



*HAMILTON
ALTERNATIVE ACADEMY*

FRANKLIN COUNTY

REGULAR AUDIT

For the Fiscal Year Ended June 30, 2012

J.L. UHRIG
AND ASSOCIATES INC.

CERTIFIED PUBLIC ACCOUNTANT AND MANAGEMENT CONSULTANTS





Dave Yost • Auditor of State

Board of Directors
Hamilton Alternative Academy
775 Rathmell Road
Columbus, Ohio 43207

We have reviewed the *Independent Auditor's Report* of the Hamilton Alternative Academy, Franklin County, prepared by J.L. Uhrig and Associates, Inc., for the audit period July 1, 2011 through June 30, 2012. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Hamilton Alternative Academy is responsible for compliance with these laws and regulations.

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

Dave Yost
Auditor of State

February 7, 2013

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**HAMILTON ALTERNATIVE ACADEMY
FRANKLIN COUNTY**

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Independent Auditor's Report

Board of Directors
Hamilton Alternative Academy
775 Rathmell Road
Columbus, Ohio 43207

We have audited the accompanying basic financial statements of the Hamilton Alternative Academy (the Academy), a component unit of the Hamilton Local School District, as of and for the year ended June 30, 2012, which collectively comprise the Academy's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Academy'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 of America. 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.

In our opinion, the financial statements referred to in the first paragraph above present fairly, in all material respects, the financial position of the Academy as of June 30, 2012, and the respective changes in its financial position and its cash flows, where applicable, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated December 13, 2012 on our consideration of the Academy's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting. 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 when considering the results of our audit.

Board of Directors
Hamilton Alternative Academy
Independent Auditor's Report

Accounting Principles generally accepted in the United States of America require this presentation to include *Management's discussion and analysis* as listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any other assurance.

J. L. Uhrig and Associates, Inc.

J. L. UHRIG AND ASSOCIATES, INC.

December 13, 2012

Hamilton Alternative Academy
Franklin County
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2012
Unaudited

The discussion and analysis of the Hamilton Alternative Academy's (HAA) financial performance provides an overall review of the HAA's financial activities for the initial period ended June 30, 2012. Readers should also review the basic financial statements and notes to enhance their understanding of the HAA's financial performance.

Highlights

HAA is in operation as a Kindergarten through twelfth grade online internet school. Each student was provided a computer and scanner which were used to access a curriculum based on the state model and which used certified/licensed instructors. Enrollment varied during the year but averaged 95 students.

Using this Annual Financial Report

This annual report consists of a series of financial statements and notes to those statements.

The statement of net assets and the statement of revenues, expenses, and changes in net assets reflect how HAA did financially during the year ended June 30, 2012. These statements include all assets and liabilities using the accrual basis of accounting similar to that which is used by most private-sector companies. This basis of accounting considers all of the fiscal year revenues and expenses regardless of when cash is received or paid.

These statements report HAA's net assets and changes in those assets. This change in net assets is important because it tells the reader whether the financial position of HAA has increased or decreased during the period. Over time, these increases and/or decreases are one indicator of whether the financial position is improving or deteriorating.

HAA uses enterprise presentation for all of its activities.

Finally, the notes to the basic financial statements provide additional information that is essential to a full understanding of the data provided in the basic financial statements.

Hamilton Alternative Academy
Franklin County
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2012
Unaudited

Table 1 provides a summary of HAA's net assets as of June 30, 2012 compared to fiscal year 2011:

Table 1 Net Assets		
	2012	2011
<u>Assets:</u>		
Current Assets	\$110,581	\$116,678
Capital Assets	11,619	21,571
Total Assets	122,200	138,249
<u>Liabilities:</u>		
Current Liabilities	8,540	15,814
<u>Net Assets:</u>		
Invested in Capital Assets, Net of Related Debt	11,619	21,571
Unrestricted	102,041	100,864
Total Net Assets	\$113,660	\$122,435

HAA's current assets decreased \$6,097. The capital assets decreased \$9,952 due to the offset by the depreciation during 2012 of all equipment and some capital acquisitions.

