

**Northfield Center Township – Macedonia  
Joint Economic Development District  
Summit County, Ohio**

**FINANCIAL STATEMENTS**

*For The Years Ended  
December 31, 2017 and 2016*





# Dave Yost • Auditor of State

Board of Trustees  
Northfield Center Township - Macedonia Joint Economic Development District  
9691 Valley View Road  
Macedonia, Ohio 44056

We have reviewed the *Independent Auditor's Report* of the Northfield Center Township - Macedonia Joint Economic Development District, Summit County, prepared by Plattenburg & Associates, Inc., for the audit period January 1, 2016 through December 31, 2017. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Northfield Center Township - Macedonia Joint Economic Development District is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost  
Auditor of State

June 19, 2018

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**Northfield Center Township – Macedonia  
Joint Economic Development District  
Summit County, Ohio**

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**INDEPENDENT AUDITOR'S REPORT**

Northfield Center Township –  
Macedonia Joint Economic Development District  
9691 Valley View Road  
Macedonia, OH 44056

**Report on the Financial Statements**

We have audited the accompanying financial statements of the cash balances, receipts and disbursements by fund type, and related notes of the Northfield Center Township – Macedonia Joint Economic Development District (the District), as of and for the years ended December 31, 2017 and 2016.

**Management's Responsibility for the Financial Statements**

Management is responsible for preparing and fairly presenting these financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

**Basis for Adverse Opinions on U.S. Generally Accepted Accounting Principles**

As described in Note 2 of the financial statements, the District prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements.

Although the effects on the financial statements of the variances between the regulatory accounting basis and GAAP are not reasonably determinable, we presume they are material.

Though the District does not intend these statements to conform to GAAP, auditing standards generally accepted in the United States of America require us to include an adverse opinion on GAAP. However, the adverse opinion does not imply the amounts reported are materially misstated under the accounting basis Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. Our opinion on this accounting basis is in the *Opinion on Regulatory Basis of Accounting* paragraph below.

#### **Adverse Opinions on U.S. Generally Accepted Accounting Principles**

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinions on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the District as of December 31, 2017 and 2016, or changes in financial position for the years then ended.

#### **Opinion on Regulatory Basis of Accounting**

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements and related notes of the District, as of December 31, 2017 and 2016, for the years then ended in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D), described in Note 2.

#### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated May 31, 2018, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

*Plattenburg & Associates, Inc.*

Plattenburg & Associates, Inc.  
Cincinnati, Ohio  
May 31, 2018



**Northfield Center Township - Macedonia Joint Economic Development District**

*Summit County*

*Statement of Cash Receipts, Cash Disbursements*

*and Changes in Fund Balances (Cash Basis)*

*For the Year Ended December 31, 2017*

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	General Fund
<b>Cash Receipts</b>	
Income Taxes	\$305,842
<i>Total Cash Receipts</i>	<u>305,842</u>
<b>Cash Disbursements</b>	
Current:	
Income Tax Collection Fee	4,455
Distributions, Northfield Center Township	119,621
Distributions, City of Macedonia	119,621
General Government	12,993
<i>Total Cash Disbursements</i>	<u>256,690</u>
 <i>Net Change in Fund Cash Balances</i>	 49,152
 <i>Fund Cash Balances, January 1</i>	 <u>35,354</u>
 <b>Fund Cash Balances, December 31</b>	
Restricted	84,506
Unassigned (Deficit)	<u>0</u>
 <i>Fund Cash Balances, December 31</i>	 <u><u>\$84,506</u></u>

**Northfield Center Township – Macedonia  
Joint Economic Development District  
Summit County, Ohio**

Notes to The Financial Statements  
For The Year Ended December 31, 2017

**NOTE 1 – DESCRIPTION OF THE ENTITY**

The Northfield Center Township - Macedonia Joint Economic Development District, Summit County (the “District”) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The District was formed in accordance with Ohio Revised Code (ORC) Section 715.72 as a result of an agreement between the City of Macedonia and the Northfield Center Township on July 13, 1995. The District is directed by a six - member Board of Trustees. The District’s purpose is to facilitate economic development to create and preserve jobs and economic opportunities and to improve the economic welfare of the people.

