

**ORANGE TOWNSHIP**  
DELAWARE COUNTY, OHIO

**REGULAR AUDIT**

**FOR THE YEARS ENDED  
DECEMBER 31, 2022 & 2021**



OHIO AUDITOR OF STATE  
KEITH FABER



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Members of the Board of Trustees  
Orange Township  
1680 E Orange Rd  
Lewis Center, OH 43035

We have reviewed the *Independent Auditor's Report* of the Orange Township, Delaware County, prepared by Julian & Grube, Inc., for the audit period January 1, 2021 through December 31, 2022. 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 Orange Township is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Keith Faber".

Keith Faber  
Auditor of State  
Columbus, Ohio

August 23, 2023

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**ORANGE TOWNSHIP  
DELAWARE COUNTY, OHIO**

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## Independent Auditor's Report

Orange Township  
Delaware County  
1680 East Orange Road  
Lewis Center, OH 43035

To the Members of the Board of Trustees:

### Report on the Audit of the Financial Statements

#### *Unmodified and Adverse Opinions*

We have audited the accompanying financial statements of the cash balances, receipts, and disbursements for each governmental fund type of the Orange Township, Delaware County, Ohio, as of and for the years ended December 31, 2022 and 2021, and the related notes to the financial statements.

#### *Unmodified Opinions on Regulatory Basis of Accounting*

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the cash balances, receipts, and disbursements for each governmental fund type of the Orange Township, as of and for the years ended December 31, 2022 and 2021 in accordance with the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) as described in Note 2.

#### *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*" section of our report, the accompanying 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 Orange Township, as of December 31, 2022 and 2021, or changes in financial position thereof for the years then ended.

#### *Basis for Opinions*

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. 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 Orange Township 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 opinions.

***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note 2 of the financial statements, the financial statements are prepared by the Orange Township on the basis of the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C), which is a basis of accounting other than accounting principles generally accepted in the United States of America (GAAP), to meet the requirements of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C). The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 2 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Though the Orange Township 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(C) permit. Our opinions on this accounting basis are in the “*Unmodified Opinions on Regulatory Basis of Accounting*” paragraph above.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C). Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatements, 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 Orange Township's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***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 opinions. 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 generally accepted auditing standards 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 generally accepted auditing standards 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 Orange Township'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.



Orange Township  
Delaware County  
Independent Auditor's Report

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Orange Township'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 May 10, 2023 on our consideration of the Orange Township'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 Orange Township'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 Orange Township's internal control over financial reporting and compliance.



Julian & Grube, Inc.  
May 10, 2023

**Orange Township**  
*Delaware County, Ohio*  
*Combined Statement of Receipts, Disbursements*  
*and Changes in Fund Balances (Regulatory Cash Basis)*  
*All Governmental Fund Types*  
*For the Year Ended December 31, 2022*

	General	Special Revenue	Capital Projects	Permanent	Totals (Memorandum Only)
<b>Cash Receipts</b>					
Property and Other Local Taxes	\$ 3,128,610	\$ 10,013,904	\$ -	\$ -	\$ 13,142,514
Charges for Services	-	910,066	-	-	910,066
Licenses, Permits and Fees	233,325	85,676	-	-	319,001
Intergovernmental	413,119	3,878,640	-	-	4,291,759
Earnings on Investments	295,892	16,099	7	44	312,042
Miscellaneous	74,359	186,269	50,000	-	310,628
<i>Total Cash Receipts</i>	<u>4,145,305</u>	<u>15,090,654</u>	<u>50,007</u>	<u>44</u>	<u>19,286,010</u>
<b>Cash Disbursements</b>					
Current:					
General Government	2,192,516	-	-	-	2,192,516
Public Safety	-	8,955,281	-	-	8,955,281
Public Works	764,354	167,353	-	-	931,707
Health	-	35,878	-	-	35,878
Conservation-Recreation	-	1,164,257	-	-	1,164,257
Capital Outlay	443,780	3,732,090	14,972	-	4,190,842
<i>Total Cash Disbursements</i>	<u>3,400,650</u>	<u>14,054,859</u>	<u>14,972</u>	<u>-</u>	<u>17,470,481</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>744,655</u>	<u>1,035,795</u>	<u>35,035</u>	<u>44</u>	<u>1,815,529</u>
<b>Other Financing Receipts (Disbursements)</b>					
Transfers In	-	710,282	-	-	710,282
Transfers Out	-	(710,282)	-	-	(710,282)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Cash Balances</i>	744,655	1,035,795	35,035	44	1,815,529
<i>Fund Cash Balances, January 1 (Restated)</i>	<u>7,182,561</u>	<u>17,650,776</u>	<u>89,746</u>	<u>3,882</u>	<u>24,926,965</u>
<i>Fund Cash Balances, December 31</i>	<u>\$ 7,927,216</u>	<u>\$ 18,686,571</u>	<u>\$ 124,781</u>	<u>\$3,926</u>	<u>\$ 26,742,494</u>

