VILLAGE OF DELTA
FULTON COUNTY

REGULAR AUDIT / SINGLE AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2024-2023

OHIO AUDITOR OF STATE
KEITH FABER

VILLAGE OF DELTA
FULTON COUNTY

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VILLAGE OF DELTA
FULTON COUNTY

REGULAR AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2024

OHIO AUDITOR OF STATE
KEITH FABER

VILLAGE OF DELTA
FULTON COUNTY
DECEMBER 31, 2024

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OHIO AUDITOR OF STATE
KEITH FABER

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INDEPENDENT AUDITOR'S REPORT

Village of Delta
Fulton County
401 Main Street
Delta, Ohio 43515-1399

To the Village Council:

Report on the Audit of the Financial Statements

Unmodified and Adverse Opinions

We have audited the financial statements of the cash balances, receipts and disbursements for each governmental and proprietary fund type of the Village of Delta, Fulton County, Ohio (the Village), as of and for the year ended December 31, 2024, and 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 each governmental and proprietary fund type as of and for the year ended December 31, 2024, 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 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 do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Village of Delta, as of December 31, 2024, or the changes in financial position or, where applicable, cash flows thereof for the year 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 Village, 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 Village 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 2 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Emphasis of Matter

As discussed in Note 14 to the financial statements, the Village has a deficit cash balance reported in the Village's General fund as of December 31, 2024. Note 14 also describes management's evaluation of the events and conditions and their plans to mitigate these matters. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with 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 Village'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 *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 Village's internal control. Accordingly, no such opinion is expressed.

- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village'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 July 6, 2026, on our consideration of the Village'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 Village'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 Village's internal control over financial reporting and compliance.

KEITH FABER
Ohio Auditor of State

Tiffany L Ridenbaugh

Tiffany L Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

July 6, 2026

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VILLAGE OF DELTA
FULTON COUNTY

COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES (REGULATORY CASH BASIS)
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2024

	General	Special Revenue	Capital Projects	Totals (Memorandum Only)
Cash Receipts				
Property and Other Local Taxes	$170,167	$253,468		$423,635
Municipal Income Tax	988,931	42,383	$381,444	1,412,758
Intergovernmental	134,260	299,274	229,592	663,126
Charges for Services	164,312	8,337		172,649
Licenses, Permits and Fees	23,124	11,664		34,788
Earnings on Investments	267,614	10,661		278,275
Donations		2,900		2,900
Miscellaneous	4,680	2,909	29,777	37,366
Total Cash Receipts	1,753,088	631,596	640,813	3,025,497
Cash Disbursements				
Current:				
Security of Persons and Property	45,253	817,622		862,875
Public Health Services	38,602			38,602
Leisure Time Activities		23,683		23,683
Community Environment	13,248			13,248
Basic Utility Services	153,964			153,964
Transportation	263,948	279,158		543,106
General Government	425,690	34,576	42,566	502,832
Other			74	74
Capital Outlay		2,564	585,930	588,494
Total Cash Disbursements	940,705	1,157,603	628,570	2,726,878
Excess of Receipts Over (Under) Disbursements	812,383	(526,007)	12,243	298,619
Other Financing Receipts (Disbursements)				
Transfers In		665,844		665,844
Transfers Out	(863,394)			(863,394)
Total Other Financing Receipts (Disbursements)	(863,394)	665,844		(197,550)
Net Change in Fund Cash Balances	(51,011)	139,837	12,243	101,069
Fund Cash Balances (Deficit), January 1	(1,273,847)	281,729	638,961	(353,157)
Fund Cash Balances (Deficit), December 31	($1,324,858)	$421,566	$651,204	($252,088)

See accompanying notes to the financial statements.

VILLAGE OF DELTA
FULTON COUNTY

COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES (REGULATORY CASH BASIS) ALL PROPRIETARY FUND TYPE FOR THE YEAR ENDED DECEMBER 31, 2024

	Proprietary Fund Type
	Enterprise
Operating Cash Receipts	
Charges for Services	$4,250,890
Miscellaneous	73,114
Total Operating Cash Receipts	4,324,004
Operating Cash Disbursements	
Personal Services	960,436
Travel	6,847
Contractual Services	1,198,813
Supplies and Materials	330,514
Other	8,921
Total Operating Cash Disbursements	2,505,531
Operating Income	1,818,473
Non-Operating Receipts (Disbursements)	
Property and Other Local Taxes	706,344
Special Assessments	4,536
Capital Outlay	(535,564)
Principal Retirement	(489,197)
Interest and Other Fiscal Charges	(264,065)
Total Non-Operating Receipts (Disbursements)	(577,946)
Income before Transfers	1,240,527
Transfers In	517,550
Transfers Out	(320,000)
Net Change in Fund Cash Balances	1,438,077
Fund Cash Balances, January 1	5,071,426
Fund Cash Balances, December 31	$6,509,503

See accompanying notes to the financial statements.

Note 1 – Reporting Entity

The Village of Delta, Fulton County, Ohio (the Village) is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. A publicly elected six-member Council directs the Village. The Village provides water and sewer utilities, park operations, maintenance of Village roads and bridges, cemetery maintenance and police services. The Village has paramedics, intermediate EMTs, basic medical personnel and first responders who provide emergency medical services within the Village and other areas. A volunteer fire department provides fire services through a contract with York Township.

Public Entity Risk Pools

The Village participates in two public entity risk pools. Notes 8 and 12 to the financial statements provide additional information for these entities. The Village's management believes these financial statements present all activities for which the Village is financially accountable.

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

The Village's financial statements consist of a combined statement of receipts, disbursements and changes in fund cash balances (regulatory cash basis) for all governmental fund types, and a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for the proprietary fund type which are all organized on a fund type basis.

Fund Accounting

The Village 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 Village 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 Village 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 Village had the following significant Special Revenue funds:

> ***Street Construction Maintenance and Repair*** The Street Construction Maintenance and Repair fund accounts for and reports that portion of the State gasoline tax and motor vehicle license registration fees restricted for construction, maintenance, and repair of streets within the Village.
>
> ***Police Fund*** The Police fund accounts for and reports property tax, fines and transfers restricted for the operation of the police department.

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 Village had the following significant Capital Project funds:

> ***Capital Project Fund*** The Capital Project fund accounts for and reports income tax and loan proceeds restricted for purchase of capital assets, street and building construction and repair and payment of related project debt.

Grant Construction Fund This fund receives grant revenues to be used on the Village's project connecting to the Fulton County water system.

Enterprise Funds These funds account for operations that are similar to private business enterprises, where management intends to recover the significant costs of providing certain goods or services through user charges. The Village had the following significant Enterprise funds:

Water Fund The Water fund accounts for the provision of water treatment and distribution to the residents and commercial users located within the Village.

Sewer Fund The Sewer fund accounts for the provision of sanitary sewer services to the residents and commercial users within the Village.

Basis of Accounting

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 (C). This basis is similar to the cash receipts and disbursements accounting basis. The Village 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 or function level of control, and appropriations may not exceed estimated resources. The Village Council 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 Village 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 2024 budgetary activity appears in Note 4.

Deposits and Investments

The Village'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.

Investment in STAR Ohio is measured 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 an NAV per share that approximates fair value.

Capital Assets

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

Accumulated Leave

Village employees earn sick and vacation time that can be used for time off. In certain circumstances, such as upon leaving employment or retirement, 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 Village must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

> ***Nonspendable*** The Village 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 Village and the nonexpendable 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*** Council can *commit* amounts via formal action (resolution). The Village must adhere to these commitments unless the Council 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.
>
> ***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 Village 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 13.

Note 3 – Compliance

Contrary to Ohio law, the General fund had a deficit cash balance of $1,324,858 at December 31, 2024.

Also Contrary to Ohio law, expenditures exceeded appropriations for the Village’s Grant Construction fund, a Capital Project fund, at December 31, 2024.

Additionally, income tax receipts were not allocated to proper funds in accordance with Codified Ordinances of the Village of Delta § 181.14.