The District’s management believes these financial statements present all activities for which the District is financially accountable.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Accounting Basis**

These financial statements follow the accounting basis the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The District recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

**B. Deposit and Investments**

As the Ohio Revised Code permits, the City of Macedonia Finance Director holds the District’s deposits as the District’s custodian. The City of Macedonia holds the District’s assets in its investment pool, valued at the reported carrying amount.

**C. Fund Accounting**

The District uses fund accounting to segregate cash and investments that are restricted as to use. The District only has a General Fund.

**General Fund**

The General Fund reports all financial resources and is the primary operating fund.

**Northfield Center Township – Macedonia  
Joint Economic Development District  
Summit County, Ohio**

Notes to The Financial Statements  
For The Year Ended December 31, 2017

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

**D. Budgetary Process**

The District by-laws require that an annual budget be adopted by the Board of Trustees. A summary of 2017 budgetary activity as follows:

2017 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 300,000	\$ 305,842	\$ 5,842

2017 Budgeted vs. Actual Budgetary Basis Disbursements			
Fund Type	Appropriation Authority	Budgetary Disbursements	Variance
General	\$ 300,000	\$ 256,690	\$ 43,310

**E. Fund Cash Balance**

For December 31, 2017, the fund cash balance is divided into five classifications based primarily on the extent to which the District must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

**1. Nonspendable**

The District classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact. The District had no nonspendable fund cash balance at December 31, 2017.

**2. Restricted**

Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws of regulations of other governments; or is imposed by law through constitutional provisions.

**Northfield Center Township – Macedonia  
Joint Economic Development District  
Summit County, Ohio**

Notes to The Financial Statements  
For The Year Ended December 31, 2017

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

**3. Committed**

The Board can *commit* amounts via formal action (resolution). The District must adhere to these commitments unless the Board amends the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements. The District had no committed fund cash balance at December 31, 2017.

**4. Assigned**

Assigned fund balances are intended for specific purposes, but do not meet the criteria to be classified as *restricted* or *committed*. In the general fund, *assigned* amounts represent intended uses established by the Board delegated that authority by resolution, or by State Statute. The District had no assigned fund cash balance at December 31, 2017.

**5. Unassigned**

Unassigned fund balance is the residual classification for the general fund and includes amounts not included in other classifications. The District had no unassigned fund cash balance at December 31, 2017.

The District applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned and unassigned) amounts are available. Similarly, within unrestricted fund cash balance, committed amounts are reduced first followed by assigned and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund cash balance classifications could be used.

**Northfield Center Township – Macedonia  
Joint Economic Development District  
Summit County, Ohio**

Notes to The Financial Statements  
For The Year Ended December 31, 2017

**NOTE 3 – EQUITY IN CASH**

The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash at December 31, 2017 was \$84,506 and was insured by the Federal Depository Insurance Corporation.

**NOTE 4 – LOCAL INCOME TAX**

The District levies a 2 percent income tax whose proceeds are placed into the General Fund. The District levies and collects the tax on all income earned within the District. Employers within the District are required to withhold income tax on employee earnings and remit the tax to the District monthly or quarterly depending on the amount of taxes involved. Individual taxpayers, whose only income is subject to withholding by employers, are not required to file a final annual return. Corporations and other individual taxpayers are required to pay their estimated tax at least quarterly or file a final return annually.

The net income tax revenues are distributed 50 percent to the Township and 50 percent to the City after all appropriate operational deductions. The distributions are made quarterly. The allocation to the Township is restricted to purposes of the District. The allocation to the City is recorded in the General Fund. No amounts are retained by the District.

**NOTE 5 – CONTRACTUAL COMMITMENTS**

The District contracts with the Regional Income Tax Agency (the “Agency”) for the collection of the Income Tax. The Board compensates the Agency not to exceed the sum of 3 percent of the gross revenues for the collection of the income tax. The amounts paid to the Agency for these services in 2017 was \$4,455 after receiving a retainer refund from the Agency in June for \$4,190.