*See accompanying notes to the financial statement*

**Orange Township**  
*Delaware County*  
*Notes to the Financial Statement*  
*For the Year Ended December 31, 2022*

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**Note 1 – Reporting Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of Orange Township, Delaware County, Ohio (the Township) as a body corporate and politic. A publicly elected three-member Board of Trustees directs the Township. The Township provides road and bridge maintenance, conservation and recreation services, cemetery maintenance, fire protection, and emergency medical services. The Township contracts with the Delaware County Sheriff’s department to provide security of persons and property. The Township’s management believes this financial statement presents all activities for which the Township is financially accountable.

**Note 2 – Summary of Significant Accounting Policies**

***Basis of Presentation***

The Township’s financial statement consists of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types.

***Fund Accounting***

The Township uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the Township are presented below:

***General Fund*** The general fund accounts for and reports all financial resources not accounted for and reported in another fund. The general fund balance is available to the Township for any purpose provided it is expended or transferred according to the general laws of Ohio.

***Special Revenue Funds*** These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Township had the following significant Special Revenue Funds:

***Gas Tax Fund*** - The gas tax fund accounts for and reports that portion of the State gasoline tax restricted for maintenance and repair of roads within the Township.

***Motor Vehicle License Tax Fund*** - The motor vehicle license tax fund accounts for and reports that portion of motor vehicle license registration fees restricted for maintenance and repair of roads within the Township.

***Special Fire Levy Fund*** - This fund receives property taxes for providing fire and emergency medical services to the Township.

***Road Levy Fund*** - This fund receives property taxes that are used for road maintenance and improvements. This fund also includes transfers from the Township’s General Fund used for the same purpose.

***Parks & Recreation Fund*** - This fund receives property taxes that are used for providing park and recreation services.

***American Rescue Plan Fund*** - This fund received money as part of Federal COVID relief through the American Rescue Plan Act. The Township accepted these funds and is using the standard allowance for revenue loss as allowed by the US Treasury guidance.

**Orange Township**  
*Delaware County*  
*Notes to the Financial Statement*  
*For the Year Ended December 31, 2022*

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**Capital Project Funds** These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The Township had the following significant Capital Project Funds:

**Public Works Commission Projects** – This fund is used to account for receipts and disbursements related to Ohio Public Works Commission (OPWC) projects.

**Veterans Memorial Grant Fund** – This fund receives grants and donations from the county, on the Townships behalf, for the construction of a Veterans Memorial within the Township.

**Permanent Funds** These funds account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs (for the benefit of the government or its citizenry). The Township had the following significant permanent fund:

**Cemetery Bequest Fund** – This fund receives interest earned on the nonexpendable corpus. These earnings are used for the general maintenance and upkeep of the Township's cemetery.

***Basis of Accounting***

The financial statement follows the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (C). 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 (C) permit.

***Budgetary Process***

The Ohio Revised Code requires that each fund be budgeted annually.

**Appropriations** Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end.

**Estimated Resources** Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must approve estimated resources.

**Encumbrances** The Ohio Revised Code requires the Township to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A summary of 2022 budgetary activity appears in Note 3.