Table 2 reflects the changes in net assets for the year ended June 30, 2012 as compared to fiscal year 2011:

	2012	2011
<u>Operating Revenues:</u>		
Foundation	\$535,746	\$612,801
Other	207	0
<u>Non Operating Revenues:</u>		
Grants	42,408	71,801
Interest Earned	240	60
Total Revenues	578,601	684,662
<u>Operating Expenses:</u>		
Purchased Services	560,230	640,928
Materials and Supplies	15,448	9,579
Depreciation	11,531	34,519
Other Expenses	167	0
Total Expenses	587,376	685,026
Total Increase in Net Assets	\$ (8,775)	\$ (364)

Revenues decreased \$106,061 during fiscal year 2012. The major factor in this change is the decrease of full-time students that has come to the program and thus our State Aid has decreased.

Hamilton Alternative Academy
Franklin County
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2012
Unaudited

HAA's expenses decreased \$97,650, which is mostly due to the employee's cost savings.

Budgeting

HAA is not required to follow the budgetary provisions set forth in Ohio Revised Code Chapter 5705, unless specifically provided by the HAA's contract with its Sponsor. The contract between HAA and its Sponsor prescribes an annual budget requirement of preparing a five year forecast, which is to be updated on an annual basis.

Capital Assets and Debt Administration

Capital Assets

HAA did invest \$1,579 during the period ended June 30, 2012. The accumulated depreciation at June 30, 2012 amounted to \$335,794. The capital assets net of accumulated depreciation at June 30, 2012 amounted to \$11,619.

Debt

HAA has incurred no debt as of June 30, 2012.

Current Issues

The cutting edge nature of this kind of instructional delivery makes for constant change during the first couple of years of operation. The upgrade and maintenance of equipment and technical support are some of the other challenges facing HAA.

Contacting the HAA's Financial Management

This financial report is designed to provide citizens, taxpayers, and creditors with a general overview of the HAA's finances and to show the HAA's accountability for the money it receives. If you have any questions about this report or need additional financial information contact Adam Collier, Treasurer, Hamilton Alternative Academy, 775 Rathmell Road, Columbus, Ohio 43207.

Hamilton Alternative Academy
Franklin County

Statement of Net Assets
June 30, 2012

Assets:

Current Assets:

Cash and Cash Equivalents	\$110,581
Depreciable Capital Assets, Net	<u>11,619</u>
Total Assets	<u>122,200</u>

Liabilities:

Current Liabilities:

Accounts Payable	<u>8,540</u>
Total Liabilities	<u>8,540</u>

Net Assets:

Invested in Capital Assets, Net of Related Debt	11,619
Unrestricted	<u>102,041</u>
Total Net Assets	<u>\$113,660</u>

See accompanying notes to the basic financial statements

Hamilton Alternative Academy
Franklin County

Statement of Revenues, Expenses, and Changes in Net Assets

For the Period July 1, 2011 through June 30, 2012

<u>Operating Revenues:</u>	
Foundation	\$535,746
Other Revenue	207
	<hr/>
Total Operating Revenues	535,953
	<hr/>
<u>Operating Expenses:</u>	
Purchased Services	560,230
Materials and Supplies	15,448
Depreciation	11,531
Other Revenue	167
	<hr/>
Total Operating Expenses	587,376
	<hr/>
Operating Loss	(51,423)
	<hr/>
<u>Non-Operating Revenues:</u>	
Interest Earnings	240
Grants	42,408
	<hr/>
Total Non-Operating Revenues	42,648
	<hr/>
Change in Net Assets	(8,775)
	<hr/>
Net Assets, June 30, 2011	122,435
Net Assets, June 30, 2012	<u>\$113,660</u>

See accompanying notes to the basic financial statements

Hamilton Alternative Academy
Franklin County

Statement of Cash Flows
For the Period July 1, 2011 through June 30, 2012

Increase (Decrease) in Cash and Cash Equivalents

Cash Flows from Operating Activities:

Cash Received from Foundation, Other Revenue \$535,953
Cash Payments to Suppliers for Goods and Services (583,119)

