RIVER CITY CORRECTIONAL CENTER
HAMILTON COUNTY, OHIO
FINANCIAL STATEMENTS – CASH BASIS

JUNE 30, 2012 AND 2011

Dave Yost • Auditor of State

Facility Governing Board
River City Correctional Center
3220 Colerain Ave
Cincinnati, Ohio 45225

We have reviewed the *Independent Auditors' Report* of the River City Correctional Center, Hamilton County, prepared by Hurst, Kelly & Company LLC, for the audit period July 1, 2010 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.

The financial statements in the attached report are presented in accordance with a regulatory basis of accounting prescribed or permitted by the Auditor of State. Due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA), modifications were required to the *Independent Auditors' Report* on your financial statements. While the Auditor of State does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. The attached report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the statements are misstated under the non-GAAP regulatory basis. The *Independent Auditors' Report* also includes an opinion on the financial statements using the regulatory format the Auditor of State permits.

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 River City Correctional Center is responsible for compliance with these laws and regulations.

Dave Yost

Dave Yost
Auditor of State

January 22, 2013

88 East Broad Street, Fifth Floor, Columbus, Ohio 43215-3506
Phone: 614-466-4514 or 800-282-0370 Fax: 614-466-4490
www.ohioauditor.gov

This page intentionally left blank.

RIVER CITY CORRECTIONAL CENTER
HAMILTON COUNTY, OHIO

TABLE OF CONTENTS

TITLE	PAGE

Hurst, Kelly & Company LLC
Certified Public Accountants
3293 U.S. 22/3
Loveland, Ohio 45140
513.234.0977
www.hurstkelly.com

INDEPENDENT AUDITORS' REPORT

River City Correctional Center
Hamilton County
3220 Colerain Avenue
Cincinnati, Ohio 45225

To the Facility Governing Board:

We have audited the accompanying financial statements of the River City Correctional Center, Hamilton County, (the Center) as of and for the years ended June 30, 2012 and 2011, as listed in the table of contents. These financial statements are the responsibility of the Center's management. Our responsibility is to express opinions on these financial statements based on our audits.

We conducted our audits 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 audits provide a reasonable basis for our opinions.

As described more fully in Note 1, the Center has prepared these financial statements using accounting practices prescribed or permitted by the Ohio Department of Rehabilitation and Correction, whose practices differ from accounting principles generally accepted in the United States of America (GAAP). The effect on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Instead of the combined funds the accompanying financial statements present, GAAP require presenting entity wide statements and also presenting the Center's larger (i.e. major) funds separately. While the Center does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to GAAP presentation requirements. The following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Ohio Department of Rehabilitation and Correction permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Center as of June 30, 2012 and 2011, or its changes in financial position for the years then ended.

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances and unpaid obligations of the River City Correctional Center, Hamilton County, as of June 30, 2012 and 2011, and its 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 November 27, 2012, on our consideration of the Center's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Hurst Kelly & Company LLC