**Orange Township**  
*Delaware County*  
*Notes to the Financial Statement*  
*For the Year Ended December 31, 2022*

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***Deposits and Investments***

The Township's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

During 2022, investments were limited to negotiable and non-negotiable certificate of deposits (CDs), a U.S. Government money market mutual fund, Municipal Bonds, Federal Home Loan Bank Bonds, Federal Farm Credit Bank Bonds, Commercial Paper, and investments in the State Treasury Asset Reserve of Ohio (STAR Ohio). Investments are reported at cost, except for the U.S. Government money market mutual fund which is recorded at share value the mutual fund reports and STAR Ohio which valued at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides a NAV per share that approximates fair value.

***Capital Assets***

The Township records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

***Accumulated Leave***

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

***Leases***

The Township is the lessee in various leases (as defined by GASB 87) related to vehicles and other equipment under noncancelable leases. Lease revenue/disbursements are recognized when they are received/paid.

***Fund Balance***

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

***Nonspendable*** The Township classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact. For regulatory purposes, nonspendable fund balance includes unclaimed monies that are required to be held for five years before they may be utilized by the Township and the nonspendable portion of the corpus in permanent funds.

***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.

***Committed*** Trustees can *commit* amounts via formal action (resolution). The Township must adhere to these commitments unless the Trustees amend 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.

**Orange Township**  
*Delaware County*  
*Notes to the Financial Statement*  
*For the Year Ended December 31, 2022*

**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.

**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.

The Township 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 balances is included in Note 13.

**Note 3 – Budgetary Activity**

Budgetary activity for the year ending December 31, 2022 follows:

2022 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$3,641,931	\$4,145,304	\$503,373
Special Revenue	14,779,666	15,800,936	1,021,270
Capital Projects	548,180	50,007	(498,173)
Permanent	-	44	44
<b>Total</b>	<b>\$18,969,777</b>	<b>\$19,996,290</b>	<b>\$1,026,514</b>

2022 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$4,867,997	\$3,760,373	\$1,107,624
Special Revenue	29,085,277	17,937,883	11,147,394
Capital Projects	548,180	50,000	498,180
<b>Total</b>	<b>\$34,501,454</b>	<b>\$21,748,256</b>	<b>\$12,753,198</b>

**Orange Township**  
*Delaware County*  
*Notes to the Financial Statement*  
*For the Year Ended December 31, 2022*

**Note 4 – Deposits and Investments**

To improve cash management, cash received by the Township is pooled. Monies for all funds are maintained in this pool. The Ohio Revised Code prescribes allowable deposits and investments. A summary of the Township’s deposit and investment accounts are as follows:

	2022
<b><i>Cash Management Pool:</i></b>	
Demand deposits	\$3,180,202
Non-negotiable Certificates of deposit	3,219
Total deposits	3,183,421
Commercial Paper	4,175,908
Negotiable Certificates of deposit	2,716,000
Municipal Bonds	451,544
Federal Home Loan Bank Bonds	1,500,000
Federal Farm Credit Bank Bonds	1,000,000
U.S. Government Money Market Mutual Fund	943,527
STAR Ohio	12,772,093
Total investments	23,559,072
<i>Total carrying amount of deposits and investments held in the Pool</i>	\$26,742,493

The Township does not use a separate payroll clearing account. The expenditures included in the accompanying financial statements reflect net payroll plus all remitted payroll withholdings. At December 31, 2022, the Township is holding \$0 in unremitted employee payroll withholdings.

***Deposits***

Deposits are insured by the Federal Deposit Insurance Corporation; or 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.

***Investments***

The Federal Reserve holds the Township’s Federal Agency Securities (Federal Home Loan Bank Bonds and Federal Farm Credit Bank Bonds) in book-entry form, in the name of the Township’s financial institution. The financial institution maintains records identifying the Township as owner of these securities.

Investments in STAR Ohio and mutual funds are not evidenced by securities that exist in physical or book-entry form.

**Orange Township**  
*Delaware County*  
*Notes to the Financial Statement*  
*For the Year Ended December 31, 2022*

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**Note 5– Property Taxes**

Real property taxes become a lien on January 1 preceding the October 1 date for which the Trustees adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable non-business, owner occupancy, and homestead exemption credits and/or homestead and rollback deductions. The financial statements include these credits and/or deduction amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

Public utilities are also taxed on personal and real property located within the Township.

