The RiverSouth Authority

Financial Statements

Years Ended December 31, 2011 and 2010

with Independent Auditors' Report

Clark Schaefer Hackett
Strength in Numbers

Dave Yost · Auditor of State

Board of Trustees
The RiverSouth Authority
4140 Stargrass Court
Hilliard, Ohio 43026

We have reviewed the *Independent Auditors' Report* of The RiverSouth Authority, Franklin County, prepared by Clark, Schaefer, Hackett & Co., for the audit period January 1, 2011through December 31, 2011. 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 RiverSouth Authority is responsible for compliance with these laws and regulations.

Dave Yost
Auditor of State

May 3, 2012

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INDEPENDENT AUDITORS' REPORT

To the Board of Trustees
The RiverSouth Authority:

We have audited the accompanying statements of net assets of The RiverSouth Authority (the "Authority"), a component unit of the City of Columbus, Ohio as of December 31, 2011 and 2010 and the related statements of revenues, expenses, and changes in net assets and of cash flows for the years then ended. These financial statements are the responsibility of the Authority'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 the 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.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Authority as of December 31, 2011 and 2010, and its changes in financial position and its cash flows for the years 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 our report dated March 9, 2012, on our consideration of the Authority'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 audits.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 2 through 4 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting 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 inquires 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 assurance.

Clark, Schaefer, Hackett & Co.

Cincinnati, Ohio
March 9, 2012

Management's Discussion and Analysis

The following Management's Discussion and Analysis ("MD&A") represents a discussion and analysis of the Authority's financial performance during the fiscal years ended December 31, 2011, 2010 and 2009, and should be read in conjunction with the Authority's financial statements, which follow this section.

Highlights

- The Authority was created as a new community authority pursuant to Section 349 of the Ohio Revised Code after the City of Columbus (the "City") accepted the petition submitted by the Columbus Downtown Development Corporation (the "Developer"), acting as developer.

- A capitalized interest account provided payment for debt service through June 1, 2007 for the 2004 issue and provided payment through June 1, 2008 for the 2005 issue. The City now makes lease payments to the Authority, as identified in the lease agreements between the Authority and the City, in an amount sufficient to pay debt service on the bonds.

- Because the Authority was established to provide funds for redevelopment projects in the downtown area and does not report these assets on its financial statements, its financial statements reflect a $72.37 million deficit in total net assets. The deficit will be reduced and eliminated as outstanding debt is paid.

Overview of the Financial Statements

The Authority accounts for all transactions under a single enterprise fund and the financial statements are prepared using proprietary fund accounting. Under this method of accounting, an economic resources measurement focus and an accrual basis of accounting are used. Revenue is recorded when earned and expenses are recorded when incurred. The financial statements include a Statement of Net Assets, a Statement of Revenues, Expenses and Changes in Net Assets and a Statement of Cash Flows. These are followed by notes to the financial statements.

The Statement of Net Assets presents information on the assets and liabilities, with the difference between the two reported as net assets. Over time, as debt is retired, the deficit in total net assets will decrease.

The Statement of Revenues, Expenses and Changes in Net Assets reports the operating revenues and expenses and non-operating revenue and expenses of the Authority for the fiscal year with the difference being combined with any capital contributions to determine the change in net assets for the fiscal year.

The Statement of Cash Flows reports cash and cash equivalent activities for the fiscal year resulting from operating activities, capital and related financing activities and investing activities. The net result of these activities added to the beginning of the year's cash and cash equivalents balance reconciles to the cash and cash equivalents balance at the end of the current fiscal year.

The Notes to the Financial Statements are an integral part of the financial statements and provide expanded explanation and detail regarding the information reported in the statements.

