



# Delaware County, Ohio

Comprehensive Annual Financial Report

For The Year Ended December 31, 2013

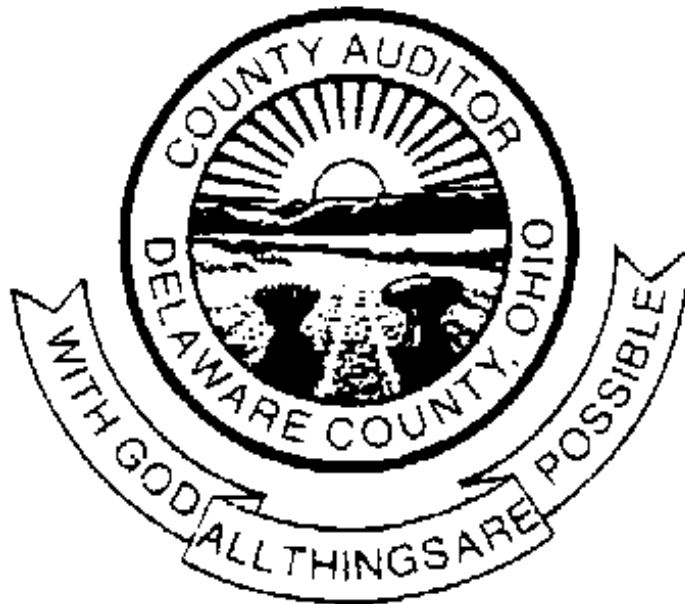


# Introductory Section



# Delaware County, Ohio

Comprehensive Annual Financial Report  
For the Year Ended December 31, 2013



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

Prepared By The Delaware County Auditor's Office

Jane Tinker - Administrator of Fiscal Services

**Financial Reporting and Systems**

Dawn Hall - Accountant II

Brad Higgins - Accountant

**Accounts Payable**

Sandy Fish

Tina Archangel

Candice Dewitt

**Payroll**

Dedra Hall

Linda O'Rourke

**Delaware County, Ohio**  
**Comprehensive Annual Financial Report**  
**For the Year Ended December 31, 2013**  
**Table of Contents**

**I. INTRODUCTORY SECTION**

Title Page .....	i
Table of Contents .....	ii
Letter of Transmittal .....	v
Elected Officials.....	xi
GFOA Certificate of Achievement .....	xii
Organizational Chart.....	xiii

**II. FINANCIAL SECTION**

Independent Auditor’s Report.....	1
General Purpose External Financial Statements	
Management’s Discussion and Analysis.....	5
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position .....	14
Statement of Activities.....	16
Fund Financial Statements	
Balance Sheet - Governmental Funds .....	18
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities .....	21
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds .....	22
Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to Statement of Activities.....	24
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual:	
General Fund.....	26
Auto and Gas Fund .....	27
Developmental Disabilities Fund.....	28
Statement of Fund Net Position - Proprietary Funds .....	29

**Delaware County, Ohio**  
 Comprehensive Annual Financial Report  
 For the Year Ended December 31, 2013  
 Table of Contents (continued)

Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Funds .....	30
Statement of Cash Flows - Proprietary Funds.....	31
Statement of Fiduciary Assets and Liabilities - Agency Funds .....	33
Notes to the Basic Financial Statements .....	34
<b>Combining Statements and Individual Fund Schedules</b>	
<b>Combining Statements - Nonmajor Governmental Funds</b>	
Fund Descriptions .....	81
Combining Balance Sheet - Nonmajor Governmental Funds.....	84
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds.....	90
<b>Combining Statements - Nonmajor Enterprise Funds</b>	
Fund Descriptions .....	97
Combining Statement of Fund Net Position - Nonmajor Enterprise Funds.....	98
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position - Nonmajor Enterprise Funds.....	99
Combining Statement of Cash Flows - Nonmajor Enterprise Funds.....	100
<b>Combining Statements - Fiduciary Funds</b>	
Fund Descriptions .....	101
Combining Statement of Changes in Assets and Liabilities - Agency Funds.....	103
<b>Individual Fund Schedules of Revenues, Expenditures/Expenses, and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual.....</b>	
Major Funds .....	110
Nonmajor Funds.....	123

**Delaware County, Ohio**  
 Comprehensive Annual Financial Report  
 For the Year Ended December 31, 2013  
 Table of Contents (continued)

