



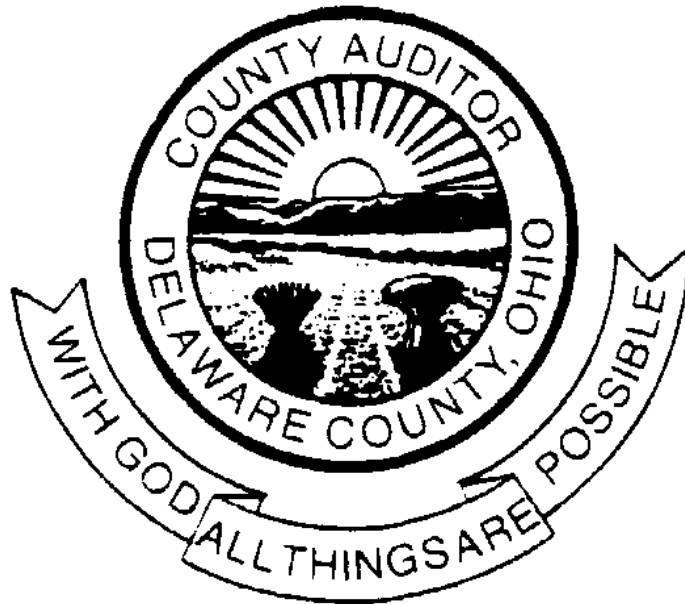
# Delaware County, Ohio

Comprehensive Annual Financial Report

For The Year Ended December 31, 2010

# Delaware County, Ohio

Comprehensive Annual Financial Report  
For the Year Ended December 31, 2010



**George Kaitsa**  
**Delaware County Auditor**

Prepared By The Delaware County Auditor's Office

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**Delaware County, Ohio**  
 Comprehensive Annual Financial Report  
 For the Year Ended December 31, 2010  
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# Introductory Section



George Kaitsa  
Delaware County Auditor

June 22, 2011

To: The Citizens of Delaware County  
The Board of County Commissioners:  
Honorable Dennis Stapleton  
Honorable Ken O'Brien  
Honorable Tommy Thompson

The Comprehensive Annual Financial Report (CAFR) for Delaware County for the year ended December 31, 2010, is hereby submitted. State law requires that the County file basic financial statements with the Auditor of State within one hundred and fifty days after the close of the fiscal year. This published report fulfills the statutory requirement and provides an in-depth review of the County's financial activities.

Management assumes full responsibility for the completeness and reliability of the information contained in this report based upon a comprehensive framework of internal control that has been established. Such controls are designed to ensure that the assets of the County are protected from loss, theft, or misuse and to ensure the reliability of financial records for preparing financial statements. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance first recognizes that the cost of internal controls should not exceed the benefits likely to be derived from their implementation. Secondly, the evaluation of costs and benefits require estimates and judgments by management.

Included in this report, at the front of the financial section, is an unqualified opinion on Delaware County's financial statements for the year ended December 31, 2010, rendered by the Auditor of the State of Ohio. This Independent Accountants' Report provides assurance that the financial statements are free of material misstatements.

Management's Discussion and Analysis (MD&A) immediately follows the Independent Accountants' Report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

140 North Sandusky Street, Delaware OH 43015  
Phone: 740-833-2900

# Delaware County, Ohio

## DELAWARE COUNTY PROFILE

Delaware County was established and organized in 1808. The name Delaware is derived from the Delaware Indians who came from the Delaware River area near Philadelphia. The County encompasses nineteen townships and ten municipalities, of which the City of Delaware is the largest. Located directly north of Columbus, the County comprises an area of four hundred fifty-nine square miles and is located within five hundred miles of 58 percent of the United States' population.

Delaware County continues to be the fastest growing county in the State of Ohio and one of the fastest growing counties in the United States since 2000. The population of the County has increased 58.4 per cent from 109,989 in the 2000 census to 174,214 in the 2010 census. The high quality of schools, a rich cultural life, housing affordability, a low crime rate, and an excellent road network continue to attract new residents.

The County provides a wide range of services to its citizens including, but not limited to, general government legislative and executive and judicial, public safety, public works, health, human services, and conservation and recreation. The County operates under the powers granted to it by Ohio statutes. A three-member board of County Commissioners is elected at-large in even-numbered years for overlapping four-year terms. The Commissioners serve as the taxing authority, contracting body, and administrators of public services for the County. The Commissioners create and adopt the annual operating budget and approve expenditures of County funds.

The County Auditor serves as the chief fiscal officer for the County and tax assessor for all political subdivisions within the County. As chief fiscal officer, the Auditor ensures that no County contract or obligation is made without his certification that funds are appropriated, are available for payment, or in the process of collection. The Auditor is also responsible for maintaining a permanent record of all financial matters, establishing tax rates for real estate, and assessing the value of real property. After collection by the County Treasurer, tax receipts are distributed by the Auditor to the appropriate political subdivision including municipalities, townships, school districts, libraries, and other county agencies. The Auditor also issues warrants for payment of all County obligations and maintains accounting records.

The Treasurer is the custodian of all County funds and is responsible for the collection of all tax moneys due the County, as well as investing all idle funds of the County as specified by Ohio law. Other elected officials include the Clerk of Courts, Coroner, Court of Common Pleas Judges (two General Division and one Probate and Juvenile Division), Engineer, Prosecutor, Recorder, and Sheriff.

The financial statements in this report include the primary government, which is composed of all funds, departments, boards, and agencies that make up the County's legal entity and a component unit, which is a legally separate organization that is financially dependent on the County or for which the County is financially accountable. The County's discretely presented component unit, Delaware Creative Housing, Inc. has a contractual agreement with the Delaware County Board of Developmental Disabilities.

Although the County Auditor serves as fiscal agent for the Delaware County Health District, Delaware County Soil and Water Conservation District, Delaware-Morrow Mental Health and Recovery Services Board, Delaware County Regional Planning Commission, Preservation Parks of Delaware County, and Delaware County Family and Children's First Council, the County is acting solely in a custodial capacity. Therefore, these funds are presented as agency funds. A complete discussion of the County's reporting entity is provided in Note 1 to the basic financial statements.



## **Delaware County, Ohio**

The Board of County Commissioners, by statute, adopts an annual appropriation measure for the County on or about the first day of January. All disbursements or transfers of cash between funds require appropriation authority from the Board of County Commissioners. Budgets are controlled at the major account level within a department or fund. The department head or the Board approves the purchase orders and the Auditor encumbers the funds. Any purchase order that exceeds the available appropriation is rejected until additional appropriation authority is secured. A computerized certification system allows the Auditor's Office to ascertain the status of a department's appropriation prior to authorizing additional purchases from a particular account.

### **LOCAL ECONOMY**

Current indicators of the County's economic condition show that the County is not immune to the slowdown occurring throughout the nation; however, for 2010, property transfers and building permits rebounded from a multi-year low in 2009. Other encouraging signs indicate that the foundation is in place for growth to continue.

Assessed valuation for the County's real property which includes residential, agricultural, commercial, and industrial parcels increased 93 percent between 2002 and 2010 to \$6.21 billion. Although not as robust as previous years, the assessed value of new construction increased over \$3.6 million in 2010 primarily due to commercial additions. The active number of businesses is 3,142 compared to the 2,036 businesses in 2001.

Recent data released from the U.S. Census Bureau ranks Delaware County as the fastest growing county in the State of Ohio for 2010 with an estimated increase in population of 3.26 percent over 2009. Even as the population continues to grow, the unemployment rate of the County has remained one of the lowest in the State. Compared to a State average of 10.1 percent, Delaware County's 2010 average unemployment rate stood at 7.1 percent. This is due to the stable and diverse business environment in the area. Many of the top ten employers in the County are nationally recognized. J.P. Morgan Chase and Co., Kroger Company, Meijer Inc., and American Showa, Inc. are examples. The County, Ohio Wesleyan University, the public school systems, and Ohio Health (Grady Memorial Hospital) also provide a stable base of employment.

J.P. Morgan Chase and Co. remains the County's largest employer with 9,200 employees working at the McCoy Center on Polaris Parkway. The 2 million square foot McCoy Center, which is located on over one hundred fifty acres and is four stories high, is the company's as well as the County's largest office building. The global securities, investment, and retail banking firm remains committed to the area by expanding operations and adding employees.

The Polaris Fashion Place, Central Ohio's largest retail mall with six anchors and over one hundred fifty specialty stores, is drawing shoppers from all over the Midwest to Delaware County. The recent addition of an outdoor lifestyle center features new stores and restaurants. Numerous hotels and eating establishments in the vicinity provide multiple options for visitors. The mall plus the surrounding retail developments remain a major source of the County's sales tax revenue.

Delaware County also boasts of more than seven hundred twenty active farms with an average size of one hundred eighty-eight acres. Approximately 48 percent of the County's area is still dedicated to agricultural use - and most of it is family-owned. Corn, soybeans, and wheat are the leading crops.

## **Delaware County, Ohio**

The future of Delaware County continues to look bright. OhioHealth and Grady Memorial Hospital opened a new 62,000 square foot medical center in the southern section of the City of Delaware. This center is the first building of an eventual health village which will include a new hospital. Several care centers have recently opened in the area providing additional convenience and accessibility.

Fall classes began at the newly completed Columbus State Community College, an 80,000 square foot facility located on the southwest corner of U.S. 23 and Winter Road in Liberty Township. Future expansion plans for the campus include the addition of seven buildings on the one hundred six acre site. The Community College and the Ohio State University have recently announced a partnership that will facilitate the transition of Columbus State students into baccalaureate degree programs at the Ohio State University, which also has a branch in Delaware County.

The Delaware County District Library has completed construction of a new 33,000 square foot branch library on the west side of U.S. 23 in Orange Township. The new branch houses over 90,000 books, DVDs, audio books, and magazines as well as thirty-nine public computers and provides additional resources to serve this area of the County.

Delaware County is also involved in promoting the establishment of enterprise zones, community reinvestment areas, and tax increment financing areas and working with area businesses to help pay economic dividends in the future. The County's Port Authority continues to support the creation of jobs and employment opportunities. Commercial and retail development is anticipated to continue throughout the County over the coming years.

### **LONG-TERM FINANCIAL PLANNING**

Management of the County is committed to maintaining a year end cash carryover balance of 5 percent of General Fund operating revenues and no greater than 20 percent. This level of unreserved fund balance will ensure the continued operation of government and provision of services to residents. This fiscal stability is vital to maintain the credit worthiness of the County.

Annually, a five-year budget plan is prepared by the County Administrator with assistance from the elected officials and department heads. Revenue estimates are conservative and objective with an attempt to diversify sources to handle fluctuations in individual sources. Estimates for expenditures are trended based upon the priority of the County Commissioners and the prior year's actual costs. The use and amount of levies are reviewed to fund services as required.

With input from a citizens committee, the County has developed a capital improvement plan. The plan includes recommendations for new buildings, roads, sewer services, and technology needs through the year 2020. The recently completed sewer master plan and County thoroughfare plan further details the plans to manage future development. Annually, the County Commissioners review and prioritize proposed capital projects for funding consideration weighing the potential generation of revenues.

To help meet these capital improvement needs, the County Commissioners have set strict budgetary controls on County day-to-day operations. Many offices and departments for 2010 received minimum or no increases for wages and operating expenses. Travel and tuition reimbursement policies are also annually reviewed and set based upon available resources.

To finance the construction or acquisition of infrastructure and other assets or to refinance existing debt for the purpose of meeting its capital improvement plan, the County may periodically enter into debt obligations. The County maintains a manageable debt burden.

# **Delaware County, Ohio**

## **RELEVANT FINANCIAL POLICIES**

The County will strive to ensure that current year revenues are sufficient to fund current year expenditures without the use of non-recurring revenues. Expenditures are set based upon available revenues with the County Commissioners determining the level of funding for each department or office within the primary government.

The County Treasurer manages the investment of County funds by adhering to the Investment and Depository Policy that has been approved by the County's Investment Advisory Committee. Any financial institution that holds County funds must also agree to the requirements of this policy. This policy details the objectives and allowable rules for the safekeeping of County funds.

The County Auditor's capital assets policy is designed to provide accountability and control over the County's capital assets and to assist departments in gathering and maintaining information needed for the preparation of the financial statements.

## **MAJOR INITIATIVES**

The County Engineer continues to respond to the significant demands that have been placed on the County's transportation system with several major road widening and resurfacing projects, as well as an aggressive bridge replacement and rehabilitation program. A combination of motor vehicle license fees, gasoline taxes, and sales tax receipts are providing the funding for these projects. The County and the Ohio Department of Transportation were awarded funds from the American Recovery and Reinvestment Act (ARRA) for the rebuilding of the Old 3C Bridge over the Hoover Reservoir and the construction of a railroad overpass bridge on Home Road over the CSX railroad tracks. This Home Road Grade Separation project includes major approach reconstruction and will eliminate the at-grade railroad crossing. Construction is expected to be completed in November 2011. Construction was completed on the realignment of Liberty Road north of Home Road which included the widening of both roads to three lanes in the area. These improvements to Home Road provide a safe and functional east-west corridor in the southern part of the County. Also, right of way acquisitions, environmental clearances, and utility relocations are under way on the next phase of Sawmill Parkway from Hyatts Road to Bunty Station Road, of which a portion will be funded with special assessments. Any additional costs associated with these projects will be paid from the Auto and Gas special revenue fund.

To provide funds for the renovations of facilities plus additional space for the county jail, the County borrowed \$4.51 million in January 2010. A portion of the proceeds of the bonds were used to renovate existing areas and to complete unfinished areas of the Rutherford B. Hayes Services Building. This construction has enabled the Juvenile and Probate Courts to move to the building as well as provide additional space for the Prosecutor's offices and the Jobs and Family Services department. The County will apply the savings in rental charges to offset the bond payments. The balance of the bond proceeds are being used to finish the second floor of the jail to accommodate an additional one hundred inmates. The jail plans also include the addition of three secure entrances for inmates and the upgrading of the parking areas. New outside lighting will provide greater security. Fees from the federal government for the housing of federal inmates will be used to help make the bond payments for the jail expansion.

After many years of planning, the City of Delaware and the County's 911 departments consolidated operations at the County's 911 dispatch center on March 30, 2010. The consolidation brings dispatching of police, fire, emergency medical services, and emergency management together thus eliminating the duplication of services. The 911 operations are funded primarily through a county-wide voted levy.

## Delaware County, Ohio

The Delaware County Board of Developmental Disabilities recently moved to a newly renovated 73,000 square foot facility on the east side of U.S. 23 in Orange Township. This move enabled the Board to bring its services together in one location closer to the majority of their clients. In addition, the building will provide office space and meeting rooms to various organizations with the unused space providing lease income. Funding for the project was provided through a county-wide voted levy.

Recently the County approved a Fiber Optic Cable Acquisition Agreement to own one hundred forty-four fiber optic strands as part of a jointly owned fiber cable. The County also leased the use of a conduit system which will span sixteen linear miles underground from the Cities of Worthington and Delaware along U.S. 23. The addition of this new fiber optic infrastructure will enhance the expansion of the County's fiber optic network and will attract new entities to the County.

In 2011 and beyond, the County will undoubtedly continue to experience the pressure of demands for higher levels of service brought about by an increasing population. We will continue to explore and implement opportunities to improve the delivery of services to our citizens.

### AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Delaware County for its Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2009. This was the eighteenth consecutive year that the County has received this prestigious award recognizing conformance with the highest standards for preparation of state and local government financial reports. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized CAFR that satisfies both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe this current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

This report is the result of the professionalism and cooperation within Delaware County Government and would not have been achieved without the efforts of all offices and departments. It is with great appreciation that I thank all who assisted and contributed to its preparation and especially the Fiscal Services Division of my office.

Respectfully submitted,



George Kaitsa  
Delaware County Auditor

# Delaware County, Ohio

## Elected Officials

December 31, 2010

### **Board of Commissioners**

Dennis Stapleton  
Ken O'Brien  
Tommy Thompson

### **Auditor**

George Kaitsa

### **Clerk of Courts**

Jan Antonoplos

### **Coroner**

Dr. Mark Hickman

### **Court of Common Pleas-General**

W. Duncan Whitney  
Everett H. Krueger

### **Court of Common Pleas-Probate/Juvenile**

Kenneth J. Spicer

### **Engineer**

Christian E. Bauserman

### **Prosecutor**

David Yost

### **Recorder**

Andrew Brenner

### **Sheriff**

Walter L. Davis III

### **Treasurer**

Jon Peterson

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Delaware County  
Ohio

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2009

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



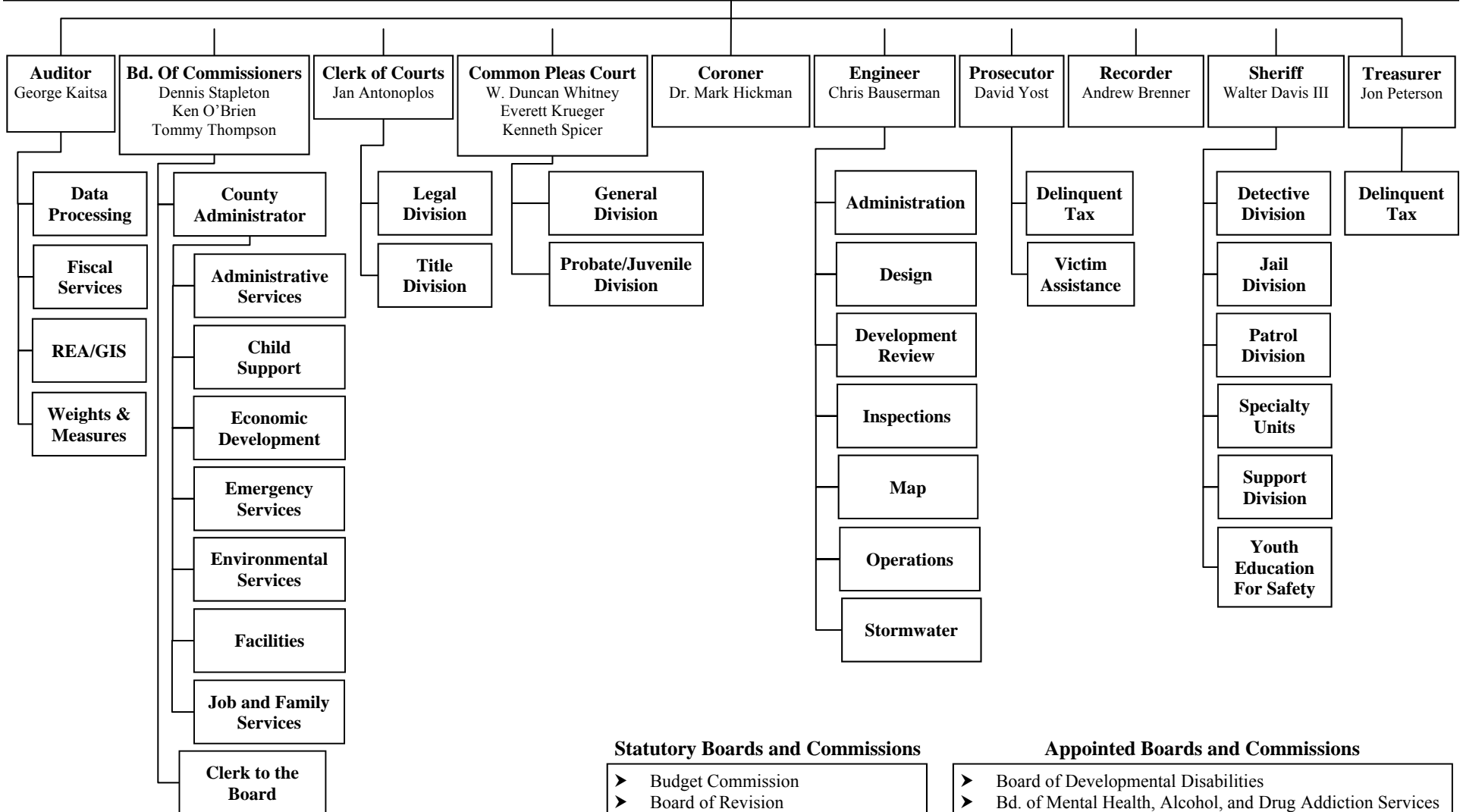
President

Executive Director

# Delaware County Government Organizational Chart

(as of December 31, 2010)

## Citizens of Delaware County



### Statutory Boards and Commissions

- Budget Commission
- Board of Revision
- Board of Elections
- Automatic Data Processing Board
- County Records Commission
- Veterans Service Commission

### Appointed Boards and Commissions

- Board of Developmental Disabilities
- Bd. of Mental Health, Alcohol, and Drug Addiction Services
- Emergency Management Executive Committee
- E-9-1-1 Advisory Committee
- Transit Board
- Planning Committee

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# Financial Section



# Dave Yost • Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

Delaware County  
140 North Sandusky Street  
Delaware, Ohio 43015

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Delaware County, Ohio (the County), as of and for the year ended December 31, 2010, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Delaware Creative Housing, Inc., the County's discretely presented component unit. Other auditors audited those financial statements. They have furnished their report thereon to us and we base our opinion, insofar as it relates to the amounts included for Delaware Creative Housing, Inc., on the report of the other auditor.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our opinions.

In our opinion, based on our audit and the report of the other auditor, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Delaware County, Ohio, as of December 31, 2010, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Auto and Gas, and Developmental Disabilities Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 22, 2011, on our consideration of the County'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. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require this presentation to include Management's discussion and analysis, as listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any other assurance.

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements taken as a whole. The introductory section, the financial section's combining statements, individual fund statements and schedules, and the statistical section information provides additional analysis and are not a required part of the basic financial statements. The financial section's combining statements, individual fund statements and schedules are management's responsibility, and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. These statements and schedules were subject to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.



**Robert R. Hinkle, CPA**  
Chief Deputy Auditor

June 22, 2011

**Delaware County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2010  
Unaudited

The discussion and analysis of Delaware County's financial performance provides an overview of the County's financial activities for the year ended December 31, 2010. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

**USING THIS ANNUAL REPORT**

This annual report consists of a series of financial statements and notes to those statements. The statements are organized so the reader can understand Delaware County's financial position.

The Statement of Net Assets and the Statement of Activities provide information about the activities of the County as a whole, presenting both an aggregate and a longer-term view of the County.

Fund financial statements provide a greater level of detail. For governmental funds, these statements tell how services were financed in the short-term and what remains for future spending. Fund financial statements report the County's most significant funds individually and the County's non-major funds in a single column. The County's major funds are the General, Auto and Gas, Developmental Disabilities, Bond Retirement, and Sanitary Engineer funds.

**REPORTING THE COUNTY AS A WHOLE**

The Statement of Net Assets and the Statement of Activities reflect how the County did financially during 2010. These statements include all assets and liabilities using the accrual basis of accounting similar to the basis used by most private-sector companies. This basis of accounting considers all of the current year's revenues and expenses regardless of when cash is received or paid.

These statements report the County's net assets and changes in those assets. This change in net assets is important because it tells the reader whether the financial position of the County as a whole has increased or decreased from the prior year. Over time, these increases and/or decreases are one indicator of whether the financial position is improving or deteriorating. Causes for these changes may be the result of many factors, some financial, some not. Non-financial factors can include changes in the County's property tax base and the condition of the County's capital assets. These factors must be considered when assessing the overall health of the County.

In the Statement of Net Assets and the Statement of Activities, the County is divided into two types of activities:

- **Governmental Activities** - Most of the County's programs and services are reported here, including general government legislative and executive and judicial, public safety, public works, health, human services, and conservation and recreation. These services are primarily funded by property and sales taxes and from intergovernmental revenues, including federal and state grants and other shared revenues.
- **Business-Type Activities** - These services are provided on a charge for services basis and are intended to recover all or most of the costs of the services provided. The County's sanitary engineer, solid waste transfer, storm water, and transit services are reported here.

**Delaware County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2010  
Unaudited

**REPORTING THE COUNTY'S MOST SIGNIFICANT FUNDS**

Fund financial statements provide detailed information about the County's major funds, the General, Auto and Gas, Developmental Disabilities, Bond Retirement, and Sanitary Engineer funds. While the County uses many funds to account for its financial transactions, these are the most significant.

Governmental Funds - The County's governmental funds are used to account for essentially the same programs reported as governmental activities on the government-wide financial statements. Most of the County's basic services are reported in these funds and focus on how money flows into and out of the funds as well as the balances available for spending at year end. These funds are reported on the modified accrual basis of accounting, which measures cash and all other financial assets that can be readily converted to cash. The governmental fund statements provide a detailed short-term view of the County's general government operations and the basic services being provided.

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities on the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County's short-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to help make this comparison between governmental funds and governmental activities.

Proprietary Funds - The County has two types of proprietary funds. Enterprise funds use the accrual basis of accounting, the same as that used for the business-type activities on the government-wide financial statements. The internal service fund is an accounting device used to accumulate and allocate costs internally among the County's other programs and activities.

Fiduciary Funds - Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected on the government-wide financial statements because the resources from these funds are not available to support the County's programs. These funds also use the accrual basis of accounting.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

Table 1 provides a summary of the County's net assets for 2010 and 2009.

Table 1  
Net Assets  
(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2010	2009	2010	2009	2010	2009
<u>Assets</u>						
Current and Other Assets	\$132,866	\$133,640	33,321	\$35,032	\$166,187	\$168,672
Capital Assets, Net	185,115	169,277	197,583	198,139	382,698	367,416
Total Assets	317,981	302,917	230,904	233,171	548,885	536,088

(continued)

**Delaware County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2010  
Unaudited

Table 1  
Net Assets  
(In Thousands)  
(continued)

	Governmental Activities		Business-Type Activities		Total	
	2010	2009	2010	2009	2010	2009
<u>Liabilities</u>						
Current and Other Liabilities	\$30,310	\$29,443	\$1,444	\$2,921	\$31,754	\$32,364
Long-Term Liabilities	47,488	43,939	30,766	32,999	78,254	76,938
Total Liabilities	<u>77,798</u>	<u>73,382</u>	<u>32,210</u>	<u>35,920</u>	<u>110,008</u>	<u>109,302</u>
<u>Net Assets</u>						
Invested in Capital Assets, Net of Related Debt	143,016	130,488	167,421	165,762	310,437	296,250
Restricted	69,667	71,901	3,565	4,242	73,232	76,143
Unrestricted	27,500	27,146	27,708	27,247	55,208	54,393
Total Net Assets	<u>\$240,183</u>	<u>\$229,535</u>	<u>\$198,694</u>	<u>\$197,251</u>	<u>\$438,877</u>	<u>\$426,786</u>

Overall, the County's financial position improved in 2010. Net capital assets for governmental activities increased 9 percent from the road and bridge projects that were partially funded through the American Recovery and Reinvestment Act. There was a corresponding increased in invested in capital assets, net of related debt. Restricted and unrestricted net assets did not change significantly.

In business-type activities, current and other assets decreased as construction continued on the Cheshire Elementary School Sanitary Sewer Improvements project and the Lower Scioto River water reclamation facilities. Current and other liabilities decreased as the construction project is in the final stages related to the Cheshire Elementary Sanitary Sewer Improvements project. Long-term liabilities decreased from the retirement of regularly scheduled debt principal.

Invested in capital assets, net of related debt increased from the construction of wastewater facilities and the retirement of normally scheduled debt principal. Due to revenue bond covenants, a portion of the net assets of business-type activities is restricted. Unrestricted net assets did not change significantly.

**Delaware County, Ohio**  
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Table 2 reflects the changes in net assets for 2010 and 2009.

Table 2  
Changes in Net Assets  
(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2010	2009	2010	2009	2010	2009
Revenues						
Program Revenues						
Charges for Services	\$20,647	\$18,423	\$12,258	\$12,394	\$32,905	\$30,817
Operating Grants, Contributions, and Interest	23,847	28,401	1,071	1,092	24,918	29,493
Capital Grants, Contributions, and Interest	5,931	541	3,926	7,862	9,857	8,403
Total Program Revenues	<u>50,425</u>	<u>47,365</u>	<u>17,255</u>	<u>21,348</u>	<u>67,680</u>	<u>68,713</u>
General Revenues						
Property Taxes	25,273	20,933	0	0	25,273	20,933
Payment in Lieu of Taxes	241	90	0	0	241	90
Sales Taxes	38,194	36,223	0	0	38,194	36,223
Grants and Entitlements	4,128	3,543	0	0	4,128	3,543
Interest	2,343	2,315	11	39	2,354	2,354
Other	1,328	2,294	181	41	1,509	2,335
Total General Revenues	<u>71,507</u>	<u>65,398</u>	<u>192</u>	<u>80</u>	<u>71,699</u>	<u>65,478</u>
Total Revenues	<u>121,932</u>	<u>112,763</u>	<u>17,447</u>	<u>21,428</u>	<u>139,379</u>	<u>134,191</u>
Program Expenses						
General Government						
Legislative and Executive	16,638	16,187	0	0	16,638	16,187
Judicial	9,461	7,870	0	0	9,461	7,870
Public Safety						
911	5,833	4,188	0	0	5,833	4,188
Emergency Medical Services	9,263	9,029	0	0	9,263	9,029
Sheriff	17,575	15,982	0	0	17,575	15,982
Other Public Safety	3,507	3,673	0	0	3,507	3,673
Public Works	17,232	16,918	0	0	17,232	16,918
Intergovernmental	168	64	0	0	168	64
Health	16,985	15,509	0	0	16,985	15,509
Intergovernmental	250	285	0	0	250	285
Human Services						
Job and Family Services	6,649	9,701	0	0	6,649	9,701
Children Services	1,492	1,882	0	0	1,492	1,882
Child Support Enforcement	1,485	1,537	0	0	1,485	1,537
Other Human Services	586	577	0	0	586	577
Conservation and Recreation	463	92	0	0	463	92
Intergovernmental	308	343	0	0	308	343
Interest and Fiscal Charges	3,339	1,921	0	0	3,339	1,921
Sanitary Engineer	0	0	14,083	14,919	14,083	14,919
Solid Waste Transfer Station	0	0	35	55	35	55
Storm Water Phase II	0	0	276	128	276	128
Delaware Area Transit	0	0	1,660	1,299	1,660	1,299
Total Expenses	<u>111,234</u>	<u>105,758</u>	<u>16,054</u>	<u>16,401</u>	<u>127,288</u>	<u>122,159</u>
Excess of Revenues Over Expenses Before Transfers	10,698	7,005	1,393	5,027	12,091	12,032
Transfers	(50)	(75)	50	75	0	0
Increase in Net Assets	<u>10,648</u>	<u>6,930</u>	<u>1,443</u>	<u>5,102</u>	<u>12,091</u>	<u>12,032</u>
Net Assets at Beginning of Year - Restated	<u>229,535</u>	<u>222,605</u>	<u>197,251</u>	<u>192,149</u>	<u>426,786</u>	<u>414,754</u>
Net Assets at End of Year	<u>\$240,183</u>	<u>\$229,535</u>	<u>\$198,694</u>	<u>\$197,251</u>	<u>\$438,877</u>	<u>\$426,786</u>

**Delaware County, Ohio**  
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Conveyance and recorder fees; grants for developmental disabilities, job and family services, and children services; motor vehicle license taxes; gasoline taxes; and court fines and costs are reflected as program revenues for governmental activities. The increase in charges for services is primarily from the collection of fees by the Sheriff's Department for the housing of federal prisoners. Operating grants, contributions, and interest decreased by 16 percent as State funding decreased for developmental disabilities, job and family services, and children services. The funding relating to job and family services declined significantly due to the April 1, 2010, change by the State government to pay child care vendors directly and the July 1, 2010, change to a reimbursement basis from the semi-monthly allocation. The increase in capital grants and contributions was from the additional grants received from the federal government through the American Recovery and Reinvestment Act.

Revenues from property taxes increased mainly from the change in the inside millage rate for the General Fund. Payment in lieu of tax collections increased from the development of the property. The increase for grants and entitlements is related to the increase in the tangible personal property reimbursement and the expansion of the homestead reimbursement by the State government.

Overall, expenses for governmental activities had a 5 percent increase. The significant changes by program were in general government - judicial, public safety - 911, public safety - Sheriff, and human services - job and family services. For general government - judicial, expenses increased from the moving of the Juvenile and Probate Courts into the Hayes Building. The increase within public safety - 911 was the result of merging the 911 system of the City of Delaware into Delaware County's system, along with the payment of a final settlement due to the City of Delaware. The increase within public safety - Sheriff was the result of additional personnel and rate increases, along with the purchase of multiple mobile digital video systems. Decreases within human services - job and family services were from the amount spent on child care in 2010 and the funding changes described above.

The County experienced a 19 percent decrease in program revenues for business-type activities due to a substantial decrease in tap in fees and contributions from developers. This decrease was due to the decline in construction caused by current economic conditions.

The County's sanitary engineer operations accounted for 88 percent of the expenses of the County's business-type activities in 2010, which is slightly less than 2009. These operations are funded by charges for services. Operating expenses include interest expense on general obligation and revenue bonds that are currently being paid with tap in fees.

Table 3, indicates the total cost of services and the net cost of services for governmental activities. The statement of activities reflects the cost of program services and the charges for services, grants, and contributions offsetting those services. The net cost of services identifies the cost of those services supported by tax revenues and unrestricted intergovernmental revenues.



**Delaware County, Ohio**  
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Table 3  
Governmental Activities  
(In Thousands)

	Total Cost of Services		Net Cost of Services	
	2010	2009	2010	2009
General Government				
Legislative and Executive	\$16,638	\$16,187	\$4,602	\$4,476
Judicial	9,461	7,870	7,002	5,683
Public Safety				
911	5,833	4,188	3,471	3,432
Emergency Medical Services	9,263	9,029	9,262	9,019
Sheriff	17,575	15,982	13,074	13,099
Other Public Safety	3,507	3,673	2,240	2,222
Public Works	17,232	16,918	2,427	4,396
Intergovernmental	168	64	168	64
Health	16,985	15,509	12,104	10,077
Intergovernmental	250	285	250	285
Human Services				
Job and Family Services	6,649	9,701	2,094	2,234
Children Services	1,492	1,882	243	525
Child Support Enforcement	1,485	1,537	(408)	77
Other Human Services	586	577	547	506
Conservation and Recreation	463	92	86	34
Intergovernmental	308	343	308	343
Interest and Fiscal Charges	3,339	1,921	3,339	1,921
Total Expenses	\$111,234	\$105,758	\$60,809	\$58,393

Program revenues paid for 56 percent of the legislative and executive and judicial programs costs of services. This was similar to 2009. Legislative and executive represents costs associated with the general administration of County government including the County Commissioners, Auditor, Treasurer, Recorder, and Prosecutor. Judicial represents costs associated with the administration of the County's court system including Municipal and Common Pleas courts.

The public works program consists mainly of the repair and maintenance of the County's roadways. A significant portion of these costs were paid from program revenues (charges for services, resources provided by the state government in gas taxes and motor vehicle license fees, and other grants), 86 percent, which was significantly greater than the 74 percent in 2009. In 2010, the County was awarded \$1,207 thousand in federal grants through the American Recovery and Reinvestment Act for various road and bridge construction projects and \$4,415 thousand in contributed capital assets from the State.

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Expenses for the job and family services program decreased significantly in 2010. Providing child care costs to qualified individuals within this program decreased by \$2,403 thousand. Children services expenses continued to decrease due to lower per diem charges that the County was able to negotiate with treatment facilities as well as a greater use of kinship placements and preventative services. The State funding for the child support enforcement program was greater than expenses for 2010 from receiving an unexpected payment from the State. Overall, the human services program receives substantial support through operating grants and contributions, almost 71 percent of total costs were provided for by these revenue sources.

In 2010, 55 percent of the revenues to provide the County's services were derived from the County's general revenues; that being primarily property taxes, sales taxes, and state shared revenues, which was consistent with 2009.

**GOVERNMENTAL FUNDS FINANCIAL ANALYSIS**

The County's major governmental funds are the General Fund, Auto and Gas Fund, Developmental Disabilities Fund, and Bond Retirement Fund. Fund balance in the General Fund changed less than 1 percent.

Fund balance in the Auto and Gas special revenue fund decreased, in the amount of \$5,369,833, due to the construction of road and bridge projects.

Fund balance in the Developmental Disabilities special revenue fund decreased, in the amount of \$3,961,034, due to the renovation of the new administration building.

Fund balance in the Bond Retirement debt service fund did not change significantly.

**BUSINESS-TYPE ACTIVITIES FINANCIAL ANALYSIS**

The County's enterprise funds are the Sanitary Engineer, Solid Waste Transfer Station, Storm Water Phase II, and Delaware Area Transit funds.

The County's Sanitary Engineer Fund reported an operating loss. Operating revenues were similar to the prior year and although operating expenses decreased by 5 percent, operating expenses continue to be greater than operating revenues. Contributions from developers and tap fees decreased significantly but were still sufficient to provide an increase in overall net assets. Overall, net assets increased by less than 1 percent.

The Solid Waste Transfer Station Fund continues to collect sufficient fees from its contract with the operators of the transfer station to support its operation. The fees are used to maintain and upgrade the transfer station.

The Storm Water Phase II Fund net assets increased almost 10 percent. In 2010, fees were charged to other governments for storm water services.

The Delaware Area Transit Fund had a 14 percent decrease in net assets. The Delaware Area Transit Fund receives a significant amount of its revenues from operating grants and received \$253,518 in capital grants during 2010. The transit system continues to be partially funded by governmental activities to provide this service to the County's citizens.

**Delaware County, Ohio**  
Management's Discussion and Analysis  
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**BUDGETARY HIGHLIGHTS**

The County prepares an annual budget of revenues and expenditures/expenses for all funds of the County for use by County officials and department heads and such other budgetary documents as are required by State statute, including the annual appropriations resolution which is effective the first day of January. The County's most significant budgeted fund is the General Fund. For revenues, there was little change from the original budget to the final budget. Actual revenues were 7 percent greater than the final budget from the collection of additional sales taxes and Sheriff Department activity. For expenditures, changes from the original budget to the final budget as well as from the final budget to actual expenditures were not significant.

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2010, was \$143,016 thousand and \$167,421 thousand, respectively (net of accumulated depreciation and related debt). This investment in capital assets includes land; land improvements; buildings; improvements other than buildings; roads, bridges, culverts, and traffic signals; machinery and equipment; and sewer lines. A significant amount of roads and bridges were constructed during 2010, along with the renovation of the new home of the Developmental Disabilities Board, the expansion of the jail, and the renovation of the Hayes Building to house the Probate and Juvenile Courts. A significant amount of construction in progress within governmental activities was finalized in 2010 and recorded as depreciable capital assets. There is still a significant amount of construction in progress from the construction costs relating to roads, bridges, and culverts. In business-type activities, sewer pumping stations and sanitary sewer lines were donated by developers, in the amount of \$547 thousand. Note 9 to the basic financial statements provides further information on the capital assets activity during 2010.

Debt - During 2010, the County issued current refunding general obligation bonds to refund the balance of the 2004 capital facilities bonds relating to the jail and the Hayes Building, in the amount of \$15,910 thousand, in addition to issuing additional general obligation bonds for the expansion of the jail and renovation of the Hayes Building to house the Probate and Juvenile Courts, in the amount of \$4,510 thousand. In addition, the County issued general obligation bonds, in the amount of \$745 thousand, for improvements to the 911 system and special assessment bonds, in the amount of \$35 thousand, for the maintenance of ditches.

At December 31, 2010, the County's overall long-term obligations included \$40,489 thousand in general obligation bonds, \$5,048 thousand in special assessment bonds, and \$28,509 thousand in revenue bonds. Of this amount, \$30,500 thousand will be repaid from business-type activities.

In addition to the debt outlined above, the County's long-term obligations also include compensated absences. Additional information regarding the County's long-term obligations can be found in Note 16 to the basic financial statements.

**CURRENT ISSUES**

Construction was recently completed on the expansion project for the jail which finished the second floor to accommodate an additional ninety-six inmates. The project included the addition of three secure entrances for inmates and upgrading parking areas as well as new outside lighting to provide greater security. Proceeds from the 2010 bond issue were used to fund the project.

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Right of way acquisitions, environmental clearances, and utility relocations are under way on the next phase of Sawmill Parkway from Hyatts Road to Bunty Station Road. This phase will be paid with motor vehicle gas tax receipts and special assessments.

Construction is well under way on a railroad bridge overpass on Home Road over the CSX railroad tracks. This Home Road Grade Separation project includes major approach reconstruction and will eliminate the at-grade railroad crossing. Construction is expected to be completed in November 2011. The project is being constructed by the Ohio Department of Transportation and funded with American Recovery and Reinvestment Act (ARRA) funds, along with motor vehicle and gas tax receipts.

Construction continues on the Lower Scioto Water Reclamation Facility and its related facilities. Construction of the overall project is expected to be completed in 2011. When completed, the new treatment plant and associated infrastructure will provide sanitary conveyance and treatment services to the Lower Scioto Services Area as defined in the 2005 Sewer Master Plan which encompasses Concord Township.

A new case management software system is being implemented by the Probate and Juvenile Courts. Training and data conversion is in process with a live date in the near future. The new system will enhance operations, streamline document management and imaging, and provide additional functionality. Other software legacy systems being updated include the jail's management system which controls inmate functions from entrance to the facility to processing exits. Court fees and General Fund revenues are being used to fund these major software upgrades.

**REQUEST FOR INFORMATION**

This financial report is designed to provide a general overview of the County's finances for all those interested in our County's financial well being. Questions concerning any of the information provided in this report or requests for additional information should be directed to George Kaitsa, Delaware County Auditor, 140 North Sandusky Street, Delaware, Ohio 43015.

