



**MADISON COUNTY COMMUNITY IMPROVEMENT CORPORATION
MADISON COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2017 AND 2016



Dave Yost • Auditor of State

**MADISON COUNTY COMMUNITY IMPROVEMENT CORPORATION
MADISON COUNTY**

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Madison County Community Improvement Corporation
Madison County
730 Keny Boulevard
London, Ohio 43140

To the Board of Directors:

Report on the Financial Statements

We have audited the accompanying financial statements of the Madison County Community Improvement Corporation, Madison County, Ohio (the Corporation), (a not-for-profit corporation), which comprise the statement of financial position as of and for the years ended December 31, 2017 and 2016, the related statements of activities and cash flows for the years ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are 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 Corporation'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 Corporation'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 opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Madison County Community Improvement Corporation, Madison County, Ohio as of December 31, 2017 and 2016, and the changes in its net assets and its cash flows for the years then ended in accordance with the accounting principles generally accepted in the United States of America.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 15, 2018, on our consideration of the Corporation'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. While we did not opine on the internal control over financial reporting or on compliance, 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 Corporation's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State
Columbus, Ohio

October 15, 2018

**MADISON COUNTY COMMUNITY IMPROVEMENT CORPORATION
MADISON COUNTY**

**STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2017**

ASSETS:

Equity in Pooled Cash and Cash Equivalents	\$ 136,004
Total Assets	<u>136,004</u>

LIABILITIES:

Accounts Payable	3,433
Total Liabilities	<u>3,433</u>

NET ASSETS:

Unrestricted	<u>132,571</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 136,004</u>

The notes to the financial statements are an integral part of this statement.

**MADISON COUNTY COMMUNITY IMPROVEMENT CORPORATION
MADISON COUNTY**

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2017**

INCOME	
Dues	\$ 23,125
Commissions	16,547
County Support	66,667
Miscellaneous	101
Pass through monies	848,943
Total Income	955,383
 EXPENSES	
Bank Charges	574
Dues & Subscriptions	5,320
Insurance	1,566
Office Expenses	2,201
Marketing	898
Pass through monies	747,806
Payroll taxes	4,883
Rent and CAM	6,000
Strategic planning	6,358
Travel/meetings	(3,340)
Accounting/tax preparation	2,836
Wages/fringe benefits	60,741
Disposal of Capital Asset	486,142
Total Expenses	1,321,985
 DECREASE IN NET ASSETS	 \$ (366,602)
 NET ASSETS, BEGINNING OF YEAR	 \$ 499,173
 NET ASSETS, END OF YEAR	 \$ 132,571

The notes to the financial statements are an integral part of this statement.

**MADISON COUNTY COMMUNITY IMPROVEMENT CORPORATION
MADISON COUNTY**

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2017**

Cash Flows from Operating Activities:

Change in Net Assets	\$ (366,602)
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities	
Increase in Accounts Payable	1,018
Disposal of Asset	396,626
Net Cash Provided by Operating Activities	<u>31,042</u>
Net Change in Cash and Cash Equivalents	31,042
Cash and Cash Equivalents at Beginning of Year	<u>104,962</u>
Cash and Cash Equivalents at End of Year	<u><u>\$ 136,004</u></u>

During 2017, the Corporation disposed of an asset valued at \$486,142 as a result of the \$0 sale to Somerford Township

The notes to the financial statements are an intregal part of this statement.

**MADISON COUNTY COMMUNITY IMPROVEMENT CORPORATION
MADISON COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2017**

NOTE 1: REPORTING ENTITY

Organization

Madison County Future, Inc., doing business as the Madison County Community Improvement Corporation (the "Corporation") is a nonprofit organization established for the purpose of advancing, encouraging, and promoting the industrial, commercial and civic development of Madison County. It has accomplished this function by acting as a conduit between prospective businesses and the state and local governments. The Corporation's funding is provided mainly by administering and operating its ventures, as well as contributions from local government, local businesses and individuals.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies is presented to assist the reader in understanding and evaluating the financial statements of the Corporation.

Basis of Accounting

The financial statements of the Corporation have been prepared on the accrual basis of accounting, and accordingly reflect all significant assets and liabilities.