**III. STATISTICAL SECTION**

Statistical Section Description .....	S1
Net Position by Component - Last Ten Years .....	S2
Changes in Net Position - Last Ten Years .....	S4
Fund Balances, Governmental Funds - Last Ten Years.....	S8
Changes in Fund Balances, Governmental Funds - Last Ten Years.....	S10
Assessed and Estimated Actual Value of Taxable Property - Last Ten Years .....	S14
Property Tax Rates - Direct and Overlapping Governments - Last Ten Years .....	S16
Property Tax Levies and Collections - Real and Public Utility Property Taxes - Last Ten Years .....	S22
Property Tax Levies and Collections - Tangible Personal Property Taxes - Last Ten Years .....	S23
Principal Property Taxpayers - Current Year and Nine Years Ago.....	S25
Taxable Sales by Category - Last Ten Years .....	S26
Number of Sewer Customers and Direct Rate - Last Ten Years .....	S28
Ratios of General Bonded Debt Outstanding - Last Ten Years .....	S29
Ratios of Outstanding Debt by Type - Last Ten Years .....	S30
Revenue Bond Coverage - Last Seven Years .....	S32
Computation of Legal Debt Margin - Last Ten Years .....	S34
Demographic and Economic Statistics - Last Ten Years.....	S38
Principal Employers - Current Year and Nine Years Ago.....	S39
Operating Indicators by Program/Department - Last Ten Years .....	S40
County Government Employees by Program/Department - Last Ten Years .....	S46
Capital Asset Statistics by Program/Department - Last Ten Years .....	S48



## George Kaitsa Delaware County Auditor

June 20, 2014

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

The Comprehensive Annual Financial Report (CAFR) for Delaware County for the year ended December 31, 2013, 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 unmodified opinion on Delaware County's financial statements for the year ended December 31, 2013, rendered by the Auditor of the State of Ohio. This Independent Auditor's Report provides assurance that the financial statements are free of material misstatements.

Management's Discussion and Analysis (MD&A) immediately follows the Independent Auditor's 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 one of the fastest growing counties in the State of Ohio as well as the United States. 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 and retain 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 the 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**

Local indicators of the County's economic condition reflect that the County has weathered the financial downturn and is poised for economic expansion. For 2013, the number of non-exempt property conveyances increased 20 percent from 2012 rebounding to 2006 growth levels. In addition, the number of residential building permits issued rose 13 percent over 2012.

Assessed valuation for the County's property which includes residential, agricultural, commercial, and industrial parcels increased 36 percent to \$6.16 billion between collection years 2004 and 2013. The assessed value of new construction increased \$78 million in 2013 primarily due to residential additions. The active number of businesses is 3,184 (2012) compared to the 2,614 businesses in 2004.

Recent data released from the U.S. Census Bureau ranks Delaware County as the fastest growing county in the State of Ohio for 2013 with an estimated increase in population of 2.1 percent over 2012. 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 7.4 percent, Delaware County's 2013 average unemployment rate stood at 5.1 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 Wal Mart Inc., are examples. The public school systems, the County, Ohio Health (Grady Memorial Hospital), American Showa, Inc., and Ohio Wesleyan University also provide a stable base of employment.

J.P. Morgan Chase and Co. remains the County's largest employer with 9,425 employees working at the McCoy Center on Polaris Parkway. The two 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.

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. Numerous hotels and eating establishments in the vicinity provide multiple options for visitors. Nebraska-based outdoor retailer, Cabela's, recently opened its first Ohio store in the Polaris area. This 80,000 square foot store has drawn large crowds in its first year of operation. Also, hardware chain, Menards has opened its first store in the County. The mall plus the surrounding retail developments remain a major source of the County's sales tax revenue.

The future of Delaware County continues to look bright. Recently, Standard & Poor's affirmed the County's long-term credit rating with their highest ranking of AAA. Delaware County is one of two Ohio counties to be assigned this rating which reflects the opinion that the County has an extremely strong capacity to meet its financial obligations.

## **Delaware County, Ohio**

To promote economic development, the County has partnered with several other counties and cities to be part of Columbus 2020. This public-private organization, which also includes many of the area's education and industry leaders, works to retain and expand operations for current employers and encourages new companies to locate in the Central Ohio region.