Financial Position

The following summarizes the Authority's financial position as of December 31, 2011, 2010, and 2009:

	2011	2010	2009
Assets			
Current assets	$ 2,179,944	2,375,095	2,405,175
Other noncurrent assets	233,685	251,139	268,593
Total assets	2,413,629	2,626,234	2,673,768
Liabilities:			
Current liabilities	4,178,288	4,202,597	3,912,555
Noncurrent liabilities	70,602,061	74,632,475	78,675,680
Total liabilities	74,780,349	78,835,072	82,588,235
Net Assets:			
Unrestricted net assets	(72,366,720)	(76,208,838)	(79,914,467)
Total net assets (deficiency)	$ (72,366,720)	(76,208,838)	(79,914,467)

Assets

Accumulated interest earnings from bond proceeds from the 2005 issue and the 2004 issue were held by the Authority's trustee and shown as current assets. The Authority also records an Investment in Capital Lease in the amount of $2 million. This amount is the fair market value of land that was donated to the Authority and will revert to the City at the end of the lease period.

Liabilities

The Authority issued $42.85 million in bonds in 2005 and $37.87 million in bonds in 2004. Bonds payable are reported net of unamortized bond premium. The Authority paid $162,791 in arbitrage rebate February 23, 2011 on the 2005 bonds. This amount is included in current liabilities in 2010. The Authority also recorded $112,209 in noncurrent liabilities if funds are ultimately needed to finalize arbitrage rebate payment for the 2005 bonds.

Net Assets

The deficit is a result of how the Authority is structured and its basic operations. The Authority was established to provide funds for redevelopment projects in the downtown area and does not report these assets on its financial statements. The deficit will be reduced and eliminated as outstanding debt is paid.

The following summarizes the Authority's operating revenues and expenses as of December 31, 2011, 2010 and 2009:

		2011	2010	2009
Operating revenues	$	7,502,676	7,499,123	5,154,976
Operating expenses		(33,357)	(28,497)	(35,368)
Operating income/(loss)		7,469,319	7,470,626	5,119,608
Nonoperating expenses		(3,627,201)	(3,764,997)	(3,812,428)
Change in net assets	$	3,842,118	3,705,629	1,307,180

Operating Revenues

The Authority received the first lease payment due from the City as identified in the Master Lease Agreement, the First Supplemental Lease and the Second Supplemental Lease in December 2007 and each year thereafter.

Operating Expenses

The Authority's operating expenses consist of legal fees, accounting fees, trustee fees and insurance for board members.

Capital Assets and Debt Administration

The Authority does not have any Capital Assets. Bond proceeds were used to fund projects of the Developer and the City and those assets are recorded with the respective entity.

At December 31, 2011, 2010 and 2009, the Authority had $72.21, $75.93, and $79.52 million respectively in outstanding special revenue bonds issued to finance redevelopment projects in downtown Columbus. For further information regarding the Authority's debt, refer to Note 5 to the basic financial statements.

Contacting the Authority's Financial Management

This financial report is designed to provide our citizens, taxpayers, investors and creditors with a general overview of the Authority's finances and to reflect the Authority's accountability for the monies it receives. Questions concerning any of the information in this report or requests for additional information should be directed to the RiverSouth Authority, 4140 Stargrass Court, Hilliard, Ohio.

THE RIVERSOUTH AUTHORITY

STATEMENTS OF NET ASSETS
DECEMBER 31, 2011 AND 2010

	2011	2010
ASSETS		
Current assets:		
Cash and cash equivalents	$ 177,448	$ 372,345
Investment in capital lease with the primary government	2,000,000	2,000,000
Prepaid assets and other	2,496	2,750
Total current assets	2,179,944	2,375,095
Noncurrent assets:		
Deferred bond issuance costs	233,685	251,139
Total assets	2,413,629	2,626,234
LIABILITIES		
Current liabilities:		
Accounts payable	990	-
Accrued interest payable	302,298	314,806
Bonds payable, current portion	3,875,000	3,725,000
Arbitrage rebate payable, current portion	-	162,791
Total current liabilities	4,178,288	4,202,597
Noncurrent liabilities:		
Bonds payable	70,489,852	74,520,266
Arbitrage rebate payable	112,209	112,209
Total noncurrent liabilities	70,602,061	74,632,475
Total liabilities	74,780,349	78,835,072
NET ASSETS		
Unrestricted (deficiency)	(72,366,720)	(76,208,838)
Total net assets (deficiency)	$ (72,366,720)	$ (76,208,838)

See accompanying notes to the basic financial statements.