**NOTE 6 – CONTRIBUTIONS**

As part of the contract forming the District, the Township and City provide certain services to the District. The Township furnishes all usual and customary governmental services furnished by the Township to the other territory of the Township, including, but not limited to administration of, maintenance of township roads, fire protection, police protection, emergency medical services and general administration. The City pursuant to the District income tax agreement furnishes services set forth in the income tax agreement and engages in activities to promote, complement and benefit economic development in the District. The Township and the City will provide snow and ice control alternating years of service. The Township and the City may provide additional services as allowed by law as the Township and/or City and the Board deem appropriate and agree. The fair value of the services provided are not determined and recorded in the financial statements.

**Northfield Center Township - Macedonia Joint Economic Development District**

*Summit County*

*Statement of Cash Receipts, Cash Disbursements*

*and Changes in Fund Balances (Cash Basis)*

*For the Year Ended December 31, 2016*

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	General Fund
<b>Cash Receipts</b>	
Income Taxes	\$258,601
<i>Total Cash Receipts</i>	<u>258,601</u>
<b>Cash Disbursements</b>	
Current:	
Income Tax Collection Fee	3,585
Distributions, Northfield Center Township	135,510
Distributions, City of Macedonia	135,510
General Government	6,805
<i>Total Cash Disbursements</i>	<u>281,410</u>
<i>Net Change in Fund Cash Balances</i>	(22,809)
<i>Fund Cash Balances, January 1</i>	<u>58,163</u>
<b>Fund Cash Balances, December 31</b>	
Restricted	35,354
Unassigned (Deficit)	<u>0</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$35,354</u></u>

**Northfield Center Township – Macedonia  
Joint Economic Development District  
Summit County, Ohio**

Notes to The Financial Statements  
For The Year Ended December 31, 2016

**NOTE 1 – DESCRIPTION OF THE ENTITY**

The Northfield Center Township - Macedonia Joint Economic Development District, Summit County (the “District”) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The District was formed in accordance with Ohio Revised Code (ORC) Section 715.72 as a result of an agreement between the City of Macedonia and the Northfield Center Township on July 13, 1995. The District is directed by a six - member Board of Trustees. The District’s purpose is to facilitate economic development to create and preserve jobs and economic opportunities and to improve the economic welfare of the people.

The District’s management believes these financial statements present all activities for which the District is financially accountable.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Accounting Basis**

These financial statements follow the accounting basis the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The District recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

**B. Deposit and Investments**

As the Ohio Revised Code permits, the City of Macedonia Finance Director holds the District’s deposits as the District’s custodian. The City of Macedonia holds the District’s assets in its investment pool, valued at the reported carrying amount.

**C. Fund Accounting**

The District uses fund accounting to segregate cash and investments that are restricted as to use. The District only has a General Fund.

**General Fund**

The General Fund reports all financial resources and is the primary operating fund.

**Northfield Center Township – Macedonia  
Joint Economic Development District  
Summit County, Ohio**

Notes to The Financial Statements  
For The Year Ended December 31, 2016

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

**D. Budgetary Process**

The District by-laws require that an annual budget be adopted by the Board of Trustees. A summary of 2016 budgetary activity as follows:

2016 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 260,000	\$ 258,601	\$ (1,399)

2016 Budgeted vs. Actual Budgetary Basis Disbursements			
Fund Type	Appropriation Authority	Budgetary Disbursements	Variance
General	\$ 285,229	\$ 281,411	\$ 3,818

**E. Fund Cash Balance**

For December 31, 2016, the fund cash balance is divided into five classifications based primarily on the extent to which the District must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

**1. Nonspendable**

The District classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact. The District had no nonspendable fund cash balance at December 31, 2016.

**2. Restricted**

Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws of regulations of other governments; or is imposed by law through constitutional provisions.



