



OHIO AUDITOR OF STATE
KEITH FABER



**COMMUNITY IMPROVEMENT CORPORATION OF SPRINGFIELD & CLARK COUNTY, OHIO
CLARK COUNTY
DECEMBER 31, 2021**

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OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT AUDITOR'S REPORT

Community Improvement Corporation of Springfield & Clark County, Ohio
Clark County
20 S. Limestone Street, Suite 100
Springfield, Ohio 45502

To the Board of Directors:

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of the Community Improvement Corporation of Springfield & Clark County, Ohio, (the Corporation), (a not-for-profit corporation), which comprise the statement of financial position as of December 31, 2021, and the related statements of financial activities and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Corporation, as of December 31, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 Corporation, 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 opinion.

Emphasis of Matter

As discussed in Note 14 to the financial statements, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the Corporation. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and 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 Corporation's ability to continue as a going concern for one year after the date that the financial statements are issued (or within one year after the date that the financial statements are available to be issued, when applicable).

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 opinion. 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 GAAS 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 GAAS 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 Corporation'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 Corporation'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 December 1, 2022, 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. 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 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 Corporation's internal control over financial reporting and compliance.



Keith Faber
Auditor of State
Columbus, Ohio

December 1, 2022

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Community Improvement Corporation of Springfield & Clark County, Ohio
Statement of Financial Position
As of December 31, 2021

ASSETS

Current Assets:

Cash, unrestricted	\$ 1,048,395
Cash, segregated	\$ 1,161
Cash, custodial	\$ 13,490
Receivables	\$ 338,881
Prepaid Expenses	\$ 22,647
Total Current Assets	<u>\$ 1,424,574</u>

Property & Equipment

Office furniture and equipment	\$ 197,780
Less: Accumulated Depreciation	\$ (87,137)
Net Property & Equipment	<u>\$ 110,643</u>

Other Assets:

Land and land improvements	\$ 6,799,792
Total Other Assets	<u>\$ 6,799,792</u>

TOTAL ASSETS

\$ 8,335,009

LIABILITIES & NET ASSETS

Current Liabilities:

Accounts Payable	\$ 175,221
Accrued Interest Payable	\$ 188,761
Note Payable - Current Portion	\$ 814,478
Custodial Assets	\$ 13,490
Total Current Liabilities	<u>\$ 1,191,950</u>

Net Assets:

Without Donor Restrictions	\$ 7,129,569
With Donor Restrictions	\$ 13,490
Total Net Assets	<u>\$ 7,143,059</u>

Total Liabilities & Net Assets

\$ 8,335,009

See accompanying notes to the financial statements

Community Improvement Corporation of Springfield & Clark County, Ohio
Statement of Financial Activities
For the Year Ended December 31, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUE			
Contributions	\$ 456,652	\$ -	\$ 456,652
Foundation Grants	\$ -	\$ 87,000	\$ 87,000
State and Federal Grants	\$ -	\$ 84,435	\$ 84,435
Local Government Funding	\$ 320,650	\$ 2,987,669	\$ 3,308,319
Contract Revenue	\$ 281,155	\$ -	\$ 281,155
Project Management Fees	\$ 10,000	\$ -	\$ 10,000
Rent	\$ 175,460	\$ -	\$ 175,460
Other Income	\$ 56,602	\$ -	\$ 56,602
Total Revenue	\$ 1,300,519	\$ 3,159,104	\$ 4,459,623
EXPENSES			
Administration and Operations	\$ 508,194	\$ -	\$ 508,194
Economic Development and Project Related	\$ 563,552	\$ 2,954,669	\$ 3,518,221
Workforce Development	\$ 265,283	\$ -	\$ 265,283
Property Taxes	\$ 24,474	\$ -	\$ 24,474
Depreciation	\$ 11,369	\$ -	\$ 11,369
Grants and Donations	\$ -	\$ 204,435	\$ 204,435
Interest Expense	\$ 297,873	\$ -	\$ 297,873
Total Expenses	\$ 1,670,745	\$ 3,159,104	\$ 4,829,849
Net operating income/(loss)	\$ (370,226)	\$ -	\$ (370,226)
Other Income/Expense			
Loss on sale of Property	\$ (907,547)	\$ -	\$ (907,547)
Change in Net Assets	\$ (1,277,773)	\$ -	\$ (1,277,773)
Net Assets Released from Restrictions	\$ 15,966	\$ (15,966)	\$ -
Net Assets, Beginning of Year	\$ 8,391,376	\$ 29,456	\$ 8,420,832
Net Assets, End Of Year	\$ 7,129,569	\$ 13,490	\$ 7,143,059

