

**GROVEPORT COMMUNITY  
IMPROVEMENT CORPORATION**

**(A COMPONENT UNIT OF THE CITY OF GROVEPORT)  
FRANKLIN COUNTY, OHIO**

**REGULAR AUDIT**

**FOR THE YEAR ENDED  
DECEMBER 31, 2020**





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

Board of Trustees  
Groveport Community Improvement Corporation  
655 Blacklick Street  
Groveport, Ohio 43215

We have reviewed the *Independent Auditor's Report* of the Groveport Community Improvement Corporation, Franklin County, prepared by Julian & Grube, Inc., for the audit period January 1, 2020 through December 31, 2020. 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 Groveport Community Improvement Corporation is responsible for compliance with these laws and regulations.

Keith Faber  
Auditor of State  
Columbus, Ohio

June 17, 2021

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**GROVEPORT COMMUNITY IMPROVEMENT CORPORATION**  
**(A Component Unit of the City of Groveport)**  
**Franklin County, Ohio**

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## Independent Auditor's Report

Groveport Community Improvement Corporation  
Franklin County  
655 Blacklick Street  
Groveport, Ohio 43125

To the Board of Trustees:

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

We have audited the accompanying financial statements of the Groveport Community Improvement Corporation, Franklin County, Ohio, a component unit of the City of Groveport, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Groveport Community Improvement Corporation's basic financial statements as listed in the table of contents.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit. 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 Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Groveport Community Improvement Corporation's preparation and fair presentation of the financial statements 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 Groveport Community Improvement Corporation's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Groveport Community Improvement Corporation, Franklin County, Ohio, as of December 31, 2020, and the changes in its financial position, and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Emphasis of Matter***

As described in Note 8 to the financial statements, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the Groveport Community Improvement Corporation. Our opinion is not modified with respect to this matter.

***Other Matters***

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the *management's discussion and analysis*, listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated May 3, 2021 on our consideration of the Groveport Community Improvement Corporation's internal control over financial reporting and on 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 Groveport Community Improvement Corporation'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 Groveport Community Improvement Corporation's internal control over financial reporting and compliance.

*Julian & Grube, Inc.*

Julian & Grube, Inc.  
May 3, 2021



**GROVEPORT COMMUNITY IMPROVEMENT CORPORATION**  
**(A Component Unit of the City of Groveport)**  
**FRANKLIN COUNTY**

**MANAGEMENT’S DISCUSSION AND ANALYSIS**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

The discussion and analysis of the Groveport Community Improvement Corporation, Franklin County (the Corporation) financial performance provides an overall review of the Corporation’s financial activities for the year ended December 31, 2020. The intent of this discussion and analysis is to look at the Corporation’s financial performance as a whole; readers should also review the basic financial statements and the notes to the basic financial statements to enhance their understanding of the Corporation’s financial performance.

**Financial Highlights**

Key financial highlights for are as follows:

- The total net position of the Corporation increased \$20,122 to \$33,965 at December 31, 2020.
- Total operating revenues for 2020 were \$0, which represents a decrease of \$8,071 from 2019. Operating expenses were \$11,300 representing a decrease of \$4,141. The City of Groveport contributed \$31,422 toward the Corporation in 2020, an increase of \$27,621 from the prior year.

**Using this Annual Financial Report**

This annual report consists of a series of financial statements and notes to these statements. These statements are organized so the reader can understand the Corporation as a financial whole, an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities.

The statement of net position and statement of revenues, expenses, and change in net position provide information about the activities of the Corporation as a whole, presenting both an aggregate view of the Corporation’s finances and a longer-term view of those finances.

**Reporting the Corporation as a Whole**

***Statement of Net Position and the Statement of Revenues, Expenses and Change in Net Position***

The Statement of Net Position and the Statement of Revenues, Expenses and Change in Net Position answer the question, “How did we do financially during 2020?” These statements present all assets and liabilities both financial and capital, and short-term and long-term, using the accrual basis of accounting and economic resource focus, which is similar to the accounting used by most private – sector companies. The accrual basis of accounting takes into account all revenues and expenses during the year, regardless of when the cash is received or paid.

These two statements report the Corporation’s net position and change in that position. This change in net position is important because it tells the reader that, for the Corporation as a whole, the financial position of the Corporation has improved or diminished. The causes of this change may be the result of many factors, some financial, some not.

