



Dave Yost • Auditor of State



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Hamilton Central Business Special Improvement District
Butler County
PO Box 1316
Hamilton, Ohio 45012

We have performed the procedures enumerated below, with which the Board of Trustees and the district officers, district members and directors and their designees or proxies, herein governing Hamilton Central Business Special Improvement District (the District) agreed, solely to assist the Board in evaluating receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended June 30, 2016 and 2015, and certain compliance requirements related to these transactions and balances. Management is responsible for recording transactions; and management and the Board are responsible for complying with the compliance requirements. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards and applicable attestation engagement standards included in the Comptroller General of the United States' *Government Auditing Standards*. The sufficiency of the procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

This report only describes exceptions exceeding \$10.

Cash and Deposits

1. We tested the mathematical accuracy of the June 30, 2016 and June 30, 2015 bank reconciliations. We found no exceptions.
2. We agreed the July 1, 2014 beginning fund balances recorded in the general ledger to the June 30, 2014 balances in the prior year statements. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the June 30, 2016 and 2015 fund cash balances reported in the general ledgers. The amounts agreed.
4. We confirmed the June 30, 2016 bank account balances with the District's financial institution. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the June 30, 2016 bank reconciliation without exception.
5. We selected five reconciling debits (such as outstanding checks) haphazardly from the June 30, 2016 bank reconciliation:
 - a. We traced each debit to the subsequent July and August bank statements. We found no exceptions.
 - b. We traced the amounts and dates to the general ledger, to determine the debits were dated prior to June 30. We noted no exceptions.

Confirmable Cash Receipts

1. We confirmed the tax amounts paid from the City of Hamilton to the District during 2016 and 2015, with the City. We found no exceptions.
 - a. We determined whether the receipts were recorded in the proper year. We found no exceptions.

Non-Payroll Cash Disbursements

1. From the general ledger, we re-footed checks recorded as disbursements for *landscaping* and *snow maintenance* for 2016. Landscaping expenses did not agree to the general ledger for a difference of \$1,000.
2. We haphazardly selected ten disbursements from the general ledger for the year ended June 30, 2016 and ten from the year ended 2015 and determined whether:
 - a. The disbursements were for a proper public purpose. We found no exceptions.
 - b. The check number, date, payee name and amount recorded on the returned, canceled check agreed to the check number, date, payee name and amount recorded in the general ledger and to the names and amounts on the supporting invoices. We found no exceptions.

Other Compliance

1. Ohio Rev. Code Section 117.38 requires entities reporting pursuant to generally accepted accounting principles to file their financial information in the HINKLE system formerly known as the Annual Financial Data Reporting System (AFDRS) within 150 days after the close of the fiscal year. We reviewed AFDRS to verify the District filed their financial information within the allotted timeframe for the years ended June 30, 2016 and 2015. Financial information for the year ended June 30, 2015 was filed on January 5, 2016 which was not within the allotted timeframe.

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on the District's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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



Dave Yost
Auditor of State

Columbus, Ohio

March 9, 2017



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HAMILTON CENTRAL BUSINESS SPECIAL IMPROVEMENT DISTRICT, INC

BUTLER 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
MARCH 23, 2017**