>\$2,912,779</u>
Reserve for Encumbrances, December 31, 2008	<u>\$27,176</u>	<u>\$64,731</u>	<u>\$0</u>	<u>\$128</u>	<u>\$92,035</u>

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

**RUSSELL TOWNSHIP
GEAUGA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Russell Township, Geauga County, (The Township) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Township is directed by a publicly-elected three-member Board of Trustees. The Township provides road and bridge maintenance, cemetery maintenance, fire protection, 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. Basis of Accounting

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of 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).

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

C. Cash and Investments

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

The investment in STAR Ohio (the State Treasurer's investment pool) is valued at 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 is the general operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

2. Special Revenue Funds

These funds are used to account for proceeds from specific sources (other than from 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.

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

**RUSSELL TOWNSHIP
GEAUGA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008
(CONTINUED)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Fund Accounting (Continued)

2. Special Revenue Funds (Continued)

Fire District Fund - This fund receives property tax money to provide fire protection to the Township residents.

Road District Fund - This fund receives property tax money voted on by the citizens for constructing, maintaining and repairing Township roads.

3. Debt Service Funds

The debt service fund is used to accumulate resources for the payment of bonds and note indebtedness.

4. Capital Project Funds

These funds are used to account for receipts that are restricted for the acquisition or construction of major capital projects. The Township had the following significant capital projects fund:

Fire Station Fund – This fund was established to pay for the construction of a new fire station. It received its funds from a bond issue passed in November 2001.

Miscellaneous Capital Project Fund – This fund was established to pay for the road repavement project. It received its funds from a bond issue in 2009.

E. Budgetary Process

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

1. Appropriations

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

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 2009 and 2008 budgetary activity appears in Note 3.

**RUSSELL TOWNSHIP
GEAUGA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008
(CONTINUED)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Property, Plant and Equipment

Acquisitions of property, plant and equipment are recorded as 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.

2. EQUITY IN POOLED CASH AND INVESTMENTS

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

	2009	2008
Demand deposits	\$576,973	\$199,760
Total deposits	576,973	199,760
STAR Ohio	2,183,633	2,177,618
Premier Money Market	1,178,305	535,401
Total investments	3,361,938	2,713,019
Total deposits and investments	\$3,938,911	\$2,912,779

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

Investments: The Township's premier money market account and STAR Ohio investments are recorded at the amount reported by the Bank and the State Treasurer on December 31, 2009 and 2008. Investments in premier money market account and STAR Ohio are not evidenced by securities that exist in physical or book-entry form.

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2009 and December 31, 2008 follows:

2009 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$439,203	\$785,820	\$346,617
Special Revenue	2,994,270	3,021,825	27,555
Debt Service	248,364	252,056	3,692
Capital Projects	700,000	700,000	0
Total	\$4,381,837	\$4,759,701	\$377,864

**RUSSELL TOWNSHIP
GEAUGA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008
(CONTINUED)**

3. BUDGETARY ACTIVITY (CONTINUED)

2009 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,659,846	\$730,315	\$929,531
Special Revenue	4,388,482	2,836,532	1,551,950
Debt Service	545,583	240,715	304,868
Capital Projects	700,705	700,352	353
Total	<u>\$7,294,616</u>	<u>\$4,507,914</u>	<u>\$2,786,702</u>

2008 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$500,488	\$721,234	\$220,746
Special Revenue	2,732,505	2,893,047	160,542
Debt Service	201,873	253,358	51,485
Capital Projects	0	0	0
Total	<u>\$3,434,866</u>	<u>\$3,867,639</u>	<u>\$432,773</u>

2008 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,811,846	\$841,739	\$970,107
Special Revenue	4,066,543	2,912,826	1,153,717
Debt Service	533,115	240,640	292,475
Capital Projects	701,313	700,736	577
Total	<u>\$7,112,817</u>	<u>\$4,695,941</u>	<u>\$2,416,876</u>

4. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which the Trustees adopt 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.

Tangible personal property tax is assessed by the property owners for 2008 and only against local and inter-exchange telephone companies for 2009, 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.

**RUSSELL TOWNSHIP
GEAUGA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008
(CONTINUED)**

5. DEBT

Debt outstanding at December 31, 2009 was as follows:

	Principal	Interest Rate
General Obligation Bonds	\$2,429,999	1.5% to 4.85%
Russell School Land Purchase	96,000	0%
Total	\$2,525,999	

The general obligation bonds were issued in 2002 at an interest rate of 1.5 to 4.85% to finance the construction of a new fire station. The issuance included \$99,999 in capital appreciation bonds. The bonds are for twenty years and mature in 2022.

In 2004 the Township issued acquisition bonds in the amount of \$300,000 at an interest rate of 4.17% to finance the purchase of a fire truck. The bond is for ten years and matures in 2014.

In 2009 the Township issued \$700,000 in notes at an interest rate of 3.65% for the road re-pavement project. The note is for five years and matures in 2014.

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

	Fire Truck Acquisition Bond	General Obligation Bonds	Road Note	Totals
Year ending December 31:				
2010	\$36,255	\$199,463	\$165,550	\$401,268
2011	35,004	197,363	160,440	392,807
2012	33,753	200,000	155,330	389,083
2013	32,502	196,975	150,220	379,697
2014	31,251	198,675	145,110	375,036
2015-2019		984,475		984,475
2020-2022		792,543		792,543
Total	\$168,765	\$2,769,494	\$776,650	\$3,714,909

6. RETIREMENT SYSTEMS

OPERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

OPERS members contributed 10% of their gross salaries. The Township contributed an amount equal to 14% of participants' gross salaries from January 1, 2008 through December 31, 2009. The Township has paid all contributions required through December 31, 2009.

Effective August 3, 1992, new part-time Township fire-fighters and all emergency medical staff are no longer covered by Public Employees Retirement System and must contribute to social security. The Township's liability is 6.2 percent of wages paid.

**RUSSELL TOWNSHIP
GEAUGA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008
(CONTINUED)**

7. RISK MANAGEMENT

Commercial Insurance

The Township has obtained commercial insurance for the following risks:

- Comprehensive property and general liability
- Commercial automobile insurance
- Public officials liability
- Law Enforcement liability
- Crime



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*

Russell Township
Geauga County
8501 Kinsman Road
Novelty, Ohio 44072

To the Board of Trustees:

We have audited the financial statements of Russell Township, Geauga County, (the Township) as of and for the years ended December 31, 2009 and December 31, 2008, and have issued our report thereon dated June 23, 2010, wherein, we noted in 2008 the Township prepared its financial statements using accounting practices the Auditor of State prescribes or permits rather than accounting principles generally accepted in the United States of America. We also noted the Township uses the Auditor of State's Uniform Accounting Network (UAN) to process its financial transactions. *Government Auditing Standards* considers this service to impair the Auditor of State's independence to audit the Township. 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 the purpose of expressing our opinion on the financial statements, but not for the purpose of opining 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 *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 more than a reasonable possibility that a material misstatement of the Government's financial statements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, 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.

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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 did note certain matters not requiring inclusion in this report that we reported to the Government's management in a separate letter dated June 23, 2010.

We intend this report solely for the information and use of the audit committee, management, and the 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

June 23, 2010



Mary Taylor, CPA
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
JULY 8, 2010**