



Dave Yost • Auditor of State



**MONCLOVA TOWNSHIP-VILLAGE OF WHITEHOUSE  
JOINT ECONOMIC DEVELOPMENT DISTRICT  
LUCAS COUNTY**

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# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT

Monclova Township-Village of Whitehouse  
Joint Economic Development District  
Lucas County  
6925 Providence Street  
P.O. Box 2476  
Whitehouse, Ohio 45871-2476

To the Board of Directors:

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of the cash balance, receipts and disbursements, and related notes of Monclova Township-Village of Whitehouse Joint Economic Development District, Lucas County, Ohio (the JEDD) as of and for the years ended December 31, 2016 and 2015.

### ***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 JEDD'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 JEDD'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 Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note 1 of the financial statements, the JEDD 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 JEDD 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 Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion 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 JEDD as of December 31, 2016 and 2015, and the respective changes in financial position thereof 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 balance, receipts and disbursements, and related notes of Monclova Township-Village of Whitehouse Joint Economic Development District, Lucas County, Ohio as of December 31, 2016 and 2015, 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) permit, described in Note 1.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated December 20, 2017, on our consideration of the JEDD'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. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine 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 JEDD's internal control over financial reporting and compliance.



**Dave Yost**  
Auditor of State

Columbus, Ohio

December 20, 2017

**MONCLOVA TOWNSHIP-VILLAGE OF WHITEHOUSE  
JOINT ECONOMIC DEVELOPMENT DISTRICT  
LUCAS COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS  
AND CHANGE IN FUND BALANCE (CASH BASIS)  
GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2016**

<b>Cash Receipts</b>	
Local Taxes	<u>\$215,545</u>
<b>Cash Disbursements</b>	
Current:	
General Government	20,438
Intergovernmental	<u>99,456</u>
<i>Total Cash Disbursements</i>	<u>119,894</u>
<i>Net Change in Fund Balance</i>	116,089
<i>Fund Cash Balance, January 1</i>	<u>50,786</u>
<b>Fund Cash Balance, December 31</b>	
Restricted	44,041
Unassigned	<u>102,396</u>
<i>Fund Cash Balance, December 31</i>	<u><u>\$146,437</u></u>

*The notes to the financial statement is an integral part of this statement.*

**MONCLOVA TOWNSHIP-VILLAGE OF WHITEHOUSE  
JOINT ECONOMIC DEVELOPMENT DISTRICT  
LUCAS COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
FOR THE YEAR ENDED DECEMBER 31, 2016**

**1. Summary of Significant Accounting Policies**

**A. Description of the Entity**

The Monclova Township-Village of Whitehouse Joint Economic Development District, Lucas County, Ohio (the JEDD) contract was entered into as of August 2009 under the authority of Ohio Revised Code Section 715.72 through 715.83. The JEDD is comprised of Monclova Township and the Village of Whitehouse. The JEDD operates under an appointed five member Board of Directors established in accordance with Ohio Revised Code Section 715.78(A). The purpose of the JEDD is to facilitate economic development to create or preserve jobs and employment opportunities and to improve the economic welfare of the people in the JEDD. Economic development includes development for industry, commerce, distribution or research, as well as other development as determined by the contracting parties. Pursuant to Ohio Revised Code 715.74, the Board adopted a resolution to levy an income tax in the District at a rate of 1.5%.

**B. Basis of Presentation**

The JEDD's financial statement consists of a statement of receipts, disbursements and change in fund balance (regulatory cash basis.)

**C. Accounting Basis**

This financial statement follows 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 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.

This statement includes 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.

**D. Deposits and Investments**

As agreed upon in the JEDD contract, the Village of Whitehouse is the custodian for the JEDD's deposits. The Village's deposit and investment pool holds the JEDD's assets, valued at the Village's reported carrying amount.

**E. Fund Accounting**

The JEDD used fund accounting to segregate cash and investments that are restricted as to use. The JEDD has the following fund:

General Fund – The General Fund is the general operating fund. It is used to report all financial resources.

**F. Fund Balance**

Fund balance is divided into five classifications based primarily on the extent to which the JEDD must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows



**MONCLOVA TOWNSHIP-VILLAGE OF WHITEHOUSE  
JOINT ECONOMIC DEVELOPMENT DISTRICT  
LUCAS COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
FOR THE YEAR ENDED DECEMBER 31, 2016  
(CONTINUED)**

**1. Nonspendable**

The JEDD classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

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

**3. Committed**

The Board can *commit* amounts via formal action (resolution). The JEDD 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.

**4. Assigned**

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 the Board or a JEDD official delegated that authority by resolution, or by State Statute.

**5. Unassigned**

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 JEDD 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.

**2. Local Income Tax**

The JEDD levies a municipal income tax of 1.5% on substantially all earned income arising from employment or business activities within the JEDD.