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**Delaware County, Ohio**  
Statement of Net Assets  
December 31, 2010

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Delaware Creative Housing
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$76,826,771	\$31,841,958	\$108,668,729	\$0
Cash and Cash Equivalents in Segregated Accounts	40,712	0	40,712	94,157
Cash and Cash Equivalents with Escrow Agent	300,495	0	300,495	0
Cash and Cash Equivalents with Fiscal Agent	36,045	0	36,045	0
Accounts Receivable	250,751	900,662	1,151,413	62,038
Other Receivables	0	0	0	26,006
Sales Taxes Receivable	10,722,988	0	10,722,988	0
Accrued Interest Receivable	393,157	0	393,157	0
Due from Primary Government	0	0	0	26,211
Due from Other Governments	9,414,906	100,227	9,515,133	0
Due from External Party	11,843	0	11,843	0
Internal Balances	4,717	(4,717)	0	0
Prepaid Items	2,079,614	0	2,079,614	6,325
Materials and Supplies Inventory	561,695	156,305	718,000	0
Property Taxes Receivable	25,631,592	0	25,631,592	0
Loans Receivable	139,175	0	139,175	0
Special Assessments Receivable	5,650,675	0	5,650,675	0
Payment in Lieu of Taxes Receivable	384,860	0	384,860	0
Unamortized Issuance Costs	415,609	326,338	741,947	4,453
Nondepreciable Capital Assets	44,399,269	23,051,463	67,450,732	1,120,336
Depreciable Capital Assets, Net	140,716,208	174,531,715	315,247,923	3,653,338
<b>Total Assets</b>	<b>317,981,082</b>	<b>230,903,951</b>	<b>548,885,033</b>	<b>4,992,864</b>
<b>Liabilities</b>				
Accrued Wages Payable	760,931	54,867	815,798	21,575
Accounts Payable	1,813,335	353,267	2,166,602	146,136
Matured Compensated Absences Payable	12,566	0	12,566	0
Contracts Payable	539,052	90,478	629,530	0
Retainage Payable	310,742	0	310,742	0
Due to Component Unit	26,211	0	26,211	0
Due to Other Governments	886,251	31,049	917,300	0
Due to External Party	38,233	0	38,233	0
Tenant Deposits	0	0	0	19,207
Claims Payable	117,723	0	117,723	0
Deferred Revenue	25,578,695	802,095	26,380,790	793,600
Accrued Interest Payable	226,822	112,327	339,149	0
Long-Term Liabilities				
Due Within One Year	4,491,035	2,527,499	7,018,534	46,618
Due in More Than One Year	42,996,887	28,237,930	71,234,817	824,174
<b>Total Liabilities</b>	<b>77,798,483</b>	<b>32,209,512</b>	<b>110,007,995</b>	<b>1,851,310</b>
<b>Net Assets</b>				
Invested in Capital Assets, Net of Related Debt	143,016,132	167,420,934	310,437,066	3,907,335
Restricted for:				
Capital Projects	7,838,643	0	7,838,643	0
Debt Service	3,885,859	0	3,885,859	0
Public Safety	2,298,368	0	2,298,368	0
Public Works	35,308,206	0	35,308,206	0
Health	6,876,321	0	6,876,321	0
Human Services	4,327,289	0	4,327,289	0
Other Purposes	9,131,408	0	9,131,408	0
Revenue Bond Replacement	0	500,000	500,000	0
Revenue Bond Future Debt Service	0	3,065,775	3,065,775	0
Unrestricted (Deficit)	27,500,373	27,707,730	55,208,103	(765,781)
<b>Total Net Assets</b>	<b>\$240,182,599</b>	<b>\$198,694,439</b>	<b>\$438,877,038</b>	<b>\$3,141,554</b>

See accompanying notes to the basic financial statements

**Delaware County, Ohio**  
Statement of Activities  
For the Year Ended December 31, 2010

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants, Contributions, and Interest
<b><u>Governmental Activities</u></b>				
General Government				
Legislative and Executive	\$16,638,122	\$11,902,633	\$133,336	\$0
Judicial	9,460,900	1,828,135	630,353	0
Public Safety				
911	5,832,755	0	2,361,404	0
Emergency Medical Services	9,262,490	0	0	0
Sheriff	17,574,801	3,794,581	706,487	0
Other Public Safety	3,507,150	427,932	839,362	0
Public Works	17,232,200	1,779,015	7,094,870	5,930,837
Intergovernmental	167,861	0	0	0
Health	16,984,910	497,555	4,383,643	0
Intergovernmental	250,000	0	0	0
Human Services				
Job and Family Services	6,649,263	19,764	4,535,479	0
Children Services	1,492,098	78	1,248,975	0
Child Support Enforcement	1,485,059	396,961	1,496,248	0
Other Human Services	585,894	0	39,183	0
Conservation and Recreation	463,389	0	377,400	0
Intergovernmental	307,715	0	0	0
Interest and Fiscal Charges	3,338,841	0	0	0
Total Governmental Activities	<u>111,233,448</u>	<u>20,646,654</u>	<u>23,846,740</u>	<u>5,930,837</u>
<b><u>Business-Type Activities</u></b>				
Sanitary Engineer	14,083,578	11,625,030	0	3,672,693
Other Enterprise				
Solid Waste Transfer Station	34,916	154,238	0	0
Storm Water Phase II	275,674	295,161	0	0
Delaware Area Transit	1,660,044	183,410	1,070,551	253,518
Total Other Enterprise	<u>1,970,634</u>	<u>632,809</u>	<u>1,070,551</u>	<u>253,518</u>
Total Business-Type Activities	<u>16,054,212</u>	<u>12,257,839</u>	<u>1,070,551</u>	<u>3,926,211</u>
Total Primary Government	<u>\$127,287,660</u>	<u>\$32,904,493</u>	<u>\$24,917,291</u>	<u>\$9,857,048</u>
<b><u>Component Unit</u></b>				
Delaware Creative Housing	<u>\$868,234</u>	<u>\$501,195</u>	<u>\$0</u>	<u>\$263,357</u>

**General Revenues**

Property Taxes Levied for
General Operating
Public Safety-911
Health-Board of Developmental Disabilities
Human Services-Council for Older Adults
Permanent Improvement
Payment in Lieu of Taxes
Sales Taxes
Grants and Entitlements not Restricted to Other Programs
Interest
Other
Total General Revenues
Transfers
Total General Revenues and Transfers
Change in Net Assets
Net Assets at Beginning of Year - Restated (Note 3)
Net Assets at End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Change in Net Assets			
Primary Government			Component Unit
Governmental Activities	Business-Type Activities	Total	Delaware Creative Housing
(\$4,602,153)	\$0	(\$4,602,153)	\$0
(7,002,412)	0	(7,002,412)	0
(3,471,351)	0	(3,471,351)	0
(9,262,490)	0	(9,262,490)	0
(13,073,733)	0	(13,073,733)	0
(2,239,856)	0	(2,239,856)	0
(2,427,478)	0	(2,427,478)	0
(167,861)	0	(167,861)	0
(12,103,712)	0	(12,103,712)	0
(250,000)	0	(250,000)	0
(2,094,020)	0	(2,094,020)	0
(243,045)	0	(243,045)	0
408,150	0	408,150	0
(546,711)	0	(546,711)	0
(85,989)	0	(85,989)	0
(307,715)	0	(307,715)	0
(3,338,841)	0	(3,338,841)	0
(60,809,217)	0	(60,809,217)	0
0	1,214,145	1,214,145	0
0	119,322	119,322	0
0	19,487	19,487	0
0	(152,565)	(152,565)	0
0	(13,756)	(13,756)	0
0	1,200,389	1,200,389	0
(60,809,217)	1,200,389	(59,608,828)	0
0	0	0	(103,682)
10,072,289	0	10,072,289	0
2,197,272	0	2,197,272	0
11,657,042	0	11,657,042	0
786,629	0	786,629	0
559,559	0	559,559	0
240,937	0	240,937	0
38,193,995	0	38,193,995	0
4,128,424	0	4,128,424	0
2,343,063	11,036	2,354,099	196
1,327,967	181,403	1,509,370	158,199
71,507,177	192,439	71,699,616	158,395
(50,000)	50,000	0	0
71,457,177	242,439	71,699,616	158,395
10,647,960	1,442,828	12,090,788	54,713
229,534,639	197,251,611	426,786,250	3,086,841
\$240,182,599	\$198,694,439	\$438,877,038	\$3,141,554



**Delaware County, Ohio**  
Balance Sheet  
**Governmental Funds**  
December 31, 2010

	General	Auto and Gas	Developmental Disabilities	Bond Retirement
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$14,697,951	\$26,869,184	\$5,243,617	\$106,390
Cash and Cash Equivalents in Segregated Accounts	40,152	0	0	0
Accounts Receivable	129,951	6,938	105,447	0
Sales Taxes Receivable	10,722,988	0	0	0
Accrued Interest Receivable	393,157	0	0	0
Due from Other Governments	2,534,512	3,402,234	1,560,814	54,644
Due from External Party	11,843	0	0	0
Interfund Receivable	664,272	8,383	18,587	0
Prepaid Items	1,135,651	0	768,527	0
Materials and Supplies Inventory	165,405	396,290	0	0
Property Taxes Receivable	10,169,776	0	11,821,026	847,450
Loans Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	4,960,350
Payment in Lieu of Taxes Receivable	0	0	0	384,860
<b>Restricted Assets</b>				
Equity in Pooled Cash and Cash Equivalents	0	0	0	0
Cash and Cash Equivalents with Escrow Agent	0	0	300,495	0
<b>Total Assets</b>	<b>\$40,665,658</b>	<b>\$30,683,029</b>	<b>\$19,818,513</b>	<b>\$6,353,694</b>
<b><u>Liabilities and Fund Balances</u></b>				
<b><u>Liabilities</u></b>				
Accrued Wages Payable	\$462,497	\$61,549	\$83,455	\$0
Accounts Payable	630,370	60,720	381,102	0
Matured Compensated Absences Payable	0	0	11,229	0
Contracts Payable	236,217	111,439	46,383	0
Due to Component Unit	0	0	26,211	0
Due to Other Governments	582,245	10,958	139,959	0
Due to External Party	756	0	0	0
Interfund Payable	23,383	208	19,326	0
Deferred Revenue	16,337,086	2,536,085	13,258,061	6,247,304
<b>Liabilities Payable from Restricted Assets</b>				
Retainage Payable	0	0	300,495	0
<b>Total Liabilities</b>	<b>18,272,554</b>	<b>2,780,959</b>	<b>14,266,221</b>	<b>6,247,304</b>
<b><u>Fund Balances</u></b>				
Reserved for Encumbrances	1,045,721	309,639	842,432	0
Reserved for Loans Receivable	0	0	0	0
Unreserved, Designated for Road Maintenance	2,174,844	0	0	0
<b>Unreserved, Reported in</b>				
General Fund	19,172,539	0	0	0
Special Revenue Funds	0	27,592,431	4,709,860	0
Debt Service Fund	0	0	0	106,390
Capital Projects Funds	0	0	0	0
<b>Total Fund Balances</b>	<b>22,393,104</b>	<b>27,902,070</b>	<b>5,552,292</b>	<b>106,390</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$40,665,658</b>	<b>\$30,683,029</b>	<b>\$19,818,513</b>	<b>\$6,353,694</b>

See accompanying notes to the basic financial statements

Other Governmental	Total Governmental Funds
\$29,021,346	\$75,938,488
560	40,712
8,415	250,751
0	10,722,988
0	393,157
1,862,702	9,414,906
0	11,843
42,554	733,796
142,376	2,046,554
0	561,695
2,793,340	25,631,592
139,175	139,175
690,325	5,650,675
0	384,860
10,247	10,247
0	300,495
<u>\$34,711,040</u>	<u>\$132,231,934</u>

\$152,455	\$759,956
735,748	1,807,940
1,337	12,566
145,013	539,052
0	26,211
152,939	886,101
37,477	38,233
686,162	729,079
4,485,727	42,864,263
10,247	310,742
<u>6,407,105</u>	<u>47,974,143</u>

1,459,271	3,657,063
114,865	114,865
0	2,174,844
0	19,172,539
19,516,140	51,818,431
0	106,390
<u>7,213,659</u>	<u>7,213,659</u>
<u>28,303,935</u>	<u>84,257,791</u>
<u>\$34,711,040</u>	<u>\$132,231,934</u>

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**Delaware County, Ohio**  
 Reconciliation of Total Governmental Fund Balances  
 to Net Assets of Governmental Activities  
 December 31, 2010

Total Governmental Fund Balances \$84,257,791

**Amounts reported for governmental activities on the statement of net assets are different because of the following:**

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. 185,115,477

Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds:

Accounts Receivable	7,428	
Sales Taxes Receivable	4,336,816	
Accrued Interest Receivable	247,190	
Due from Other Governments	6,363,848	
Property Taxes Receivable	679,611	
Special Assessments Receivable	<u>5,650,675</u>	
		17,285,568

Unamortized issuance costs represent deferred charges which do not provide current financial resources and, therefore, are not reported in the funds. 415,609

Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds:

Accrued Interest Payable	(226,822)	
General Obligation Bonds Payable	(38,497,874)	
Special Assessment Bonds Payable	(5,048,239)	
Compensated Absences Payable	(3,941,809)	
Compensated Absences Payable-Internal Service Fund	<u>937</u>	
		(47,713,807)

An internal service fund is used by management to charge the cost of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities on the statement of net assets. 821,961

Net Assets of Governmental Activities \$240,182,599

See accompanying notes to the basic financial statements

**Delaware County, Ohio**  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
**Governmental Funds**  
For the Year Ended December 31, 2010

	General	Auto and Gas	Developmental Disabilities	Bond Retirement
<b><u>Revenues</u></b>				
Property Taxes	\$10,042,951	\$0	\$11,622,343	\$782,850
Payment in Lieu of Taxes	0	0	0	240,937
Sales Taxes	38,088,578	0	0	0
Special Assessments	0	0	0	263,200
Charges for Services	10,736,908	522,965	497,555	0
Licenses and Permits	879,641	104,300	0	0
Fines and Forfeitures	417,446	0	0	0
Intergovernmental	4,735,912	8,088,883	4,283,630	102,011
Interest	2,191,205	0	0	255,847
Other	628,524	33,377	374,607	42,864
<b>Total Revenues</b>	<b>67,721,165</b>	<b>8,749,525</b>	<b>16,778,135</b>	<b>1,687,709</b>
<b><u>Expenditures</u></b>				
Current				
General Government				
Legislative and Executive	11,529,992	0	0	31,446
Judicial	7,985,897	0	0	0
Public Safety	27,555,735	0	0	0
Public Works	6,858,993	14,119,358	0	0
Intergovernmental	0	0	0	167,861
Health	60,000	0	20,739,169	0
Intergovernmental	250,000	0	0	0
Human Services	345,544	0	0	0
Conservation and Recreation	34,937	0	0	0
Intergovernmental	302,800	0	0	0
Capital Outlay	0	0	0	0
Debt Service				
Principal Retirement	0	0	0	3,646,400
Current Refunding	0	0	0	15,965,000
Interest and Fiscal Charges	0	0	0	2,081,475
Issuance Costs	0	0	0	189,711
<b>Total Expenditures</b>	<b>54,923,898</b>	<b>14,119,358</b>	<b>20,739,169</b>	<b>22,081,893</b>
Excess of Revenues Over (Under) Expenditures	12,797,267	(5,369,833)	(3,961,034)	(20,394,184)
<b><u>Other Financing Sources (Uses)</u></b>				
General Obligation Bonds Issued	0	0	0	14,774
Current Refunding General Obligation Bonds Issued	0	0	0	15,910,000
Special Assessment Bonds Issued	0	0	0	226
Premium on General Obligation Bonds Issued	0	0	0	214,433
Premium on General Obligation Current Refunding Bonds Issued	0	0	0	634,215
Transfers In	25,000	0	0	3,611,179
Transfers Out	(13,043,449)	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>(13,018,449)</b>	<b>0</b>	<b>0</b>	<b>20,384,827</b>
Changes in Fund Balances	(221,182)	(5,369,833)	(3,961,034)	(9,357)
Fund Balances at Beginning of Year - Restated (Note 3)	22,614,286	33,271,903	9,513,326	115,747
<b>Fund Balances at End of Year</b>	<b>\$22,393,104</b>	<b>\$27,902,070</b>	<b>\$5,552,292</b>	<b>\$106,390</b>

See accompanying notes to the basic financial statements

Other Governmental	Total Governmental Funds
\$2,751,036	\$25,199,180
0	240,937
0	38,088,578
660,771	923,971
6,272,127	18,029,555
283,636	1,267,577
366,301	783,747
12,058,398	29,268,834
4,945	2,451,997
312,115	1,391,487
<u>22,709,329</u>	<u>117,645,863</u>
4,840,454	16,401,892
687,891	8,673,788
8,519,659	36,075,394
537,709	21,516,060
0	167,861
64,020	20,863,189
0	250,000
9,591,932	9,937,476
444,657	479,594
0	302,800
5,224,294	5,224,294
0	3,646,400
0	15,965,000
300	2,081,775
0	189,711
<u>29,910,916</u>	<u>141,775,234</u>
<u>(7,201,587)</u>	<u>(24,129,371)</u>
5,240,276	5,255,050
0	15,910,000
35,024	35,250
0	214,433
0	634,215
11,559,402	15,195,581
<u>(2,202,132)</u>	<u>(15,245,581)</u>
<u>14,632,570</u>	<u>21,998,948</u>
7,430,983	(2,130,423)
<u>20,872,952</u>	<u>86,388,214</u>
<u>\$28,303,935</u>	<u>\$84,257,791</u>

**Delaware County, Ohio**  
 Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances  
 of Governmental Funds to Statement of Activities  
 For the Year Ended December 31, 2010

Changes in Fund Balances - Total Governmental Funds (\$2,130,423)

**Amounts reported for governmental activities on the statement of activities are different because of the following:**

Governmental funds report capital outlays as expenditures. However, on the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current year:

Capital Outlay - Nondepreciable Capital Assets	3,409,732	
Capital Outlay - Depreciable Capital Assets	16,794,986	
Capital Contributions - Nondepreciable Capital Assets	4,415,364	
Depreciation	<u>(8,302,084)</u>	16,317,998

The book value of capital assets is removed from the capital asset account on the statement of net assets when disposed of resulting in a loss on disposal of capital assets on the statement of activities. (479,101)

Revenues on the statement of activities that do not provide current financial resources are not reported as revenues in governmental funds:

Property Taxes	73,611	
Sales Taxes	105,417	
Special Assessments	(239,795)	
Charges for Services	(118,363)	
Fines and Forfeitures	(38)	
Intergovernmental	151,704	
Interest	(103,989)	
Other	<u>1,634</u>	(129,819)

Repayment of principal is an expenditure in the governmental funds but the repayment reduces long-term liabilities on the statement of net assets.

General Obligation Bonds Payable	3,383,200	
Current Refunding of General Obligation Bonds Payable	15,965,000	
Special Assessment Bonds Payable	<u>263,200</u>	19,611,400

Bond proceeds are other financing sources in the governmental funds but the issuance increases long-term liabilities on the statement of net assets. Premiums are reported as revenues when the debt is first issued; however, these amounts are deferred and amortized on the statement of activities.

General Obligation Bonds	(5,255,050)	
Current Refunding General Obligation Bonds	(15,910,000)	
Premium on General Obligation Bonds	(214,433)	
Premium on Current Refunding General Obligation Bonds	(634,215)	
Amortization of General Obligation Bond Premiums	65,690	
Refunding of General Obligation Bond Premiums	295,536	
Special Assessment Bonds	(35,250)	
Amortization of Special Assessment Bond Premiums	<u>3,680</u>	(21,684,042)

Interest is reported as an expenditure when due in the governmental funds but is accrued on outstanding debt on the statement of net assets. Accounting losses are amortized over the life of the debt on the statement of activities.

Accrued Interest Payable	(81,440)	
Amortization of Accounting Loss	(10,649)	
Refunding of Accounting Loss	<u>(1,329,964)</u>	(1,422,053)

(continued)

**Delaware County, Ohio**  
 Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances  
 of Governmental Funds to Statement of Activities (continued)  
 For the Year Ended December 31, 2010

<p>Issuance costs are reported as an expenditure when paid in the governmental funds but are amortized over the life of the debt on the statement of activities.</p>	
Unamortized Issuance Costs	\$184,711
Amortization of Issuance Costs	(34,970)
Refunding of Issuance Costs	<u>(159,949)</u>
	(10,208)
<p>Compensated absences reported on the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.</p>	
Compensated Absences Payable-Governmental Activities	(135,675)
Compensated Absences Payable-Internal Service Fund	<u>(551)</u>
	(136,226)
<p>The internal service fund used by management to charge the cost of insurance to individual funds is not reported on the statement of activities. Governmental expenditures and related internal service fund revenues are eliminated. The change for governmental funds is reported for the year.</p>	
	<u>710,434</u>
Change in Net Assets of Governmental Activities	<u><u>\$10,647,960</u></u>
<p>See accompanying notes to the basic financial statements</p>	



**Delaware County, Ohio**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**General Fund**  
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Property Taxes	\$9,958,583	\$9,958,583	\$10,072,068	\$113,485
Sales Taxes	35,349,280	35,349,280	37,673,701	2,324,421
Charges for Services	9,377,360	9,377,360	10,699,206	1,321,846
Licenses and Permits	647,750	647,750	875,780	228,030
Fines and Forfeitures	444,500	444,500	420,419	(24,081)
Intergovernmental	4,318,421	4,393,856	4,732,976	339,120
Interest	2,054,577	2,054,577	2,146,364	91,787
Other	484,200	375,200	450,243	75,043
<b>Total Revenues</b>	<b>62,634,671</b>	<b>62,601,106</b>	<b>67,070,757</b>	<b>4,469,651</b>
<b><u>Expenditures</u></b>				
<b>Current</b>				
<b>General Government</b>				
Legislative and Executive	11,221,874	12,153,317	11,651,023	502,294
Judicial	7,960,771	8,225,711	8,071,528	154,183
Public Safety	28,845,493	29,286,563	28,195,386	1,091,177
Public Works	7,147,600	7,147,600	6,857,711	289,889
Health	65,000	65,000	65,000	0
Human Services	412,149	412,149	347,566	64,583
Conservation and Recreation	150,000	150,000	34,937	115,063
Intergovernmental	542,000	552,800	552,800	0
<b>Total Expenditures</b>	<b>56,344,887</b>	<b>57,993,140</b>	<b>55,775,951</b>	<b>2,217,189</b>
Excess of Revenues Over Expenditures	6,289,784	4,607,966	11,294,806	6,686,840
<b><u>Other Financing Sources (Uses)</u></b>				
Advances In	0	0	239,823	239,823
Advances Out	0	0	(669,083)	(669,083)
Transfers In	25,000	25,000	25,000	0
Transfers Out	(7,902,587)	(13,603,361)	(13,043,449)	559,912
<b>Total Other Financing Sources (Uses)</b>	<b>(7,877,587)</b>	<b>(13,578,361)</b>	<b>(13,447,709)</b>	<b>130,652</b>
<b>Changes in Fund Balance</b>	<b>(1,587,803)</b>	<b>(8,970,395)</b>	<b>(2,152,903)</b>	<b>6,817,492</b>
<b>Fund Balance at Beginning of Year</b>	<b>13,445,457</b>	<b>13,445,457</b>	<b>13,445,457</b>	<b>0</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>704,176</b>	<b>704,176</b>	<b>704,176</b>	<b>0</b>
<b>Fund Balance at End of Year</b>	<b>\$12,561,830</b>	<b>\$5,179,238</b>	<b>\$11,996,730</b>	<b>\$6,817,492</b>

See accompanying notes to the basic financial statements

**Delaware County, Ohio**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Auto and Gas Fund**  
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Charges for Services	\$1,070,000	\$1,070,000	\$466,073	(\$603,927)
Licenses and Permits	100,000	100,000	104,300	4,300
Intergovernmental	9,863,950	9,023,703	8,136,332	(887,371)
Other	75,000	75,000	24,994	(50,006)
<b>Total Revenues</b>	<b>11,108,950</b>	<b>10,268,703</b>	<b>8,731,699</b>	<b>(1,537,004)</b>
<b><u>Expenditures</u></b>				
Current				
Public Works	20,040,737	19,226,910	14,433,557	4,793,353
Excess of Revenues Under Expenditures	(8,931,787)	(8,958,207)	(5,701,858)	3,256,349
<b><u>Other Financing Sources</u></b>				
Sale of Capital Assets	1,000	1,000	0	(1,000)
Transfers In	13,401	13,401	0	(13,401)
<b>Total Other Financing Sources</b>	<b>14,401</b>	<b>14,401</b>	<b>0</b>	<b>(14,401)</b>
Changes in Fund Balance	(8,917,386)	(8,943,806)	(5,701,858)	3,241,948
Fund Balance at Beginning of Year	31,324,285	31,324,285	31,324,285	0
Prior Year Encumbrances Appropriated	937,118	937,118	937,118	0
<b>Fund Balance at End of Year</b>	<b>\$23,344,017</b>	<b>\$23,317,597</b>	<b>\$26,559,545</b>	<b>\$3,241,948</b>

See accompanying notes to the basic financial statements

**Delaware County, Ohio**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Developmental Disabilities Fund**  
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Property Taxes	\$11,687,754	\$11,687,764	\$11,653,912	(\$33,852)
Charges for Services	517,560	517,560	412,120	(105,440)
Intergovernmental	4,121,555	4,121,555	4,287,904	166,349
Other	241,985	241,985	400,062	158,077
Total Revenues	16,568,854	16,568,864	16,753,998	185,134
<b><u>Expenditures</u></b>				
Current				
Health	23,509,913	23,509,913	21,338,051	2,171,862
Changes in Fund Balance	(6,941,059)	(6,941,049)	(4,584,053)	2,356,996
Fund Balance at Beginning of Year	7,901,632	7,901,632	7,901,632	0
Prior Year Encumbrances Appropriated	722,655	722,655	722,655	0
Fund Balance at End of Year	<u>\$1,683,228</u>	<u>\$1,683,238</u>	<u>\$4,040,234</u>	<u>\$2,356,996</u>

See accompanying notes to the basic financial statements

**Delaware County, Ohio**  
Statement of Fund Net Assets  
**Proprietary Funds**  
December 31, 2010

	Enterprise Funds		Total Enterprise Funds	Governmental Activity Self Insurance Internal Service Fund
	Sanitary Engineer	Other Enterprise		
<b><u>Assets</u></b>				
<b><u>Current Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$26,406,344	\$1,869,839	\$28,276,183	\$878,036
Cash and Cash Equivalents with Fiscal Agent	0	0	0	36,045
Accounts Receivable	900,662	0	900,662	0
Due from Other Governments	0	100,227	100,227	0
Interfund Receivable	0	3,768	3,768	0
Prepaid Items	0	0	0	33,060
Materials and Supplies Inventory	156,305	0	156,305	0
Restricted Assets				
Equity in Pooled Cash and Cash Equivalents	3,565,775	0	3,565,775	0
<b>Total Current Assets</b>	<b>31,029,086</b>	<b>1,973,834</b>	<b>33,002,920</b>	<b>947,141</b>
<b><u>Noncurrent Assets</u></b>				
Unamortized Issuance Costs	326,338	0	326,338	0
Nondepreciable Capital Assets	23,002,578	48,885	23,051,463	0
Depreciable Capital Assets, Net	173,726,155	805,560	174,531,715	0
<b>Total Noncurrent Assets</b>	<b>197,055,071</b>	<b>854,445</b>	<b>197,909,516</b>	<b>0</b>
<b>Total Assets</b>	<b>228,084,157</b>	<b>2,828,279</b>	<b>230,912,436</b>	<b>947,141</b>
<b><u>Liabilities</u></b>				
<b><u>Current Liabilities</u></b>				
Accrued Wages Payable	35,367	19,500	54,867	975
Accounts Payable	331,354	21,913	353,267	5,395
Contracts Payable	90,478	0	90,478	0
Due to Other Governments	27,924	3,125	31,049	150
Interfund Payable	6,737	1,748	8,485	0
Claims Payable	0	0	0	98,887
Deferred Revenue	802,095	0	802,095	0
Accrued Interest Payable	112,327	0	112,327	0
General Obligation Bonds Payable	635,000	0	635,000	0
Revenue Bonds Payable	1,790,000	0	1,790,000	0
Compensated Absences Payable	75,950	26,549	102,499	0
<b>Total Current Liabilities</b>	<b>3,907,232</b>	<b>72,835</b>	<b>3,980,067</b>	<b>105,407</b>
<b><u>Long-Term Liabilities</u></b>				
Claims Payable	0	0	0	18,836
General Obligation Bonds Payable	1,356,356	0	1,356,356	0
Revenue Bonds Payable	26,718,582	0	26,718,582	0
Compensated Absences Payable	114,605	48,387	162,992	937
<b>Total Long-Term Liabilities</b>	<b>28,189,543</b>	<b>48,387</b>	<b>28,237,930</b>	<b>19,773</b>
<b>Total Liabilities</b>	<b>32,096,775</b>	<b>121,222</b>	<b>32,217,997</b>	<b>125,180</b>
<b><u>Net Assets</u></b>				
Invested in Capital Assets, Net of Related Debt	166,566,489	854,445	167,420,934	0
Restricted for Revenue Bond Replacement	500,000	0	500,000	0
Restricted for Revenue Bond Future Debt Service	3,065,775	0	3,065,775	0
Unrestricted	25,855,118	1,852,612	27,707,730	821,961
<b>Total Net Assets</b>	<b>\$195,987,382</b>	<b>\$2,707,057</b>	<b>\$198,694,439</b>	<b>\$821,961</b>

See accompanying notes to the basic financial statements

**Delaware County, Ohio**  
Statement of Revenues, Expenses, and Changes in Fund Net Assets  
**Proprietary Funds**  
For the Year Ended December 31, 2010

	Enterprise Funds		Total Enterprise Funds	Governmental Activity Self Insurance Internal Service Fund
	Sanitary Engineer	Other Enterprise		
<b><u>Operating Revenues</u></b>				
Charges for Services	\$0	\$632,809	\$632,809	\$944,607
Charges for Services Pledged as Security on Revenue Bonds	11,625,030	0	11,625,030	0
Other	163,435	16,968	180,403	6,000
Total Operating Revenues	11,788,465	649,777	12,438,242	950,607
<b><u>Operating Expenses</u></b>				
Personal Services	2,042,158	1,045,442	3,087,600	48,724
Fringe Benefits	1,042,119	293,321	1,335,440	24,167
Services and Charges	4,807,392	258,838	5,066,230	163,990
Materials and Supplies	868,385	245,585	1,113,970	61
Claims	0	0	0	3,231
Depreciation	3,779,413	127,448	3,906,861	0
Total Operating Expenses	12,539,467	1,970,634	14,510,101	240,173
Operating Income (Loss)	(751,002)	(1,320,857)	(2,071,859)	710,434
<b><u>Non-Operating Revenues (Expenses)</u></b>				
Interest Revenue	11,036	0	11,036	0
Gain on the Disposal of Capital Assets	1,000	0	1,000	0
Grants	0	1,070,551	1,070,551	0
Interest Expense	(1,544,111)	0	(1,544,111)	0
Total Non-Operating Revenues (Expenses)	(1,532,075)	1,070,551	(461,524)	0
Income (Loss) Before Transfers and Contributions	(2,283,077)	(250,306)	(2,533,383)	710,434
Transfers In	0	50,000	50,000	0
Capital Contributions	3,672,693	253,518	3,926,211	0
Changes in Net Assets	1,389,616	53,212	1,442,828	710,434
Net Assets at Beginning of Year	194,597,766	2,653,845	197,251,611	111,527
Net Assets at End of Year	<u>\$195,987,382</u>	<u>\$2,707,057</u>	<u>\$198,694,439</u>	<u>\$821,961</u>

See accompanying notes to the basic financial statements

**Delaware County, Ohio**  
Statement of Cash Flows  
**Proprietary Funds**  
For the Year Ended December 31, 2010

	Enterprise Funds		Total Enterprise Funds	Governmental Activity Self Insurance Internal Service Fund
	Sanitary Engineer	Other Enterprise		
<b><u>Increase (Decrease) in Cash and Cash Equivalents</u></b>				
<b><u>Cash Flows from Operating Activities</u></b>				
Cash Received from Customers	\$11,600,583	\$648,824	\$12,249,407	\$0
Cash Received from Transactions with Other Funds	0	0	0	944,607
Cash Received from Other Revenues	163,435	16,968	180,403	6,000
Cash Payments for Personal Services	(2,056,874)	(1,014,172)	(3,071,046)	(49,043)
Cash Payments for Fringe Benefits	(1,042,119)	(293,321)	(1,335,440)	(24,131)
Cash Payments for Services and Charges	(4,843,150)	(228,099)	(5,071,249)	(164,123)
Cash Payments for Materials and Supplies	(1,058,328)	(242,246)	(1,300,574)	(61)
Cash Payments for Claims	0	0	0	(77,159)
Net Cash Provided by (Used for) Operating Activities	<u>2,763,547</u>	<u>(1,112,046)</u>	<u>1,651,501</u>	<u>636,090</u>
<b><u>Cash Flows from Noncapital Financing Activities</u></b>				
Cash Received from Grants	0	1,082,337	1,082,337	0
Cash Received from Transfers In	0	50,000	50,000	0
Net Cash Provided by Noncapital Financing Activities	<u>0</u>	<u>1,132,337</u>	<u>1,132,337</u>	<u>0</u>
<b><u>Cash Flows from Capital and Related Financing Activities</u></b>				
Cash Received from Tap In Fees	2,329,158	0	2,329,158	0
Cash Received from Sale of Capital Assets	1,000	0	1,000	0
Cash Received from Capital Grants	0	253,518	253,518	0
Cash Payments for Acquisition of Capital Assets	(3,120,148)	(120,745)	(3,240,893)	0
Cash Payments for Principal on General Obligation Bonds	(615,000)	0	(615,000)	0
Cash Payments for Principal on Revenue Bonds	(1,720,000)	0	(1,720,000)	0
Cash Payments for Interest on General Obligation Bonds	(92,133)	0	(92,133)	0
Cash Payments for Interest on Revenue Bonds	(1,344,575)	0	(1,344,575)	0
Net Cash Provided by (Used for) Capital and Related Financing Activities	<u>(4,561,698)</u>	<u>132,773</u>	<u>(4,428,925)</u>	<u>0</u>
<b><u>Cash Flows from Investing Activities</u></b>				
Cash Received from Interest	11,036	0	11,036	0
Net Increase (Decrease) in Cash and Cash Equivalents	<u>(1,787,115)</u>	<u>153,064</u>	<u>(1,634,051)</u>	<u>636,090</u>
Cash and Cash Equivalents at Beginning of Year	<u>31,759,234</u>	<u>1,716,775</u>	<u>33,476,009</u>	<u>277,991</u>
Cash and Cash Equivalents at End of Year	<u>\$29,972,119</u>	<u>\$1,869,839</u>	<u>\$31,841,958</u>	<u>\$914,081</u>

(continued)

**Delaware County, Ohio**  
Statement of Cash Flows  
**Proprietary Funds (continued)**  
For the Year Ended December 31, 2010

	Enterprise Funds		Total Enterprise Funds	Governmental
	Sanitary Engineer	Other Enterprise		Activity Self Insurance Internal Service Fund
<b>Reconciliation of Operating Income (Loss)</b>				
<b><u>to Net Cash Provided by (Used for) Operating Activities</u></b>				
Operating Income (Loss)	(\$751,002)	(\$1,320,857)	(\$2,071,859)	\$710,434
<b>Adjustments to Reconcile Operating Income (Loss)</b>				
<b><u>to Net Cash Provided by (Used for) Operating Activities</u></b>				
Depreciation	3,779,413	127,448	3,906,861	0
Changes in Assets and Liabilities:				
Decrease in Accounts Receivable	75,162	13,274	88,436	0
Decrease in Interfund Receivable	0	2,741	2,741	0
(Increase) Decrease in Prepaid Items	0	34,884	34,884	(3,699)
Increase in Materials and Supplies Inventory	(80,455)	0	(80,455)	0
Increase (Decrease) in Accrued Wages Payable	(1,701)	5,865	4,164	232
Increase (Decrease) in Accounts Payable	(82,667)	2,490	(80,177)	3,566
Decrease in Contracts Payable	(57,126)	0	(57,126)	0
Increase in Due to Other Governments	264	1,015	1,279	36
Decrease in Due to External Party	0	(5,044)	(5,044)	0
Increase (Decrease) in Interfund Payable	(5,068)	1,748	(3,320)	0
Decrease in Claims Payable	0	0	0	(73,928)
Decrease in Deferred Revenue	(99,609)	0	(99,609)	0
Increase (Decrease) in Compensated Absences Payable	(13,664)	24,390	10,726	(551)
Net Cash Provided by (Used for)				
Operating Activities	<u>\$2,763,547</u>	<u>(\$1,112,046)</u>	<u>\$1,651,501</u>	<u>\$636,090</u>

**Noncash Capital and Related Financing Activity:**

In 2010, the Sanitary Engineer enterprise fund received capital assets from developers and tap fee credits, in the amount of \$546,559 and \$796,976, respectively.

See accompanying notes to the basic financial statements

**Delaware County, Ohio**  
Statement of Fiduciary Assets and Liabilities  
**Agency Funds**  
December 31, 2010

**Assets**

Equity in Pooled Cash and Cash Equivalents	\$34,516,341
Cash and Cash Equivalents in Segregated Accounts	4,381,151
Accounts Receivable	234
Due from Other Governments	4,049,383
Due from External Party	38,233
Property Taxes Receivable	333,860,034
Special Assessments Receivable	2,721,247

Total Assets \$379,566,623

**Liabilities**

Due to Other Governments	\$351,709,430
Due to External Party	11,483
Payroll Withholdings	938,045
Undistributed Assets	26,907,665

Total Liabilities \$379,566,623

See accompanying notes to the basic financial statements



**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2010**

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**NOTE 1 - DESCRIPTION OF DELAWARE COUNTY AND THE REPORTING ENTITY**

A. The County

Delaware County, Ohio (County) was created in 1808. The County is governed by a board of three Commissioners elected by the voters of the County. Other officials elected by the voters of the County that manage various segments of the County's operations are the Auditor, Clerk of Courts, Coroner, two Court of Common Pleas Judges, a Probate/Juvenile Court Judge, Engineer, Prosecutor, Recorder, Sheriff, and Treasurer. Although the elected officials manage the internal operations of their respective departments, the County Commissioners authorize expenditures as well as serve as the budget and taxing authority, contracting body, and the chief administrators of public services for the entire County.

B. Reporting Entity

A reporting entity is composed of the primary government, component units, and other organizations that are included to ensure the financial statements are not misleading.

The primary government of the County consists of all funds, departments, boards, and agencies that are not legally separate from the County. For Delaware County, this includes the Board of Developmental Disabilities, the Job and Family Services Department, and all departments and activities that are operated directly by the elected County officials.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the County in that the County approves the budget, the issuance of debt, or the levying of taxes.

The component unit column on the financial statements identifies the financial data of the County's discretely presented component unit. It is reported separately to emphasize that it is legally separate from the County.

Delaware Creative Housing, Inc. - The Delaware Creative Housing, Inc. (DCH), is a legally separate, not-for-profit corporation served by a seven member board of trustees that includes one representative from the Alpha Group of Delaware, Inc., one representative from the Association of Retarded Citizens (ARC) of Delaware County, one representative from the Delaware County Board of Developmental Disabilities (DCBDD), and four at-large representatives. DCH, under a contractual agreement with DCBDD, provides for the development, acquisition, and management of housing for persons with developmental disabilities. The DCBDD is part of the primary government and its operations are accounted for as a special revenue fund. The DCBDD intends to finance any operating deficits incurred by DCH and, in the case of dissolution, would receive all assets remaining after the payment of outstanding liabilities. Through the DCBDD relationship with DCH, the County considers it to be misleading not to include DCH as a component unit of Delaware County. Separately issued financial statements can be obtained from the Delaware Creative Housing, Inc., 437 Dunlap Street, Delaware, Ohio 43015.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2010**

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Joint Ventures - The County participates in two joint ventures, the Delaware-Morrow Mental Health and Recovery Services Board and the Delaware County Regional Planning Commission. (See Note 20)

Jointly Governed Organizations - The County participates in two jointly governed organizations, the Delaware-Knox-Marion-Morrow Joint Solid Waste Management District and the Central Ohio Youth Center. (See Note 21)

Insurance Pools - The County participates in two insurance pools, the County Risk Sharing Authority, Inc. (CORSA) and the County Employee Benefits Consortium of Ohio, Inc. (See Note 22)

Related Organizations - Delaware County officials are responsible for appointing the board members of the Delaware County District Library and the Delaware County Port Authority. (See Note 23)

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of Delaware County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The County also applies Financial Accounting Standards Board (FASB) Statements and Interpretations issued on or before November 30, 1989, to its governmental and business-type activities and to its proprietary funds provided they do not conflict with or contradict GASB pronouncements. The County has elected not to apply FASB Statements and Interpretations issued after November 30, 1989, to its business-type activities nor to its enterprise funds. Following are the more significant of the County's accounting policies.

**A. Basis of Presentation**

The County's basic financial statements consist of government-wide financial statements, including a statement of net assets and a statement of activities, and fund financial statements, which provide a more detailed level of financial information.

**Government-Wide Financial Statements**

The statement of net assets and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The statements distinguish between those activities of the County that are governmental in nature and those that are considered business-type activities. The activity of the internal service fund is eliminated to avoid "doubling up" revenues and expenses.

The statement of net assets presents the financial condition of the governmental and business-type activities of the County at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and business-type activities. Direct expenses are those that are specifically associated with a service, program, or department and, therefore, clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program, and interest that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental program or business activity is self-financing or draws from the general revenues of the County.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2010**

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Fund Financial Statements

During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. The focus of governmental and enterprise fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The internal service fund is presented in a single column on the proprietary fund financial statements. Fiduciary funds are reported by type.

B. Fund Accounting

The County 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 County are reported in three categories: governmental, proprietary, and fiduciary.

Governmental Funds

Governmental funds are those through which most governmental functions of the County are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purpose for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the County's major governmental funds:

General Fund - The General Fund accounts for all financial resources, except those required to be accounted for in another fund. The General Fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of Ohio.

Auto and Gas Fund - This fund accounts for state gasoline tax and motor vehicle registration fees for maintenance and improvement of County roads.

Developmental Disabilities Fund - This fund accounts for the operation of a pre-school and to provide services and support to developmentally disabled individuals and their families. Revenue sources are a county-wide property tax levy and state and federal grants.

Bond Retirement Fund - This fund accounts for the accumulation of financial resources for, and the payment of, general obligation and special assessment bonds principal, interest, and related costs.

The other governmental funds of the County account for grants and other resources whose use is restricted for a particular purpose.

Proprietary Funds

Proprietary fund reporting focuses on the determination of operating income, changes in net assets, financial position, and cash flows.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2010**

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Enterprise Funds - Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The following is the County's major enterprise fund:

Sanitary Engineer Fund - This fund accounts for the provision of wastewater treatment services to residential and commercial users within the County.

The other enterprise funds of the County account for charges for services and operating grants for the solid waste transfer station, storm water treatment, and a transit system.

Internal Service Fund - The internal service fund accounts for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis. The County's internal service fund accounts for the workers' compensation self-insurance plan.

Fiduciary Funds

Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds, and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are not available to support the County's own programs. The County did not have any trust funds in 2010. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The County's agency funds account for assets held by the County for political subdivisions in which the County acts as fiscal agent and for taxes, state-levied shared revenues, and fines and forfeitures collected and distributed to other political subdivisions.

C. Measurement Focus

Government-Wide Financial Statements

The government-wide financial statements are prepared using a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of the County are included on the statement of net assets. The statement of activities presents increases (e.g. revenues) and decreases (e.g. expenses) in total net assets.

Fund Financial Statements

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reflects the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements, therefore, include a reconciliation with brief explanations to better identify the relationship between the government-wide financial statements and the fund financial statements for governmental funds.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2010**

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Like the government-wide financial statements, the proprietary funds are accounted for using a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the statement of fund net assets. The statement of revenues, expenses, and changes in fund net assets presents increases (e.g., revenues) and decreases (e.g., expenses) in total net assets. The statement of cash flows reflects how the County finances and meets the cash flow needs of its proprietary activities.

D. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting; proprietary funds and fiduciary funds use the accrual basis of accounting. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

Revenues - Exchange and Nonexchange Transactions

Revenues resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the County, available means expected to be received within sixty days after year end.

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, sales taxes, grants, entitlements, and donations. On the accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied. Revenue from sales taxes is recognized in the year in which the sales are made. Revenue from grants, entitlements, and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the County must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On the modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered both measurable and available at year end: sales taxes, charges for services, fines and forfeitures, state-levied locally shared taxes (including gasoline tax and motor vehicle license tax), grants, and interest.

Deferred Revenues

Deferred revenues arise when assets are recognized before the revenue recognition criteria have been satisfied.

Property taxes for which there was an enforceable legal claim at December 31, 2010, but were levied to finance 2011 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements were met have also been recorded as deferred revenue.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2010**

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On governmental fund financial statements, receivables that were not collected within the available period are recorded as deferred revenue.

Expenses/Expenditures

On the accrual basis, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

E. Budgetary Process

All funds, except agency funds, are legally required to be budgeted and appropriated. The major documents prepared are the certificate of estimated resources and the appropriations resolution, both of which are prepared on the budgetary basis of accounting. The certificate of estimated resources establishes a limit on the amount the County Commissioners may appropriate. The appropriations resolution is the County Commissioners' authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the County Commissioners. The legal level of control has been established by the County Commissioners at the fund, program, department, and object level for all funds.

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the County Auditor. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the amended certificate of estimated resources in effect at the time final appropriations were passed by the County Commissioners.

The appropriations resolution is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. The amounts reported as the original budgeted amounts reflect the first appropriations resolution for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the County Commissioners during the year.

F. Cash and Investments

To improve cash management, cash received by the County is pooled and invested. Individual fund integrity is maintained through County records. Interest in the pool is presented as "Equity in Pooled Cash and Cash Equivalents".

Cash and cash equivalents that are held separately within departments of the County, and not included in the county treasury, are recorded as "Cash and Cash Equivalents in Segregated Accounts".

Cash and cash equivalents that are held separately by an escrow agent for the payment of retainage to contractors upon project completion are recorded as "Cash and Cash Equivalents with Escrow Agent".

Cash and cash equivalents held by the County's third-party administrator for workers' compensation is presented as "Cash and Cash Equivalents with Fiscal Agent".

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2010**

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During 2010, investments included nonnegotiable certificates of deposit, federal agency securities, U.S. Treasury notes, locally-issued government debt, mutual funds, and STAR Ohio. Nonnegotiable certificates of deposit are reported at cost. All other investments are reported at fair value, which is based on quoted market price or current share price. STAR Ohio is an investment pool, managed by the State Treasurer's Office, which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price, which is the price the investment could be sold for on December 31, 2010.

Interest earnings are allocated to County funds according to State statutes, grant requirements, or debt related restrictions. Interest revenue credited to the General Fund during 2010 was \$2,191,205 which included \$1,954,092 assigned from other County funds.

Investments of the cash management pool and investments with an original maturity of three months or less at the time of purchase are presented on the financial statements as cash equivalents. Investments with an initial maturity of more than three months that were not purchased from the pool are reported as investments.

**G. Prepaid Items**

Payments made to vendors for services that will benefit periods beyond December 31, 2010, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

**H. Inventory**

Inventory is presented at cost on a first-in, first-out basis and is expended/expensed when used. Inventory consists of expendable supplies held for consumption.

**I. Loans Receivable**

Loans receivable represent the right to receive repayment for certain loans made by the County. These loans are based upon written agreements between the County and the various loan recipients. Reported loans receivable is offset by a fund balance reserve in the governmental funds for the long-term portion which indicates that it does not constitute available expendable resources even though it is a component of net current assets.

**J. Restricted Assets**

Assets are reported as restricted when limitations on their use change the nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, laws of other governments, or are imposed by law through constitutional provisions or enabling legislation.

Restricted assets represent certain resources which are segregated from other resources of the County to comply with various covenants established by bond financing agreements. These assets are generally held in separate accounts of the County or by a trustee. The various covenants place restrictions on the use of these resources and require minimum balances to be maintained in a debt service reserve.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2010**

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The County has resources set aside in separate escrow accounts whose use is limited to the payment of retainage to contractors.

K. Capital Assets

General capital assets are capital assets which are associated with and generally arise from governmental activities. They generally result from expenditures in governmental funds. General capital assets are reported in the governmental activities column on the government-wide statement of net assets but are not reported on the fund financial statements. Capital assets used by the enterprise funds are reported in both the business-type activities column on the government-wide statement of net assets and in the respective funds.

All capital assets are capitalized at cost and updated for additions and reductions during the year. Donated capital assets are recorded at their fair market value on the date donated. The County maintains a capitalization threshold of five thousand dollars. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized. Interest incurred during the construction of enterprise fund capital assets is also capitalized.

All capital assets are depreciated, except for land, land improvements, and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement. The County reports all infrastructure, including that acquired prior to June 30, 1980. Depreciation is computed using the straight-line method over the following useful lives:

Description	Governmental Activities Estimated Lives	Business-Type Activities Estimated Lives
Buildings	40-100 years	40-70 years
Improvements Other than Buildings	20-100 years	N/A
Roads, Bridges, Culverts, and Traffic Signals	7 - 50 years	N/A
Machinery and Equipment	5-25 years	5-25 years
Sewer Lines	N/A	70 years

L. Interfund Receivables/Payables

On fund financial statements, outstanding interfund loans and unpaid amounts for interfund services provided are reported as "Interfund Receivables/Payables". Interfund balances are eliminated on the statement of net assets, except for any net residual amounts due between governmental and business-type activities. These amounts are presented as "Internal Balances".



**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2010**

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M. Compensated Absences

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable the County will compensate the employees for the benefits through paid time off or some other means. The County records a liability for accumulated unused vacation time when earned for all employees with more than one year of service.

Sick leave benefits are accrued as a liability using the vesting method. The liability includes the employees who are currently eligible to receive termination benefits and those the County has identified as probable of receiving payment in the future. The amount is based on accumulated sick leave and employee wage rates at year end for employees with ten or more years of service taking into consideration any limits specified in the County's union contracts or departmental personnel policies.

The entire compensated absences liability is reported on the government-wide financial statements.

On governmental fund financial statements, compensated absences are recognized as liabilities and expenditures to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the account "Matured Compensated Absences Payable" in the fund from which the employees who have accumulated unpaid leave are paid. For proprietary funds, the entire amount of compensated absences is reported as a fund liability.

N. Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities, and long-term obligations are reported on the government-wide financial statements. All payables, accrued liabilities, and long-term obligations payable from the proprietary funds are reported on the proprietary fund financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the funds. However, compensated absences that are paid from governmental funds are reported as liabilities on the fund financial statements only to the extent that they are due for payment during the current year. General obligation bonds and special assessment bonds are recognized as liabilities on the fund financial statements when due.

O. Unamortized Issuance Costs/Bond Premium/Accounting Loss

Issuance costs, bond premiums, and accounting losses are deferred and amortized over the term of the bonds using the bonds-outstanding method, which approximates the effective interest method. Issuance costs are recorded as deferred charges and are generally paid from debt proceeds.

Bond premiums are presented as an addition to the face amount of the bonds payable.

For advance refundings resulting in the defeasance of debt, the difference between the reacquisition price and the net carrying amount of the old debt is deferred and amortized as a component of interest expense. This accounting loss is amortized over the remaining life of the old debt or the life of the new debt, whichever is shorter, and is presented as a reduction of the face amount of the new debt.

On the governmental fund financial statements, issuance costs and bond premiums are recognized in the period in which the bonds are issued.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2010**

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P. Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any borrowing used for the acquisition, construction, or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through constitutional provisions or enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net assets restricted for other purposes include activities of the County Auditor, County Treasurer, County Recorder, Board of Elections, and the Courts. The County's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

Q. Fund Balance Reserves and Designations

The County reserves those portions of fund balance which are legally segregated for a specific future use or which do not represent available expendable resources and, therefore, are not available for appropriation or expenditure. Fund balance reserves have been established for encumbrances and loans receivable.

A designation of fund balance represents a self-imposed limitation on the use of available expendable resources by the County Commissioners. The designation for road maintenance represents resources set aside for road and bridge construction.

R. Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services for sanitary sewer, solid waste, storm water, and transit services, and premiums charged for workers' compensation in the internal service fund. Operating expenses are the necessary costs incurred to provide the service that is the primary activity of the fund. All revenues and expenses not meeting this definition are reported as nonoperating.

S. Capital Contributions

Capital contributions arise from outside contributions of capital assets, from grants, from other funds, or from outside contributions of resources restricted to capital acquisition and construction.

T. Internal Activity

Transfers between governmental and business-type activities on the government-wide financial statements are reported in the same manner as general revenues.

Internal allocations of overhead expenses from one function to another or within the same function are eliminated on the statement of activities. Payments for interfund services provided and used are not eliminated.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2010**

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after nonoperating revenues/expenses in the proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

U. Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

**NOTE 3 - RESTATEMENT OF FUND BALANCE/NET ASSETS**

In the prior year, the County did not record a prepayment of services to be rendered by its discretely presented component unit.

The restatement had the following effect on fund balances of the major and nonmajor funds of the County as they were previously reported.

	General	Auto and Gas	Developmental Disabilities
Fund Balance at December 31, 2009	\$22,614,286	\$33,271,903	\$8,770,469
Prepaid Items	0	0	742,857
Adjusted Fund Balance at December 31, 2009	\$22,614,286	\$33,271,903	\$9,513,326
	Bond Retirement	Other Governmental	Total Governmental Funds
Fund Balance at December 31, 2009	\$115,747	\$20,872,952	\$85,645,357
Prepaid Items	0	0	742,857
Adjusted Fund Balance at December 31, 2009	\$115,747	\$20,872,952	\$86,388,214

The restatement had the following effect on net assets as previously reported.

	Governmental Activities
Net Assets at December 31, 2009	\$228,791,782
Prepaid Items	742,857
Restated Net Assets at December 31, 2009	\$229,534,639

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2010**

**NOTE 4 - BUDGETARY BASIS OF ACCOUNTING**

While reporting financial position, results of operations, and changes in fund balances on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Statements of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual - for the General Fund, and the Auto and Gas and Developmental Disabilities special revenue funds are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget.

The major differences between the budget basis and the GAAP basis are that:

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Outstanding year end encumbrances are treated as expenditures (budget basis) rather than as a reservation of fund balance (GAAP basis).

Adjustments necessary to convert the results of operations for the year on the budget basis to the GAAP basis are as follows:

Changes in Fund Balance			
	General	Auto and Gas	Developmental Disabilities
GAAP Basis	(\$221,182)	(\$5,369,833)	(\$3,961,034)
<u>Increase (Decrease) Due To</u>			
Revenue Accruals:			
Accrued 2009, Received in Cash 2010	6,906,812	863,644	192,402
Accrued 2010, Not Yet Received in Cash	(7,580,451)	(881,470)	(247,813)
Expenditure Accruals:			
Accrued 2009, Paid in Cash 2010	(1,379,638)	(515,062)	(509,634)
Accrued 2010, Not Yet Paid in Cash	1,828,499	244,874	707,665
Cash Adjustments:			
Unrecorded Activity 2009	505,407	0	392,520
Unrecorded Activity 2010	(566,590)	0	(360,951)
			(continued)

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2010**

Changes in Fund Balance  
(continued)

	General	Auto and Gas	Developmental Disabilities
Fair Value of Investments	\$118,190	\$0	\$0
Prepaid Items	(927,479)	21,065	45,224
Materials and Supplies Inventory	(48,297)	244,563	0
Nonbudgeted Activity	1,075,034	0	0
Advances In	239,823	0	0
Advances Out	(669,083)	0	0
Encumbrances Outstanding at Year End (Budget Basis)	(1,433,948)	(309,639)	(842,432)
Budget Basis	<u>(\$2,152,903)</u>	<u>(\$5,701,858)</u>	<u>(\$4,584,053)</u>

**NOTE 5 - DEPOSITS AND INVESTMENTS**

Moneys held by the County are classified by State statute into two categories. Active moneys are public moneys determined to be necessary to meet current demands upon the County treasury. Active moneys must be maintained either as cash in the County treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Moneys held by the County, which are not considered active, are classified as inactive. Inactive moneys may be deposited or invested in the following securities provided a written investment policy has been filed with the Ohio Auditor of State:

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States, or any book entry zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligation or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least 2 percent and be marked to market daily, and the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2010**

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5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange similar securities, or cash, equal value for equal value;
9. Up to twenty-five percent of the County's average portfolio in either of the following:
  - a. commercial paper notes in entities incorporated under the laws of Ohio or any other State that have assets exceeding five hundred million dollars rated at the time of purchase, which are rated in the highest qualification established by two nationally recognized standard rating services, which do not exceed 10 percent of the value of the outstanding commercial paper of the issuing corporation, and which mature within two hundred seventy days after purchase;
  - b. bankers acceptances eligible for purchase by the federal reserve system and which mature within one hundred eighty days after purchase;
10. Up to 15 percent of the County's average portfolio in notes issued by United States corporations or by depository institutions that are doing business under authority granted by the United States provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase;
11. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency or instrumentality, and/or highly rated commercial paper; and
12. Up to 1 percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the Treasurer by the financial institution, or by a single collateral pool established by the financial institution to secure the repayment of all public moneys deposited with the institution.

Investments in stripped principal or interest obligations, reverse repurchase agreements, and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage, and short selling are also prohibited. An investment must mature within five years from the date of purchase, unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2010**

Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the Treasurer or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Deposits

Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, \$40,834,153 of the County's bank balance of \$75,333,444 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although all State statutory requirements for the deposit of money had been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

The County has no deposit policy for custodial credit risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by eligible securities pledged to and deposited either with the County or a qualified trustee by the financial institution as security for repayment, or by a collateral pool of eligible securities deposited with a qualified trustee and pledged to secure the repayment of all public monies deposited in the financial institution whose market value at all times shall be at least 105 percent of the deposits being secured.

Investments

As of December 31, 2010, the County had the following investments:

	Total	Less Than Six Months	Six Months to Three Years	Three Years to Five Years
Federal Home Loan Bank Bonds	\$5,155,886	\$0	\$2,003,000	\$3,152,886
Federal Home Loan Bank Notes	22,564,225	4,106,325	4,090,800	14,367,100
Federal National Mortgage Association Notes	33,357,355	3,010,320	1,001,030	29,346,005
Federal Home Loan Mortgage Corporation Notes	9,118,791	0	3,002,370	6,116,421
U.S. Treasury Notes	3,016,840	0	3,016,840	0
Village of Sunbury Notes	1,336,000	1,336,000	0	0
Delaware County Library Bonds	100,745	0	100,745	0
Mutual Funds	936,371	936,371	0	0
STAR Ohio	270,915	270,915	0	0
<b>Total Investments</b>	<b>\$75,857,128</b>	<b>\$9,659,931</b>	<b>\$13,214,785</b>	<b>\$52,982,412</b>

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The investment policy restricts the County Treasurer from investing in any securities other than those identified in the Ohio Revised Code and that all investments must mature within five years from the date of investment unless matched to a specific obligation or debt of the County.

The Federal Home Loan Bank Bonds, Federal Home Loan Bank Notes, Federal National Mortgage Association Notes, Federal Home Loan Mortgage Corporation Notes, Local Government Notes and Bonds, and mutual funds carry a rating of Aaa by Moodys. The U.S. Treasury Notes are fully guaranteed by the U. S. government. The County has no policy dealing with credit risk beyond the requirements of State statute. Ohio law requires that mutual funds in eligible securities must be rated in the highest category at the time of purchase by at least one nationally recognized standard rating service. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2010**

The County places no limit on the amount of its inactive monies it may invest in a particular security. The following table indicates the percentage of each investment to the County's total portfolio.

	<u>Fair Value</u>	<u>Percentage of Portfolio</u>
Federal Home Loan Bank	\$27,720,111	36.54%
Federal National Mortgage Association	33,357,355	43.97
Federal Home Loan Mortgage Corporation	9,118,791	12.02
U.S. Treasury Notes	3,016,840	3.98
Village of Sunbury Notes	1,336,000	1.76
Delaware County Library Bonds	100,745	.13

**NOTE 6 - RECEIVABLES**

Receivables at December 31, 2010, consisted of accounts (billings for user charged services); sales taxes; accrued interest; amounts due from other governments arising from grants, entitlements, and shared revenues; amounts due from an external party; interfund; property taxes; loans; and special assessments. All receivables are considered collectible in full and within one year, except for property taxes, loans, and special assessments. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. Special assessments, in the amount of \$4,476,532, will not be received within one year. Delinquent special assessments were \$54,213.

Loans receivable represent low interest loans for development projects granted to eligible County businesses under the Federal Community Development Block Grant program. The loans have an annual interest rate of 3 to 7 percent and are to be repaid over periods ranging from seven to twenty years. No new loans were issued in 2010. During 2010, principal, in the amount of \$17,904, was repaid. Loans outstanding at December 31, 2010, were \$139,175. Loans receivable, in the amount of \$114,865, will not be received within one year.

A summary of the principal items of amounts due from other governments follows:

	<u>Amount</u>
Governmental Activities	
Major Funds	
General Fund	
Local Government	\$1,150,479
Homestead and Rollback	655,718
Tangible Reimbursement	29,689
Grants	169,466
Charges for Services	368,537
Fines and Forfeitures	16,096
Other	144,527
Total General Fund	<u>2,534,512</u>
	(continued)



**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2010**

	Amount
Governmental Activities	
Major Funds (continued)	
Auto and Gas	
Gasoline Tax	\$1,183,372
Motor Vehicle License Tax	2,193,990
Grants	1,292
Charges for Services	23,580
Total Auto and Gas	3,402,234
Developmental Disabilities	
Homestead and Rollback	764,386
Tangible Reimbursement	62,346
Grants	734,082
Total Developmental Disabilities	1,560,814
Bond Retirement	
Homestead and Rollback	54,644
Total Major Funds	7,552,204
Nonmajor Funds	
911	189,824
Job and Family Services	498,144
Children Services	348,132
Delinquent Real Estate Tax Account Collection	
Treasurer	404
Road and Bridge	3,239
Other Public Safety	339,209
Other	444,354
Permanent Improvement	39,396
Total Nonmajor Funds	1,862,702
Total Governmental Activities	\$9,414,906
Business-Type Activity	
Delaware Area Transit	\$100,227
Agency Funds	
Library Support	\$1,137,445
Local Government	1,330,830
Auto Tags	670,326
Township Gas	910,782
Total Agency Funds	\$4,049,383

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2010**

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**NOTE 7 - PERMISSIVE SALES AND USE TAX**

In November 1971, the County Commissioners, by resolution, imposed a one-half of one percent sales tax on all retail sales made in the County, except sales of motor vehicles, and on the storage, use, or consumption of tangible personal property, including motor vehicles not subject to the sales tax. The collection of the sales tax went into effect on January 1, 1972, and the proceeds of the tax were credited entirely to the General Fund.

In 1996, the County Commissioners, by resolution, imposed an additional .75 percent sales tax. The sales tax was to be collected from October 1, 1996, through September 20, 1998. Concurrently with the additional sales tax, the County Commissioners authorized the reduction of one mill of property tax. In July 1998, the County Commissioners extended the additional sales tax through December 31, 1998, and authorized a further ten-year extension subject to voter approval at the general election in November 1998. The extension was approved by the voters, thereby extending the effective date of collections through December 31, 2008.

In 2007, the County Commissioners adopted a resolution to make the additional sales tax permanent. The resolution required all of the .75 percent sales tax to be recorded in the General Fund, effective with the April 2009 receipts. The County Commissioners designated .375 percent for road maintenance and repair. The remaining portion was allocated for general operations.

Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies the amount of the taxes to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of each month. A warrant payable to the County is to be made within five days of the certification.

**NOTE 8 - PROPERTY TAXES**

Property taxes include amounts levied against all real property, public utility property, and tangible personal property located in the County. Real property tax revenues received in 2010 represent the collection of 2009 taxes. Real property taxes received in 2010 were levied after October 1, 2009, on the assessed values as of January 1, 2009, the lien date. Assessed values for real property taxes are established by State statute at 35 percent of appraised market value. Real property taxes are payable annually or semiannually. If paid annually, payment is due December 31; if paid semiannually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits alternate payment dates to be established.

Public utility property tax revenues received in 2010 represent the collection of 2009 taxes. Public utility real and tangible personal property taxes received in 2010 became a lien on December 31, 2008, were levied after October 1, 2009, and are collected with real property taxes. Public utility real property is assessed at 35 percent of true value; public utility tangible personal property is currently assessed at varying percentages of true value.

**Delaware County, Ohio**  
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**For the Year Ended December 31, 2010**

Tangible personal property tax revenues received in calendar year 2010 (other than public utility property) represent the collection of calendar year 2010 taxes levied against local and inter-exchange telephone companies. Tangible personal property tax on business inventory, manufacturing machinery and equipment, and furniture and fixtures is no longer levied and collected. The October 2008 tangible personal property tax settlement was the last property tax settlement for general personal property taxes. Tangible personal property taxes received from telephone companies in calendar year 2010 were levied after October 1, 2009, on the value as of December 31, 2009. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semiannually. If paid annually, payment is due April 30; if paid semiannually, the first payment is due April 30, with the remainder payable by September 20.

The County Treasurer collects property taxes on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. The collection and distribution of taxes for all subdivisions within the County, excluding the County itself, is accounted for through agency funds. The amount of the County's tax collections is accounted for within the applicable funds.

Accrued property taxes receivable represents real property, public utility property, and tangible personal property taxes which were measurable as of December 31, 2010, and for which there was an enforceable legal claim. The entire receivable has been deferred since current taxes were not levied to finance 2010 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On the accrual basis, delinquent real property taxes have been recorded as a receivable and revenue while the remainder has been deferred.

The full tax rate for all County operations for the year ended December 31, 2010, was \$4.59 per \$1,000 of assessed value. The assessed values of real property, public utility property, and tangible personal property upon which 2010 property tax receipts were based are as follows:

Category	Amount
Real Property	\$6,210,988,580
Tangible Public Utility Property	136,552,160
Tangible Personal Property	7,498,830
Total Assessed Value	\$6,355,039,570

**NOTE 9 - PAYMENT IN LIEU OF TAXES**

According to State law, the County has entered into agreements with a number of property owners under which the County has granted property tax exemptions to those property owners and agreed to construct certain infrastructure improvements. The property owners have agreed to make payments to the County to help pay the costs of the infrastructure improvements. The amount of those payments generally reflects all or a portion of the property taxes which the property owners would have paid if their taxes had not been exempted. The property owners' contractual promise to make these payments in lieu of taxes generally continues until the costs of the improvement have been paid or the agreement expires, whichever occurs first. Future development by those owners or others may result in subsequent agreements to make payments in lieu of taxes and may therefore spread the costs of the improvements to a larger number of property owners.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2010**

**NOTE 10 - CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2010, was as follows:

	Balance January 1, 2010	Additions	Reductions	Balance December 31, 2010
Governmental Activities				
Nondepreciable Capital Assets				
Land	\$16,726,000	\$160,793	\$0	\$16,886,793
Land Improvements	11,755,513	905,486	(14,754)	12,646,245
Construction in Progress	8,107,414	20,376,320	(13,617,503)	14,866,231
Total Nondepreciable Capital Assets	<u>36,588,927</u>	<u>21,442,599</u>	<u>(13,632,257)</u>	<u>44,399,269</u>
Depreciable Capital Assets				
Buildings	66,323,589	6,195,115	(27,222)	72,491,482
Improvements Other than Buildings	7,174,296	21,697	0	7,195,993
Roads, Bridges, Culverts, and Traffic Signals	103,139,598	8,259,514	(881,369)	110,517,743
Machinery and Equipment	22,848,273	2,318,660	(372,501)	24,794,432
Total Depreciable Capital Assets	<u>199,485,756</u>	<u>16,794,986</u>	<u>(1,281,092)</u>	<u>214,999,650</u>
Less Accumulated Depreciation for				
Buildings	(13,041,471)	(1,594,929)	4,945	(14,631,455)
Improvements Other than Buildings	(1,070,524)	(225,431)	0	(1,295,955)
Roads, Bridges, Culverts, and Traffic Signals	(40,310,040)	(4,886,992)	514,176	(44,682,856)
Machinery and Equipment	(12,376,068)	(1,594,732)	297,624	(13,673,176)
Total Accumulated Depreciation	<u>(66,798,103)</u>	<u>(8,302,084)</u>	<u>816,745</u>	<u>(74,283,442)</u>
Total Depreciable Capital Assets, Net	<u>132,687,653</u>	<u>8,492,902</u>	<u>(464,347)</u>	<u>140,716,208</u>
Governmental Activities Capital Assets, Net	<u>\$169,276,580</u>	<u>\$29,935,501</u>	<u>(\$14,096,604)</u>	<u>\$185,115,477</u>

During 2010, the County accepted contributions of nondepreciable capital assets for governmental activities with a fair value of \$4,415,364.

	Balance January 1, 2010	Additions	Reductions	Balance December 31, 2010
Business-Type Activities				
Nondepreciable Capital Assets				
Land	\$6,222,327	\$0	\$0	\$6,222,327
Construction in Progress	15,229,497	1,599,639	0	16,829,136
Total Nondepreciable Capital Assets	<u>21,451,824</u>	<u>1,599,639</u>	<u>0</u>	<u>23,051,463</u>

(continued)

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2010**

	Balance January 1, 2010	Additions	Reductions	Balance December 31, 2010
Depreciable Capital Assets				
Buildings	\$79,316,315	\$0	\$0	\$79,316,315
Machinery and Equipment	33,235,260	456,421	(46,278)	33,645,403
Sewer Lines	123,265,227	1,295,126	0	124,560,353
Total Depreciable Capital Assets	<u>235,816,802</u>	<u>1,751,547</u>	<u>(46,278)</u>	<u>237,522,071</u>
Less Accumulated Depreciation for				
Buildings	(20,211,267)	(1,404,454)	0	(21,615,721)
Machinery and Equipment	(23,426,767)	(658,514)	46,278	(24,039,003)
Sewer Lines	(15,491,739)	(1,843,893)	0	(17,335,632)
Total Accumulated Depreciation	<u>(59,129,773)</u>	<u>(3,906,861)</u>	<u>46,278</u>	<u>(62,990,356)</u>
Total Depreciable Capital Assets, Net	<u>176,687,029</u>	<u>(2,155,314)</u>	<u>0</u>	<u>174,531,715</u>
Business-Type Activities Capital Assets, Net	<u>\$198,138,853</u>	<u>(\$555,675)</u>	<u>\$0</u>	<u>\$197,583,178</u>

The County received capital assets from developers and tap fees, in the amount of \$546,559 and \$796,976, respectively.

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General Government	
Legislative and Executive	\$588,914
Judicial	136,152
Public Safety	
911	753,191
Emergency Medical Services	303,963
Sheriff	589,517
Other Public Safety	47,774
Public Works	5,200,124
Health	336,123
Human Services	
Job and Family Services	91,706
Child Support Enforcement	7,422
Other Human Services	242,283
Conservation and Recreation	4,915
Total Depreciation Expense - Governmental Activities	<u>\$8,302,084</u>

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2010**

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Business-Type Activities	
Sanitary Engineer	\$3,779,413
Solid Waste Transfer Station	13,803
Delaware Area Transit	<u>113,645</u>
Total Depreciation Expense - Business-Type Activities	<u><u>\$3,906,861</u></u>

**NOTE 11 - INTERFUND RECEIVABLES/PAYABLES**

At December 31, 2010, the General Fund had an interfund receivable, in the amount of \$664,272, from the Auto and Gas special revenue fund, the Developmental Disabilities special revenue fund, Other Governmental Funds, and the Sanitary Engineer enterprise fund, in the amount of \$208, \$40, \$657,287, and \$6,737, respectively, due to providing cash flow resources until the receipt of grant moneys and for services provided.

The Auto and Gas special revenue fund had an interfund receivable, in the amount of \$8,383, from the General Fund for services provided.

The Developmental Disabilities special revenue fund had an interfund receivable, in the amount of \$18,587, from the General Fund and Other Governmental Funds, in the amount of \$15,000 and \$3,587, respectively, for services provided.

Other Governmental Funds had an interfund receivable, in the amount of \$42,554, from the Developmental Disabilities special revenue fund, Other Governmental Funds, and Other Enterprise Funds, in the amount of \$18,906, \$21,900, and \$1,748, respectively, for services provided.

Other Enterprise Funds had an interfund receivable, in the amount of \$3,768, from the Developmental Disabilities special revenue fund and Other Governmental Funds, in the amount of \$380 and \$3,388, respectively, for services provided.

All of the interfund receivables will be repaid within one year.

**NOTE 12 - RISK MANAGEMENT**

**A. Insurance**

The County participates in a risk-sharing pool, the County Risk Sharing Authority, Inc. (CORSA), for property, casualty, and public officials' insurance coverage. The County retains the risk for property, casualty, and public officials' insurance coverage for up to \$100,000 per occurrence. Following these deductibles, the pool retains the risk per occurrence up to \$1,000,000. An excess policy insures claims exceeding this self-insured retention up to \$10,000,000. The County would retain any losses above the excess policy level. Settlement amounts have not exceeded insurance coverage for the last three years.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2010**

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**B. Health Benefits**

In 2010, the County participated in a risk-sharing pool, the County Employee Benefits Consortium of Ohio, Inc. (CEBCO). CEBCO charges a fixed premium per month per enrolled employee. The premiums, along with an administrative charge, are paid into the General Fund by participating County funds and, in turn, the premiums are paid to CEBCO. Premiums charged by CEBCO are based upon the County's claims experience. An excess coverage policy covers annual individual claims in excess of \$75,000 with an unlimited maximum. CEBCO retains liability for claims that exceed the expected losses and charged premiums.

**C. Workers' Compensation**

The County provides for workers' compensation insurance through a self-insurance plan offered by the State of Ohio. The plan allows the County to administer its own workers' compensation claims, including the approval of claims and the payment of compensation and medical payments for injured employees. The plan requires that the County participate in the Self-Insured Employers Guaranty Fund through the State of Ohio that guarantees that claims liabilities are satisfied if the self-insured employer is unable to pay the claims. Reimbursements to the State's Disabled Workers' Relief Fund must be paid on a semi-annual basis. The County purchased stop-loss insurance for per accident maximum and per employee maximum coverage of \$450,000 each through Midwest Employers Casualty Company. The County hired a third-party administrator, Sedgwick Claims Management Service, Inc., to review and monitor all claims on behalf of the County. The plan is accounted for in an internal service fund.

All funds of the County participate in the program and make payments to the Workers' Compensation Self-Insurance internal service fund based on actuarial estimates of the amounts needed to pay prior- and current-year claims. The liability for unpaid claims costs reported in the fund at December 31, 2010, represents the liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims as required by Governmental Accounting Standards Board Statement No. 30, "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues". The amount is based on an estimate provided by the third-party administrator. Claims payable of \$98,887 are due within one year.

The changes in the claims liability during 2009 and 2010 were as follows:

	<u>Beginning of Year Liability</u>	<u>Current Year Claims and Changes in Estimate</u>	<u>Claims Payments</u>	<u>Balance at Year End</u>
2009	\$59,210	\$283,939	\$151,498	\$191,651
2010	191,651	3,231	77,159	117,723

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2010**

**NOTE 13 - SIGNIFICANT CONTRACTUAL COMMITMENTS**

The County has outstanding contracts for professional services and construction. The following amounts remain on these contracts as of December 31, 2010:

Vendor	Contract Amount	Amount Paid as of 12/31/10	Outstanding Balance
2K General Company	\$2,382,210	\$2,152,143	\$230,067
R. W. Setterlin Building Company	1,697,946	1,621,755	76,191
Fabrizi Trucking and Paving Company	1,184,394	1,105,075	79,319
Elford, Inc.	723,032	640,544	82,488
Double Z Construction Company	659,753	0	659,753
Trucco Construction	524,081	430,093	93,988
EMH&T	385,274	208,310	176,964
ITT Water and Wastewater USA, Inc.	379,805	117,816	261,989
Courtview Justice Solutions, Inc.	231,756	95,334	136,422
E. P. Ferris & Associates, Inc.	184,248	68,388	115,860
Jobs Henderson & Associates	165,869	16,805	149,064
Korda Nemeth Engineering, Inc.	147,493	0	147,493
Mannik & Smith Group, Inc.	126,083	0	126,083
Tyevco, Inc.	113,623	33,286	80,337
HDR Engineering, Inc.	104,611	19,527	85,084
Gannett Fleming Engineers and Architects	100,000	21,773	78,227

**NOTE 14 - DEFINED BENEFIT PENSION PLANS**

**A. Ohio Public Employees Retirement System**

Plan Description - The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the member-directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The combined plan is a cost-sharing, multiple-employer defined benefit pension plan. Under the combined plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to, but less than, the traditional plan benefit. Member contributions, the investment of which is self-directed by the member, accumulate retirement assets in a manner similar to the member-directed plan.



**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2010**

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OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional and combined plans. Members of the member-directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that may be obtained by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-5601 or 800-222-7377.

Funding Policy - The Ohio Revised Code provides statutory authority for member and employer contributions and currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units and 18.1 percent of covered payroll for public safety and law enforcement employer units. Member contribution rates, as set forth in the Ohio Revised Code, are not to exceed 10 percent of covered payroll. For the year ended December 31, 2010, members in state and local classifications contributed 10 percent of covered payroll while public safety and law enforcement members contributed 10.5 percent and 11.1 percent, respectively. While members in the state and local divisions may participate in all three plans, public safety and law enforcement divisions exist only within the traditional plan. For 2010, member and employer contribution rates were consistent across all three plans.

The County's 2010 contribution rate was 14 percent, except for those plan members in public safety or law enforcement, for whom the County's contribution was 17.87 percent of covered payroll. The portion of the County's contribution used to fund pension benefits is net of postemployment health care benefits. The portion of the County's contribution allocated to health care for members in the traditional plan was 5.5 percent from January 1, through February 28, 2010, and 5 percent from March 1, through December 31, 2010. The portion of the employer contribution allocated to health care for members in the combined plan was 4.73 percent from January 1, through February 28, 2010, and 4.23 percent from March 1, through December 31, 2010. Employer contribution rates are actuarially determined.

The County's required contribution for pension obligations to the traditional and combined plans for the years ended December 31, 2010, 2009, and 2008 was \$4,095,183, \$3,854,858 and \$2,943,823, respectively. For 2010, 92 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed 2009 and 2008. Contributions to the member-directed plan for 2010 were \$119,825 made by the County and \$85,590 made by the plan members.

#### B. State Teachers Retirement System

Plan Description - The County contributes to the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing multiple employer public employee retirement system, for teachers employed by the board of developmental disabilities. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand-alone financial report that may be obtained by writing to the State Teachers Retirement System of Ohio, 275 East Broad Street, Columbus, Ohio 43215-3771, by calling (888) 227-7877, or by visiting the STRS Ohio Web site at [www.strsoh.org](http://www.strsoh.org).

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2010**

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New members have a choice of three retirement plans, a Defined Benefit Plan (DBP), a Defined Contribution Plan (DCP), and a Combined Plan (CP). The DBP offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service or on an allowance based on member's lifetime contributions and earned interest matched by STRS Ohio funds divided by an actuarially determined annuity factor. The DCP allows members to place all of their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age fifty and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal. The CP offers features of both the DBP and the DCP. In the CP, member contributions are invested by the member and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DBP. The DBP portion of the CP payment is payable to a member on or after age sixty, the DCP portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age fifty. Benefits are established by Chapter 3307 of the Ohio Revised Code.

A DBP or CP member with five or more years of credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for survivor benefits. Members in the DCP who become disabled are entitled only to their account balance. If a member of the DCP dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy - For the fiscal year ended June 30, 2010, plan members were required to contribute 10 percent of their annual covered salary. The County was required to contribute 14 percent, 13 percent was the portion used to fund pension obligations. Contribution rates are established by the STRS Ohio Board upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contribution for pension obligations to the DBP for the years ended December 31, 2010, 2009, and 2008 were \$26,676, \$13,738, and \$12,666, respectively; 100 percent has been contributed all three years. There were no contributions to the DCP and CP for the year ended December 31, 2010.

**NOTE 15 - POSTEMPLOYMENT BENEFITS**

**A. Ohio Public Employees Retirement System**

Plan Description - The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit postemployment health care plan for qualifying members of both the traditional and combined plans. Members of the member-directed plan do not qualify for ancillary benefits, including postemployment health care coverage. The plan includes a medical plan, a prescription drug program, and Medicare Part B premium reimbursement.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2010**

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In order to qualify for postemployment health care coverage, age and service retirees under the traditional and combined plans must have ten or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The Ohio Revised Code permits, but does not mandate, OPERS to provide health care benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-5601 or 800-222-7377.

Funding Policy - The postemployment health care plan was established under, and is administered in accordance with, Internal Revenue Code 401(h). The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of postemployment health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2010, state and local employers contributed 14 percent of covered payroll and public safety and law enforcement employers contributed 17.87 percent. The Ohio Revised Code currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units and 18.1 percent of covered payroll for public safety and law enforcement employer units.

Each year, the OPERS retirement board determines the portion of the employer contribution rate that will be set aside for funding postemployment health care benefits. The portion of the employer contribution allocated to health care for members in the traditional plan was 5.5 percent from January 1, through February 28, 2010, and 5 percent from March 1 through December 31, 2010. The portion of the employer contribution allocated to health care for members in the combined plan was 4.73 percent from January 1, through February 28, 2010, and 4.23 percent from March 1, through December 31, 2010.

The OPERS retirement board is also authorized to establish rules for the payment of a portion of the health care benefits provided by the retiree or the retiree's surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected. Active members do not make contributions to the postemployment health care plan.

The County's contribution allocated to fund postemployment health care benefits for the years ended December 31, 2010, 2009, and 2008 was \$2,203,244, \$2,628,968, and \$3,053,155 respectively. For 2010, 92 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed 2009 and 2008.

The Health Care Preservation Plan (HCPP) adopted by the OPERS retirement board on September 9, 2004, was effective January 1, 2007. Member and employer contributions rates increased on January 1 of each year from 2006 to 2008. Rates for public safety and law enforcement employers increased over a six year period beginning on January 1, 2006, with a final rate increase on January 1, 2011. These rate increases allowed additional funds to be allocated to the health care plan.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2010**

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**B. State Teachers Retirement System**

Plan Description - The County contributes to a cost-sharing multiple-employer defined benefit Health Care Plan administered by the State Teachers Retirement System of Ohio (STRS Ohio) for eligible retirees who participated in the Defined Benefit or Combined pension plans offered by STRS Ohio. Benefits include hospitalization, physicians' fees, prescription drugs, and reimbursement of monthly Medicare Part B premiums. The Plan is included in STRS Ohio's financial report which may be obtained by calling (888) 227-7877 or by visiting the STRS Ohio Web site at [www.strsoh.org](http://www.strsoh.org).

Funding Policy - Ohio law authorized STRS Ohio to offer the Health Care Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Health Care Plan. All benefit recipients pay a monthly premium. By Ohio law, funding for postemployment health care may be deducted from employer contributions. For 2010, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. The County's contribution for health care for the years ended December 31, 2010, 2009, and 2008 was \$2,052, \$1,057, and \$974, respectively; 100 percent has been contributed for all three years.

**NOTE 16 - OTHER BENEFITS**

**A. Compensated Absences**

The criteria for determining vacation and sick leave benefits are derived from negotiated agreements and State laws.

County employees earn and accumulate vacation at varying rates depending on length of service. Current policy credits vacation leave on the employee's anniversary date. Accumulated vacation cannot exceed three times the annual accumulation rate for an employee. Employees are paid for 100 percent of earned unused vacation leave upon termination.

Sick leave is earned at various rates as defined by County policy and union contracts and accumulated without limit. Sick leave benefits are paid upon retirement based on various rates and maximums depending on the contract.

**B. Health Care Benefits**

Health care benefits are provided to most employees through the County Employee Benefits Consortium of Ohio, Inc. (CEBCO).

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2010**

**NOTE 17 - LONG-TERM OBLIGATIONS**

The original issue date, interest rate, and original issue amount for the County's long-term obligations are as follows:

	<u>Original Issue Date</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>
<b>General Obligation Bonds</b>			
2003 Capital Facilities Refunding	2003	1.2 - 3.5%	\$23,305,000
2004 Capital Facilities Refunding	2004	2 - 5	16,075,000
2004 Jail	2004	2 - 3.9	4,575,000
2005 Capital Facilities Refunding	2005	3 - 4	3,540,000
2005 Council for Older Adults	2005	3.75 - 4.75	12,000,000
2007 Various Purpose	2007	4 - 5	1,483,600
2010 Current Refunding	2010	1.75 - 5	15,910,000
2010 Jail Improvement	2010	1.75 - 5	2,995,000
2010 Hayes Improvement	2010	1.75 - 5	1,515,000
2010 Capital Improvements	2010	3	745,050
2003 Capital Facilities	2003	2.75 - 3.5	6,000,000
<b>Special Assessment Bonds</b>			
2007 Various Purpose	2007	4 - 5	5,061,400
2007A Various Purpose	2007	4.75	98,300
2007B Various Purpose	2007	4.5	161,200
2008 Ditch Improvements	2008	3.95	261,500
2009 Ditch Improvements	2009	3.5	50,000
2010 Ditch Improvements	2010	3 - 3.15	35,250
<b>Revenue Bonds</b>			
2007 Refunding Sewer Improvements	2007	4 - 5	32,895,000

The County's long-term obligations activity for the year ended December 31, 2010, was as follows:

	<u>Balance January 1, 2010</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance December 31, 2010</u>	<u>Due Within One Year</u>
<b><u>Governmental Activities</u></b>					
<b>General Obligation Bonds</b>					
2003 Capital Facilities Refunding	\$5,195,000	\$0	\$1,230,000	\$3,965,000	\$1,270,000
Bond Premium	34,035	0	11,345	22,690	0
2004 Capital Facilities Refunding	13,485,000	0	13,485,000	0	0
Bond Premium	259,938	0	259,938	0	0
Accounting Loss	(1,329,964)	0	(1,329,964)	0	0

(continued)

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2010**

	Balance January 1, 2010	Additions	Reductions	Balance December 31, 2010	Due Within One Year
<u>Governmental Activities (continued)</u>					
General Obligation Bonds (continued)					
2004 Jail	\$2,480,000	\$0	\$2,480,000	\$0	\$0
Bond Premium	35,598	0	35,598	0	0
2005 Capital Facilities Refunding	2,875,000	0	320,000	2,555,000	340,000
Bond Premium	27,097	0	3,387	23,710	0
Accounting Loss	(85,190)	0	(10,649)	(74,541)	0
2005 Council for Older Adults	10,385,000	0	475,000	9,910,000	495,000
Bond Premium	80,056	0	5,003	75,053	0
2007 Various Purpose	1,383,200	0	53,200	1,330,000	55,400
Bond Premium	28,219	0	1,085	27,134	0
2010 Jail Improvement	0	2,995,000	0	2,995,000	65,000
Bond Premium	0	141,062	0	141,062	0
2010 Hayes Improvement	0	1,515,000	0	1,515,000	25,000
Bond Premium	0	73,371	0	73,371	0
2010 Jail Current Refunding	0	2,520,000	495,000	2,025,000	470,000
Bond Premium	0	47,854	9,400	38,454	0
2010 Hayes Current Refunding	0	13,390,000	810,000	12,580,000	140,000
Bond Premium	0	586,361	35,470	550,891	0
2010 Capital Improvements	0	745,050	0	745,050	132,150
<b>Total General Obligation Bonds</b>	<b>34,852,989</b>	<b>22,013,698</b>	<b>18,368,813</b>	<b>38,497,874</b>	<b>2,992,550</b>
Special Assessment Bonds					
2007 Various Purpose	4,666,800	0	206,800	4,460,000	219,600
Bond Premium	89,941	0	3,434	86,507	0
2007A Various Purpose	92,600	0	3,400	89,200	3,500
2007B Various Purpose	144,000	0	17,900	126,100	18,800
Bond Premium	1,628	0	246	1,382	0
2008 Ditch Improvements	234,900	0	29,800	205,100	31,000
2009 Ditch Improvements	50,000	0	5,300	44,700	5,800
2010 Ditch Improvements	0	35,250	0	35,250	3,550
<b>Total Special Assessment Bonds</b>	<b>5,279,869</b>	<b>35,250</b>	<b>266,880</b>	<b>5,048,239</b>	<b>282,250</b>
Other Long-Term Obligations					
Compensated Absences Payable	3,806,134	191,835	56,160	3,941,809	1,216,235
<b>Total Governmental Activities</b>	<b>\$43,938,992</b>	<b>\$22,240,783</b>	<b>\$18,691,853</b>	<b>\$47,487,922</b>	<b>\$4,491,035</b>

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2010**

	Balance January 1, 2010	Additions	Reductions	Balance December 31, 2010	Due Within One Year
<u>Business-Type Activities</u>					
General Obligation Bonds					
2003 Capital Facilities	\$2,595,000	\$0	\$615,000	\$1,980,000	\$635,000
Bond Premium	17,034	0	5,678	11,356	0
Total General Obligation Bonds	2,612,034	0	620,678	1,991,356	635,000
Revenue Bonds					
2007 Refunding Sewer Improvements	31,930,000	0	1,720,000	30,210,000	1,790,000
Bond Premium	567,121	0	30,550	536,571	0
Accounting Loss	(2,365,408)	0	(127,419)	(2,237,989)	0
Total Revenue Bonds	30,131,713	0	1,623,131	28,508,582	1,790,000
Other Long-Term Obligations					
Compensated Absences Payable	254,765	10,726	0	265,491	102,499
Total Business-Type Activities	\$32,998,512	\$10,726	\$2,243,809	\$30,765,429	\$2,527,499

General Obligation Bonds

The general obligation bonds were issued to provide funds for the acquisition and construction of major capital facilities and the refinancing of bond anticipation notes. General obligation bonds are direct obligations of the County for which its full faith and credit are pledged for repayment. The general obligation bonds reported as governmental activities obligations are payable from the Bond Retirement debt service fund. The general obligation bonds reported as business-type activities obligations are payable from unvoted property tax revenues to the extent operating resources of the Sanitary Engineer enterprise fund are not available to meet the annual debt service requirements. The County expects that all of the debt service on the Sanitary Engineer enterprise fund bonds will be paid from the revenues of that fund.

All of the refunded bonds pertaining to the 2003 Capital Facilities general obligation refunding bonds have been retired by the escrow agent.

All of the refunded bonds pertaining to the 2004 Capital Facilities general obligation refunding bonds have been retired by the escrow agent.

All of the refunded bonds pertaining to the 2005 Capital Facilities general obligation refunding bonds have been retired by the escrow agent.

During 2010, the County issued general obligation bonds, in the amount of \$15,910,000, to currently refund 2004 Capital Facilities refunding and 2004 Jail general obligation bonds, in the amount of \$15,965,000.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2010**

The general obligation bonds of the County are subject to mandatory redemption requirements, in part by lot, pursuant to the terms of the mandatory sinking fund redemption requirements of the authorizing legislation. That mandatory redemption is to occur on December 1 in each year, at a redemption price equal to 100 percent of the principal amount plus accrued interest to the redemption date, according to the following schedule:

Year	Mandatory Redemption Requirements	
	2005 Capital Facilities Refunding	2007 Various Purpose
2022	\$0	\$85,000
2023	0	90,000
2024	870,000	95,000
2025	830,000	100,000
2026	0	105,000
2027	0	110,000

The general obligation bonds are also subject to prior redemption on or after December 1, by and at the sole option of the County, either in whole or in part on any date, in integral multiples of \$5,000 plus accrued interest to the redemption date.

The date each bond may be called and the redemption prices, expressed as percentages of the principal amount redeemed, are set forth below:

Redemption Dates	Redemption Dates (All Inclusive)	
	2005 Capital Facilities Refunding	2005 Council for Colder Adults
December 1, 2016 and thereafter	100%	100%

Redemption Dates	Redemption Dates (All Inclusive)	
	2007 Various Purpose	2010 Current Refunding
December 1, 2017 and thereafter	100%	
December 1, 2020 and thereafter		100%



**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2010**

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Special Assessment Bonds

The special assessment bonds are backed by the full faith and credit of the County. In the event that an assessed property owner fails to make payments or insufficient amounts are assessed to fund the debt, the County will be required to pay the related debt. Special assessment bonds are paid from the Bond Retirement debt service fund.

The special assessment bonds of the County are subject to mandatory redemption requirements, in part by lot, pursuant to the terms of the mandatory sinking fund redemption requirements of the authorizing legislation. That mandatory redemption is to occur on December 1 in each year, at a redemption price equal to 100 percent of the principal amount plus accrued interest to the redemption date, according to the following schedule:

<u>Year</u>	<u>Mandatory Redemption Requirements 2007 Various Purpose</u>
2022	\$270,000
2023	290,000
2024	300,000
2025	315,000
2026	335,000
2027	350,000

Revenue Bonds

On March 7, 2007, the County issued revenue refunding bonds in the Sanitary Engineer enterprise fund, in the amount of \$32,895,000, with interest rates ranging from 4 percent to 5 percent, to refund \$36,595,000 of 1999 Sewer Improvement general obligation bonds. The bonds were originally issued for construction of the Alum Creek wastewater treatment facility. The refunded revenue bonds were fully retired on December 1, 2009.

The charges for services revenues of the Sanitary Engineer enterprise fund are pledged for the payment of the debt and related interest payments for the entire length of the debt. For 2010, charges for services revenues for the fund were \$11,625,030 and principal and interest payments were \$3,064,575. The related bond indentures have certain restrictive covenants and principally require that bond reserves be maintained and charges for services to customers be sufficient to satisfy the obligations under the indenture agreements. In addition, special provisions exist regarding covenant violations, redemption of principal, and maintenance of properties.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2010**

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Fund assets, whose use are restricted under the bond indenture to improvement and replacement and debt service requirements are presented as restricted assets on the statement of fund net assets. Restricted assets relating to the revenue bond issue were as follows as of December 31, 2010:

	Restricted Assets
<u>Restricted Assets held by the County for:</u>	
Revenue Bond Replacement	\$500,000
Revenue Bond Future Debt Service	3,065,775

The revenue bond issue contains optional redemption provisions that may be exercised by the County. The bonds may be called either in whole or in part in integral multiples of \$5,000, at par, on or after December 1, 2017.

Compensated Absences Payable

The compensated absences liability will be paid from the fund from which the employees' salaries are paid. These funds include the General Fund, the Auto and Gas, Developmental Disabilities, Real Estate Assessment, 911, Job and Family Services, Delinquent Real Estate Tax Account Collection Treasurer, Title Administration, Road and Bridge, Dog and Kennel, Emergency Management Agency, Victim Services, Community Based Corrections, Youth Services, Sheriff Federal, Data Center, Joint Economic Development, Litter, DRETAC Prosecutor, Child Support Enforcement Agency, Law Library Resources Board, and Drug Court special revenue funds, the Sanitary Engineer, Solid Waste Transfer, Storm Water Phase II, and Delaware Area Transit enterprise funds, and the Workers' Compensation Self-Insurance internal service fund.

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors should not exceed 1 percent of the total assessed valuation of the County. The Revised Code further provides that the total voted and unvoted net debt of the County less the same exempt debt should not exceed a sum equal to 3 percent of the first \$100,000,000, plus 1.5 percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus 2.5 percent of such valuation in excess of \$300,000,000.