Note 4 – Budgetary Activity

Budgetary activity for the year ending December 31, 2024 follows:

2024 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	$1,933,687	$1,753,088	($180,599)
Special Revenue	1,289,302	1,297,440	8,138
Capital Projects	704,411	640,813	(63,598)
Enterprise	5,316,737	5,552,434	235,697
Total	$9,244,137	$9,243,775	($362)

2024 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	$2,049,077	$1,915,339	$133,738
Special Revenue	1,348,662	1,198,846	149,816
Capital Projects	590,450	648,225	(57,775)
Enterprise	4,873,548	4,445,621	427,927
Fiduciary	20,000		20,000
Total	$8,881,737	$8,208,031	$673,706

Note 5 – Deposits and Investments

To improve cash management, cash received by the Village is pooled. Monies for all funds are maintained in this pool. The Ohio Revised Code prescribes allowable deposits and investments. The Village also has a segregated account which includes a clearing account that is not part of this pool. A summary of the Village's deposit and investment accounts are as follows:

	2024
Cash on Hand	$500
Demand deposits	3,043,103
Certificates of deposit	1,632,993
CDARS	574,661
Total deposits	5,251,257
STAR Ohio	1,006,158
Total deposits and investments	$6,257,415
Segregated Accounts - Not held in the Pool:	
Payroll Clearing Account (Not held in Pool)	$22,036

The Village has a payroll clearing account that is held outside of the deposit pool where gross payroll is held for distribution. The expenditures included in the accompanying financial statement reflect gross payroll. The balance in the Village's payroll clearing account represents unremitted employee payroll withholdings.

Deposits

Deposits are insured by the Federal Deposit Insurance Corporation; collateralized by securities specifically pledged by the financial institution to the Village; 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 6 – Taxes

Property Taxes

Real property taxes become a lien on January 1 preceding the October 1 date for which the Council 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 Village.

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

Income Taxes

The Village levies a municipal income tax of 1.5 percent on substantially all earned income arising from employment, residency, or business activities within the Village as well as certain income of residents earned outside of the Village.

Employers within the Village withhold income tax on employee compensation and remit the tax to the Village either monthly or quarterly, as required. Corporations and other individual taxpayers pay estimated taxes quarterly and file a declaration annually.

Note 7 – Interfund Balances

Advances

Outstanding advances at December 31, 2024, consisted of $477,406 advanced to the Grant Construction fund to provide working capital for operations or projects. There are also outstanding advances from December 31, 2022, consisting of $16,015 advanced to the Downtown Project fund to provide working capital for operations or projects, $16,358 advanced to the Federal JAG grant fund to provide funding prior to reimbursement of federal grant expenditures, and $39,000 to the Capital Projects fund.

	Transfers From		
Transfers To	**General Fund**	**CSO Sewer Fund**	**Water Fund**
Special Revenue Fund:			
Street	$43,000		
Police Fund	622,844		
Enterprise Funds:			
Water Tower Debt Service Fund			$90,000
Water Plant Filter Fund			205,000
Sewer Fund	197,550		
CSO Capital Fund		$25,000	
Total	$863,394	$25,000	$295,000

The General fund transfers to the other governmental funds were made to provide additional resources for police payroll and current operations, the Sewer fund to fund operating costs and to the Street fund for operations and wages. Transfers were also made between enterprise funds to pay for utility system improvements and debt payments for related projects.

Note 8 – Risk Management

The Village belongs to the Ohio Plan Risk Management, Inc. (OPRM) (the Plan), an unincorporated non-profit association providing a formalized, jointly administered self-insurance risk management programs and other administrative services to Ohio governments (Members). The Plan is legally separate from its member governments.

Pursuant to Section 2744.081 of the Ohio Revised Code, the plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverages to its members sold through fourteen appointed independent agents in the State of Ohio.

Effective November 1, 2016, the OPRM elected to participate in a property loss corridor deductible. The property corridor includes losses paid between 70 percent and 75 percent. In 2018, the casualty loss corridor was eliminated, and the property corridor was adjusted to losses paid between 65 percent and 70 percent. Effective November 1, 2019, the property loss corridor was adjusted to losses between 60 percent and 67.5 percent and remained the same through October 31, 2022. Effective November 1, 2022, the property loss corridor was eliminated. OPRM had 847 members as of December 31, 2024.

The Plan's audited financial statements conform with accounting principles generally accepted in the United States of America, with the exception of a qualified opinion related to recording premiums and membership fees earned in full as of December 31, 2024. Those premiums and fees should be earned pro-rata over the individual coverage and membership periods of each policy. The financial statements reported the following assets, liabilities and equity at December 31, 2024.

Assets	$24,456,615
Liabilities	16,692,162
Members' Equity	$7,764,453

You can read the complete audited financial statements for OPRM at the Plan's website, www.ohioplan.org.

Note 9 – Defined Benefit Pension Plans

Ohio Public Employees Retirement System

Some Village 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 health care and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10 percent of their gross salaries, and the Village contributed an amount equaling 14 percent of participants' gross salaries. The Village has paid all contributions required through December 31, 2024.

Ohio Police and Fire Retirement System

The Village's full-time Police Officers belong to the Ohio 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 health care and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OP&F participants contributed 12.25 percent of their wages. The Village contributed to OP&F an amount equal to 19.5 percent of full-time police members' wages. The Village has paid all contributions required through December 31, 2024.

Note 10 – Postemployment Benefits

Both OPERS and OP&F offer cost-sharing, multiple-employer defined benefit postemployment plans. OPERS offers a health reimbursement arrangement (HRA) allowance to benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax-free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents. OP&F uses a stipend-based health care model. A stipend funded by OP&F is placed in individual Health Reimbursement Accounts that retirees use to be reimbursed for health care expenses. For calendar year 2024, the portion of OPERS employer contributions allocated to health care was 0 percent for members in the traditional pension plan and 2 percent for members in the combined plan. For 2024, the portion of employer contributions OPERS allocated to health care for members in the member-directed plan was 4.0 percent; however, a portion of the health care rate was funded with reserves. OP&F contributes 0.5 percent to fund these benefits.

Note 11 – Debt

Debt outstanding at December 31, 2024, was as follows:

	Principal	Interest Rate
Ohio Water Development Authority Loans	$7,265,986	1.00-5.54%
USDA Loan/Revenue Bonds	3,533,008	1.375%
Total	$10,798,994	

The Ohio Water Development Authority (OWDA) loans were used to finance construction of a water plant, water tower, waterlines, sewer plant renovation, and storm and sanitary sewer separation (mandated by the Ohio Environmental Protection Agency). The OWDA approved up to $12,358,367 in loans to the Village for these projects. The loans began in 2000, 2008, 2014, and 2018 and will mature in 2024, 2038, 2045, and 2050, respectively. The Village will repay the loans at $95,681, $385,596, $118,256 and $62,224 per year in semi-annual installments over the next 25 to 30 years. The loan that began in 2000, matured in 2024, was repaid in 2024. These loans are collateralized by the water and sewer utility revenue. The Village has agreed to set utility rates sufficient to cover OWDA debt service requirements.

The United State Department of Agriculture (USDA) loan was obtained to finance the Village's sewage collection and treatment system that Ohio Environmental Protection Agency mandated. The Village issued $3,873,713 in sewer system revenue bonds for the acquisition and construction of improvements to the Village's sewage collection and treatment system. The bonds are for a period of 40 years. Repayment for the bonds is an annual installment of $139,345, including interest and will mature in 2056. The scheduled payment amount is based on the final project cost of $4,301,000. These bonds will be paid through utility system user charges collected in the Sewer Overflow Loan fund.

Amortization

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

Year Ending December 31:	OWDA Loans	USDA Loan
2025	$566,076	$139,345
2026	566,076	139,345
2027	566,076	139,345
2028	566,076	139,345
2029	566,076	139,345
2030-2034	2,830,380	696,723
2035-2039	2,059,188	696,723
2040-2044	902,401	696,723
2045-2049	311,122	696,723
2050-2054		696,723
2055-2056		193,880
Total	$8,933,471	$4,374,220

Note 12 – Public Entity Risk Pool

The Village participates in the Ohio Municipal League Group Rating Plan (GRP) for worker's compensation. The pool's business and affairs are conducted by a twenty-six member Board of Trustees consisting of fifteen mayors, two council members, three administrators, three finance directors, and three law directors which are voted on by the members for staggered two-year terms. The Executive Director of the Ohio Municipal League serves as the coordinator of the Program. Each year the participants pay an enrollment fee to the program to cover the costs of administering the program.