Loveland, Ohio
November 27, 2012

OHIO DEPARTMENT OF REHABILITATION AND CORRECTION
COMMUNITY BASED CORRECTIONAL FACILITY
RIVER CITY CORRECTIONAL CENTER

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND CASH BALANCES - ALL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	State Appropriations and Grants			Offender Funds		
	ODRC 501-501	Probation Improvement and Incentive Grant	Federal	Resident Program	Offender Personal Funds	Totals
Cash Receipts:						
Intergovernmental	$ 5,776,040	$ 26,350	$ 90,890	$ -	$ -	$ 5,893,280
Receipts for Offenders	-	-	-	7,600	198,189	205,789
Collections from Offenders	-	-	-	21,903	-	21,903
Commissions	-	-	-	71,125	-	71,125
Receipts from Equipment Disposal	392	-	-	-	-	392
Capital Outlay Reimbursement, ODRC	24,850	-	-	-	-	24,850
Total Cash Receipts	5,801,282	26,350	90,890	100,628	198,189	6,217,339
Cash Disbursements:						
Personnel	4,502,369	-	50,905	-	-	4,553,274
Operating Costs	1,017,976	1,500	53,485	-	-	1,072,961
Program Costs	119,322	-	-	111,024	-	230,346
Equipment	11,124	-	-	-	-	11,124
Offender Disbursements:						
Offender Legal Obligations	-	-	-	-	12,106	12,106
Offender Reimbursements	-	-	-	-	66,467	66,467
Offender Payments to CBCF	-	-	-	-	83,479	83,479
Offender Savings Paid at Exit	-	-	-	-	35,097	35,097
Total Cash Disbursements	5,650,791	1,500	104,390	111,024	197,149	6,064,854
Disbursements from Prior FY (Including Refund to ODRC)	214,913	-	-	-	-	214,913
Total Receipts Over (Under) Disbursements	(64,422)	24,850	(13,500)	(10,396)	1,040	(62,428)
Fund Cash Balances, July 1, 2011	277,513	-	(10,075)	16,580	455	284,473
Fund Cash Balances, June 30, 2012	$ 213,091	$ 24,850	$ (23,575)	$ 6,184	$ 1,495	$ 222,045
Unpaid Obligations/Open Purchase Orders	$ 125,245					

See Accompanying Notes to the Financial Statements

OHIO DEPARTMENT OF REHABILITATION AND CORRECTION
COMMUNITY BASED CORRECTIONAL FACILITY
RIVER CITY CORRECTIONAL CENTER

COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND CASH BALANCES - ALL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

	State Appropriations and Grants		Offender Funds		
	ODRC 501-501	Federal	Resident Program	Offender Personal Funds	Totals
Cash Receipts:					
Intergovernmental	$ 5,856,840	$ 104,995	$ -	$ -	$ 5,961,835
Receipts for Offenders	-	-	9,448	195,158	204,606
Collections from Offenders	-	-	10,390	-	10,390
Commissions	-	-	76,490	-	76,490
Receipts from Equipment Disposal	322	-	-	-	322
Reimbursement	588	-	-	-	588
Total Cash Receipts	5,857,750	104,995	96,328	195,158	6,254,231
Cash Disbursements:					
Personnel	4,460,276	55,530	-	-	4,515,806
Operating Costs	1,017,534	44,380	-	-	1,061,914
Program Costs	133,219	-	89,540	-	222,759
Equipment	30,888	-	-	-	30,888
Offender Disbursements:					
Offender Legal Obligations	-	-	-	8,017	8,017
Offender Reimbursements	-	-	-	73,910	73,910
Offender Payments to CBCF	-	-	-	84,598	84,598
Offender Savings Paid at Exit	-	-	-	32,628	32,628
Total Cash Disbursements	5,641,917	99,910	89,540	199,153	6,030,520
Disbursements from Prior FY (Including Refund to ODRC)	141,942	-	-	-	141,942
Total Receipts Over (Under) Disbursements	73,891	5,085	6,788	(3,995)	81,769
Fund Cash Balances, July 1, 2010	203,622	(15,160)	9,792	4,450	202,704
Fund Cash Balances, June 30, 2011	$ 277,513	$ (10,075)	$ 16,580	$ 455	$ 284,473
Unpaid Obligations/Open Purchase Orders	$ 214,913				

See Accompanying Notes to the Financial Statements

1. Summary of Significant Accounting Policies

A. Description of the Entity

The River City Correctional Center (the Center) provides an alternative to prison incarceration for felony offenders. The Center is the last step in the continuum of increasing punishment before prison incarceration. The Center is a minimum security operation housing approximately 200 offenders as of June 30, 2012. The Center serves Hamilton County.

A Facility Governing Board oversees the Center's operations. Hamilton County common pleas judges comprise a Judicial Advisory Board. The Judicial Advisory Board appoints two-thirds of the members of the Facility Governing Board and advises the Facility Governing Board regarding Center matters.

For the years ended June 30, 2012 and 2011, the financial statements present all funds related to the Center.