The effect of the debt limitations described above is an overall debt margin of \$126,105,939 at December 31, 2010.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2010**

Principal and interest requirements to retire the bonds outstanding at December 31, 2010, were as follows:

Year	Governmental Activities			
	General Obligation Bonds		Special Assessments Bonds	
	Principal	Interest	Principal	Interest
2011	\$2,992,550	\$1,395,973	\$282,250	\$219,246
2012	3,113,750	1,285,608	292,900	207,526
2013	3,340,700	1,186,795	303,350	195,771
2014	3,482,850	1,080,650	313,800	183,596
2015	2,470,200	988,992	329,050	170,999
2016-2020	10,520,000	3,787,462	1,273,700	682,947
2021-2025	11,485,000	1,500,288	1,465,800	398,861
2026-2027	215,000	16,250	699,500	52,790
	<u>\$37,620,050</u>	<u>\$11,242,018</u>	<u>\$4,960,350</u>	<u>\$2,111,736</u>

The County's future annual debt service requirements, including mandatory sinking fund requirements, payable from the enterprise funds are as follows:

Year	Business-Type Activities			
	General Obligation Bonds		Revenue Bonds	
	Principal	Interest	Principal	Interest
2011	\$635,000	\$72,145	\$1,790,000	\$1,275,775
2012	660,000	46,745	1,860,000	1,204,175
2013	685,000	23,975	1,935,000	1,129,775
2014	0	0	2,010,000	1,052,375
2015	0	0	2,090,000	971,975
2016-2020	0	0	12,025,000	3,293,050
2021-2023	0	0	8,500,000	688,800
	<u>\$1,980,000</u>	<u>\$142,865</u>	<u>\$30,210,000</u>	<u>\$9,615,925</u>

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2010**

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Conduit Debt

Prior to 1995, the County issued thirteen series of Industrial Revenue Bonds and three series of Hospital Revenue Bonds, in the amount of \$39,600,000 and \$16,873,368, respectively. The proceeds were used to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. In 2008, Franklin County issued Hospital Facilities Refunding Revenue Bonds to refund the Series 1993 (Grady Memorial Hospital), in the original amount of \$16,500,000; therefore, reducing the total Hospital Revenue Bonds issued prior to 1995 to \$913,368. The County is not obligated in any way to pay the debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation.

In 1999, the County issued Hospital Revenue Bonds, in the amount of \$10,770,000. The proceeds were used for the construction of health care facilities. In 2009, the County approved an additional \$215,000 to refinance the bonds. The County is not obligated in any way to pay the debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. As of December 31, 2010, \$7,778,500 of these bonds was outstanding.

In 2003, the County issued Economic Development Revenue bonds, in the amount of \$4,590,000. The proceeds were used for the acquisition of land and existing buildings and structures in Liberty Township for the Columbus Zoological Park Association. The County is not obligated in any way to pay the debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. As of December 31, 2010, \$3,185,000 of these bonds was outstanding.

In 2007, the County issued \$8,905,000 in Health Care Facilities Revenue Bonds for the Sarah Moore Home Project. The proceeds were used to refund the \$2,940,000 balance of the Series 1998 bonds and to acquire, construct, and equip a health care facility. The County is not obligated in any way to pay the debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. A single payment for the principal is due January 1, 2033, the maturity date of the bonds. As of December 31, 2010, \$8,905,000 of these bonds was outstanding.

In 2007, the County issued two series of Health Care Facilities Revenue Bonds, in the amount of \$21,830,000 (Series A) and \$7,250,000 (Series B), for the Willow Brook Christian Communities Project. The proceeds were used to refund Health Care Facilities Revenue Bonds issued in 1998 by Franklin County and for the construction of fifty-four independent living apartments and thirty-six assisted living units. In 2010, the debt agreement was modified for interest rate modes, certain terms and provisions, an amended trust indenture, sublease, and tax regulatory agreement. The County is not obligated in any way to pay the debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. A single payment for the principal is due at the maturity of the bonds, January 1, 2035 (Series A) and January 1, 2013 (Series B). As of December 31, 2010, \$29,080,000 of these bonds was outstanding.

In 2007, the County issued \$5,090,000 in Health Care Facilities Revenue Bonds for the Centrum at Willow Brook. The proceeds were used to refund the \$2,365,000 balance in the Series 1999 bonds and to acquire, construct, and equip a health care facility. In 2009, the County approved an additional \$105,000 to refinance the bonds. The County is not obligated in any way to pay the debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. As of December 31, 2010, \$4,976,500 of these bonds was outstanding.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2010**

In 2008, the County issued \$6,000,000 in Adjustable Rate Demand Economic Development Revenue Bonds for the Columbus Zoological Park Association. The proceeds are being used to fund a portion of the construction and equipping of a Polar Frontier exhibit area. The County is not obligated in any way to pay the debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. As of December 31, 2010, \$4,800,000 of these bonds was outstanding.

In 2010, the County issued \$6,798,000 in Adjustable Rate Demand Health Care Facilities Revenue Bonds for the Willow Brook Christian Communities Project. The proceeds are being used to refinance certain taxable debt which was issued to refund Adjustable Rate Demand Health Care Facilities Revenue Bonds issued in 2004 by Franklin County and for paying the issuance costs of the new debt. The County is not obligated in any way to pay the debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. As of December 31, 2010, \$6,613,000 of these bonds was outstanding.

**NOTE 18 - INTERFUND TRANSFERS**

During 2010, the following transfers were made:

		Transfers Out		
		General	Other Governmental	Total
Transfers In	Governmental Funds			
	General	\$0	\$25,000	\$25,000
	Bond Retirement	3,611,179	0	3,611,179
	Other Governmental	9,382,270	2,177,132	11,559,402
	Total Governmental Funds	12,993,449	2,202,132	15,195,581
	Business-Type Activities			
	Other Enterprise	50,000	0	50,000
	Total	\$13,043,449	\$2,202,132	\$15,245,581

Transfers from the General Fund were used to subsidize activities in other governmental funds and other enterprise funds and to make debt payments when due. Transfers from other governmental funds to the General Fund were used to return funds set aside as reserves for operations and eliminate nonactive funds, and to subsidize activities in other governmental funds.

**NOTE 19 - DELAWARE CREATIVE HOUSING, INC. (DCH)**

DCH was organized in 1990 as a not-for-profit corporation under the laws of the State of Ohio to provide persons with developmental disabilities with housing and housing services specially designed to meet their physical, social, and psychological needs and to promote their health, security, happiness, and usefulness in longer living.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2010**

Creative Living Systems, Inc. (CLS), a wholly owned subsidiary of DCH, manufactures factory built homes and supplies these homes for individuals with physical, social, and psychological needs.

DCH is served by a seven member board of trustees that includes one representative from the Alpha Group of Delaware, Inc., one representative from the ARC of Delaware County, one representative from the Delaware County Board of Developmental Disabilities (DCBDD), and four at-large representatives. The Delaware County Board of Developmental Disabilities intends to finance any operating deficits incurred by DCH and, in the case of dissolution, would receive all assets remaining after the payment of outstanding liabilities.

The financial statements are prepared on the accrual basis of accounting. Under the accrual basis of accounting, revenues are recorded at the time they are earned and expenses are recorded at the time the liabilities are incurred.

Cash - Cash deposits include amounts held in demand and savings accounts. The carrying amount of DCH's demand deposits and cash on hand was \$94,157. Custodial credit risk for deposits is the risk that in the event of bank failure, DCH will not be able to recover deposits or collateral securities that are in the possession of an outside party. As of December 31, 2010, none of DCH's bank balance was exposed to custodial credit risk.

Capital Assets - Additions and improvements to property and equipment are recorded at cost when purchased and at fair market value when donated. DCH has established a capitalization threshold of \$1,000. A summary of DCH's capital assets at December 31, 2010, is as follows:

	Balance January 1, 2010	Additions	Reductions	Balance December 31, 2010
<b>Nondepreciable Capital Assets</b>				
Land	\$1,080,976	\$9,096	\$0	\$1,090,072
Construction in Progress	29,403	861	0	30,264
<b>Total Nondepreciable Capital Assets</b>	<b>1,110,379</b>	<b>9,957</b>	<b>0</b>	<b>1,120,336</b>
<b>Depreciable Capital Assets</b>				
Buildings	4,052,397	0	0	4,052,397
Building Improvements	122,703	35,668	0	158,371
Furniture	2,000	0	0	2,000
Vehicles	79,564	0	(12,719)	66,845
<b>Total Depreciable Capital Assets</b>	<b>4,256,664</b>	<b>35,668</b>	<b>(12,719)</b>	<b>4,279,613</b>
<b>Less Accumulated Depreciation for</b>				
Buildings	(413,724)	(101,696)	0	(515,420)
Building Improvements	(52,872)	(7,739)	0	(60,611)
Furniture	(1,733)	(267)	0	(2,000)
Vehicles	(50,046)	(10,353)	12,155	(48,244)
<b>Total Accumulated Depreciation</b>	<b>(518,375)</b>	<b>(120,055)</b>	<b>12,155</b>	<b>(626,275)</b>
<b>Total Depreciable Capital Assets, Net</b>	<b>3,738,289</b>	<b>(84,387)</b>	<b>(564)</b>	<b>3,653,338</b>
<b>Total Capital Assets, Net</b>	<b>\$4,848,668</b>	<b>(\$74,430)</b>	<b>(\$564)</b>	<b>\$4,773,674</b>

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2010**

Deferred Revenue - In 2007, DCH received \$800,000 from DCBDD. This amount was used to purchase property that had originally been leased. In consideration of this payment, DCH has agreed to provide rehabilitation services for a period of twenty years. The payment will be recognized as revenue ratably over a twenty year period as services are provided. As of December 31, 2010, the balance remaining under this advance is \$720,000.

Long-Term Debt - DCH had the following long-term obligations at December 31, 2010:

	Balance January 1, 2010	Additions	Reductions	Balance December 31, 2010	Due Within One Year
Delaware County Bank 7%	\$35,613	\$0	\$8,415	\$27,198	\$9,033
Delaware County Bank 7.75%	857,033	0	27,034	829,999	30,134
Delaware County Bank 8.5%	7,106	0	2,766	4,340	2,600
Delaware County Bank 7.75%	8,786	0	3,084	5,702	2,851
Delaware County Bank 7.75%	5,867	0	2,314	3,553	2,000
Total Bank Loans	<u>\$914,405</u>	<u>\$0</u>	<u>\$43,613</u>	<u>\$870,792</u>	<u>\$46,618</u>

The future annual principal requirements are as follows:

Year	Principal
2011	\$46,618
2012	48,359
2013	43,673
2014	37,993
2015	41,045
2016 and Thereafter	653,104
	<u>\$870,792</u>

Related Party Transaction - The County provides a significant amount of support to DCH in the form of rental subsidies, housing grants, and program grants. This support was \$311,000 in 2010.

Commitments and Contingencies - Effective February 11, 2008, DCH entered into an “agreement to hold property” with the Union County Board of Developmental Disabilities (UCBDD). This agreement allows DCH to hold title to the land on behalf of UCBDD and operate the properties for the benefit of persons with disabilities. In accordance with the agreement, UCBDD maintains a collateralized interest in all land and buildings through mortgage notes totaling approximately \$386,000. Upon termination of the agreement the properties revert back to UCBDD.

In accordance with the Master Contract between the Delaware County Board of Developmental Disabilities (DCBDD) and DCH, the DCBDD maintains a collateralized interest in all land and buildings through mortgage notes on the various properties. Repayment of the notes is not required as long as the housing remains available to eligible persons. These mortgage notes approximate \$628,000 and expire at various dates.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2010**

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In accordance with the Contract between the Ohio Department of Developmental Disabilities, (ODDD) and DCH, the ODDD maintains a collateralized interest in all land and buildings through mortgage notes on the various properties. Repayment of the notes is not required as long as the housing remains available to eligible persons. These mortgage notes on the Community Housing Improvement Program (CHIP) funds approximate \$292,000 (Delaware County) and \$55,000 (Union County) and expire at various dates.

**NOTE 20 - JOINT VENTURES**

**A. Delaware-Morrow Mental Health and Recovery Services Board**

The Delaware-Morrow Mental Health and Recovery Services Board (Board) is a joint venture between Delaware and Morrow counties. The headquarters for the Board is in Delaware County. The Board provides mental health and recovery services. Statutorily created, the Board is made up of eighteen members with ten appointed by the County Commissioners, four by the State Director of Alcohol and Drug Addiction Services, and four by the State Director of Mental Health. The County Commissioners' appointments are based on county population, with the largest county in population having the most appointed members. With respect to the county's population, six of the ten members are appointed by the Delaware County Commissioners while four are appointed by the Morrow County Commissioners. Revenues to provide mental health and recovery services are generated through a one-mill district wide tax levy and through state and federal grants. The Board does not have any outstanding debt. The Board is not accumulating significant financial resources nor experiencing fiscal stress that may cause an additional financial benefit or burden on the County. The existence of the Board depends upon the continuing participation of the County; however, the County does not have an equity interest in the Board. The County collected \$6,163,782 in property taxes for the Board during 2010. Separate financial statements may be obtained from the Delaware-Morrow Mental Health and Recovery Services Board, 40 North Sandusky Street, Suite 301, Delaware, Ohio 43015.

**B. Delaware County Regional Planning Commission**

The Delaware County Regional Planning Commission (Commission) is statutorily created according to Section 713.23 of the Ohio Revised Code. County offices represented on the Commission include the three Delaware County Commissioners, Engineer, Sanitary Engineer, Building Department, and Board of Health. The Commission is jointly governed among Delaware County and the municipalities and townships within the County. Each member's control over the operation of the Commission is limited to its representation on the Board. The Commission performs studies and develops maps, plans, recommendations, and reports concerning the physical, environmental, social, economic, and governmental characteristics, functions, and services of the County. Continued existence of the Commission is dependent on the County's continued participation; however, the County does not have an equity interest in the Commission. In 2010, the County paid fees of \$157,229 which represents 58 percent of total contributions. Separate financial statements may be obtained from the Regional Planning Commission, 50 Channing Street, 2nd Floor, Delaware, Ohio 43015.



**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2010**

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**NOTE 21 - JOINTLY GOVERNED ORGANIZATIONS**

**A. Delaware-Knox-Marion-Morrow Joint Solid Waste Management District**

The Delaware-Knox-Marion-Morrow Joint Solid Waste Management District (District) makes the disposal of waste in the four county area more comprehensive in terms of recycling, incinerating, and land filling. The Board of Directors consists of twelve members; the three county commissioners of each of the four counties. The Board exercises total control over the operation of the District including budgeting, appropriating, contracting, and designating management; however, the County has no ongoing financial interest or responsibility for the District. Most of the District's revenue was received from private haulers. Information can be obtained from the Delaware-Knox-Marion-Morrow Joint Solid Waste Management District, 222 West Center Street, Marion, Ohio 43302.

**B. Central Ohio Youth Center**

The Central Ohio Youth Center (Center) is a jointly governed organization including Champaign, Delaware, Madison, and Union counties. The Center provides facilities for the training, treatment, and rehabilitation of delinquent, dependent, abused, or neglected children and was established under Section 2151.34 of the Ohio Revised Code. The operation of the Center is controlled by a joint board of trustees whose membership consists of two appointees of the Union County Commissioners, two appointees of the Delaware County Commissioners, and one appointee each from Champaign and Madison counties. Each county's ability to influence the operations of the Center is limited to its representation on the Board of Trustees. Appropriations are adopted by the Board of Trustees who exercise control over the operation and maintenance of the Center. Union County serves as the fiscal agent. Each county is charged for their share of the operating cost of the Center based on the number of individuals from their county in attendance. In 2010, Delaware County contributed \$608,058 for the Center's operations which represents 36 percent of total contributions. In 2010, Union County issued general obligation bonds, in the amount of \$920,000, to be repaid over a seven year period for the renovation of the facility. Delaware County has agreed to be responsible for 25 percent of the principal, interest, and issuance costs associated with this debt.

**NOTE 22 - INSURANCE POOLS**

**A. County Risk Sharing Authority, Inc.**

The County Risk Sharing Authority, Inc., (CORSA) is an Ohio not-for-profit corporation established by sixty-one counties for establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in the coverage of losses and pay all contributions necessary for the specified insurance coverage provided by CORSA.

Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of CORSA are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the Board. No county may have more than one representative on the Board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the Board of Trustees.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2010**

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B. County Employee Benefits Consortium of Ohio, Inc.

The County participates with the County Employee Benefits Consortium of Ohio, Inc. (CEBCO), an Ohio not-for-profit corporation with membership open to Ohio political subdivisions to collectively pool resources to purchase employee benefits. The County pays, on a monthly basis, the annual actuarially determined funding rate. Components of the funding rate include the claims fund contribution, incurred but not reported claims, a claims contingency reserve fund, as well as the fixed costs of the consortium.

The business and affairs of the consortium are managed by a board of not less than nine or more than fifteen directors that exercise all powers of the consortium. Two-thirds of the directors are county commissioners of the member counties and one-third are employees of the member counties. Each member of the consortium is entitled to one vote. At all times, one director is required to be a member of the board of directors of the County Commissioners' Association of Ohio and another is required to be a board member of the County Risk Sharing Authority, Inc.

**NOTE 23 - RELATED ORGANIZATIONS**

A. Delaware County District Library

The Delaware County District Library is a distinct political subdivision of the State of Ohio created under Chapter 3375 of the Ohio Revised Code. The Library is governed by a board of trustees appointed by the County Commissioners. The Board of Trustees possesses its own contracting and budgeting authority, hires and fires personnel, and does not depend on the County for operational subsidies. Although the County serves as the taxing authority and can issue tax related debt on behalf of the Library, its role is limited to a ministerial function. The determination to request approval of a tax, the rate, and the purpose are discretionary decisions made solely by the Board of Library Trustees. The Library is not considered a part of the County and its operations are not included within the accompanying financial statements. Financial information can be obtained from the Delaware County District Library, 84 East Winter Street, Delaware, Ohio 43015.

B. Delaware County Port Authority

The Delaware County Port Authority, a distinct political subdivision of the State of Ohio, was created under Chapter 4582 of the Ohio Revised Code. The Port Authority is governed by a board of directors appointed by the County Commissioners. The Board of Directors possesses its own contracting and budgeting authority, hires and fires personnel, and does not depend on the County for operational subsidies. Although the County serves as the taxing authority and can issue tax related debt on behalf of the Port Authority, its role is limited to a ministerial function. The determination to request approval of a tax, the rate, and the purpose are discretionary decisions made solely by the Board of Directors. The Port Authority is not considered a part of the County and its operations are not included within the accompanying financial statements. Financial information can be obtained from the Delaware County Port Authority, 101 North Sandusky Street, Delaware, Ohio 43015.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2010**

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**NOTE 24 - CONTINGENT LIABILITIES**

**A. Litigation**

The County is a party to several legal proceedings seeking damages or injunctive relief generally incidental to its operations and pending projects. The County management is of the opinion that the ultimate disposition of various claims and legal proceedings will not have a material effect, if any, on the financial condition of the County. However, in the event of a loss, the County is self-insured at \$100,000 per incident and in an insurance pool for amounts up to \$1,000,000 per incident. Amounts exceeding these limits are insured under the County's stop loss policy.

**B. Federal and State Grants**

For the period January 1, 2010, to December 31, 2010, the County received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designees. Such audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under the terms of the grant. Based on prior experience, the County believes such disallowances, if any, would be immaterial.

**Delaware County, Ohio**  
**Combining Statements - Nonmajor Governmental Funds**

**Nonmajor Special Revenue Funds**

Special revenue funds are used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditure for specified purposes. Following is a description of the County's nonmajor special revenue funds:

**Real Estate Assessment**

To account for State mandated county-wide real estate reappraisals that are funded by charges to the political subdivisions located within the County.

**911**

To account for a county-wide property tax which is used to operate the County's 911 center.

**Ditch Maintenance**

To account for charges for services and special assessments used to provide irrigation ditches and maintain existing ditches.

**Health Insurance**

To account for the charges to departments used to pay administrative costs and premiums for employee health care benefits. This fund is eliminated on a GAAP basis.

**Job and Family Services**

To account for various federal and state grants as well as transfers from the General Fund used to provide public assistance to general relief recipients, pay their providers of medical assistance, and for certain public social services.

**Children Services**

To account for moneys received from federal and state grants, support collections, and social security. Major expenditures are for foster homes, emergency shelters, medical treatment, school supplies, counseling, and parental training.

**Revolving Loan**

To account for community development block grant moneys that were given to the County to establish and administer a revolving loan program. The money may be invested by the County and lent to small businesses who employ county residents.

**Delinquent Real Estate Tax Account Collection Treasurer**

To account for 5 percent of all certified delinquent real estate taxes and assessments used for collecting delinquent property taxes.

**Title Administration**

To account for title fees collected by the Clerk of Courts.

**Road and Bridge**

To account for fines and forfeitures from the court system and used for road repairs.

(continued)

**Delaware County, Ohio**  
**Combining Statements - Nonmajor Governmental Funds**

**Nonmajor Special Revenue Funds (continued)**

**Other Public Safety**

To account for a combination of funds that receive federal, state, and local moneys used for public safety purposes. These funds are:

Dog and Kennel	Youth Services
Emergency Management Agency	Concealed Handgun
Victim Services	FEMA Fire Assistance
Domestic Violence	Sheriff Federal
Community Based Corrections	Law Enforcement Corrections
Indigent Guardianship	Drug Enforcement and Education
Community Services	

**Other**

To account for a combination of funds operated by the County and subsidized in part by federal, state, and local moneys. These funds are:

Data Center	Recorder
Educational Service Center	Court
Joint Economic Development	Indigent Driver
Litter	Legal Research
Workforce Investment Act	Bureau of Motor Vehicles
Children Trust	Common Pleas Guardian Ad Litem
Community Development Block Grant	Clean Ohio Trails
DRETAC Prosecutor	Law Library Resources Board
Child Support Enforcement Agency	Drug Court

**Nonmajor Capital Projects Funds**

Capital projects funds are used to account for financial resources used for the acquisition or construction of major capital facilities (other than those financed by the enterprise funds). Following is a description of the County's nonmajor capital projects funds:

**Permanent Improvement**

To account for property tax moneys that are used for major equipment purchases or renovations of County buildings.

**EMS**

To account for resources used to acquire major equipment and to construct new stations for the County's emergency services.

**County Drainage**

To account for resources used to construct and modify ditches for improvements to the County's drainage systems.

(continued)

**Delaware County, Ohio**  
**Combining Statements - Nonmajor Governmental Funds**

**Nonmajor Capital Projects Funds (continued)**

**Issue II**

To account for road and bridge construction projects partially funded by grants from the Ohio Public Works Commission.

**Roadway**

To account for the resources used to construct roads within the Tartan Fields subdivision as well as the Greif Brothers, the Highland Drive, and the Carter Burgess developments.

**2010 Capital Improvements**

To account for charges for housing federal prisoners and used to renovate the jail.

**Bond Capital**

To account for bond proceeds used to renovate the Rutherford B. Hayes Services Building and the jail.

**Road and Bridge**

To account for transfers from the General Fund used to construct infrastructure.

**Delaware County, Ohio**  
Combining Balance Sheet  
**Nonmajor Governmental Funds**  
December 31, 2010

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b><u>Assets</u></b>			
Equity in Pooled Cash and Cash Equivalents	\$21,026,303	\$7,995,043	\$29,021,346
Cash and Cash Equivalents in Segregated Accounts	560	0	560
Accounts Receivable	8,415	0	8,415
Due from Other Governments	1,823,306	39,396	1,862,702
Interfund Receivable	42,554	0	42,554
Prepaid Items	142,376	0	142,376
Property Taxes Receivable	2,228,365	564,975	2,793,340
Loans Receivable	139,175	0	139,175
Special Assessments Receivable	686,106	4,219	690,325
Restricted Assets			
Equity in Pooled Cash and Cash Equivalents	0	10,247	10,247
Total Assets	<u>\$26,097,160</u>	<u>\$8,613,880</u>	<u>\$34,711,040</u>
<b><u>Liabilities</u></b>			
Accrued Wages Payable	\$152,455	\$0	\$152,455
Accounts Payable	665,776	69,972	735,748
Matured Compensated Absences Payable	1,337	0	1,337
Contracts Payable	0	145,013	145,013
Due to Other Governments	152,939	0	152,939
Due to External Party	37,477	0	37,477
Interfund Payable	686,162	0	686,162
Deferred Revenue	3,877,137	608,590	4,485,727
Liabilities Payable from Restricted Assets			
Retainage Payable	0	10,247	10,247
Total Liabilities	<u>5,573,283</u>	<u>833,822</u>	<u>6,407,105</u>
<b><u>Fund Balances</u></b>			
Reserved for Encumbrances	892,872	566,399	1,459,271
Reserved for Loans Receivable	114,865	0	114,865
Unreserved, Reported in:			
Special Revenue Funds	19,516,140	0	19,516,140
Capital Projects Funds	0	7,213,659	7,213,659
Total Fund Balances	<u>20,523,877</u>	<u>7,780,058</u>	<u>28,303,935</u>
Total Liabilities and Fund Balances	<u>\$26,097,160</u>	<u>\$8,613,880</u>	<u>\$34,711,040</u>

**Delaware County, Ohio**  
Combining Balance Sheet  
**Nonmajor Special Revenue Funds**  
December 31, 2010

	Real Estate Assessment	911	Ditch Maintenance	Job and Family Services
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$5,010,024	\$1,341,158	\$4,983,924	\$597,234
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	8,400
Due from Other Governments	0	189,824	0	498,144
Interfund Receivable	0	0	0	1,748
Prepaid Items	32,815	11,025	0	40,265
Property Taxes Receivable	0	2,228,365	0	0
Loans Receivable	0	0	0	0
Special Assessments Receivable	0	0	686,106	0
<b>Total Assets</b>	<b>\$5,042,839</b>	<b>\$3,770,372</b>	<b>\$5,670,030</b>	<b>\$1,145,791</b>
<b><u>Liabilities</u></b>				
Accrued Wages Payable	\$16,406	\$29,621	\$0	\$47,861
Accounts Payable	73,832	28,197	0	19,859
Matured Compensated Absences Payable	0	0	0	1,337
Due to Other Governments	2,531	4,571	0	20,647
Due to External Party	0	0	37,085	0
Interfund Payable	14	264,703	0	5,795
Deferred Revenue	0	2,373,962	686,106	178,029
<b>Total Liabilities</b>	<b>92,783</b>	<b>2,701,054</b>	<b>723,191</b>	<b>273,528</b>
<b><u>Fund Balances</u></b>				
Reserved for Encumbrances	396,708	9,788	0	65,818
Reserved for Loans Receivable	0	0	0	0
Unreserved	4,553,348	1,059,530	4,946,839	806,445
<b>Total Fund Balances</b>	<b>4,950,056</b>	<b>1,069,318</b>	<b>4,946,839</b>	<b>872,263</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$5,042,839</b>	<b>\$3,770,372</b>	<b>\$5,670,030</b>	<b>\$1,145,791</b>

(continued)



**Delaware County, Ohio**  
Combining Balance Sheet  
**Nonmajor Special Revenue Funds (continued)**  
December 31, 2010

	Children Services	Revolving Loan	Delinquent Real Estate Tax Account Collection Treasurer	Title Administration
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$2,057,291	\$814,286	\$1,124,372	\$667,072
Cash and Cash Equivalents in Segregated Accounts	0	0	0	500
Accounts Receivable	0	0	0	0
Due from Other Governments	348,132	0	404	0
Interfund Receivable	18,906	0	0	0
Prepaid Items	0	0	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	139,175	0	0
Special Assessments Receivable	0	0	0	0
<b>Total Assets</b>	<b>\$2,424,329</b>	<b>\$953,461</b>	<b>\$1,124,776</b>	<b>\$667,572</b>
<b><u>Liabilities</u></b>				
Accrued Wages Payable	\$0	\$0	\$2,191	\$5,621
Accounts Payable	178,396	111,497	5,590	0
Matured Compensated Absences Payable	0	0	0	0
Due to Other Governments	0	0	333	866
Due to External Party	180	0	0	0
Interfund Payable	4,005	0	0	5,550
Deferred Revenue	292,257	0	0	0
<b>Total Liabilities</b>	<b>474,838</b>	<b>111,497</b>	<b>8,114</b>	<b>12,037</b>
<b><u>Fund Balances</u></b>				
Reserved for Encumbrances	58,600	173,715	15,980	0
Reserved for Loans Receivable	0	114,865	0	0
Unreserved	1,890,891	553,384	1,100,682	655,535
<b>Total Fund Balances</b>	<b>1,949,491</b>	<b>841,964</b>	<b>1,116,662</b>	<b>655,535</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$2,424,329</b>	<b>\$953,461</b>	<b>\$1,124,776</b>	<b>\$667,572</b>

Road and Bridge	Other Public Safety	Other	Total
\$68,279	\$1,168,811	\$3,193,852	\$21,026,303
0	25	35	560
0	15	0	8,415
3,239	339,209	444,354	1,823,306
0	0	21,900	42,554
0	32,895	25,376	142,376
0	0	0	2,228,365
0	0	0	139,175
0	0	0	686,106
<u>\$71,518</u>	<u>\$1,540,955</u>	<u>\$3,685,517</u>	<u>\$26,097,160</u>
\$2,296	\$20,819	\$27,640	\$152,455
0	68,342	180,063	665,776
0	0	0	1,337
449	7,704	115,838	152,939
0	0	212	37,477
0	286,331	119,764	686,162
0	205,824	140,959	3,877,137
<u>2,745</u>	<u>589,020</u>	<u>584,476</u>	<u>5,573,283</u>
0	52,946	119,317	892,872
0	0	0	114,865
68,773	898,989	2,981,724	19,516,140
<u>68,773</u>	<u>951,935</u>	<u>3,101,041</u>	<u>20,523,877</u>
<u>\$71,518</u>	<u>\$1,540,955</u>	<u>\$3,685,517</u>	<u>\$26,097,160</u>

**Delaware County, Ohio**  
Combining Balance Sheet  
**Nonmajor Capital Projects Funds**  
December 31, 2010

	Permanent Improvement	EMS	County Drainage
<b><u>Assets</u></b>			
Equity in Pooled Cash and Cash Equivalents	\$468,136	\$253,852	\$322,393
Due from Other Governments	39,396	0	0
Property Taxes Receivable	564,975	0	0
Special Assessments Receivable	0	0	4,219
Restricted Assets			
Equity in Pooled Cash and Cash Equivalents	10,247	0	0
Total Assets	<u>\$1,082,754</u>	<u>\$253,852</u>	<u>\$326,612</u>
<b><u>Liabilities</u></b>			
Accounts Payable	\$18,241	\$0	\$0
Contracts Payable	117,946	0	24,502
Deferred Revenue	604,371	0	4,219
Liabilities Payable from Restricted Assets			
Retainage Payable	10,247	0	0
Total Liabilities	<u>750,805</u>	<u>0</u>	<u>28,721</u>
<b><u>Fund Balances</u></b>			
Reserved for Encumbrances	222,496	0	14,504
Unreserved	109,453	253,852	283,387
Total Fund Balances	<u>331,949</u>	<u>253,852</u>	<u>297,891</u>
Total Liabilities and Fund Balances	<u>\$1,082,754</u>	<u>\$253,852</u>	<u>\$326,612</u>

2010 Capital Improvements	Bond Capital	Road and Bridge	Total
\$9,017	\$941,645	\$6,000,000	\$7,995,043
0	0	0	39,396
0	0	0	564,975
0	0	0	4,219
0	0	0	10,247
<u>\$9,017</u>	<u>\$941,645</u>	<u>\$6,000,000</u>	<u>\$8,613,880</u>
\$3,740	\$47,991	\$0	\$69,972
0	2,565	0	145,013
0	0	0	608,590
0	0	0	10,247
<u>3,740</u>	<u>50,556</u>	<u>0</u>	<u>833,822</u>
4,800	324,599	0	566,399
477	566,490	6,000,000	7,213,659
<u>5,277</u>	<u>891,089</u>	<u>6,000,000</u>	<u>7,780,058</u>
<u>\$9,017</u>	<u>\$941,645</u>	<u>\$6,000,000</u>	<u>\$8,613,880</u>

**Delaware County, Ohio**  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
**Nonmajor Governmental Funds**  
For the Year Ended December 31, 2010

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b><u>Revenues</u></b>			
Property Taxes	\$2,193,107	\$557,929	\$2,751,036
Special Assessments	652,599	8,172	660,771
Charges for Services	5,713,127	559,000	6,272,127
Licenses and Permits	283,636	0	283,636
Fines and Forfeitures	366,301	0	366,301
Intergovernmental	11,693,912	364,486	12,058,398
Interest	4,945	0	4,945
Other	306,546	5,569	312,115
<b>Total Revenues</b>	<b>21,214,173</b>	<b>1,495,156</b>	<b>22,709,329</b>
<b><u>Expenditures</u></b>			
Current			
General Government			
Legislative and Executive	4,840,454	0	4,840,454
Judicial	687,891	0	687,891
Public Safety	8,519,659	0	8,519,659
Public Works	537,709	0	537,709
Health	64,020	0	64,020
Human Services	9,591,932	0	9,591,932
Conservation and Recreation	444,657	0	444,657
Capital Outlay	0	5,224,294	5,224,294
Debt Service			
Interest and Fiscal Charges	287	13	300
<b>Total Expenditures</b>	<b>24,686,609</b>	<b>5,224,307</b>	<b>29,910,916</b>
Excess of Revenues Under Expenditures	(3,472,436)	(3,729,151)	(7,201,587)
<b><u>Other Financing Sources (Uses)</u></b>			
General Obligation Bonds Issued	740,276	4,500,000	5,240,276
Special Assessment Bonds Issued	0	35,024	35,024
Transfers In	5,551,333	6,008,069	11,559,402
Transfers Out	(2,202,132)	0	(2,202,132)
<b>Total Other Financing Sources (Uses)</b>	<b>4,089,477</b>	<b>10,543,093</b>	<b>14,632,570</b>
Changes in Fund Balances	617,041	6,813,942	7,430,983
Fund Balances at Beginning of Year	19,906,836	966,116	20,872,952
Fund Balances at End of Year	<u>\$20,523,877</u>	<u>\$7,780,058</u>	<u>\$28,303,935</u>

**Delaware County, Ohio**  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
**Nonmajor Special Revenue Funds**  
For the Year Ended December 31, 2010

	Real Estate Assessment	911	Ditch Maintenance	Job and Family Services
<b><u>Revenues</u></b>				
Property Taxes	\$0	\$2,193,107	\$0	\$0
Special Assessments	0	0	652,599	0
Charges for Services	3,178,533	0	15,099	19,764
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	2,387,771	0	3,182,825
Interest	0	0	0	0
Other	554	12	0	142,021
Total Revenues	<u>3,179,087</u>	<u>4,580,890</u>	<u>667,698</u>	<u>3,344,610</u>
<b><u>Expenditures</u></b>				
Current				
General Government				
Legislative and Executive	2,550,361	0	0	0
Judicial	0	0	0	0
Public Safety	0	6,115,559	0	0
Public Works	0	0	377,013	0
Health	0	0	0	0
Human Services	0	0	0	5,808,408
Conservation and Recreation	0	0	0	0
Debt Service				
Interest and Fiscal Charges	0	287	0	0
Total Expenditures	<u>2,550,361</u>	<u>6,115,846</u>	<u>377,013</u>	<u>5,808,408</u>
Excess of Revenues Over (Under) Expenditures	<u>628,726</u>	<u>(1,534,956)</u>	<u>290,685</u>	<u>(2,463,798)</u>
<b><u>Other Financing Sources (Uses)</u></b>				
General Obligation Bonds Issued	0	740,276	0	0
Transfers In	0	0	0	2,473,781
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>740,276</u>	<u>0</u>	<u>2,473,781</u>
Changes in Fund Balances	628,726	(794,680)	290,685	9,983
Fund Balances at Beginning of Year	<u>4,321,330</u>	<u>1,863,998</u>	<u>4,656,154</u>	<u>862,280</u>
Fund Balances at End of Year	<u>\$4,950,056</u>	<u>\$1,069,318</u>	<u>\$4,946,839</u>	<u>\$872,263</u>

(continued)

**Delaware County, Ohio**  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
**Nonmajor Special Revenue Funds (continued)**  
For the Year Ended December 31, 2010

	Children Services	Revolving Loan	Delinquent Real Estate Tax Account Collection Treasurer	Title Administration
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	78	0	274,179	813,183
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	1,242,283	0	0	0
Interest	0	4,945	0	0
Other	53,785	0	404	712
Total Revenues	<u>1,296,146</u>	<u>4,945</u>	<u>274,583</u>	<u>813,895</u>
<b>Expenditures</b>				
Current				
General Government				
Legislative and Executive	0	285,329	261,285	565,217
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	1,452,915	0	0	0
Conservation and Recreation	0	0	0	0
Debt Service	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>1,452,915</u>	<u>285,329</u>	<u>261,285</u>	<u>565,217</u>
Excess of Revenues Over (Under) Expenditures	<u>(156,769)</u>	<u>(280,384)</u>	<u>13,298</u>	<u>248,678</u>
<b>Other Financing Sources (Uses)</b>				
General Obligation Bonds Issued	0	0	0	0
Transfers In	2,095,000	0	0	0
Transfers Out	(1,576,347)	0	0	(25,000)
Total Other Financing Sources (Uses)	<u>518,653</u>	<u>0</u>	<u>0</u>	<u>(25,000)</u>
Changes in Fund Balances	361,884	(280,384)	13,298	223,678
Fund Balances at Beginning of Year	<u>1,587,607</u>	<u>1,122,348</u>	<u>1,103,364</u>	<u>431,857</u>
Fund Balances at End of Year	<u>\$1,949,491</u>	<u>\$841,964</u>	<u>\$1,116,662</u>	<u>\$655,535</u>

Road and Bridge	Other Public Safety	Other	Total
\$0	\$0	\$0	\$2,193,107
0	0	0	652,599
0	313,566	1,098,725	5,713,127
0	283,636	0	283,636
58,299	25,206	282,796	366,301
1,639	1,330,053	3,549,341	11,693,912
0	0	0	4,945
0	66,357	42,701	306,546
<u>59,938</u>	<u>2,018,818</u>	<u>4,973,563</u>	<u>21,214,173</u>
0	0	1,178,262	4,840,454
0	0	687,891	687,891
203,188	2,200,912	0	8,519,659
0	0	160,696	537,709
0	0	64,020	64,020
0	0	2,330,609	9,591,932
0	0	444,657	444,657
<u>0</u>	<u>0</u>	<u>0</u>	<u>287</u>
<u>203,188</u>	<u>2,200,912</u>	<u>4,866,135</u>	<u>24,686,609</u>
<u>(143,250)</u>	<u>(182,094)</u>	<u>107,428</u>	<u>(3,472,436)</u>
0	0	0	740,276
0	50,757	931,795	5,551,333
<u>0</u>	<u>0</u>	<u>(600,785)</u>	<u>(2,202,132)</u>
<u>0</u>	<u>50,757</u>	<u>331,010</u>	<u>4,089,477</u>
<u>(143,250)</u>	<u>(131,337)</u>	<u>438,438</u>	<u>617,041</u>
<u>212,023</u>	<u>1,083,272</u>	<u>2,662,603</u>	<u>19,906,836</u>
<u>\$68,773</u>	<u>\$951,935</u>	<u>\$3,101,041</u>	<u>\$20,523,877</u>



**Delaware County, Ohio**  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
**Nonmajor Capital Projects Funds**  
For the Year Ended December 31, 2010

	Permanent Improvement	EMS	County Drainage	Issue II
<b><u>Revenues</u></b>				
Property Taxes	\$557,929	\$0	\$0	\$0
Special Assessments	0	0	8,172	0
Charges for Services	0	0	559,000	0
Intergovernmental	98,722	0	0	265,764
Other	0	0	2,500	0
Total Revenues	<u>656,651</u>	<u>0</u>	<u>569,672</u>	<u>265,764</u>
<b><u>Expenditures</u></b>				
Capital Outlay	791,694	0	421,686	265,764
Debt Service				
Interest and Fiscal Charges	0	0	13	0
Total Expenditures	<u>791,694</u>	<u>0</u>	<u>421,699</u>	<u>265,764</u>
Excess of Revenues Over (Under) Expenditures	<u>(135,043)</u>	<u>0</u>	<u>147,973</u>	<u>0</u>
<b><u>Other Financing Sources</u></b>				
General Obligation Bonds Issued	0	0	0	0
Special Assessment Bonds Issued	0	0	35,024	0
Transfers In	0	0	0	0
Total Other Financing Sources	<u>0</u>	<u>0</u>	<u>35,024</u>	<u>0</u>
Changes in Fund Balances	(135,043)	0	182,997	0
Fund Balances at Beginning of Year	<u>466,992</u>	<u>253,852</u>	<u>114,894</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$331,949</u></u>	<u><u>\$253,852</u></u>	<u><u>\$297,891</u></u>	<u><u>\$0</u></u>

Roadway	2010 Capital Improvements	Bond Capital	Road and Bridge	Total
\$0	\$0	\$0	\$0	\$557,929
0	0	0	0	8,172
0	0	0	0	559,000
0	0	0	0	364,486
0	0	3,069	0	5,569
0	0	3,069	0	1,495,156
8,069	125,101	3,611,980	0	5,224,294
0	0	0	0	13
8,069	125,101	3,611,980	0	5,224,307
(8,069)	(125,101)	(3,608,911)	0	(3,729,151)
0	0	4,500,000	0	4,500,000
0	0	0	0	35,024
8,069	0	0	6,000,000	6,008,069
8,069	0	4,500,000	6,000,000	10,543,093
0	(125,101)	891,089	6,000,000	6,813,942
0	130,378	0	0	966,116
\$0	\$5,277	\$891,089	\$6,000,000	\$7,780,058

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**Delaware County, Ohio**  
**Combining Statements - Nonmajor Enterprise Funds**

Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. Following is a description of the County's nonmajor enterprise funds:

**Solid Waste Transfer Station**

To account for the operation of the County transfer facility.

**Storm Water Phase II**

To account for the operation of the storm water run off system in the County.

**Delaware Area Transit**

To account for the operation of the Delaware County Transit system.

**Delaware County, Ohio**  
Combining Statement of Fund Net Assets  
**Nonmajor Enterprise Funds**  
December 31, 2010

	Solid Waste Transfer Station	Storm Water Phase II	Delaware Area Transit	Total
<b><u>Assets</u></b>				
<b><u>Current Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$1,529,258	\$253,078	\$87,503	\$1,869,839
Due from Other Governments	0	0	100,227	100,227
Interfund Receivable	0	0	3,768	3,768
Total Current Assets	1,529,258	253,078	191,498	1,973,834
<b><u>Noncurrent Assets</u></b>				
Nondepreciable Capital Assets	48,885	0	0	48,885
Depreciable Capital Assets, Net	375,402	0	430,158	805,560
Total Noncurrent Assets	424,287	0	430,158	854,445
Total Assets	1,953,545	253,078	621,656	2,828,279
<b><u>Liabilities</u></b>				
<b><u>Current Liabilities</u></b>				
Accrued Wages Payable	260	2,632	16,608	19,500
Accounts Payable	0	0	21,913	21,913
Due to Other Governments	56	508	2,561	3,125
Interfund Payable	0	0	1,748	1,748
Compensated Absences Payable	550	5,728	20,271	26,549
Total Current Liabilities	866	8,868	63,101	72,835
<b><u>Long-Term Liabilities</u></b>				
Compensated Absences Payable	26	27,417	20,944	48,387
Total Liabilities	892	36,285	84,045	121,222
<b><u>Net Assets</u></b>				
Invested in Capital Assets	424,287	0	430,158	854,445
Unrestricted	1,528,366	216,793	107,453	1,852,612
Total Net Assets	\$1,952,653	\$216,793	\$537,611	\$2,707,057

**Delaware County, Ohio**  
Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets  
**Nonmajor Enterprise Funds**  
For the Year Ended December 31, 2010

	Solid Waste Transfer Station	Storm Water Phase II	Delaware Area Transit	Total
<b><u>Operating Revenues</u></b>				
Charges for Services	\$154,238	\$295,161	\$183,410	\$632,809
Other	0	0	16,968	16,968
Total Operating Revenues	<u>154,238</u>	<u>295,161</u>	<u>200,378</u>	<u>649,777</u>
<b><u>Operating Expenses</u></b>				
Personal Services	10,648	190,798	843,996	1,045,442
Fringe Benefits	4,972	78,995	209,354	293,321
Services and Charges	5,298	5,881	247,659	258,838
Materials and Supplies	195	0	245,390	245,585
Depreciation	13,803	0	113,645	127,448
Total Operating Expenses	<u>34,916</u>	<u>275,674</u>	<u>1,660,044</u>	<u>1,970,634</u>
Operating Income (Loss)	119,322	19,487	(1,459,666)	(1,320,857)
<b><u>Non-Operating Revenues</u></b>				
Grants	0	0	1,070,551	1,070,551
Income (Loss) Before Transfers and Contributions	119,322	19,487	(389,115)	(250,306)
Transfers In	0	0	50,000	50,000
Capital Contributions	0	0	253,518	253,518
Changes in Net Assets	119,322	19,487	(85,597)	53,212
Net Assets at Beginning of Year	<u>1,833,331</u>	<u>197,306</u>	<u>623,208</u>	<u>2,653,845</u>
Net Assets at End of Year	<u>\$1,952,653</u>	<u>\$216,793</u>	<u>\$537,611</u>	<u>\$2,707,057</u>

**Delaware County, Ohio**  
Combining Statement of Cash Flows  
**Nonmajor Enterprise Funds**  
For the Year Ended December 31, 2010

	Solid Waste Transfer Station	Storm Water Phase II	Delaware Area Transit	Total
<b><u>Increase (Decrease) in Cash and Cash Equivalents</u></b>				
<b><u>Cash Flows from Operating Activities</u></b>				
Cash Received from Customers	\$167,512	\$295,161	\$186,151	\$648,824
Cash Received from Other Revenues	0	0	16,968	16,968
Cash Payments for Personal Services	(11,626)	(169,582)	(832,964)	(1,014,172)
Cash Payments for Fringe Benefits	(4,972)	(78,995)	(209,354)	(293,321)
Cash Payments for Services and Charges	(5,298)	(10,881)	(211,920)	(228,099)
Cash Payments for Materials and Supplies	(195)	0	(242,051)	(242,246)
Net Cash Provided by (Used for) Operating Activities	<u>145,421</u>	<u>35,703</u>	<u>(1,293,170)</u>	<u>(1,112,046)</u>
<b><u>Cash Flows from Noncapital Financing Activities</u></b>				
Cash Received from Grants	0	0	1,082,337	1,082,337
Cash Received from Transfers In	0	0	50,000	50,000
Net Cash Provided by Noncapital Financing Activities	<u>0</u>	<u>0</u>	<u>1,132,337</u>	<u>1,132,337</u>
<b><u>Cash Flows from Capital and Related Financing Activities</u></b>				
Cash Received from Capital Grants	0	0	253,518	253,518
Cash Payments for Acquisition of Capital Assets	0	0	(120,745)	(120,745)
Net Cash Provided by Capital and Related Financing Activities	<u>0</u>	<u>0</u>	<u>132,773</u>	<u>132,773</u>
Net Increase (Decrease) in Cash and Cash Equivalents	145,421	35,703	(28,060)	153,064
Cash and Cash Equivalents at Beginning of Year	1,383,837	217,375	115,563	1,716,775
Cash and Cash Equivalents at End of Year	<u>\$1,529,258</u>	<u>\$253,078</u>	<u>\$87,503</u>	<u>\$1,869,839</u>
<b><u>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u></b>				
Operating Income (Loss)	\$119,322	\$19,487	(\$1,459,666)	(\$1,320,857)
<b><u>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u></b>				
Depreciation	13,803	0	113,645	127,448
Changes in Assets and Liabilities:				
Decrease in Accounts Receivable	13,274	0	0	13,274
Decrease in Interfund Receivable	0	0	2,741	2,741
Decrease in Prepaid Items	0	0	34,884	34,884
Increase in Accrued Wages Payable	95	23	5,747	5,865
Increase in Accounts Payable	0	0	2,490	2,490
Increase in Due to Other Governments	25	105	885	1,015
Decrease in Due to External Party	0	(5,000)	(44)	(5,044)
Increase in Interfund Payable	0	0	1,748	1,748
Increase (Decrease) in Compensated Absences Payable	(1,098)	21,088	4,400	24,390
Net Cash Provided by (Used for) Operating Activities	<u>\$145,421</u>	<u>\$35,703</u>	<u>(\$1,293,170)</u>	<u>(\$1,112,046)</u>

**Delaware County, Ohio**  
**Combining Statements - Fiduciary Funds**

Fiduciary funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, and/or other governments.