The County is responsible for assessing property and for billing, collecting, and distributing all property taxes on behalf of the Township.

**Note 6 – Risk Management**

***Workers’ Compensation***

Workers’ Compensation coverage is provided by the State of Ohio. The Township pays the State Workers’ Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs.

***Commercial Insurance***

The Township has obtained commercial insurance through Zurich Insurance Group for the following risks:

- Comprehensive property and general liability
- Vehicles
- Errors and omissions

**Note 7 – Defined Benefit Pension Plans**

***Ohio Public Employees Retirement System***

Some Township employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan’s benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10% of their gross salaries and the Township contributed an amount equaling 14% of participants’ gross salaries. The Township has paid all contributions required through December 31, 2022.

***Ohio Police and Fire Retirement System***

Some Township certified Fire Fighters belong to the Police and Fire Pension Fund (OP&F). OP&F is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan’s benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OP&F participants contributed 12.25% of their wages. The Township contributed to OP&F an amount equal to 24% of fulltime fire fighters’ wages. The Township has paid all contributions required through December 31, 2022.



**Orange Township**  
*Delaware County*  
*Notes to the Financial Statement*  
*For the Year Ended December 31, 2022*

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***Social Security***

Some Township employees contributed to Social Security. This plan provides retirement benefits, including survivor and disability benefits to participants.

Employees contributed 6.2% of their gross salaries. The Township contributed an amount equal to 6.2% of participants' gross salaries. The Township has paid all contributions required through December 31, 2022.

**Note 8 - Employee Benefits**

The Township is fully insured for employee medical health insurance through a traditional plan with Anthem. The risk of loss transfers to Anthem upon payment of the premiums. Medical health insurance is offered to most Township employees. The Township also pays for some of the employee copay/coinsurance costs through the "difference" card.

**Note 9 – Postemployment Benefits**

Both OPERS and OP&F offer cost-sharing, multiple-employer defined benefit postemployment plans, which include multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement, and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions allocated to health care for OPERS members in the traditional pension plan and combined plan was 0 percent during calendar year 2022. The portion of employer contributions allocated to health care for OPERS members in the member-directed plan was 4.0 percent during calendar year 2022. OP&F contributes 0.5 percent to fund these benefits.

Beginning January 1, 2019, OP&F changed its retiree health care model to a stipend-based health care model. A stipend funded by OP&F was placed in individual Health Reimbursement Accounts that retirees use to be reimbursed for health care expenses.

Effective January 1, 2022, OPERS discontinued the group plans currently offered to non-Medicare retirees and re-employed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via an HRA allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses.

**Note 10 – Debt**

***Financed Purchases***

The Township has entered into financed purchases agreements for vehicles/equipment where ownership of the underlying asset transfers to the Township by the end of the contract. The Township disbursed \$0.00 to pay these costs for the fiscal year ended December 31, 2022.

The Lease was signed on signed in December 2022 and was for a fire department ladder truck. The lease is a 7 year lease with the first payment in 2025 and the last payment in 2031. Total amount financed is \$1,721,361.17 at an interest rate of 5.06%.

**Orange Township**  
*Delaware County*  
*Notes to the Financial Statement*  
*For the Year Ended December 31, 2022*

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***Amortization***

Amortization of the above lease, including interest, is scheduled as follows:

Year Ending December 31:	Finance Purchases
2023	-
2024	-
2025	318,542
2026	318,542
2027	318,542
2028	1,274,166
Total	<u>\$2,229,791</u>

**Note 11 – Construction and Contractual Commitments**

The Township has three major construction projects planned:

1. North Road Park project with a total cost of approximately \$2.5 million.
2. Bale Kenyon Rd – Phase 1: \$3M Budget with \$500,000 from OPWC and \$50,000 from County.
3. Veterans Memorial \$600K with \$400,000 from Cultural Project Cooperative, \$50,000 Orange Township and \$150,000 donations

**Note 12 – Contingent Liabilities**

The Township is defendant in one lawsuit. The lawsuit is expected to be concluded in 2023 with no expected financial cost to the township. Although management cannot presently determine the outcome of the suit, management believes that the resolution of these matters will not materially adversely affect the Township’s financial condition.