Basis of Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board ASC 958, *Financial Statements of Not-For-Profit Organizations*. Under ASC 958, the Corporation is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets and permanently restricted net assets. No temporarily restricted or permanently restricted net assets were held and, accordingly, these financial statements do not reflect any activity related to these classes of net assets. As permitted by this statement, the Corporation does not use fund accounting.

Cash and Cash Equivalents

Short Term, highly liquid investments that are readily convertible to known amounts of cash, including money market accounts, and have original maturities of three months or less are considered to be cash equivalents. At December 31, 2017, the bank balance was \$136,004. The balance is fully covered by the Federal Deposit Insurance Corporation (FDIC).

Federal Income Taxes

The Corporation is incorporated as a nonprofit entity and is exempt from federal and state income taxes under Section 501 (C)(3) of the Internal Revenue Service Code.

NOTE 3: RENT

During the year, the Corporation rented space from the Madison County Chamber of Commerce.

MADISON COUNTY COMMUNITY IMPROVEMENT CORPORATION
MADISON COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2017

NOTE 4: LEASE BACK TO PURCHASE AGREEMENT

On February 1, 2017, the Corporation entered into a lease back agreement with the Madison County Agricultural Society for property located at 217 Elm Street, London, Ohio for the period of five months at a cost of \$1.00 plus the cost of construction for improvements. The lease was terminated September 5, 2017. This is the third project that the Corporation has worked on with the Madison County Agricultural Society (Show Arena – 2014, Hog Barn 2015). On February 10, 2016, the Corporation entered into a lease back agreement with the Somerford Township Trustees for property located at 91 State Route 56, London, Ohio for a period of one year at a cost of \$1.00 plus 3 percent of the cost of construction for improvements. The project was finished November 7, 2017 and the Trustees exercised their purchase option. In addition, on January 3, 2017, the Corporation entered into a lease back agreement with the Madison County Board of Development Disabilities for property located at 500 Elm Street, London, Ohio for the period of one year at a cost of \$1.00 plus 3% of the cost of construction for improvements. The project was finished September 1, 2017 and the Madison County Board of Development Disabilities exercised their purchase option.

NOTE 5: RISK MANAGEMENT

The Corporation is subjected to certain types of risk related to torts and errors and omissions in the performance of its normal function. The Corporation has in place Directors' and Officers' liability insurance coverage of up to \$1,000,000 per occurrence with no deductible.

NOTE 6: COMMUNITY ACCOUNT

The Corporation created a separate account at Merchants Bank to assist with accepting donations for community projects. Donations received from businesses for the Access Cowling Inclusive Park Project and Village of Plain City.

**MADISON COUNTY COMMUNITY IMPROVEMENT CORPORATION
MADISON COUNTY**

**STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2016**

ASSETS:

Equity in Pooled Cash and Cash Equivalents	\$ 104,962
Buildings	486,142
Total Assets	<u>591,104</u>

LIABILITIES:

Accounts Payable	2,415
Contracts Payable	<u>89,516</u>
Total Liabilities	<u>91,931</u>

NET ASSETS:

Unrestricted	<u>499,173</u>
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TOTAL LIABILITIES AND NET ASSETS	<u>\$ 591,104</u>
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The notes to the financial statements are an integral part of this statement.

**MADISON COUNTY COMMUNITY IMPROVEMENT CORPORATION
MADISON COUNTY**

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2016**

INCOME	
Dues	\$ 20,625
County Support	66,667
Miscellaneous	250
Pass through monies	471,592
Total Income	<u>559,134</u>
EXPENSES	
Bank Charges	153
Dues & Subscriptions	3,450
Insurance	2,016
Office Expenses	1,742
Marketing	4,280
Pass through monies	26,279
Payroll taxes	3,677
Rent and CAM	6,000
Strategic planning	1,152
Travel/entertainment	6,411
Accounting/tax preparation	3,633
Wages/fringe benefits	56,200
Disposal of Capital Asset	534,480
Total Expenses	<u>649,473</u>
DECREASE IN NET ASSETS	\$ (90,339)
NET ASSETS, BEGINNING OF YEAR	\$ <u>589,512</u>
NET ASSETS, END OF YEAR	\$ <u><u>499,173</u></u>

The notes to the financial statements are an integral part of this statement.

