



OHIO AUDITOR OF STATE  
**KEITH FABER**







## **INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES**

Jungle Jim's Economic Development Special Improvement District  
Clermont County  
4350 Aicholtz Road  
Cincinnati, OH 45245

We have performed the procedures enumerated below, which were agreed to by the Board of Directors and the district officers, district members and directors and their designees or proxies, herein governing of the Jungle Jim's Economic Development Special Improvement District, Clermont County, Ohio (the District) on the receipts, disbursements and balances recorded in the District's cash basis accounting records for the years ended December 31, 2018 and 2017 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the District. The District is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2018 and 2017 and certain compliance requirements related to these transactions and balances included in the information provided to us by the District. 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. Union Township, Clermont County, Ohio (the Township) is the custodian for the District's deposits and therefore the Township's deposit and investment pool holds the District's assets. We compared the District's fund balances reported on its December 31, 2018 and 2017 financial statements to the Township's agency fund balance in the accounting system.
2. We agreed the January 1, 2017 beginning fund balances recorded in the District's financial statements to the Township's December 31, 2016 accounting system fund balance report. We found no exceptions. We also agreed the January 1, 2018 beginning fund balances recorded in the District's financial statements to the December 31, 2017 balances in the financial statements. We found no exceptions.

### **Special Assessment Cash Receipts**

1. We confirmed the special assessment amounts paid from the Clermont County Auditor to the District during 2018 and 2017, with the County. We found no exceptions.
  - a. We inspected the Township's accounting system audit trail report to determine whether the receipts were recorded in the proper year. We found no exceptions.

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## Debt

1. We agreed remittances to the Clermont County Port Authority for the annual debt service charges during 2018 and 2017 on conduit Special Obligation Bonds to the amortization schedule. We found no exceptions.

## Other Compliance

Ohio Rev. Code Section 117.38 requires these districts to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. Auditor of State established policies, in addition to filing extensions granted for extenuating circumstances, allow for refiling complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System for December 31, 2017 and 2016 fiscal year ends included in 2015-2016 or 2016-2017 agreed up on procedure engagements, subsequent to the District's deadline where the initial filing was filed on time but incomplete. We confirmed the District filed their complete financial statements, as defined by AOS Bulletin 2015-007 and Auditor of State established policy within the allotted timeframe for the years ended December 31, 2018 and 2017 in the Hinkle system. There were no exceptions. The District is required to maintain an "active" status with the Secretary of State to operate. In order to maintain an "active" status the District must file annual financial statements. We inspected the Secretary of State's website and confirmed the District is in "active" status. There were no exceptions.

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

This report is to provide assistance in the evaluation of the District's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2018 and 2017, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.



Keith Faber  
Auditor of State  
Columbus, Ohio

May 2, 2019

# OHIO AUDITOR OF STATE KEITH FABER



**JUNGLE JIMS EASTGATE ECONOMIC DEVELOPMENT SPECIAL IMPROVEMENT DISTRICT**

**CLERMONT 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 16, 2019**