Amounts grantor agencies pay to the township are subject to audit and adjustment by the grantor, principally the federal government. The grantor may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

**Orange Township**  
*Delaware County*  
*Notes to the Financial Statement*  
*For the Year Ended December 31, 2022*

**Note 13 – Fund Balances**

Included in fund balance are amounts the Township 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 facilitate effective cash planning and control. At year end the balances of these amounts were as follows:

Fund Balances	General	Special Revenue	Capital Projects	Permanent	Total
Nonspendable:					
Unclaimed Monies	\$ 5,834	\$ -	\$ -	\$ -	\$ 5,834
Corpus	-	-	-	3,679	3,679
Outstanding Encumbrances	359,723	3,172,742	35,028	-	3,567,494
<i>Total</i>	<u>\$ 365,557</u>	<u>\$ 3,172,742</u>	<u>\$ 35,028</u>	<u>\$ 3,679</u>	<u>\$ 3,577,007</u>

The fund balance of special revenue funds is either restricted or committed. The fund balance of capital projects funds are restricted, committed, or assigned. The fund balance of permanent funds that is not part of the nonspendable corpus is either restricted or committed. These restricted, committed, and assigned amounts in the special revenue, capital projects, and permanent funds including the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned.

**Note 14 – Fund Balance Restatement**

For 2022, the Township restated the beginning Special Revenue Fund Type balance due to voiding of a check issued during the prior year and later re-issued in 2022. Below is the restated fund amount:

	January 1, 2022	Adjustment	Balance
Special Revenue Fund Type	\$17,650,227	\$549	\$17,650,776

**Note 15 – Miscellaneous Receipts**

Capital Projects Fund Type receipts included miscellaneous receipts from Delaware County that were donations collected in connection with the Veterans Memorial Grant.

**Orange Township**  
*Delaware County, Ohio*  
*Combined Statement of Receipts, Disbursements*  
*and Changes in Fund Balances (Regulatory Cash Basis)*  
*All Governmental Fund Types*  
*For the Year Ended December 31, 2021*

	General	Special Revenue	Capital Projects	Permanent	Totals (Memorandum Only)
<b>Cash Receipts</b>					
Property and Other Local Taxes	\$ 2,943,102	\$ 9,740,495	\$ -	\$ -	\$ 12,683,597
Charges for Services	100	440,871	-	-	440,971
Licenses, Permits and Fees	229,633	259,382	-	-	489,015
Intergovernmental	394,621	3,299,682	456,180	-	4,150,483
Earnings on Investments	68,810	5,349	2	10	74,171
Miscellaneous	77,717	97,274	-	-	174,991
<i>Total Cash Receipts</i>	<u>3,713,983</u>	<u>13,843,053</u>	<u>456,182</u>	<u>10</u>	<u>18,013,228</u>
<b>Cash Disbursements</b>					
Current:					
General Government	1,878,923	-	-	-	1,878,923
Public Safety	-	8,313,110	-	-	8,313,110
Public Works	668,494	636,733	-	-	1,305,227
Health	-	556,766	-	-	556,766
Conservation-Recreation	-	1,049,192	-	-	1,049,192
Capital Outlay	43,775	3,932,356	456,180	-	4,432,311
<i>Total Cash Disbursements</i>	<u>2,591,192</u>	<u>14,488,157</u>	<u>456,180</u>	<u>-</u>	<u>17,535,529</u>
<i>Net Change in Fund Cash Balances</i>	1,122,791	(645,104)	2	10	477,699
<i>Fund Cash Balances, January 1 (Restated)</i>	<u>6,059,770</u>	<u>18,295,331</u>	<u>89,744</u>	<u>3,872</u>	<u>24,448,717</u>
<i>Fund Cash Balances, December 31</i>	<u>\$ 7,182,561</u>	<u>\$ 17,650,227</u>	<u>\$ 89,746</u>	<u>\$ 3,882</u>	<u>\$ 24,926,416</u>

*See accompanying notes to the financial statement*

**Orange Township**  
*Delaware County*  
*Notes to the Financial Statement*  
*For the Year Ended December 31, 2021*

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**Note 1 – Reporting Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of Orange Township, Delaware County, Ohio (the Township) as a body corporate and politic. A publicly elected three-member Board of Trustees directs the Township. The Township provides road and bridge maintenance, conservation and recreation services, cemetery maintenance, fire protection, and emergency medical services. The Township contracts with the Delaware County Sheriff's department to provide security of persons and property. The Township's management believes this financial statement presents all activities for which the Township is financially accountable.

