

Certified Financial Audit for Jefferson County Civic Facility Development Corporation

Fiscal Year Ending: 12/31/2025

Run Date: 03/23/2026

Status: CERTIFIED

Certified Date : 03/23/2026

**Financial Documents**

| Question                                                                 | Response |
|--------------------------------------------------------------------------|----------|
| 1. Attach the independent audit of the Authority's financial statements. | N/A      |

| URL (If Applicable)                                                                                                                                                                   | Attachments         |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
| <a href="https://jcida.com/wp-content/uploads/2026/02/JCIDA-Audited-Financial-Stmts-2025.pdf">https://jcida.com/wp-content/uploads/2026/02/JCIDA-Audited-Financial-Stmts-2025.pdf</a> | Attachment Included |

| Question                                                                                                                                                     | Response |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| 2. Has the Authority's independent auditor issued a management letter to the Authority in connection with its audit of the Authority's financial statements? | No       |

| URL (If Applicable) | Attachments |
|---------------------|-------------|
|                     |             |

| Question                                                                                                                   | Response |
|----------------------------------------------------------------------------------------------------------------------------|----------|
| 3. Has the Authority's independent auditor issued a Report on Internal Controls Over Financial Reporting to the Authority? | Yes      |

| URL (If Applicable)                                                                                                                                                                                       | Attachments         |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
| <a href="https://jcida.com/wp-content/uploads/2026/02/IDA-Auditor-Report-on-Internal-Controls-2025.pdf">https://jcida.com/wp-content/uploads/2026/02/IDA-Auditor-Report-on-Internal-Controls-2025.pdf</a> | Attachment Included |

| Question                                                                                                                                                                                                                                                                       | Response |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| 4. Attach any other communication required or allowed by government auditing standards issued by the Comptroller General of the United States to be issued by the Authority's independent auditor in connection with its annual audit of the Authority's financial statements. |          |

| URL (If Applicable) | Attachments |
|---------------------|-------------|
|                     |             |

**Additional Comments**