Columbus State Community College, which built an 80,000 square foot facility on the southwest corner of U.S. 23 and Winter Road in Liberty Township, and The Ohio State University continue their partnership that facilitates the transition of Columbus State students into baccalaureate degree programs at The Ohio State University. The partnership includes the offering of several Ohio State courses taught by Ohio State faculty at the Delaware campus. Future expansion is planned for the one hundred six acre site.

Delaware County also boasts of more than seven hundred twenty active farms with an average size of one hundred eighty-eight acres. Approximately 57 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 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 Finance 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 minimum year end cash carryover balance of 5 percent of General Fund operating revenues. This level of unassigned fund balance will ensure the continued operation of government and provision of services to residents. This fiscal stability is vital to maintain the creditworthiness of the County.

Annually, a multi-year budget plan is prepared by the Commissioners' office 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.

The County Commissioners have recently contracted with Management Partners to assess the County facilities and to propose a capital improvement plan for future needs. A committee has been established to review and to make recommendations for the implementation of the plan. The sanitary sewer master plan and County thoroughfare plan further details future development. The County Commissioners review and prioritize the proposed capital projects for funding while 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 2013 received minimal 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 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's Office continues to respond to the significant demands that have been placed on the County's transportation system. Over the last fifteen years, Delaware County has made tremendous progress in improving the condition of its roads and bridges. Only four percent of the County's three hundred seventy-eight bridges are currently considered deficient by National Bridge Inspection Standards, compared to 38 percent in 1999. This is largely due to the aggressive bridge rehabilitation and replacement program that the County Engineer has undertaken over the last fifteen years which includes one hundred eighty-seven new or rehabilitated bridges. In addition, pavement conditions are also significantly better now than in 1998, due to a regular schedule of annual resurfacing and base reconstruction on much of the three hundred thirty-four miles of county highways.

Delaware County is currently shifting its focus on infrastructure to address traffic congestion on some of the main roadway corridors in the County, including Sawmill Parkway, Home Road, South Old State Road, Worthington Road, and Powell Road. Nearly \$190 million of road expansion projects are planned for construction over the next five years to improve existing traffic flow, provide for future growth, and to address safety on these main travel corridors. A combination of cash reserves, bond proceeds, motor vehicle license fees, gasoline taxes, and sales tax receipts will fund these major improvements.

The initial phases of the Home Road and SR 257/Section Line Road intersections were completed in fall 2013. This project involves constructing two roundabouts and a shared use path that will vastly improve safety and traffic flow concerns. Construction is anticipated to resume in June 2014 and will conclude by November 2014. A federal highway grant of over \$4 million as well as sales tax receipts are providing funding for this project.

The County Engineer's Office also completed in 2013 the Orange Road bridge replacement over the Olentangy River which included construction of a single-lane modern roundabout at the intersection of State Route 315 and Orange Road which was funded through sales tax receipts.

## Delaware County, Ohio

The County is in the initial phase of a major project to upgrade the countywide 911 system and countywide public safety communication system. This improvement of the 800 MHZ radio system involves updating the core infrastructure at the twelve emergency towers and at the emergency communication centers. The new technology will provide improved response times and more reliability for first responders by ensuring communication through the twelve hundred radios maintained by the County.

The fiber optic cable project was recently completed which enables the County to own one hundred forty-four fiber optic strands as part of a jointly owned fiber cable. The County also leases the use of a conduit system which spans sixteen linear miles underground from the Cities of Worthington and Delaware along U.S. 23. The addition of this high speed dedicated telecommunication network through fiber optic lines allows for the expansion of County functions and provides economic development opportunities.

The Delaware Transit Authority has begun renovations to their recently purchased building which provides a permanent location for the transportation agency. The agency is receiving federal funding to recondition this facility which will improve operational efficiency, provide a safe vehicle maintenance area for the inclusion of compressed natural gas vehicles, and allow for a more suitable environment for the general public passengers.