**MADISON COUNTY COMMUNITY IMPROVEMENT CORPORATION
MADISON COUNTY**

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2016**

Cash Flows from Operating Activities:

Change in Net Assets	\$ (90,339)
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities	
Decrease in Accounts Payable	(17,789)
Disposal of Asset	534,480
Building Construction	<u>(396,626)</u>
Net Cash Provided by Operating Activities	<u>29,726</u>
Net Change in Cash and Cash Equivalents	29,726
Cash and Cash Equivalents at Beginning of Year	<u>75,236</u>
Cash and Cash Equivalents at End of Year	<u><u>\$ 104,962</u></u>

During 2016, the Corporation purchased \$89,516 of capital assets on account.
During 2016, the Corporation disposed of an asset valued at \$534,480 as a result of the \$0 sale to the
Madison County Agricultural Society

The notes to the financial statements are an integral part of this statement.

MADISON COUNTY COMMUNITY IMPROVEMENT CORPORATION
MADISON COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2016

NOTE 1: REPORTING ENTITY

Organization

Madison County Future, Inc., doing business as the Madison County Community Improvement Corporation (the "Corporation") is a nonprofit organization established for the purpose of advancing, encouraging, and promoting the industrial, commercial and civic development of Madison County. It has accomplished this function by acting as a conduit between prospective businesses and the state and local governments. The Corporation's funding is provided mainly by administering and operating its ventures, as well as contributions from local government, local businesses and individuals.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies is presented to assist the reader in understanding and evaluating the financial statements of the Corporation.

Basis of Accounting

The financial statements of the Corporation have been prepared on the accrual basis of accounting, and accordingly reflect all significant assets and liabilities.

Basis of Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board ASC 958, *Financial Statements of Not-For-Profit Organizations*. Under ASC 958, the Corporation is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets and permanently restricted net assets. No temporarily restricted or permanently restricted net assets were held and, accordingly, these financial statements do not reflect any activity related to these classes of net assets. As permitted by this statement, the Corporation does not use fund accounting.

Cash and Cash Equivalents

Short Term, highly liquid investments that are readily convertible to known amounts of cash, including money market accounts, and have original maturities of three months or less are considered to be cash equivalents. At December 31, 2016, the bank balance was \$104,962. The balance is fully covered by the Federal Deposit Insurance Corporation (FDIC).

Federal Income Taxes

The Corporation is incorporated as a nonprofit entity and is exempt from federal and state income taxes under Section 501 (C)(3) of the Internal Revenue Service Code.

NOTE 3: RENT

During the year, the Corporation rented space from the Madison County Chamber of Commerce.

MADISON COUNTY COMMUNITY IMPROVEMENT CORPORATION
MADISON COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2016

NOTE 4: LEASE BACK TO PURCHASE AGREEMENT

On December 3, 2014, the Corporation entered into a lease back agreement with the Madison County Agricultural Society for property located at 217 Elm St, London, Ohio. Improvements to the property were completed in fiscal year 2015. During fiscal year 2016, the Madison County Agricultural Society exercised their option to purchase the leased premises at no cost.

On February 11, 2016, the Corporation entered a lease, lease purchase agreement with Somerford Township for the property at 91 State Route 56, London, Ohio for the period of one year at a cost of \$1.00 and 3% of cost for improvements. The lease remains active until all improvements are made. Once complete, Somerford Township will exercise their option to purchase the leased premises at that time at no additional cost. The building is still under construction at December 31, 2016.

NOTE 5: RISK MANAGEMENT

The Corporation is subjected to certain types of risk related to torts and errors and omissions in the performance of its normal function. The Corporation has in place Directors' and Officers' liability insurance coverage of up to \$1,000,000 per occurrence with no deductible.

NOTE 6: COMMUNITY ACCOUNT

The Corporation created a separate account at Merchants Bank to assist with accepting donations for community projects. Donations received in 2016 were from foundations and businesses to support the Madison County Fair Auction, City of London Outdoor Theater and for the Access Cowling London Park Project.

NOTE 7: SUBSEQUENT EVENTS

On January 3, 2017, the Corporation entered into a lease back agreement with the Madison County Board of Developmental Disabilities for property located at 500 Elm Street, London, Ohio, for a period of one year at a cost of \$1.00 plus 3% cost of construction for improvements. The lease remains active until all improvements are made. Once complete, the Madison County Board of Developmental Disabilities will exercise their option to purchase the leased premises at that time at no cost.