Note 13 – Fund Balances

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	Total
Outstanding Encumbrances	$111,240	$41,243	$19,655	$172,138

The fund balance of special revenue funds is either restricted or committed. The fund balance of capital projects funds are restricted committed or assigned. These restricted, committed and assigned amounts in the special revenue and capital projects funds would include the outstanding encumbrances. In the General fund, outstanding encumbrances are considered assigned.

Note 14 – Management's Plan Regarding Accumulated Deficit

The Village of Delta's General fund has a deficit balance of $1,324,858 at December 31, 2024 due to the improper allocation of a voter-approved income tax. Upon receipt of the finalized audit results, the Finance Director will collaborate with Village Council to develop and implement corrective actions to address the deficit. These actions will include efforts to reduce expenditures and improve financial management. In addition, the Village intends to return to the voters to request that income tax appropriations currently allocated to the Water Fund be redirected to the General Fund to help restore financial stability.

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OHIO AUDITOR OF STATE
KEITH FABER

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

Village of Delta
Fulton County
401 Main Street
Delta, Ohio 43515-1399

To the Village Council:

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 cash balances, receipts, and disbursements for each governmental and proprietary fund type as of and for the year ended December 31, 2024 and the related notes to the financial statements of the Village of Delta, Fulton County, Ohio (the Village) and have issued our report thereon dated July 6, 2026, wherein we noted the Village followed financial reporting provisions Ohio Rev. Code § 117.38 and Ohio Admin. Code 117-2-03(C) permit. We also noted the Village has a deficit cash balance reported in the Village's General fund as of December 31, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Village'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 Village's internal control. Accordingly, we do not express an opinion on the effectiveness of the Village'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 Village'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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings as items 2024-001 and 2024-004 that we consider to be material weaknesses.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Village'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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings as items 2024-002 through 2024-004.

Village's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Village's responses to the findings identified in our audit and described in the accompanying schedule of findings. The Village's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

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

KEITH FABER
Ohio Auditor of State

Tiffany L Ridenbaugh

Tiffany L Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

July 6, 2026

VILLAGE OF DELTA
FULTON COUNTY

SCHEDULE OF FINDINGS
DECEMBER 31, 2024

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS

FINDING NUMBER 2024-001

Material Weakness – Financial Reporting

In our audit engagement letter, as required by AU-C Section 210, *Terms of Engagement*, paragraph .06, management acknowledged its responsibility for the preparation and fair presentation of their financial statements; 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 as discussed in AU-C Section 210 paragraphs .A14 & .A16.

The following errors requiring adjustment to the financial statements and notes to the financial statements were identified:

- Budgeted receipts reported in the Budgetary Activity note to the financial statements for the Capital Projects and Enterprise fund types were understated in the amounts of $137,537 and $771,009, respectively;
- Appropriation authority reported in the Budgetary Activity note to the financial statements for the Capital Projects fund type was overstated in the amount of $296,007;
- Budgetary expenditures reported in the Budgetary Activity note to the financial statements for the Enterprise fund type were understated in the amount of $331,264 due to the failure to include outstanding encumbrances;
- Ohio Water Development Authority loan payments made from the Enterprise funds on December 30, 2024 in the amount of $283,038 were not recorded in the Village's accounting system until 2025. This caused principal retirement and interest and other fiscal charges to be understated in the amount of $179,119 and $103,919, respectively, and fund cash balances to be overstated at year-end by $283,038 for the Enterprise funds.

These errors were not identified and corrected prior to the Village preparing its financial statements and notes to the financial statements due to deficiencies in the Village's internal controls over financial statement monitoring. The failure to adequately monitor financial statements and notes to the financial statements could allow for misstatements to occur and go undetected. The accompanying financial statements and notes to the financial statements have been adjusted to reflect these changes. In addition to the adjustments noted above, we also identified additional misstatements ranging from $11,838 to $146,230 that we have brought to the Village's attention.

The Village should adopt policies and procedures, including a final review of the financial statements and notes to the financial statements by the Fiscal Officer and Village Council to help prevent similar errors from occurring in the future.

Officials' Response:

Management is aware and understands the importance of the information presented on the financial statements and will ensure the financial statements are properly presented.

FINDING NUMBER 2024-002

Noncompliance

Ohio Rev. Code § 5705.41(B) prohibits a subdivision or taxing authority unit from making any expenditure of money unless it has been appropriated in accordance with the Ohio Revised Code.

Due to inadequate policies and procedures in approving and reviewing budget versus actual information, the Village's Grant Construction fund, a Capital Project fund, had expenditures in excess of appropriations of $385,337 as of December 31, 2024.

Failure to have adequate appropriations in place at the time expenditures are made could cause expenditures to exceed available resources, further resulting in deficit spending practices.

The Village Council should closely monitor expenditures and appropriations and make the necessary appropriation amendments, if possible, to reduce the likelihood of expenditures exceeding appropriations. Additionally, the Fiscal Officer should deny payment requests exceeding appropriations when appropriations are inadequate to cover the expenditures.

Officials' Response:

We did not receive a response from Officials to this finding.

FINDING NUMBER 2024-003

Noncompliance

Ohio Rev. Code § 5705.10(I) requires that money paid into any fund shall be used only for the purposes for which such fund is established.

Therefore, a negative fund cash balance in any fund indicates that money from another fund or funds has been used to pay the obligations of the fund carrying the deficit balance.

The General fund had a deficit fund balance of $1,324,858 at December 31, 2024. Negative fund balances could result in the use of restricted receipts for unallowable purposes.

A procedure and control, such as Management and Council's periodic review of reports that show cash fund balances, and budgeted versus actual receipts and disbursements, should be implemented to identify those funds that may potentially develop a negative balance. Additionally, appropriations should be modified to help reduce this negative cash balance.

Officials' Response:

Management is developing a plan to bring the General Fund to a positive balance.

FINDING NUMBER 2024-004

Material Weakness and Noncompliance

Ohio Rev. Code § 5705.09(F) requires a special fund for each class of revenue derived from a source other than the general property tax, which the law requires to be used for a particular purpose. Per **Ohio Const. art. XII, § 5**, levies passed for a specific purpose must be deposited into a special fund for the purpose for which the levy was passed. On November 6, 2001, Village residents passed an annual Income Tax Renewal of 0.5 percent beginning January 1, 2005 for thirty years for the purpose of “Financing, Constructing, Operating, Maintaining and Improving the Municipal Waterworks System.” The Village also has a separate 1 percent income tax for general operations.

Beginning in 2018 and retroactive to 2017, the Village incorrectly began including the 0.5 percent income tax for the Municipal Waterworks System in the total income taxes to be allocated in accordance with Village ordinance. **Codified Ordinances of the Village of Delta § 181.013** and **Village Ordinance 18-15** allocated all income taxes, including the 0.5% for the Municipal Waterworks System in the following distribution: 70 percent General Fund for General Operating Expenses, 27 percent Capital Improvements, Equipment, Maintenance and Enlargement of municipal services and 3 percent Park fund. The Village has no authority to change the intended use of a voter approved levy. The 0.5 percent income tax for the Municipal Waterworks System should have remained in a separate fund for that purpose.

Village Ordinance 18-15 was repealed in April 2024 and replaced with **Village Ordinance 08-2024** which allocated all income taxes in the following distribution beginning no later than May 1, 2024: 46 2/3 percent to be allocated to the General Fund for general operating expenses, 18 percent may be appropriated by ordinance passed by the Village for purposes of maintenance, new equipment, extension and enlargement of municipal services and facilities, and capital improvements, 33 1/3 percent for the financing, construction, maintenance, operation, and improvements of the municipal waterworks system and 2 percent to the park fund. Under **Village Ordinance 08-2024**, 33 1/3 percent of the income tax revenue is allocated for the financing, construction, maintenance, operation, and improvements of the municipal waterworks system, consistent with what the Village’s voters approved on November 6, 2001. However, from January 1, 2017 to December 31, 2024, the income tax revenue was not allocated in accordance with the levy passed by the voters in November 2001.

While Article XI, Section 11.04 of the Village’s Charter authorizes Village Council to “establish a portion of a utility department’s receipts or a percentage of one or more individual utility receipts which shall be deposited in the General Fund[,]” the Village Charter does not, and could not lawfully, authorize the Village to deposit the proceeds of a special levy in the General Fund. Rather, **Ohio Const. art. XII, § 5** provides, in part, “every law imposing a tax shall state, distinctly, the object of the same, to which only, it shall be applied.”

