

**BERKSHIRE TOWNSHIP – CITY OF DELAWARE JOINT
ECONOMIC DEVELOPMENT DISTRICT**

DELAWARE COUNTY

REGULAR AUDIT

JANUARY 1, 2019 – DECEMBER 31, 2020



OHIO AUDITOR OF STATE
KEITH FABER



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Columbus, Ohio 43215
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(800) 282-0370

Governing Board
Berkshire Township-City of Delaware Joint Economic Development District
1 South Sandusky Street
Delaware, Ohio 43015

We have reviewed the *Independent Auditor's Report* of the Berkshire Township-City of Delaware Joint Economic Development District, Delaware County, prepared by Wilson, Shannon & Snow, Inc., for the audit period January 1, 2019 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 Berkshire Township-City of Delaware Joint Economic Development District is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

August 05, 2021

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**BERKSHIRE TOWNSHIP – CITY OF DELAWARE JOINT
ECONOMIC DEVELOPMENT DISTRICT
DELAWARE COUNTY**

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Berkshire Township – City of Delaware
Joint Economic Development District
Delaware County
1 South Sandusky Street
Delaware, Ohio 43015



INDEPENDENT AUDITOR'S REPORT

To the Governing Board:

Report on the Financial Statements

We have audited the accompanying financial statements of the cash balances, receipts and disbursements for each governmental fund type total as of and for the year ended December 31, 2020 and for each governmental fund type as of and for the year ended December 31, 2019, and related notes of the Berkshire Township – City of Delaware Joint Economic Development District, Delaware County, Ohio (the District).

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 District'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 District'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 District 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 District 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 District, as of December 31, 2020 and 2019, 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 balances, receipts and disbursements for the governmental fund type total as of and for the year ended December 31, 2020 and for the governmental fund type as of and for the year ended December 31, 2019, and related notes of the Berkshire Township – City of Delaware Joint Economic Development District, 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.

Emphasis of Matter

As discussed in Note 7 to the financial statements, during 2020, the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the City. We did not modify our opinion regarding these matters.

Berkshire Township – City of Delaware
Joint Economic Development District
Delaware County
Independent Auditor’s Report

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 14, 2021 on our consideration of the District’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 District’s internal control over financial reporting and compliance.

Wilson, Shuman & Snow, Inc.

June 14, 2021
Newark, Ohio

**Berkshire Township-City Of Delaware
 Joint Economic Development District
 Delaware County, Ohio
 Statement Of Receipts, Disbursements, And
 Changes In Fund Balance (Cash Basis)
 General Fund
 For The Year Ended December 31, 2020**

	<u>General</u>
Cash Receipts	
Income Taxes	\$ 392,778
<i>Total Cash Receipts</i>	<u>392,778</u>
Cash Disbursements	
Operating Expenses	
Surety Bond	128
Tax Collection and Fiscal Services Fee	12,779
Berkshire Township Disbursement	182,097
City of Delaware Disbursement	121,398
Income Tax Refunds	4,828
<i>Total Cash Disbursements</i>	<u>321,230</u>
<i>Net Change in Fund Cash Balance</i>	71,548
<i>Fund Cash Balance, January 1</i>	<u>90,812</u>
<i>Fund Cash Balance, December 31</i>	<u>\$ 162,360</u>

See accompanying Notes to the Financial Statements

**Berkshire Township – City of Delaware
Joint Economic Development District
Delaware County, Ohio
Notes to the Financial Statements
For the Year Ended December 31, 2020**

Note 1: Summary of Significant Accounting Policies

A. Description of the Entity

The Berkshire Township-City of Delaware Joint Economic Development District, Delaware County, Ohio [the District] contract was entered into as of November 1, 2014 under the authority of Ohio Revised Code Sections 715.72 through 715.81. The District is comprised of Berkshire Township and the City of Delaware. The District operated initially under an appointed three-member Board of Trustees and upon establishment of the first business located in the District expanded to an appointed five-member Board of Trustees established in accordance with said Ohio Revised Code Sections. The District was formed for the purpose of facilitating economic development to create or preserve jobs and employment opportunities and to improve the economic welfare of the people in the State and in the areas of the City and the Township. Pursuant to the Code Sections, the Board adopted a resolution to levy an income tax in the District to be equal to the City's rate, currently 1.85 percent, effective July 1, 2015.

The District's management believes these financial statements present all activities for which the District is financially accountable.

B. Basis of Presentation

The District's financial statements consist of a statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for its governmental fund type (regulatory cash basis).

C. Basis of Presentation

These financial statements follow 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. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include 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. Cash and Cash Equivalents

The District's cash and cash equivalents consist of a non-interest bearing checking account.