See accompanying notes to the financial statements

Community Improvement Corporation of Springfield & Clark County, Ohio
Statement of Cash Flows
For the Year Ended December 31, 2021

Cash Flows from Operating Activities

Change in net assets	\$ (1,277,773)
Adjustment to reconcile change in net assets to net cash provided by operations:	
Depreciation	\$ 11,369
Changes in operating assets and liabilities:	
Increase in Accounts receivable	\$ (263,561)
Decrease in Prepaid expenses	\$ (1,182)
Increase in Accounts payable	\$ 39,833
Decrease in Deferred Revenue	\$ (25,500)
Decrease in Custodial Assets	\$ (15,966)
Increase in Accrued Interest Payable	\$ 188,761
Net cash used by operating activities	<u>\$ (1,344,019)</u>

Cash Flows from Investing Activities

Sale of land	\$ 5,364,306
Net cash provided by investing activities	<u>\$ 5,364,306</u>

Cash Flows from Financing Activities

Decrease in Notes Payable & Line of credit	\$ (3,194,080)
Net cash used by financing activities	<u>\$ (3,194,080)</u>

Net increase in cash, cash equivalents and restricted cash	\$ 826,207
Cash, cash equivalents and restricted cash at beginning of year	\$ 236,839
Cash, cash equivalents and restricted cash at end of year	<u>\$ 1,063,046</u>

Cash Represented By:

Cash, unrestricted	\$ 1,048,395
Cash, segregated	\$ 1,161
Cash, custodial	\$ 13,490
Total	<u>\$ 1,063,046</u>

Supplemental Data:

Interest paid	<u>\$ 113,085</u>
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See accompanying notes to the financial statements

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COMMUNITY IMPROVEMENT CORPORATION OF SPRINGFIELD & CLARK COUNTY, OHIO

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting principles and practices of the corporation are set forth to facilitate the understanding of data presented in the financial statements.

A. Organization

The Community Improvement Corporation of Springfield & Clark County, Ohio (the “Corporation”) is a not-for-profit corporation whose purpose is to promote industrial and economic development in the City of Springfield and Clark County, Ohio.

B. Financial Statement Presentation

The Corporation 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 two classes of net assets:

Net Assets without Donor Restrictions - Net assets that are not subject to donor or grantor-imposed stipulations.

Net Assets with Donor Restrictions - Net assets subject to donor-imposed restrictions that may or will be met, either by actions of the Corporation and/or passage of time. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of financial activities as net assets released from restrictions.

C. Cash

For purposes of cash flows, the Corporation considers cash on hand and in demand accounts with a maturity of 90 days or less to be cash.

D. Income Taxes

The Corporation is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code on income arising from normal operations. The Corporation has been liable for income tax on its unrelated business income in excess of related expenses in past years. During the current year, the Corporation has no unrelated business income.

COMMUNITY IMPROVEMENT CORPORATION OF SPRINGFIELD & CLARK COUNTY, OHIO

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021

E. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

F. Property and Depreciation

Property and equipment are recorded at cost. Depreciation is provided on the straight-line method over the estimated useful lives (five to fifty years) of the respective assets. The Corporation has established \$1,000 as the threshold amount for capitalization.

G. Contributions

Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the contribution is recognized. All other donor restricted contributions are reported as an increase in net assets with donor restrictions, depending on the nature of restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of financial activities as net assets released from restrictions.