Due to inadequate policies and procedures over income tax allocations, income tax receipts were not properly allocated in accordance with the voter approved income tax levy, Ordinance 18-15 and Ordinance 08-2024. These errors had the following impacts on the accompanying financial statements and notes to the financial statements:

	Total Collections by Income Tax Levy		
	1/1/2024 - 4/16/2024	**4/17/2024 - 12/31/2024**	**Total**
General Operations (1%)	471,247.93	941,556.96	1,412,804.89
Waterworks (0.5%)	235,588.63	470,707.87	706,296.50
Total	706,836.56	1,412,264.83	2,119,101.39

	Actual Allocation of Income Tax Receipts Recorded			**2018-4/16/2024**	**4/17/2024 - 12/31/2024**
	1/1/2024 - 4/16/2024	**4/17/2024 - 12/31/2024**	**Total**	**Allocation %**	**Allocation %**
General Fund	494,798.07	659,527.79	1,154,325.86	70%	46.70%
Special Revenue (204 - Parks & Rec)	21,203.76	28,245.38	49,449.14	3%	2.00%
Capital Projects (401 - Capital Projects)	190,834.73	254,207.68	445,042.41	27%	18.00%
Enterprise (501 - Water)		470,283.98	470,283.98	0%	33.30%
Total	706,836.56	1,412,264.83	2,119,101.39		

	Recalculated Allocation of Income Tax Receipts			**2018-4/16/2024**	**4/17/2024 - 12/31/2024**	
	1/1/2024 - 4/16/2024	**4/17/2024 - 12/31/2024**	**Total**	**Recalculated Allocation %**	**Recalculated Allocation %**	
General Fund	329,873.55	659,056.92	988,930.47	70% of 1% Levy	46.67%	of all levy
Special Revenue (204 - Parks & Rec)	14,137.44	28,245.30	42,382.74	3% of 1% Levy	2%	of all levy
Capital Projects (401 - Capital Projects)	127,236.94	254,207.67	381,444.61	27% of 1% Levy	18%	of all levy
Enterprise (501 - Water)	235,588.63	470,754.94	706,343.57	100% of 0.5% Levy	33.33%	of all levy, which is 100% of .5% levy
Total	706,836.56	1,412,264.83	2,119,101.39			

	Difference between Actual and Recalculated Allocation of Income Tax Receipts to be		
	1/1/2024 - 4/16/2024	**4/17/2024 - 12/31/2024**	**Total**
General Fund	(164,924.52)	(470.87)	(165,395.39)
Special Revenue (204 - Parks & Rec)	(7,066.32)	(0.08)	(7,066.40)
Capital Projects (401 - Capital Projects)	(63,597.79)	(0.01)	(63,597.80)
Enterprise (501 - Water)	235,588.63	470.96	236,059.59
Total	-	-	-

Audit adjustments are reflected in the financial statements, notes to the financial statements, and in the accounting records correcting these misstatements.

The Village should implement controls to help ensure all income tax receipts are properly allocated as authorized by the voters and Council.

Officials' Response:

Management is aware and understands the importance of properly allocating Income Tax Revenues in accordance with voter approved levies and Council approved ordinances.

The Village of Delta
401 Main Street,
Delta, Ohio 43515
419.822.3190
www.villageofdelta.org

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2024

Finding Number	Finding Summary	Status	Additional Information
2023-001	Material weakness due to financial statement reporting errors.	Not corrected. Repeated in this report as finding 2024-001.	Additional errors occurred and were not detected by the Village. Management is aware and understands the importance of the information presented on the financial statements and will ensure the financial statements are properly presented.
2023-002	Noncompliance with Ohio Rev. Code § 5705.41(B) for expenditures in excess of appropriations.	Not corrected. Repeated in this report as finding 2024-002.	Additional errors occurred and were not detected by the Village. Management is aware and understands the importance of properly approving, filing, recording, and monitoring budgetary compliance.
2023-003	Noncompliance with Ohio Rev. Code § 5705.10(I) for significant deficit fund cash balance reported in the General fund.	Not corrected. Repeated in this report as finding 2024-003.	Finding reoccurred as a result of income tax allocation errors dating back to 2017. The Village will review internal spending and budgets to correct this error.
2023-004	Material weakness and noncompliance with Ohio Rev. Code §5705.09(F), Ohio Const. art. XII, § 5 and Ohio Rev. Code § 5705.10(C) due to income tax receipts not properly allocated.	Not corrected. Repeated in this report as finding 2024-004.	Additional errors occurred and were not detected by the Village. Management is aware and understands the importance of properly allocating Income Tax Revenues in accordance with voter approved levies.

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VILLAGE OF DELTA
FULTON COUNTY

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2023

OHIO AUDITOR OF STATE
KEITH FABER

VILLAGE OF DELTA
FULTON COUNTY
DECEMBER 31, 2023

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OHIO AUDITOR OF STATE
KEITH FABER

65 East State Street
Columbus, Ohio 43215
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INDEPENDENT AUDITOR'S REPORT

Village of Delta
Fulton County
401 Main Street
Delta, Ohio 43515-1399

To the Village Council:

Report on the Audit of the Financial Statements

Unmodified and Adverse Opinions

We have audited the financial statements of the cash balances, receipts and disbursements for each governmental and proprietary fund type of the Village of Delta, Fulton County, Ohio (the Village), as of and for the year ended December 31, 2023, and 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 each governmental and proprietary fund type as of and for the year ended December 31, 2023, 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 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 do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Village of Delta, as of December 31, 2023, or the changes in financial position or, where applicable, cash flows thereof for the year 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 Village, 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 Village 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 2 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Emphases of Matters

As discussed in Note 14 to the financial statements, during 2023, the Village restated the beginning fund cash balances in the General, Special Revenue, Capital Projects and Enterprise fund types. Our opinion is not modified with respect to this matter.

As discussed in Note 15 to the financial statements, the Village has a deficit cash balance reported in the Village's General fund as of December 31, 2023. Note 15 also describes management's evaluation of the events and conditions and their plans to mitigate these matters. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with 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 Village'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 *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 Village's internal control. Accordingly, no such opinion is expressed.

- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village'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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the Village's financial statements. The Schedule of Expenditures of Federal Awards as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* is presented for purposes of additional analysis and is not a required part of the financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 6, 2026, on our consideration of the Village'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 Village'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 Village's internal control over financial reporting and compliance.

KEITH FABER
Ohio Auditor of State

Tiffany L Ridenbaugh

Tiffany L Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

July 6, 2026

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VILLAGE OF DELTA
FULTON COUNTY

COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES (REGULATORY CASH BASIS)
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2023

	General	Special Revenue	Capital Projects	Totals (Memorandum Only)
Cash Receipts				
Property and Other Local Taxes	$ 139,076	$ 271,786		$ 410,862
Municipal Income Tax	807,041	34,586	$ 311,287	1,152,914
Intergovernmental	127,205	320,586	958,228	1,406,019
Charges for Services	169,973	7,927		177,900
Licenses, Permits and Fees	24,952	25,299		50,251
Earnings on Investments	139,683	8,402		148,085
Donations		500		500
Miscellaneous	8,461	1,103	32	9,596
Total Cash Receipts	1,416,391	670,189	1,269,547	3,356,127
Cash Disbursements				
Current:				
Security of Persons and Property	62,347	785,309		847,656
Public Health Services	39,771			39,771
Leisure Time Activities		51,573		51,573
Community Environment	57,833			57,833
Basic Utility Services	150,969			150,969
Transportation	292,937	191,599	871	485,407
General Government	363,434	39,562	34,422	437,418
Other			7,021	7,021
Capital Outlay		232,318	1,039,047	1,271,365
Debt Service:				
Principal Retirement			504,271	504,271
Interest and Fiscal Charges			1,681	1,681
Total Cash Disbursements	967,291	1,300,361	1,587,313	3,854,965
Excess of Receipts Over (Under) Disbursements	449,100	(630,172)	(317,766)	(498,838)
Other Financing Receipts (Disbursements)				
Sale of Capital Assets			39,737	39,737
Transfers In		519,470		519,470
Transfers Out	(680,790)			(680,790)
Advances In			477,406	477,406
Advances Out	(477,406)			(477,406)
Total Other Financing Receipts (Disbursements)	(1,158,196)	519,470	517,143	(121,583)
Net Change in Fund Cash Balances	(709,096)	(110,702)	199,377	(620,421)
Fund Cash Balances (Deficit), January 1 (Restated)	(564,751)	392,431	439,584	267,264
Fund Cash Balances (Deficit), December 31	$ (1,273,847)	$ 281,729	$ 638,961	$ (353,157)

See accompanying notes to the financial statements.

