



**Auditor of State
Betty Montgomery**

FREEDOM TOWNSHIP
PORTAGE COUNTY

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS REPORT

Freedom Township
Portage County
7827 King Road
Ravenna, Ohio 44255

To the Board of Trustees:

We have audited the accompanying financial statements of Freedom Township (the Township) as of and for the years ended December 31, 2003 and 2002. 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 *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about 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's financial transactions were processed using 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 conduct the audit of 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 provide UAN services, and Ohio Revised Code §§ 117.11 (B) and 115.56 mandate the Auditor of State to audit Ohio governments.

We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the Township prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

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 Township as of December 31, 2003 and 2002, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 17, 2004 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 grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

This report is intended solely for the information and use of the audit committee, management, the Board and other officials authorized to receive this report under § 117.26, Ohio Revised Code, and is not intended to be and should not be used by 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

June 17, 2004

**FREEDOM TOWNSHIP
PORTAGE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2003**

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Local Taxes	\$49,892	\$39,354		\$89,246
Intergovernmental	65,374	103,705	56,538	225,617
Licenses, Permits, and Fees	11,436	7,333		18,769
Earnings on Investments	422	360		782
Other Revenue	10,291	2,819		13,110
	<u>137,415</u>	<u>153,571</u>	<u>56,538</u>	<u>347,524</u>
Total Cash Receipts				
Cash Disbursements:				
Current:				
General Government	116,095	5,217		121,312
Public Safety		6,342		6,342
Public Works	3,500	134,904		138,404
Health	118	7,577		7,695
Conservation - Recreation	12,337	643		12,980
Debt Service:				
Redemption of Principal	13,623			13,623
Interest and Fiscal Charges	876			876
Capital Outlay			56,538	56,538
	<u>146,549</u>	<u>154,683</u>	<u>56,538</u>	<u>357,770</u>
Total Cash Disbursements				
Total Receipts Over/(Under) Disbursements	<u>(9,134)</u>	<u>(1,112)</u>		<u>(10,246)</u>
Other Financing Receipts and (Disbursements):				
Transfers-In		4,000		4,000
Advances-In	1,000	1,000		2,000
Transfers-Out	(4,000)			(4,000)
Advances-Out	(1,000)	(1,000)		(2,000)
Other Sources		3,613		3,613
Other Uses	(1,544)			(1,544)
	<u>(5,544)</u>	<u>7,613</u>		<u>2,069</u>
Total Other Financing Receipts/(Disbursements)				
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(14,678)	6,501		(8,177)
Fund Cash Balances, January 1	<u>30,056</u>	<u>75,507</u>		<u>105,563</u>
Fund Cash Balances, December 31	<u>\$15,378</u>	<u>\$82,008</u>		<u>\$97,386</u>
Reserve for Encumbrances, December 31	<u>\$4</u>	<u>\$278</u>	<u>\$0</u>	<u>\$282</u>

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

**FREEDOM TOWNSHIP
PORTAGE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2002**

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Local Taxes	\$49,953	\$39,403		\$89,356
Intergovernmental	99,471	100,706	21,475	221,652
Licenses, Permits, and Fees	9,036	8,066		17,102
Earnings on Investments	451	6,995		7,446
Other Revenue	9,240	10,524		19,764
	<u>168,151</u>	<u>165,694</u>	<u>21,475</u>	<u>355,320</u>
Total Cash Receipts				
Cash Disbursements:				
Current:				
General Government	113,160	8,025		121,185
Public Works	3,071	91,516		94,587
Health		9,760		9,760
Conservation - Recreation	25,781	41,749		67,530
Debt Service:				
Redemption of Principal	13,623			13,623
Interest and Fiscal Charges	1,472			1,472
Capital Outlay			21,475	21,475
	<u>157,107</u>	<u>151,050</u>	<u>21,475</u>	<u>329,632</u>
Total Cash Disbursements				
Total Receipts Over Disbursements	<u>11,044</u>	<u>14,644</u>		<u>25,688</u>
Other Financing Receipts and (Disbursements):				
Transfers-In		6,000		6,000
Transfers-Out	(6,000)			(6,000)
	<u>(6,000)</u>	<u>6,000</u>		
Total Other Financing Receipts/(Disbursements)				
Excess of Cash Receipts and Other Financing Receipts Over Cash Disbursements and Other Financing Disbursements	5,044	20,644		25,688
Fund Cash Balances, January 1	25,012	54,863		79,875
Fund Cash Balances, December 31	<u>\$30,056</u>	<u>\$75,507</u>	<u>\$0</u>	<u>\$105,563</u>
Reserve for Encumbrances, December 31	<u>\$0</u>	<u>\$6,368</u>	<u>\$0</u>	<u>\$6,368</u>

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

**FREEDOM TOWNSHIP
PORTAGE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Freedom Township, Portage 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.