NOTE 2– SEGREGATED CASH

In 2019, the Corporation entered into an agreement with Turner Property Services Group (“TPSG”) to manage the property at 4170 Allium Court, Springfield Ohio where the Corporation is presently a lessee under a Master Lease Agreement with Advance Technical Intelligence Center for Human Capital Development (“AVETEC”). TPSG opened a checking account in the Corporation’s name which is controlled by TPSG in order to pay monthly building expenses. As of December 31, 2021, the balance of that checking account was \$1,161. If the agreement with TPSG is terminated, any funds in that checking account would become the property of the Corporation and is therefore shown as Segregated Cash on the Statement of Financial Position.

NOTE 3 – DONOR RESTRICTED NET ASSETS

Donor restricted net assets at December 31, 2021 represent the results of activities for the following programs that have donor or grantor stipulations:

SBDC Loan Program - \$13,490

COMMUNITY IMPROVEMENT CORPORATION OF SPRINGFIELD & CLARK COUNTY, OHIO

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 4 - ADMINISTRATIVE EXPENSES

The Springfield Clark County Chamber of Commerce (the “Chamber”) shares costs with the Corporation. Costs incurred by the Chamber on behalf of the Corporation include salaries and benefits and other related expenses. The Corporation reimbursed the Chamber for these shared expenses in the amount of \$611,950 for 2021.

NOTE 5 - CONCENTRATION OF RISK

At times throughout the year, the Corporation may have deposits at financial institutions in excess of FDIC limits.

NOTE 6 – METHODS USED FOR ALLOCATION OF EXPENSES AMONG PROGRAM AND SUPPORTING SERVICES

	Program Services	Management & General	Total Expenses
Administration and Operations	\$ -	\$ 508,194	\$ 508,194
Economic Development and Project Related	\$ 3,518,221	\$ -	\$ 3,518,221
Workforce Development	\$ 265,283	\$ -	\$ 265,283
Property Taxes	\$ 24,474	\$ -	\$ 24,474
Depreciation	\$ -	\$ 11,369	\$ 11,369
Grants and Donations	\$ 204,435	\$ -	\$ 204,435
Interest Expense	\$ 297,873	\$ -	\$ 297,873
Total Expenses	\$ 4,310,286	\$ 519,563	\$ 4,829,849

The financial statements report certain categories of expenses that are attributable to one or more programs or to management and general expenses of the Corporation. Administration and operations costs are the expenses that cannot be directly charged to a program. Economic Development and project related expenses are direct expenses, and no administrative or general operating expenses are allocated to these programs or projects. Workforce Development expenses are allocated based on employees assigned to that program as well as expenses directly related to the program. Property taxes are for property held by the Corporation for economic development projects. Depreciation is allocated based on use and purpose of the asset being depreciated. Grants and donations are passthrough contributions with specific donor restrictions. Interest expense is interest paid on debt related to land development of the Prime Ohio II development site.

COMMUNITY IMPROVEMENT CORPORATION OF SPRINGFIELD & CLARK COUNTY, OHIO

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 7 – INFORMATION ABOUT LIQUIDITY

The Corporation is dependent upon continued funding from local private and public sources to meet its operational expenses and does not currently have an operating reserve. In the event of an unanticipated liquidity need, the Corporation would rely on support of the City of Springfield and Clark County, Ohio since the Corporation is the economic development arm of the City and County.

NOTE 8 - PROPERTY, FACILITIES AND EQUIPMENT

Capital asset activity for the year ended December 31, 2021 is as follows:

	Balance 12/31/2020	Additions	Deletions	Balance 12/31/2021
Capital Assets Being Depreciated				
Office Equipment	\$ 8,754	\$ -	\$ -	\$ 8,754
Equipment	\$ 189,026	\$ -	\$ -	\$ 189,026
Total Capital Assets Being Depreciated	\$ 197,780	\$ -	\$ -	\$ 197,780
Less Accumulated Depreciation				
Office Equipment	\$ (3,466)	\$ (2,177)	\$ -	\$ (5,643)
Equipment	\$ (72,302)	\$ (9,192)	\$ -	\$ (81,494)
Total Accumulated Depreciation	\$ (75,768)	\$ (11,369)	\$ -	\$ (87,137)
Total Capital Assets Being Depreciated, Net	\$ 122,012	\$ (11,369)	\$ -	\$ 110,643