**Berkshire Township-City of Delaware
Joint Economic Development District
Delaware County, Ohio
Notes to the Financial Statements
For the Year Ended December 31, 2020
*[continued]***

E. Fund Accounting

The District uses fund accounting to segregate cash that is restricted as to use. The District has the following fund:

General Fund

The General Fund accounts for and reports all financial resources not accounted for and reported in another fund.

F. Fund Balance

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

1. Non-spendable

The District 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 Entity must adhere to these commitments unless the Governing Board amends 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*. For regulatory purposes, assigned fund balance in the general fund is limited to encumbrances outstanding at year end.

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.

**Berkshire Township-City of Delaware
 Joint Economic Development District
 Delaware County, Ohio
 Notes to the Financial Statements
 For the Year Ended December 31, 2020
 [continued]**

The District 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.

For regulatory purposes, limited disclosure related to fund balance is included in Note 6, page 8.

NOTE 2: CASH DEPOSITS AND INVESTMENTS

The District maintains a non-interest bearing checking account. Funds held by the City of Delaware as Fiscal Agent for the District are maintained in a bank account of the City. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits and investments at December 31 was as follows:

<u>Fund Balances</u>	<u>General</u>
District Deposits	\$ 9,161
City of Delaware Deposits	<u>153,199</u>
Total	<u>\$ 162,360</u>

Deposits are insured by the Federal Deposit Insurance Corporation for District deposits. Funds held by the City of Delaware are collateralized by the Federal Deposit Insurance Corporation and collateralized through the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

NOTE 3: LOCAL INCOME TAX

The District levies a municipal income tax of 1.85 percent on substantially all earned income arising from employment of business activities within the District. Employers within the District withhold income tax on employee compensation and remit the tax to the District via the City of Delaware. Quarterly, the funds are distributed as follows: The City of Delaware administrative expenses are allocated 4 percent of gross taxes received, the District receives 1 percent. Of the net remaining receipts, the Township receives 60 percent and the City receives 40 percent.

NOTE 4: RISK MANAGEMENT

Commercial Insurance – The District has elected to not procure commercial insurance for comprehensive property and general liabilities as the District has no physical assets nor does the Board perform any operation or provide any direct service that would subject the District to property loss or liability claims.

**Berkshire Township-City of Delaware
 Joint Economic Development District
 Delaware County, Ohio
 Notes to the Financial Statements
 For the Year Ended December 31, 2020
 [continued]**

Surety Bonds – In accordance with the Ohio Revised Code, the District maintains surety bonds all Board members and officers.

NOTE 5: RELATED PARTY TRANSACTIONS

The District is not aware of any related party transactions.

NOTE 6: FUND BALANCES

Included in fund balance are amounts the District cannot spend, including the balance of unclaimed monies, which cannot be spent for five years and the unexpendable corpus of the permanent funds. Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilities effective cash planning and control. At year end the balances of these amounts were as follows:

<u>Fund Balances</u>	<u>General</u>
Committed	\$ 153,199
Unassigned	<u>9,161</u>
Total	<u>\$ 162,360</u>

Committed fund balances represent the balance of income taxes to be distributed and on hand with the City of Delaware.

NOTE 7: 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 will impact subsequent periods of the District. The impact on the District’s future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

**Berkshire Township-City Of Delaware
 Joint Economic Development District
 Delaware County, Ohio
 Statement Of Receipts, Disbursements, And
 Changes In Fund Balance (Cash Basis)
 General Fund
 For The Year Ended December 31, 2019**

	<u>General</u>
Cash Receipts	
Income Taxes	\$ 402,798
<i>Total Cash Receipts</i>	<u>402,798</u>
 Cash Disbursements	
Operating Expenses	
Surety Bond	128
Audit Fees	2,243
Tax Collection and Fiscal Services Fee	14,966
Berkshire Township Disbursement	208,605
City of Delaware Disbursement	139,070
Income Tax Refunds	9,205
<i>Total Cash Disbursements</i>	<u>374,217</u>
 <i>Net Change in Fund Cash Balance</i>	 28,581
 <i>Fund Cash Balance, January 1</i>	 <u>62,231</u>
 <i>Fund Cash Balance, December 31</i>	 <u>\$ 90,812</u>

See accompanying Notes to the Financial Statements

**Berkshire Township – City of Delaware
Joint Economic Development District
Delaware County, Ohio
Notes to the Financial Statements
For the Year Ended December 31, 2019**

Note 1: Summary of Significant Accounting Policies

A. Description of the Entity

The Berkshire Township-City of Delaware Joint Economic Development District, Delaware County, Ohio [the District] contract was entered into as of November 1, 2014 under the authority of Ohio Revised Code Sections 715.72 through 715.81. The District is comprised of Berkshire Township and the City of Delaware. The District operated initially under an appointed three-member Board of Trustees and upon establishment of the first business located in the District expanded to an appointed five-member Board of Trustees established in accordance with said Ohio Revised Code Sections. The District was formed for the purpose of facilitating economic development to create or preserve jobs and employment opportunities and to improve the economic welfare of the people in the State and in the areas of the City and the Township. Pursuant to the Code Sections, the Board adopted a resolution to levy an income tax in the District to be equal to the City's rate, currently 1.85 percent, effective July 1, 2015.