THE RIVERSOUTH AUTHORITY

STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
YEARS ENDED DECEMBER 31, 2011 AND 2010

	2011	2010
OPERATING REVENUES:		
Lease payment	$ 7,502,676	$ 7,499,123
OPERATING EXPENSES:		
Legal	8,867	4,908
Accounting	17,245	16,583
Insurance	5,745	5,506
Trustee	1,500	1,500
Total operating expenses	33,357	28,497
Operating income	7,469,319	7,470,626
NONOPERATING REVENUES (EXPENSES):		
Investment income	7	119
Interest expense	(3,609,754)	(3,747,662)
Other	(17,454)	(17,454)
Total nonoperating revenues (expenses)	(3,627,201)	(3,764,997)
Net income	3,842,118	3,705,629
Net assets (deficiency), beginning of year	(76,208,838)	(79,914,467)
Net assets (deficiency), end of year	$ (72,366,720)	$ (76,208,838)

See accompanying notes to the basic financial statements.

THE RIVERSOUTH AUTHORITY

STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2011 AND 2010

	2011	2010
CASH FLOWS FROM OPERATING ACTIVITIES:		
Lease payment from the City of Columbus	$ 7,502,676	$ 7,499,123
Cash payments for other operating expenses	(32,113)	(29,840)
Net cash provided by operating activities	7,470,563	7,469,283
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Principal paid on debt	(3,725,000)	(3,585,000)
Interest paid on debt	(3,777,676)	(3,914,475)
Net cash used in capital and related financing activities	(7,502,676)	(7,499,475)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Arbitrage paid	(162,791)	-
Interest received	7	129
Net cash provided (used) by investing activities	(162,784)	129
Net decrease in cash and cash equivalents	(194,897)	(30,063)
Cash and cash equivalents at beginning of year	372,345	402,408
Cash and cash equivalents at end of year	$ 177,448	$ 372,345
Reconciliation of operating income to net cash provided by operating activities:		
Operating income	$ 7,469,319	$ 7,470,626
Adjustments to reconcile operating income to net cash provided by operating activities:		
Changes in assets and liabilities:		
Accounts payable	990	(1,350)
Prepaids	254	7
Net cash provided by operating activities	$ 7,470,563	$ 7,469,283

See accompanying notes to the basic financial statements.

1. ORGANIZATION AND REPORTING ENTITY

Organization—The RiverSouth Authority (the "Authority") is a new community authority created by the City of Columbus (the "City") pursuant to Chapter 349 of the Ohio Revised Code as a body corporate and politic. The Authority was created to govern the redevelopment and revitalization of a new community referred to as the RiverSouth District. The Columbus Downtown Development Corporation, a nonprofit corporation, has been appointed the Developer of the new community. The Authority Board of Trustees consists of nine members. The City has initially appointed five of the nine Authority board members—four citizen members and one local government member. The Developer appointed four of the Board members. Over time, as development of the RiverSouth District occurs and population of the new community grows, the board appointment authority will shift from the initial appointment authority to elected citizen members of the population of the new community in specified proportions of population growth as defined by Chapter 349.04 of the Ohio Revised Code.

Reporting Entity—The Authority's financial reporting entity has been defined in accordance with Governmental Accounting Standards Board ("GASB") Statement No. 14, *The Reporting Entity*. The financial statements include all divisions and operations for which the Authority is financially accountable. Financial accountability exists if a primary government/component unit appoints a majority of an organization's governing board and is able to impose its will on that organization. Financial accountability may also be deemed to exist if there is potential for the organization to provide financial benefits to, or impose financial burdens on, the primary government/component unit. On this basis, no governmental organizations other than the Authority itself are included in the financial reporting entity.