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, 2012. This was the twenty-first consecutive year that the County has received this prestigious award recognizing conformance with the highest standards for the 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 County elected officials, 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, 2013

### **Board of Commissioners**

Gary Merrell  
Dennis Stapleton  
Ken O'Brien

### **Auditor**

George Kaitsa

### **Clerk of Courts**

Jan Antonoplos

### **Coroner**

Dr. Mark Hickman

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

Everett Krueger  
W. Duncan Whitney

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

Kenneth Spicer

### **Engineer**

Chris Bauserman

### **Prosecutor**

Carol O'Brien

### **Recorder**

Melissa Jordan

### **Sheriff**

Russell Martin

### **Treasurer**

Jon Peterson



Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

**Delaware County  
Ohio**

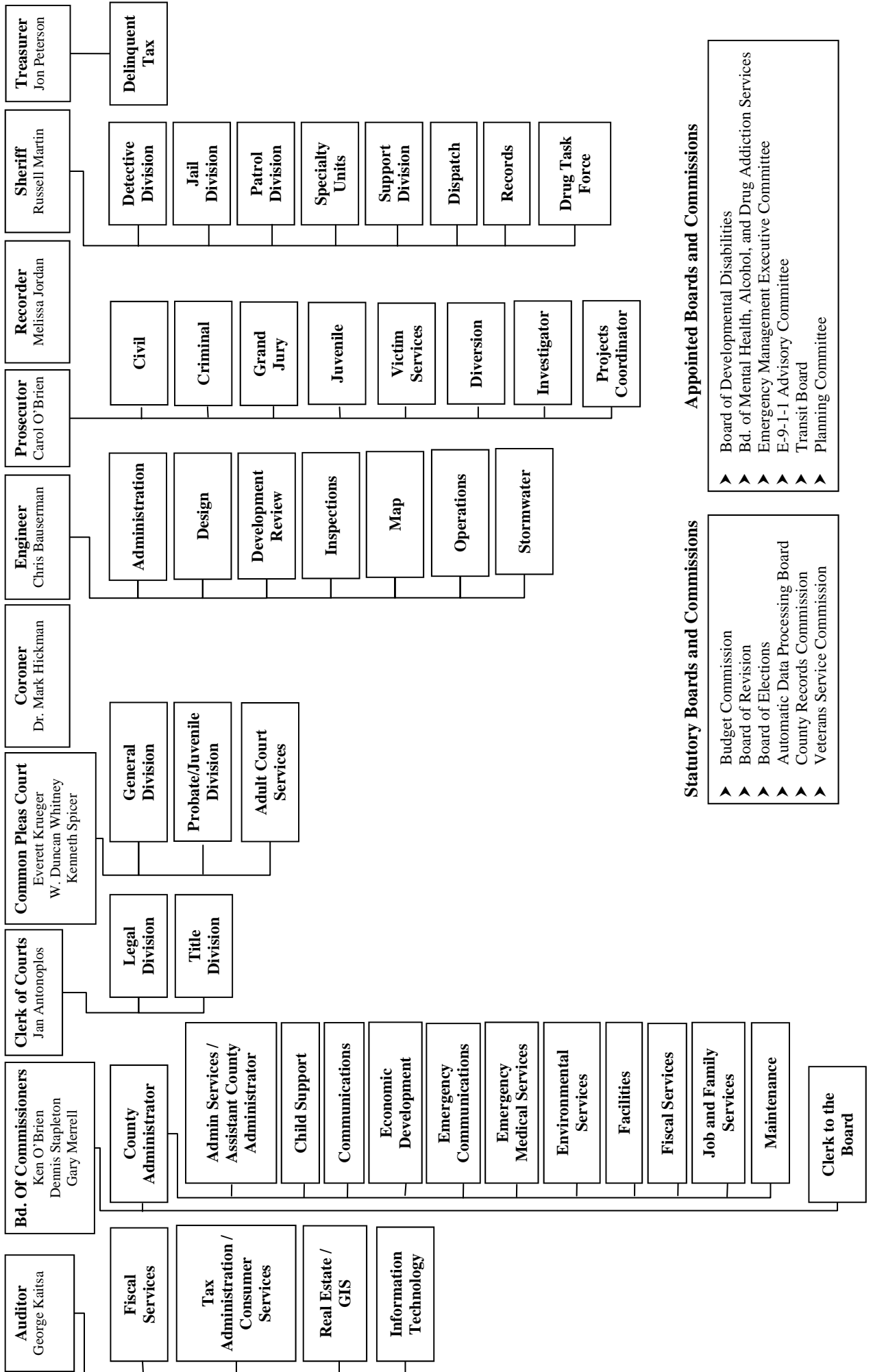
For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2012**

Executive Director/CEO

# Delaware County Government Organizational Chart

## 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



This page is intentionally left blank.