The Township provides fire protection to its residents through the Garrettsville-Freedom-Nelson Joint Fire District, which is directed by an appointed three member Board of Trustees. One Board member is appointed by each political subdivision within the District. Those subdivisions are the Village of Garrettsville, Freedom Township, and Nelson Township.

The Township provides ambulance service to its residents through the Community Emergency Medical Service District, which is directed by an appointed three member Board of Trustees. One Board member is appointed by each political subdivision within the District. Those subdivisions are the Village of Garrettsville, Freedom Township, and Nelson Township.

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 overnight sweep account (repurchase agreement) with the Township's financial institution is valued at amounts reported by the bank.

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.

**FREEDOM TOWNSHIP
PORTAGE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

Gasoline Tax Fund - This fund receives gasoline tax money to pay for constructing, maintaining and repairing Township roads.

Permissive Motor Vehicle License Tax Fund - This fund receives Township and County levied tax money to pay for constructing, maintaining and repairing Township roads.

3. Capital Project Funds

These funds are used to account for receipts that are restricted for the acquisition or construction of major capital projects (except those financed through enterprise or trust funds). The Township had the following significant capital project funds.

Issue II Fund - The Township received a grant from the State of Ohio to repave and repair both Slagle and Smalley Roads.

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 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. The Township did not encumber all commitments required by Ohio law.

A summary of 2003 and 2002 budgetary activity appears in Note 3.

**FREEDOM TOWNSHIP
PORTAGE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002
(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:

	2003	2002
Demand deposits	\$15,588	\$12,789
Repurchase agreement	81,798	92,774
Total deposits and investments	\$97,386	\$105,563

Deposits: Deposits are either (1) insured by the Federal Depository Insurance Corporation, (2) collateralized by the financial institution's public entity deposit pool.

Investments: The Township's financial institution transfers securities to the Township's agent to collateralize repurchase agreements. The securities are not in the Township's name.

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2003 and 2002 follows:

2003 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$196,058	\$137,415	(\$58,643)
Special Revenue	183,993	161,184	(22,809)
Capital Projects	97,000	56,538	(40,462)
Total	\$477,051	\$355,137	(\$121,914)

**FREEDOM TOWNSHIP
PORTAGE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002
(Continued)**

3. BUDGETARY ACTIVITY (Continued)

2003 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$196,058	\$152,097	\$43,961
Special Revenue	227,925	154,961	72,964
Capital Projects	97,000	56,538	40,462
Total	<u>\$520,983</u>	<u>\$363,596</u>	<u>\$157,387</u>

2002 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$192,600	\$168,151	(\$24,449)
Special Revenue	297,932	171,694	(126,238)
Capital Projects	28,000	21,475	(6,525)
Total	<u>\$518,532</u>	<u>\$361,321</u>	<u>(\$157,211)</u>

2002 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$163,107	\$163,107	\$0
Special Revenue	151,050	157,418	(6,368)
Capital Projects	21,475	21,475	0
Total	<u>\$335,632</u>	<u>\$342,000</u>	<u>(\$6,368)</u>

4. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by Board of Trustees. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. Homestead and rollback amounts are then paid by the State, and are reflected in the accompanying financial statements as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to make semiannual payment, 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.

Tangible personal property tax is assessed by the property owners, 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.

**FREEDOM TOWNSHIP
PORTAGE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002
(Continued)**

5. DEBT

Debt outstanding at December 31, 2003 was as follows:

General Obligation Note	Principal	Interest Rate
Park Land Purchase	\$13,623	4%

The general obligation note was issued to finance the purchase of land to be used for Township to develop a park. The note is collateralized solely by the Township's taxing authority.

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

	General Obligation Notes
Year ending December 31: 2004	\$13,901

6. RETIREMENT SYSTEMS

The Township's employees belong to the Public Employees Retirement System (PERS) of Ohio. OP&F and PERS are cost-sharing, multiple-employer plans. These plans provide retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 2003 and 2002, members of OP&F participants contributed 10% of their wages. The Township contributed an amount equal to 24% of their wages to OP&F. PERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries for 2003 and 2002. The Township has paid all contributions required through December 31, 2003.

7. RISK MANAGEMENT

Risk Pool Membership

The Township belongs to the Ohio Township Association Risk Management Authority (OTARMA), a risk-sharing pool available to Ohio townships. OTARMA provides property and casualty coverage for its members. OTARMA is a member of the American Public Entity Excess Pool (APEEP). Member governments pay annual contributions to fund OTARMA. OTARMA pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

Casualty Coverage

OTARMA retains casualty risks up to \$250,000 per claim, including loss adjustment expenses. Claims exceeding \$250,000 are reinsured with APEEP up to \$1,750,000 per claim and \$5,000,000 in the aggregate per year. Governments can elect additional coverage, from \$2,000,000 to \$10,000,000, from the General Reinsurance Corporation.