On February 1, 2017, the Corporation entered into a lease back agreement with the Madison County Agricultural Society for property located at 217 Elm Street, London, Ohio for a period of five months at a cost of \$1.00 plus 3% cost of construction for improvements. The lease remains active until improvements are made. Once complete, the Madison County Agricultural Society will exercise their option to purchase the leased premises at that time at no cost.

NOTE 8: PROPERTY AND EQUIPMENT

Acquisitions of property and equipment are capitalized. Expenditures for maintenance and repairs are charged against operations. Property and equipment are carried at cost. The Corporation only reported construction in progress. The Corporation did not have any depreciation to report. The Corporation had construction in progress of \$486,142 with Somerford Township.



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*

Madison County Community Improvement Corporation
Madison County
730 Keny Boulevard
London, Ohio 43140

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 Madison County Community Improvement Corporation, Madison County, Ohio (the Corporation) (a not-for-profit corporation), as of and for the years ended December 31, 2017 and 2016, and the related notes to the financial statements, and have issued our report thereon dated October 15, 2018.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the Corporation's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinion on the financial statements, but not to the extent necessary to opine on the effectiveness of the Corporation'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 Corporation'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 2017-001 to be a material weakness.

Compliance and Other Matters

As part of reasonably assuring whether the Corporation'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 Corporation's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Corporation's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State
Columbus, Ohio

October 15, 2018

**MADISON COUNTY COMMUNITY IMPROVEMENT CORPORATION
MADISON COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2017 AND 2016**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2017-001

Financial Reporting – Material Weakness

In our audit engagement letter, as required by AU-C Section 210, Terms of Engagement, paragraph .06, management acknowledged its responsibility for the preparation and fair presentation of their financial statements; 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 as discussed in AU-C Section 210 paragraphs .A14 & .A16.

Due to the lack of internal control in place to ensure receipts, expenses and net assets were properly classified on the financial statements, the following adjustments were material and were adjusted to the December 31, 2016 financial statements:

- Adjustment to increase Pass Through Expenses and Contracts Payable by \$89,516 to properly accrue liabilities at year-end. This also impacted the noncash transactions on the Statement of Cash Flows.
- Reclassification of \$26,309 from restricted net assets to unrestricted net assets to properly report net asset classifications.
- Adjustment to increase unrestricted net assets by \$2,415 to properly report total net assets at year-end.
- Adjustment to increase Disposal of Capital Assets and decrease Building assets by \$534,480 to record sale of asset at no cost. This also impacted the operating activity changes and noncash transactions on the Statement of Cash Flows.
- Adjustment to reduce Pass Through expenses and increase Construction in Progress by \$486,142 to capitalize project on-going at year-end.
- In addition, other adjustments ranging from \$4,903 to \$396,626 were made to the Statement of Cash Flows to correct net assets and operating activity changes.

Due to the lack of internal control in place to ensure receipts, expenses and net assets were properly classified on the financial statements, the following adjustments were material and were adjusted to the December 31, 2017 financial statements:

- Reclassification of \$11,013 from restricted net assets to unrestricted net assets to properly report net asset classifications.
- Adjustment to increase Disposal of Capital Assets and decrease Construction in Progress by \$486,142 to record sale of asset at no cost. This also impacted the noncash transactions on the Statement of Cash Flows.

In addition to the items noted above, we also identified an additional unadjusted misstatement of \$4,982 that we have brought to the Corporation's attention.

**MADISON COUNTY COMMUNITY IMPROVEMENT CORPORATION
MADISON COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2017 AND 2016
(Continued)**

<p>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</p>

FINDING NUMBER 2017-001 (Continued)

Financial Reporting – Material Weakness (Continued)

Lack or failure of controls over the posting of financial transactions and financial reporting can result in errors and irregularities that may go undetected and decreases the reliability of financial data throughout the year.

We recommend the Corporation's Treasurer take steps to ensure the accurate posting of all transactions to the ledgers. By exercising accuracy in recording financial activity, the Corporation can reduce posting errors and increase the reliability of the financial data throughout the year.

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



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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2017 AND 2016**

Finding Number	Finding Summary	Status	Additional Information
2015-001 2014-001	Financial Reporting – Material Weakness	Not Corrected	Re-issued as Finding 2017-001

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MADISON COUNTY COMMUNITY IMPROVEMENT CORPORATION

MADISON 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
NOVEMBER 13, 2018**