VILLAGE OF DELTA
FULTON COUNTY

COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES (REGULATORY CASH BASIS) ALL PROPRIETARY FUND TYPES FOR THE YEAR ENDED DECEMBER 31, 2023

	Proprietary Fund Type
	Enterprise
Operating Cash Receipts	
Charges for Services	$2,946,155
Miscellaneous	81,204
Total Operating Cash Receipts	3,027,359
Operating Cash Disbursements	
Personal Services	671,390
Travel	2,727
Contractual Services	752,002
Supplies and Materials	399,114
Other	6,792
Total Operating Cash Disbursements	1,832,025
Operating Income	1,195,334
Non-Operating Receipts (Disbursements)	
Property and Other Local Taxes	635,871
Special Assessments	4,993
Capital Outlay	(239,713)
Principal Retirement	(733,327)
Interest and Other Fiscal Charges	(398,653)
Total Non-Operating Receipts (Disbursements)	(730,829)
Income before Transfers	464,505
Transfers In	236,320
Transfers Out	(75,000)
Net Change in Fund Cash Balances	625,825
Fund Cash Balances, January 1 (Restated)	4,445,601
Fund Cash Balances, December 31	$5,071,426

See accompanying notes to the financial statements.

Note 1 – Reporting Entity

The Village of Delta, Fulton County, Ohio (the Village) is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. A publicly elected six-member Council directs the Village. The Village provides water and sewer utilities, park operations, maintenance of Village roads and bridges, cemetery maintenance and police services. The Village has paramedics, intermediate EMTs, basic medical personnel and first responders who provide emergency medical services within the Village and other areas. A volunteer fire department provides fire services, through a contract with York Township.

Public Entity Risk Pools

The Village participates in two public entity risk pools. Notes 8 and 12 to the financial statements provide additional information for these entities. The Village's management believes these financial statements present all activities for which the Village is financially accountable.

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

The Village's financial statements consist of a combined statement of receipts, disbursements and changes in fund cash balances (regulatory cash basis) for all governmental fund types, and a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for the proprietary fund type which are all organized on a fund type basis.

Fund Accounting

The Village 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 Village 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 Village 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 Village had the following significant Special Revenue funds:

> ***Street Construction Maintenance and Repair*** The Street Construction Maintenance and Repair fund accounts for and reports that portion of the State gasoline tax and motor vehicle license registration fees restricted for construction, maintenance, and repair of streets within the Village.
>
> ***Park and Recreation Fund*** This fund accounts for and reports property tax, income tax, and fees restricted for construction, maintenance and repair of recreation facilities.
>
> ***Police Fund*** The Police fund accounts for and reports property tax, fines and transfers restricted for the operation of the police department.

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 Village had the following significant Capital Project funds:

Capital Project Fund The Capital Project fund accounts for and reports income tax and loan proceeds restricted for purchase of capital assets, street and building construction and repair and payment of related project debt.

Grant Construction Fund This fund receives grant revenues to be used on the Village's project connecting to the Fulton County water system.

Enterprise Funds These funds account for operations that are similar to private business enterprises, where management intends to recover the significant costs of providing certain goods or services through user charges. The Village had the following significant Enterprise funds:

Water Fund The Water fund accounts for the provision of water treatment and distribution to the residents and commercial users located within the Village.

Sewer Fund The Sewer fund accounts for the provision of sanitary sewer services to the residents and commercial users within the Village.

Basis of Accounting

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 (C). This basis is similar to the cash receipts and disbursements accounting basis. The Village 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 or function level of control, and appropriations may not exceed estimated resources. The Village Council 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 Village 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 2023 budgetary activity appears in Note 4.

Deposits and Investments

The Village'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.

Investment in STAR Ohio is measured 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 an NAV per share that approximates fair value.

Capital Assets

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

Accumulated Leave

Village employees earn sick and vacation time that can be used for time off. In certain circumstances, such as upon leaving employment or retirement, 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 Village must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

> ***Nonspendable*** The Village 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 Village and the nonexpendable 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*** Council can *commit* amounts via formal action (resolution). The Village must adhere to these commitments unless the Council 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.
>
> ***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 Village 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 13.

Note 3 – Compliance

Contrary to Ohio law, the General fund had a deficit cash balance of $1,273,847 at December 31, 2023.

Also Contrary to Ohio law, expenditures exceeded appropriations for the Village's General fund at December 31, 2023.

Additionally, income tax receipts were not allocated to proper funds in accordance with Codified Ordinances of the Village of Delta § 181.14.

Note 4 – Budgetary Activity

Budgetary activity for the year ending December 31, 2023 follows:

2023 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	$1,819,937	$1,416,391	($403,546)
Special Revenue	1,206,951	1,189,659	(17,292)
Capital Projects	1,942,312	1,786,690	(155,622)
Enterprise	3,328,085	3,904,543	576,458
Total	$8,297,285	$8,297,283	($2)

2023 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	$1,708,552	$2,132,976	($424,424)
Special Revenue	1,451,764	1,307,065	144,699
Capital Projects	5,898,765	1,726,242	4,172,523
Enterprise	3,374,983	3,278,718	96,265
Fiduciary	20,000		20,000
Total	$12,454,064	$8,445,001	$4,009,063

Note 5 – Deposits and Investments

To improve cash management, cash received by the Village is pooled. Monies for all funds are maintained in this pool. The Ohio Revised Code prescribes allowable deposits and investments. The Village also has segregated accounts which include clearing accounts and amounts with fiscal and escrow agents that are not part of this pool. A summary of the Village's deposit and investment accounts are as follows:

	2023
Cash on Hand	$500
Demand deposits	1,651,608
Certificates of deposit	2,348,262
CDARS	549,308
Total deposits	4,549,678
STAR Ohio	168,591
Total deposits and investments	$4,718,269
Segregated Accounts - Not held in the Pool:	
Payroll Clearing Account (Not held in Pool)	$11,921

The Village has a payroll clearing account that is held outside of the deposit pool where gross payroll is held for distribution. The expenditures included in the accompanying financial statement reflect gross payroll. The balance in the Village's payroll clearing account represent unremitted employee payroll withholdings.

Deposits

Deposits are insured by the Federal Deposit Insurance Corporation; collateralized by securities specifically pledged by the financial institution to the Village; 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 6 – Taxes

Property Taxes

Real property taxes become a lien on January 1 preceding the October 1 date for which the Council 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 Village.

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

Income Taxes

The Village levies a municipal income tax of 1.5 percent on substantially all earned income arising from employment, residency, or business activities within the Village as well as certain income of residents earned outside of the Village.

Employers within the Village withhold income tax on employee compensation and remit the tax to the Village either monthly or quarterly, as required. Corporations and other individual taxpayers pay estimated taxes quarterly and file a declaration annually.

Note 7 – Interfund Balances

Advances

Outstanding advances at December 31, 2023 consisted of $477,406 advanced to the Grant Construction fund to provide working capital for operations or projects. There are also outstanding advances from December 31, 2022, consisting of $16,015 advanced to the Downtown Project fund to provide working capital for operations or projects, $16,358 advanced to the Federal JAG grant fund to provide funding prior to reimbursement of federal grant expenditures, and $39,000 to the Capital Projects fund.

	Transfers From	
Transfers To	**General Fund**	**Water Fund**
Special Revenue Fund:		
Federal Grant JAG	$2,524	
Park and Recreation Fund	50,000	
Police Fund	466,946	
Enterprise Funds:		
Water Plant Filter Fund		$75,000
Sewer Fund	161,320	
Total	$680,790	$75,000

The General fund transfers to the other governmental funds were made to provide additional resources for police payroll and current operations, and to the Sewer fund to fund operating costs. Transfers were also made between enterprise funds to pay for utility system improvements and debt payments for related projects.