**Agency Funds**

Agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations.

**District Board of Health**

To account for the funds of the District Board of Health for which the County Auditor is the ex-officio fiscal agent as required under Section 1515.23 of the Ohio Revised Code.

**Soil and Water**

To account for the funds of the Soil and Water Conservation District, established under Chapter 1515 of the Ohio Revised Code, for which the County Auditor serves as fiscal agent.

**Joint Mental Health Board**

To account for the funds of the Delaware-Morrow Mental Health and Recovery Services Board for which the County Auditor serves as fiscal agent.

**Regional Planning Commission**

To account for the funds of the Delaware County Regional Planning Commission for which the County Auditor serves as fiscal agent.

**Estate Tax**

To account for the collection of estate taxes which are to be distributed to the State and certain local governments.

**Real Estate Taxes**

To account for the collection and distribution of real estate taxes and special assessments to local governments in the County.

**Personal Property Taxes**

To account for the collection and distribution of tangible personal property taxes to local governments in the County.

**Cigarette Tax**

To account for the collection of moneys received through the sale of cigarette licenses and distributed to the various local governments in the County.

**Manufactured Home Tax**

To account for the collection and distribution of manufactured home taxes which are distributed to local governments in the County.

(continued)



**Delaware County, Ohio  
Combining Statements - Fiduciary Funds**

**Agency Funds (continued)**

**Library Support**

To account for shared revenues from the State of Ohio that represent a portion of State income taxes returned to the County for use by district libraries. These moneys are apportioned on a monthly basis.

**Local Government**

To account for shared revenues from the State of Ohio that represent a portion of State income taxes, State sales taxes, and corporate franchise taxes. These moneys are apportioned to local governments on a monthly basis.

**Auto Tags**

To account for moneys received from the State of Ohio for licenses sold within the County and distributed to local governments in the County.

**Payroll Revolving**

To account for payroll withholdings that are distributed to other governmental units and private organizations.

**Park District**

To account for the funds of the Preservation Park Board for which the County Auditor serves as fiscal agent.

**County Courts**

To account for moneys received and distributed by the Court for the following court activities:

1. Clerk of Courts auto title fees and legal (court related) receipts and disbursements;
2. Probate Court related receipts and disbursements; and
3. Juvenile Court related receipts and disbursements.

**Other Agency Funds**

Township Gas  
Lodging Tax  
Ohio Elections  
Vision Insurance  
Child Support Deposits  
Sheriff  
Inmate

Delaware County Family and Children's  
First Council  
Treasurer  
Property Tax Replacement  
Housing Trust  
Bond Accounts

**Delaware County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
**Agency Funds**  
For the Year Ended December 31, 2010

	Balance at January 1, 2010	Additions	Reductions	Balance at December 31, 2010
<b>District Board of Health</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$5,512,931	\$7,321,705	\$5,869,367	\$6,965,269
Due from External Party	288	861	288	861
Total Assets	<u>\$5,513,219</u>	<u>\$7,322,566</u>	<u>\$5,869,655</u>	<u>\$6,966,130</u>
<b><u>Liabilities</u></b>				
Due to External Party	\$0	\$545	\$0	\$545
Undistributed Assets	5,513,219	7,322,021	5,869,655	6,965,585
Total Liabilities	<u>\$5,513,219</u>	<u>\$7,322,566</u>	<u>\$5,869,655</u>	<u>\$6,966,130</u>
<b>Soil and Water</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$92,584	\$858,791	\$704,787	\$246,588
Due from External Party	43,422	37,160	43,422	37,160
Total Assets	<u>\$136,006</u>	<u>\$895,951</u>	<u>\$748,209</u>	<u>\$283,748</u>
<b><u>Liabilities</u></b>				
Due to External Party	\$0	\$150	\$0	\$150
Undistributed Assets	136,006	895,801	748,209	283,598
Total Liabilities	<u>\$136,006</u>	<u>\$895,951</u>	<u>\$748,209</u>	<u>\$283,748</u>
<b>Joint Mental Health Board</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$12,028,742	\$14,702,972	\$14,218,455	\$12,513,259
<b><u>Liabilities</u></b>				
Due to External Party	\$0	\$9,039	\$0	\$9,039
Undistributed Assets	12,028,742	14,693,933	14,218,455	12,504,220
Total Liabilities	<u>\$12,028,742</u>	<u>\$14,702,972</u>	<u>\$14,218,455</u>	<u>\$12,513,259</u>
<b>Regional Planning Commission</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$50,486	\$324,356	\$271,085	\$103,757
Due from External Party	0	212	0	212
Total Assets	<u>\$50,486</u>	<u>\$324,568</u>	<u>\$271,085</u>	<u>\$103,969</u>
<b><u>Liabilities</u></b>				
Due to External Party	\$0	\$32	\$0	\$32
Undistributed Assets	50,486	324,536	271,085	103,937
Total Liabilities	<u>\$50,486</u>	<u>\$324,568</u>	<u>\$271,085</u>	<u>\$103,969</u>

(continued)

**Delaware County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
**Agency Funds (continued)**  
For the Year Ended December 31, 2010

	Balance at January 1, 2010	Additions	Reductions	Balance at December 31, 2010
<b>Estate Tax</b>				
<u><b>Assets</b></u>				
Equity in Pooled Cash and Cash Equivalents	\$1,404,594	\$3,074,901	\$3,147,568	\$1,331,927
<u><b>Liabilities</b></u>				
Due to Other Governments	\$1,404,594	\$3,074,901	\$3,147,568	\$1,331,927
<b>Real Estate Taxes</b>				
<u><b>Assets</b></u>				
Equity in Pooled Cash and Cash Equivalents	\$9,754,088	\$316,289,529	\$316,873,053	\$9,170,564
Property Taxes Receivable	323,207,817	333,665,061	323,207,817	333,665,061
Special Assessments Receivable	1,627,367	2,721,247	1,627,367	2,721,247
Total Assets	\$334,589,272	\$652,675,837	\$641,708,237	\$345,556,872
<u><b>Liabilities</b></u>				
Due to Other Governments	\$334,589,272	\$652,675,837	\$641,708,237	\$345,556,872
<b>Personal Property Taxes</b>				
<u><b>Assets</b></u>				
Equity in Pooled Cash and Cash Equivalents	\$138,041	\$732,166	\$749,986	\$120,221
Property Taxes Receivable	1,326,149	0	1,326,149	0
Total Assets	\$1,464,190	\$732,166	\$2,076,135	\$120,221
<u><b>Liabilities</b></u>				
Due to Other Governments	\$1,464,190	\$732,166	\$2,076,135	\$120,221
<b>Cigarette Tax</b>				
<u><b>Assets</b></u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$12,709	\$12,709	\$0
<u><b>Liabilities</b></u>				
Due to Other Governments	\$0	\$12,709	\$12,709	\$0
<b>Manufactured Home Tax</b>				
<u><b>Assets</b></u>				
Equity in Pooled Cash and Cash Equivalents	\$32,209	\$205,824	\$223,902	\$14,131
Property Taxes Receivable	180,368	194,973	180,368	194,973
Total Assets	\$212,577	\$400,797	\$404,270	\$209,104
<u><b>Liabilities</b></u>				
Due to Other Governments	\$212,577	\$400,797	\$404,270	\$209,104

(continued)

**Delaware County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
**Agency Funds (continued)**  
For the Year Ended December 31, 2010

	Balance at January 1, 2010	Additions	Reductions	Balance at December 31, 2010
<b>Library Support</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,274,889	\$2,274,889	\$0
Due from Other Governments	1,210,720	1,137,445	1,210,720	1,137,445
Total Assets	<u>\$1,210,720</u>	<u>\$3,412,334</u>	<u>\$3,485,609</u>	<u>\$1,137,445</u>
<b><u>Liabilities</u></b>				
Due to Other Governments	<u>\$1,210,720</u>	<u>\$3,412,334</u>	<u>\$3,485,609</u>	<u>\$1,137,445</u>
<b>Local Government</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,594,696	\$2,594,696	\$0
Due from Other Governments	1,271,206	1,330,830	1,271,206	1,330,830
Total Assets	<u>\$1,271,206</u>	<u>\$3,925,526</u>	<u>\$3,865,902</u>	<u>\$1,330,830</u>
<b><u>Liabilities</u></b>				
Due to Other Governments	<u>\$1,271,206</u>	<u>\$3,925,526</u>	<u>\$3,865,902</u>	<u>\$1,330,830</u>
<b>Auto Tags</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,353,224	\$1,353,224	\$0
Due from Other Governments	648,659	670,326	648,659	670,326
Total Assets	<u>\$648,659</u>	<u>\$2,023,550</u>	<u>\$2,001,883</u>	<u>\$670,326</u>
<b><u>Liabilities</u></b>				
Due to Other Governments	<u>\$648,659</u>	<u>\$2,023,550</u>	<u>\$2,001,883</u>	<u>\$670,326</u>
<b>Payroll Revolving</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	<u>\$856,751</u>	<u>\$55,711,651</u>	<u>\$55,630,357</u>	<u>\$938,045</u>
<b><u>Liabilities</u></b>				
Payroll Withholdings	<u>\$856,751</u>	<u>\$55,711,651</u>	<u>\$55,630,357</u>	<u>\$938,045</u>
<b>Park District</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	<u>\$1,515,988</u>	<u>\$8,492,329</u>	<u>\$7,971,101</u>	<u>\$2,037,216</u>
<b><u>Liabilities</u></b>				
Due to External Party	\$0	\$1,717	\$0	\$1,717
Undistributed Assets	1,515,988	8,490,612	7,971,101	2,035,499
Total Liabilities	<u>\$1,515,988</u>	<u>\$8,492,329</u>	<u>\$7,971,101</u>	<u>\$2,037,216</u>

(continued)

**Delaware County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
**Agency Funds (continued)**  
For the Year Ended December 31, 2010

	Balance at January 1, 2010	Additions	Reductions	Balance at December 31, 2010
<b>County Courts</b>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$75,529	\$110,700	\$76,248	\$109,981
Cash and Cash Equivalents in Segregated Accounts	2,012,670	35,907,481	36,001,977	1,918,174
Accounts Receivable	0	234	0	234
Due from Other Governments	1,811	0	1,811	0
Total Assets	<u>\$2,090,010</u>	<u>\$36,018,415</u>	<u>\$36,080,036</u>	<u>\$2,028,389</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$2,090,010</u>	<u>\$36,018,415</u>	<u>\$36,080,036</u>	<u>\$2,028,389</u>
<b>Township Gas</b>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,821,565	\$1,821,565	\$0
Due from Other Governments	896,474	910,782	896,474	910,782
Total Assets	<u>\$896,474</u>	<u>\$2,732,347</u>	<u>\$2,718,039</u>	<u>\$910,782</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$896,474</u>	<u>\$2,732,347</u>	<u>\$2,718,039</u>	<u>\$910,782</u>
<b>Lodging Tax</b>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	<u>\$0</u>	<u>\$159,016</u>	<u>\$137,914</u>	<u>\$21,102</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$0</u>	<u>\$159,016</u>	<u>\$137,914</u>	<u>\$21,102</u>
<b>Ohio Elections</b>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	<u>\$0</u>	<u>\$615</u>	<u>\$615</u>	<u>\$0</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$0</u>	<u>\$615</u>	<u>\$615</u>	<u>\$0</u>
<b>Vision Insurance</b>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	<u>\$26,942</u>	<u>\$507,533</u>	<u>\$501,322</u>	<u>\$33,153</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$26,942</u>	<u>\$507,533</u>	<u>\$501,322</u>	<u>\$33,153</u>

(continued)

**Delaware County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
**Agency Funds (continued)**  
For the Year Ended December 31, 2010

	Balance at January 1, 2010	Additions	Reductions	Balance at December 31, 2010
<b>Child Support Deposits</b>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$0	\$540,210	\$540,210	\$0
<u>Liabilities</u>				
Undistributed Assets	\$0	\$540,210	\$540,210	\$0
<b>Sheriff</b>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$1,636,946	\$21,594,223	\$20,889,437	\$2,341,732
<u>Liabilities</u>				
Undistributed Assets	\$1,636,946	\$21,594,223	\$20,889,437	\$2,341,732
<b>Inmate</b>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$85,200	\$452,531	\$416,486	\$121,245
<u>Liabilities</u>				
Undistributed Assets	\$85,200	\$452,531	\$416,486	\$121,245
<b>Delaware County Family and Children's First Council</b>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$321,545	\$562,659	\$737,457	\$146,747
<u>Liabilities</u>				
Undistributed Assets	\$321,545	\$562,659	\$737,457	\$146,747
<b>Treasurer</b>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$122,363	\$754,572	\$754,485	\$122,450
<u>Liabilities</u>				
Undistributed Assets	\$122,363	\$754,572	\$754,485	\$122,450
<b>Property Tax Replacement</b>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$3,129,669	\$3,129,669	\$0
<u>Liabilities</u>				
Due to Other Governments	\$0	\$3,129,669	\$3,129,669	\$0

(continued)

**Delaware County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
**Agency Funds (continued)**  
For the Year Ended December 31, 2010

	Balance at January 1, 2010	Additions	Reductions	Balance at December 31, 2010
<b>Housing Trust</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$288,597	\$1,302,589	\$1,170,365	\$420,821
<b><u>Liabilities</u></b>				
Due to Other Governments	\$288,597	\$1,302,589	\$1,170,365	\$420,821
<b>Bond Accounts</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$195,031	\$393,782	\$367,703	\$221,110
<b><u>Liabilities</u></b>				
Undistributed Assets	\$195,031	\$393,782	\$367,703	\$221,110
<b>Total - All Funds</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$32,416,421	\$422,692,442	\$420,592,522	\$34,516,341
Cash and Cash Equivalents in Segregated Accounts	3,734,816	58,494,445	57,848,110	4,381,151
Accounts Receivable	0	234	0	234
Due from Other Governments	4,028,870	4,049,383	4,028,870	4,049,383
Due from External Party	43,710	38,233	43,710	38,233
Property Taxes Receivable	324,714,334	333,860,034	324,714,334	333,860,034
Special Assessments Receivable	1,627,367	2,721,247	1,627,367	2,721,247
Total Assets	\$366,565,518	\$821,856,018	\$808,854,913	\$379,566,623
<b><u>Liabilities</u></b>				
Due to Other Governments	\$341,986,289	\$674,122,266	\$664,399,125	\$351,709,430
Due to External Party	0	11,483	0	11,483
Payroll Withholdings	856,751	55,711,651	55,630,357	938,045
Undistributed Assets	23,722,478	92,010,618	88,825,431	26,907,665
Total Liabilities	\$366,565,518	\$821,856,018	\$808,854,913	\$379,566,623

**Individual Fund Schedules of Revenues, Expenditures/Expenses,  
and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual**



**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**General Fund**  
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>Revenues</u></b>				
Property Taxes	\$9,958,583	\$9,958,583	\$10,072,068	\$113,485
Sales Taxes	35,349,280	35,349,280	37,673,701	2,324,421
Charges for Services	9,377,360	9,377,360	10,699,206	1,321,846
Licenses and Permits	647,750	647,750	875,780	228,030
Fines and Forfeitures	444,500	444,500	420,419	(24,081)
Intergovernmental	4,318,421	4,393,856	4,732,976	339,120
Interest	2,054,577	2,054,577	2,146,364	91,787
Other	484,200	375,200	450,243	75,043
<b>Total Revenues</b>	<b>62,634,671</b>	<b>62,601,106</b>	<b>67,070,757</b>	<b>4,469,651</b>
<b><u>Expenditures</u></b>				
<b>Current</b>				
<b>General Government - Legislative and Executive</b>				
<b>Auditor</b>				
Personal Services	489,098	499,246	495,724	3,522
Fringe Benefits	238,036	227,888	215,304	12,584
Services and Charges	30,790	30,790	30,193	597
Materials and Supplies	8,872	8,872	8,872	0
<b>Total Auditor</b>	<b>766,796</b>	<b>766,796</b>	<b>750,093</b>	<b>16,703</b>
<b>Commissioners - Administrative</b>				
Personal Services	421,739	439,639	438,972	667
Fringe Benefits	159,961	146,761	146,520	241
Services and Charges	14,350	14,350	10,871	3,479
Materials and Supplies	3,000	3,000	2,056	944
<b>Total Commissioners - Administrative</b>	<b>599,050</b>	<b>603,750</b>	<b>598,419</b>	<b>5,331</b>
<b>Commissioners - General</b>				
Services and Charges	1,228,725	1,680,085	1,667,451	12,634
Materials and Supplies	4,650	21,460	18,789	2,671
Capital Outlay	0	133,110	133,107	3
<b>Total Commissioners - General</b>	<b>1,233,375</b>	<b>1,834,655</b>	<b>1,819,347</b>	<b>15,308</b>
<b>Record Center</b>				
Personal Services	87,256	87,256	87,256	0
Fringe Benefits	43,546	43,546	37,173	6,373
Services and Charges	25,685	25,685	22,939	2,746
Materials and Supplies	13,700	17,900	16,876	1,024
Capital Outlay	0	4,500	4,500	0
<b>Total Record Center</b>	<b>170,187</b>	<b>178,887</b>	<b>168,744</b>	<b>10,143</b>
<b>Lands and Buildings</b>				
Personal Services	745,123	731,373	729,389	1,984
Fringe Benefits	436,515	438,265	438,040	225
Services and Charges	1,441,938	1,337,438	1,308,087	29,351
Materials and Supplies	110,800	126,800	122,093	4,707
<b>Total Lands and Buildings</b>	<b>2,734,376</b>	<b>2,633,876</b>	<b>2,597,609</b>	<b>36,267</b>

(continued)

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**General Fund (continued)**  
For the Year Ended December 31, 2010

	Budgeted Amounts			Variance with Final Budget Over (Under)
	Original	Final	Actual	
County Garage				
Personal Services	\$107,038	\$107,038	\$106,538	\$500
Fringe Benefits	65,478	65,478	65,348	130
Services and Charges	28,460	31,960	28,917	3,043
Materials and Supplies	643,311	740,311	714,076	26,235
Total County Garage	<u>844,287</u>	<u>944,787</u>	<u>914,879</u>	<u>29,908</u>
Zoning				
Personal Services	3,119	3,119	3,111	8
Fringe Benefits	1,558	1,558	1,555	3
Services and Charges	915	915	400	515
Total Zoning	<u>5,592</u>	<u>5,592</u>	<u>5,066</u>	<u>526</u>
Human Resources				
Personal Services	144,211	144,511	144,044	467
Fringe Benefits	65,288	64,988	54,812	10,176
Services and Charges	67,940	67,940	47,564	20,376
Materials and Supplies	6,000	6,000	3,942	2,058
Total Human Resources	<u>283,439</u>	<u>283,439</u>	<u>250,362</u>	<u>33,077</u>
Employee Relations				
Services and Charges	<u>2,500</u>	<u>2,500</u>	<u>0</u>	<u>2,500</u>
Prosecutor				
Personal Services	951,397	951,397	931,941	19,456
Fringe Benefits	394,008	394,008	387,190	6,818
Services and Charges	122,173	122,173	121,366	807
Materials and Supplies	18,500	18,500	14,985	3,515
Total Prosecutor	<u>1,486,078</u>	<u>1,486,078</u>	<u>1,455,482</u>	<u>30,596</u>
Recorder				
Personal Services	231,099	235,420	234,916	504
Fringe Benefits	115,447	116,201	113,796	2,405
Services and Charges	4,300	2,875	2,875	0
Materials and Supplies	3,650	0	0	0
Total Recorder	<u>354,496</u>	<u>354,496</u>	<u>351,587</u>	<u>2,909</u>
Treasurer				
Personal Services	179,929	179,929	179,924	5
Fringe Benefits	101,598	101,598	99,417	2,181
Services and Charges	18,450	18,450	18,450	0
Materials and Supplies	1,900	1,900	1,741	159
Total Treasurer	<u>301,877</u>	<u>301,877</u>	<u>299,532</u>	<u>2,345</u>
Board of Elections				
Personal Services	565,437	675,655	670,378	5,277
Fringe Benefits	295,709	304,416	301,192	3,224
Services and Charges	443,849	359,138	358,862	276
Materials and Supplies	51,550	34,099	33,932	167
Total Board of Elections	<u>1,356,545</u>	<u>1,373,308</u>	<u>1,364,364</u>	<u>8,944</u>

(continued)

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**General Fund (continued)**  
For the Year Ended December 31, 2010

	Budgeted Amounts			Variance with Final Budget Over (Under)
	Original	Final	Actual	
Property and Casualty Insurance				
Personal Services	\$72,478	\$72,478	\$61,038	\$11,440
Fringe Benefits	28,972	28,972	25,172	3,800
Services and Charges	979,276	1,229,276	943,988	285,288
Materials and Supplies	2,550	52,550	45,341	7,209
Total Property and Casualty Insurance	<u>1,083,276</u>	<u>1,383,276</u>	<u>1,075,539</u>	<u>307,737</u>
 Total General Government - Legislative and Executive	 <u>11,221,874</u>	 <u>12,153,317</u>	 <u>11,651,023</u>	 <u>502,294</u>
 General Government - Judicial				
Public Defender				
Personal Services	65,894	65,894	65,894	0
Fringe Benefits	33,459	33,459	33,398	61
Services and Charges	1,443,756	1,443,756	1,440,680	3,076
Materials and Supplies	1,200	1,200	791	409
Total Public Defender	<u>1,544,309</u>	<u>1,544,309</u>	<u>1,540,763</u>	<u>3,546</u>
 Clerk of Courts				
Personal Services	438,015	438,015	437,820	195
Fringe Benefits	257,514	257,514	252,704	4,810
Services and Charges	30,050	30,050	27,484	2,566
Materials and Supplies	16,500	16,500	16,414	86
Total Clerk of Courts	<u>742,079</u>	<u>742,079</u>	<u>734,422</u>	<u>7,657</u>
 Common Pleas Court				
Personal Services	828,464	828,464	809,280	19,184
Fringe Benefits	388,407	388,407	384,093	4,314
Services and Charges	47,571	47,571	36,996	10,575
Materials and Supplies	21,542	21,542	20,983	559
Total Common Pleas Court	<u>1,285,984</u>	<u>1,285,984</u>	<u>1,251,352</u>	<u>34,632</u>
 Court of Appeals				
Services and Charges	<u>16,000</u>	<u>16,526</u>	<u>16,526</u>	<u>0</u>
 Adult Court Services				
Personal Services	351,738	385,937	385,644	293
Fringe Benefits	169,415	169,415	168,659	756
Services and Charges	2,450	2,555	2,555	0
Materials and Supplies	750	750	676	74
Total Adult Court Services	<u>524,353</u>	<u>558,657</u>	<u>557,534</u>	<u>1,123</u>
 Juvenile Court				
Personal Services	1,313,568	1,277,468	1,274,781	2,687
Fringe Benefits	624,164	862,861	861,836	1,025
Services and Charges	255,333	240,333	224,852	15,481
Materials and Supplies	21,850	29,350	23,243	6,107
Total Juvenile Court	<u>2,214,915</u>	<u>2,410,012</u>	<u>2,384,712</u>	<u>25,300</u>
 Detention Center				
Services and Charges	<u>609,758</u>	<u>609,758</u>	<u>608,610</u>	<u>1,148</u>

(continued)

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**General Fund (continued)**  
For the Year Ended December 31, 2010

	Budgeted Amounts			Variance with Final Budget Over (Under)
	Original	Final	Actual	
Probate Court				
Personal Services	\$163,867	\$168,767	\$166,498	\$2,269
Fringe Benefits	76,844	81,957	80,727	1,230
Services and Charges	5,850	5,850	5,539	311
Materials and Supplies	1,700	1,700	1,195	505
Total Probate Court	<u>248,261</u>	<u>258,274</u>	<u>253,959</u>	<u>4,315</u>
Jury Commission				
Personal Services	82,992	82,992	82,992	0
Fringe Benefits	45,682	45,682	39,494	6,188
Services and Charges	127,235	127,235	103,840	23,395
Materials and Supplies	2,800	4,373	4,199	174
Capital Outlay	1,573	0	0	0
Total Jury Commission	<u>260,282</u>	<u>260,282</u>	<u>230,525</u>	<u>29,757</u>
Municipal Court				
Personal Services	10,000	10,000	0	10,000
Fringe Benefits	1,830	1,830	0	1,830
Services and Charges	503,000	528,000	493,125	34,875
Total Municipal Court	<u>514,830</u>	<u>539,830</u>	<u>493,125</u>	<u>46,705</u>
Total General Government - Judicial	<u>7,960,771</u>	<u>8,225,711</u>	<u>8,071,528</u>	<u>154,183</u>
Total General Government	<u>19,182,645</u>	<u>20,379,028</u>	<u>19,722,551</u>	<u>656,477</u>
Public Safety				
Code Compliance				
Personal Services	1,101,252	1,063,002	978,125	84,877
Fringe Benefits	506,634	506,634	433,511	73,123
Services and Charges	46,600	76,404	75,266	1,138
Materials and Supplies	7,800	11,300	9,535	1,765
Capital Outlay	0	11,250	11,250	0
Total Code Compliance	<u>1,662,286</u>	<u>1,668,590</u>	<u>1,507,687</u>	<u>160,903</u>
Emergency Medical Services				
Personal Services	5,435,222	5,489,388	5,489,279	109
Fringe Benefits	2,311,526	2,263,860	2,263,860	0
Services and Charges	1,194,207	1,176,907	991,559	185,348
Materials and Supplies	184,878	205,678	201,748	3,930
Total Emergency Medical Services	<u>9,125,833</u>	<u>9,135,833</u>	<u>8,946,446</u>	<u>189,387</u>
911 Dispatching				
Personal Services	190,728	190,728	185,170	5,558
Fringe Benefits	98,346	98,346	72,482	25,864
Services and Charges	9,500	9,500	4,482	5,018
Total 911 Dispatching	<u>298,574</u>	<u>298,574</u>	<u>262,134</u>	<u>36,440</u>
Railroad Task Force				
Services and Charges	<u>650</u>	<u>650</u>	<u>650</u>	<u>0</u>

(continued)

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**General Fund (continued)**  
For the Year Ended December 31, 2010

	Budgeted Amounts			Variance with Final Budget Over (Under)
	Original	Final	Actual	
Victim's Assistance				
Personal Services	\$66,865	\$63,468	\$63,162	\$306
Fringe Benefits	18,028	21,425	21,285	140
Services and Charges	3,460	3,460	3,454	6
Materials and Supplies	600	600	600	0
Total Victim's Assistance	<u>88,953</u>	<u>88,953</u>	<u>88,501</u>	<u>452</u>
Coroner				
Personal Services	120,112	120,112	116,164	3,948
Fringe Benefits	83,360	83,360	81,318	2,042
Services and Charges	121,100	121,100	103,563	17,537
Materials and Supplies	1,400	1,400	1,180	220
Total Coroner	<u>325,972</u>	<u>325,972</u>	<u>302,225</u>	<u>23,747</u>
Sheriff				
Personal Services	3,962,307	4,018,827	3,930,387	88,440
Fringe Benefits	1,867,524	1,769,134	1,729,710	39,424
Services and Charges	402,761	403,261	381,141	22,120
Materials and Supplies	339,773	451,273	445,554	5,719
Capital Outlay	251,678	613,706	613,513	193
Total Sheriff	<u>6,824,043</u>	<u>7,256,201</u>	<u>7,100,305</u>	<u>155,896</u>
Prisoner Transport				
Services and Charges	<u>37,566</u>	<u>37,566</u>	<u>36,632</u>	<u>934</u>
Jail/Pay for Stay				
Personal Services	2,970,654	2,657,765	2,618,830	38,935
Fringe Benefits	1,602,553	1,257,660	1,232,120	25,540
Services and Charges	875,628	875,628	843,494	32,134
Materials and Supplies	644,651	544,623	518,585	26,038
Total Jail/Pay for Stay	<u>6,093,486</u>	<u>5,335,676</u>	<u>5,213,029</u>	<u>122,647</u>
Sheriff/Conveyance				
Personal Services	2,036,904	2,176,443	2,132,181	44,262
Fringe Benefits	931,788	950,826	923,223	27,603
Services and Charges	15,900	15,900	15,578	322
Materials and Supplies	29,313	29,313	28,364	949
Total Sheriff/Conveyance	<u>3,013,905</u>	<u>3,172,482</u>	<u>3,099,346</u>	<u>73,136</u>
Firing Range				
Services and Charges	450	450	0	450
Materials and Supplies	2,300	2,300	1,300	1,000
Total Firing Range	<u>2,750</u>	<u>2,750</u>	<u>1,300</u>	<u>1,450</u>
Sheriff/Contract Deputies and School Resource Officers				
Personal Services	756,632	762,234	734,641	27,593
Fringe Benefits	358,714	358,850	335,773	23,077
Services and Charges	33,681	33,806	5,616	28,190
Total Sheriff/Contract Deputies and School Resource Officers	<u>1,149,027</u>	<u>1,154,890</u>	<u>1,076,030</u>	<u>78,860</u>

(continued)

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**General Fund (continued)**  
For the Year Ended December 31, 2010

	Budgeted Amounts			Variance with Final Budget Over (Under)
	Original	Final	Actual	
Federal Prisoner Housing				
Personal Services	\$0	\$334,876	\$203,840	\$131,036
Fringe Benefits	0	179,662	90,443	89,219
Services and Charges	0	7,500	380	7,120
Materials and Supplies	0	63,790	54,043	9,747
Total Federal Prisoner Housing	0	585,828	348,706	237,122
Web Check				
Services and Charges	31,938	31,938	27,265	4,673
Project Lifesaver				
Services and Charges	770	770	473	297
Materials and Supplies	14,225	14,225	11,314	2,911
Total Project Lifesaver	14,995	14,995	11,787	3,208
Community Service Restitution				
Personal Services	18,773	18,773	18,482	291
Fringe Benefits	14,798	14,798	14,779	19
Services and Charges	1,844	1,844	975	869
Total Community Service Restitution	35,415	35,415	34,236	1,179
School Liaison				
Personal Services	66,648	66,649	66,649	0
Fringe Benefits	35,030	35,029	35,008	21
Services and Charges	4,625	4,625	3,550	1,075
Total School Liaison	106,303	106,303	105,207	1,096
Team Mentor				
Personal Services	24,985	24,985	24,944	41
Fringe Benefits	8,812	8,962	8,956	6
Total Team Mentor	33,797	33,947	33,900	47
Total Public Safety	28,845,493	29,286,563	28,195,386	1,091,177
Public Works				
Road and Bridge Projects				
Services and Charges	97,500	97,500	54,053	43,447
Materials and Supplies	5,100	5,100	4,937	163
Capital Outlay	7,045,000	7,045,000	6,798,721	246,279
Total Public Works	7,147,600	7,147,600	6,857,711	289,889
Health				
County Home				
Services and Charges	65,000	65,000	65,000	0

(continued)

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**General Fund (continued)**  
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Human Services				
Veterans Services				
Personal Services	\$178,010	\$178,010	\$176,786	\$1,224
Fringe Benefits	53,084	53,084	52,729	355
Services and Charges	145,480	145,480	91,705	53,775
Materials and Supplies	35,575	35,575	26,346	9,229
Total Human Services	412,149	412,149	347,566	64,583
Conservation and Recreation				
Services and Charges	150,000	150,000	34,937	115,063
Intergovernmental	542,000	552,800	552,800	0
Total Expenditures	56,344,887	57,993,140	55,775,951	2,217,189
Excess of Revenues Over Expenditures	6,289,784	4,607,966	11,294,806	6,686,840
<b><u>Other Financing Sources (Uses)</u></b>				
Advances In	0	0	239,823	239,823
Advances Out	0	0	(669,083)	(669,083)
Transfers In	25,000	25,000	25,000	0
Transfers Out	(7,902,587)	(13,603,361)	(13,043,449)	559,912
Total Other Financing Sources (Uses)	(7,877,587)	(13,578,361)	(13,447,709)	130,652
Changes in Fund Balance	(1,587,803)	(8,970,395)	(2,152,903)	6,817,492
Fund Balance at Beginning of Year	13,445,457	13,445,457	13,445,457	0
Prior Year Encumbrances Appropriated	704,176	704,176	704,176	0
Fund Balance at End of Year	<u>\$12,561,830</u>	<u>\$5,179,238</u>	<u>\$11,996,730</u>	<u>\$6,817,492</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Auto and Gas Special Revenue Fund**  
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>Revenues</u></b>				
Charges for Services	\$1,070,000	\$1,070,000	\$466,073	(\$603,927)
Licenses and Permits	100,000	100,000	104,300	4,300
Intergovernmental	9,863,950	9,023,703	8,136,332	(887,371)
Other	75,000	75,000	24,994	(50,006)
<b>Total Revenues</b>	<b>11,108,950</b>	<b>10,268,703</b>	<b>8,731,699</b>	<b>(1,537,004)</b>
<b><u>Expenditures</u></b>				
Current				
Public Works				
Personal Services	3,537,375	3,537,375	3,217,680	319,695
Fringe Benefits	1,692,680	1,692,680	1,487,336	205,344
Services and Charges	2,532,298	2,536,218	1,396,476	1,139,742
Materials and Supplies	2,367,969	2,367,969	1,414,162	953,807
Capital Outlay	9,910,415	9,092,668	6,917,903	2,174,765
<b>Total Expenditures</b>	<b>20,040,737</b>	<b>19,226,910</b>	<b>14,433,557</b>	<b>4,793,353</b>
Excess of Revenues Under Expenditures	(8,931,787)	(8,958,207)	(5,701,858)	3,256,349
<b><u>Other Financing Sources</u></b>				
Sale of Capital Assets	1,000	1,000	0	(1,000)
Transfers In	13,401	13,401	0	(13,401)
<b>Total Other Financing Sources</b>	<b>14,401</b>	<b>14,401</b>	<b>0</b>	<b>(14,401)</b>
Changes in Fund Balance	(8,917,386)	(8,943,806)	(5,701,858)	3,241,948
Fund Balance at Beginning of Year	31,324,285	31,324,285	31,324,285	0
Prior Year Encumbrances Appropriated	937,118	937,118	937,118	0
<b>Fund Balance at End of Year</b>	<b>\$23,344,017</b>	<b>\$23,317,597</b>	<b>\$26,559,545</b>	<b>\$3,241,948</b>



**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Developmental Disabilities Special Revenue Fund**  
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>Revenues</u></b>				
Property Taxes	\$11,687,764	\$11,687,764	\$11,653,912	(\$33,852)
Charges for Services	517,560	517,560	412,120	(105,440)
Intergovernmental	4,121,555	4,121,555	4,287,904	166,349
Other	241,985	241,985	400,062	158,077
<b>Total Revenues</b>	<b>16,568,864</b>	<b>16,568,864</b>	<b>16,753,998</b>	<b>185,134</b>
<b><u>Expenditures</u></b>				
Current				
Health				
Personal Services	4,921,394	4,921,394	4,477,955	443,439
Fringe Benefits	1,826,713	1,876,713	1,821,767	54,946
Services and Charges	9,557,726	9,742,726	9,498,945	243,781
Materials and Supplies	357,540	357,540	331,156	26,384
Other	604,275	604,275	167,969	436,306
Capital Outlay	6,242,265	6,007,265	5,040,259	967,006
<b>Total Expenditures</b>	<b>23,509,913</b>	<b>23,509,913</b>	<b>21,338,051</b>	<b>2,171,862</b>
Changes in Fund Balance	(6,941,049)	(6,941,049)	(4,584,053)	2,356,996
Fund Balance at Beginning of Year	7,901,632	7,901,632	7,901,632	0
Prior Year Encumbrances Appropriated	722,655	722,655	722,655	0
<b>Fund Balance at End of Year</b>	<b>\$1,683,238</b>	<b>\$1,683,238</b>	<b>\$4,040,234</b>	<b>\$2,356,996</b>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Bond Retirement Debt Service Fund**  
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>Revenues</u></b>				
Property Taxes	\$826,000	\$826,000	\$783,389	(\$42,611)
Payment in Lieu of Taxes	72,250	73,400	73,076	(324)
Special Assessments	502,025	510,925	519,047	8,122
Intergovernmental	107,000	107,000	102,011	(4,989)
Other	43,000	43,000	42,864	(136)
<b>Total Revenues</b>	<b>1,550,275</b>	<b>1,560,325</b>	<b>1,520,387</b>	<b>(39,938)</b>
<b><u>Expenditures</u></b>				
Current				
Legislative and Executive Services and Charges	36,356	45,473	31,446	14,027
Debt Service				
Principal Retirement	4,311,400	4,261,400	4,261,400	0
Current Refunding	15,965,000	15,965,000	15,965,000	0
Interest and Fiscal Charges	3,998,933	2,178,933	2,178,608	325
Issuance Costs	1,013,071	188,071	184,711	3,360
<b>Total Expenditures</b>	<b>25,324,760</b>	<b>22,638,877</b>	<b>22,621,165</b>	<b>17,712</b>
Excess of Revenues Under Expenditures	<b>(23,774,485)</b>	<b>(21,078,552)</b>	<b>(21,100,778)</b>	<b>(22,226)</b>
<b><u>Other Financing Sources</u></b>				
General Obligation Bonds Issued	2,676,385	14,774	14,774	0
Current Refunding General Obligation Bonds Issued	15,910,000	15,910,000	15,910,000	0
Special Assessment Bonds Issued	0	226	226	0
Premium on General Obligation Bonds Issued	214,433	214,433	214,433	0
Premium on Current Refunding General Obligation Bonds Issued	634,215	634,215	634,215	0
Transfers In	4,336,448	4,321,448	4,318,312	(3,136)
<b>Total Other Financing Sources</b>	<b>23,771,481</b>	<b>21,095,096</b>	<b>21,091,960</b>	<b>(3,136)</b>
Changes in Fund Balance	(3,004)	16,544	(8,818)	(25,362)
Fund Balance at Beginning of Year	89,314	89,314	89,314	0
Fund Balance at End of Year	<b>\$86,310</b>	<b>\$105,858</b>	<b>\$80,496</b>	<b>(\$25,362)</b>

**Delaware County, Ohio**  
Schedule of Revenues, Expenses, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Sanitary Engineer Enterprise Fund**  
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>Revenues</u></b>				
Charges for Services	\$12,207,500	\$12,207,500	\$11,610,930	(\$596,570)
Tap In Fees	1,300,000	1,300,000	2,329,158	1,029,158
Licenses and Permits	1,000	1,000	1,450	450
Interest Revenue	0	23,000	18,962	(4,038)
Other	0	0	164,435	164,435
<b>Total Revenues</b>	<b>13,508,500</b>	<b>13,531,500</b>	<b>14,124,935</b>	<b>593,435</b>
<b><u>Expenses</u></b>				
Personal Services	2,264,546	2,264,546	2,056,874	207,672
Fringe Benefits	1,194,245	1,194,245	1,042,119	152,126
Services and Charges	3,455,923	5,251,203	4,495,351	755,852
Materials and Supplies	1,486,277	1,472,307	1,206,252	266,055
Capital Outlay	8,550,140	11,817,604	4,429,356	7,388,248
Debt Service				
Principal Retirement	2,427,133	2,427,133	1,720,000	707,133
Interest Expense	1,344,575	1,344,575	1,344,575	0
<b>Total Expenses</b>	<b>20,722,839</b>	<b>25,771,613</b>	<b>16,294,527</b>	<b>9,477,086</b>
Excess of Revenues Under Expenses Before Transfers	(7,214,339)	(12,240,113)	(2,169,592)	10,070,521
Transfers Out	(507,133)	(730,133)	(707,133)	23,000
Changes in Fund Balance	(7,721,472)	(12,970,246)	(2,876,725)	10,093,521
Fund Balance at Beginning of Year	28,518,840	28,518,840	28,518,840	0
Prior Year Encumbrances Appropriated	3,216,102	3,216,102	3,216,102	0
<b>Fund Balance at End of Year</b>	<b>\$24,013,470</b>	<b>\$18,764,696</b>	<b>\$28,858,217</b>	<b>\$10,093,521</b>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Real Estate Assessment Special Revenue Fund**  
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$2,978,868	\$2,978,868	\$3,178,533	\$199,665
Other	0	0	554	554
Total Revenues	<u>2,978,868</u>	<u>2,978,868</u>	<u>3,179,087</u>	<u>200,219</u>
<b><u>Expenditures</u></b>				
Current				
Legislative and Executive				
Personal Services	892,513	892,513	861,558	30,955
Fringe Benefits	403,622	403,622	385,976	17,646
Services and Charges	1,906,649	1,858,649	1,632,726	225,923
Materials and Supplies	47,500	48,500	42,233	6,267
Capital Outlay	54,000	101,000	92,954	8,046
Total Expenditures	<u>3,304,284</u>	<u>3,304,284</u>	<u>3,015,447</u>	<u>288,837</u>
Changes in Fund Balance	(325,416)	(325,416)	163,640	489,056
Fund Balance at Beginning of Year	4,220,943	4,220,943	4,220,943	0
Prior Year Encumbrances Appropriated	183,109	183,109	183,109	0
Fund Balance at End of Year	<u>\$4,078,636</u>	<u>\$4,078,636</u>	<u>\$4,567,692</u>	<u>\$489,056</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**911 Special Revenue Fund**  
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>Revenues</u></b>				
Property Taxes	\$2,163,931	\$2,163,931	\$2,197,844	\$33,913
Intergovernmental	2,260,607	2,260,607	2,419,000	158,393
Other	0	0	12	12
<b>Total Revenues</b>	<b>4,424,538</b>	<b>4,424,538</b>	<b>4,616,856</b>	<b>192,318</b>
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Personal Services	1,204,758	1,274,758	1,262,126	12,632
Fringe Benefits	593,966	523,966	512,533	11,433
Services and Charges	2,605,583	3,462,655	3,446,309	16,346
Materials and Supplies	233,457	226,457	205,680	20,777
Capital Outlay	586,218	1,286,218	1,198,393	87,825
Debt Service				
Interest and Fiscal Charges	0	287	287	0
<b>Total Expenditures</b>	<b>5,223,982</b>	<b>6,774,341</b>	<b>6,625,328</b>	<b>149,013</b>
Excess of Revenues				
Under Expenditures	(799,444)	(2,349,803)	(2,008,472)	341,331
<b><u>Other Financing Sources</u></b>				
General Obligation Bonds Issued	0	740,276	740,276	0
Advances In	0	0	264,467	264,467
<b>Total Other Financing Sources</b>	<b>0</b>	<b>740,276</b>	<b>1,004,743</b>	<b>264,467</b>
Changes in Fund Balance	(799,444)	(1,609,527)	(1,003,729)	605,798
Fund Balance at Beginning of Year	1,637,663	1,637,663	1,637,663	0
Prior Year Encumbrances Appropriated	612,258	612,258	612,258	0
<b>Fund Balance at End of Year</b>	<b>\$1,450,477</b>	<b>\$640,394</b>	<b>\$1,246,192</b>	<b>\$605,798</b>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Ditch Maintenance Special Revenue Fund**  
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Special Assessments	\$705,429	\$705,429	\$652,599	(\$52,830)
Charges for Services	50,000	50,000	15,099	(34,901)
Total Revenues	<u>755,429</u>	<u>755,429</u>	<u>667,698</u>	<u>(87,731)</u>
<b><u>Expenditures</u></b>				
Current				
Public Works				
Services and Charges	466,225	466,225	338,520	127,705
Materials and Supplies	47,500	47,500	33,950	13,550
Total Expenditures	<u>513,725</u>	<u>513,725</u>	<u>372,470</u>	<u>141,255</u>
Changes in Fund Balance	241,704	241,704	295,228	53,524
Fund Balance at Beginning of Year	<u>4,688,696</u>	<u>4,688,696</u>	<u>4,688,696</u>	<u>0</u>
Fund Balance at End of Year	<u>\$4,930,400</u>	<u>\$4,930,400</u>	<u>\$4,983,924</u>	<u>\$53,524</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Health Insurance Special Revenue Fund**  
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$11,258,800	\$11,258,800	\$10,947,314	(\$311,486)
Other	77,000	77,000	335,450	258,450
Total Revenues	<u>11,335,800</u>	<u>11,335,800</u>	<u>11,282,764</u>	<u>(53,036)</u>
<b><u>Expenditures</u></b>				
Current				
Legislative and Executive				
Personal Services	70,270	70,270	60,104	10,166
Fringe Benefits	28,086	28,086	24,884	3,202
Services and Charges	12,557,285	12,557,285	12,296,304	260,981
Materials and Supplies	3,000	3,000	500	2,500
Total Expenditures	<u>12,658,641</u>	<u>12,658,641</u>	<u>12,381,792</u>	<u>276,849</u>
Changes in Fund Balance	(1,322,841)	(1,322,841)	(1,099,028)	223,813
Fund Balance at Beginning of Year	1,244,696	1,244,696	1,244,696	0
Prior Year Encumbrances Appropriated	998,485	998,485	998,485	0
Fund Balance at End of Year	<u>\$920,340</u>	<u>\$920,340</u>	<u>\$1,144,153</u>	<u>\$223,813</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Job and Family Services Special Revenue Fund**  
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>Revenues</u></b>				
Charges for Services	\$3,426	\$4,584	\$12,021	\$7,437
Intergovernmental	6,655,215	3,361,850	2,863,782	(498,068)
Other	145,000	145,000	140,920	(4,080)
Total Revenues	<u>6,803,641</u>	<u>3,511,434</u>	<u>3,016,723</u>	<u>(494,711)</u>
<b><u>Expenditures</u></b>				
Current				
Human Services				
Personal Services	2,518,146	2,518,146	2,399,025	119,121
Fringe Benefits	1,301,324	1,301,324	1,214,086	87,238
Services and Charges	6,070,845	2,740,909	2,546,204	194,705
Materials and Supplies	31,541	73,561	35,144	38,417
Total Expenditures	<u>9,921,856</u>	<u>6,633,940</u>	<u>6,194,459</u>	<u>439,481</u>
Excess of Revenues Under Expenditures	(3,118,215)	(3,122,506)	(3,177,736)	(55,230)
<b><u>Other Financing Sources</u></b>				
Transfers In	2,346,649	2,346,649	2,473,781	127,132
Changes in Fund Balance	(771,566)	(775,857)	(703,955)	71,902
Fund Balance at Beginning of Year	710,460	710,460	710,460	0
Prior Year Encumbrances Appropriated	495,231	495,231	495,231	0
Fund Balance at End of Year	<u>\$434,125</u>	<u>\$429,834</u>	<u>\$501,736</u>	<u>\$71,902</u>



