



Dave Yost • Auditor of State



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November 1, 2018

Russell Township Park District
Geauga County
8501 Kinsman Road
P.O. Box 522
Novelty, Ohio 44072

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Russell Township Park District, Geauga County, Ohio (the Park District) for the period August 11, 2016 through December 31, 2017.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code Section 117.11(A). Because our procedures were not designed to opine on the Park District's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Park District's financial statements, transactions or balances for the period August 11, 2016 through December 31, 2017.

The Park District's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code Section 117.11(A) is to examine, analyze and inspect these records and documents.

We obtained written representation from the Park District Board that the Park District had no cash, assets, liabilities, revenues or expenses during the period August 11, 2016 through December 31, 2017.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

November 1, 2018

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RUSSELL TOWNSHIP PARK DISTRICT

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
NOVEMBER 15, 2018**