B. Basis of Accounting

These financial statements follow the basis of accounting the Ohio Department of Rehabilitation and Correction prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis.

Except for ODRC 501-501 grant awards which the Center records as intergovernmental cash receipts in the fiscal year for which such grant awards were intended to finance (regardless of when such awards were received in cash), the Center recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred.

These statements adequately disclose material matters the Ohio Department of Rehabilitation and Correction requires.

C. Deposits and Investments

The Hamilton County Treasurer is the custodian of the Center's grant funds and State appropriations. The County holds these Center assets in the County's deposit and investment pool, valued at the County Treasurer's reported carrying amount. The Center holds offenders' cash in demand deposit accounts.

D. Fund Accounting

The Center uses fund accounting to segregate amounts that are restricted as to use. The Center has the following funds:

State Appropriations and Grants

Ohio Department of Rehabilitation and Correction (ODRC) 501-501 Funding: ODRC grants this funding, appropriated from the State's General Fund, to the Center to support general operating costs.

Probation Improvement and Incentive Grant: ODRC grants this funding to the Center to support evidence-based practices to reduce the number of felony offenders on probation supervision who violate the conditions of supervision.

Federal: Reports amounts received from the Federal government, including amounts passed through various state agencies. This fund consists of the following grants:

Grant Name	Pass-Through Entity	Description of Grant
ABLE	ODRC	Funding for adult basic literacy and education program
Title I	ODRC	Federal funding to help academically at risk students
National School Lunchroom	Ohio Department of Education (ODE)	Funding to provide nutritious meals for children

Offender Funds

Resident Program Fund: This fund reports revenues received by the Center from commissions on telephone systems, commissary operations, reimbursable costs such as per diem and medical services, and similar services. Disbursements from this fund are to be used to benefit residents in accordance with HB162 which was effective October 10, 2006.

Offender Personal Funds: This fund reports amounts the Center receives and holds in a custodial capacity for each offender while confined. The Center holds personal funds, including salaries offenders earn while confined, and maintains separate balances for each offender. The Center makes payments as directed by the offender or per program requirements. Upon release, the Center pays remaining funds to the offender.

E. Budgetary Process

1. Appropriations

The Center must budget its intended uses of ODRC 501-501 funding as part of its funding application to ODRC. After ODRC approves the budget, the Board formally adopts it. The Center cannot spend or obligate (i.e., encumber) more than the appropriation. Facilities must obtain approval from ODRC to transfer amounts between budget categories.

2. Encumbrances

Disbursements from State appropriations and Grants are subject to Hamilton County's payment approval process. The County Auditor must approve (i.e., certify and encumber) certain payments when the Center commits to make a payment. The budgetary disbursement amounts reported in Note 2 include cash disbursed against the current year budget plus amounts spent within ninety days of June 30 to liquidate year-end commitments. Amounts not liquidated within ninety days of June 30 are subject to refund to ODRC, unless ODRC approves an extension. (See Note 4.)

A summary of 2012 and 2011 budgetary activity appears in Note 2.

F. Property, Plant, and Equipment

The Center records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these acquisitions as assets.

G. 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.

2. Budgetary Activity

Budgetary activity for ODRC 501-501 funding for the years ending June 30, 2012 and 2011 is as follows:

2012 Budgeted vs. Actual Budgetary Basis Expenditures

Budget	Budgetary Expenditures	Variance
$ 5,776,040	$ 5,776,036	$ 4

2011 Budgeted vs. Actual Budgetary Basis Expenditures

Budget	Budgetary Expenditures	Variance
$ 5,856,840	$ 5,856,830	$ 10

3. Collateral on Deposits and Investments

<u>State Appropriations and Grants</u>

The County Treasurer is responsible for collateralizing deposits and investments for State appropriations and grants the County holds as custodian for the Center.

<u>Offender Funds</u>

<u>Deposits</u>

The Center has Federal Deposit Insurance Corporation coverage insuring 100 percent of the balance of Offender Funds at June 30, 2012 and 2011. Accordingly, there were no uncollateralized amounts at June 30, 2012 and 2011.

