

Compilation Report

**Hayden Run Community
Development Authority**

Franklin County

Financial Statements

For the Six Months Ended June 30, 2022 and 2021

**Hayden Run Community Development Authority
Franklin County**

**Statements of Net Position
As of June 30, 2022 and 2021**

	2022	2021
ASSETS		
Current Assets		
Checking/Savings		
Cash and Cash Equivalent	\$ 19,661	\$ 52,864
Total Checking/Savings	19,661	52,864
Other Current Assets		
A/R Community Development Charge	362,625	629,481
Total Other Current Assets	362,625	629,481
Total Current Assets	382,286	682,346
Total Assets	\$ 382,286	\$ 682,346
LIABILITIES		
Total Liabilities	-	-
Deferred Inflows of Resources		
Community Development Charges	354,199	622,313
Total Deferred Inflows of Resources	354,199	622,313
NET POSITION		
Unrestricted Net Position	\$ 28,087	\$ 60,033
Total Net Position	\$ 28,087	\$ 60,033

See accountant's compilation report.

**Hayden Run Community Development Authority
Franklin County**

**Statements of Revenues, Expenses and Changes in Net Position
For the Six Months Ended June 30, 2022 and 2021**

	2022	2021
Operating Revenues		
Community Development Income	\$ 398,399	\$ 325,744
Total Operating Revenues	398,399	325,744
Operating Expense		
Financial Management Services	1,406	1,279
Auditor Expense	-	41
Bank Fees	18	-
Total Operating Expense	1,424	1,320
Operating Income	396,975	324,424
Non-Operating Revenue/Expense		
Other Revenue		
Interest Income	7	4
Total Non-Operating Revenue	7	4
Transfers to City of Columbus	424,407	289,230
Change in Net Position	(27,425)	35,197
Net Position, Beginning of Period	55,512	24,836
Net Position, End of Period	\$ 28,087	\$ 60,033

See accountant's compilation report.

To the Board of Trustees
Hayden Run Community Development Authority
Columbus, Ohio

Management is responsible for the accompanying financial statements of the business – type activities of the Hayden Run Community Development Authority, which comprise the statement of net position as of June 30, 2022 and 2021 and the related statements of revenues, expenses and changes in net position for the six months then ended, which comprise the Authority’s basic financial statements in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit the statement of cash flows and substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted statement and disclosures were included in the financial statements, they might influence the user's conclusions about the organization's financial position, results of operations and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to the Authority.

Parms & Company, LLC

August 15, 2022
Columbus, Ohio