Net Cash Used for Operating Activities (47,166)

Cash Flows from Capital Related Activities:

Purchase of Capital Assets (1,579)

Cash Flows from Non-capital Financing Activities:

Interest Earned 240
Grants Received 42,408
Net Cash Provided by Non-Capital Financing Activities 42,648

Net Increase in Cash and Cash Equivalents (6,097)

Cash and Cash Equivalents, June 30, 2011 116,678

Cash and Cash Equivalents, June 30, 2012 \$110,581

Reconciliation of Operating Income to

Net Cash Used for Operating Activities:

Operating Loss (\$51,423)

Depreciation 11,531

Changes in Assets and Liabilities:

Increase in Accounts Payable (7,274)

Net Cash Used for Operating Activities (\$47,166)

See accompanying notes to the basic financial statements

Hamilton Alternative Academy
Franklin County
Notes to the Basic Financial Statements
For the Year Ended June 30, 2012

Note 1: Description of the School

The Hamilton Alternative Academy (HAA) is a nonprofit corporation established pursuant to Ohio Revised Code Chapters 3314 and 1702. HAA is an approved tax-exempt organization under Section 501 (c) (3) of the Internal Revenue Code. Management is not aware of any course of action or series of events that have occurred that might adversely affect HAA's tax exempt status. HAA's mission is to enhance and facilitate student learning by providing state of the art digital curriculum and instruction; innovative, collaborative leadership; and technical expertise and support that will prepare students to become lifelong learners and intelligent decision makers. The students may include, but will not be limited to, home schoolers, children with special physical and mental needs, students removed from the regular classroom for discipline concerns, students who need an alternative to the traditional classroom for various reasons, including religious reasons, transient students, and students with the Hamilton City School District, sponsor school district, that desire a specific course not currently offered but is available through online instruction.

HAA was created on February 24, 2003 by entering into a contract with Hamilton Local School District the Sponsor). The Sponsor is also the fiscal agent of the HAA with the Treasurer of the Sponsor completing the role of Treasurer for the HAA.

HAA operates under the direction of a six-member (five voting member) Board of Directors. The charter dictates the Board members. The Hamilton Local School District approves the Board, but does not appoint the members. The Sponsor can suspend the HAA's operations for any of the following reasons: 1) The HAA's failure to meet student performance requirements stated in its contract with the Sponsor, 2) The HAA's failure to meet generally accepted standards of fiscal management, 3) The HAA's violation of any provisions of the contract with the Sponsor or applicable state or federal law, or 4) Other good cause. The Board of Directors are responsible for carrying out the provisions of the contract which include, but are not limited to, helping create, approve, and monitor the annual budget, develop policies to guide operations, secure funding, and maintain a commitment to vision, mission, and belief statements of HAA and the children it serves. During the fiscal year ended June 30 2005, HAA paid purchased services to TRECA for providing the planning, design, implementation, instructional, administrative, and technical services. Therefore, the HAA is a component unit of the Hamilton Local School District. Additional, the HAA entered into an agreement with Tri-Rivers Educational Computer Association (TRECA) for management consulting services (See Note 4).

Note 2 - Summary of Significant Accounting Policies

The financial statements of the HAA have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. HAA also applies Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, provided they do not conflict with or contradict GASB pronouncements. The entity has elected not to apply FASB pronouncements and interpretations issued after November 30, 1989. The more significant of the HAA's accounting policies are described below.

A. Basis of Presentation

The HAA's basic financial statements consist of a statement of net assets; a statement of revenues, expenses, and changes in net assets; and a statement of cash flows.

HAA uses a single enterprise presentation for its financial records. Enterprise reporting focuses on the determination of operating income, changes in net assets, financial position, and cash flows.

Hamilton Alternative Academy
Franklin County
Notes to the Basic Financial Statements
For the Year Ended June 30, 2012

Note 2 - Summary of Significant Accounting Policies (Continued)

B. Measurement Focus

The enterprise activity is accounted for using a flow of economic resources measurement focus. All assets and liabilities associated with the operation of HAA are included on the statement of net assets. The statement of revenues, expenses, and changes in net assets presents increases (e.g. revenues) and decreases (e.g. expenses) in total net assets. The statement of cash flows reflects how HAA finances meet its cash flow needs.

C. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. HAA's financial statements are prepared using the accrual basis of accounting. Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. Revenue resulting from non-exchange transactions, in which HAA receives value without directly giving equal value in return, such as grants and entitlements, are recognized in the period in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the period when the resources are required to be used or the period when use is first permitted, matching requirements, in which HAA must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to HAA on a reimbursement basis. Expenses are recognized at the time they are incurred.

D. Budgetary Process

Unlike other public schools located in the State of Ohio, community schools are not required to follow the budgetary provisions set forth in Ohio Revised Code Chapter 5705, unless specifically provided by the HAA's contract with its Sponsor. The contract between HAA and its Sponsor prescribes an annual budget requirement as part of preparing a five year forecast, which is updated on an annual basis.

E. Cash and Cash Equivalents

Cash received by HAA is reflected as "Cash and Cash Equivalents" on the statement of net assets. HAA had no investments during the fiscal year ended June 30, 2012.

F. Net Assets

Net assets represent the difference between assets and liabilities. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by HAA or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. HAA applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

G. Capital Assets

Capital assets during fiscal year 2012 consisted of \$1,579. All capital assets are capitalized at cost and updated for any additions and retirements during the fiscal year. HAA mentions a capitalization threshold of five hundred dollars. All of HAA's reported capital assets are depreciated using the straight-line method over five years of useful life.

Hamilton Alternative Academy
Franklin County
Notes to the Basic Financial Statements
For the Year Ended June 30, 2012

Note 2 - Summary of Significant Accounting Policies (Continued)

H. Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of HAA. Operating expenses are necessary costs incurred to provide the service that is the primary activity of HAA. All revenues and expenses not meeting this definition are reported as non-operating.

I. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Note 3 - Deposits

The following information classifies deposits by categories of risk as defined in GASB Statement No.3, "Deposits with Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements".

At June 30, 2012, the carrying amount of HAA's deposits was \$110,581 and the bank balance was \$114,018. All of the bank balance was covered by federal depository insurance and pooled collateral agreements with the banking institution. There are no significant statutory restrictions regarding the deposit and investment of funds by the nonprofit corporation.

Note 4 - Contract with TRECA

HAA entered into a contract with Tri-Rivers Educational Computer Association (TRECA) for management consulting services. Under the contract, the following terms were agreed upon:

- TRECA shall provide HAA with instructional, supervisory/administrative, and technical services sufficient to effectively implement HAA's educational plan and HAA's assessment and accountability plan.
- All personnel providing services to HAA on behalf of TRECA under the agreement shall be employees of TRECA and TRECA shall be solely responsible for all payroll functions, including retirement system contributions and all other legal withholding and/or payroll taxes, with respect to such personnel. All shall possess any certification or licensure which may be required by law.
- The technical services provided by TRECA to HAA shall include access to, and the use of, computer software, computer hardware, networking hardware, network services, and the services of technical support personnel necessary to implement the plan of operation.
- HAA shall secure the services of an Executive Director, who shall be the chief operating officer of the school, with primary responsibility for day-to day operations of HAA.
- Curricular services provided by TRECA shall be limited to the standardized curriculum developed by TRECA.

For the period \$4,499.66 was payable under this contract. HAA paid 100% of this amount as of June 30, 2012.

Hamilton Alternative Academy
Franklin County
Notes to the Basic Financial Statements
For the Year Ended June 30, 2012

Note 5 – Capital Assets

Capital asset activity for the fiscal year ended June 30, 2012, was as follows:

	Balance June 30, 2011	Additions	Deletions	Balance June 30, 2012
Equipment	<u>\$345,834</u>	<u>\$1,579</u>	<u>0</u>	<u>\$347,413</u>
Less Accumulated Depreciation	<u>(324,263)</u>	<u>(11,531)</u>	<u>0</u>	<u>(335,794)</u>
Depreciable Capital Assets, Net	<u>\$21,571</u>	<u>\$(9,952)</u>	<u>0</u>	<u>\$11,619</u>

Note 6 - Risk Management

HAA is exposed to various risks of loss related to torts; errors and omissions; and natural disasters. During the period ended June 30, 2012, HAA is covered under the liability insurance for the Hamilton Local School District (Sponsor). Management is unaware of any material pending claims that may effect the period ended June 30, 2012.

