

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

**FINANCIAL STATEMENTS**

*For The Years Ended  
December 31, 2019 and 2018*

**PLATTENBURG**  
Certified Public Accountants



OHIO AUDITOR OF STATE  
KEITH FABER



88 East Broad Street  
Columbus, Ohio 43215  
IPARreport@ohioauditor.gov  
(800) 282-0370

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, 2018 through December 31, 2019. 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 "Keith Faber".

Keith Faber  
Auditor of State  
Columbus, Ohio

July 28, 2020

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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, 2019 and 2018.

**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, 2019 and 2018, and the respective 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, 2019 and 2018, 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.

### **Emphasis of Matter**

As discussed in Note 8 to the financial statements, during 2020, the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the District. We did not modify our opinion regarding this matter.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2020, 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

June 29, 2020



Northfield Center Township – Macedonia Joint Economic Development District  
 Summit County, Ohio  
 Statement of Receipts, Disbursements and Changes in Fund Cash Balance (Cash Basis)  
 For the Fiscal Year Ended December 31, 2019

	<u>General</u>
Cash Receipts:	
Income Taxes	<u>\$343,638</u>
Total Cash Receipts	<u>343,638</u>
Cash Disbursements:	
Distribution to Northfield Center Township	155,853
Distribution to City of Macedonia	155,853
Income Tax Collection Fee	4,013
General Government	<u>13,024</u>
Total Cash Disbursements	<u>328,743</u>
Excess of Cash Receipts Over (Under) Cash Disbursements	<u>14,895</u>
Fund Cash Balance, Beginning of Year	<u>80,353</u>
Fund Cash Balance:	
Restricted	<u>95,248</u>
Fund Cash Balance, End of Year	<u><u>\$95,248</u></u>

See accompanying notes to the financial statements.

**Northfield Center Township – Macedonia Joint Economic Development District**  
**Summit County, Ohio**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended December 31, 2019**

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**Note 1 - Reporting Entity**

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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) Sections 715.72 through 715.83 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 (Board) established in accordance with Ohio Revised Code Section 715.78(A). 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**

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Basis of Presentation

These financial statements follow 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). This regulatory basis is similar to the cash receipts and disbursements accounting basis. The Board recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred.

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

Deposit and Investments

As the Ohio Revised Code permits, the City of Macedonia 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.

Fund Accounting

The District uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the District are presented below:

*General Fund* - accounts for and reports all financial resources not accounted for and reported in another fund.

Fund Balance

Fund 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:

**Northfield Center Township – Macedonia Joint Economic Development District**  
**Summit County, Ohio**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended December 31, 2019**

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*Nonspendable* – the district classifies assets as nonspendable when legally or contractually required to maintain the amounts intact.

*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 or regulations of other governments; or is imposed by law through constitutional provisions

*Committed* – the Board can commit amounts via formal action (resolution). The District must adhere to these commitments unless the Board amend 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.

*Assigned* – fund balances are intended for specific purposes but do not meet the criteria to be classified as restricted or committed. Governmental funds other than the general fund report all fund balances as assigned unless they are restricted or committed. In the general fund, assigned amounts represent intended uses established by District’s Board or a District’s official delegated that authority by resolution, or by State Statute.

*Unassigned* – fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

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 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 balance classifications could be used.

Budgetary Process

The District by-laws require that an annual budget be adopted by the Board. A summary of 2019 budgetary activity appears in Note 4.

**Note 3 – Cash Deposits and Investments**

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The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash at year end was \$95,248 and was insured by the Federal Deposit Insurance Corporation.

**Note 4 - Budgetary Activity**

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Budgetary activity for the year ending December 31, was as follows:

**Northfield Center Township – Macedonia Joint Economic Development District**  
**Summit County, Ohio**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended December 31, 2019**

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Budgeted vs. Actual Receipts:

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$325,000	\$343,638	\$18,638

Budgeted vs. Actual Budgetary Basis Expenditures:

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$386,500	\$328,743	\$57,757

**Note 5 – Local Income Tax**

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The District levies a 2.5 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 6 – Contributions to the District**

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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 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.

**Note 7 – Contractual Commitments**

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The District contracts with Regional Income Tax Authority (RITA) for the collection of the income tax. The Board compensates RITA for all expenses, including legal fees, incurred in connection with the collection and administration of the income tax. More specifically, RITA receives a fee of 3 percent of the gross income tax collections for collecting the income tax for the District. The fees paid to RITA totaled \$4,013, net for 2019. Each June RITA refunds a portion of the 3 percent fee collected based upon a usage formula.