Note 8 – Risk Management

The Village belongs to the Ohio Plan Risk Management, Inc. (OPRM) (the Plan), an unincorporated non-profit association providing a formalized, jointly administered self-insurance risk management programs and other administrative services to Ohio governments (Members). The Plan is legally separate from its member governments.

Pursuant to Section 2744.081 of the Ohio Revised Code, the plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverages to its members sold through fourteen appointed independent agents in the State of Ohio.

Effective November 1, 2016, the OPRM elected to participate in a property loss corridor deductible. The property corridor includes losses paid between 70 percent and 75 percent. In 2018, the casualty loss corridor was eliminated and the property corridor was adjusted to losses paid between 65% and 70%. Effective November 1, 2019, the property loss corridor was adjusted to losses between 60% and 67.5% and has remain unchanged. OPRM had 801 members as of December 31, 2023.

The Plan's audited financial statements conform with accounting principles generally accepted in the United States of America, with the exception of a qualified opinion related to recording premiums and membership fees earned in full as of December 31, 2023. Those premiums and fees should be earned prorata over the individual coverage and membership periods of each policy. The financial statements reported the following assets, liabilities and equity at December 31, 2023.

Assets	$23,113,696
Liabilities	16,078,587
Members' Equity	$7,035,109

You can read the complete audited financial statements for OPRM at the Plan's website, www.ohioplan.org.

Note 9 – Defined Benefit Pension Plans

Ohio Public Employees Retirement System

Some Village 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 health care and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10 percent of their gross salaries, and the Village contributed an amount equaling 14 percent of participants' gross salaries. The Village has paid all contributions required through December 31, 2023.

Ohio Police and Fire Retirement System

The Village's full-time Police Officers belong to the Ohio 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 health care and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OP&F participants contributed 12.25 percent of their wages. The Village contributed to OP&F an amount equal to 19.5 percent of full-time police members' wages. The Village has paid all contributions required through December 31, 2023.

Note 10 – Postemployment Benefits

Both OPERS and OP&F offer cost-sharing, multiple-employer defined benefit postemployment plans. OPERS offers a health reimbursement arrangement (HRA) allowance to benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax-free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents. OP&F uses a stipend-based health care model. A stipend funded by OP&F is placed in individual Health Reimbursement Accounts that retirees use to be reimbursed for health care expenses. For calendar year 2023, the portion of OPERS employer contributions allocated to health care was 0 percent for members in the traditional pension plan and 2 percent for members in the combined plan. For 2023, the portion of employer contributions OPERS allocated to health care for members in the member-directed plan was 4.0 percent; however, a portion of the health care rate was funded with reserves. OP&F contributes 0.5 percent to fund these benefits.

Note 11 – Debt

Debt outstanding at December 31, 2023, was as follows:

	Principal	Interest Rate
Ohio Water Development Authority Loans	$7,665,647	1.00-5.54%
USDA Loan/Revenue Bonds	3,622,544	1.375%
Total	$11,288,191	

The Ohio Water Development Authority (OWDA) loans were used to finance construction of a water plant, water tower, waterlines, sewer plant renovation, and storm and sanitary sewer separation (mandated by the Ohio Environmental Protection Agency). The OWDA approved up to $12,358,367 in loans to the Village for these projects. The loans began in 2000, 2008, 2014, and 2018 and will mature in 2024, 2038, 2045, and 2050, respectively. The Village will repay the loans at $95,681, $385,596, $118,256 and $62,224 per year in semi-annual installments over the next 25 to 30 years. These loans are collateralized by the water and sewer utility revenue. The Village has agreed to set utility rates sufficient to cover OWDA debt service requirements.

The United State Department of Agriculture (USDA) loan was obtained to finance the Village's sewage collection and treatment system that Ohio Environmental Protection Agency mandated. The Village issued $3,873,713 in sewer system revenue bonds for the acquisition and construction of improvements to the Village's sewage collection and treatment system. The bonds are for a period of 40 years. Repayment for the bonds is an annual installment of $139,345, including interest and will mature in 2056. The scheduled payment amount is based on the final project cost of $4,301,000. These bonds will be paid through utility system user charges collected in the Sewer Overflow Loan fund.

Amortization

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

Year Ending December 31:	OWDA Loan	USDA Loan
2024	$613,917	$139,345
2025	566,076	139,345
2026	566,076	139,345
2027	566,076	139,345
2028	566,076	139,345
2029-2033	2,830,380	696,723
2034-2038	2,444,784	696,723
2039-2043	902,401	696,723
2044-2048	429,378	696,723
2049-2053	62,224	696,723
2024-2056		333,225
Total	$9,547,388	$4,513,565

Note 12 – Public Entity Risk Pool

The Village participates in the Ohio Municipal League Group Rating Plan (GRP) for worker's compensation. The pool's business and affairs are conducted by a twenty-six member Board of Trustees consisting of fifteen mayors, two council members, three administrators, three finance directors, and three law directors which are voted on by the members for staggered two-year terms. The Executive Director of the Ohio Municipal League serves as the coordinator of the Program. Each year the participants pay an enrollment fee to the program to cover the costs of administering the program.

Note 13 – Fund Balances

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	Total
Outstanding Encumbrances	$7,489	$6,704	$138,929	$153,122

The fund balance of special revenue funds is either restricted or committed. The fund balance of capital projects funds are restricted committed or assigned. These restricted, committed and assigned amounts in the special revenue and capital projects funds would include the outstanding encumbrances. In the General fund, outstanding encumbrances are considered assigned.

Note 14 – Restatement of Fund Cash Balance

The Village restated the beginning fund cash balances at January 1, 2023 for the General Fund, Special Revenue, Capital Projects and Enterprise fund types due to income tax allocation errors that occurred from January 1, 2017 through December 31, 2022. The effect of these errors on beginning fund cash balances is reflected in the chart below.

	12/31/2022 As Previously Reported	Error Correction	1/1/2023 Cash Balance As Restated
Governmental Funds			
General fund	$915,995	($1,480,746)	($564,751)
Special Revenue funds	458,697	(66,266)	392,431
Capital Project funds	1,011,642	(572,058)	439,584
Total Governmental Funds	$2,386,334	($2,119,070)	$267,264
Enterprise Funds			
Water fund	$2,326,531	$2,119,070	$4,445,601

Note 15 – Management's Plan Regarding Accumulated Deficit

The Village of Delta's General fund has a deficit balance of $1,273,847 at December 31, 2023 due to the improper allocation of a voter-approved income tax. Upon receipt of the finalized audit results, the Finance Director will collaborate with Village Council to develop and implement corrective actions to address the deficit. These actions will include efforts to reduce expenditures and improve financial management. In addition, the Village intends to return to the voters to request that income tax appropriations currently allocated to the Water Fund be redirected to the General Fund to help restore financial stability.

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VILLAGE OF DELTA
FULTON COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023

FEDERAL GRANTOR ***Pass Through Grantor*** **Program / Cluster Title**	**Federal AL Number**	**Pass Through Entity Identifying Number**	**Total Federal Expenditures**
U.S. DEPARTMENT OF TREASURY			
Passed Through Ohio Department of Development			
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	DEV-2021-180947	$806,732
Total U.S. Department of Treasury			**806,732**
U.S. DEPARTMENT OF JUSTICE			
Passed Through Ohio Department of Public Safety			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2021-JG-A03-6523E	2,524
Total U.S. Department of Justice			**2,524**
Total Expenditures of Federal Awards			**$809,256**

The accompanying notes are an integral part of this schedule.

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR § 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of the Village of Delta, Fulton County, Ohio (the Village) under programs of the federal government for the year ended December 31, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Village, it is not intended to and does not present the fund balances or changes in fund balances of the Village.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE C – INDIRECT COST RATE

The Village has elected not to use the 15-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

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

Village of Delta
Fulton County
401 Main Street
Delta, Ohio 43515-1399

To the Village Council:

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 cash balances, receipts, and disbursements for each governmental and proprietary fund type as of and for the year ended December 31, 2023 and the related notes to the financial statements of the Village of Delta, Fulton County, Ohio (the Village) and have issued our report thereon dated July 6, 2026, wherein we noted the Village followed financial reporting provisions Ohio Rev. Code § 117.38 and Ohio Admin. Code 117-2-03(C) permit. We also noted beginning fund cash balances in 2023 were restated. In addition, we noted the Village has a deficit cash balance reported in the Village's General fund as of December 31, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Village'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 Village's internal control. Accordingly, we do not express an opinion on the effectiveness of the Village'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 Village'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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings as items 2023-001 and 2023-004 that we consider to be material weaknesses.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Village'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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings as items 2023-002 through 2023-004.