# Financial Section





# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT

Delaware County  
140 North Sandusky Street  
Delaware, Ohio 43015

To the Board of County Commissioners:

### ***Report on the Financial Statements***

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, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of Delaware Creative Housing, Inc., the County's discretely presented component unit. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amount included for Delaware Creative Housing, Inc., is based solely on the report of other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the County's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

### ***Opinions***

In our opinion, based on our audit and the report of other auditors, 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, 2013, 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 Fund thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

### ***Other Matters***

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require this presentation to include *Management's discussion and analysis* 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 applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

#### *Supplementary and Other Information*

Our audit was conducted to opine on the County's basic financial statements taken as a whole.

The introductory section, the financial section's combining statements, individual fund schedules, and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected these statements to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling statements 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, these statements are 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.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 20, 2014, 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. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



**Robert R. Hinkle, CPA, CGFM**  
Chief Deputy Auditor  
Columbus, Ohio

June 20, 2014

This page is intentionally left blank.

**Delaware County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2013  
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, 2013. 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 Position 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, Special Bond Retirement, and Sanitary Engineer funds.

**REPORTING THE COUNTY AS A WHOLE**

The Statement of Net Position and the Statement of Activities reflect how the County did financially during 2013. 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 position and changes in net position. This change in net position 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 Position 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, 2013  
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, Special 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 position for 2013 and 2012.

Table 1  
Net Position  
(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2013	2012	2013	2012	2013	2012
<u>Assets</u>						
Current and Other Assets	\$153,095	\$144,822	\$20,751	\$34,900	\$173,846	\$179,722
Capital Assets, Net	196,351	188,237	214,635	200,453	410,986	388,690
Total Assets	349,446	333,059	235,386	235,353	584,832	568,412

(continued)

**Delaware County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2013  
Unaudited

Table 1  
Net Position  
(In Thousands)  
(continued)

	Governmental Activities		Business-Type Activities		Total	
	2013	2012	2013	2012	2013	2012
<u>Deferred Outflows of Resources</u>	\$627	\$53	\$1,824	\$1,968	\$2,451	\$2,021
<u>Liabilities</u>						
Current and Other Liabilities	8,986	4,180	1,588	3,386	10,574	7,566
Long-Term Liabilities	38,751	41,373	25,410	28,035	64,161	69,408
Total Liabilities	47,737	45,553	26,998	31,421	74,735	76,974
<u>Deferred Inflows of Resources</u>	28,297	24,836	0	0	28,297	24,836
<u>Net Position</u>						
Net Investment in Capital Assets	163,762	152,240	191,397	174,704	355,159	326,944
Restricted	68,750	69,749	3,342	3,408	72,092	73,157
Unrestricted	41,527	40,734	15,473	27,788	57,000	68,522
Total Net Position	\$274,039	\$262,723	\$210,212	\$205,900	\$484,251	\$468,623

Overall, the County's financial position improved in 2013. Governmental activities total net position increased 4 percent while business-type activities increased 2 percent.

For governmental activities, increases in sales tax receipts, a full year of casino revenues, and improved real estate conveyance fees led to additional cash reserves for governmental activities (current and other assets). In addition, property taxes receivable increased from an additional property tax levy for Developmental Disabilities that was approved by the voters in November 2013. Net capital assets and net investment in capital assets increased from the construction of roads and bridges and construction in progress for improvements to the 911 system. The general obligation refunding bonds issued to refund the Council for Older Adults' bonds generated an increase in deferred outflows of resources due to the accounting loss the transaction created. Current and other liabilities increased primarily from the outstanding payables related to the bridge projects and the upgrade of the 911 system. Long-term liabilities decreased from the retirement of regularly scheduled debt.

In business-type activities, current and other assets decreased from the use of carryover cash to construct capital assets. Net capital assets and investment in capital assets increased due to asset acquisition and the decrease in related debt. Current and other liabilities decreased due to the completion of the Lower Scioto Water Reclamation facility. Long-term liabilities decreased from the retirement of regularly scheduled debt.

**Delaware County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2013  
Unaudited

A significant portion of the County's net position reflects its investment in capital assets (e.g. land, buildings and improvements, infrastructure, machinery and equipment, and construction in progress) less accumulated depreciation and any related outstanding debt that had been used to acquire those assets. As the County's investment in its capital assets is reported net of related debt, the resources needed to repay this debt must be provided from other sources since capital assets cannot be used to liquidate these liabilities.