**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Children Services Special Revenue Fund**  
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>Revenues</u></b>				
Charges for Services	\$0	\$0	\$78	\$78
Intergovernmental	1,404,107	1,404,107	1,242,878	(161,229)
Other	150,000	150,000	69,412	(80,588)
<b>Total Revenues</b>	<b>1,554,107</b>	<b>1,554,107</b>	<b>1,312,368</b>	<b>(241,739)</b>
<b><u>Expenditures</u></b>				
Current				
Human Services				
Services and Charges	2,406,175	2,408,175	1,732,315	675,860
Materials and Supplies	26,816	28,700	14,347	14,353
Capital Outlay	0	6,116	6,116	0
<b>Total Expenditures</b>	<b>2,432,991</b>	<b>2,442,991</b>	<b>1,752,778</b>	<b>690,213</b>
Excess of Revenues Under Expenditures	(878,884)	(888,884)	(440,410)	448,474
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers In	2,095,000	2,095,000	2,095,000	0
Transfers Out	(1,600,000)	(1,600,000)	(1,576,347)	23,653
<b>Total Other Financing Sources (Uses)</b>	<b>495,000</b>	<b>495,000</b>	<b>518,653</b>	<b>23,653</b>
Changes in Fund Balance	(383,884)	(393,884)	78,243	472,127
Fund Balance at Beginning of Year	1,304,354	1,304,354	1,304,354	0
Prior Year Encumbrances Appropriated	435,316	435,316	435,316	0
<b>Fund Balance at End of Year</b>	<b>\$1,355,786</b>	<b>\$1,345,786</b>	<b>\$1,817,913</b>	<b>\$472,127</b>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Revolving Loan Special Revenue Fund**  
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Interest	\$4,113	\$4,113	\$4,945	\$832
Repayment of Loans	15,475	15,475	17,904	2,429
Total Revenues	19,588	19,588	22,849	3,261
<b><u>Expenditures</u></b>				
Current				
Legislative and Executive Services and Charges	211,565	655,565	462,691	192,874
Changes in Fund Balance	(191,977)	(635,977)	(439,842)	196,135
Fund Balance at Beginning of Year	949,272	949,272	949,272	0
Prior Year Encumbrances Appropriated	19,644	19,644	19,644	0
Fund Balance at End of Year	<u>\$776,939</u>	<u>\$332,939</u>	<u>\$529,074</u>	<u>\$196,135</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Delinquent Real Estate Tax Account Collection Treasurer Special Revenue Fund**  
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>Revenues</u></b>				
Charges for Services	\$200,000	\$200,000	\$276,593	\$76,593
<b><u>Expenditures</u></b>				
Current				
Legislative and Executive				
Personal Services	139,054	139,054	113,060	25,994
Fringe Benefits	69,745	69,745	51,057	18,688
Services and Charges	168,100	168,100	64,124	103,976
Materials and Supplies	9,776	11,376	11,338	38
Capital Outlay	0	34,477	34,386	91
Total Expenditures	<u>386,675</u>	<u>422,752</u>	<u>273,965</u>	<u>148,787</u>
Changes in Fund Balance	(186,675)	(222,752)	2,628	225,380
Fund Balance at Beginning of Year	1,103,747	1,103,747	1,103,747	0
Prior Year Encumbrances Appropriated	<u>350</u>	<u>350</u>	<u>350</u>	<u>0</u>
Fund Balance at End of Year	<u>\$917,422</u>	<u>\$881,345</u>	<u>\$1,106,725</u>	<u>\$225,380</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Title Administration Special Revenue Fund**  
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$700,000	\$700,000	\$797,420	\$97,420
Other	0	0	712	712
Total Revenues	<u>700,000</u>	<u>700,000</u>	<u>798,132</u>	<u>98,132</u>
<b><u>Expenditures</u></b>				
Current				
Legislative and Executive				
Personal Services	288,406	288,406	287,835	571
Fringe Benefits	175,487	175,487	170,131	5,356
Services and Charges	102,720	102,720	96,738	5,982
Materials and Supplies	10,800	10,800	9,011	1,789
Total Expenditures	<u>577,413</u>	<u>577,413</u>	<u>563,715</u>	<u>13,698</u>
Excess of Revenues Over Expenditures	122,587	122,587	234,417	111,830
<b><u>Other Financing Uses</u></b>				
Transfers Out	<u>(25,000)</u>	<u>(25,000)</u>	<u>(25,000)</u>	<u>0</u>
Changes in Fund Balance	97,587	97,587	209,417	111,830
Fund Balance at Beginning of Year	<u>389,311</u>	<u>389,311</u>	<u>389,311</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$486,898</u></u>	<u><u>\$486,898</u></u>	<u><u>\$598,728</u></u>	<u><u>\$111,830</u></u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Road and Bridge Special Revenue Fund**  
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>Revenues</u></b>				
Fines and Forfeitures	\$75,000	\$75,000	\$59,998	(\$15,002)
Intergovernmental	0	0	2,140	2,140
Total Revenues	<u>75,000</u>	<u>75,000</u>	<u>62,138</u>	<u>(12,862)</u>
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Personal Services	124,399	124,399	118,933	5,466
Fringe Benefits	57,962	57,962	47,304	10,658
Services and Charges	6,085	6,085	4,885	1,200
Materials and Supplies	7,664	7,664	3,845	3,819
Capital Outlay	31,500	31,500	27,628	3,872
Total Expenditures	<u>227,610</u>	<u>227,610</u>	<u>202,595</u>	<u>25,015</u>
Changes in Fund Balance	(152,610)	(152,610)	(140,457)	12,153
Fund Balance at Beginning of Year	<u>208,736</u>	<u>208,736</u>	<u>208,736</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$56,126</u></u>	<u><u>\$56,126</u></u>	<u><u>\$68,279</u></u>	<u><u>\$12,153</u></u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Dog and Kennel Special Revenue Fund**  
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>Revenues</u></b>				
Charges for Services	\$4,000	\$4,000	\$6,256	\$2,256
Licenses and Permits	210,000	210,000	209,194	(806)
Fines and Forfeitures	24,500	24,500	21,858	(2,642)
Other	500	500	247	(253)
Total Revenues	<u>239,000</u>	<u>239,000</u>	<u>237,555</u>	<u>(1,445)</u>
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Personal Services	135,197	135,197	131,887	3,310
Fringe Benefits	73,949	73,949	55,466	18,483
Services and Charges	24,258	26,258	19,497	6,761
Materials and Supplies	11,039	11,039	3,714	7,325
Capital Outlay	17,000	17,000	0	17,000
Total Expenditures	<u>261,443</u>	<u>263,443</u>	<u>210,564</u>	<u>52,879</u>
Changes in Fund Balance	(22,443)	(24,443)	26,991	51,434
Fund Balance at Beginning of Year	134,178	134,178	134,178	0
Prior Year Encumbrances Appropriated	964	964	964	0
Fund Balance at End of Year	<u><u>\$112,699</u></u>	<u><u>\$110,699</u></u>	<u><u>\$162,133</u></u>	<u><u>\$51,434</u></u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Emergency Management Agency Special Revenue Fund**  
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>Revenues</u></b>				
Charges for Services	\$92,000	\$92,000	\$88,783	(\$3,217)
Intergovernmental	306,115	246,245	220,230	(26,015)
Other	0	0	100	100
Total Revenues	<u>398,115</u>	<u>338,245</u>	<u>309,113</u>	<u>(29,132)</u>
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Personal Services	135,615	157,996	137,356	20,640
Fringe Benefits	68,470	85,830	69,220	16,610
Services and Charges	130,057	27,561	14,699	12,862
Materials and Supplies	50,071	73,969	51,675	22,294
Capital Outlay	0	18,985	18,899	86
Total Expenditures	<u>384,213</u>	<u>364,341</u>	<u>291,849</u>	<u>72,492</u>
Changes in Fund Balance	13,902	(26,096)	17,264	43,360
Fund Balance at Beginning of Year	<u>90,681</u>	<u>90,681</u>	<u>90,681</u>	<u>0</u>
Fund Balance at End of Year	<u>\$104,583</u>	<u>\$64,585</u>	<u>\$107,945</u>	<u>\$43,360</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Victim Services Special Revenue Fund**  
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Intergovernmental	\$121,469	\$128,211	\$122,804	(\$5,407)
<b><u>Expenditures</u></b>				
Current				
Public Safety				
State Victim's Assistance Grant Prosecutor				
Personal Services	38,379	42,009	41,630	379
Fringe Benefits	12,305	18,555	18,082	473
Juvenile Court's Victims of Crime Grant				
Personal Services	33,635	36,915	33,319	3,596
Fringe Benefits	14,677	23,007	21,840	1,167
Services and Charges	1,157	3	3	0
State Victim's Assistance Grant Juvenile Court				
Personal Services	12,384	17,230	15,598	1,632
Fringe Benefits	9,031	12,581	12,220	361
Total Expenditures	<u>121,568</u>	<u>150,300</u>	<u>142,692</u>	<u>7,608</u>
Excess of Revenues				
Under Expenditures	<u>(99)</u>	<u>(22,089)</u>	<u>(19,888)</u>	<u>2,201</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Advances In	0	0	11,700	11,700
Advances Out	0	0	(15,215)	15,215
Transfers In	7,523	27,027	27,027	0
Total Other Financing Sources (Uses)	<u>7,523</u>	<u>27,027</u>	<u>23,512</u>	<u>26,915</u>
Changes in Fund Balance	7,424	4,938	3,624	29,116
Fund Balance at Beginning of Year	<u>15,806</u>	<u>15,806</u>	<u>15,806</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$23,230</u></u>	<u><u>\$20,744</u></u>	<u><u>\$19,430</u></u>	<u><u>\$29,116</u></u>



**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Domestic Violence Special Revenue Fund**  
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$32,000	\$32,000	\$31,544	(\$456)
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Services and Charges	<u>32,000</u>	<u>32,000</u>	<u>31,386</u>	<u>614</u>
Changes in Fund Balance	0	0	158	158
Fund Balance at Beginning of Year	<u>13,770</u>	<u>13,770</u>	<u>13,770</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$13,770</u></u>	<u><u>\$13,770</u></u>	<u><u>\$13,928</u></u>	<u><u>\$158</u></u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Community Based Corrections Special Revenue Fund**  
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>Revenues</u></b>				
Charges for Services	\$112,500	\$112,500	\$110,947	(\$1,553)
Intergovernmental	314,496	298,496	258,393	(40,103)
<b>Total Revenues</b>	<b>426,996</b>	<b>410,996</b>	<b>369,340</b>	<b>(41,656)</b>
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Re-Entry Task Force ARRA				
Personal Services	35,200	17,200	16,783	417
Fringe Benefits	12,642	9,642	9,419	223
Services and Charges	13,410	2,410	2,042	368
Materials and Supplies	6,690	6,690	5,379	1,311
Community Based Corrections				
Personal Services	89,889	117,849	116,721	1,128
Fringe Benefits	40,394	50,552	48,668	1,884
Services and Charges	11,834	12,074	11,078	996
Materials and Supplies	11,307	22,888	17,624	5,264
Intensive Supervision				
Personal Services	18,556	18,556	0	18,556
Fringe Benefits	3,238	3,238	0	3,238
Services and Charges	26,500	32,000	28,343	3,657
Materials and Supplies	39,500	34,000	21,511	12,489
Intensive Supervision Electronic Monitoring				
Services and Charges	39,000	42,500	41,547	953
Materials and Supplies	3,500	0	0	0
Supervision				
Personal Services	30,186	29,923	27,647	2,276
Fringe Benefits	9,910	10,077	9,048	1,029
Services and Charges	0	380	340	40
Mental Health Docket				
Personal Services	33,396	33,396	22,856	10,540
Fringe Benefits	5,828	5,828	3,381	2,447
<b>Total Expenditures</b>	<b>430,980</b>	<b>449,203</b>	<b>382,387</b>	<b>66,816</b>
Excess of Revenues				
Under Expenditures	(3,984)	(38,207)	(13,047)	25,160
<b><u>Other Financing Sources (Uses)</u></b>				
Advances In	0	0	43,500	43,500
Advances Out	0	0	(13,500)	13,500
Transfers In	16,824	16,824	16,824	0
<b>Total Other Financing Sources (Uses)</b>	<b>16,824</b>	<b>16,824</b>	<b>46,824</b>	<b>57,000</b>
Changes in Fund Balance	12,840	(21,383)	33,777	82,160
Fund Balance at Beginning of Year	105,934	105,934	105,934	0
Fund Balance at End of Year	<u>\$118,774</u>	<u>\$84,551</u>	<u>\$139,711</u>	<u>\$82,160</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Indigent Guardianship Special Revenue Fund**  
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$21,000	\$21,000	\$18,615	(\$2,385)
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Services and Charges	25,350	26,850	26,150	700
Changes in Fund Balance	(4,350)	(5,850)	(7,535)	(1,685)
Fund Balance at Beginning of Year	10,896	10,896	10,896	0
Prior Year Encumbrances Appropriated	350	350	350	0
Fund Balance at End of Year	<u>\$6,896</u>	<u>\$5,396</u>	<u>\$3,711</u>	<u>(\$1,685)</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Community Services Special Revenue Fund**  
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>Revenues</u></b>				
Charges for Services	\$2,000	\$2,000	\$1,750	(\$250)
Other	23,000	13,700	16,600	2,900
Total Revenues	<u>25,000</u>	<u>15,700</u>	<u>18,350</u>	<u>2,650</u>
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Dispute Resolution				
Personal Services	5,000	5,000	0	5,000
Fringe Benefits	1,415	1,415	0	1,415
Services and Charges	6,000	6,000	499	5,501
Materials and Supplies	2,000	2,000	0	2,000
Juvenile Accountability Incentive Grant				
Materials and Supplies	4,643	4,643	667	3,976
Juvenile Restitution				
Services and Charges	21,127	17,127	16,000	1,127
Total Expenditures	<u>40,185</u>	<u>36,185</u>	<u>17,166</u>	<u>19,019</u>
Changes in Fund Balance	(15,185)	(20,485)	1,184	21,669
Fund Balance at Beginning of Year	25,474	25,474	25,474	0
Prior Year Encumbrances Appropriated	1,127	1,127	1,127	0
Fund Balance at End of Year	<u>\$11,416</u>	<u>\$6,116</u>	<u>\$27,785</u>	<u>\$21,669</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Youth Services Special Revenue Fund**  
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>Revenues</u></b>				
Charges for Services	\$52,550	\$52,550	\$57,216	\$4,666
Intergovernmental	474,417	474,417	547,495	73,078
Other	7,450	7,450	4,964	(2,486)
<b>Total Revenues</b>	<b>534,417</b>	<b>534,417</b>	<b>609,675</b>	<b>75,258</b>
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Probation				
Personal Services	16,000	14,728	7,496	7,232
Fringe Benefits	1,605	2,877	2,643	234
Services and Charges	10,000	15,000	11,392	3,608
Materials and Supplies	12,391	7,391	1,903	5,488
Care and Custody Subsidy				
Personal Services	513,452	510,652	448,410	62,242
Fringe Benefits	250,517	255,917	214,287	41,630
Juvenile Court Special Projects				
Services and Charges	22,000	22,000	21,348	652
Materials and Supplies	22,650	22,650	4,958	17,692
Juvenile Court Other Projects				
Services and Charges	107,000	107,000	54,688	52,312
<b>Total Expenditures</b>	<b>955,615</b>	<b>958,215</b>	<b>767,125</b>	<b>191,090</b>
Changes in Fund Balance	(421,198)	(423,798)	(157,450)	266,348
Fund Balance at Beginning of Year	450,997	450,997	450,997	0
Prior Year Encumbrances Appropriated	1,041	1,041	1,041	0
<b>Fund Balance at End of Year</b>	<b>\$30,840</b>	<b>\$28,240</b>	<b>\$294,588</b>	<b>\$266,348</b>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Concealed Handgun Special Revenue Fund**  
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Licenses and Permits	\$80,000	\$80,000	\$84,584	\$4,584
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Services and Charges	52,200	48,200	42,960	5,240
Materials and Supplies	5,000	9,000	7,055	1,945
Total Expenditures	57,200	57,200	50,015	7,185
Changes in Fund Balance	22,800	22,800	34,569	11,769
Fund Balance at Beginning of Year	104,286	104,286	104,286	0
Prior Year Encumbrances Appropriated	6,700	6,700	6,700	0
Fund Balance at End of Year	<u>\$133,786</u>	<u>\$133,786</u>	<u>\$145,555</u>	<u>\$11,769</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**FEMA Fire Assistance Special Revenue Fund**  
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>Revenues</u></b>				
Total Revenues	\$0	\$0	\$0	\$0
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Materials and Supplies	194	194	194	0
Fund Balance at Beginning of Year	0	0	0	0
Prior Years Encumbrances Appropriated	194	194	194	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Sheriff Federal Special Revenue Fund**  
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>Revenues</u></b>				
Intergovernmental	\$179,460	\$309,997	\$138,180	(\$171,817)
Other	0	49,979	44,121	(5,858)
Total Revenues	<u>179,460</u>	<u>359,976</u>	<u>182,301</u>	<u>(177,675)</u>
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Personal Services	4,000	34,216	34,198	18
Fringe Benefits	3,500	21,895	21,551	344
Services and Charges	8,939	74,899	67,883	7,016
Materials and Supplies	120,487	133,766	124,398	9,368
Capital Outlay	53,297	96,864	96,814	50
Total Expenditures	<u>190,223</u>	<u>361,640</u>	<u>344,844</u>	<u>16,796</u>
Excess of Revenues Under Expenditures	<u>(10,763)</u>	<u>(1,664)</u>	<u>(162,543)</u>	<u>(160,879)</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Advances In	0	0	156,843	156,843
Advances Out	0	0	(39,375)	39,375
Transfers In	6,906	6,906	6,906	0
Total Other Financing Sources (Uses)	<u>6,906</u>	<u>6,906</u>	<u>124,374</u>	<u>196,218</u>
Changes in Fund Balance	(3,857)	5,242	(38,169)	35,339
Fund Balance at Beginning of Year	<u>154,391</u>	<u>154,391</u>	<u>154,391</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$150,534</u></u>	<u><u>\$159,633</u></u>	<u><u>\$116,222</u></u>	<u><u>\$35,339</u></u>



**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Law Enforcement Corrections Special Revenue Fund**  
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Intergovernmental	\$78	\$78	\$150	\$72
Other	0	0	300	300
Total Revenues	78	78	450	372
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Services and Charges	9,206	9,206	6,130	3,076
Changes in Fund Balance	(9,128)	(9,128)	(5,680)	3,448
Fund Balance at Beginning of Year	8,778	8,778	8,778	0
Prior Year Encumbrances Appropriated	350	350	350	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$3,448</u>	<u>\$3,448</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Drug Enforcement and Education Special Revenue Fund**  
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Fines and Forfeitures	\$3,200	\$3,200	\$3,415	\$215
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Services and Charges	3,200	3,200	0	3,200
Materials and Supplies	6,000	6,000	4,765	1,235
Total Expenditures	9,200	9,200	4,765	4,435
Changes in Fund Balance	(6,000)	(6,000)	(1,350)	4,650
Fund Balance at Beginning of Year	7,609	7,609	7,609	0
Fund Balance at End of Year	<u>\$1,609</u>	<u>\$1,609</u>	<u>\$6,259</u>	<u>\$4,650</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Data Center Special Revenue Fund**  
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>Revenues</u></b>				
Charges for Services	\$0	\$10,000	\$10,000	\$0
Other	0	0	516	516
<b>Total Revenues</b>	<b>0</b>	<b>10,000</b>	<b>10,516</b>	<b>516</b>
<b><u>Expenditures</u></b>				
Current				
Legislative and Executive				
Personal Services	338,220	338,220	331,337	6,883
Fringe Benefits	138,603	138,603	135,686	2,917
Services and Charges	156,700	178,900	173,783	5,117
Materials and Supplies	17,863	22,594	22,594	0
Capital Outlay	42,999	42,999	34,709	8,290
<b>Total Expenditures</b>	<b>694,385</b>	<b>721,316</b>	<b>698,109</b>	<b>23,207</b>
Excess of Revenues Under Expenditures	(694,385)	(711,316)	(687,593)	23,723
<b><u>Other Financing Sources</u></b>				
Transfers In	651,000	672,200	672,200	0
Changes in Fund Balance	(43,385)	(39,116)	(15,393)	23,723
Fund Balance at Beginning of Year	17,224	17,224	17,224	0
Prior Year Encumbrances Appropriated	26,762	26,762	26,762	0
<b>Fund Balance at End of Year</b>	<b>\$601</b>	<b>\$4,870</b>	<b>\$28,593</b>	<b>\$23,723</b>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Educational Service Center Special Revenue Fund**  
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Total Revenues	\$0	\$0	\$0	\$0
<b><u>Expenditures</u></b>				
Total Expenditures	0	0	0	0
Changes in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	17,909	17,909	17,909	0
Fund Balance at End of Year	<u>\$17,909</u>	<u>\$17,909</u>	<u>\$17,909</u>	<u>\$0</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Joint Economic Development Special Revenue Fund**  
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>Revenues</u></b>				
Charges for Services	\$23,000	\$23,000	\$4,569	(\$18,431)
<b><u>Expenditures</u></b>				
Current				
Legislative and Executive				
Personal Services	141,755	141,755	141,118	637
Fringe Benefits	46,947	46,947	45,865	1,082
Services and Charges	47,580	43,580	32,352	11,228
Materials and Supplies	2,800	4,100	3,672	428
Total Expenditures	<u>239,082</u>	<u>236,382</u>	<u>223,007</u>	<u>13,375</u>
Excess of Revenues				
Under Expenditures	(216,082)	(213,382)	(218,438)	(5,056)
<b><u>Other Financing Sources</u></b>				
Transfers In	<u>220,000</u>	<u>220,000</u>	<u>220,000</u>	<u>0</u>
Changes in Fund Balance	3,918	6,618	1,562	(5,056)
Fund Balance at Beginning of Year	<u>11,906</u>	<u>11,906</u>	<u>11,906</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$15,824</u></u>	<u><u>\$18,524</u></u>	<u><u>\$13,468</u></u>	<u><u>(\$5,056)</u></u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Litter Special Revenue Fund**  
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Intergovernmental	\$63,134	\$63,084	\$62,114	(\$970)
<b><u>Expenditures</u></b>				
Current				
Health				
Personal Services	36,560	36,990	36,026	964
Fringe Benefits	21,412	21,935	21,649	286
Services and Charges	7,375	6,050	5,674	376
Materials and Supplies	500	600	547	53
Total Expenditures	<u>65,847</u>	<u>65,575</u>	<u>63,896</u>	<u>1,679</u>
Changes in Fund Balance	(2,713)	(2,441)	(1,782)	659
Fund Balance at Beginning of Year	<u>6,142</u>	<u>6,142</u>	<u>6,142</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$3,429</u></u>	<u><u>\$3,701</u></u>	<u><u>\$4,360</u></u>	<u><u>\$659</u></u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Workforce Investment Act Special Revenue Fund**  
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>Revenues</u></b>				
Intergovernmental	\$1,295,000	\$1,188,000	\$1,207,022	\$19,022
Other	0	4,500	4,576	76
Total Revenues	<u>1,295,000</u>	<u>1,192,500</u>	<u>1,211,598</u>	<u>19,098</u>
<b><u>Expenditures</u></b>				
Current				
Human Services				
Personal Services	0	8,152	8,152	0
Fringe Benefits	0	1,422	1,422	0
Services and Charges	1,056,710	826,869	650,555	176,314
Materials and Supplies	5,730	48,157	44,727	3,430
Capital Outlay	0	10,500	10,382	118
Total Expenditures	<u>1,062,440</u>	<u>895,100</u>	<u>715,238</u>	<u>179,862</u>
Excess of Revenues Over Expenditures	232,560	297,400	496,360	198,960
<b><u>Other Financing Uses</u></b>				
Transfers Out	<u>(450,000)</u>	<u>(600,785)</u>	<u>(600,785)</u>	<u>0</u>
Changes in Fund Balance	(217,440)	(303,385)	(104,425)	198,960
Fund Balance at Beginning of Year	119,227	119,227	119,227	0
Prior Years Encumbrances Appropriated	<u>193,690</u>	<u>193,690</u>	<u>193,690</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$95,477</u></u>	<u><u>\$9,532</u></u>	<u><u>\$208,492</u></u>	<u><u>\$198,960</u></u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Children Trust Special Revenue Fund**  
For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Intergovernmental	\$39,183	\$39,183	\$39,183	\$0
<b><u>Expenditures</u></b>				
Current				
Human Services				
Services and Charges	40,163	40,163	39,183	980
Changes in Fund Balance	(980)	(980)	0	980
Fund Balance at Beginning of Year	980	980	980	0
Fund Balance at End of Year	\$0	\$0	\$980	\$980



**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Community Development Block Grant Special Revenue Fund**  
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Intergovernmental	\$486,000	\$196,000	\$119,735	(\$76,265)
Other	0	0	1,425	1,425
Total Revenues	486,000	196,000	121,160	(74,840)
<b><u>Expenditures</u></b>				
Current				
Public Works				
Services and Charges	560,321	183,275	147,281	35,994
Changes in Fund Balance	(74,321)	12,725	(26,121)	(38,846)
Fund Balance at Beginning of Year	21,141	21,141	21,141	0
Prior Year Encumbrances Appropriated	54,321	54,321	54,321	0
Fund Balance at End of Year	<u>\$1,141</u>	<u>\$88,187</u>	<u>\$49,341</u>	<u>(\$38,846)</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**DRETAC Prosecutor Special Revenue Fund**  
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$200,000	\$200,000	\$274,179	\$74,179
Other	0	0	250	250
Total Revenues	<u>200,000</u>	<u>200,000</u>	<u>274,429</u>	<u>74,429</u>
<b><u>Expenditures</u></b>				
Current				
Legislative and Executive				
Personal Services	105,227	105,227	81,311	23,916
Fringe Benefits	38,113	38,113	24,484	13,629
Services and Charges	19,340	19,340	7,888	11,452
Materials and Supplies	4,880	4,880	1,271	3,609
Total Expenditures	<u>167,560</u>	<u>167,560</u>	<u>114,954</u>	<u>52,606</u>
Changes in Fund Balance	32,440	32,440	159,475	127,035
Fund Balance at Beginning of Year	<u>699,481</u>	<u>699,481</u>	<u>699,481</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$731,921</u></u>	<u><u>\$731,921</u></u>	<u><u>\$858,956</u></u>	<u><u>\$127,035</u></u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Child Support Enforcement Agency Special Revenue Fund**  
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>Revenues</u></b>				
Charges for Services	\$380,000	\$380,000	\$397,616	\$17,616
Intergovernmental	1,378,371	1,378,371	1,692,446	314,075
Other	2,000	2,000	7,277	5,277
Total Revenues	<u>1,760,371</u>	<u>1,760,371</u>	<u>2,097,339</u>	<u>336,968</u>
<b><u>Expenditures</u></b>				
Current				
Human Services				
Personal Services	784,394	784,394	709,013	75,381
Fringe Benefits	414,797	414,797	363,604	51,193
Services and Charges	554,225	554,225	466,037	88,188
Materials and Supplies	12,846	12,846	6,108	6,738
Total Expenditures	<u>1,766,262</u>	<u>1,766,262</u>	<u>1,544,762</u>	<u>221,500</u>
Changes in Fund Balance	(5,891)	(5,891)	552,577	558,468
Fund Balance at Beginning of Year	291,142	291,142	291,142	0
Prior Year Encumbrances Appropriated	66,750	66,750	66,750	0
Fund Balance at End of Year	<u><u>\$352,001</u></u>	<u><u>\$352,001</u></u>	<u><u>\$910,469</u></u>	<u><u>\$558,468</u></u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Recorder Special Revenue Fund**  
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>Revenues</u></b>				
Charges for Services	\$152,000	\$152,000	\$158,268	\$6,268
<b><u>Expenditures</u></b>				
Current				
Legislative and Executive Services and Charges	112,150	112,150	107,722	4,428
Materials and Supplies	8,100	21,150	17,750	3,400
Total Expenditures	120,250	133,300	125,472	7,828
Changes in Fund Balance	31,750	18,700	32,796	14,096
Fund Balance at Beginning of Year	279,441	279,441	279,441	0
Prior Year Encumbrances Appropriated	14,150	14,150	14,150	0
Fund Balance at End of Year	<u>\$325,341</u>	<u>\$312,291</u>	<u>\$326,387</u>	<u>\$14,096</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Court Special Revenue Fund**  
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>Revenues</u></b>				
Charges for Services	\$85,500	\$85,500	\$90,811	\$5,311
Other	1,000	1,000	157	(843)
<b>Total Revenues</b>	<b>86,500</b>	<b>86,500</b>	<b>90,968</b>	<b>4,468</b>
<b><u>Expenditures</u></b>				
Current				
Judicial				
Clerk of Common Pleas Data/Special Projects				
Services and Charges	27,500	20,220	18,698	1,522
Materials and Supplies	10,898	18,178	16,470	1,708
Capital Outlay	18,000	18,000	0	18,000
Juvenile Court Data				
Services and Charges	0	5,500	5,500	0
Materials and Supplies	18,000	2,000	1,876	124
Capital Outlay	0	10,500	10,500	0
Probate Court Data				
Personal Services	10,000	0	0	0
Services and Charges	20,000	53,900	52,743	1,157
Materials and Supplies	40,000	16,100	11,953	4,147
<b>Total Expenditures</b>	<b>144,398</b>	<b>144,398</b>	<b>117,740</b>	<b>26,658</b>
Changes in Fund Balance	(57,898)	(57,898)	(26,772)	31,126
Fund Balance at Beginning of Year	205,376	205,376	205,376	0
Prior Year Encumbrances Appropriated	2,398	2,398	2,398	0
<b>Fund Balance at End of Year</b>	<b>\$149,876</b>	<b>\$149,876</b>	<b>\$181,002</b>	<b>\$31,126</b>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Indigent Driver Special Revenue Fund**  
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Intergovernmental	\$300	\$300	\$285	(\$15)
<b><u>Expenditures</u></b>				
Current				
Judicial				
Services and Charges	2,000	2,000	0	2,000
Materials and Supplies	1,000	1,000	0	1,000
Total Expenditures	3,000	3,000	0	3,000
Changes in Fund Balance	(2,700)	(2,700)	285	2,985
Fund Balance at Beginning of Year	3,247	3,247	3,247	0
Fund Balance at End of Year	<u>\$547</u>	<u>\$547</u>	<u>\$3,532</u>	<u>\$2,985</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Legal Research Special Revenue Fund**  
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$7,500	\$7,500	\$8,086	\$586
Other	100	100	14	(86)
Total Revenues	7,600	7,600	8,100	500
<b><u>Expenditures</u></b>				
Current				
Judicial				
Materials and Supplies	16,750	16,750	865	15,885
Changes in Fund Balance	(9,150)	(9,150)	7,235	16,385
Fund Balance at Beginning of Year	10,500	10,500	10,500	0
Fund Balance at End of Year	<u>\$1,350</u>	<u>\$1,350</u>	<u>\$17,735</u>	<u>\$16,385</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Bureau of Motor Vehicles Special Revenue Fund**  
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Total Revenues	\$0	\$0	\$0	\$0
<b><u>Expenditures</u></b>				
Total Expenditures	0	0	0	0
Changes in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	30,320	30,320	30,320	0
Fund Balance at End of Year	<u>\$30,320</u>	<u>\$30,320</u>	<u>\$30,320</u>	<u>\$0</u>



**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Common Pleas Guardian Ad Litem Special Revenue Fund**  
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$135,500	\$135,500	\$139,175	\$3,675
Other	500	500	0	(500)
Total Revenues	<u>136,000</u>	<u>136,000</u>	<u>139,175</u>	<u>3,175</u>
<b><u>Expenditures</u></b>				
Current				
Judicial				
Common Pleas Mediation Services and Charges	100,000	124,000	119,333	4,667
Common Pleas Guardian Ad Litem Services and Charges	<u>20,000</u>	<u>20,000</u>	<u>14,809</u>	<u>5,191</u>
Total Expenditures	<u>120,000</u>	<u>144,000</u>	<u>134,142</u>	<u>9,858</u>
Changes in Fund Balance	16,000	(8,000)	5,033	13,033
Fund Balance at Beginning of Year	<u>81,111</u>	<u>81,111</u>	<u>81,111</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$97,111</u></u>	<u><u>\$73,111</u></u>	<u><u>\$86,144</u></u>	<u><u>\$13,033</u></u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Clean Ohio Trails Special Revenue Fund**  
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>Revenues</u></b>				
Intergovernmental	\$500,000	\$377,400	\$377,400	\$0
Other	76,000	0	0	0
Total Revenues	576,000	377,400	377,400	\$0
<b><u>Expenditures</u></b>				
Current				
Conservation and Recreation Services and Charges	616,100	447,586	447,586	0
Excess of Revenues Under Expenditures	(40,100)	(70,186)	(70,186)	0
<b><u>Other Financing Sources (Uses)</u></b>				
Advances In	0	0	155,533	155,533
Advances Out	0	0	(155,533)	(155,533)
Transfers In	0	19,467	19,467	0
Total Other Financing Sources (Uses)	0	19,467	19,467	0
Changes in Fund Balance	(40,100)	(50,719)	(50,719)	0
Fund Balance at Beginning of Year	48,219	48,219	48,219	0
Prior Years Encumbrances Appropriated	2,500	2,500	2,500	0
Fund Balance at End of Year	<u>\$10,619</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Law Library Resources Board Special Revenue Fund**  
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>Revenues</u></b>				
Charges for Services	\$274,250	\$0	\$3	\$3
Fines and Forfeitures	0	286,903	286,903	0
Other	200	2,547	28,499	25,952
Total Revenues	<u>274,450</u>	<u>289,450</u>	<u>315,405</u>	<u>\$25,955</u>
<b><u>Expenditures</u></b>				
Current				
Judicial				
Personal Services	\$38,509	\$38,509	\$31,934	6,575
Fringe Benefits	6,720	6,720	5,573	1,147
Services and Charges	128,568	128,568	122,974	5,594
Materials and Supplies	148,153	148,153	141,477	6,676
Total Expenditures	<u>321,950</u>	<u>321,950</u>	<u>301,958</u>	<u>19,992</u>
Changes in Fund Balance	(47,500)	(32,500)	13,447	45,947
Fund Balance at Beginning of Year	<u>188,019</u>	<u>188,019</u>	<u>188,019</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$140,519</u></u>	<u><u>\$155,519</u></u>	<u><u>\$201,466</u></u>	<u><u>\$45,947</u></u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Drug Court Special Revenue Fund**  
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>Revenues</u></b>				
Intergovernmental	\$170,587	\$173,243	\$151,954	(\$21,289)
<b><u>Expenditures</u></b>				
Current				
Judicial				
JAG Drug Prosecutor Grant				
Personal Services	55,271	45,758	44,640	1,118
Fringe Benefits	25,244	21,344	19,479	1,865
Services and Charges	0	1,913	1,913	0
Family Drug Court ARRA				
Personal Services	20,394	21,168	21,168	0
Fringe Benefits	7,119	8,866	8,818	48
Services and Charges	0	9,879	0	9,879
Family Drug Court				
Personal Services	40,561	42,661	42,661	0
Fringe Benefits	12,846	13,456	13,456	0
Services and Charges	8,374	8,374	7,000	1,374
Materials and Supplies	20,000	20,000	9,450	10,550
Total Expenditures	189,809	193,419	168,585	24,834
Excess of Revenues				
Under Expenditures	(19,222)	(20,176)	(16,631)	3,545
<b><u>Other Financing Sources (Uses)</u></b>				
Advances In	0	0	37,040	37,040
Advances Out	0	0	(16,200)	(16,200)
Transfers In	20,128	20,128	20,128	0
Total Other Financing Sources (Uses)	20,128	20,128	40,968	20,840
Changes in Fund Balance	906	(48)	24,337	24,385
Fund Balance at Beginning of Year	31,482	31,482	31,482	0
Fund Balance at End of Year	<u>\$32,388</u>	<u>\$31,434</u>	<u>\$55,819</u>	<u>\$24,385</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Permanent Improvement Capital Projects Fund**  
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Property Taxes	\$553,500	\$553,500	\$559,547	\$6,047
Intergovernmental	88,000	88,000	98,722	10,722
Total Revenues	<u>641,500</u>	<u>641,500</u>	<u>658,269</u>	<u>16,769</u>
<b><u>Expenditures</u></b>				
Capital Outlay				
Services and Charges	20,000	57,600	54,714	2,886
Materials and Supplies	84,500	67,500	21,510	45,990
Capital Outlay	950,000	929,400	923,550	5,850
Total Expenditures	<u>1,054,500</u>	<u>1,054,500</u>	<u>999,774</u>	<u>54,726</u>
Changes in Fund Balance	(413,000)	(413,000)	(341,505)	71,495
Fund Balance at Beginning of Year	446,961	446,961	446,961	0
Prior Year Encumbrances Appropriated	4,500	4,500	4,500	0
Fund Balance at End of Year	<u>\$38,461</u>	<u>\$38,461</u>	<u>\$109,956</u>	<u>\$71,495</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Emergency Services Capital Projects Fund**  
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Total Revenues	\$0	\$0	\$0	\$0
<b><u>Expenditures</u></b>				
Total Expenditures	0	0	0	0
Changes in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	253,852	253,852	253,852	0
Fund Balance at End of Year	<u>\$253,852</u>	<u>\$253,852</u>	<u>\$253,852</u>	<u>\$0</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**County Drainage Capital Projects Fund**  
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>Revenues</u></b>				
Special Assessments	\$17,800	\$8,300	\$8,172	(\$128)
Charges for Services	0	557,200	559,000	1,800
Other	3,000	3,000	2,500	(500)
Total Revenues	<u>20,800</u>	<u>568,500</u>	<u>569,672</u>	<u>1,172</u>
<b><u>Expenditures</u></b>				
Capital Outlay				
Services and Charges	23,300	484,479	436,190	48,289
Capital Outlay	959,000	0	0	0
Debt Service				
Interest and Fiscal Charges	0	13	13	0
Total Expenditures	<u>982,300</u>	<u>484,492</u>	<u>436,203</u>	<u>48,289</u>
Excess of Revenues Over (Under) Expenditures	(961,500)	84,008	133,469	49,461
<b><u>Other Financing Sources</u></b>				
Special Assessment Bonds Issued	<u>961,000</u>	<u>35,024</u>	<u>35,024</u>	<u>0</u>
Changes in Fund Balance	(500)	119,032	168,493	49,461
Fund Balance at Beginning of Year	<u>114,894</u>	<u>114,894</u>	<u>114,894</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$114,394</u></u>	<u><u>\$233,926</u></u>	<u><u>\$283,387</u></u>	<u><u>\$49,461</u></u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Issue II Capital Projects Fund**  
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Intergovernmental	\$330,000	\$265,764	\$265,764	\$0
<b><u>Expenditures</u></b>				
Capital Outlay				
Capital Outlay	<u>330,000</u>	<u>265,764</u>	<u>265,764</u>	<u>0</u>
Changes in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>



**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Roadway Capital Projects Fund**  
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Total Revenues	\$0	\$0	\$0	\$0
<b><u>Expenditures</u></b>				
Capital Outlay				
Capital Outlay	8,069	8,069	8,069	0
Excess of Revenues				
Under Expenditures	(8,069)	(8,069)	(8,069)	0
<b><u>Other Financing Sources</u></b>				
Transfers In	8,069	8,069	8,069	0
Changes in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**2010 Capital Improvements Capital Projects Fund**  
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>Revenues</u></b>				
Charges for Services	\$3,200,000	\$0	\$0	0
<b><u>Expenditures</u></b>				
Capital Outlay				
Services and Charges	0	91,866	91,516	350
Materials and Supplies	100,000	47,885	47,758	127
Capital Outlay	3,159,227	0	0	0
Total Expenditures	3,259,227	139,751	139,274	477
Changes in Fund Balance	(59,227)	(139,751)	(139,274)	477
Fund Balance at Beginning of Year	139,751	139,751	139,751	0
Fund Balance at End of Year	<u>\$80,524</u>	<u>\$0</u>	<u>\$477</u>	<u>\$477</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Bond Capital Capital Projects Fund**  
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Other	\$0	\$0	\$3,069	\$3,069
<b><u>Expenditures</u></b>				
Capital Outlay				
Services and Charges	35,000	43,000	10,170	32,830
Materials and Supplies	85,000	225,000	110,616	114,384
Capital Outlay	1,480,000	4,232,000	3,815,793	416,207
Total Expenditures	1,600,000	4,500,000	3,936,579	563,421
Excess of Revenues Under Expenditures	(1,600,000)	(4,500,000)	(3,933,510)	566,490
<b><u>Other Financing Sources</u></b>				
General Obligation Bonds Issued	1,600,000	4,500,000	4,500,000	0
Changes in Fund Balance	0	0	566,490	566,490
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	\$0	\$0	\$566,490	\$566,490

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Road and Bridge Capital Projects Fund**  
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Total Revenues	\$0	\$0	\$0	\$0
<b><u>Expenditures</u></b>				
Total Expenditures	0	0	0	0
Excess of Revenues Over Expenditures	0	0	0	0
<b><u>Other Financing Sources</u></b>				
Transfers In	6,000,000	6,000,000	6,000,000	0
Changes in Fund Balance	6,000,000	6,000,000	6,000,000	0
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u>\$6,000,000</u>	<u>\$6,000,000</u>	<u>\$6,000,000</u>	<u>\$0</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenses, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Solid Waste Transfer Station Enterprise Fund**  
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$143,000	\$143,000	\$167,512	\$24,512
<b><u>Expenses</u></b>				
Personal Services	27,881	27,881	11,626	16,255
Fringe Benefits	14,704	14,704	4,972	9,732
Services and Charges	35,900	35,900	5,298	30,602
Materials and Supplies	3,000	3,000	195	2,805
Capital Outlay	105,360	105,360	0	105,360
Total Expenses	186,845	186,845	22,091	164,754
Changes in Fund Balance	(43,845)	(43,845)	145,421	189,266
Fund Balance at Beginning of Year	1,378,477	1,378,477	1,378,477	0
Prior Year Encumbrances Appropriated	5,360	5,360	5,360	0
Fund Balance at End of Year	<u>\$1,339,992</u>	<u>\$1,339,992</u>	<u>\$1,529,258</u>	<u>\$189,266</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenses, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Storm Water Phase II Enterprise Fund**  
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$264,233	\$264,233	\$295,161	\$30,928
<b><u>Expenses</u></b>				
Personal Services	169,582	169,582	169,582	0
Fringe Benefits	80,123	80,123	78,995	1,128
Services and Charges	17,023	17,023	10,881	6,142
Materials and Supplies	2,400	2,400	0	2,400
Total Expenses	269,128	269,128	259,458	9,670
Changes in Fund Balance	(4,895)	(4,895)	35,703	40,598
Fund Balance at Beginning of Year	213,202	213,202	213,202	0
Prior Year Encumbrances Appropriated	4,173	4,173	4,173	0
Fund Balance at End of Year	<u>\$212,480</u>	<u>\$212,480</u>	<u>\$253,078</u>	<u>\$40,598</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenses, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Delaware Area Transit Enterprise Fund**  
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>Revenues</u></b>				
Charges for Services	\$202,470	\$187,557	\$186,151	(\$1,406)
Grants	1,666,820	1,335,855	1,335,855	0
Other	14,094	16,971	16,968	(3)
Total Revenues	<u>1,883,384</u>	<u>1,540,383</u>	<u>1,538,974</u>	<u>(1,409)</u>
<b><u>Expenses</u></b>				
Personal Services	909,149	840,300	832,964	7,336
Fringe Benefits	221,948	213,795	209,354	4,441
Services and Charges	347,403	216,434	211,920	4,514
Materials and Supplies	324,591	246,843	242,051	4,792
Capital Outlay	131,953	120,745	120,745	0
Total Expenses	<u>1,935,044</u>	<u>1,638,117</u>	<u>1,617,034</u>	<u>21,083</u>
Excess of Revenues Under Expenses Before Transfers	(51,660)	(97,734)	(78,060)	19,674
Transfers In	<u>61,602</u>	<u>50,000</u>	<u>50,000</u>	<u>0</u>
Changes in Fund Balance	9,942	(47,734)	(28,060)	19,674
Fund Balance at Beginning of Year	<u>115,563</u>	<u>115,563</u>	<u>115,563</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$125,505</u></u>	<u><u>\$67,829</u></u>	<u><u>\$87,503</u></u>	<u><u>\$19,674</u></u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenses, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Worker's Compensation Self Insurance Internal Service Fund**  
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>Revenues</u></b>				
Charges for Services	\$880,000	\$880,000	\$944,607	\$64,607
Other	0	0	6,000	6,000
Total Revenues	<u>880,000</u>	<u>880,000</u>	<u>950,607</u>	<u>70,607</u>
<b><u>Expenses</u></b>				
Personal Services	48,300	49,050	49,043	7
Fringe Benefits	24,028	24,134	24,131	3
Services and Charges	213,736	212,880	185,073	27,807
Materials and Supplies	600	600	61	539
Claims	210,000	210,000	79,090	130,910
Total Expenses	<u>496,664</u>	<u>496,664</u>	<u>337,398</u>	<u>159,266</u>
Change in Fund Balance	383,336	383,336	613,209	229,873
Fund Balance at Beginning of Year	231,877	231,877	231,877	0
Prior Year Encumbrances Appropriated	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$627,213</u></u>	<u><u>\$627,213</u></u>	<u><u>\$857,086</u></u>	<u><u>\$229,873</u></u>



# Statistical Section

**Delaware County, Ohio**  
Statistical Section Description

This part of Delaware County’s comprehensive annual financial report represents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County’s overall financial health.