Village's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Village's responses to the findings identified in our audit and described in the accompanying schedule of findings and corrective action plan. The Village's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

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

KEITH FABER
Ohio Auditor of State

Tiffany L Ridenbaugh

Tiffany L Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

July 6, 2026

OHIO AUDITOR OF STATE
KEITH FABER

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO THE MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Village of Delta
Fulton County
401 Main Street
Delta, Ohio 43515-1399

To the Village Council:

Report on Compliance for the Major Federal Program

Opinion on the Major Federal Program

We have audited the Village of Delta, Fulton County, Ohio's, (the Village) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on the Village of Delta's major federal program for the year ended December 31, 2023. The Village of Delta's major federal program is identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings.

In our opinion, the Village of Delta complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2023.

Basis for Opinion on the Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the Village and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for the major federal program. Our audit does not provide a legal determination of the Village's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

The Village's Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Village's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Village's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Village's compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, 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 Village's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the Village's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of this testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

KEITH FABER
Ohio Auditor of State

Tiffany L Ridenbaugh

Tiffany L Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

July 6, 2026

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VILLAGE OF DELTA
FULTON COUNTY

SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2023

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	**Type of Financial Statement Opinion**	Unmodified
(d)(1)(ii)	**Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?**	Yes
(d)(1)(ii)	**Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?**	No
(d)(1)(iii)	**Was there any reported material noncompliance at the financial statement level (GAGAS)?**	Yes
(d)(1)(iv)	**Were there any material weaknesses in internal control reported for major federal programs?**	No
(d)(1)(iv)	**Were there any significant deficiencies in internal control reported for major federal programs?**	No
(d)(1)(v)	**Type of Major Programs' Compliance Opinion**	Unmodified
(d)(1)(vi)	**Are there any reportable findings under 2 CFR § 200.516(a)?**	No
(d)(1)(vii)	**Major Programs (list):**	Coronavirus State and Local Fiscal Recovery Funds – AL #21.027
(d)(1)(viii)	**Dollar Threshold: Type A\B Programs**	Type A: > $750,000 Type B: all others
(d)(1)(ix)	**Low Risk Auditee under 2 CFR § 200.520?**	No

2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS

FINDING NUMBER 2023-001

Material Weakness – Financial Reporting

In our audit engagement letter, as required by AU-C Section 210, Terms of Engagement, paragraph .06, management acknowledged its responsibility for the preparation and fair presentation of their financial statements; 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 as discussed in AU-C Section 210 paragraphs .A14 & .A16.

The following errors requiring adjustment to the financial statements and notes to the financial statements were identified:

- A roadwork development grant in the amount of $151,496 was incorrectly recorded as miscellaneous receipts rather than intergovernmental receipts within the Capital Projects fund;
- Budgetary expenditures reported in the Budgetary Activity note to the financial statements for the Capital Projects fund type were understated in the amount of $138,928 due to the failure to include outstanding encumbrances;
- Ohio Water Development Authority loan payments made from the Enterprise funds on December 30, 2023 in the amount of $330,878 were not recorded in the Village's accounting system until 2024. This caused principal retirement and interest and other fiscal charges to be understated in the amounts of $219,162 and $111,716, respectively, and fund cash balances to be overstated at year-end by $330,878 for the Enterprise funds.

These errors were not identified and corrected prior to the Village preparing its financial statements and notes to the financial statements due to deficiencies in the Village’s internal controls over financial statement monitoring. The failure to adequately monitor financial statements and notes to the financial statements could allow for misstatements to occur and go undetected. The accompanying financial statements and notes to the financial statements have been adjusted to reflect these changes. In addition to the adjustments noted above, we also identified additional misstatements ranging from $6,703 to $148,127 that we have brought to the Village’s attention.

The Village should adopt policies and procedures, including a final review of the financial statements and notes to the financial statements by the Fiscal Officer and Village Council to help prevent similar errors from occurring in the future.

Officials’ Response:

See Corrective Action Plan.

FINDING NUMBER 2023-002

Noncompliance

Ohio Rev. Code § 5705.41(B) prohibits a subdivision or taxing authority unit from making any expenditure of money unless it has been appropriated in accordance with the Ohio Revised Code.

Due to inadequate policies and procedures in approving and reviewing budget versus actual information, the Village's General fund had expenditures in excess of appropriations of $424,424 as of December 31, 2023.

Failure to have adequate appropriations in place at the time expenditures are made could cause expenditures to exceed available resources, further resulting in deficit spending practices.

The Village Council should closely monitor expenditures and appropriations and make the necessary appropriation amendments, if possible, to reduce the likelihood of expenditures exceeding appropriations. Additionally, the Fiscal Officer should deny payment requests exceeding appropriations when appropriations are inadequate to cover the expenditures.

Officials' Response:

See Corrective Action Plan.

FINDING NUMBER 2023-003

Noncompliance

Ohio Rev. Code § 5705.10(I) requires that money paid into any fund shall be used only for the purposes for which such fund is established.

Therefore, a negative fund cash balance in any fund indicates that money from another fund or funds has been used to pay the obligations of the fund carrying the deficit balance.

The General fund had a deficit fund balance of $1,273,847 at December 31, 2023. Negative fund balances could result in the use of restricted receipts for unallowable purposes.

In addition to the error noted above, an additional insignificant negative fund cash balance in the amount of $32,196 was brought to the Village's attention. A procedure and control, such as Management and the Village Council's periodic review of reports that show cash fund balances, and budgeted versus actual receipts and disbursements, should be implemented to identify those funds that may potentially develop a negative balance. Additionally, appropriations should be modified to help reduce this negative cash balance.

Officials' Response:

See Corrective Action Plan.

FINDING NUMBER 2023-004

Material Weakness and Noncompliance – Income Tax Allocation

Ohio Rev. Code § 5705.09(F) requires a special fund for each class of revenue derived from a source other than the general property tax, which the law requires to be used for a particular purpose. Per **Ohio Const. art. XII, § 5**, levies passed for a specific purpose must be deposited into a special fund for the purpose for which the levy was passed. On November 6, 2001, Village residents passed an annual Income Tax Renewal of 0.5 percent beginning January 1, 2005 for thirty years for the purpose of "Financing, Constructing, Operating, Maintaining and Improving the Municipal Waterworks System." The Village also has a separate 1 percent income tax for general operations.

Beginning in 2018 and retroactive to 2017, the Village incorrectly began including the 0.5 percent income tax for the Municipal Waterworks System in the total income taxes to be allocated in accordance with Village ordinance. **Codified Ordinances of the Village of Delta § 181.013** and **Village Ordinance 18-15** allocated all income taxes, including the 0.5% for the Municipal Waterworks System in the following distribution: 70 percent General Fund for General Operating Expenses, 27 percent Capital Improvements, Equipment, Maintenance and Enlargement of municipal services and 3 percent Park fund. The Village has no authority to change the intended use of a voter approved levy. The 0.5 percent income tax for the Municipal Waterworks System should have remained in a separate fund for that purpose.

Village Ordinance 18-15 was repealed in April 2024 and replaced with **Village Ordinance 08-2024** which allocated all income taxes in the following distribution beginning no later than May 1, 2024: 46 2/3 percent to be allocated to the General Fund for general operating expenses, 18 percent may be appropriated by ordinance passed by the Village for purposes of maintenance, new equipment, extension and enlargement of municipal services and facilities, and capital improvements, 33 1/3 percent for the financing, construction, maintenance, operation, and improvements of the municipal waterworks system and 2 percent to the park fund. Under **Village Ordinance 08-2024**, 33 1/3 percent of the income tax revenue is allocated for the financing, construction, maintenance, operation, and improvements of the municipal waterworks system, consistent with what the Village's voters approved on November 6, 2001. However, from January 1, 2017 to December 31, 2024, the income tax revenue was not allocated in accordance with the levy passed by the voters in November 2001.