NOTE 9 – LAND

Summary of changes in land owned by the Corporation:

Class	Balance 12/31/2020	Additions	Deletions	Balance 12/31/2021
Land Held for Development	\$ 10,089,365	\$ 14,360	\$ 5,378,666	\$ 4,725,059
National Road Commons				
Park	\$ 2,074,733	\$ 0	\$ 0	\$ 2,074,733
Total Cost	\$ 12,164,098	\$ 14,360	\$ 5,378,666	\$ 6,799,792

The Corporation closed on the sale of 115.067 acres at the Prime Ohio II site in 2021. More information regarding the sale is referenced in Note 13. The additions for Land Held for Development are for land improvements on the Columbus Avenue property. Any gain on land sold on this property is to be split with the West Central Ohio Port Authority so, the Corporation capitalizes all costs associated with maintaining the property.

COMMUNITY IMPROVEMENT CORPORATION OF SPRINGFIELD & CLARK COUNTY, OHIO

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 10 - NOTES PAYABLE

The Corporation had the following outstanding notes:

	Balance	Rate	Maturity Date
Harry M. & Violet Turner 95 Charitable Trust	\$ 814,478	3%	N/A

A subsequent payment of \$814,478 was made on this note on January 11, 2022.

NOTE 11 - LINE OF CREDIT

In addition, the Corporation had one line of credit outstanding with Park National Bank with a zero balance as of December 31, 2021. This line of credit was subsequently closed in January of 2022.

NOTE 12- AVAILABILITY OF FINANCIAL ASSETS

The following reflects the Corporation’s financial assets of the balance sheet date, reduced by the amounts not available for general use within one year of the balance sheet date because of contractual or donor-imposed restrictions or internal designations. Amounts not available, if any, would include amounts set aside for long-term investing in the operating and capital reserves that could be drawn upon if the governing board approves such action.

	<u>12/31/2021</u>
Cash	\$ 1,063,046
Receivables	\$ 338,881
Total financial assets	\$ 1,401,927
Receivables scheduled to be collected in more than one year	\$ -
Contractual or donor-imposed restrictions:	
SBDC Loan Funds	\$ (13,490)
Board designations	\$ -
Financials assets available to meet cash needs for general expenditures within one year	<u>\$ 1,388,437</u>

COMMUNITY IMPROVEMENT CORPORATION OF SPRINGFIELD & CLARK COUNTY, OHIO

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 13 – LOSS ON SALE OF PROPERTY

The Corporation closed on the sale of 115.067 acres at the Prime Ohio II site. This resulted in the Corporation showing a loss on the sale of \$907,547. The loss is due to the fact that during construction of the industrial site, Federal, State and Local grant funds were shown as revenue, but construction costs were capitalized. This resulted in the Corporation showing \$6.4 million in profits from 2010-2016. Also included in that \$6.4 million in profit was a recognized gain of \$1.038 million on the sale of land to Loves, Inc. in 2015.

NOTE 14 – COVID-19 PANDEMIC

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 subsequent financial impact of COVID-19 and the continuing emergency measures may impact periods of the Corporation. The impact on the Corporation's future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.



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

Community Improvement Corporation of Springfield & Clark County, Ohio
Clark County
20 S. Limestone Street, Suite 100
Springfield, Ohio 45502

To the Board of Directors:

We have audited, 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, the financial statements of the Community Improvement Corporation of Springfield & Clark County, Ohio, (the Corporation) as of and for the year ended December 31, 2021, and the related notes to the financial statements which collectively comprise the Corporation's basic financial statements and have issued our report thereon dated December 1, 2022, wherein we noted the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the Corporation.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Corporation's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purposes of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Corporation's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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 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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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 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 Corporation's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Keith Faber
Auditor of State
Columbus, Ohio

December 1, 2022

OHIO AUDITOR OF STATE KEITH FABER



COMMUNITY IMPROVEMENT CORPORATION OF SPRINGFIELD & CLARK COUNTY, OHIO

CLARK 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 12/20/2022

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