**Northfield Center Township – Macedonia Joint Economic Development District**  
**Summit County, Ohio**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended December 31, 2019**

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**Note 8 – Subsequent Event**

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The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the District.

Northfield Center Township – Macedonia Joint Economic Development District  
 Summit County, Ohio  
 Statement of Receipts, Disbursements and Changes in Fund Cash Balance (Cash Basis)  
 For the Fiscal Year Ended December 31, 2018

	<u>General</u>
Cash Receipts:	
Income Taxes	<u>\$291,488</u>
Total Cash Receipts	<u>291,488</u>
Cash Disbursements:	
Distribution to Northfield Center Township	134,922
Distribution to City of Macedonia	134,922
Income Tax Collection Fee	4,565
General Government	<u>21,232</u>
Total Cash Disbursements	<u>295,641</u>
Excess of Cash Receipts Over (Under) Cash Disbursements	<u>(4,153)</u>
Fund Cash Balance, Beginning of Year	<u>84,506</u>
Fund Cash Balance:	
Restricted	<u>80,353</u>
Fund Cash Balance, End of Year	<u><u>\$80,353</u></u>

See accompanying notes to the financial statements.

**Northfield Center Township – Macedonia Joint Economic Development District**  
**Summit County, Ohio**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended December 31, 2018**

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**Note 1 - Reporting 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) Sections 715.72 through 715.83 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 (Board) established in accordance with Ohio Revised Code Section 715.78(A). 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**

---

Basis of Presentation

These financial statements follow 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). This regulatory basis is similar to the cash receipts and disbursements accounting basis. The Board recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred.

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

Deposit and Investments

As the Ohio Revised Code permits, the City of Macedonia 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.

Fund Accounting

The District uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the District are presented below:

*General Fund* - accounts for and reports all financial resources not accounted for and reported in another fund.

Fund Balance

Fund 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:

**Northfield Center Township – Macedonia Joint Economic Development District**  
**Summit County, Ohio**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended December 31, 2018**

---

*Nonspendable* – the district classifies assets as nonspendable when legally or contractually required to maintain the amounts intact.

*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 or regulations of other governments; or is imposed by law through constitutional provisions

*Committed* – the Board can commit amounts via formal action (resolution). The District must adhere to these commitments unless the Board amend 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.

*Assigned* – fund balances are intended for specific purposes but do not meet the criteria to be classified as restricted or committed. Governmental funds other than the general fund report all fund balances as assigned unless they are restricted or committed. In the general fund, assigned amounts represent intended uses established by District’s Board or a District’s official delegated that authority by resolution, or by State Statute.

*Unassigned* – fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

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 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 balance classifications could be used.

Budgetary Process

The District by-laws require that an annual budget be adopted by the Board. A summary of 2018 budgetary activity appears in Note 4.

**Note 3 – Cash Deposits and Investments**

---

The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash at year end was \$80,353 and was insured by the Federal Deposit Insurance Corporation.

**Note 4 - Budgetary Activity**

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Budgetary activity for the year ending December 31, was as follows:



**Northfield Center Township – Macedonia Joint Economic Development District**  
**Summit County, Ohio**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended December 31, 2018**

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Budgeted vs. Actual Receipts:

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$300,000	\$291,488	(\$8,512)

Budgeted vs. Actual Budgetary Basis Expenditures:

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$377,250	\$295,641	\$81,609

**Note 5 – Local Income Tax**

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The District levies a 2.25 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 6 – Contributions to the District**

---

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.

**Note 7 – Contractual Commitments**

---

The District contracts with Regional Income Tax Authority (RITA) for the collection of the income tax. The Board compensates the RITA for all expenses, including legal fees, incurred in connection with the collection and administration of the income tax. More specifically, RITA receives a fee of 3% of the gross income tax collections for collecting the income tax for the District. The fees paid to RITA totaled \$4,565, net for 2018.

**Northfield Center Township – Macedonia Joint Economic Development District**  
**Summit County, Ohio**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended December 31, 2018**

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**Note 8 – Subsequent Event**

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The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the District.

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

**Yellow Book Report**

**December 31, 2019 and 2018**

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**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, 2019 and 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated June 29, 2020 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  
June 29, 2020

# OHIO AUDITOR OF STATE KEITH FABER



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

**SUMMIT 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 8/11/2020**

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)