Table 2 reflects the changes in net position for 2013 and 2012.

Table 2  
Changes in Net Position  
(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2013	2012	2013	2012	2013	2012
Revenues						
Program Revenues						
Charges for Services	\$23,563	\$21,941	\$13,717	\$13,655	\$37,280	\$35,596
Operating Grants, Contributions, and Interest	21,207	22,012	1,403	1,400	22,610	23,412
Capital Grants and Contributions	2,119	2,182	6,514	5,629	8,633	7,811
Total Program Revenues	46,889	46,135	21,634	20,684	68,523	66,819
General Revenues						
Property Taxes	24,735	24,374	0	0	24,735	24,374
Payment in Lieu of Taxes	536	620	0	0	536	620
Sales Taxes	47,799	43,873	0	0	47,799	43,873
Grants and Entitlements	4,990	3,784	0	0	4,990	3,784
Interest	584	1,531	2	2	586	1,533
Other	1,856	2,006	39	107	1,895	2,113
Total General Revenues	80,500	76,188	41	109	80,541	76,297
Total Revenues	127,389	122,323	21,675	20,793	149,064	143,116
Program Expenses						
General Government						
Legislative and Executive	16,916	16,718	0	0	16,916	16,718
Intergovernmental	5,447	0	0	0	5,447	0
Judicial	8,851	8,316	0	0	8,851	8,316
Public Safety						
911	3,727	3,741	0	0	3,727	3,741
Emergency Medical Services	9,570	9,993	0	0	9,570	9,993
Sheriff	20,355	19,808	0	0	20,355	19,808
Other Public Safety	3,228	3,589	0	0	3,228	3,589
Intergovernmental	0	34	0	0	0	34
Public Works	19,293	17,130	0	0	19,293	17,130
Intergovernmental	646	3,451	0	0	646	3,451
Health	17,227	17,826	0	0	17,227	17,826
Intergovernmental	240	240	0	0	240	240
Human Services						
Job and Family Services	5,697	5,410	0	0	5,697	5,410
Children Services	891	771	0	0	891	771
Child Support Enforcement	1,491	1,436	0	0	1,491	1,436
Other Human Services	633	519	0	0	633	519
Intergovernmental	20	0	0	0	20	0
Conservation and Recreation	1	5	0	0	1	5
Intergovernmental	374	303	0	0	374	303
Interest and Fiscal Charges	1,424	1,836	0	0	1,424	1,836

**Delaware County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2013  
Unaudited

Table 2  
Changes in Net Position  
(In Thousands)  
(continued)

	Governmental Activities		Business-Type Activities		Total	
	2013	2012	2013	2012	2013	2012
Program Expenses (continued)						
Sanitary Engineer	\$0	\$0	\$15,062	\$14,379	\$15,062	\$14,379
Solid Waste Transfer Station	0	0	48	61	48	61
Storm Water Phase II	0	0	205	213	205	213
Delaware Area Transit	0	0	2,090	1,865	2,090	1,865
Total Expenses	<u>116,031</u>	<u>111,126</u>	<u>17,405</u>	<u>16,518</u>	<u>133,436</u>	<u>127,644</u>
Excess of Revenues Over Expenses Before Transfers	11,358	11,197	4,270	4,275	15,628	15,472
Transfers	<u>(42)</u>	<u>(42)</u>	<u>42</u>	<u>42</u>	<u>0</u>	<u>0</u>
Increase in Net Position	11,316	11,155	4,312	4,317	15,628	15,472
Net Position at Beginning of Year	<u>262,723</u>	<u>251,568</u>	<u>205,900</u>	<u>201,583</u>	<u>468,623</u>	<u>453,151</u>
Net Position at End of Year	<u>\$274,039</u>	<u>\$262,723</u>	<u>\$210,212</u>	<u>\$205,900</u>	<u>\$484,251</u>	<u>\$468,623</u>

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. In 2013, the County had a fairly significant increase in revenues generated from conveyance and recorder fees.

For general revenues, sales taxes increased substantially from the improved local economy and additional retail establishments. Grants and entitlements increased primarily from the allocation of casino taxes from the State as the three approved casinos are now in operation. Interest earnings declined due to lower available interest rates.

