



**Auditor of State  
Betty Montgomery**



**SYMMES TOWNSHIP  
HAMILTON COUNTY**

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**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT**

Symmes Township  
Hamilton County  
9323 Union Cemetery Road  
Loveland, Ohio 45140

To the Board of Trustees:

We have audited the accompanying financial statements of Symmes Township, Hamilton County, Ohio (the Township), as of and for the years ended December 31, 2002 and 2001. 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. 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, 2002 and 2001, 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 September 12, 2003 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 Section 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

September 12, 2003

**SYMMES TOWNSHIP  
HAMILTON COUNTY**

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

	<u>Governmental Fund Types</u>				<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Expendable Trust</u>	
<b>Cash Receipts:</b>					
Local Taxes	\$471,957	\$3,120,920	\$0	\$0	\$3,592,877
Intergovernmental	538,249	508,189	53,695	0	1,100,133
Special Assessments	0	127,764	0	0	127,764
Payment in Lieu of Taxes	0	0	483,255	0	483,255
Gifts	0	0	0	4,818	4,818
Licenses, Permits, and Fees	39,546	35,158	0	0	74,704
Fines, Forfeitures, and Penalties	2,450	0	0	0	2,450
Earnings on Investments	96,091	6,807	3,546	0	106,444
Other Revenue	166,211	140,239	0	0	306,450
	<u>1,314,504</u>	<u>3,939,077</u>	<u>540,496</u>	<u>4,818</u>	<u>5,798,895</u>
<b>Total Cash Receipts</b>					
	<u>1,314,504</u>	<u>3,939,077</u>	<u>540,496</u>	<u>4,818</u>	<u>5,798,895</u>
<b>Cash Disbursements:</b>					
Current:					
General Government	937,145	63,693	6,348	0	1,007,186
Public Safety	0	2,170,513	0	0	2,170,513
Public Works	9,179	276,097	0	0	285,276
Health	79,092	25,299	0	0	104,391
Conservation - Recreation	0	711,858	0	0	711,858
Debt Service:					
Redemption of Principal	0	1,300,000	1,270,000	0	2,570,000
Interest and Fiscal Charges	0	47,318	64,200	0	111,518
Capital Outlay	710,481	1,115,971	0	0	1,826,452
	<u>1,735,897</u>	<u>5,710,749</u>	<u>1,340,548</u>	<u>0</u>	<u>8,787,194</u>
<b>Total Cash Disbursements</b>					
	<u>1,735,897</u>	<u>5,710,749</u>	<u>1,340,548</u>	<u>0</u>	<u>8,787,194</u>
<b>Total Receipts Over/(Under) Disbursements</b>	<u>(421,393)</u>	<u>(1,771,672)</u>	<u>(800,052)</u>	<u>4,818</u>	<u>(2,988,299)</u>
<b>Other Financing Receipts and (Disbursements):</b>					
Advances-In	0	15,000	0	0	15,000
Advances-Out	(15,000)	0	0	0	(15,000)
Other Sources	12,450	12,100	0	0	24,550
Other Uses	0	0	0	(900)	(900)
	<u>(2,550)</u>	<u>27,100</u>	<u>0</u>	<u>(900)</u>	<u>23,650</u>
<b>Total Other Financing Receipts/(Disbursements)</b>					
	<u>(2,550)</u>	<u>27,100</u>	<u>0</u>	<u>(900)</u>	<u>23,650</u>
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements</b>	<u>(423,943)</u>	<u>(1,744,572)</u>	<u>(800,052)</u>	<u>3,918</u>	<u>(2,964,649)</u>
<b>Fund Cash Balances, January 1</b>	<u>2,346,316</u>	<u>4,084,763</u>	<u>1,016,392</u>	<u>20,959</u>	<u>7,468,430</u>
<b>Fund Cash Balances, December 31</b>	<u><u>\$1,922,373</u></u>	<u><u>\$2,340,191</u></u>	<u><u>\$216,340</u></u>	<u><u>\$24,877</u></u>	<u><u>\$4,503,781</u></u>
<b>Reserve for Encumbrances, December 31</b>	<u><u>\$5,791</u></u>	<u><u>\$80,116</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$85,907</u></u>