4. Refund To ODRC

The agreement between the Center and ODRC permits the Center to retain a maximum of one-twelfth of the grant award after liquidating encumbrances outstanding at June 30. The Center must refund any excess over this amount to ODRC. The schedule below computes the refund to ODRC for the years ending June 30. Disbursements below include cash paid to liquidate encumbrances outstanding at June 30 and exclude disbursements made during the fiscal year against amounts encumbered the prior June 30. The Center refunds amounts computed below in the fiscal year following the computation below.

	2012	2011
Cash, July 1	$ 277,513	$ 203,622
Disbursements Against Prior Year Budget	(214,913)	(141,942)
Payable to ODRC, July 1	(39)	(29)
Sub-Total	62,561	61,651
501 Cash Receipts	5,776,040	5,856,840
Budgetary Basis Disbursements	(5,776,036)	(5,856,830)
Amount Subject to Refund, June 30	$ 62,565	$ 61,661
One-Twelfth of 501 Award	$ 481,337	$ 488,070
Refundable to ODRC	$ -	$ -

Calculation of Payable to ODRC

	2012	2011
Payable, July 1	$ 39	$ 29
Cash Refunded	-	-
Refundable to ODRC, June 30	4	10
Payable, June 30	$ 43	$ 39

5. Retirement Systems

The Center's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes plan benefits, including postretirement healthcare, and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2012 and 2011, OPERS members contributed 10 percent of their gross salaries and the Center contributed an amount equaling 14 percent of participants' gross salaries. The Center has paid all contributions required through June 30, 2012.

6. Risk Management

Commercial Insurance

The Center is included in Hamilton County's commercial insurance policies for the following risks:

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

Hurst, Kelly & Company LLC
Certified Public Accountants
3293 U.S. 22/3
Loveland, Ohio 45140
513.234.0977
www.hurstkelly.com

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

River City Correctional Center
Hamilton County
3220 Colerain Avenue
Cincinnati, Ohio 45225

To the Facility Governing Board:

We have audited the financial statements of the River City Correctional Center, Hamilton County, (the Center) as of and for the years ended June 30, 2012 and 2011, and have issued our report thereon dated November 27, 2012, in which it is noted that the Center prepared its financial statements on a basis of accounting prescribed or permitted by the Ohio Department of Rehabilitation and Correction, which is a basis other than accounting principles generally accepted in the United States of America. We conducted our audits 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.

Internal Control Over Financial Reporting

Management of the Center is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audits, we considered the Center's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Center's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Center's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of findings and responses, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and responses as item 2012 – 001 to be a material weakness.

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. We consider the deficiency described in the accompanying schedule of findings and responses as item 2012 – 002 to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Center's financial statements are free of material misstatement, we performed tests of 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 audits, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of the Center in a separate letter dated November 27, 2012.

The Center's responses to the findings identified in our audits are described in the accompanying schedule of findings and responses. We did not audit the Center's responses and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, the Facility Governing Board and others within the entity and is not intended to be and should not be used by anyone other than these specified parties.

Loveland, Ohio
November 27, 2012

SCHEDULE OF FINDINGS AND RESPONSES
JUNE 30, 2012 AND 2011

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

FINDING NUMBER 2012–001 – MATERIAL WEAKNESS – CONTROLS OVER PAYROLL DISBURSEMENTS

Criteria:
Adequate and functioning controls over payroll disbursements are necessary in order to prevent (or detect and correct in a timely manner) errors, omissions or misappropriations related to payroll disbursements.

Condition:
During our testing of 25 payroll disbursements made during the fiscal year ended June 30, 2012, we noted the following testing exceptions:

- For two disbursements, the corresponding timesheets were not signed by a supervisor indicating a supervisory review.

During our testing of 25 payroll disbursements made during the fiscal year ended June 30, 2011, we noted the following testing exceptions:

- For one disbursement, the timesheet reported 7 hours less of time worked than the payroll register reported as time paid. One pay period later, the corresponding employee's hours paid were adjusted down by 7 hours to correct the error.