The District withholds income tax on employee compensation and remits the tax to the District via the Village of Whitehouse. Per the contract, 10% of the gross tax collections are set aside for the purpose of future street capital projects. Additionally, 1% is earmarked for administrative tax

**MONCLOVA TOWNSHIP-VILLAGE OF WHITEHOUSE  
JOINT ECONOMIC DEVELOPMENT DISTRICT  
LUCAS COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
FOR THE YEAR ENDED DECEMBER 31, 2016  
(CONTINUED)**

refunds. The remaining net tax receipts are then distributed as follows: 75% to Monclova Township and 25% to the Village of Whitehouse.

**3. Restricted Funds Activity**

As explained in note 3 above, the JEDD contract specifies 10% of the gross tax collections are set aside for the purpose of future street capital projects (10% Maintenance Funds), and 1% is earmarked for administrative tax refunds (1% Tax Refund Funds). These set asides are reported as restricted balances in the General Fund.

Restricted balance activity for 2016 was as follows:

	<u><b>10% Maintenance</b></u>	<u><b>1% Tax Refund</b></u>	<u><b>Total</b></u>
Opening Balance	\$20,340	\$2,034	\$22,374
Receipts	21,555	2,155	23,710
Disbursements		(2,043)	(2,043)
Ending Balance	<u>\$41,895</u>	<u>\$2,146</u>	<u>\$44,041</u>

**4. Risk Management**

The JEDD has obtained errors and omissions (E&O) insurance for JEDD Board.

**MONCLOVA TOWNSHIP-VILLAGE OF WHITEHOUSE  
JOINT ECONOMIC DEVELOPMENT DISTRICT  
LUCAS COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS  
AND CHANGE IN FUND BALANCE (CASH BASIS)  
GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2015**

<b>Cash Receipts</b>	
Local Taxes	<u>\$86,917</u>
<b>Cash Disbursements</b>	
Current:	
General Government	14,500
Intergovernmental	<u>35,595</u>
<i>Total Cash Disbursements</i>	<u>50,095</u>
<i>Net Change in Fund Balance</i>	51,322
<i>Fund Cash Balance, January 1</i>	<u>13,964</u>
<b>Fund Cash Balance, December 31</b>	
Restricted	22,374
Unassigned	<u>28,412</u>
<i>Fund Cash Balance, December 31</i>	<u><u>\$50,786</u></u>

*The notes to the financial statement is an integral part of this statement.*

**MONCLOVA TOWNSHIP-VILLAGE OF WHITEHOUSE  
JOINT ECONOMIC DEVELOPMENT DISTRICT  
LUCAS COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
FOR THE YEAR ENDED DECEMBER 31, 2015**

**1. Summary of Significant Accounting Policies**

**A. Description of the Entity**

The Monclova Township-Village of Whitehouse Joint Economic Development District, Lucas County, Ohio (the JEDD) contract was entered into as of August 2009 under the authority of Ohio Revised Code Section 715.72 through 715.83. The JEDD is comprised of Monclova Township and the Village of Whitehouse. The JEDD operates under an appointed five member Board of Directors established in accordance with Ohio Revised Code Section 715.78(A). The purpose of the JEDD is to facilitate economic development to create or preserve jobs and employment opportunities and to improve the economic welfare of the people in the JEDD. Economic development includes development for industry, commerce, distribution or research, as well as other development as determined by the contracting parties. Pursuant to Ohio Revised Code 715.74, the Board adopted a resolution to levy an income tax in the District at a rate of 1.5%.

**B. Basis of Presentation**

The JEDD's financial statement consists of a statement of receipts, disbursements and change in fund balance (regulatory cash basis.)

**C. Accounting Basis**

This financial statement follows 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 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.

This statement includes 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.

**D. Deposits and Investments**

As agreed upon in the JEDD contract, the Village of Whitehouse is the custodian for the JEDD's deposits. The Village's deposit and investment pool holds the JEDD's assets, valued at the Village's reported carrying amount.

**E. Fund Accounting**

The JEDD used fund accounting to segregate cash and investments that are restricted as to use. The JEDD has the following fund:

General Fund – The General Fund is the general operating fund. It is used to report all financial resources.

**F. Fund Balance**

Fund balance is divided into five classifications based primarily on the extent to which the JEDD must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows

**MONCLOVA TOWNSHIP-VILLAGE OF WHITEHOUSE  
JOINT ECONOMIC DEVELOPMENT DISTRICT  
LUCAS COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
FOR THE YEAR ENDED DECEMBER 31, 2015  
(CONTINUED)**

**1. Nonspendable**

The JEDD classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

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

**3. Committed**

The Board can *commit* amounts via formal action (resolution). The JEDD 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.

**4. Assigned**

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 the Board or a JEDD official delegated that authority by resolution, or by State Statute.

**5. Unassigned**

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 JEDD 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.

**2. Local Income Tax**

The JEDD levies a municipal income tax of 1.5% on substantially all earned income arising from employment or business activities within the JEDD.