**GROVEPORT COMMUNITY IMPROVEMENT CORPORATION**  
**(A Component Unit of the City of Groveport)**  
**FRANKLIN COUNTY**

**MANAGEMENT’S DISCUSSION AND ANALYSIS**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

**Summary of Net Position**

The table below provides a summary of the Corporation’s net position for 2020 and 2019:

	<u>2020</u>	<u>2019</u>
<u>Assets</u>		
Current assets	\$ 33,965	\$ 13,843
Total assets	<u>\$ 33,965</u>	<u>\$ 13,843</u>
<u>Net Position</u>		
Unrestricted	<u>\$ 33,965</u>	<u>\$ 13,843</u>
Total net position	<u>\$ 33,965</u>	<u>\$ 13,843</u>

Over time, net position can serve as a useful indicator of a government’s financial position. At December 31, 2020 and 2019, the Corporation’s assets exceeded liabilities by \$33,965 and \$13,843, respectively. The balance of unrestricted net position may be used to meet the Corporation’s ongoing obligations.

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**GROVEPORT COMMUNITY IMPROVEMENT CORPORATION**  
**(A Component Unit of the City of Groveport)**  
**FRANKLIN COUNTY**

**MANAGEMENT’S DISCUSSION AND ANALYSIS**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

The table below shows the changes in net position for years 2020 and 2019:

	2020	2019
<b>Operating Revenues:</b>		
Sponsorship	\$ -	\$ 4,000
Donations	-	3,206
Rental	-	865
Total Operating Revenues	-	8,071
<b>Operating Expenses:</b>		
Purchased services	2,817	9,112
Materials and supplies	6,422	40
Advertising	-	-
Other	2,061	6,289
Total Operating Expenses	11,300	15,441
Operating loss	(11,300)	(7,370)
<b>Nonoperating Revenues:</b>		
Intergovernmental	31,422	3,801
Total Nonoperating Revenues	31,422	3,801
Changes in Net Position	20,122	(3,569)
Beginning Net Position	13,843	17,412
Ending Net Position	\$ 33,965	\$ 13,843

Total operating revenues for 2020 were \$0, which represents a decrease of \$8,071 from 2019. Operating expenses were \$11,300 representing a decrease of \$4,141. The City of Groveport contributed \$31,422 toward the Corporation in 2020, an increase of \$27,621 from the prior year.

**Economic Conditions and Outlook**

The Corporation will continue to be a vital asset as it relates to marketing and developing business within the Historic Downtown. The Corporation is working closely with the City of Groveport regarding the City’s downtown revitalization project and is considering various business ventures which would meet Historic Downtown criteria.

**GROVEPORT COMMUNITY IMPROVEMENT CORPORATION  
(A Component Unit of the City of Groveport)  
FRANKLIN COUNTY**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2020**

**Contacting the Corporation's Financial Management**

This financial report is designed to provide our citizen's, taxpayers, and investors and creditors with a general overview of the Corporation's finances and to show the Corporation's accountability for the money it receives. If you have questions about this report or need additional financial information contact Jeff Green, Executive Director, 655 Blacklick Street, Groveport, Ohio 43125.

**GROVEPORT COMMUNITY IMPROVEMENT CORPORATION  
FRANKLIN COUNTY**

STATEMENT OF NET POSITION  
DECEMBER 31, 2020

**Assets:**

**Current assets:**

Cash and cash equivalents	<u>\$ 33,965</u>
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Total assets	<u><u>\$ 33,965</u></u>
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**Net Position:**

Unrestricted	<u>\$ 33,965</u>
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Total net position	<u><u>\$ 33,965</u></u>
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SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS.

**GROVEPORT COMMUNITY IMPROVEMENT CORPORATION  
FRANKLIN COUNTY**

STATEMENT OF REVENUES, EXPENSES AND  
CHANGE IN NET POSITION  
PROPRIETARY FUND  
FOR THE YEAR ENDED DECEMBER 31, 2020

**Operating Revenues:**

Total operating revenues	\$ <u>-</u>
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**Operating Expenses:**

Materials and supplies	6,422
Purchased services	2,817
Other	<u>2,061</u>

Total operating expenses	<u>11,300</u>
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Operating loss	(11,300)
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**Nonoperating Revenues:**

Intergovernmental	<u>31,422</u>
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Total nonoperating revenues	<u>31,422</u>
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Change in net position	20,122
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<b>Net position at beginning of year</b>	<u>13,843</u>
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<b>Net position at end of year</b>	<u><u>\$ 33,965</u></u>
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SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS.