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

**SYMMES TOWNSHIP  
HAMILTON COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND  
CHANGES IN FUND CASHBALANCES - NON-EXPENDABLE TRUST FUND  
FOR THE YEAR ENDED DECEMBER 31, 2002**

	Non-Expendable Trust
Operating cash receipts:	
Interest	<u>\$1,269</u>
Total operating cash receipts	1,269
Operating income/(loss)	1,269
Fund cash balance, January 1	<u>69,507</u>
Fund cash balance, December 31	<u><u>\$70,776</u></u>
Reserve for encumbrances, December 31	<u><u>\$0</u></u>

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

**SYMMES TOWNSHIP  
HAMILTON COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUND  
FOR THE YEAR ENDED DECEMBER 31, 2001**

	<u>Governmental Fund Types</u>				<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Expendable Trust</u>	
<b>Cash Receipts:</b>					
Local Taxes	\$462,869	\$3,010,561	\$0	\$0	\$3,473,430
Intergovernmental	768,645	503,710	38,521	0	1,310,876
Special Assessments	0	103,226	0	0	103,226
Payment In Lieu of Taxes	0	0	362,918	0	362,918
Licenses, Permits, and Fees	70,251	26,322	0	0	96,573
Fines, Forfeitures, and Penalties	1,100	0	0	0	1,100
Earnings on Investments	311,028	20,591	27,311	900	359,830
Other Revenue	147,966	123,860	0	0	271,826
	<u>1,761,859</u>	<u>3,788,270</u>	<u>428,750</u>	<u>900</u>	<u>5,979,779</u>
<b>Total Cash Receipts</b>					
<b>Cash Disbursements:</b>					
Current:					
General Government	937,343	87,130	5,444	0	1,029,917
Public Safety	0	2,086,366	0	0	2,086,366
Public Works	9,379	292,903	0	0	302,282
Health	54,897	27,259	0	0	82,156
Conservation - Recreation	0	192,654	0	0	192,654
Debt Service:					
Redemption of Principal	0	0	70,000	0	70,000
Interest and Fiscal Charges	0	0	104,400	0	104,400
Capital Outlay	5,393	1,203,638	0	0	1,209,031
	<u>1,007,012</u>	<u>3,889,950</u>	<u>179,844</u>	<u>0</u>	<u>5,076,806</u>
<b>Total Cash Disbursements</b>					
<b>Total Receipts Over/(Under) Disbursements</b>	<u>754,847</u>	<u>(101,680)</u>	<u>248,906</u>	<u>900</u>	<u>902,973</u>
<b>Other Financing Receipts and (Disbursements):</b>					
Proceeds from Sale of Public Debt:					
Sale of Notes		1,300,000			1,300,000
Other Sources	35,109	3,930			39,039
	<u>35,109</u>	<u>1,303,930</u>	<u>0</u>	<u>0</u>	<u>1,339,039</u>
<b>Total Other Financing Receipts/(Disbursements)</b>					
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements</b>	789,956	1,202,250	248,906	900	2,242,012
<b>Fund Cash Balances, January 1</b>	<u>1,556,360</u>	<u>2,882,513</u>	<u>767,486</u>	<u>20,059</u>	<u>5,226,418</u>
<b>Fund Cash Balances, December 31</b>	<u><b>\$2,346,316</b></u>	<u><b>\$4,084,763</b></u>	<u><b>\$1,016,392</b></u>	<u><b>\$20,959</b></u>	<u><b>\$7,468,430</b></u>
<b>Reserve for Encumbrances, December 31</b>	<u><b>\$9,644</b></u>	<u><b>\$853,110</b></u>	<u><b>\$0</b></u>	<u><b>\$0</b></u>	<u><b>\$862,754</b></u>