**Northfield Center Township – Macedonia  
Joint Economic Development District  
Summit County, Ohio**

Notes to The Financial Statements  
For The Year Ended December 31, 2016

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)**

**3. Committed**

The Board can *commit* amounts via formal action (resolution). The District must adhere to these commitments unless the Board amends the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements. The District had no committed fund cash balance at December 31, 2016.

**4. Assigned**

Assigned fund balances are intended for specific purposes, but do not meet the criteria to be classified as *restricted* or *committed*. In the general fund, *assigned* amounts represent intended uses established by the Board delegated that authority by resolution, or by State Statute. The District had no assigned fund cash balance at December 31, 2016.

**5. Unassigned**

Unassigned fund balance is the residual classification for the general fund and includes amounts not included in other classifications. The District had no unassigned fund cash balance at December 31, 2016.

The District applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned and unassigned) amounts are available. Similarly, within unrestricted fund cash balance, committed amounts are reduced first followed by assigned and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund cash balance classifications could be used.

**Northfield Center Township – Macedonia  
Joint Economic Development District  
Summit County, Ohio**

Notes to The Financial Statements  
For The Year Ended December 31, 2016

**NOTE 3 – EQUITY IN CASH**

The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash at December 31, 2016 was \$35,353 and was insured by the Federal Depository Insurance Corporation.

**NOTE 4 – LOCAL INCOME TAX**

The District levies a 2 percent income tax whose proceeds are placed into the General Fund. The District levies and collects the tax on all income earned within the District. Employers within the District are required to withhold income tax on employee earnings and remit the tax to the District monthly or quarterly depending on the amount of taxes involved. Individual taxpayers, whose only income is subject to withholding by employers, are not required to file a final annual return. Corporations and other individual taxpayers are required to pay their estimated tax at least quarterly or file a final return annually.

The net income tax revenues are distributed 50 percent to the Township and 50 percent to the City after all appropriate operational deductions. The distributions are made quarterly. The allocation to the Township is restricted to purposes of the District. The allocation to the City is recorded in the General Fund. No amounts are retained by the District.

**NOTE 5 – CONTRACTUAL COMMITMENTS**

The District contracts with the Regional Income Tax Agency (the “Agency”) for the collection of the Income Tax. The Board compensates the Agency not to exceed the sum of 3 percent of the gross revenues for the collection of the income tax. The amounts paid to the Agency for these services in 2016 was \$3,585 after receiving a retainer refund from the Agency in June for \$4,173.

**NOTE 6 – CONTRIBUTIONS**

As part of the contract forming the District, the Township and City provide certain services to the District. The Township furnishes all usual and customary governmental services furnished by the Township to the other territory of the Township, including, but not limited to administration of, maintenance of township roads, fire protection, police protection, emergency medical services and general administration. The City pursuant to the District income tax agreement furnishes services set forth in the income tax agreement and engages in activities to promote, complement and benefit economic development in the District. The Township and the City will provide snow and ice control alternating years of service. The Township and the City may provide additional services as allowed by law as the Township and/or City and the Board deem appropriate and agree. The fair value of the services provided are not determined and recorded in the financial statements.

**Northfield Center Township -  
Macedonia Joint Economic Development District**

**Yellow Book Report**

**December 31, 2017 and 2016**

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Northfield Center Township –  
Macedonia Joint Economic Development District  
9691 Valley View Road  
Macedonia, OH 44056

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the cash balances, receipts and disbursements of the Northfield Center Township – Macedonia Joint Economic Development District (the District), as of and for the years ended December 31, 2017 and 2016, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated May 31, 2018 wherein we noted the District reports on the regulatory basis of accounting and follows financial reporting provisions permitted by Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) as described in Note 2.

### **Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Plattenburg & Associates, Inc.*

Plattenburg & Associates, Inc.  
Cincinnati, Ohio  
May 31, 2018

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# Dave Yost • Auditor of State

**NORTHFIELD CENTER TOWNSHIP-MACEDONIA JOINT ECONOMIC DEVELOPMENT DISTRICT**

**SUMMIT 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  
JULY 3, 2018**