- For one disbursement, the timesheet reported 2.5 hours less of time worked than the payroll register reported as time paid. This was to correct for an underpayment error of 2.5 hours that occurred in the preceding pay period for this employee.

Cause:
Adequate and functioning controls over payroll disbursements are not in place and operating effectively such that errors, omissions and misappropriations related to payroll disbursements will be prevented or detected and corrected in a timely manner.

Effect:
Errors, omissions and misappropriations related to payroll disbursements could occur and not be prevented or detected and corrected in a timely manner.

Recommendation:
The Center should modify and strengthen controls over payroll disbursements by requiring that:

- All timesheets be authorized by the employee's supervisor prior to the payroll clerk entering the hours worked into the payroll processing system.
- The payroll clerk recalculate the hours worked per each individual timesheet and that the payroll clerk document such a recalculation of the hours worked on the corresponding timesheet prior to the payroll clerk entering the hours worked into the payroll processing system.
- An employee (other than the payroll clerk) perform a comparison of the hours entered into the payroll processing system to the recalculated hours worked per the individual timesheets prior to releasing the payroll disbursements for payment.

View of Responsible Officials and Planned Corrective Actions:
We are in agreement with the finding and will adopt the recommendations of the auditor.

FINDING NUMBER 2012–002 – SIGNIFICANT DEFICIENCY – PROPERLY CLASSIFYING CASH RECEIPTS

Criteria:
The Center is required to appropriately post cash receipts to their accounting records in order to facilitate the accurate assembly of the Center's financial activity in monthly and year-end financial statements.

Condition:
During fiscal years 2012 and 2011, various Title I, ABLE and National School Lunchroom Program receipts were incorrectly posted as reductions of disbursements instead of the proper classification as intergovernmental receipts.

Cause:
The Center was incorrectly posting various Title I, ABLE and National School Lunchroom Program receipts as reductions of disbursements.

Effect:
Title I, ABLE and National School Lunchroom Program receipts for fiscal years 2012 and 2011 were understated in the accounting records as were various disbursement line items related to these programs.

Reclassifications (audit adjustments) were made to the June 30, 2012 and 2011 financial statements in order to properly gross up the receipts and disbursements of the Title I, ABLE and National School Lunch Programs as detailed in the following table:

June 30, 2012	Unadjusted	Audit Adjustment	Adjusted
Federal Grants:			
Title I	$ -	$ 22,357	$ 22,357
ABLE	32,905	-	32,905
National School Lunch Program	-	35,628	35,628
	$ 32,905	$ 57,985	$ 90,890

June 30, 2011	Unadjusted	Audit Adjustment	Adjusted
Federal Grants:			
Title I	$ -	$ 33,125	$ 33,125
ABLE	7,873	23,617	31,490
National School Lunch Program	-	40,380	40,380
	$ 7,873	$ 97,122	$ 104,995

Recommendation:
The Center should post Title I, ABLE and National School Lunchroom Program receipts as cash receipts in the underlying accounting records.

View of Responsible Officials and Planned Corrective Actions:
We are in agreement with the finding and will adopt the recommendations of the auditor.

RIVER CITY CORRECTIONAL CENTER,
HAMILTON COUNTY, OHIO

SCHEDULE OF PRIOR AUDIT FINDINGS
JUNE 30, 2010 AND 2009

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; ***Explain***
2010-001	Material Weakness – Controls Over Payroll Disbursements	No	Repeated as finding 2012-001.
2010-002	Significant Deficiency – Properly Classifying Cash Receipts	No	Repeated as finding 2012-002.

This page intentionally left blank.

RIVER CITY CORRECTIONAL CENTER

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
FEBRUARY 5, 2013

88 East Broad Street, Fourth Floor, Columbus, Ohio 43215-3506
Phone: 614-466-4514 or 800-282-0370 Fax: 614-466-4490
www.ohioauditor.gov