

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

DELAWARE COUNTY

REGULAR AUDIT

JANUARY 1, 2021 – DECEMBER 31, 2022



OHIO AUDITOR OF STATE
KEITH FABER



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Columbus, Ohio 43215
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Board of Trustees
Berkshire Township - City of Delaware Joint Economic Development District
1 S. Sandusky St.
Delaware, OH 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, 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 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

July 12, 2023

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

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INDEPENDENT AUDITOR'S REPORT

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

To the Governing Body:

Report on the Audit of the Financial Statements

Unmodified and Adverse Opinions

We have audited the financial statements of the Berkshire Township – City of Delaware Joint Economic Development District, Delaware County, Ohio (the District),, which comprises the cash balances, receipts and disbursements for the General fund as of and for the years ended December 31, 2022 and 2021, and the related notes to the financial statements.

Unmodified Opinion 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 the General fund as of and for the years ended December 31, 2022 and 2021, and the related notes to the financial statements, in accordance with the financial reporting provisions which Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit, described in Note 1.

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 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, 2022 and 2021, or the 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 (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the District, 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 1 of the financial statements, the financial statements are prepared by the District 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 an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit. 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 misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District’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 GAAS and the financial audit standards in the Comptroller General of the United States’ *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District’s internal control. Accordingly, no such opinion is expressed.

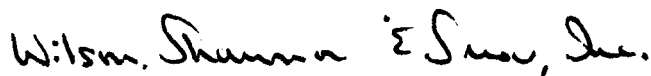
Berkshire Township – City of Delaware
Joint Economic Development District
Delaware County
Independent Auditor’s Report

- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District’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 June 15, 2023 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. 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 District'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 District's internal control over financial reporting and compliance.



Newark, Ohio
June 15, 2023

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, 2022

	<u>General</u>
Cash Receipts	
Income Taxes	\$ 519,030
<i>Total Cash Receipts</i>	<u>519,030</u>
 Cash Disbursements	
Operating Expenses	
Tax Collection and Fiscal Services Fee	20,121
Berkshire Township Disbursement	286,719
City of Delaware Disbursement	191,146
Income Tax Refunds	<u>16,510</u>
<i>Total Cash Disbursements</i>	<u>514,496</u>
 <i>Net Change in Fund Cash Balance</i>	 4,534
 <i>Fund Cash Balance, January 1</i>	 <u>118,669</u>
 <i>Fund Cash Balance, December 31</i>	 <u>\$ 123,203</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, 2022**

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. Accounting Basis

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code 117.38 and Ohio Administrative Code Section 117-2-03(D). This basis is similar to the cash receipts and disbursements accounting basis. The District recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred.

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.

C. Cash and Cash Equivalents

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

D. Fund Accounting

The District uses fund accounting to segregate cash and investments that are 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.

**Berkshire Township-City of Delaware
Joint Economic Development District
Delaware County, Ohio
Notes to the Financial Statements
For the Year Ended December 31, 2022
[continued]**

E. 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 *non-spendable* 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 District must adhere to these commitments unless the 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*. Governmental funds, other than the General Fund, report all fund balances as *assigned* unless they are restricted or committed. In the General Fund, *assigned* amounts represent intended uses established by the District's Board or a District official delegated that authority by resolution, or by State Statute.

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.

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.

**Berkshire Township-City of Delaware
 Joint Economic Development District
 Delaware County, Ohio
 Notes to the Financial Statements
 For the Year Ended December 31, 2022
 [continued]**

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:

	2022
District Deposits	\$ 16,211
City of Delaware Deposits	<u>106,992</u>
Demand Deposits	<u>\$ 123,203</u>

Deposits are insured by the Federal Deposit Insurance Corporation.

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.

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.

**Berkshire Township-City of Delaware
Joint Economic Development District
Delaware County, Ohio
Notes to the Financial Statements
For the Year Ended December 31, 2022
*[continued]***

NOTE 6: FUND BALANCES

Non-spendable portions of fund balance may be included in fund balance; these are amounts the District cannot spend. At year end, the non-spendable balance for the District is \$0. 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 balance for outstanding encumbrance is \$0.

**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, 2021**

	<u>General</u>
Cash Receipts	
Income Taxes	\$ 428,479
<i>Total Cash Receipts</i>	<u>428,479</u>
Cash Disbursements	
Operating Expenses	
Surety Bond	128
Audit Fees	2,333
Tax Collection and Fiscal Services Fee	18,430
Berkshire Township Disbursement	262,632
City of Delaware Disbursement	175,088
Income Tax Refunds	13,559
<i>Total Cash Disbursements</i>	<u>472,170</u>
<i>Net Change in Fund Cash Balance</i>	(43,691)
<i>Fund Cash Balance, January 1</i>	<u>162,360</u>
<i>Fund Cash Balance, December 31</i>	<u>\$ 118,669</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, 2021**

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. Accounting Basis

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code 117.38 and Ohio Administrative Code Section 117-2-03(D). This basis is similar to the cash receipts and disbursements accounting basis. The District recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred.

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.

C. Cash and Cash Equivalents

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

D. Fund Accounting

The District uses fund accounting to segregate cash and investments that are 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.

**Berkshire Township-City of Delaware
Joint Economic Development District
Delaware County, Ohio
Notes to the Financial Statements
For the Year Ended December 31, 2021
*[continued]***

E. 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 *non-spendable* 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 District must adhere to these commitments unless the 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*. Governmental funds, other than the General Fund, report all fund balances as *assigned* unless they are restricted or committed. In the General Fund, *assigned* amounts represent intended uses established by the District's Board or a District official delegated that authority by resolution, or by State Statute.

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.

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.

**Berkshire Township-City of Delaware
 Joint Economic Development District
 Delaware County, Ohio
 Notes to the Financial Statements
 For the Year Ended December 31, 2021
 [continued]**

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:

	2021
District Deposits	\$ 11,308
City of Delaware Deposits	<u>107,361</u>
Demand Deposits	<u>\$ 118,669</u>

Deposits are insured by the Federal Deposit Insurance Corporation.

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.

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.

**Berkshire Township-City of Delaware
Joint Economic Development District
Delaware County, Ohio
Notes to the Financial Statements
For the Year Ended December 31, 2021
*[continued]***

NOTE 6: FUND BALANCES

Non-spendable portions of fund balance may be included in fund balance; these are amounts the District cannot spend. At year end, the non-spendable balance for the District is \$0. 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 balance for outstanding encumbrance is \$0.

**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 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 (*Government Auditing Standards*), the financial statements of the Berkshire Township – City of Delaware Joint Economic Development District, Delaware County, (the District) as of and for the years ended December 31, 2022 and 2021, and the related notes to the financial statements, which collectively comprise the District's financial statements and have issued our report thereon dated June 15, 2023, 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.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District'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 District'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 District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Newark, Ohio
June 15, 2023

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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 7/25/2023

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