While Article XI, Section 11.04 of the Village's Charter authorizes Village Council to "establish a portion of a utility department's receipts or a percentage of one or more individual utility receipts which shall be deposited in the General Fund[,]" the Village Charter does not, and could not lawfully, authorize the Village to deposit the proceeds of a special levy in the General Fund. Rather, **Ohio Const. art. XII, § 5** provides, in part, "every law imposing a tax shall state, distinctly, the object of the same, to which only, it shall be applied."

Due to inadequate policies and procedures over income tax allocations, income tax receipts were not properly allocated in accordance with the voter approved income tax levy, ordinance 18-15 and ordinance 08-2024. These errors had the following impacts on the accompanying financial statements and notes to the financial statements:

	Total Collections by Income Tax Levy								
	1/1/2017 - 8/21/2017	8/22/2017 - 12/31/2017	2018	2019	2020	2021	2022	2023	Total
General Operations (1%)	504,675.16	172,618.40	685,950.00	762,206.67	774,530.00	818,617.33	1,016,153.33	1,152,916.00	5,887,666.89
Waterworks (0.5%)	252,337.58	86,309.20	342,975.00	381,103.33	387,265.00	409,308.67	508,076.67	576,458.00	2,943,833.45
Total	757,012.74	258,927.60	1,028,925.00	1,143,310.00	1,161,795.00	1,227,926.00	1,524,230.00	1,729,374.00	8,831,500.34

	Actual Allocation of Income Tax Receipts Recorded									1/1/2001-8/21/2017	8/22/2017 - 12/31/2017	2018 - 4/16/2024	4/17/2024-12/31/2024
	1/1/2017 - 8/21/2017	8/22/2017 - 12/31/2017	2018	2019	2020	2021	2022	2023	Total	Allocation %	Allocation %	Allocation %	Allocation %
General Fund	343,788.80	170,622.09	720,488.00	800,090.00	813,279.00	859,548.00	1,066,962.00	1,210,587.00	5,985,364.89	44.67%	67%	70%	46.7%
Special Revenue (204 - Recreation)	14,911.75	8,111.02	30,843.00	34,322.00	34,852.00	36,838.00	45,727.00	51,879.00	257,483.77	2.00%	3%	3%	2.0%
Special Revenue (208 - Fire)	15,761.52	7,260.79							23,022.31	2.00%	3%	0%	
Capital Projects (401 - Capital Project)	134,270.35	72,933.70	277,594.00	308,898.00	313,664.00	331,540.00	411,541.00	466,908.00	2,317,349.05	18.00%	27%	27%	18.0%
Enterprise (Water)	248,280.32	-	-	-	-	-	-	-	248,280.32	33.33%	0%	0%	33.3%
Total	757,012.74	258,927.60	1,028,925.00	1,143,310.00	1,161,795.00	1,227,926.00	1,524,230.00	1,729,374.00	8,831,500.34				

	Recalculated Allocation of Income Tax Receipts									1/1/2001-8/21/2017	8/22/2017 - 12/31/2017	2018 - 4/16/2024	4/17/2024-12/31/2024
	1/1/2017 - 8/21/2017	8/22/2017 - 12/31/2017	2018	2019	2020	2021	2022	2023	Total	Recalculated Allocation %	Recalculated Allocation %	Recalculated Allocation %	Recalculated Allocation %
General Fund	338,157.59	115,654.33	480,165.00	533,544.67	542,171.00	573,032.13	711,307.33	807,041.20	4,101,073.25	44.67%	67% of 1% levy	70% of 1% Levy	46.67% of all levy
Special Revenue (204 - Recreation)	15,140.25	5,178.55	20,578.50	22,866.20	23,235.90	24,558.52	30,484.60	34,587.48	176,630.00	2.00%	3% of 1% Levy	3% of 1% Levy	2% of all levy
Special Revenue (208 - Fire)	15,140.25	5,178.55							20,318.80	2.00%	3% of 1% Levy		
Capital Projects (401 - Capital Project)	136,262.29	46,606.97	185,206.50	205,795.80	209,123.10	221,026.68	274,361.40	311,287.32	1,589,670.06	18.00%	27% of 1% Levy	27% of 1% Levy	18% of all levy
Enterprise (Water)	252,312.35	86,309.20	342,975.00	381,103.33	387,265.00	409,308.67	508,076.67	576,458.00	2,943,808.21	33.33%	100% of 0.5% Levy	100% of 0.5% Levy	33.33% of all levy, which is 100% of .5% levy
Total	757,012.74	258,927.60	1,028,925.00	1,143,310.00	1,161,795.00	1,227,926.00	1,524,230.00	1,729,374.00	8,831,500.34				

	Difference between Actual and Recaclualted Allocation of Income Tax Receipts to be Adjusted/Corrected									
	1/1/2017 - 8/21/2017	8/22/2017 - 12/31/2017	2018	2019	2020	2021	2022	2023	Total	Restatement Amount for 2017-2022
General Fund	(5,631.21)	(54,967.76)	(240,323.00)	(266,545.33)	(271,108.00)	(286,515.87)	(355,654.67)	(403,545.80)	(1,884,291.64)	(1,480,745.84)
Special Revenue (204 - Recreation)	228.50	(2,932.47)	(10,264.50)	(11,455.80)	(11,616.10)	(12,279.48)	(15,242.40)	(17,291.52)	(80,853.77)	(63,562.25)
Special Revenue (208 - Fire)	(621.27)	(2,082.24)							(2,703.51)	(2,703.51)
Capital Projects (401 - Capital Project)	1,991.94	(26,326.73)	(92,387.50)	(103,102.20)	(104,540.90)	(110,513.32)	(137,179.60)	(155,620.68)	(727,678.99)	(572,058.31)
Enterprise (Water)	4,032.03	86,309.20	342,975.00	381,103.33	387,265.00	409,308.67	508,076.67	576,458.00	2,695,527.89	2,119,069.89
Total	(0)	0	0	0	0	0	0	0	(0)	0

Audit adjustments are reflected in the financial statements, notes to the financial statements, and in the accounting records correcting these misstatements. In addition, January 1, 2023 balances have been restated to correct errors related to prior periods.

The Village should implement controls to help ensure all income tax receipts are properly allocated as authorized by the voters and Council.

Officials' Response:

See Corrective Action Plan.

3. FINDINGS FOR FEDERAL AWARDS

None

The Village of Delta
401 Main Street,
Delta, Ohio 43515
419.822.3190
www.villageofdelta.org

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
2 CFR § 200.511(b)
DECEMBER 31, 2023

Finding Number	Finding Summary	Status	Additional Information
2022-001	Material weakness and noncompliance with Ohio Rev. Code § 5705.14 for unallowable transfers.	Fully corrected.	
2022-002	Noncompliance with Ohio Rev. Code § 5705.39 for appropriations exceeding estimated resources.	Partially corrected and repeated in Management Letter.	Errors for 2023 were not material. Finding partially reoccurred due to inadequate polices and procedures over monitoring appropriations and estimated resources.
2022-003	Material weakness and noncompliance with Ohio Rev. Code § 3929.86(D) for incorrect recording of insurance proceeds.	Fully corrected.	

The Village of Delta
401 Main Street,
Delta, Ohio 43515
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CORRECTIVE ACTION PLAN
2 CFR § 200.511(c)
DECEMBER 31, 2023

Finding Number:	2023-001
Planned Corrective Action:	Management is aware and understands the importance of the information presented on the financial statements and will ensure the financial statements are properly presented.
Anticipated Completion Date:	December 31, 2025
Responsible Contact Person:	Joanne Clapp, Finance Director

Finding Number:	2023-002
Planned Corrective Action:	Management is aware and understands the importance of properly approving, filing, recording, and monitoring budgetary compliance.
Anticipated Completion Date:	December 31, 2025
Responsible Contact Person:	Joanne Clapp, Finance Director

Finding Number:	2023-003
Planned Corrective Action:	Management is developing a plan to bring the General Fund to a positive balance.
Anticipated Completion Date:	December 31, 2025
Responsible Contact Person:	Joanne Clapp, Finance Director

Finding Number:	2023-004
Planned Corrective Action:	Management is aware and understands the importance of properly allocating Income Tax Revenues in accordance with voter approved levies and Council approved Ordinances.
Anticipated Completion Date:	December 31, 2025
Responsible Contact Person:	Joanne Clapp, Finance Director

OHIO AUDITOR OF STATE
KEITH FABER

VILLAGE OF DELTA

FULTON 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 7/23/2026