The City appoints a voting majority of the Board of the Authority. Additionally, the Master Lease agreement (see Note 4) between the City and the Authority restricts the Authority from issuing any new bonded debt without approval from the City. As such, the Authority is fiscally dependent on the City and is included as a discretely presented component unit in the City's Comprehensive Annual Financial Report as required by GASB Statement No. 14 and No. 39.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation—The financial statements of the RiverSouth Authority have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Pursuant to GASB Statement No. 20, *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that Use Proprietary Fund Accounting*, the Authority follows GASB guidance as applicable to proprietary funds and Financial Accounting Standards Board ("FASB") guidance issued on or before November 30, 1989 that do not conflict with or contradict GASB pronouncements. The Authority has elected not to follow FASB guidance issued subsequent to that date.

Lease payments from the City and all recurring type expenses are reported as operating revenue and expenses. Transactions, which are capital, financing, or investing related, such as investment earnings and interest expense, are reported as non-operating revenues and expenses.

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America ("GAAP") requires management to make estimates and assumptions that effect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

***Revenue Recognition*—**The Authority's revenues are derived from lease payments from the City and interest income earned on cash held by a trustee.

***Cash and Cash Equivalents*—**For purposes of the statement of cash flows, the Authority considers all highly liquid investments with maturity of three months or less when purchased to be cash equivalents.

3. CASH AND CASH EQUIVALENTS

At December 31, 2011 and 2010, the carrying amounts of the Authority's cash and cash equivalents were $177,448 and $372,345 respectively. These funds, deposited with the trustee, consisted of a U.S. Government Money Market fund in the amount of $177,448 and $372,345 respectively. The U.S. Government Money Market Fund has been rated Aaa by Standard and Poor's and is considered a cash equivalent.

While the funds are uncollateralized and uninsured, their disposition and availability are governed by bond resolution and the Master Trust Agreement and the First Supplemental Trust Agreement between the Authority and U.S. Bank.

4. INVESTMENT IN CAPITAL LEASE WITH PRIMARY GOVERNMENT

In order to facilitate the redevelopment, the Authority and the City entered into a Master Lease Agreement and the First Supplemental Lease both dated June 1, 2004 (collectively, the "Lease") to provide for the financing of certain improvements in the RiverSouth District. A Second Supplemental Lease was executed October 1, 2005. Under the terms of the leases, the Authority agrees to issue debt to finance redevelopment activities as authorized by Columbus City Council and to lease to the City certain parcels of land located in the RiverSouth area in downtown Columbus. The City's lease interest includes the underlying land only and does not include existing buildings or improvements made whether or not the improvements are financed by bonds issued by the Authority. Upon the expiration of the lease terms, all right, title, and interest in the land will be transferred to the City. The leases expire when all outstanding bonds (including any refunding bonds) are no longer outstanding. Rental payments commenced November 21, 2007 in amounts equal as necessary to meet the bond service charges on both issues of debt, establish and maintain any required reserves and provide for the payment of any principal of or interest on notes not otherwise provided for.

The Developer provided a third-party appraisal of the property. The fair market value of the land was appraised at $2,000,000 and was reflected as contributed capital in the financial statements.

5. BONDS PAYABLE

The RiverSouth Area Redevelopment Bonds, 2005 Series A and 2004 Series A (the "bonds") were issued in the amounts of $42,850,000 and $37,870,000 respectively to provide funds to pay the costs of acquiring and developing land and acquiring and constructing community facilities. These bonds are payable from the revenues, receipts, and other moneys assigned under a Master Trust Agreement dated June 1, 2004 between the Authority and U.S. Bank National Association as Trustee (the "Trustee"), as supplemented by the First Supplemental Trust Agreement dated June 1, 2004 and the Second Supplemental Trust Agreement dated October 1, 2005 (together, the "Trust Agreement").