The District withholds income tax on employee compensation and remits the tax to the District via the Village of Whitehouse. Per the contract, 10% of the gross tax collections are set aside for the purpose of future street capital projects. Additionally, 1% is earmarked for administrative tax

**MONCLOVA TOWNSHIP-VILLAGE OF WHITEHOUSE  
JOINT ECONOMIC DEVELOPMENT DISTRICT  
LUCAS COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
FOR THE YEAR ENDED DECEMBER 31, 2015  
(CONTINUED)**

refunds. The remaining net tax receipts are then distributed as follows: 75% to Monclova Township and 25% to the Village of Whitehouse.

**3. Restricted Funds Activity**

As explained in note 3 above, the JEDD contract specifies 10% of the gross tax collections are set aside for the purpose of future street capital projects (10% Maintenance Funds), and 1% is earmarked for administrative tax refunds (1% Tax Refund Funds). These set asides are reported as restricted balances in the General Fund.

Restricted balance activity for 2015 was as follows:

	<u><b>10% Maintenance</b></u>	<u><b>1% Tax Refund</b></u>	<u><b>Total</b></u>
Opening Balance	\$12,730	\$1,273	\$14,003
Receipts	7,610	761	8,371
Disbursements			
Ending Balance	<u>\$20,340</u>	<u>\$2,034</u>	<u>\$22,374</u>

**4. Risk Management**

The JEDD has obtained errors and omissions (E&O) insurance for JEDD Board.



# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Monclova Township-Village of Whitehouse  
Joint Economic Development District  
Lucas County  
6925 Providence Street  
P.O. Box 2476  
Whitehouse, Ohio 45871-2476

To the Board of Directors:

We have audited in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the cash balances, receipts, and disbursements of Monclova Township-Village of Whitehouse Joint Economic Development District, Lucas County, Ohio (the JEDD) as of and for the years ended December 31, 2016 and 2015, and the related notes to the financial statements and have issued our report thereon dated December 20, 2017, wherein we noted the JEDD followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

### ***Internal Control Over Financial Reporting***

As part of our financial statement audit, we considered the JEDD's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the JEDD's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the JEDD's financial statements. 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 internal control deficiencies that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings that we consider a material weakness. We consider finding 2016-001 to be a material weakness.

***Compliance and Other Matters***

As part of reasonably assuring whether the JEDD's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

***Purpose of this Report***

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the JEDD's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the JEDD's internal control and compliance. Accordingly, this report is not suitable for any other purpose.



**Dave Yost**  
Auditor of State

Columbus, Ohio

December 20, 2017



**MONCLOVA TOWNSHIP-VILLAGE OF WHITEHOUSE  
JOINT ECONOMIC DEVELOPMENT DISTRICT  
LUCAS COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2016 AND 2015**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**FINDING NUMBER 2016-001**

**Material Weakness**

**Monitoring of Financial Statements**

Accurate financial reporting is the responsibility of the JEDD's management and is essential to ensure the information provided to the readers of the financial statements accurately reflects the JEDD's activity. Errors were noted in the financial statements, resulting in the following audit adjustments:

- JEDD distributions to Monclova Township were recorded as general government rather than intergovernmental disbursements (2016 - \$74,592) (2015 - \$26,696);
- JEDD distributions to the Village of Whitehouse were recorded as transfers out rather than intergovernmental disbursements (2016 - \$24,864) (2015 - \$8,899);
- The JEDD's 2016 annual report included a transfer in of \$12,292 that was unsupported and did not agree to the UAN accounting system;
- Maintenance and administrative set asides required by the JEDD contract were recorded as Unassigned rather than Restricted under Governmental Accounting Standards Board No. 54 (2016 - \$44,041) (2015 - \$22,374)

These errors were a result of inadequate policies and procedures in reviewing the financial statements and accounting records throughout the audit period. The accompanying financial statements have been adjusted to correct these errors.

To help ensure the JEDD's financial statements are complete and accurate, the JEDD's Fiscal Agent should adopt policies and procedures, including a final review of the annual report by the Board to identify and correct errors, omissions, and misclassifications.

**Officials' Response:**

We did not receive a response from Officials to this finding.

**MONCLOVA TOWNSHIP-VILLAGE OF WHITEHOUSE  
JOINT ECONOMIC DEVELOPMENT DISTRICT  
LUCAS COUNTY**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2016 AND 2015**

<b>Finding Number</b>	<b>Finding Summary</b>	<b>Status</b>	<b>Additional Information</b>
2014-001	Material noncompliance over Ohio Rev. Code §117.38 for failure to file annual financial reports for 2013 and 2014.	Fully corrected.	



# Dave Yost • Auditor of State

**MONCLOVA TOWNSHIP-VILLAGE OF WHITEHOUSE JEDD**

**LUCAS 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  
DECEMBER 28, 2017**