



Dave Yost • Auditor of State



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Butler Township – Dayton Joint Economic Development District
Montgomery County
8524 North Dixie Drive
Dayton, Ohio 45414

We have performed the procedures enumerated below, with which the Board of Trustees and the management of the Butler Township-City of Dayton Joint Economic Development District (the JEDD) and the Auditor of State agreed, solely to assist the Board in evaluating receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2010 and 2009, 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

1. We tested the mathematical accuracy of the December 31, 2010 and December 31, 2009 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2009 beginning fund balances recorded in the Checking and Savings Reconciliation to the December 31, 2008 balances in the prior year audited statements. We found no exceptions.
3. We confirmed the December 31, 2010 bank account balance with the JEDD's financial institution. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2010 bank reconciliation without exception.
4. There were no outstanding checks noted at December 31, 2010.

Income Taxes

1. We confirmed the income tax amounts paid from the City of Dayton to the JEDD during 2010 and 2009, with the City. We found no exceptions.
 - a. We determined whether the receipts were recorded in the proper year. We found no exceptions.
2. As required by Section F(4) of the Bylaws, we scanned the Income Register for 2010 and 2009 to determine whether each year included all four quarterly receipts from the City of Dayton. We noted no exceptions.

Non-Payroll Cash Disbursements

1. For the checking report, we re-footed checks recorded as General Fund disbursements for 2010 and 2009. We found no exceptions.
2. We selected all disbursements from the Checking Report for the year ended December 31, 2010 and all disbursements from the year ended 2009 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 Checking Report and to the names and amounts on the supporting invoices. We found no exceptions.
 - c. The payment was posted to a fund consistent with the restricted purpose for which the fund's cash can be used. We found no exceptions.

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on the JEDD'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, those charged with governance, and others within the JEDD, is not intended to be, and should not be used by anyone other than these specified parties.



Dave Yost
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April 28, 2011



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BUTLER TOWNSHIP-DAYTON JOINT ECONOMIC DEVELOPMENT DISTRICT

MONTGOMERY 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 26, 2011**