CONTENTS

**Financial Trends** ..... S2

These schedules contain trend information to help the reader understand how the County’s financial performance and well-being have changed over time.

**Revenue Capacity**..... S14

These schedules contain information to help the reader assess the County’s most significant local revenue sources.

**Debt Capacity** ..... S29

These schedules present information to help the reader assess the affordability of the County’s current levels of outstanding debt and the County’s ability to issue additional debt in the future.

**Demographic and Economic Information** ..... S38

These schedules offer demographic and economic indicators to help the reader understand how the environment within which the County’s financial activities take place.

**Operating Information** ..... S40

These schedules contain service and infrastructure data to help the reader understand how the information in the County’s financial report relates to the services the County provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB Statement No. 34 in 2002; schedules presenting government-wide information include information beginning in that year.

**Delaware County, Ohio**  
Net Assets by Component  
Last Nine Years  
(accrual basis of accounting)

	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
<b>Governmental Activities</b>				
Invested in Capital Assets, Net of Related Debt	\$143,016,132	\$130,487,681	\$117,815,451	\$105,810,479
Restricted for				
Capital Projects	7,838,643	1,027,748	4,726,081	9,179,449
Debt Service	3,885,859	4,309,892	4,731,809	25,876
Other Purposes	57,941,592	66,563,347	74,755,053	67,542,985
Unrestricted	<u>27,500,373</u>	<u>27,145,971</u>	<u>20,576,215</u>	<u>30,029,733</u>
Total Governmental Activities Net Assets	<u>240,182,599</u>	<u>229,534,639</u>	<u>222,604,609</u>	<u>212,588,522</u>
<b>Business-Type Activities</b>				
Invested in Capital Assets, Net of Related Debt	167,420,934	165,762,089	151,824,983	132,745,204
Restricted	3,565,775	4,242,263	4,242,263	4,260,600
Unrestricted	<u>27,707,730</u>	<u>27,247,259</u>	<u>36,081,835</u>	<u>44,936,193</u>
Total Business-Type Activities Net Assets	<u>198,694,439</u>	<u>197,251,611</u>	<u>192,149,081</u>	<u>181,941,997</u>
<b>Primary Government</b>				
Invested in Capital Assets, Net of Related Debt	310,437,066	296,249,770	269,640,434	238,555,683
Restricted	73,231,869	76,143,250	88,455,206	81,008,910
Unrestricted	<u>55,208,103</u>	<u>54,393,230</u>	<u>56,658,050</u>	<u>74,965,926</u>
Total Primary Government Net Assets	<u>\$438,877,038</u>	<u>\$426,786,250</u>	<u>\$414,753,690</u>	<u>\$394,530,519</u>

<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
\$105,164,054	\$96,743,255	\$83,098,886	\$78,340,947	\$71,855,811
2,982,031	2,740,855	9,880,187	8,731,355	3,315,886
25,879	0	0	0	0
51,989,568	47,986,825	32,003,881	30,263,155	35,604,047
<u>26,013,083</u>	<u>24,544,104</u>	<u>31,811,237</u>	<u>28,788,044</u>	<u>26,045,780</u>
<u>186,174,615</u>	<u>172,015,039</u>	<u>156,794,191</u>	<u>146,123,501</u>	<u>136,821,524</u>
121,954,166	109,521,587	102,470,037	98,107,339	88,947,257
0	0	5,211,140	0	2,999,794
<u>52,021,029</u>	<u>51,945,684</u>	<u>44,168,438</u>	<u>43,486,759</u>	<u>38,352,240</u>
<u>173,975,195</u>	<u>161,467,271</u>	<u>151,849,615</u>	<u>141,594,098</u>	<u>130,299,291</u>
227,118,220	206,264,842	185,568,923	176,448,286	160,803,068
54,997,478	50,727,680	47,095,208	38,994,510	41,919,727
<u>78,034,112</u>	<u>76,489,788</u>	<u>75,979,675</u>	<u>72,274,803</u>	<u>64,398,020</u>
<u>\$360,149,810</u>	<u>\$333,482,310</u>	<u>\$308,643,806</u>	<u>\$287,717,599</u>	<u>\$267,120,815</u>

**Delaware County, Ohio**  
Changes in Net Assets  
Last Nine Years  
(accrual basis of accounting)

	2010	2009	2008
<b>Expenses</b>			
Governmental Activities			
General Government			
Legislative and Executive	\$16,638,122	\$16,187,133	\$17,011,942
Intergovernmental	0	0	0
Judicial	9,460,900	7,869,846	7,985,127
Public Safety			
911	5,832,755	4,188,270	3,310,412
Emergency Medical Services	9,262,490	9,029,290	9,129,131
Sheriff	17,574,801	15,981,780	14,257,670
Other Public Safety	3,507,150	3,672,543	3,850,585
Public Works	17,232,200	16,917,985	16,116,024
Intergovernmental	167,861	64,215	41,820
Health	16,984,910	15,509,270	16,261,568
Intergovernmental	250,000	285,000	286,000
Human Services			
Job and Family Services	6,649,263	9,701,001	9,500,364
Children Services	1,492,098	1,882,008	2,655,738
Child Support Enforcement	1,485,059	1,536,923	1,399,227
Other Human Services	585,894	577,223	898,595
Conservation and Recreation	463,389	91,516	8,498
Intergovernmental	307,715	342,915	387,915
Intergovernmental	0	0	0
Interest and Fiscal Charges	3,338,841	1,920,806	2,035,819
Total Governmental Activities Expenses	<u>111,233,448</u>	<u>105,757,724</u>	<u>105,136,435</u>
Business-Type Activities			
Sanitary Engineer	14,083,578	14,919,486	13,454,621
Other Enterprise			
Solid Waste Transfer Station	34,916	54,461	81,335
Storm Sewer Phase II	275,674	128,010	274,251
Delaware Area Transit	1,660,044	1,299,282	1,310,738
Total Business-Type Activities Expenses	<u>16,054,212</u>	<u>16,401,239</u>	<u>15,120,945</u>
Total Primary Government Expenses	<u>127,287,660</u>	<u>122,158,963</u>	<u>120,257,380</u>
<b>Program Revenues</b>			
Governmental Activities			
Charges for Services			
General Government			
Legislative and Executive	11,902,633	11,541,142	11,377,033
Judicial	1,828,135	1,516,867	1,417,927
Public Safety			
Sheriff	3,794,581	2,406,333	2,236,433
Other Public Safety	427,932	462,549	427,813
Public Works	1,779,015	1,584,985	3,183,361
Health	497,555	512,077	773,342
Human Services			
Job and Family Services	19,764	4,894	4,142
Children Services	78	3	0
Child Support Enforcement	396,961	394,231	380,814
Operating Grants, Contributions, and Interest	23,846,740	28,401,048	26,192,747
Capital Grants, Contributions, and Interest	5,930,837	540,414	953,932
Total Governmental Activities Program Revenues	<u>50,424,231</u>	<u>47,364,543</u>	<u>46,947,544</u>

2007	2006	2005	2004	2003	2002
\$15,460,737	\$16,888,829	\$13,804,750	\$12,934,247	\$12,974,146	\$13,622,062
5,000	0	0	0	0	0
7,377,788	6,748,207	6,478,773	6,230,638	6,184,743	4,799,098
3,445,415	2,867,626	1,698,446	1,619,840	2,870,428	1,400,129
8,923,060	7,510,187	7,468,274	7,438,586	7,103,203	6,114,696
13,570,534	13,654,424	11,800,396	10,635,672	9,740,640	7,243,547
3,786,874	3,995,524	4,098,232	4,466,449	3,752,320	3,985,680
15,518,457	20,674,441	14,677,345	13,371,205	16,679,512	10,560,796
0	0	0	0	0	0
13,003,081	10,385,226	10,518,395	10,416,370	10,797,440	9,224,212
275,000	0	0	0	0	0
8,087,447	6,859,993	6,586,812	6,082,669	6,479,376	6,318,827
2,375,601	1,971,588	1,638,485	2,036,526	2,043,044	1,514,948
1,560,614	1,406,167	1,379,157	1,445,438	1,208,997	1,201,793
319,179	340,080	438,224	348,343	358,329	351,205
0	0	0	0	0	0
347,715	0	0	0	0	0
0	697,645	551,901	497,326	709,069	1,491,889
2,109,891	2,326,983	1,658,337	1,390,360	1,209,548	1,211,982
96,166,393	96,326,920	82,797,527	78,913,669	82,110,795	69,040,864
13,001,681	14,510,687	13,901,576	13,849,734	13,987,938	12,530,549
61,686	8,082	7,069	5,936	20,059	8,762
316,059	286,494	296,980	31,717	22,224	20,231
1,078,112	938,170	806,079	758,998	824,599	1,028,800
14,457,538	15,743,433	15,011,704	14,646,385	14,854,820	13,588,342
110,623,931	112,070,353	97,809,231	93,560,054	96,965,615	82,629,206
12,358,917	12,588,462	13,107,883	12,604,812	12,892,566	11,286,734
1,416,463	1,396,951	1,207,508	1,406,252	1,362,127	810,167
2,384,012	2,480,070	2,837,756	2,550,175	2,173,409	1,899,917
398,634	430,844	424,345	420,372	363,707	452,713
3,686,171	3,212,484	4,062,440	2,571,320	3,611,692	2,361,183
699,854	213,928	208,834	175,048	172,757	42,880
405	1,290	2,579	5,071	1,506	10,733
0	0	0	0	0	231
361,851	315,913	313,118	267,660	267,880	209,211
23,519,514	23,888,953	19,165,595	18,450,534	18,532,118	17,781,672
5,514,540	954,345	580,128	345,479	3,685,658	124,285
50,340,361	45,483,240	41,910,186	38,796,723	43,063,420	34,979,726

**Delaware County, Ohio**  
Changes in Net Assets (continued)  
Last Nine Years  
(accrual basis of accounting)

	2010	2009	2008
Business-Type Activities			
Charges for Services			
Sanitary Engineer	\$11,625,030	\$11,851,870	\$11,879,685
Other Enterprise			
Solid Waste Transfer Station	154,238	155,015	148,578
Storm Water Phase II	295,161	206,450	241,206
Delaware Area Transit	183,410	180,901	210,634
Operating Grants, Contributions, and Interest	1,070,551	1,091,642	879,963
Capital Grants, Contributions, and Interest	3,926,211	7,862,525	11,671,942
Total Business-Type Activities Program Revenues	<u>17,254,601</u>	<u>21,348,403</u>	<u>25,032,008</u>
Total Primary Government Program Revenues	<u>67,678,832</u>	<u>68,712,946</u>	<u>71,979,552</u>
<b>Net (Expense) Revenue</b>			
Governmental Activities	(60,809,217)	(58,393,181)	(58,188,891)
Business-Type Activities	1,200,389	4,947,164	9,911,063
Total Primary Government Net Expense	<u>(59,608,828)</u>	<u>(53,446,017)</u>	<u>(48,277,828)</u>
<b>General Revenues and Other Changes in Net Assets</b>			
Governmental Activities			
Property Taxes Levied for			
General Operating	10,072,289	5,811,377	6,610,326
Public Safety-911	2,197,272	2,182,280	2,163,551
Health-Board of Developmental Disabilities	11,657,042	11,553,439	11,510,253
Human Services-Council for Older Adults	786,629	830,380	832,914
Permanent Improvement	559,559	555,740	555,276
Payment in Lieu of Taxes	240,937	89,586	72,213
Sales Taxes			
General Operating	38,193,995	36,223,013	21,423,965
Public Works-Auto and Gas	0	0	14,283,323
Grants and Entitlements not			
Restricted to Other Programs	4,128,424	3,543,135	3,866,855
Interest	2,343,063	2,315,037	5,927,822
Other	1,327,967	2,294,224	1,033,480
Transfers	(50,000)	(75,000)	(75,000)
Total Governmental Activities	<u>71,457,177</u>	<u>65,323,211</u>	<u>68,204,978</u>
Business-Type Activities			
Interest	11,036	38,969	122,026
Gain on Sale of Capital Assets	0	0	0
Other	181,403	41,397	98,995
Transfers	50,000	75,000	75,000
Total Business-Type Activities	<u>242,439</u>	<u>155,366</u>	<u>296,021</u>
Total Primary Government	<u>71,699,616</u>	<u>65,478,577</u>	<u>68,500,999</u>
<b>Changes in Net Assets</b>			
Governmental Activities	10,647,960	6,930,030	10,016,087
Business-Type Activities	1,442,828	5,102,530	10,207,084
Total Primary Government Changes in Net Assets	<u>\$12,090,788</u>	<u>\$12,032,560</u>	<u>\$20,223,171</u>

2007	2006	2005	2004	2003	2002
\$10,603,757	\$11,698,334	\$10,078,144	\$10,055,543	\$9,056,859	\$8,440,326
119,758	99,947	116,441	145,674	148,992	124,275
286,597	321,479	238,644	130,911	0	0
212,380	137,960	101,576	231,152	350,776	360,429
707,768	794,425	605,465	414,995	337,526	654,455
10,262,652	15,072,192	13,168,290	13,839,788	16,222,637	26,236,507
22,192,912	28,124,337	24,308,560	24,818,063	26,116,790	35,815,992
72,533,273	73,607,577	66,218,746	63,614,786	69,180,210	70,795,718
(45,826,032)	(50,843,680)	(40,887,341)	(40,116,946)	(39,047,375)	(34,061,138)
7,735,374	12,380,904	9,296,856	10,171,678	11,261,970	22,227,650
(38,090,658)	(38,462,776)	(31,590,485)	(29,945,268)	(27,785,405)	(11,833,488)
6,490,192	6,362,605	4,498,079	4,209,723	3,802,630	3,443,784
2,142,377	1,090,770	1,023,787	976,347	893,724	882,309
11,338,734	8,294,224	7,878,542	7,571,087	6,918,513	7,020,498
807,909	915,353	0	0	0	0
535,741	523,960	470,380	428,068	377,447	341,988
0	62,360	140,616	112,807	39,374	14,826
21,711,761	20,711,159	19,630,599	18,832,573	17,988,747	15,784,881
14,474,935	13,808,485	13,087,871	12,557,341	11,993,715	10,523,270
3,696,875	3,719,465	3,331,561	3,238,201	3,767,401	2,865,038
9,655,057	8,554,766	4,877,806	2,060,519	1,436,471	2,745,538
1,446,358	1,020,109	1,228,948	860,068	1,158,458	2,150,082
(60,000)	(60,000)	(60,000)	(59,098)	(27,128)	0
72,239,939	65,003,256	56,108,189	50,787,636	48,349,352	45,772,214
120,832	0	20,872	(7,264)	(55,378)	(157,491)
0	0	108,496	0	0	0
50,596	67,020	131,432	32,005	61,087	2,568
60,000	60,000	60,000	59,098	27,128	0
231,428	127,020	320,800	83,839	32,837	(154,923)
72,471,367	65,130,276	56,428,989	50,871,475	48,382,189	45,617,291
26,413,907	14,159,576	15,220,848	10,670,690	9,301,977	11,711,076
7,966,802	12,507,924	9,617,656	10,255,517	11,294,807	22,072,727
\$34,380,709	\$26,667,500	\$24,838,504	\$20,926,207	\$20,596,784	\$33,783,803



**Delaware County, Ohio**  
Fund Balances, Governmental Funds  
Last Ten Years  
(modified accrual basis of accounting)

	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
General Fund				
Reserved	\$1,045,721	\$438,788	\$625,703	\$638,218
Unreserved, Designated	2,174,844	3,496,780	0	0
Unreserved	<u>19,172,539</u>	<u>18,678,718</u>	<u>16,547,524</u>	<u>18,201,037</u>
Total General Fund	<u>22,393,104</u>	<u>22,614,286</u>	<u>17,173,227</u>	<u>18,839,255</u>
All Other Governmental Funds				
Reserved	2,726,207	2,710,504	1,537,044	5,220,979
Unreserved, Reported in				
Special Revenue Funds	51,818,431	59,982,712	67,470,878	63,111,987
Debt Service Fund	106,390	115,747	103,570	25,876
Capital Projects Funds	<u>7,213,659</u>	<u>964,965</u>	<u>4,351,060</u>	<u>6,139,995</u>
Total All Other Governmental Funds	<u>61,864,687</u>	<u>63,773,928</u>	<u>73,462,552</u>	<u>74,498,837</u>
Total Governmental Funds	<u>\$84,257,791</u>	<u>\$86,388,214</u>	<u>\$90,635,779</u>	<u>\$93,338,092</u>

(1) The internal service fund was reclassified from a business-type activity to a governmental activity.

(2) The County implemented GASB Statements No. 33 and 34 for the year ended December 31, 2002.

<u>2006</u>	<u>2005 (1)</u>	<u>2004</u>	<u>2003</u>	<u>2002 (2)</u>	<u>2001</u>
\$709,348	\$558,093	\$657,894	\$785,177	\$680,757	\$371,956
0	0	0	0	0	0
<u>17,983,648</u>	<u>16,277,101</u>	<u>15,304,943</u>	<u>15,272,705</u>	<u>14,042,002</u>	<u>10,810,192</u>
<u>18,692,996</u>	<u>16,835,194</u>	<u>15,962,837</u>	<u>16,057,882</u>	<u>14,722,759</u>	<u>11,182,148</u>
2,367,095	4,720,458	6,425,465	1,817,069	2,614,217	7,720,998
48,356,860	45,667,663	37,327,114	32,941,370	32,090,750	24,985,055
25,879	0	0	0	0	0
<u>6,673,072</u>	<u>11,306,776</u>	<u>13,034,940</u>	<u>19,237,857</u>	<u>9,100,392</u>	<u>10,737,527</u>
<u>57,422,906</u>	<u>61,694,897</u>	<u>56,787,519</u>	<u>53,996,296</u>	<u>43,805,359</u>	<u>43,443,580</u>
<u>\$76,115,902</u>	<u>\$78,530,091</u>	<u>\$72,750,356</u>	<u>\$70,054,178</u>	<u>\$58,528,118</u>	<u>\$54,625,728</u>

**Delaware County, Ohio**  
 Changes in Fund Balances, Governmental Funds  
 Last Ten Years  
 (modified accrual basis of accounting)

	2010	2009	2008	2007
<b>Revenues</b>				
Property Taxes	\$25,199,180	\$20,818,189	\$21,668,073	\$21,315,601
Payment in Lieu of Taxes	240,937	89,586	72,213	0
Sales Taxes	38,088,578	35,899,775	35,941,919	36,304,531
Special Assessments	923,971	1,303,030	1,363,074	1,048,867
Charges for Services	18,029,555	16,065,503	16,651,732	17,656,201
Licenses and Permits	1,267,577	1,131,278	1,261,105	1,530,544
Fines and Forfeitures	783,747	524,890	498,477	546,753
Intergovernmental	29,268,834	33,147,776	29,556,461	27,576,366
Interest	2,451,997	2,211,537	6,464,240	10,349,535
Other	1,391,487	2,447,682	1,115,826	1,505,112
<b>Total Revenues</b>	<b>117,645,863</b>	<b>113,639,246</b>	<b>114,593,120</b>	<b>117,833,510</b>
<b>Expenditures</b>				
<b>Current</b>				
<b>General Government</b>				
Legislative and Executive	16,401,892	15,403,761	16,180,405	14,878,317
Intergovernmental	0	0	0	5,000
Judicial	8,673,788	7,703,981	7,382,865	7,270,263
Public Safety	36,075,394	31,201,955	29,499,860	28,734,249
Public Works	21,516,060	25,249,152	20,355,379	15,543,959
Intergovernmental	167,861	64,215	41,820	0
Health	20,863,189	17,523,419	16,182,369	13,410,807
Intergovernmental	250,000	285,000	286,000	275,000
Human Services	9,937,476	13,356,841	13,776,420	12,260,067
Conservation and Recreation	479,594	88,112	8,498	0
Intergovernmental	302,800	338,000	383,000	342,800
Other	0	0	0	0
Intergovernmental	0	0	0	0
Capital Outlay	5,224,294	1,395,229	8,198,685	9,723,547
<b>Debt Service</b>				
Principal Retirement	3,646,400	3,407,000	3,242,500	2,905,000
Current Refunding	15,965,000	0	0	0
Interest and Fiscal Charges	2,081,775	1,845,146	1,960,435	2,006,133
Issuance Costs	189,711	0	0	129,548
<b>Total Expenditures</b>	<b>141,775,234</b>	<b>117,861,811</b>	<b>117,498,236</b>	<b>107,484,690</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(24,129,371)</b>	<b>(4,222,565)</b>	<b>(2,905,116)</b>	<b>10,348,820</b>

2006	2005 (1)	2004	2003	2002 (2)	2001
\$17,081,838	\$13,898,556	\$12,985,059	\$12,036,039	\$11,676,632	\$12,890,973
62,360	140,616	112,807	39,374	14,826	0
33,762,217	32,540,264	31,861,132	29,111,788	26,069,586	20,406,106
923,456	796,392	668,890	594,502	430,663	456,230
17,521,065	27,035,118	16,086,809	18,077,458	13,853,395	8,948,614
1,790,022	1,953,299	2,401,311	2,475,514	2,366,827	2,199,845
540,335	504,410	739,359	755,235	709,245	506,311
25,825,557	23,083,180	22,399,871	23,956,935	20,504,878	22,839,778
8,762,689	4,899,992	2,098,071	1,694,405	2,728,342	5,848,960
978,040	1,217,911	868,062	1,259,818	2,636,229	2,746,045
<u>107,247,579</u>	<u>106,069,738</u>	<u>90,221,371</u>	<u>90,001,068</u>	<u>80,990,623</u>	<u>76,842,862</u>
16,257,225	21,585,868	12,311,683	12,416,710	12,413,253	10,203,411
0	0	0	0	0	0
6,619,123	6,226,229	6,148,129	6,180,438	4,636,184	4,066,165
26,652,823	24,757,562	23,523,738	21,468,067	18,068,893	17,351,026
24,996,133	20,379,827	16,863,287	22,710,802	16,171,124	13,180,371
0	0	0	0	0	0
10,125,021	10,300,924	10,505,122	11,150,524	9,989,000	8,720,143
0	0	0	0	0	0
10,461,000	9,918,541	9,818,781	10,057,277	8,867,814	8,612,242
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	57,696
692,730	546,986	493,200	713,669	488,604	0
8,822,679	16,084,189	9,156,505	3,966,025	9,882,166	15,601,443
2,705,000	2,365,000	1,945,000	600,000	565,000	525,000
0	0	0	0	0	0
2,270,034	1,534,608	1,307,818	1,184,368	1,211,029	1,235,297
0	158,139	239,861	113,451	0	0
<u>109,601,768</u>	<u>113,857,873</u>	<u>92,313,124</u>	<u>90,561,331</u>	<u>82,293,067</u>	<u>79,552,794</u>
<u>(2,354,189)</u>	<u>(7,788,135)</u>	<u>(2,091,753)</u>	<u>(560,263)</u>	<u>(1,302,444)</u>	<u>(2,709,932)</u>

(continued)

**Delaware County, Ohio**  
Changes in Fund Balances, Governmental Funds (continued)  
Last Ten Years  
(modified accrual basis of accounting)

	2010	2009	2008	2007
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	\$0	\$0	\$16,303	\$0
General Obligation Bonds Issued	5,255,050	0	0	1,483,600
General Obligation Refunding Bonds Issued	15,910,000	0	0	0
Special Assessment Bonds Issued	35,250	50,000	261,500	5,320,900
Premium on General Obligation Bonds Issued	214,433	0	0	30,267
Premium on General Obligation Refunding Bonds Issued	634,215	0	0	0
Premium on Special Assessment Bonds Issued	0	0	0	98,603
Payment to Refunding Bond Escrow Agent	0	0	0	0
Transfers In	15,195,581	13,498,247	14,095,679	12,282,785
Transfers Out	(15,245,581)	(13,573,247)	(14,170,679)	(12,342,785)
Transfers to Component Units	0	0	0	0
Total Other Financing Sources (Uses)	<u>21,998,948</u>	<u>(25,000)</u>	<u>202,803</u>	<u>6,873,370</u>
Changes in Fund Balances	<u>(\$2,130,423)</u>	<u>(\$4,247,565)</u>	<u>(\$2,702,313)</u>	<u>\$17,222,190</u>
Debt Service as a Percentage of Noncapital Expenditures	18.0%	5.2%	5.1%	5.5%

- (1) A restatement for a change in fund structure occurred in the financial statements in 2005 that increased fund balance, in the amount of \$1,467,197.
- (2) In 2002, the County implemented GASB Statements No. 33 and 34 that generated a restatement, in the amount of \$5,204,834.

2006	2005 (1)	2004	2003	2002 (2)	2001
\$0	\$0	\$0	\$0	\$0	\$17,688
0	12,000,000	4,575,000	12,000,000	0	0
0	3,540,000	16,075,000	0	0	0
0	0	0	0	0	0
0	105,074	78,316	113,451	0	0
0	44,032	357,414	0	0	0
0	0	0	0	0	0
0	(3,528,433)	(16,238,701)	0	0	0
9,534,494	5,904,669	5,157,694	4,389,678	7,371,046	5,732,018
(9,594,494)	(5,964,669)	(5,216,792)	(4,416,806)	(7,371,046)	(6,872,018)
0	0	0	0	0	(104,171)
(60,000)	12,100,673	4,787,931	12,086,323	0	(1,226,483)
(\$2,414,189)	\$4,312,538	\$2,696,178	\$11,526,060	(\$1,302,444)	(\$3,936,415)
5.4%	8.6%	26.4%	2.6%	2.5%	2.5%

**Delaware County, Ohio**  
Assessed and Estimated Actual Value of Taxable Property  
Last Ten Years

Collection Year	Real Property			Tangible Public Utility	
	Assessed Value		Estimated Actual Value	Assessed Value	Estimated Actual Value
	Residential/ Agricultural	Commercial/ Industrial/PU			
2010	\$5,467,748,120	\$743,240,460	\$17,745,681,657	\$136,552,160	\$155,172,909
2009	5,403,107,640	708,271,040	17,461,081,943	132,794,470	150,902,807
2008	5,308,400,014	683,201,730	17,118,862,126	125,269,450	142,351,648
2007	5,107,224,224	676,710,560	16,525,527,954	143,050,170	162,557,011
2006	4,813,157,600	666,409,120	15,655,904,914	143,426,960	162,985,182
2005	3,887,621,370	617,617,680	12,872,111,571	142,133,390	161,515,216
2004	3,589,512,490	590,561,680	11,943,069,057	136,313,060	154,901,205
2003	3,302,791,850	551,855,330	11,013,277,657	135,698,000	154,202,273
2002	2,753,065,960	456,543,100	9,170,311,600	100,756,200	114,495,682
2001	2,504,397,000	510,391,850	8,613,682,429	125,858,920	143,021,500
2000	2,294,190,810	414,411,910	7,738,864,914	130,218,860	147,975,977
1999	1,851,792,270	322,812,830	6,213,157,429	126,479,550	143,726,761

**Source:** Office of the County Auditor, Delaware County, Ohio

Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

The assessed value of real property (including public utility real property) is 35 percent of estimated actual value. Personal property tax was assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of actual value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property was assessed in previous years at 25 percent of actual value for machinery and equipment and 23 percent for inventory. The general business tangible personal property tax was phased out. The percentage was 12.5 percent for 2007, 6.25 percent for 2008, and was zero in 2009. Beginning in 2007, House Bill 66 switched telephone companies from being utilities to general business taxpayers and began a four-year phase out on the tangible personal property tax on local and interexchange telephone companies. No tangible personal property taxes were levied or collected in 2009 or 2010 from general business taxpayers, except telephone companies whose last year to pay tangible personal property taxes was 2010.

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10 percent, 2 1/2 percent, and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10 percent rollback for commercial/industrial property was eliminated.

Tangible Personal Property		Total			Weighted Average Tax Rate
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	
\$7,498,830	\$7,498,830	\$6,355,039,570	\$17,908,353,396	35.49%	\$4.56
13,240,690	13,240,690	6,257,413,840	17,625,225,440	35.50	3.77
75,857,980	1,213,727,680	6,192,729,174	18,474,941,454	33.52	3.97
157,458,553	1,046,065,520	6,084,443,507	17,734,150,485	34.31	3.98
194,609,287	1,037,916,197	5,817,602,967	16,856,806,293	34.51	3.26
229,335,732	1,042,435,145	4,876,708,172	14,076,061,932	34.65	3.14
230,226,578	1,000,985,122	4,546,613,808	13,098,955,384	34.71	3.17
231,661,013	965,254,221	4,222,006,193	12,132,734,151	34.80	3.21
266,830,436	1,067,321,744	3,577,195,696	10,352,129,026	34.56	3.46
235,508,931	942,035,724	3,376,156,701	9,698,739,653	34.81	3.06
216,944,763	867,779,052	3,055,766,343	8,754,619,943	34.90	3.89
185,855,268	743,421,072	2,486,939,918	7,100,305,262	35.03	4.18



**Delaware County, Ohio**  
Property Tax Rates - Direct and Overlapping Governments  
(per \$1,000 of assessed value)  
Last Ten Years

	2010	2009	2008	2007
General	\$1.80	\$1.00	\$1.20	\$1.20
Effective Millage Rates				
Residential/Agriculture	1.8000	1.0000	1.2000	1.2000
Commercial/Industrial	1.8000	1.0000	1.2000	1.2000
Tangible/Public Utility Personal	1.8000	1.0000	1.2000	1.2000
Permanent Improvement	0.10	0.10	0.10	0.10
Effective Millage Rates				
Residential/Agriculture	0.1000	0.1000	0.1000	0.1000
Commercial/Industrial	0.1000	0.1000	0.1000	0.1000
Tangible/Public Utility Personal	0.1000	0.1000	0.1000	0.1000
Developmental Disabilities				
Effective Millage Rates (1)				
Residential/Agriculture	2.0875	2.0822	2.0805	2.0821
Commercial/Industrial	2.0470	2.0517	2.0702	2.0680
Tangible/Public Utility Personal	2.1000	2.1000	2.1000	2.1000
911				
Effective Millage Rates				
Residential/Agriculture	0.4468	0.4455	0.4388	0.4460
Commercial/Industrial	0.4310	0.4316	0.4432	0.4434
Tangible/Public Utility Personal	0.4500	0.4500	0.4500	0.4500
Senior Citizen Bond	0.14	0.15	0.15	0.15
Effective Millage Rates				
Residential/Agriculture	0.14	0.15	0.15	0.15
Commercial/Industrial	0.14	0.15	0.15	0.15
Tangible/Public Utility Personal	0.14	0.15	0.15	0.15
Total Delaware County				
Effective Millage Rates				
Residential/Agriculture	4.5743	3.7777	3.9693	3.9781
Commercial/Industrial	4.5180	3.7333	3.9634	3.9613
Tangible/Public Utility Personal	4.5900	3.8000	4.0000	4.0000
School Districts				
Big Walnut	26.04 - 35.51	26.84 - 35.34	24.53 - 33.03	25.22 - 33.72
Delaware	40.23 - 66.80	40.79 - 67.42	40.20 - 67.1	40.87 - 67.76
Out-of-County School Districts				
Buckeye Valley	25.99 - 34.95	25.80 - 34.80	23.95 - 32.65	23.80 - 32.80
Centerburg	24.55 - 38.16	24.52 - 38.20	25.33 - 38.85	25.53 - 39.05
Dublin	48.68 - 80.40	40.83 - 72.50	40.67 - 72.50	41.12 - 72.50
Elgin	34.17 - 46.17	25.68 - 37.68	26.26 - 38.26	26.04 - 37.77
Highland	24.37 - 24.50	24.36 - 24.50	22.18 - 22.30	22.18 - 22.30
Johnstown-Monroe	29.34 - 40.30	20.00 - 30.70	20.00 - 30.70	20.00 - 30.70
North Union	32.25 - 37.25	34.10 - 39.10	35.80 - 40.80	35.95 - 40.80
Northridge	32.35 - 45.55	23.49 - 36.20	23.75 - 36.50	23.76 - 36.50
Olentangy	44.15 - 70.72	44.08 - 70.72	35.18 - 62.00	35.37 - 62.00
Westerville	50.28 - 73.00	42.28 - 73.00	41.54 - 72.50	41.54 - 72.50

2006	2005	2004	2003	2002	2001
\$1.20	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00
1.2000	1.0000	1.0000	1.0000	1.0000	1.0000
1.2000	1.0000	1.0000	1.0000	1.0000	1.0000
1.2000	1.0000	1.0000	1.0000	1.0000	1.0000
0.10	0.10	0.10	0.10	0.10	0.10
0.1000	0.1000	0.1000	0.1000	0.1000	0.1000
0.1000	0.1000	0.1000	0.1000	0.1000	0.1000
0.1000	0.1000	0.1000	0.1000	0.1000	0.1000
1.5105	1.7570	1.7856	1.8135	2.0566	1.5165
1.5912	1.6988	1.7374	1.7585	2.0289	1.4783
2.1000	2.1000	2.1000	2.1000	2.1000	2.1000
0.2217	0.2579	0.2620	0.2663	0.3033	0.3476
0.2473	0.2627	0.2632	0.2666	0.3013	0.4298
0.3100	0.3100	0.3100	0.3100	0.3100	0.6200
0.17	N/A	N/A	N/A	N/A	N/A
0.17	N/A	N/A	N/A	N/A	N/A
0.17	N/A	N/A	N/A	N/A	N/A
0.17	N/A	N/A	N/A	N/A	N/A
3.2022	3.1149	3.1476	3.1798	3.4599	2.9641
3.3085	3.0615	3.1006	3.1251	3.4302	3.0081
3.8800	3.5100	3.5100	3.5100	3.5100	3.8200
23.89 - 32.39	25.37 - 33.87	23.66 - 32.16	23.90 - 32.40	23.50 - 32.00	25.31 - 33.81
34.45 - 67.18	38.01 - 67.96	33.40 - 64.73	33.97 - 64.97	37.30 - 65.37	35.15 - 65.54
23.98 - 32.98	24.20 - 33.20	24.52 - 33.52	24.80 - 33.80	25.10 - 34.15	25.40 - 34.40
25.53 - 39.05	27.74 - 41.16	27.74 - 41.16	27.75 - 41.16	27.86 - 41.16	27.86 - 41.16
41.27 - 72.50	38.47 - 64.60	38.56 - 64.60	38.69 - 64.60	42.60 - 65.22	42.96 - 65.22
26.14 - 37.85	26.21 - 37.85	25.90 - 37.85	26.00 - 37.85	25.85 - 37.85	26.30 - 38.30
22.18 - 22.30	22.26 - 22.30	22.26 - 22.30	22.81 - 22.85	22.85 - 22.85	23.85 - 23.85
20.00 - 30.70	21.38 - 39.30	21.98 - 39.58	22.11 - 39.58	24.49 - 39.50	24.79 - 39.64
36.12 - 40.95	36.12 - 40.85	36.00 - 40.85	36.00 - 40.85	29.40 - 34.25	29.52 - 34.35
24.01 - 36.70	24.52 - 37.05	24.48 - 37.15	24.62 - 37.28	25.20 - 37.80	25.25 - 37.85
35.67 - 62.00	38.47 - 61.00	28.63 - 50.50	29.10 - 50.56	30.87 - 49.80	31.42 - 49.80
35.70 - 67.31	40.69 - 68.01	35.37 - 63.20	35.45 - 63.20	38.81 - 63.40	38.12 - 63.50

(continued)

**Delaware County, Ohio**  
Property Tax Rates - Direct and Overlapping Governments (continued)  
(per \$1,000 of assessed value)  
Last Ten Years

	2010	2009	2008	2007
<b>Joint Vocational School Districts</b>				
Central Ohio	\$1.30 - 1.30	\$1.30 - 1.30	\$1.30 - 1.30	\$1.30 - 1.30
Delaware County	2.29 - 3.20	2.29 - 3.20	2.28 - 3.20	2.28 - 3.20
Knox County	2.35 - 6.40	2.34 - 6.40	2.56 - 6.40	2.57 - 6.40
Licking County	2.50 - 2.50	2.50 - 2.50	3.00 - 3.00	3.00 - 3.00
Tri-Rivers	2.23 - 4.40	2.22 - 4.40	2.25 - 4.40	2.39 - 4.40
<b>Corporations</b>				
Ashley	18.18 - 18.60	18.07 - 18.60	17.23 - 18.60	17.23 - 18.60
Columbus	2.10 - 2.10	2.10 - 2.10	2.10 - 2.10	2.10 - 2.10
Delaware	2.70 - 2.70	2.70 - 2.70	2.85 - 2.85	2.70 - 2.70
Dublin	1.94 - 2.95	1.95 - 2.95	1.94 - 2.95	1.95 - 2.95
Galena	3.50 - 3.70	3.50 - 3.70	3.52 - 3.70	3.56 - 3.70
Ostrander	1.30 - 1.30	1.30 - 1.30	1.30 - 1.30	1.30 - 1.30
Powell	3.80 - 3.80	3.71 - 3.71	3.59 - 3.59	3.76 - 3.76
Shawnee Hills	10.30 - 14.92	10.26 - 14.92	10.32 - 14.92	12.49 - 14.92
Sunbury	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50
Westerville	8.71 - 16.10	10.31 - 17.70	10.21 - 17.64	10.17 - 17.60
<b>Townships</b>				
Berkshire	0.80 - 0.80	0.80 - 0.80	0.80 - 0.80	0.80 - 0.80
Berlin	4.83 - 5.08	4.91 - 5.08	4.91 - 5.08	4.95 - 5.08
Brown	4.30 - 4.90	4.29 - 4.90	4.37 - 4.90	4.33 - 4.90
Concord	8.38 - 11.30	8.37 - 11.30	8.36 - 11.30	8.41 - 11.30
Delaware	2.28 - 2.40	2.28 - 2.40	2.08 - 2.20	2.08 - 2.20
Genoa	8.58 - 9.40	8.56 - 9.40	8.38 - 9.40	8.40 - 9.40
Harlem	9.89 - 10.00	9.88 - 10.00	9.93 - 10.00	9.98 - 10.00
Kingston	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30
Liberty	6.56 - 8.44	6.71 - 8.38	6.74 - 8.43	6.83 - 8.49
Marlboro	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30
Orange	8.18 - 8.60	8.26 - 8.60	8.36 - 8.60	8.89 - 9.35
Oxford	4.23 - 4.50	4.18 - 4.50	4.30 - 4.50	4.31 - 4.50
Porter	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50
Radnor	7.20 - 7.40	7.20 - 7.40	4.07 - 4.40	4.09 - 4.40
Scioto	6.40 - 6.50	6.45 - 6.55	6.00 - 6.07	6.04 - 6.09
Thompson	4.02 - 4.20	4.01 - 4.20	2.10 - 2.10	2.10 - 2.10
Trenton	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50
Troy	2.20 - 2.20	2.20 - 2.20	2.20 - 2.20	2.20 - 2.20
Washington	7.97 - 14.48	7.99 - 14.48	7.92 - 14.47	8.02 - 14.45

2006	2005	2004	2003	2002	2001
\$0.50 - 0.50	\$0.50 - 0.50	\$0.50 - 0.50	\$0.50 - 0.50	\$1.10 - 1.10	\$1.10 - 1.10
2.28 - 3.20	2.37 - 3.20	2.41 - 3.20	2.46 - 3.20	2.80 - 3.20	2.64 - 3.40
2.57 - 6.40	2.81 - 6.40	2.82 - 6.40	2.82 - 6.40	3.12 - 6.40	3.12 - 6.40
3.00 - 3.00	3.00 - 3.00	2.80 - 2.80	3.00 - 3.00	2.00 - 2.00	2.00 - 2.00
2.40 - 4.40	2.53 - 4.40	2.56 - 4.40	2.56 - 4.40	2.61 - 4.40	2.88 - 4.40
15.05 - 18.60	17.43 - 18.60	16.43 - 17.60	13.09 - 17.60	14.14 - 17.60	9.31 - 14.60
2.10 - 2.10	2.10 - 2.10	2.10 - 2.10	2.10 - 2.10	2.10 - 2.10	2.10 - 2.10
2.70 - 2.70	2.70 - 2.70	2.70 - 2.70	2.70 - 2.70	2.70 - 2.70	2.70 - 2.70
1.95 - 2.95	1.99 - 2.96	1.99 - 2.96	2.00 - 2.97	2.03 - 2.97	2.04 - 2.97
3.03 - 3.70	3.33 - 3.70	3.52 - 3.70	3.52 - 3.70	2.77 - 3.70	2.77 - 3.70
1.30 - 1.30	1.30 - 1.30	1.30 - 1.30	1.30 - 1.30	1.30 - 1.30	1.30 - 1.30
3.95 - 3.95	4.01 - 4.01	4.95 - 4.95	5.30 - 5.30	3.13 - 3.13	3.25 - 3.25
12.13 - 14.92	13.45 - 14.92	13.49 - 14.92	11.06 - 14.92	9.65 - 14.92	9.65 - 14.92
2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50
10.57 - 17.97	11.65 - 17.95	11.80 - 18.06	11.60 - 17.85	9.24 - 14.50	9.31 - 14.54
0.80 - 0.80	0.80 - 0.80	0.80 - 0.80	0.80 - 0.80	0.80 - 0.80	0.80 - 0.80
4.17 - 4.60	4.54 - 4.60	4.21 - 4.60	4.24 - 4.60	3.59 - 4.10	3.65 - 4.10
4.37 - 4.90	4.66 - 4.90	4.66 - 4.90	4.67 - 4.90	4.89 - 4.90	4.90 - 4.90
8.45 - 11.30	9.65 - 11.30	8.69 - 11.30	8.88 - 11.30	8.78 - 11.30	8.99 - 11.30
2.12 - 2.20	2.18 - 2.20	2.19 - 2.20	1.98 - 2.20	2.04 - 2.20	2.05 - 2.20
8.43 - 9.40	10.02 - 12.10	10.13 - 12.10	10.22 - 12.10	11.42 - 12.10	11.76 - 12.10
6.45 - 7.12	7.24 - 7.26	7.32 - 7.32	5.95 - 6.32	6.40 - 6.40	6.40 - 6.41
2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30
6.87 - 8.50	7.76 - 8.60	7.84 - 8.62	8.04 - 8.70	6.60 - 6.75	6.38 - 6.42
2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30
11.94 - 14.00	13.40 - 14.00	13.08 - 13.95	10.20 - 12.15	11.10 - 11.75	11.43 - 11.75
4.07 - 4.50	4.36 - 4.50	4.23 - 4.50	4.23 - 4.50	4.38 - 4.50	4.08 - 4.50
2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50
6.60 - 6.88	6.83 - 6.88	6.86 - 6.88	6.42 - 6.88	6.56 - 6.88	6.56 - 6.88
5.48 - 5.95	6.61 - 6.65	4.94 - 5.25	6.89 - 7.20	5.05 - 5.05	6.79 - 7.05
2.10 - 2.10	2.10 - 2.10	2.10 - 2.10	2.10 - 2.10	2.10 - 2.10	2.10 - 2.10
2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50
2.20 - 2.20	2.20 - 2.20	2.20 - 2.20	2.20 - 2.20	2.20 - 2.20	2.20 - 2.20
8.15 - 14.49	8.37 - 14.49	8.44 - 14.40	8.50 - 14.50	9.52 - 14.90	9.62 - 14.90

(continued)

**Delaware County, Ohio**  
Property Tax Rates - Direct and Overlapping Governments (continued)  
(per \$1,000 of assessed value)  
Last Ten Years

	2010	2009	2008	2007
Other Units				
BST&G Fire District	\$1.96 - 2.00	\$1.95 - 2.00	\$1.96 - 2.00	\$1.38 - 2.00
Delaware County District Library	1.02 - 1.03	0.04 - 0.04	0.06 - 0.06	0.07 - 0.07
Delaware County Health District	0.59 - 0.70	0.59 - 0.70	0.58 - 0.70	0.59 - 0.70
Delaware-Morrow Mental Health District	0.99 - 1.00	0.99 - 1.00	0.99 - 1.00	0.73 - 1.00
Delaware Preservation Park District	0.59 - 0.60	0.59 - 0.60	0.24 - 0.40	0.24 - 0.40
Elm Valley Joint Fire District	2.00 - 2.50	2.00 - 2.50	2.11 - 2.50	2.11 - 2.50
Fort Morrow Fire District	4.73 - 5.00	4.73 - 5.00	1.81 - 2.00	2.49 - 2.50
Kingston-Porter Fire District	3.69 - 7.68	3.63 - 7.67	3.89 - 7.70	3.90 - 7.72
Senior Citizens	0.88 - 0.90	0.88 - 0.90	0.57 - 0.70	0.58 - 0.70
Sunbury Community Library	0.99 - 1.00	N/A	N/A	N/A
Tri-Township Fire District	5.18 - 5.40	5.17 - 5.40	5.25 - 5.40	5.25 - 5.40
Westerville Public Library	0.79 - 0.80	0.78 - 0.80	0.80 - 0.80	0.61 - 0.80

**Source:** Ohio Department of Taxation

(1) The voters passed a replacement levy for Board of Developmental Disabilities in 2001.