**Note 2 – Summary of Significant Accounting Policies**

***Basis of Presentation***

The Township's financial statement consists of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types.

***Fund Accounting***

The Township uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the Township are presented below:

***General Fund*** The general fund accounts for and reports all financial resources not accounted for and reported in another fund. The general fund balance is available to the Township for any purpose provided it is expended or transferred according to the general laws of Ohio.

***Special Revenue Funds*** These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Township had the following significant Special Revenue Funds:

***Gas Tax Fund*** - The gas tax fund accounts for and reports that portion of the State gasoline tax restricted for maintenance and repair of roads within the Township.

***Motor Vehicle License Tax Fund*** - The motor vehicle license tax fund accounts for and reports that portion of motor vehicle license registration fees restricted for maintenance and repair of roads within the Township.

***Special Fire Levy Fund*** - This fund receives property taxes for providing fire and emergency medical services to the Township.

***Road Levy Fund*** - This fund receives property taxes that are used for road maintenance and improvements. This fund also includes transfers from the Township's General Fund used for the same purpose.

***Parks & Recreation Fund*** - This fund receives property taxes that are used for providing park and recreation services.

**Orange Township**  
*Delaware County*  
*Notes to the Financial Statement*  
*For the Year Ended December 31, 2021*

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**Capital Project Funds** These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The Township had the following significant Capital Project Fund:

**Public Works Commission Projects** – This fund is used to account for receipts and disbursements related to Ohio Public Works Commission (OPWC) projects.

**Permanent Funds** These funds account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs (for the benefit of the government or its citizenry). The Township had the following significant permanent fund:

**Cemetery Bequest Fund** – This fund receives interest earned on the nonexpendable corpus. These earnings are used for the general maintenance and upkeep of the Township's cemetery.

***Basis of Accounting***

This financial statement follows the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (C). 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 (C) permit.

***Budgetary Process***

The Ohio Revised Code requires that each fund be budgeted annually.

**Appropriations** Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end.

**Estimated Resources** Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must approve estimated resources.

**Encumbrances** The Ohio Revised Code requires the Township to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A summary of 2021 budgetary activity appears in Note 3.

***Deposits and Investments***

The Township's accounting includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

**Orange Township**  
*Delaware County*  
*Notes to the Financial Statement*  
*For the Year Ended December 31, 2021*

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During 2021, investments were limited to negotiable and non-negotiable certificates of deposits (CDs), a U.S. Government money market mutual fund, Municipal Bonds, and investments in the State Treasury Asset Reserve of Ohio (STAR Ohio). Investments are reported at cost, except for the U.S. Government money market mutual fund which is recorded at share value the mutual fund reports and STAR Ohio which valued at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides a NAV per share that approximates fair value.

***Capital Assets***

The Township records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

***Accumulated Leave***

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

***Fund Balance***

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

***Nonspendable*** The Township classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact. For regulatory purposes, nonspendable fund balance includes unclaimed monies that are required to be held for five years before they may be utilized by the Township and the nonspendable portion of the corpus in permanent funds.

***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.

***Committed*** Trustees can *commit* amounts via formal action (resolution). The Township must adhere to these commitments unless the Trustees amend 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.

***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.

***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.

**Orange Township**  
*Delaware County*  
*Notes to the Financial Statement*  
*For the Year Ended December 31, 2021*

The Township 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 balances is included in Note 12.