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

**SYMMES TOWNSHIP  
HAMILTON COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND  
CHANGES IN FUND CASHBALANCES - NON-EXPENDABLE TRUST FUND  
FOR THE YEAR ENDED DECEMBER 31, 2001**

	Non-Expendable Trust
Operating cash receipts:	
Interest	<u>\$4,185</u>
Total operating cash receipts	4,185
Operating cash disbursements:	
Contractual services	<u>8,931</u>
Total operating cash disbursements	8,931
Operating income/(loss)	(4,746)
Fund cash balance, January 1	<u>74,253</u>
Fund cash balance, December 31	<u><u>\$69,507</u></u>
Reserve for encumbrances, December 31	<u><u>\$1,000</u></u>

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

**SYMMES TOWNSHIP  
HAMILTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Symmes Township, Hamilton County, Ohio (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 and emergency medical services. The Township contracts with the Loveland/Symmes Fire District to provide fire services and ambulance services.

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.

Certificates of deposit and Government Securities are valued at cost.

**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:

Police District Fund - This fund receives property tax money to pay for police protection within the Township.

**SYMMES TOWNSHIP  
HAMILTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001  
(Continued)**

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

Fire District Fund - This fund receives property tax money to pay for fire protection within the Township.

Park Levy Fund - This fund receives property tax money for construction and maintenance of Township parks.

**3. Debt Service Funds**

The debt service fund is used to accumulate resources for the payment of bonds and note indebtedness. The Township had the following significant Debt Service Funds:

Tax Increment Financing Fund – This fund receives payment in lieu of taxes (PILOT) assessed and collected by the County for repaying the principal and interest of the Township’s revenue note.

**4. Fiduciary Funds (Trust Funds)**

These funds are used to account for resources restricted by legally binding trust agreements and funds for which the Township is acting in an agency capacity. The Township had the following significant fiduciary funds:

Expendable Trust fund – This fund receives donations and is used for recreational and leisure time activities.

Non-Expendable Trust Fund – Cemetery Bequest Fund – This fund receives interest from the Township’s interim deposits and is used for various improvements of Union Cemetery.

**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 or 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.

**SYMMES TOWNSHIP  
HAMILTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001  
(Continued)**

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

**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. All encumbrances outstanding at December 31, 2002 and 2001 are disclosed on the financial statements.

A summary of 2002 and 2001 budgetary activity appears in Note 3.

**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 vacation and sick leave. Unpaid vacation and sick leave are not reflected as liabilities 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:

	2002	2001
Demand deposits	(\$86,226)	\$476,905
Certificates of Deposit		6,275,000
Total deposits	(86,226)	6,751,905
Overnight Repurchase Agreement	93,333	786,032
Federal Agency Bonds & Notes	4,549,588	
Mutual Fund	17,862	
Total investments	4,660,783	786,032
Total deposits and investments	\$4,574,557	\$7,537,938

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

**Investments:** The Township invests in Federal Agency Bonds and Notes, Overnight Repurchase Agreement, and a Mutual Fund.

Federal Agency Bonds are held in book-entry form by the Federal Reserve, in the name of the Township's financial institution. The financial institution maintains records identifying the Township as owner of these securities.

The Township's agent holds securities collateralizing repurchase agreements. The securities are not in the Township's name.

**SYMMES TOWNSHIP  
HAMILTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001  
(Continued)**

**2. EQUITY IN POOLED CASH AND INVESTMENTS (Continued)**

Investments in mutual Funds are not evidenced by securities that exist in physical or book-entry form. These mutual funds are valued at fair market value.

**Trust:** The tax increment revenue note trust agreement requires the Township to establish a debt service fund that is to be maintained by a Trustee for payment of principal and interest. At December 31, 2002 and 2001, the Trustee held \$213,698 and \$1,013,750 on the Township's behalf respectively, which is included in demand deposits.