The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

Overlapping rates are those of local governments that apply to property owners within Delaware County. Not all overlapping rates apply to all County property owners. Property tax rates for all overlapping governments are based on the original voted levy.

2006	2005	2004	2003	2002	2001
\$1.40 - 2.00	\$1.67 - 2.00	\$1.72 - 2.00	\$1.73 - 2.00	\$1.62 - 2.00	\$1.64 - 2.00
0.08 - 0.08	0.09 - 0.09	0.12 - 0.12	0.15 - 0.15	0.18 - 0.18	0.19 - 0.19
0.59 - 0.70	0.69 - 0.70	0.40 - 0.70	0.41 - 0.70	0.47 - 0.70	0.48 - 0.70
0.74 - 1.00	0.86 - 1.00	0.88 - 1.00	0.89 - 1.00	0.45 - 1.00	0.46 - 1.00
0.24 - 0.40	0.28 - 0.40	0.29 - 0.40	0.29 - 0.40	0.33 - 0.40	0.34 - 0.40
2.11 - 2.50	2.33 - 2.50	2.33 - 2.50	2.33 - 2.50	2.49 - 2.50	2.50 - 2.50
1.88 - 2.00	1.90 - 2.00	1.91 - 2.00	4.41 - 1.50	2.10 - 2.25	1.88 - 2.25
4.07 - 7.69	4.79 - 7.75	4.78 - 7.72	4.91 - 7.82	4.06 - 6.37	4.02 - 6.30
0.58 - 0.70	0.68 - 0.70	0.69 - 0.70	0.51 - 0.70	0.58 - 0.70	0.59 - 0.70
N/A	N/A	N/A	N/A	N/A	N/A
3.48 - 4.40	3.92 - 4.40	3.95 - 4.40	3.74 - 4.40	4.19 - 4.40	3.14 - 4.40
0.61 - 0.80	0.71 - 0.80	0.71 - 0.80	0.71 - 0.80	N/A	N/A

**Delaware County, Ohio**  
Property Tax Levies and Collections - Real and Public Utility Property Taxes  
Last Ten Years

Year	Current Tax Levy (1)	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (2)	Total Tax Collections	Percent of Total Tax Collections to Current Tax Levy
2010	\$28,733,849	\$27,682,816	96.34%	\$792,051	\$28,474,867	99.10%
2009	23,245,250	22,564,446	97.07	464,212	23,028,658	99.07
2008	23,933,773	23,362,848	97.61	586,069	23,948,917	100.06
2007	23,215,624	22,646,816	97.55	543,241	23,190,057	99.89
2006	18,125,912	17,654,343	97.40	404,468	18,058,811	99.63
2005	14,445,062	14,108,552	97.67	322,170	14,430,722	99.90
2004	11,909,546	11,721,500	98.42	366,149	12,087,649	101.50
2003	11,119,934	10,941,083	98.39	520,214	11,461,297	103.07
2002	9,906,057	9,713,127	98.05	401,582	10,114,709	102.11
2001	8,030,063	7,838,047	97.61	223,683	8,061,730	100.39
2000	9,406,637	9,277,713	98.63	232,568	9,510,281	101.10
1999	8,308,636	8,180,999	98.46	265,670	8,446,669	101.66
1990	14,994,183	14,059,974	93.77	246,243	14,306,217	95.41

**Source:** Office of the County Auditor, Delaware County, Ohio

(1) State reimbursement of rollback and homestead exemptions are included.

(2) The County does not identify delinquent collections by tax year.

**Delaware County, Ohio**  
Property Tax Levies and Collections - Tangible Personal Property Taxes  
Last Ten Years

Year	Current Tax Levy (1)	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (2)	Total Tax Collections	Percent of Total Tax Collections to Current Tax Levy
2010	\$17,210	\$17,038	99.00%	\$25,867	\$42,905	249.30%
2009	46,506	42,912	92.27	70,727	113,639	244.35
2008	348,764	287,557	82.45	29,085	316,642	90.79
2007	645,697	601,893	93.22	33,322	635,215	98.38
2006	801,106	768,024	95.87	34,261	802,285	100.15
2005	847,754	810,719	95.63	22,637	833,356	98.30
2004	914,433	817,654	89.42	50,628	868,282	94.95
2003	869,622	788,441	90.66	44,134	832,575	95.74
2002	1,007,995	938,695	93.12	33,018	971,713	96.40
2001	852,918	817,863	95.89	27,478	845,341	99.11
2000	1,012,953	947,360	93.52	43,291	990,651	97.80
1999	846,122	810,670	95.81	47,026	857,696	101.37
1990	14,994,183	14,059,974	93.77	246,243	14,306,217	95.41

**Source:** Office of the County Auditor, Delaware County, Ohio

(1) The \$10,000 personal property exemption is included.

(2) The County does not identify delinquent collections by tax year.



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**Delaware County, Ohio**  
Principal Property Taxpayers  
Current Year and Nine Years Ago

Taxpayer	Type of Business	2010			2001		
		Total Assessed Valuation	Rank	Percent of Total County Assessed Valuation	Total Assessed Valuation	Rank	Percent of Total County Assessed Valuation
Columbus and Southern Power	Public Utility	\$90,310,060	1	1.42%	\$39,745,279	2	1.18%
Columbia Gas of Ohio	Public Utility	15,649,590	2	0.25			
Banc One Management Corporation	Finance	15,023,480	3	0.24	54,965,820	1	1.63
American Transmission Systems, Inc.	Public Utility	11,724,680	4	0.18			
Kroger Company	Retail	10,620,470	5	0.17			
Meijer, Inc.	Retail	10,070,020	6	0.16			
Evan Capital Investments Ltd.	Developer	9,995,200	7	0.16			
NP Limited Partnership	Developer	9,858,920	8	0.15	11,036,795	8	0.33
Nationwide Mutual Insurance Co.	Insurance	9,772,570	9	0.15			
Knickerbocker Properties, Inc. XLII	Developer	8,505,000	10	0.13			
Banc One Services Corporation	Finance				26,517,400	3	0.79
PPG Industries, Inc.	Manufacturer				19,421,560	4	0.57
Polaris Center LLC	Developer				14,495,425	5	0.43
Verizon North	Public Utility				12,632,085	6	0.37
American Showa, Inc.	Manufacturer				11,709,790	7	0.35
M/I Schottenstein Homes, Inc.	Developer				9,626,680	9	0.28
Polaris Mall LLC	Developer				8,391,915	10	0.25
Total Principal Taxpayers		191,529,990		3.01	208,542,749		6.18
All Other Taxpayers		6,163,509,580		96.99	3,167,613,952		93.82
Total County Assessed Value		<u>\$6,355,039,570</u>		<u>100.00%</u>	<u>\$3,376,156,701</u>		<u>100.00%</u>

**Source:** Office of the County Auditor, Delaware County, Ohio

**Delaware County, Ohio**  
 Taxable Sales By Category  
 Last Ten Years

Category	2010	2009	2008	2007
Sales Tax Payments	\$10,045,821	\$9,193,471	\$8,780,199	\$9,157,913
Direct Pay Tax Return Payments	455,159	287,821	313,729	219,179
Seller's Use Tax Return Payments	6,133,088	6,396,974	6,151,045	5,721,525
Consumer's Use Tax Return Payments	1,347,004	1,049,031	1,257,366	1,893,041
Motor Vehicle Tax Payments	3,979,447	3,590,414	3,669,313	3,786,117
Non-Resident Motor Vehicle Payments	11,124	7,821	9,923	2,127
Watercraft and Outboard Motors	56,942	46,444	62,438	80,456
Department of Liquor Control	103,379	95,551	87,827	81,820
Sales Tax on Motor Vehicle Fuel Refunds	1,871	1,502	1,962	1,062
Sales/Use Tax Voluntary Payments	23,559	17,324	25,312	22,726
Statewide Master Numbers	16,506,930	15,866,240	15,743,812	15,687,594
Sales/Use Tax Assessment Payments	160,099	133,452	191,892	78,358
Streamlines Sales Tax Payments	14,962	0	0	0
Administrative Rotary Fund Fee	(385,798)	(365,889)	(365,188)	(365,579)
Sales/Use Tax Refunds Approved	(259,592)	(97,143)	(222,342)	(173,988)
Destination Sourcing Adjustment	0	0	0	(5,655)
<b>Total</b>	<b>\$38,193,995</b>	<b>\$36,223,013</b>	<b>\$35,707,288</b>	<b>\$36,186,696</b>
Sales Tax Rate (1)	1.25%	1.25%	1.25%	1.25%

**Source:** Ohio Department of Taxation

The rate may be imposed by the County Commissioners subject to referendum or approved by a majority of the voters within the County.

2006	2005	2004	2003	2002	2001
\$8,972,362	\$8,167,373	\$7,690,083	\$8,211,726	\$7,963,165	\$6,706,942
386,362	86,822	85,528	110,204	126,529	101,757
5,101,930	4,915,639	4,792,800	4,276,457	4,032,884	3,469,566
1,320,113	1,780,109	1,801,384	2,274,614	1,036,311	1,174,984
3,550,687	3,739,437	3,907,187	3,972,203	3,566,332	3,203,468
0	0	0	0	0	0
89,054	99,136	81,921	72,812	80,624	71,523
69,970	62,154	55,705	28,077	19,120	18,099
2,245	2,025	1,110	1,471	1,221	683
31,924	27,905	49,972	43,934	25,447	33,639
15,327,888	14,165,568	13,338,301	11,318,721	9,747,877	7,068,306
46,591	46,584	33,090	14,970	27,024	7,036
0	0	0	0	0	0
(346,804)	(330,927)	(318,370)	(303,241)	(266,265)	(218,560)
(30,614)	(43,355)	(128,797)	(39,486)	(52,118)	(229,378)
(2,064)	0	0	0	0	0
<u>\$34,519,644</u>	<u>\$32,718,470</u>	<u>\$31,389,914</u>	<u>\$29,982,462</u>	<u>\$26,308,151</u>	<u>\$21,408,065</u>
1.25%	1.25%	1.25%	1.25%	1.25%	1.25%

**Delaware County, Ohio**  
 Number of Sewer Customers and Direct Rate  
 Last Seven Years

Year	User Equivalent	Gallons of Wastewater Treated	Direct Rate Per 1,000 Gallons
2010	29,212	2,905,770,000	\$2.16
2009	28,780	2,788,500,000	1.93
2008	27,707	2,932,750,000	1.87
2007	27,412	2,901,520,000	1.81
2006	24,685	2,612,866,000	1.90
2005	24,343	2,576,731,000	1.79
2004	22,578	2,389,890,000	1.75

**Source:** Office of the Sanitary Engineer, Delaware County, Ohio

The User Equivalent is based on the average daily flow calculated from the total wastewater treated by Delaware County for each year. One Unit Equivalent is equal to 290 gallons per day.

Information prior to 2004 is not available.

**Delaware County, Ohio**  
Ratio of General Bonded Debt Outstanding  
Last Ten Years

Year	General Bonded Debt			Ratio of Net Bonded Debt to Estimated Actual Value (1)	Net Bonded Debt per Capita (2)
	General Obligation Bonds	Special Assessment Bonds	Total General Bonded Debt		
2010	\$40,489,230	\$5,048,239	\$45,537,469	0.25%	\$261
2009	37,465,023	5,279,869	42,744,892	0.24	253
2008	44,432,279	5,599,207	50,031,486	0.27	303
2007	51,218,936	5,654,503	56,873,439	0.32	354
2006	92,231,637	340,000	92,571,637	0.55	591
2005	98,480,513	440,000	98,920,513	0.70	658
2004	92,104,802	540,000	92,644,802	0.71	649
2003	92,520,995	635,000	93,155,995	0.77	688
2002	83,479,815	725,000	84,204,815	0.81	661
2001	87,563,907	810,000	88,373,907	0.91	741
2000	92,605,000	890,000	93,495,000	1.07	850
1999	80,020,000	970,000	80,990,000	1.14	768

**Source:** Office of the County Auditor, Delaware County, Ohio

(1) See S15 for estimated actual value.

(2) See S38 for population data.

**Delaware County, Ohio**  
Ratio of Outstanding Debt By Type  
Last Ten Years

Year	Governmental Activities				Business-Type Activities		
	General Obligation Notes	Special Assessment Notes	General Obligation Bonds	Special Assessment Bonds	General Obligation Bonds	Revenue Bonds	OWDA Loans Payable
2010	\$0	\$0	\$38,497,874	\$5,048,239	\$1,991,356	\$28,508,582	\$0
2009	0	0	34,852,989	5,279,869	2,612,034	30,131,713	0
2008	0	0	37,844,564	5,599,207	6,587,715	30,329,884	0
2007	0	0	40,724,096	5,654,503	10,494,840	30,518,622	0
2006	1,450,000	4,752,000	41,959,560	340,000	50,272,077	0	0
2005	1,555,000	4,170,000	44,513,890	440,000	53,966,623	0	0
2004	0	0	34,567,547	540,000	57,537,255	0	0
2003	0	0	31,522,106	635,000	60,998,889	0	412,233
2002	0	0	19,930,000	725,000	63,549,815	0	799,252
2001	0	0	20,410,000	810,000	67,153,907	0	1,162,855
2000 (2)	0	0	20,855,000	890,000	71,750,000	0	1,504,458
1999 (2)	0	0	4,875,000	970,000	75,145,000	0	1,825,393

**Source:** Office of the County Auditor, Delaware County, Ohio

(1) See S38 for population data and personal income.

Total Primary Government	Per Capita (1)	Percentage of Personal Income (1)
\$74,046,051	\$425.03	0.83%
72,876,605	431.97	0.93
80,361,370	486.96	1.09
87,392,061	543.26	1.29
98,773,637	630.35	1.55
104,645,513	696.39	1.79
92,644,802	649.01	1.62
93,568,228	690.67	1.77
85,004,067	666.78	1.67
89,536,762	750.73	1.77
94,999,458	863.72	2.06
82,815,393	784.85	1.95



**Delaware County, Ohio**  
 Revenue Bond Coverage  
 Last Four Years

Year	Operating Revenues	Tap Fees	Gross Revenues	Less Operating Expenses (excluding depreciation)	Net Available Revenues
2010	\$11,788,465	\$2,329,158	\$14,117,623	\$8,760,054	\$5,357,569
2009	11,856,738	1,663,670	13,520,408	8,280,896	5,239,512
2008	11,965,229	2,133,852	14,099,081	6,675,310	7,423,771
2007	10,641,711	4,967,584	15,609,295	5,665,744	9,943,551

**Source:** Office of the County Auditor, Delaware County, Ohio

The revenue bonds are backed by the net operating revenues of the Sanitary Engineer enterprise fund.

The County did not issue revenue bonds prior to 2007.

Principal	Debt Service		Coverage Ratio
	Interest	Total	
\$1,720,000	\$1,344,575	\$3,064,575	1.75
210,000	1,352,975	1,562,975	3.35
200,000	1,360,975	1,560,975	4.76
555,000	956,696	1,511,696	6.58

**Delaware County, Ohio**  
 Computation of Legal Debt Margin  
 Last Ten Years

	2010	2009	2008	2007
Assessed Value of County	\$6,355,039,570	\$6,257,413,840	\$6,192,729,174	\$6,057,743,144
Voted Debt Limitation (1)	\$157,375,989	\$154,935,346	\$153,318,229	\$149,943,579
2005 Capital Facility Notes	0	0	0	0
Sawmill Parkway Extension Notes	0	0	0	0
US 23/Lewis Center Road Notes	0	0	0	0
Ditch Improvements Notes	0	0	0	0
1997 Capital Facilities	0	0	0	0
2000 Capital Facilities	0	0	0	0
2003 Capital Facilities Refunding	3,965,000	5,195,000	6,390,000	7,555,000
2004 Capital Facilities Refunding	0	13,485,000	14,070,000	14,630,000
2004 Jail	0	2,480,000	2,925,000	3,355,000
2005 Capital Facilities Refunding	2,555,000	2,875,000	3,180,000	3,465,000
2005 Council for Older Adults	9,910,000	10,385,000	10,845,000	11,285,000
2007 Various Purpose	1,330,000	1,383,200	1,434,400	1,483,600
2010 Jail Improvement	2,995,000	0	0	0
2010 Hayes Improvement	1,515,000	0	0	0
2010 Jail Current Refunding	2,025,000	0	0	0
2010 Hayes Current Refunding	12,580,000	0	0	0
2010 Capital Improvements	745,050	0	0	0
1999 Road Improvements	0	0	120,000	235,000
2007 Various Purpose	4,460,000	4,666,800	4,865,600	5,061,400
2007A Various Purpose	89,200	92,600	95,600	98,300
2007B Various Purpose	126,100	144,000	161,200	161,200
2008 Ditch Improvements	205,100	234,900	261,500	0
2009 Ditch Improvements	44,700	50,000	0	0
2010 Ditch Improvements	35,250	0	0	0
1995 Sewer Improvements	0	0	0	0
1999 Sewer Improvements	0	0	2,395,000	4,715,000
2003 Capital Facilities	1,980,000	2,595,000	3,195,000	3,780,000
2003 Capital Facilities Refunding	0	0	1,015,000	2,210,000
2007 Refunding Sewer Improvements	30,210,000	31,930,000	32,140,000	32,340,000
OWDA Loan	0	0	0	0
<b>Total Debt</b>	<b>74,770,400</b>	<b>75,516,500</b>	<b>83,093,300</b>	<b>90,374,500</b>

2006	2005	2004	2003	2002	2001
\$5,817,602,967	\$4,876,708,172	\$4,546,613,808	\$4,222,006,193	\$3,577,195,696	\$3,376,156,701
\$143,940,074	\$120,417,704	\$112,461,950	\$105,258,162	\$87,393,367	\$82,714,278
1,450,000	1,555,000	0	0	0	0
2,184,000	2,100,000	0	0	0	0
2,450,000	2,000,000	0	0	0	0
118,000	70,000	0	0	0	0
255,000	490,000	4,085,000	4,270,000	4,440,000	4,595,000
0	0	380,000	15,150,000	15,490,000	15,815,000
8,695,000	9,815,000	10,915,000	12,000,000	0	0
15,175,000	15,710,000	15,855,000	0	0	0
3,770,000	4,175,000	4,575,000	0	0	0
3,485,000	3,505,000	0	0	0	0
11,710,000	12,000,000	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
340,000	440,000	540,000	635,000	725,000	810,000
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	710,000	1,385,000	12,705,000	14,420,000
43,555,000	45,730,000	47,840,000	49,890,000	51,880,000	53,815,000
4,350,000	4,910,000	5,460,000	6,000,000	0	0
3,380,000	4,530,000	4,920,000	5,305,000	0	0
0	0	0	0	0	0
0	0	0	412,233	799,252	1,162,855
100,917,000	107,030,000	95,280,000	95,047,233	86,039,252	90,617,855

(continued)

**Delaware County, Ohio**  
 Computation of Legal Debt Margin (continued)  
 Last Ten Years

	2010	2009	2008	2007
Exemptions				
2005 Capital Facility Notes	\$0	\$0	\$0	\$0
Sawmill Parkway Extension Notes	0	0	0	0
US 23/Lewis Center Road Notes	0	0	0	0
Ditch Improvements Notes	0	0	0	0
2004 Jail	0	2,480,000	2,925,000	3,355,000
2007 Various Purpose	1,330,000	1,383,200	1,434,400	1,483,600
2010 Jail Improvement	2,995,000	0	0	0
2010 Jail Current Refunding	2,025,000	0	0	0
1999 Road Improvements	0	0	120,000	235,000
2007 Various Purpose	4,460,000	4,666,800	4,865,600	5,061,400
2007A Various Purpose	89,200	92,600	95,600	98,300
2007B Various Purpose	126,100	144,000	161,200	161,200
2008 Ditch Improvements	205,100	234,900	261,500	0
2009 Ditch Improvements	44,700	50,000	0	0
2010 Ditch Improvements	35,250	0	0	0
1995 Sewer Improvements	0	0	0	0
1999 Sewer Improvements	0	0	2,395,000	4,715,000
2003 Capital Facilities	1,980,000	2,595,000	3,195,000	3,780,000
2003 Capital Facilities Refunding	0	0	1,015,000	2,210,000
2007 Refunding Sewer Improvements	30,210,000	31,930,000	32,140,000	32,340,000
OWDA Loan	0	0	0	0
<b>Total Exemptions</b>	<b>43,500,350</b>	<b>43,576,500</b>	<b>48,608,300</b>	<b>53,439,500</b>
<b>Net Debt</b>	<b>31,270,050</b>	<b>31,940,000</b>	<b>34,485,000</b>	<b>36,935,000</b>
<b>Total Voted Legal Debt Margin (Debt Limitation Minus Net Debt)</b>	<b>\$126,105,939</b>	<b>\$122,995,346</b>	<b>\$118,833,229</b>	<b>\$113,008,579</b>
<b>Legal Debt Margin as a Percentage of the Debt Limit (Voted)</b>	<b>80.13%</b>	<b>79.38%</b>	<b>77.51%</b>	<b>75.37%</b>
<b>Unvoted Debt Limitation</b>	<b>\$63,550,396</b>	<b>\$62,574,138</b>	<b>\$61,927,292</b>	<b>\$60,577,431</b>
<b>Total Legal Debt Margin (Unvoted)</b>	<b>\$32,280,346</b>	<b>\$30,634,138</b>	<b>\$27,442,292</b>	<b>\$23,642,431</b>
<b>Legal Debt Margin as a Percentage of the Debt Limit (Unvoted)</b>	<b>50.79%</b>	<b>48.96%</b>	<b>44.31%</b>	<b>39.03%</b>

**Source:** Office of the County Auditor, Delaware County, Ohio

- (1) The Debt Limitation is calculated as follows:  
 3 percent of first \$100,000,000 of assessed value  
 1 1/2 percent of next \$200,000,000 of assessed value  
 2 1/2 percent of amount of assessed value in excess of \$300,000,000

Note: The amount of debt presented as subject to the limit are balances used to compute the margin as specified by statute (i.e., the gross balance) not amounts that are net of premiums or discounts.

2006	2005	2004	2003	2002	2001
\$1,450,000	\$1,555,000	\$0	\$0	\$0	\$0
2,184,000	2,100,000	0	0	0	0
2,450,000	2,000,000	0	0	0	0
118,000	70,000	0	0	0	0
3,770,000	4,175,000	4,575,000	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
340,000	440,000	540,000	635,000	725,000	810,000
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	710,000	1,385,000	12,705,000	14,420,000
43,555,000	45,730,000	47,840,000	49,890,000	51,880,000	53,815,000
4,350,000	4,910,000	5,460,000	6,000,000	0	0
3,380,000	4,530,000	4,920,000	5,305,000	0	0
0	0	0	0	0	0
0	0	0	412,233	799,252	1,162,855
61,597,000	65,510,000	64,045,000	63,627,233	66,109,252	70,207,855
39,320,000	41,520,000	31,235,000	31,420,000	19,930,000	20,410,000
<u>\$104,620,074</u>	<u>\$78,897,704</u>	<u>\$81,226,950</u>	<u>\$73,838,162</u>	<u>\$67,463,367</u>	<u>\$62,304,278</u>
72.68%	65.52%	72.23%	70.15%	77.20%	75.32%
\$58,176,030	\$48,767,082	\$45,466,138	\$42,220,062	\$35,771,957	\$33,761,567
<u>\$18,856,030</u>	<u>\$7,247,082</u>	<u>\$14,231,138</u>	<u>\$10,800,062</u>	<u>\$15,841,957</u>	<u>\$13,351,567</u>
32.41%	14.86%	31.30%	25.58%	44.29%	39.55%

**Delaware County, Ohio**  
Demographic and Economic Statistics  
Last Ten Years

Year	Population	Personal Income	Per Capita Personal Income	Unemployment Rate
2010	174,214	\$8,968,362,506	\$51,479	7.10%
2009	168,708	7,798,864,716	46,227	6.90
2008	165,026	7,382,933,188	44,738	4.60
2007	160,865	6,776,857,178	42,128	4.00
2006	156,697	6,378,037,991	40,703	3.90
2005	150,268	5,851,435,920	38,940	3.80
2004	142,747	5,707,025,060	39,980	4.00
2003	135,474	5,275,357,560	38,940	3.60
2002	127,484	5,075,902,944	39,816	3.30
2001	119,266	5,044,951,800	42,300	2.20
2000	109,989	4,612,608,693	41,937	1.80
1999	105,518	4,247,099,500	40,250	2.10

**Source:** Ohio Labor Market Informer

**Delaware County, Ohio**  
Principal Employers  
Current Year and Nine Years Ago

Employer	Type of Business	2010			2001		
		Number of Employees	Rank	Percent of Total Employment	Number of Employees	Rank	Percent of Total Employment
J. P. Morgan Chase and Co.	Finance	9,200	1	9.97%	6,500	1	10.87%
Kroger Company	Retail	1,975	2	2.14	700	4	1.17
Olentangy Local School District	School System	1,891	3	2.05	773	3	1.29
Delaware County	Government	1,130	4	1.22	858	2	1.43
Delaware City School District	School System	738	5	0.80	570	7	0.95
Meijer, Inc.	Retail	732	6	0.79			
Big Walnut Local School District	School System	661	7	0.72			
Ohio Wesleyan University	Private Liberal Arts University	558	8	0.60	495	9	0.83
American Showa, Inc.	Manufacturer	531	9	0.58	500	8	0.84
Ohio Health (Grady Memorial Hospital)	Hospital/Medical Services	509	10	0.55			
WalMart Real Estate Business Trust	Retail				660	5	1.10
Cigna Health Care	Insurance				640	6	1.07
PPG Industries, Inc.	Manufacturer				410	10	0.69
Total		<u>17,925</u>		<u>19.42%</u>	<u>12,106</u>		<u>20.24%</u>
Total Employment Within the County		<u>92,300</u>			<u>59,800</u>		

**Sources:** Local Companies  
Ohio Labor Market Informer



**Delaware County, Ohio**  
 Operating Indicators by Program/Department  
 Last Ten Years

	2010	2009	2008	2007
<b>General Government</b>				
<b>Legislative and Executive</b>				
<b>Auditor</b>				
Number of Non-Exempt Conveyances	3,747	3,453	3,890	4,761
Number of Exempt Conveyances	2,349	2,438	2,484	2,548
Number of Personal Property Returns	N/A	32	405	2,900
Number of Dog Tags Sold	20,835	19,492	20,063	20,171
Number of Weights/Measures Inspections	581	629	494	550
Number of Weights/Measures Tests Performed	2,087	2,192	1,917	1,864
<b>Commissioners</b>				
Number of Resolutions	1,683	1,614	1,554	1,608
Number of Annexations	1	4	10	8
<b>Community and Economic Development</b>				
Number of Business Starts	N/A	N/A	397	350
Number of Active Businesses	N/A	N/A	2,142	3,182
Major New Development Projects	0	4	2	1
Job Creations	101	232	0	156
Job Retention	97	22	26	39
<b>Treasurer</b>				
Percentage Return on Portfolio	1.19	0.28	2.53	5.08
<b>Board of Elections</b>				
Number of Registered Voters	119,690	118,316	119,612	106,543
Number of Voters Last General Election	69,509	49,829	93,055	23,435
Percentage of Register Voters that Voted	58.07	42.12	77.80	22.00
<b>Recorder</b>				
Number of Total Instruments Recorded	40,646	40,679	34,746	39,545
Number of Deeds Recorded	4,958	4,866	5,315	6,306
Number of Mortgages Recorded	12,329	12,508	9,835	12,616
Number of Mortgages Discharged	13,336	13,681	9,936	10,820
Number of Mortgages Assignments Recorded	1,276	1,633	1,462	2,157
Number of Easements Recorded	426	345	741	678
Number of Plats Recorded	42	48	78	111
Number of Federal Tax Liens Recorded	530	347	354	244
Number of Mechanics Liens Recorded	112	131	240	239
Number of Land Contracts Recorded	25	18	9	16
Number of Sheriff's Deeds Recorded	456	376	452	380
<b>Data Processing</b>				
Number of Users Served	670	644	600	591
<b>Judicial</b>				
<b>Common Pleas Court</b>				
Number of Civil Cases Filed	1,857	1,840	1,705	1,579
Number of Criminal Cases Filed	668	614	634	722
Number of Domestic Cases Filed	685	644	603	578
<b>Probate Court</b>				
Number of Estate Cases Filed	487	460	426	427
Number of Guardianship Cases Filed	108	108	106	116
Number of Trust Cases Filed	10	7	7	9
Number of Civil Action Cases Filed	24	21	19	6
Number of Adoption Cases Filed	39	30	57	64
Number of Marriage Applications	751	742	775	730

2006	2005	2004	2003	2002	2001
5,468	6,679	7,145	6,899	6,599	5,859
2,719	2,812	2,811	3,020	2,630	2,447
3,038	3,113	3,203	5,108	4,898	4,268
18,815	17,288	16,114	14,076	13,865	13,801
284	431	356	282	174	144
2,013	1,991	2,170	1,865	1,617	1,692
1,655	1,705	1,612	1,698	1,658	1,556
6	17	12	21	7	0
533	468	470	550	358	371
3,286	3,123	2,614	2,409	2,231	2,036
4	4	3	1	3	4
330	94	81	229	84	113
21	267	33	400	272	407
4.82	3.07	1.27	1.11	1.79	4.07
108,804	101,436	100,676	82,538	85,204	80,817
66,453	41,879	81,175	32,920	40,297	22,169
61.07	41.29	80.63	39.88	47.29	27.43
44,924	52,877	57,870	85,660	64,835	52,208
7,334	8,647	9,200	9,284	8,779	7,871
15,329	19,333	20,976	29,590	23,355	18,180
11,994	14,298	14,677	28,958	16,814	12,008
2,335	1,821	2,983	6,015	6,296	6,150
804	1,071	956	961	1,047	1,040
127	156	262	208	239	185
238	195	175	197	138	133
237	163	272	187	214	173
29	15	25	30	21	25
241	206	158	102	65	60
583	532	498	538	390	317
1,301	1,024	905	962	757	690
584	668	571	590	676	544
543	557	582	498	490	489
418	418	415	458	433	447
90	63	76	61	60	60
7	13	9	19	5	8
18	23	22	22	25	4
58	57	68	55	57	44
768	796	937	825	862	735

(continued)

**Delaware County, Ohio**  
 Operating Indicators by Program/Department (continued)  
 Last Ten Years

	2010	2009	2008	2007
General Government (continued)				
Judicial (continued)				
Juvenile Court				
Number of Delinquent Cases Filed	1,212	1,291	1,345	1,013
Number of Unruly Cases Filed	362	500	374	257
Number of Unfiled Charges	1,601	1,621	1,854	1,484
Number of Custody Related Cases Filed	1,074	1,006	980	1,036
Number of Adult Cases Filed	101	93	102	56
Number of Traffic Cases Filed	962	931	995	1,013
Public Safety				
Sheriff				
Jail Operation				
Number of Inmates	3,673	3,895	3,854	3,997
Number of Inmates Housed Elsewhere	0	0	0	0
Inmate Profile Felonies	1,738	1,588	1,173	2,329
Inmate Profile Misdemeanors	1,935	2,281	2,681	4,613
Inmate Profile Male	2,804	3,048	2,969	3,142
Inmate Profile Female	869	847	885	853
Enforcement Uniform Crime Reporting				
Number of Homicides Reported	0	1	0	3
Number of Rapes Reported	3	43	31	21
Number of Robberies Reported	14	21	14	10
Number of Burglaries Reported	393	450	328	376
Number of Thefts Reported	784	1,375	1,022	927
Number of Auto Thefts Reported	105	86	71	80
Number of Vandalisms Reported	420	642	341	331
Number of Domestic Violence/Disputes Reported	581	422	474	489
Number of Arsons Reported	0	7	7	15
Number of Assaults Reported	113	176	74	184
Number of Kidnappings Reported	2	3	4	23
Intensive Supervision				
Number of New Basic Clients	567	477	438	380
Number of Offenders on Electronic House Arrest	750	440	625	716
Number of New Intensive Supervision Clients	89	90	88	102
Number of Offenders on GPS	0	0	46	41
Emergency Medical Services				
Number of Emergency Runs	5,811	4,894	4,601	4,883
Number of Transports	3,239	3,764	2,739	3,058
911 Calls				
Number of Total Calls	84,877	83,348	103,032	86,046
Number of Incidents	43,591	42,442	41,901	37,668
Code Compliance				
Number of Residential Permits Issued	1,655	1,269	1,344	1,703
Number of Commercial Permits Issued	688	587	534	664
Number of Single Family Dwellings Units	386	325	419	2,367
Number of Inspections Performed	14,098	12,698	16,194	22,032

2006	2005	2004	2003	2002	2001
1,113	875	948	1,097	1,008	751
274	208	189	200	158	169
1,312	1,483	1,600	1,388	1,482	1,291
1,027	957	948	724	813	647
83	80	48	57	50	34
1,109	1,161	1,036	1,251	1,471	1,195
3,656	3,403	3,588	3,613	3,510	2,963
162	270	164	63	47	37
2,174	2,164	1,961	962	1,825	1,495
4,137	4,717	4,214	2,649	4,011	3,819
2,940	2,755	2,978	2,977	2,895	2,404
716	648	610	636	615	559
0	2	0	1	3	1
18	17	10	19	5	10
12	12	14	9	10	10
408	340	380	451	439	323
747	568	722	664	772	741
57	74	65	112	76	88
595	470	598	737	784	508
202	137	451	409	409	470
15	9	19	6	11	26
51	48	66	64	66	169
12	4	0	0	0	1
392	396	362	62	83	88
449	337	141	51	52	36
60	70	56	62	83	N/A
19	7	N/A	N/A	N/A	N/A
4,214	5,106	4,931	4,810	4,742	N/A
2,634	2,640	2,639	2,573	2,511	N/A
N/A	83,871	82,099	86,273	90,694	83,128
N/A	38,325	36,745	38,205	38,896	34,346
1,813	2,230	2,700	3,039	3,180	2,958
850	245	443	346	256	310
804	1,311	1,903	2,180	2,198	2,117
27,838	36,075	47,563	46,316	46,988	44,584

(continued)

**Delaware County, Ohio**  
 Operating Indicators by Program/Department (continued)  
 Last Ten Years

	2010	2009	2008	2007
Public Safety (continued)				
Victim Services Prosecutor				
Number of Cases Filed	690	614	713	722
Number of Victims of Crimes Served	816	893	850	573
Public Works				
Engineer				
Miles of Roads Resurfaced	35	13	24	49
Number of Bridges Replaced/Improved	8	7	11	5
Traffic Signals Installed	2	1	1	0
Ditch Maintenance				
Number of Total Projects	382	378	368	350
Sewer District				
Number of New Tap Connections	432	405	477	1,077
Number of User Equivalent	29,212	28,780	27,707	27,412
Health				
MRDD				
Number of Clients Enrolled	2,018	1,834	1,675	1,444
Human Services				
Jobs and Family Services				
Number of Individuals who Received Food Stamps	12,281	11,026	8,874	7,851
Number of Individuals who Received Cash Assistance	2,883	2,617	2,252	1,841
Number of Children and Families on Medicaid	18,642	17,428	16,060	12,816
Number of Aged/Blind/Disabled on Medicaid	6,385	3,548	3,468	3,325
Number of Families - PRC	42	171	430	308
Monthly Average Children in Child Care	896	980	858	690
Children's Services				
Average Client Count in Foster Care	51	58	89	67
Child Support Enforcement Agency				
Total Number of Active Support Orders	4,905	4,918	4,853	4,728
Total Number of Paternities Administrative	121	121	83	74
Total Number of Paternities Failed to Appear	146	88	76	107
Total Number of Child and Medical Support Admin	152	125	129	121
Veteran Services				
Number of Client Contacts	8,439	8,549	8,959	11,431
Number of Awarded Applications	154	180	150	185
Number of Transports to VA Clinic	521	530	535	474

**Source:** Delaware County Departments and Offices

N/A - Not Available

2006	2005	2004	2003	2002	2001
580	682	567	659	418	427
625	650	523	725	546	854
54	28	25	22	28	55
6	11	12	12	19	13
0	1	2	1	2	1
278	270	233	206	174	140
987	1,410	2,164	2,246	2,143	1,903
24,685	24,343	22,578	N/A	N/A	N/A
1,305	1,258	1,120	983	912	815
7,059	7,077	6,682	5,991	5,215	4,226
1,757	1,718	1,717	1,520	1,363	1,367
10,033	10,286	9,709	8,878	10,154	8,752
4,154	4,172	4,094	3,964	3,697	N/A
326	392	327	283	N/A	N/A
467	398	397	446	N/A	N/A
75	70	64	76	N/A	N/A
4,374	4,153	3,986	3,898	4,012	3,891
82	74	92	71	41	90
146	85	85	N/A	N/A	N/A
153	111	147	82	65	69
12,957	10,763	12,664	10,908	9,704	11,147
260	193	210	229	163	138
485	455	377	349	332	401

**Delaware County, Ohio**  
County Government Employees by Program/Department  
Last Ten Years

	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
General Government				
Legislative and Executive				
Auditor General	10.50	9.50	9.50	9.50
Auditor Real Estate Assessment	17.50	19.00	15.00	14.50
Auditor Data Support	6.00	7.00	7.00	7.00
Auditor Bureau of Motor Vehicles	0.00	0.00	7.50	6.50
Commissioners General Office	7.50	7.00	7.00	8.00
Commissioners Records Center	3.00	3.00	3.00	3.00
Commissioners Lands, Buildings, Garage	26.00	26.00	25.00	25.00
Commissioners Administrative Services	6.50	6.50	6.50	6.00
Commissioners Economic Development	2.00	2.00	1.00	2.00
Prosecutor	22.50	21.00	19.50	21.50
Recorder	6.00	6.00	6.00	6.00
Treasurer	7.00	7.00	6.00	6.00
Board of Elections	14.50	15.00	14.00	14.00
Title Administration	9.50	9.50	10.00	9.00
Judicial				
Public Defender	2.00	2.00	2.00	2.00
Clerk of Courts	12.50	12.50	12.50	13.00
Common Pleas Court and Jury Commission	19.00	17.50	17.00	16.50
Adult Court Services	8.50	7.00	8.00	9.00
Juvenile Court	35.50	32.50	30.00	31.50
Probate Court	5.50	5.00	5.00	4.50
Law Library	0.50	0.50	0.50	0.50
Public Safety				
Sheriff	210.50	194.50	188.00	177.00
Emergency Medical and Management Services	110.00	109.00	108.00	109.00
911	27.00	19.00	23.00	24.00
Code Compliance	19.00	23.00	24.00	26.00
Coroner	3.00	2.00	2.00	2.00
Dog and Kennel	3.00	2.00	2.00	4.00
Community and Juvenile Grants	17.50	20.00	19.00	17.00
Public Works				
Engineer and Map Room	67.00	70.00	70.00	71.00
Sanitary Sewer	50.00	48.50	49.50	44.50
Health				
DODD	94.00	95.00	87.50	84.50
Human Services				
Jobs and Family Services	67.00	66.00	65.00	65.00
Juvenile Grants	7.00	7.50	6.50	3.50
Child Support Enforcement Agency	18.00	18.00	16.50	18.00
Veterans Services	6.75	5.25	5.25	5.25
Transportation				
Delaware Transit Authority	27.50	24.50	18.50	21.50
Total	<u>949.25</u>	<u>919.75</u>	<u>896.75</u>	<u>887.25</u>

**Source:** Office of the County Auditor, Delaware County, Ohio

Method: 1.00 for each full-time, .50 for each part-time, and .25 for each appointed board/  
seasonal employee

2006	2005	2004	2003	2002	2001
9.50	9.50	10.00	9.50	9.00	8.00
15.50	14.50	15.00	15.00	13.00	12.50
7.00	6.00	6.00	6.00	6.00	5.50
7.00	6.00	0.00	0.00	0.00	0.00
7.00	7.00	7.00	7.00	7.50	7.50
3.00	3.00	3.00	3.00	2.00	3.00
25.00	25.00	25.00	24.00	23.00	18.00
5.50	5.50	5.00	5.00	5.00	5.00
2.00	2.00	2.00	2.00	2.00	2.00
20.50	20.00	21.00	17.00	15.00	12.50
8.00	8.00	8.00	8.00	7.00	7.00
6.00	6.00	6.00	6.00	6.00	6.00
12.00	9.00	11.00	11.00	11.00	11.00
9.00	9.50	9.50	8.50	6.00	4.00
2.00	2.00	2.00	2.00	2.00	2.00
13.00	12.50	12.50	11.50	11.00	12.00
17.50	17.50	17.00	17.00	14.50	14.00
7.50	5.50	6.50	4.50	4.50	4.50
32.00	36.00	34.50	26.00	32.00	25.00
5.50	5.00	6.00	7.00	8.00	7.50
0.50	0.50	0.50	0.50	0.50	0.50
178.00	146.00	146.00	148.00	135.00	120.00
108.00	105.00	98.00	98.00	89.00	87.00
24.00	25.00	25.00	22.00	19.00	22.00
29.00	30.00	28.00	29.00	30.00	27.00
1.50	1.50	1.50	1.50	1.50	1.00
4.00	4.00	4.00	4.00	4.00	4.00
15.50	18.50	20.50	27.50	20.50	24.00
71.00	72.00	70.00	66.00	66.00	59.00
45.50	44.50	47.00	45.00	45.00	42.50
80.00	76.00	79.50	80.50	82.50	81.00
56.00	55.00	59.50	61.50	59.50	56.50
5.50	0.00	0.00	0.00	0.00	0.00
18.50	18.50	16.50	16.50	19.50	16.00
5.25	5.25	5.25	4.25	4.25	4.25
19.00	16.00	13.00	14.50	2.00	2.00
<u>875.75</u>	<u>827.25</u>	<u>821.25</u>	<u>808.75</u>	<u>762.75</u>	<u>713.75</u>



**Delaware County, Ohio**  
 Capital Asset Statistics by Program/Department  
 Last Nine Years

	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
General Government				
Legislative and Executive				
Commissioners				
Administrative Office Space (sq. ft.)	10,194	10,194	10,194	10,194
Auditor				
Administrative Office Space (sq. ft.)	10,011	10,011	10,011	10,011
Treasurer				
Administrative Office Space (sq. ft.)	6,101	6,101	6,101	6,101
Prosecutor				
Administrative Office Space (sq. ft.)	11,892	10,283	10,283	10,283
Board of Elections				
Administrative Office Space (sq. ft.)	16,614	16,614	12,937	12,937
Recorder				
Administrative Office Space (sq. ft.)	4,735	4,735	4,735	4,735
Buildings and Grounds				
Administrative Office Space (sq. ft.)	6,350	6,350	6,350	6,350
Data Processing				
Administrative Office Space (sq. ft.)	3,518	2,583	2,583	2,583
Judicial				
Common Pleas Court				
Number of Court Rooms	5	5	5	5
Probate Court				
Number of Court Rooms	1	1	1	1
Juvenile Court				
Number of Court Rooms	4	3	3	3
Clerk of Courts				
Administrative Office Space (sq. ft.)	2,226	2,226	2,226	2,226
Public Safety				
Sheriff				
Jail Capacity	181	181	181	181
Number of Patrol Vehicles	60	60	54	54
Probation				
Administrative Office Space (sq. ft.)	3,289	3,289	3,289	3,289
Emergency Medical Services				
Number of Stations	10	10	10	10
Number of Emergency Squads	13	13	13	11
Public Works				
Engineer				
Centerline Miles of Roads	334.15	344.48	341.10	341.10
Number of Bridges	368	359	359	359
Number of Traffic Signals	12	10	9	8
Building Department				
Administrative Office Space (sq. ft.)	902	902	902	902
Sewer District				
Number of Treatment Facilities	9	9	8	8
Number of Pumping Stations	25	28	27	27
Miles of Sewer Lines	420.00	394.69	379.62	375.18

2006	2005	2004	2003	2002
10,194	10,194	10,194	10,194	10,194
10,011	10,011	10,011	10,011	10,011
6,101	6,101	6,101	6,101	6,101
10,283	10,283	10,283	10,283	10,283
12,937	12,937	12,937	12,937	12,937
4,735	4,735	4,735	4,735	4,735
6,350	6,350	6,350	6,350	6,350
2,583	2,583	2,583	2,583	2,583
5	5	5	5	5
1	1	1	1	1
3	3	3	3	3
2,226	2,226	2,226	2,226	2,226
181	103	103	103	103
54	51	48	45	41
3,289	3,289	3,289	3,289	3,289
10	10	9	9	9
9	10	10	9	8
341.10	341.12	341.12	341.12	341.06
359	361	359	354	353
8	8	7	5	4
902	902	902	902	902
8	8	8	8	8
26	22	22	21	20
361.00	347.00	336.00	325.00	312.00

(continued)

**Delaware County, Ohio**  
 Capital Asset Statistics by Program/Department (continued)  
 Last Eight Years

	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
Human Services				
Jobs and Family Services				
Administrative Office Space (sq. ft.)	21,045	19,616	19,616	19,616
Child Support Enforcement Agency				
Administrative Office Space (sq. ft.)	7,294	7,294	7,294	7,294
Veteran Services				
Administrative Office Space (sq. ft.)	1,242	1,242	1,242	1,242

**Source:** Various County Departments

Information prior to 2002 is not available.

<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
19,616	19,616	19,616	19,616	19,616
7,294	7,294	7,294	7,294	7,294
1,242	1,242	1,242	0	0

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