

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

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2021 AND DECEMBER 31 2020

OHIO AUDITOR OF STATE
KEITH FABER



88 East Broad Street
Columbus, Ohio 43215
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(800) 282-0370

Board Members

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, 2020 through December 31, 2021. 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

May 19, 2022

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**NORTHFIELD CENTER TOWNSHIP-MACEDONIA
JOINT ECONOMIC DEVELOPMENT DISTRICT
SUMMIT COUNTY
FOR THE YEARS ENDED DECEMBER 31, 2021 AND DECEMBER 31, 2020**

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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 Audit of the Financial Statements

Unmodified and Adverse Opinions

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, 2021 and 2020, as listed in the table of contents.

Unmodified Opinions 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, 2021 and 2020, and for the years then ended, in accordance with the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C), described in Note 2.

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 section of our report, 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, 2021 and 2020, and the respective changes in financial position for the years then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Audit Standards*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

As described in Note 2, the financial statements are prepared by the District, on the accounting basis permitted by financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C), which is a basis of accounting other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 2 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C). Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 6, 2022, 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 solely 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 the effectiveness of the District's 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 6, 2022

Northfield Center Township – Macedonia Joint Economic Development District
Summit County, Ohio
Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis)
For the Year Ended December 31, 2021

	General
Cash Receipts:	
Income Taxes	\$469,035
Total Cash Receipts	469,035
Cash Disbursements:	
Distribution to Northfield Center Township	229,211
Distribution to City of Macedonia	229,211
Income Tax Collection Fee	10,821
General Government	10,955
Total Cash Disbursements	480,198
Net Change in Fund Cash Balance	(11,163)
Fund Cash Balance, Beginning of Year	124,557
Fund Cash Balance, End of Year	\$113,394

See accompanying notes to the financial statements.

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

The District's financial statements consist of a statement of receipts, disbursements and changes in fund balance (regulatory cash basis) for the General Fund.

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.

Basis of Accounting

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(C). 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(C) 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 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:

Nonspendable – the district classifies assets as nonspendable when legally or contractually required to maintain the amounts intact. For regulatory purposes, nonspendable fund balance includes unclaimed monies that are required to be held for five years before they may be utilized by the Entity and the nonspendable portion of the corpus in permanent funds.

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. For regulatory purposes, assigned fund balance in the general fund is limited to encumbrances outstanding at year end.

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 2021 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 \$113,394 and was insured by the Federal Deposit Insurance Corporation or collateralized through the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

Note 4 - Budgetary Activity

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

Budgeted vs. Actual Receipts:

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$500,000	\$469,035	(\$30,965)

Budgeted vs. Actual Budgetary Basis Expenditures:

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$502,450	\$480,198	\$22,252

Note 5 – Local Income Tax

The District levies a 2.50% 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 50.00% to the Township and 50.00% 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 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 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 3.00% of the gross income tax collections for collecting the income tax for the District. The fees paid to RITA totaled \$10,821, net for 2021. Each June RITA refunds a portion of the 3.00% fee collected based upon a usage formula.

Note 8 – COVID-19

The United States and the State of Ohio declared a state of emergency in March, 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June, 2021 while the national state of emergency continues. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the District. The impact on the District's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

Northfield Center Township – Macedonia Joint Economic Development District
 Summit County, Ohio
 Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis)
 For the Year Ended December 31, 2020

	General
Cash Receipts:	
Income Taxes	\$370,271
Total Cash Receipts	370,271
Cash Disbursements:	
Distribution to Northfield Center Township	158,979
Distribution to City of Macedonia	158,979
Income Tax Collection Fee	4,829
General Government	18,175
Total Cash Disbursements	340,962
Net Change in Fund Cash Balance	29,309
Fund Cash Balance, Beginning of Year	95,248
Fund Cash Balance, End of Year	\$124,557

See accompanying notes to the financial statements.

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

The District's financial statements consist of a statement of receipts, disbursements and changes in fund balance (regulatory cash basis) for the General Fund.

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.

Basis of Accounting

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(C). 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(C) 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 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:

Nonspendable – the district classifies assets as nonspendable when legally or contractually required to maintain the amounts intact. For regulatory purposes, nonspendable fund balance includes unclaimed monies that are required to be held for five years before they may be utilized by the Entity and the nonspendable portion of the corpus in permanent funds.

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. For regulatory purposes, assigned fund balance in the general fund is limited to encumbrances outstanding at year end.

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 2020 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 \$124,557 and was insured by the Federal Deposit Insurance Corporation or collateralized through the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

Note 4 - Budgetary Activity

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

Budgeted vs. Actual Receipts:

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$386,500	\$370,271	(\$16,229)

Budgeted vs. Actual Budgetary Basis Expenditures:

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$386,500	\$340,962	\$45,538

Note 5 – Local Income Tax

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

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

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 \$4,829, net for 2020. Each June RITA refunds a portion of the 3 percent fee collected based upon a usage formula.

Note 8 – COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the District. The District's investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be realized in subsequent periods, if any, cannot be determined. In addition, the impact on the District's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY 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 (regulatory cash basis) of the Northfield Center Township – Macedonia Joint Economic Development District (the District), as of and for the years ended December 31, 2021 and 2020, 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 6, 2022 wherein we noted the District follows financial reporting provisions permitted by Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) as described in Note 2.

Report on 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 or significant deficiencies may exist that were not identified.

Report on 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.

Plattensburg & Associates, Inc.

Plattensburg & Associates, Inc.
Cincinnati, Ohio
May 6, 2022

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 5/31/2022

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