Overall, expenses for governmental activities increased over 4 percent. The significant changes by program were in legislative and executive, judicial, and public works. The increase in expenses for legislative and executive - intergovernmental was the result of refunding \$5.4 million in surplus real estate assessment fees to the taxing authorities that had contributed the fees. The funds were not needed for real estate assessment and appraisal projects. Activities of the juvenile and probate courts account for the majority of the increase in judicial expenses which included hiring an additional magistrate. The public works increase is attributed to additional road maintenance.

The County experienced a slight increase in program revenues for business-type activities due, in part, to contributions in wastewater systems from developers.

The County's sanitary engineer operations accounted for 87 percent of the expenses of the County's business-type activities in 2013, which is consistent with 2012. 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.

**Delaware County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2013  
Unaudited

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.

Table 3  
Governmental Activities  
(In Thousands)

	Total Cost of Services		Net Cost of Services	
	2013	2012	2013	2012
General Government				
Legislative and Executive	\$16,916	\$16,718	\$2,564	\$3,565
Intergovernmental	5,447	0	5,447	0
Judicial	8,851	8,316	5,835	5,333
Public Safety				
911	3,727	3,741	2,812	2,998
Emergency Medical Services	9,570	9,993	9,550	9,993
Sheriff	20,355	19,808	14,998	14,928
Other Public Safety	3,228	3,589	2,519	2,629
Intergovernmental	0	34	0	34
Public Works	19,293	17,130	8,075	5,710
Intergovernmental	646	3,451	646	3,451
Health	17,227	17,826	11,939	13,161
Intergovernmental	240	240	240	240
Human Services				
Job and Family Services	5,697	5,410	2,203	752
Children Services	891	771	(17)	(161)
Child Support Enforcement	1,491	1,436	(122)	(303)
Other Human Services	633	519	633	519
Intergovernmental	20	0	20	0
Conservation and Recreation	1	5	1	4
Intergovernmental	374	303	374	303
Interest and Fiscal Charges	1,424	1,836	1,424	1,836
Total Expenses	<u>\$116,031</u>	<u>\$111,126</u>	<u>\$69,141</u>	<u>\$64,992</u>

Program revenues paid for 56 percent of the legislative and executive and judicial programs costs of services. This was a significant decrease from 2012 primarily due to returning \$5.4 million of surplus real estate assessment fees to the taxing authorities. 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 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), 58 percent, which was lower than 2012, was due to a lesser amount of capital grants received for road projects.

**Delaware County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2013  
Unaudited

The health program is funded primarily with a property tax levy; however, there are a significant amount of grants received to provide services to developmental disabilities clients.

Expenses for the job and family services and the child support enforcement programs increased slightly in 2013. Children services expenses increased due to higher foster care and adoption assistance expenses. Overall, the human services program receives substantial support through operating grants and contributions; 64 percent of total costs were provided for by these revenue sources. In 2013, the job and family services program grant funding was changed to a reimbursement basis from an allocation basis.

In 2013, 60 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.

### **GOVERNMENTAL FUNDS FINANCIAL ANALYSIS**

The County's major governmental funds are the General Fund, Auto and Gas Fund, Developmental Disabilities Fund, and Special Bond Retirement Fund. Fund balance in the General Fund changed very little from the prior year. The General Fund had an increase in sales tax revenues in 2013, along with an increase in charges for property transfers and an allocation of casino revenues from the State. Although operating expenditures decreased 3 percent, the County transferred significant resources for debt service and capital projects.

Fund balance in the Auto and Gas special revenue fund changed less than 2 percent. Both revenues and expenditures were similar to 2012.

Fund balance in the Developmental Disabilities special revenue fund increased 22 percent. There was a modest increase in revenues; however, there was a sizable decrease in expenditures as cost savings efforts were realized through freezing salaries, reducing staff, and cutting services to clients.

Fund balance in the Special Bond Retirement debt service fund increased, in the amount of \$53,344, from the collection of property taxes and special assessments in excess of amounts needed in 2013 for the payment of principal and interest on the related debt.

### **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 for 2013 due to an increase in depreciation related to the Lower Scioto Water Reclamation wastewater facility. The fund had a \$4.1 million increase in net position due to contributions from developers and tap fees.

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.

Net position in the Storm Water Phase II Fund increased substantially due to the charges to other political subdivisions for the installation of stormwater systems.

**Delaware County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2013  
Unaudited

There was not a significant change in net position for the Delaware Area Transit Fund. The transit system continues to be partially funded by governmental activities to provide this service to the County's citizens.