Note 7 - Related Party Transactions

The HAA is a component unit of the Hamilton Local School District (the District). As described in Note 1, the District is the HAA's sponsor. The HAA and the District entered into a five-year sponsorship agreement on February 25, 2003, whereby terms of the sponsorship were established. Pursuant to this agreement, the District's treasurer serves as the HAA's fiscal officer. Also, the HAA is required annually to pay the District, from funding provided to the HAA from the Ohio Department of Education pursuant to Section 3314.08 of the Ohio Revised Code, \$150 per student per year.

Note 8 - Contingencies

A. Grants

HAA received financial assistance from federal and state agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the HAA. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the HAA at June 30, 2012.

B. Litigation

A suit was filed in Franklin County Common Pleas Court on May 14, 2001, alleging that Ohio's Community (Le., Charter) Schools program violates the state Constitution and state laws. On April 21, 2003 the court dismissed the counts containing constitutional claims and stayed the other counts pending appeal of the constitutional issues. The plaintiffs appealed to the Court of Appeals, the issues have been briefed, and the case was heard for oral argument on November 18th, 2003. The effect of this suit, if any, on HAA is not presently determinable.

C. Ohio Department of Education Enrollment Review

The Ohio Department of Education (ODE) conducts reviews of enrollment data and full time equivalency (FTE) calculations made by HAA. These reviews are conducted to ensure HAA is reporting accurate student enrollment data to the State, upon which state foundation funding is calculated.

Hamilton Alternative Academy
Franklin County
Notes to the Basic Financial Statements
For the Year Ended June 30, 2012

Note 9 - State School Funding

On December 11, 2002, the Ohio Supreme Court issued its latest opinion regarding the State's school funding plan. The decision reaffirmed earlier decisions that Ohio's current school-funding decision is unconstitutional.

The Supreme Court relinquished jurisdiction over the case and directed "...the Ohio General Assembly to enact a school-funding scheme that is thorough and efficient..."

The School District is currently unable to determine what effect, if any, this decision will have its future State funding and on its financial operations.

Note 10 – Management Plan

For fiscal year 2012, the Alternative Academy experienced an operating loss of \$51,423. Enrollment decreased during fiscal year 2012 from 2011, but we trying to hold steady in our costs and reducing when we are able. Our net assets only went down \$8,775 from 2011 to 2012 and we are hoping to increase the revenue stream in 2013 or we will reduce costs.

Management plans to keep the purchased services constant with 2012 costs and the revenue should remain constant with a little increase with the number of students increasing in 2013 due to the fact we have open enrollment now for adjacent districts.

**Report on Internal Control over Financial Reporting
and on Compliance and Other Matters Required by
Government Auditing Standards**

Board of Directors
Hamilton Alternative Academy
775 Rathmell Road
Columbus, Ohio 43207

We have audited the basic financial statements of the Hamilton Alternative Academy (the Academy), a component unit of Hamilton Local School District, as of and for the year ended June 30, 2012, which collectively comprise the Academy's basic financial statements and have issued our report thereon dated December 13, 2012. 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 of America.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Academy's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not to opine on the effectiveness of the Academy's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the academy'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 would not necessarily identify all internal control deficiencies that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses as defined above.

Compliance and Other Matters

As part of reasonably assuring whether the Academy'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 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 an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

This report is intended for the information and use of the Board of Directors and management, and is not intended to be and should not be used by anyone other than these specified parties.

J. L. Uhrig and Associates, Inc.

J. L. UHRIG AND ASSOCIATES, INC.

December 13, 2012



Dave Yost • Auditor of State

HAMILTON ALTERNATIVE ACADEMY

FRANKLIN 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
FEBRUARY 19, 2013**