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2002 and 2001 follows:

2002 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,190,324	\$1,326,954	\$136,630
Special Revenue	3,848,495	3,966,177	117,682
Debt Service	510,000	540,496	30,496
Fiduciary	5,218	6,087	869
Total	\$5,554,037	\$5,839,714	\$285,677

2002 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,983,258	\$1,756,688	\$226,570
Special Revenue	6,532,849	5,790,865	741,984
Debt Service	1,466,687	1,340,548	126,139
Fiduciary	68,701	900	67,801
Total	\$10,051,495	\$8,889,001	\$1,162,494

2001 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,119,110	\$1,796,968	\$677,858
Special Revenue	5,122,434	5,092,200	(30,234)
Debt Service	1,166,281	428,750	(737,531)
Fiduciary	4,000	5,085	1,085
Total	\$7,411,825	\$7,323,003	(\$88,822)

**SYMMES TOWNSHIP  
HAMILTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001  
(Continued)**

**3. BUDGETARY ACTIVITY (Continued)**

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,580,787	\$1,016,656	\$564,131
Special Revenue	7,065,202	4,743,061	2,322,141
Debt Service	350,000	179,844	170,156
Fiduciary	72,100	9,931	62,169
Total	\$9,068,089	\$5,949,492	\$3,118,597

**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.

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.

**5. DEBT**

Debt outstanding at December 31, 2002 was as follows:

	Principal	Interest Rate
TIF Revenue Note	\$400,000	6%

In 1993, the Township adopted a tax increment financing plan. The financing plan was earmarked for private street and sewer for the Symmes Station Project. In order to fund the improvements, the Township has issued a registered revenue note in the amount of \$1,975,000. For financial reporting purposes, the Township has reported the activity of this Trustee account in the financial statements as a Debt Service fund (to report note servicing activities). The notes are being repaid from service payments that were assessed and collected by the County. These service payments are payments made by the property owners in lieu of real property taxes (PILOT). The notes commenced maturing in December 1997 and will reach final maturity on December 1, 2016.

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

	Tax Increment Note
Year ending December 31: 2003	\$400,000

**SYMMES TOWNSHIP  
HAMILTON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2002 AND 2001  
(Continued)**

**6. RETIREMENT SYSTEMS**

The Township's full-time employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS 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.

Contribution rates are prescribed by the Ohio Revised Code. PERS members contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries for 2002 and 2001. The Township has paid all contributions required through December 31, 2002.

**7. RISK MANAGEMENT**

**Commercial Insurance**

The Township has obtained commercial insurance for the following risks:

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

The Township also provides health insurance to full-time employees through a private carrier.

**8. SUBSEQUENT EVENTS**

**Debt Issuance**

In April of 2003 the Township issued various purpose notes in the amount of \$750,000. Proceeds from the bonds will be used to retire Symmes Station TIF Project Road Improvement Bond Anticipation Notes (\$400,000) and Park Land Acquisition Bond Anticipation Notes (\$350,000).



**Auditor of State  
Betty Montgomery**

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

Symmes Township  
Hamilton County  
9323 Union Cemetery Road  
Loveland, Ohio 45140

To the Board of Trustees:

We have audited the accompanying financial statements of Symmes Township, Hamilton County, Ohio (the Township), as of and for the years ended December 31, 2002 and 2001, and have issued our report thereon dated September 12, 2003. 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 performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on 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 no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated September 12, 2003

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Township's internal control over financial reporting in order 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. 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. 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

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

September 12, 2003



**Auditor of State  
Betty Montgomery**

88 East Broad Street  
P.O. Box 1140  
Columbus, Ohio 43216-1140

Telephone 614-466-4514  
800-282-0370

Facsimile 614-466-4490

**SYMMES TOWNSHIP**

**HAMILTON 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 2, 2003**