



Dave Yost • Auditor of State



BATH TOWNSHIP  
SUMMIT COUNTY

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# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT

Bath Township  
Summit County  
3864 W. Bath Road  
Akron, Ohio 44210

To the Board of Trustees:

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

We have audited the accompanying financial statements and related notes of Bath Township, Summit County, (the Township) as of and for the year ended December 31, 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 opinion.

***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, 2014, or changes in financial position thereof for the year 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 Bath Township, Summit County, as of December 31, 2014, and its combined cash receipts and disbursements for the year 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, the Township revised its financial statement presentation to follow accounting practices the Auditor of State prescribes or permits. Our opinion is not modified with respect to this matter.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated September 14, 2015, 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.

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

September 14, 2015

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**BATH TOWNSHIP  
SUMMIT 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	Capital Projects	Permanent	Totals (Memorandum Only)
<b>Cash Receipts</b>					
Property and Other Local Taxes	\$ 1,169,660	\$ 5,577,818	\$ -	\$ -	\$ 6,747,478
Charges for Services	11,969	679,979	-	-	691,948
Licenses, Permits and Fees	109,771	4,230	-	-	114,001
Fines and Forfeitures	32,776	-	-	-	32,776
Intergovernmental	480,711	1,196,949	420,243	-	2,097,903
Special Assessments	-	548	-	-	548
Earnings on Investments	8,922	5,041	-	30	13,993
Miscellaneous	101,347	14,857	26,523	-	142,727
<i>Total Cash Receipts</i>	<u>1,915,156</u>	<u>7,479,422</u>	<u>446,766</u>	<u>30</u>	<u>9,841,374</u>
<b>Cash Disbursements</b>					
Current:					
General Government	1,174,229	13,760	-	-	1,187,989
Public Safety	709,226	4,284,069	-	-	4,993,295
Public Works	7,937	2,339,889	-	-	2,347,826
Health	226,783	-	-	-	226,783
Conservation-Recreation	-	265,208	-	-	265,208
Other	-	325	-	-	325
Capital Outlay	214,199	634,897	550,379	-	1,399,475
<i>Total Cash Disbursements</i>	<u>2,332,374</u>	<u>7,538,148</u>	<u>550,379</u>	<u>-</u>	<u>10,420,901</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(417,218)</u>	<u>(58,726)</u>	<u>(103,613)</u>	<u>30</u>	<u>(579,527)</u>
<b>Other Financing Receipts (Disbursements)</b>					
Sale of Capital Assets	50,587	14,350	-	-	64,937
Transfers In	-	-	174,000	-	174,000
Transfers Out	(174,000)	-	-	-	(174,000)
Other Financing Sources	-	79,094	-	-	79,094
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(123,413)</u>	<u>93,444</u>	<u>174,000</u>	<u>-</u>	<u>144,031</u>
<i>Net Change in Fund Cash Balances</i>	<u>(540,631)</u>	<u>34,718</u>	<u>70,387</u>	<u>30</u>	<u>(435,496)</u>
<i>Fund Cash Balances, January 1</i>	<u>4,473,561</u>	<u>8,833,335</u>	<u>743,684</u>	<u>104,880</u>	<u>14,155,460</u>
<b>Fund Cash Balances, December 31</b>					
Nonspendable	-	-	-	100,000	100,000
Restricted	-	8,793,351	222,000	4,910	9,020,261
Committed	-	74,702	592,071	-	666,773
Assigned	111,752	-	-	-	111,752
Unassigned (Deficit)	3,821,178	-	-	-	3,821,178
<i>Fund Cash Balances, December 31</i>	<u>\$ 3,932,930</u>	<u>\$ 8,868,053</u>	<u>\$ 814,071</u>	<u>\$ 104,910</u>	<u>\$ 13,719,964</u>

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

BATH TOWNSHIP  
SUMMIT COUNTY

COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS  
AND CHANGES IN FUND BALANCES (CASH BASIS)  
FIDUCIARY FUND TYPE  
FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>Agency</u>
<b>Operating Cash Receipts</b>	
Deposits	\$ 25,870
<b>Operating Cash Disbursements</b>	
Deposits Returned	<u>20,820</u>
<i>Net Change in Fund Cash Balances</i>	5,050
<i>Fund Cash Balances, January 1</i>	<u>25,600</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$ 30,650</u></u>

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

**BATH TOWNSHIP  
SUMMIT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 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 the Bath Township, Summit County, (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, police and fire protections, emergency medical services, park facilities, and solid waste collection.

The Township participates in one jointly governed organization and one joint venture. Notes 8 and 9 to the financial statements provide additional information for these entities. These organizations are:

Jointly Governed Organizations:

The Township is a member of a Joint Economic Development District with the City of Akron and City of Fairlawn.

Joint Ventures:

The Township jointly operates a fire station with Copley Township.

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.

Money market mutual funds (including STAR Ohio) are recorded at share values the mutual funds report.

**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:

**BATH TOWNSHIP  
SUMMIT COUNTY**

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

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

**1. General Fund**

The General Fund accounts for and reports all financial resources not accounted for and reported in another fund.

**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:

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 for providing police services to Township residents.

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

Joint Economic Development District Funds I and II (JEDD I and II) – These funds are dedicated to preserving the rural character of Bath Township.

**3. Capital Project Funds**

These funds account 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 funds:

Permanent Improvement Fund – This fund is used for professional and engineering services for capital projects.

Police Vehicle Reserve Fund – This fund is used to reserve money for the purchase of police vehicles.

Fire Vehicle Reserve Fund – This fund is used to reserve money for the purchase of fire trucks.