**FREEDOM TOWNSHIP
PORTAGE COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2003 AND 2002
(Continued)**

7. RISK MANAGEMENT (Continued)

If losses exhaust OTARMA's retained earnings, APEEP covers OTARMA losses up to \$5,000,000 per year, subject to a per-claim limit of \$2,000,000.

Property Coverage

OTARMA retains property risks, including automobile physical damage, up to \$10,000 on any specific loss with an annual aggregate of \$700,000 for 2001 and \$1,250,000 for 2002. The Travelers Indemnity Company reinsures losses exceeding \$10,000 if the annual aggregate is reached and all specific losses exceeding \$100,000. APEEP's Operating Fund and Guarantee Fund pay for losses and loss adjustment expenses should they exceed operating contributions.

The aforementioned casualty and property reinsurance agreements do not discharge OTARMA's primary liability for claims payments on covered losses. Claims exceeding coverage limits are the obligation of the respective government.

Financial Position

OTARMA's financial statements (audited by other accountants) conform with generally accepted accounting principles, and reported the following assets, liabilities and retained earnings at December 31 2002 and 2001 (the latest information available):

<u>Casualty Coverage</u>	<u>2002</u>	<u>2001</u>
Assets	\$23,757,036	\$23,703,776
Liabilities	(9,197,512)	(9,379,003)
Retained earnings	<u>\$14,559,524</u>	<u>\$14,324,773</u>

<u>Property Coverage</u>	<u>2002</u>	<u>2001</u>
Assets	\$6,596,996	\$5,011,131
Liabilities	(1,204,326)	(647,667)
Retained earnings	<u>\$5,392,670</u>	<u>\$4,363,464</u>



**Auditor of State
Betty Montgomery**

**REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE AND ON INTERNAL CONTROL
REQUIRED BY *GOVERNMENT AUDITING STANDARDS***

Freedom Township
Portage County
7827 King Road
Ravenna, Ohio 44255

To the Board of Trustees:

We have audited the accompanying financial statements of Freedom Township (the Township) as of and for the years ended December 31, 2003 and 2002, and have issued our report thereon dated July 17, 2004, wherein we noted that the Government's financial transactions were processed using 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 conduct the audit of Freedom Township, (the Township) because the Auditor of State designed, developed, implemented, and, as requested, operates UAN. 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 *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Township's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and 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 such an opinion. The results of our tests disclosed an instance of noncompliance that we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2003-001. We also noted other certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated June 17, 2004.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Township's internal control over financial reporting to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider a reportable condition. Reportable conditions involve matters coming to our attention that, in our judgment, could adversely affect the Township's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying schedule of findings as item 2003-001.

A material weakness is a 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 in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. We believe the reportable condition described above is not a material weakness. However, we also noted other matters involving the internal control over financial reporting that do not require inclusion in this report that we have reported to management of the Township in a separate letter dated June 17, 2004.

This report is intended solely for the information and use of the audit committee, management, and the Board of Trustees, and is not intended to be and should not be used by 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

June 17, 2004

FREEDOM TOWNSHIP
PORTAGE COUNTY

SCHEDULE OF FINDINGS
DECEMBER 31, 2003 AND 2002

FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS

Finding Number	2003-001
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Reportable Condition – Budgetary Issues

During testing we noted certain immaterial instances of noncompliance pertaining to the budgetary requirements established by the Ohio Rev. Code, which indicate a general weakness in internal control over budgetary process.

This weakness may hinder the ability of the Township to materially comply with budgetary requirements established by the Ohio Rev. Code. Additionally, complying with these budgetary requirements serves to improve internal control over financial management and financial reporting.

We recommend the Township become familiar with the applicable budgetary requirements of the Ohio Rev. Code. To obtain a basic understanding of the more significant budgetary provisions applicable to the Township, the Township should review Chapter 1 of the *Ohio Compliance Supplement*, prepared by the Auditor of State. The Township should review its budgetary process and design policies and procedures to help ensure compliance with the applicable budgetary requirements. As part of its budgetary process, the Township should monitor budget and actual balances on a regular basis (e.g., monthly) and amend the budget when it becomes necessary to do so. The Township should also consider utilizing the checklist provided by the County Auditor which identifies when certain budgetary items are due.

**FREEDOM TOWNSHIP
PORTAGE COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
FISCAL YEAR END**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
2001-41167-001	Finding for recovery for Trustee in-term pay increase	Partially	Trustee still owed a small balance as of 12/31/03. Repayments still being made in FY04 through payroll deduction according to the agreement with the Township
2001-41167-002	Finding for recovery Overcompensation of Trustees salaries	Yes	
2001-41167-003	Reportable condition caused by certain immaterial instances of noncompliance pertaining to the budgetary requirements established by the Ohio Revised Code.	No	Repeated for this audit as Finding No. 2003-001.



**Auditor of State
Betty Montgomery**

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FREEDOM TOWNSHIP

PORTAGE 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
AUGUST 5, 2004**