**Note 3 – Budgetary Activity**

Budgetary activity for the year ending December 31, 2021 follows:

2021 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$4,011,648	\$3,713,983	(\$297,665)
Special Revenue	14,190,878	13,843,053	(347,825)
Capital Projects	450,000	456,182	6,182
Permanent	-	10	10
Total	\$18,652,526	\$18,013,229	(\$639,298)

2021 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$4,144,773	\$2,680,139	\$1,464,634
Special Revenue	26,325,502	17,361,432	8,964,070
Capital Projects	500,000	456,180	43,820
Total	\$30,970,275	\$20,497,751	\$10,472,524



**Orange Township**  
*Delaware County*  
*Notes to the Financial Statement*  
*For the Year Ended December 31, 2021*

**Note 4 – Deposits and Investments**

To improve cash management, cash received by the Township is pooled. Monies for all funds are maintained in this pool. The Ohio Revised Code prescribes allowable deposits and investments. A summary of the Township’s deposit and investment accounts are as follows:

	2021
<b><i>Cash Management Pool:</i></b>	
Demand deposits	\$5,579,773
Non-Negotiable Certificates of deposit	3,217
Other time deposits (savings and NOW accounts)	596,241
Total deposits	6,179,231
Negotiable Certificates of deposit	3,218,000
Municipal Bonds	4,508,761
U.S. Government Money Market Mutual Fund	993,757
STAR Ohio	10,026,667
Total investments	18,747,185
<i>Total carrying amount of deposits and investments held in the Pool</i>	<b>\$24,926,416</b>

The Township does not use a separate payroll clearing account. The expenditures included in the accompanying financial statements reflect net payroll plus all remitted payroll withholdings. At December 31, 2021, the Township is holding \$0 in unremitted employee payroll withholdings.

***Deposits***

Deposits are insured by the Federal Deposit Insurance Corporation; or 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.

***Investments***

Investments in STAR Ohio and mutual funds are not evidenced by securities that exist in physical or book-entry form.

**Note 5– Property Taxes**

Real property taxes become a lien on January 1 preceding the October 1 date for which the Trustees adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable non-business, owner occupancy, and homestead exemption credits and/or homestead and rollback deductions. The financial statements include these credits and/or deduction amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

Public utilities are also taxed on personal and real property located within the Township.

The County is responsible for assessing property and for billing, collecting, and distributing all property taxes on behalf of the Township.

**Orange Township**  
*Delaware County*  
*Notes to the Financial Statement*  
*For the Year Ended December 31, 2021*

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**Note 6 – Risk Management**

***Workers' Compensation***

Workers' Compensation coverage is provided by the State of Ohio. The Township pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs.

***Commercial Insurance***

The Township has obtained commercial insurance through Zurich Insurance Group for the following risks:

- Comprehensive property and general liability
- Vehicles
- Errors and omissions

**Note 7 – Defined Benefit Pension Plans**

***Ohio Public Employees Retirement System***

Some employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10% of their gross salaries and the Township contributed an amount equaling 14% of participants' gross salaries. The Township has paid all contributions required through December 31, 2021.

***Ohio Police and Fire Retirement System***

Some Township's certified Fire Fighters belong to the Police and Fire Pension Fund (OP&F). OP&F is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OP&F participants contributed 12.25% of their wages. The Township contributed to OP&F an amount equal to 24% of fulltime fire fighters' wages. The Township has paid all contributions required through December 31, 2021.

***Social Security***

Some Township employees contributed to Social Security. This plan provides retirement benefits, including survivor and disability benefits to participants.

Employees contributed 6.2% of their gross salaries. The Township contributed an amount equal to 6.2% of participants' gross salaries. The Township has paid all contributions required through December 31, 2021.

**Note 8 - Employee Benefits**

The Township is fully insured for employee medical health insurance through a traditional plan with Aetna. The risk of loss transfers to Aetna upon payment of the premiums. Medical health insurance is offered to most Township employees. The Township also pays for some of the employee copay/coinsurance costs through the "difference" card.

**Orange Township**  
*Delaware County*  
*Notes to the Financial Statement*  
*For the Year Ended December 31, 2021*

**Note 9 – Postemployment Benefits**

Both OPERS and OP&F offer cost-sharing, multiple-employer defined benefit postemployment plans, which include multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement, and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions allocated to health care for OPERS members in the traditional pension plan and combined plan was 0 percent during calendar year 2021. The portion of employer contributions allocated to health care for OPERS members in the member-directed plan was 4.0 percent during calendar year 2021. OP&F contributes 0.5 percent to fund these benefits.