The District's management believes these financial statements present all activities for which the District is financially accountable.

B. Basis of Presentation

The District's financial statements consist of a statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for its governmental fund type (regulatory cash basis).

C. Basis of Presentation

These financial statements follow 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. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include 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. Cash and Cash Equivalents

The District's cash and cash equivalents consist of a non-interest bearing checking account.

**Berkshire Township-City of Delaware
Joint Economic Development District
Delaware County, Ohio
Notes to the Financial Statements
For the Year Ended December 31, 2019
*[continued]***

E. Fund Accounting

The District uses fund accounting to segregate cash that is restricted as to use. The District has the following fund:

General Fund

The General Fund accounts for and reports all financial resources not accounted for and reported in another fund.

F. Fund Balance

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

1. Non-spendable

The District 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 Entity must adhere to these commitments unless the Governing Board amends 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*. For regulatory purposes, assigned fund balance in the general fund is limited to encumbrances outstanding at year end.

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.

**Berkshire Township-City of Delaware
 Joint Economic Development District
 Delaware County, Ohio
 Notes to the Financial Statements
 For the Year Ended December 31, 2019
 [continued]**

The District 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.

For regulatory purposes, limited disclosure related to fund balance is included in Note 6, page 13.

NOTE 2: CASH DEPOSITS AND INVESTMENTS

The District maintains a non-interest bearing checking account. Funds held by the City of Delaware as Fiscal Agent for the District are maintained in a bank account of the City. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits and investments at December 31 was as follows:

<u>Fund Balances</u>	<u>General</u>
District Deposits	\$ 6,944
City of Delaware Deposits	<u>83,868</u>
Total	<u>\$ 90,812</u>

Deposits are insured by the Federal Deposit Insurance Corporation for District deposits. Funds held by the City of Delaware are collateralized by the Federal Deposit Insurance Corporation and collateralized through the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

NOTE 3: LOCAL INCOME TAX

The District levies a municipal income tax of 1.85 percent on substantially all earned income arising from employment of business activities within the District. Employers within the District withhold income tax on employee compensation and remit the tax to the District via the City of Delaware. Quarterly, the funds are distributed as follows: The City of Delaware administrative expenses are allocated 4 percent of gross taxes received, the District receives 1 percent. Of the net remaining receipts, the Township receives 60 percent and the City receives 40 percent.

NOTE 4: RISK MANAGEMENT

Commercial Insurance – The District has elected to not procure commercial insurance for comprehensive property and general liabilities as the District has no physical assets nor does the Board perform any operation or provide any direct service that would subject the District to property loss or liability claims.

**Berkshire Township-City of Delaware
Joint Economic Development District
Delaware County, Ohio
Notes to the Financial Statements
For the Year Ended December 31, 2019
*[continued]***

Surety Bonds – In accordance with the Ohio Revised Code, the District maintains surety bonds all Board members and officers.

NOTE 5: RELATED PARTY TRANSACTIONS

The District is not aware of any related party transactions.

NOTE 6: FUND BALANCES

Included in fund balance are amounts the District cannot spend, including the balance of unclaimed monies, which cannot be spent for five years and the unexpendable corpus of the permanent funds. Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilities effective cash planning and control. At year end the balances of these amounts were as follows:

<u>Fund Balances</u>	<u>General</u>
Committed	\$ 83,868
Unassigned	<u>6,944</u>
Total	<u>\$ 90,812</u>

Committed fund balances represent the balance of income taxes to be distributed and on hand with the City of Delaware.

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

Berkshire Township – City of Delaware
Joint Economic Development District
Delaware County
1 South Sandusky Street
Delaware, Ohio 43015

To the Governing Board:

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 by fund type of the Berkshire Township-City of Delaware Joint Economic Development District, Delaware County, Ohio (the District) as of and for the years ended December 31, 2020 and 2019, and the related notes to the financial statements and have issued our report thereon dated June 14, 2021 wherein we noted the District 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 District'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 District'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 District'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. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

Compliance and Other Matters

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



June 14, 2021
Newark, Ohio

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OHIO AUDITOR OF STATE KEITH FABER



**BERKSHIRE TOWNSHIP-CITY OF DELAWARE JOINT ECONOMIC DEVELOPMENT DISTRICT
DELAWARE 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 8/17/2021

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