**4. Permanent Funds**

These funds account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs (for the benefit of the government or its citizenry). The Township had the following significant permanent fund:

Wilson Trust Fund – This fund receives interest earned on a \$100,000 nonexpendable amount from a trust agreement. These earnings are used for the training and equipment costs for safety forces.

**BATH TOWNSHIP  
SUMMIT COUNTY**

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

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

**5. Fiduciary Funds**

Fiduciary funds include private purpose trust funds and agency funds. The Township has no private purpose trust funds.

Agency funds are purely custodial in nature and are used to hold resources for individuals, organizations or other governments. The Township disburses these funds as directed by the individual, organization or other government. The Township's agency funds account for insurance proceeds to be held until required repairs to damaged property are made and approved by the Township and to account for road opening deposits and road bonds that are returned when construction is complete.

**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/department and within each department, the amount or personal services level for all funds, 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 2014 budgetary activity appears in Note 3.

**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.

**BATH TOWNSHIP  
SUMMIT COUNTY**

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

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

**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.

**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.

**BATH TOWNSHIP  
SUMMIT COUNTY**

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

**2. CHANGE IN FINANCIAL STATEMENT PRESENTATION**

For the year ended December 31, 2014, the Township revised its financial presentation from a basis comparable to the requirements of Governmental Accounting Standard No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments* to an accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D).

In 2013, the Township presented the fund financial statements by each major fund in a separate column with nonmajor funds aggregated and presented in a single column, rather than a column for each fund type using the regulatory basis of accounting as prescribed or permitted by the State Auditor's Office. This year the Township has changed its financial presentation cash basis of accounting described in Note 1B. The fund financial statements fund financial statements by fund type using the regulatory basis of accounting as prescribed or permitted by the State Auditor's Office.

**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:

	<u>2014</u>
Demand deposits	<u>\$693,547</u>
Certificates of deposit	1,782,000
STAR Plus	<u>4,001,336</u>
Total deposits	<u>6,476,883</u>
STAR Ohio	<u>7,273,731</u>
Total investments	<u>7,273,731</u>
Total deposits and investments	<u><u>\$13,750,614</u></u>

**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.

**BATH TOWNSHIP  
SUMMIT COUNTY**

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

**4. BUDGETARY ACTIVITY**

Budgetary activity for the year ending December 31, 2014 follows:

2014 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,709,682	\$1,965,743	\$256,061
Special Revenue	7,563,895	7,572,866	8,971
Capital Projects	620,767	620,766	(1)
Permanent	31	30	(1)
Agency	40,870	25,870	(15,000)
Total	\$9,935,245	\$10,185,275	\$250,030

2014 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$3,326,910	\$2,618,126	\$708,784
Special Revenue	9,107,539	7,835,837	1,271,702
Capital Projects	947,454	550,379	397,075
Permanent	2,000	0	2,000
Agency	40,870	21,070	19,800
Total	\$13,424,773	\$11,025,412	\$2,399,361

**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.

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. RETIREMENT SYSTEMS**

The Township's certified Fire Fighters belong to the Police and Fire Pension Fund (OP&F). Other employees and full-time Police Officers belong to the Ohio Public Employees Retirement System (OPERS). OP&F and OPERS are cost-sharing, multiple-employer plans. The Ohio Revised Code prescribes these plans' benefits, which include postretirement healthcare and survivor and disability benefits.



**BATH TOWNSHIP  
SUMMIT COUNTY**

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

**6. RETIREMENT SYSTEMS (Continued)**

The Ohio Revised Code also prescribes contribution rates. Through June 30, 2014, OP&F participants contributed 10.75% of their wages. From July 1, 2014 forward, OP&F participants contributed 11.5% of their wages. For 2014, the Township contributed to OP&F an amount equal to 24% of full-time fire fighters' wages. For 2014, OPERS and OPERS – Law Enforcement members contributed 10 and 13%, respectively, of their gross salaries and the Township contributed an amount equaling 14 and 18.10%, respectively, of participants' gross salaries. The Township has paid all contributions required through December 31, 2014.

**7. RISK MANAGEMENT**

**Commercial Insurance**

The Township has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles;
- Public officials liabilities; and
- Law enforcement liabilities

**8. CONTINGENT LIABILITIES**

The Township is the defendant in a lawsuit. Although management cannot presently determine the outcome of this suit, management believes that the resolution of this matter will not materially adversely affect the Township's financial condition.

Amounts grantor agencies pay to the township are subject to audit and adjustment by the grantor. The grantor may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

**9. JOINT VENTURES**

The Township jointly operates a fire station with Copley Township. All operating and maintenance costs were paid equally by the two townships. For the year ended December 31, 2014, the Township's expenditures for the fire station were \$233,180.

**10. JOINTLY GOVERNED ORGANIZATIONS**

The Township is a member of a Joint Economic Development District (JEDD) with the cities of Akron and Fairlawn. The City of Akron provides water services to businesses within the JEDD while the JEDD is permitted to collect income taxes on those businesses. At the same time, the JEDD prevents annexation of Township property by either city and maintains the Township's rural character and property tax base.

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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

Bath Township  
Summit County  
3864 W. Bath Road  
Akron, Ohio 44210

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 Bath Township, Summit County, (the Township) as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements and have issued our report thereon dated September 14, 2015, wherein we noted the Township followed accounting financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 permit, described in Note 1. We also noted the Township revised its financial statement presentation to follow accounting practices the auditor of state prescribes rather than accounting principles generally accepted in the United States of America.

### ***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, flowing style.

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

September 14, 2015



# Dave Yost • Auditor of State

**BATH TOWNSHIP**

**SUMMIT 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 6, 2015**