Beginning January 1, 2019, OP&F changed its retiree health care model to a stipend-based health care model. A stipend funded by OP&F was placed in individual Health Reimbursement Accounts that retirees use to be reimbursed for health care expenses.

**Note 10 – Construction and Contractual Commitments**

The Township has two major construction projects planned:

1. North Road Park project with a total cost of approximately \$2.5 million.
2. Bale Kenyon Rd – Phase 1: \$3M Budget with \$500,000 from OPWC and \$50,000 from County.

**Note 11 – Contingent Liabilities**

The Township is defendant in two lawsuits. Although management cannot presently determine the outcome of these suits, management believes that the resolution of these matters will not materially adversely affect the Township’s financial condition.

Amounts grantor agencies pay to the township are subject to audit and adjustment by the grantor, principally the federal government. The grantor may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

**Note 12 – Fund Balances**

Included in fund balance are amounts the Township 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 facilitate effective cash planning and control. At year end the balances of these amounts were as follows:

Fund Balances	General	Special Revenue	Permanent	Total
Nonspendable:				
Unclaimed Monies	\$ 5,959	\$ -	\$ -	\$ 5,959
Corpus	-	-	3,679	3,679
Outstanding Encumbrances	88,947	2,873,276	-	2,962,223
<i>Total</i>	<u>\$ 94,906</u>	<u>\$ 2,873,276</u>	<u>\$ 3,679</u>	<u>\$ 2,971,861</u>

**Orange Township**  
*Delaware County*  
*Notes to the Financial Statement*  
*For the Year Ended December 31, 2021*

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The fund balance of special revenue funds is either restricted or committed. The fund balance of capital projects funds are restricted, committed, or assigned. The fund balance of permanent funds that is not part of the nonspendable corpus is either restricted or committed. These restricted, committed, and assigned amounts in the special revenue, capital projects, and permanent funds including the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned.

**Note 13 – Fund Balance Restatement**

For 2021, the Township restated the beginning General Fund and Special Revenue Fund Type balances due to voiding of checks issued during the prior year and documented as paid or later re-issued in 2021 and certain prior year old outstanding checks being moved to the unclaimed monies fund. Below are the restated fund amounts:

	Balance January 1, 2021	Adjustment	Restated Balance
General Fund	\$6,047,367	\$12,403	\$6,059,770
Special Revenue Fund Type	\$18,277,741	\$17,590	\$18,295,331

**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***

Orange Township  
Delaware County  
1680 East Orange Road  
Lewis Center, OH 43035

To the Members of 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 cash balances, receipts, and disbursements for each governmental fund type of the Orange Township, Delaware County, Ohio, as of and for the years ended December 31, 2022, and 2021 and the related notes to the financial statements and have issued our report thereon dated May 10, 2023, wherein we noted as described in Note 2 to the financial statements, Orange Township followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Orange Township'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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Orange Township's internal control. Accordingly, we do not express an opinion on the effectiveness of the Orange Township'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 Orange Township'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 Orange Township'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*.

Orange Township  
Delaware County  
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*

**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 Orange Township'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 Orange Township's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Julian & Grube, Inc.  
May 10, 2023

**ORANGE TOWNSHIP  
DELAWARE COUNTY, OHIO**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2022 AND 2021**

<b>Finding Number</b>	<b>Year Initially Occurred</b>	<b>Finding Summary</b>	<b>Status</b>	<b>Additional Information</b>
2020-001	2018	<u>Material Weakness/Noncompliance – On-Behalf Grants</u> – Ohio Revised Section 5705.42, requires, in part, that when the state or any department, division, agency, authority or unit thereof makes a grant or loan of money to any political subdivision of this state to aid in paying the cost of any program, activity, or function of such subdivision, the amount is deemed appropriated and shall be recorded by the subdivision. The Township did not record an on-behalf grant from the Ohio Public Works Commission.	Corrected	N/A

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# OHIO AUDITOR OF STATE KEITH FABER



**ORANGE TOWNSHIP**

**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 9/5/2023**

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)