Changes in bonds payable during the years ended December 31, 2011 and 2010 were as follows:

		Balance January 1, 2011	Additions	Deletions	Balance December 31, 2011	Due Within One Year
Redevelopment Bonds:						
2004 Series A	$	34,910,000	-	(1,825,000)	33,085,000	1,895,000
2005 Series A		41,025,000	-	(1,900,000)	39,125,000	1,980,000
Plus deferred amounts:						
For issuance premiums		2,310,266	-	(155,414)	2,154,852	-
Total bonds payable	$	78,245,266	-	(3,880,414)	74,364,852	3,875,000

		Balance January 1, 2010	Additions	Deletions	Balance December 31, 2010	Due Within One Year
Redevelopment Bonds:						
2004 Series A	$	36,670,000	-	(1,760,000)	34,910,000	1,825,000
2005 Series A		42,850,000	-	(1,825,000)	41,025,000	1,900,000
Plus deferred amounts:						
For issuance premiums		2,465,680	-	(155,414)	2,310,266	-
Total bonds payable	$	81,985,680	-	(3,740,414)	78,245,266	3,725,000

The revenues and receipts assigned by the Trust Agreement are primarily composed of certain rental payments to be paid to the Authority under the Lease with the City. The rental payments paid by the City to the Authority are from moneys specifically appropriated for such purpose and are to be the primary source of money to pay debt service. The obligation of the City to make rental payments pursuant to the Lease is expressly made subject to the availability of annual appropriations for such purpose. Notwithstanding the requirement for annual appropriations of rental payments for the payment of debt service, the City has agreed that all such rental payments required to pay debt service will be included in the estimated budgets of the City. The Authority and the City contemplate that the supplemental agreements to the Lease will make provision for rental payments to be paid to the Authority in amounts at least adequate to meet the debt service on the 2004 Series A and 2005 Series A bonds. Neither the leased land nor the capital facilities to be financed with the bond proceeds are pledged to secure payment on the bonds. The first rental payment from the City was made December 1, 2007.

Bond premium and issuance costs for the Bonds have been capitalized and will be amortized over the life of the Bonds. Interest expense on the Bonds accrue at rates as defined in the Bonds agreement ranging from 3.375%–5.25%.

Principal and interest requirements to retire the Authority's outstanding debt at December 31, 2011, are as follows:

Year Ending December 31,		Principal	Interest	Total
2012	$	3,875,000	3,627,576	7,502,576
2013		4,055,000	3,447,826	7,502,826
2014		4,245,000	3,257,594	7,502,594
2015		4,465,000	3,034,731	7,499,731
2016		4,675,000	2,824,563	7,499,563
2017-2021		27,220,000	10,276,938	37,496,938
2022-2025		23,675,000	2,785,125	26,460,125
Total	$	72,210,000	29,254,353	101,464,353

Principal payments are made December 1 and interest payments are made June 1 and December 1 of each year.

6. CONDUIT FINANCING PROGRAM

Conduit financing represent bonds and notes for project financings which are collateralized by the related amounts to be received under leases. In accordance with GASB Interpretation No. 2 "Disclosure of Conduit Debt Obligations", the bonds issued by the Authority under conduit financing program do not create a liability to the Authority and therefore are not presented on the Authority's financial statements. The Authority has no responsibility for the payment of the debt issued as the repayment is supported solely by the credit of the borrowing entity (frequently enhanced with a letter of credit). Under the conduit financing program there is no credit exposure to the Authority. The total amount of conduit debt issued by the Authority at December 31, 2011 is $16,500,000.

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CLARK SCHAEFER HACKETT
STRENGTH IN NUMBERS

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*

To the Board of Trustees
The RiverSouth Authority:

We have audited the financial statements of the RiverSouth Authority (the "Authority") as of and for the year ended December 31, 2011, and have issued our report thereon dated March 9, 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.

Internal Control Over Financial Reporting

Management of the Authority is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the Authority'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 Authority's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Authority'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, 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 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.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting 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 obtaining reasonable assurance about whether the Authority'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 audit 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*.

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

Clark, Schaefer, Hackett & Co.

Cincinnati, Ohio
March 9, 2012

Dave Yost • Auditor of State

THE RIVERSOUTH AUTHORITY

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
MAY 15, 2012

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