



OHIO AUDITOR OF STATE KEITH FABER

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Springfield-Beckley Municipal Airport Joint Economic Development District
Clark County
76 East High Street, 4th Floor
Springfield, Ohio 45502

We have performed the procedures enumerated below on the Springfield-Beckley Municipal Airport Joint Economic Development District's (the District) receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2024 and 2023 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, 2024 and 2023 and certain compliance requirements related to these transactions and balances included in the information provided to us by the District.

The Board of Trustees and the management of the District have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing 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, 2024 and 2023, and certain compliance requirements related to these transactions and balances. No other party acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of the report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The sufficiency of the procedures is solely the responsibility of the parties specified in the 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.

For the purposes of performing these procedures, this report only describes exceptions exceeding \$10.

The procedures and the associated findings are as follows:

Cash

1. The City of Springfield is custodian for the District's deposits, and therefore the City's deposit and investment pool holds the District's assets. We compared the District's fund balances reported on its December 31, 2024 financial statements to the balances reported in the City's accounting records. The amounts agreed.
2. We agreed the January 1, 2023 beginning fund balances recorded in the City's accounting records to the December 31, 2022 balances in the prior year audited statements. We found no exceptions. We also agreed the January 1, 2024 beginning fund balances for each fund recorded in the City's accounting records to the December 31, 2023 balances in the City's accounting records. We found no exceptions.

Income Taxes

1. We confirmed the income tax amounts paid from the City of Springfield to the District during 2024 and 2023, with the City. We found no exceptions.
 - a. We inspected the City's 2023 Revenue Report and 2024 Detailed Balances (Revenues tab) Report to determine whether these receipts were allocated to the proper funds. We found no exceptions.
 - b. We inspected the City's 2023 General Ledger and 2024 General Ledger to determine the receipts were recorded in the proper year. We found no exceptions.

Debt

1. The prior audit report disclosed no debt outstanding as of December 31, 2022.
2. We inquired of management and inspected the 2023 Revenue and Detailed Expense Transactions reports and 2024 Detailed Balances report for evidence of debt issued during 2024 or 2023 or debt payment activity during 2024 or 2023. We identified no new debt issuances, nor any debt payment activity during 2024 or 2023.

Compliance – Bylaws

1. Article VI, Section 2 of the Joint Economic Development District Agreement states that the Treasurer shall transfer, on or before the fifteenth day after the tax due date of each year, an amount from the Income Tax Revenue Account, which, when added to any carryover balance in the Administrative Expense Account, equals a total sum of \$5,000 (i.e. the maximum sum in the Administrative Expense Account shall not exceed \$5,000). We inspected the City's accounting records for the JEDD and determined a transfer was not required for the years ended December 31, 2024 and 2023. No transfer was made.
2. Article VI, Section 3 of the Joint Economic Development District (JEDD) Agreement states that the Treasurer shall transfer from the Income Tax Revenue Account an amount equal to five percent of the remaining balance in the Income Tax Revenue Account after the annual transfer described in Section 2 of this Article has been completed, to the Road Reconstruction Account. The transfer to the Road Reconstruction Account shall be made annually until the Township's total tax receipts from all sources attributable to the JEDD territory and activities conducted therein throughout the term of this Agreement have equaled or exceeded \$250,000. In the event such total tax receipts reach \$250,000, the remaining balance in the Road Reconstruction Account shall be transferred to the "Income Tax Revenue Account" and no further transfers shall ever be made to the Road Reconstruction Account. We inspected the prior audit working papers and the City's accounting records and determined the tax receipts exceeded \$250,000 in 2016 and the bylaw requirement has already been met. We found no exceptions.
3. Article VI, Section 4 of the Joint Economic Development District Agreement states that, within sixty days of the tax due date of each year, the Treasurer shall pay the balance remaining in the Income Tax Revenue Account, as of the fifteenth day after the tax due date, to the City.
 - a. We recalculated the amounts due to the City for the years ended December 31, 2024 and 2023 and agreed the recalculated amounts to the actual amounts paid. We found no exceptions.
We inspected the City's Expenditure and Revenue Report for the years ended December 31, 2024 and 2023 and determined the payments were paid to the City of Springfield within the required time frame in the proper year. We found no exceptions.

Sunshine Law Compliance

1. We obtained and inspected the District's Public Records Policy to determine the policy was in accordance with Ohio Rev. Code §§ 149.43(E)(2) and 149.43(B)(7)(c) and did not limit the number of responses that may be made to a particular person, limit the number of responses during a specified period of time, or establish a fixed period of time before it will respond unless that period is less than eight hours. We found no exceptions.
2. We inquired with District management and determined that the District did not have any completed public records requests during the engagement period.
3. We inquired whether the District had a records retention schedule and observed that it was readily available to the public as required by Ohio Rev. Code § 149.43(B)(2). We found no exceptions.
4. We inspected written evidence that the Public Records Policy was provided to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
5. We inquired with District management and determined that the District did not have a policy manual during the engagement period therefore the public records policy could not be included as required by Ohio Rev. Code § 149.43(E)(2).
6. We observed that the District's poster describing their Public Records Policy was displayed conspicuously in all branches of the District as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
7. We inquired with District management and determined that the District did not have any applications for record disposal submitted to the Records Commission during the engagement period.
8. We inquired with District management and determined that the District did not have any elected officials subject to the Public Records Training requirements during the engagement period as required by Ohio Rev. Code §§ 149.43(E)(1) and 109.43(B).
9. We inspected the public notices for the public meetings held during the engagement period and determined the District notified the general public and news media of when and where meetings during the engagement period were to be held as required by Ohio Rev. Code § 121.22(F). We found no exceptions.
10. We inspected the minutes of public meetings during the engagement period in accordance with Ohio Rev. Code § 121.22(C) and determined whether they were:
 - a. Prepared – a file is created following the date of the meeting
 - b. Filed – placed with similar documents in an organized manner
 - c. Maintained - retained, at a minimum, for the engagement period
 - d. Open to public inspection – available for public viewing or request.We found no exceptions.
11. We inspected the minutes from the engagement period in accordance with Ohio Rev. Code § 121.22(G) and determined the following:
 - a. Executive sessions were only held at regular or special meetings.
 - b. The purpose for the meetings and going into an executive session (when applicable) correlated with one of the matters listed in Ohio Rev. Code § 121.22(G).
 - c. Formal governing board actions were adopted in open meetings.We found no exceptions.


Other Compliance

Ohio Rev. Code § 117.38 requires 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, regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System. 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, 2024 and 2023 in the Hinkle system. We found no exceptions.

We were engaged by the District to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the attestation standards established by the AICPA and the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not conduct an examination or review engagement, 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.

We are required to be independent of the District and to meet our ethical responsibilities, in accordance with the ethical requirements established by the Comptroller General of the United States' *Government Auditing Standards* related to our agreed upon procedures engagement.

KEITH FABER
Ohio Auditor of State



Tiffany L. Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

September 25, 2025

OHIO AUDITOR OF STATE KEITH FABER



SPRINGFIELD-BECKLEY MUNICIPAL AIRPORT JOINT ECONOMIC DEVELOPMENT DISTRICT

CLARK COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 10/14/2025

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This report is a matter of public record and is available online at
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