



## Ohio Administrative Code Rule 1301:9-2-05 Financial statements.

Effective: November 26, 2018

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(A) Each credit union member shall be furnished, at least semiannually, a statement of accounts. Such statement shall clearly reflect all transactions involving the member's account during the previous accounting period. Any member, pursuant to request, shall receive within a reasonable time a statement reflecting the member's current outstanding balances in the member's account.

(B) A credit union shall display at all operating locations, copies of its current and previous month's financial statements. Such statements shall be posted in both a conspicuous and available manner, so as to be accessible for inspection by all members. A credit union may satisfy the requirements of this paragraph by posting the financial statements on its website. Should a credit union post the financial statements described in this paragraph on its website, the credit union shall make a physical copy of the statements available to a member upon request.

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