**GROVEPORT COMMUNITY IMPROVEMENT CORPORATION  
FRANKLIN COUNTY**

STATEMENT OF CASH FLOWS  
PROPRIETARY FUND  
FOR THE YEAR ENDED DECEMBER 31, 2020

<b>Cash flows from operating activities:</b>	
Cash payments for supplies and goods and services	<u>\$ (4,878)</u>
Net cash used for operating activities	<u>(4,878)</u>
<b>Cash flows from noncapital financing activities:</b>	
Intergovernmental	<u>25,000</u>
Net cash provided by noncapital and related financing activities	<u>25,000</u>
Net increase in cash and cash equivalents	20,122
<b>Cash and cash equivalents at beginning of year</b>	<u>13,843</u>
<b>Cash and cash equivalents at end of year</b>	<u><u>\$ 33,965</u></u>
<b>Reconciliation of operating loss to net cash used for operating activities:</b>	
Operating loss	\$ (11,300)
Adjustment to reconcile operating loss to net cash used for operating activities:	
Intergovernmental	<u>6,422</u>
Net cash used for operating activities	<u><u>\$ (4,878)</u></u>
<b>Non-Cash Noncapital Financing Activities:</b>	
During 2020, the Corporation received non-cash materials and supplies for \$6,422.	

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS.

**GROVEPORT COMMUNITY IMPROVEMENT CORPORATION**  
**(A Component Unit of the City of Groveport)**  
**FRANKLIN COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

**NOTE 1 - DESCRIPTION OF THE REPORTING ENTITY**

The Groveport Community Improvement Corporation (the "Corporation") was created in 2002 and incorporated as a not-for-profit corporation under Title XVII, Chapters 1702 and 1724 of the Ohio Revised Code for the purpose to advance, encourage, and promote industrial, economic, commercial and civic development for the City of Groveport (the "City"). The Corporation has been designated as the City's agent for industrial and commercial distributions, research development and community events.

The Board of Trustees is to be comprised of ten members. The Trustees shall be chosen from two (2) categories in accordance with the following:

- A. Trustees who qualify for inclusion in Category A. shall be the following elected or appointed officials of the City of Groveport: Member of Council, Member of the City Planning Commission, Mayor, City Administrator, Law Director, Finance Director or Chief Building Officer.
- B. Those persons who qualify for inclusion in Category B shall be members of the Corporation who are not elected or appointed officials of the City of Groveport.

There shall always be at least three (3) Trustees selected from persons who qualify for this inclusion in Category A, and four (4) Trustees who qualify for inclusions in Category B.

The election of trustees shall take place at the first meeting of the Trustees in January. The elected and appointed officials of the City shall be elected for one (1) year and shall continue in the office until their successors are elected and qualified. All remaining Trustees shall be elected for two (2) years and shall continue in office until their successors are elected and qualified.

The City is a charter municipal corporation incorporated under the laws of the State of Ohio. In accordance with Governmental Accounting Standards Board (GASB) Statement No. 14, as amended by GASB Statement No. 39, *The Financial Reporting Entity* and GASB Statement No. 61, *The Financial Reporting Entity: Omnibus*, the City's primary government and basic financial statements include component units which are defined as legally separate organizations for which the City is financially accountable. Financial accountability is defined as the appointment of a voting majority of the organization's board and either: 1) the City's ability to impose its will over the organization, or 2) the possibility that the organization will provide a financial benefit or impose a financial burden to the City. The Corporation is a legally separate entity and is reported by the City as a discretely presented component unit in the City's basic financial statements. The Corporation does not have any component units and does not include any other organizations in its presentation. The Corporation's management believes these basic financial statements present all activities for which the Corporation is financially accountable.



**GROVEPORT COMMUNITY IMPROVEMENT CORPORATION**  
**(A Component Unit of the City of Groveport)**  
**FRANKLIN COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

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

The basic financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The Corporation's significant accounting policies are described below.

**A. Basis of Accounting**

The basic financial statements of the Corporation are prepared using the accrual basis of accounting in conformity with GAAP. Revenues are recognized when earned and expenses are recognized when incurred.

**B. Basis of Presentation**

The Corporation's basic financial statements consist of a statement of net position, a statement of revenues, expenses and changes in net position, and a statement of cash flows.

**C. Cash and Cash Equivalents**

For the purpose of the statement of cash flows, all cash in the Corporation's checking account is considered to be cash and cash equivalents. All monies received by the Corporation are deposited in a demand deposit account.

**D. Federal Income Tax**

The Corporation is exempt from federal income tax under Section 501 (c)(3) of the Internal Revenue Code.

**E. Net Position**

Net position represents the difference between assets and liabilities. The Corporation does not report restricted net position.

**F. Operating Revenues & Expenses**

Operating revenues consist primarily of fees for providing services and other income. Operating expenses include the cost of providing these services, including administrative expenses.

Nonoperating revenues and expenses are all revenues and expenses not meeting the definition of operating revenues and expenses. Nonoperating revenues include grants or payments made on behalf of the Corporation by other entities. The Corporation did not have nonoperating expenses or operating revenues for the year ended December 31, 2020.

**GROVEPORT COMMUNITY IMPROVEMENT CORPORATION**  
**(A Component Unit of the City of Groveport)**  
**FRANKLIN COUNTY**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

**NOTE 3 - CASH AND CASH EQUIVALENTS**

At December 31, 2020, the carrying amount of the Corporation's deposits was \$33,965. Based on criteria described in GASB Statement No. 40, "*Deposits and Investment Risk Disclosures*", as of December 31, 2020 the entire bank balance was covered by the Federal Deposit Insurance Corporation. There are no significant statutory restrictions regarding the deposits of funds held by the Corporation.

**NOTE 4 - RISK MANAGEMENT**

The Corporation is not exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. There have been no claims filed the last three years. There was no significant reduction in coverage from the prior years.

**NOTE 5 - CONTINGENT LIABILITIES**

The Corporation is not involved in material litigation as either plaintiff or defendant.

**NOTE 6 - RELATED PARTY TRANSACTIONS**

The Corporation is a component unit of the City of Groveport. As described in Note 1, Trustees of the Corporation shall be the following elected or appointed officials of the City of Groveport: Member of Council, Member of the City Planning Commission, Mayor, City Administrator, Law Director, Finance Director or Chief Building Officer. The Corporation also meets the fiscal dependency and financial burden criteria related to the City of Groveport.

During 2020, the City of Groveport made payments to the Corporation of \$31,422 for purposes consistent with the Corporation's mission statement.

**NOTE 7 - UNCERTAIN TAX POSITIONS**

Management has determined that the Corporation does not have any uncertain tax positions and associated unrecognized benefits that materially impact the financial statements or related disclosures. As tax matters are subject to some degree of uncertainty, there can be no assurance that the Corporation's tax returns will not be challenged by the taxing authorities and that the Corporation will not be subject to additional tax, penalties, and interest as a result of such challenge.

**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 may impact subsequent periods of the Corporation. The impact on the Corporation's future operating costs, revenues, and additional recovery from emergency funding, either federal, state or local, cannot be estimated.

**Independent Auditor's 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***

Groveport Community Improvement Corporation  
Franklin County  
655 Blacklick Street  
Groveport, Ohio 43125

To the Board of Trustees:

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 Groveport Community Improvement Corporation, Franklin County, Ohio, a component unit of the City of Groveport, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Groveport Community Improvement Corporation's basic financial statements, and have issued our report thereon dated May 3, 2021, wherein we noted as described in Note 8 to the financial statements, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods.

***Internal Control over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the Groveport Community Improvement Corporation's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Groveport Community Improvement Corporation's internal control. Accordingly, we do not express an opinion on the effectiveness of the Groveport Community Improvement Corporation'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 Groveport Community Improvement Corporation'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 Groveport Community Improvement Corporation'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 financial statements. 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 Groveport Community Improvement Corporation'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 Groveport Community Improvement Corporation's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Julian & Grube, Inc.  
May 3, 2021

# OHIO AUDITOR OF STATE KEITH FABER



**GROVEPORT COMMUNITY IMPROVEMENT CORPORATION**

**FRANKLIN 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 6/29/2021**

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)