**BUDGETARY HIGHLIGHTS**

The County prepares an annual budget of revenues and expenses/expenditures 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 a slight increase from the original budget to the final budget from an increase in the estimate for sales taxes and charges for services revenues. Sales tax revenues came in stronger than expected and revenues from conveyance and recorder fees were higher from an increase in home sales. Actual revenues were slightly greater than the final budget. For expenditures, there was an insignificant increase from the original budget to the final budget. Actual expenditures were almost 8 percent less than the final budget. A significant portion of this variance was the amount budgeted for the County Engineer for projected road and bridge projects that did not occur.

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

Capital Assets - The County's net investment in capital assets for governmental and business-type activities as of December 31, 2013, was \$163,762 thousand and \$191,397 thousand, respectively. This net 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 construction in progress within governmental activities was finalized in 2013 and recorded as depreciable capital assets, including five bridges. There is still significant construction related to roads, bridges, and culverts, in addition to the improvements to the 911 system. In business-type activities, the Lower Scioto Water Reclamation wastewater facility was removed from construction in progress and placed in operation, in the amount of \$33,942 thousand. In addition, sewer pumping stations and sanitary sewer lines were donated by developers, in the amount of \$3,750 thousand. Note 11 to the basic financial statements provides further information on the capital assets activity during 2013.

Debt - During 2013, the County issued general obligation refunding bonds and special assessment bonds, in the amount of \$7,245 thousand and \$86 thousand, respectively. The County issued general obligation refunding bonds to refund a portion of the 2005 Council for Older Adults bonds used to purchase land and construct, equip, and furnish a facility for senior citizens. The special assessment bonds were issued for the maintenance of ditches.

At December 31, 2013, the County's overall long-term obligations included \$29,686 thousand in general obligation bonds, \$4,309 thousand in special assessment bonds, and \$25,062 thousand in revenue bonds. Of this amount, \$25,062 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 18 to the basic financial statements.

**Delaware County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2013  
Unaudited

**CURRENT ISSUES**

Right of way acquisition has begun for the Home Road and SR 257/Section Line Road intersection improvement project. This multi-year project will help to alleviate major safety and traffic congestion problems in this area. The project will be funded with a federal grant, sales taxes, and motor vehicle license and gas tax revenues.

Progress continues on the project to upgrade the countywide 911 system and countywide public safety communication system. The plan includes the upgrade of the microwave communications systems as well as the 800 MHz radio system. The new system will add more reliability, flexibility, and speed to the 911 network and the emergency responders. The project is funded with General Fund revenues.

Several projects have begun using the \$12,595 thousand in Sanitary Sewer System Improvement Revenue Bonds issued in 2014. The proceeds will fund a number of capital improvements to upgrade the treatment plants and sanitary sewer system. A contract has been recently awarded to pay the costs of the roof replacements at the Alum Creek Wastewater Reclamation Facilities. In addition, over \$2,500 thousand in filter upgrades are planned for this site. Later in the year, plans will be finalized for the Olentangy Environmental Control Center generator and motor control center upgrade projects. Future plans include sewer extensions to add capacity to the system.

Analysis of the recently completed facility study has begun and plans are being developed to address the County's facility needs for the future. The study proposed various scenarios and timelines to renovate existing facilities and construct new facilities to meet the needs of serving a growing population. Financial resources and funding options are being evaluated for this multi-year project.

**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.



**Delaware County, Ohio**  
Statement of Net Position  
December 31, 2013

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Delaware Creative Housing
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$91,426,706	\$19,571,329	\$110,998,035	\$0
Cash and Cash Equivalents in Segregated Accounts	262,160	0	262,160	140,249
Cash and Cash Equivalents with Escrow Agent	28,227	0	28,227	0
Cash and Cash Equivalents with Fiscal Agent	25,933	0	25,933	0
Accounts Receivable	320,143	950,447	1,270,590	14,816
Other Receivables	0	0	0	1,109
Sales Taxes Receivable	12,814,895	0	12,814,895	0
Accrued Interest Receivable	301,111	0	301,111	0
Due from Primary Government	0	0	0	3,522
Due from Other Governments	10,944,948	177,654	11,122,602	0
Due from External Party	8,086	0	8,086	0
Internal Balances	19,041	(19,041)	0	0
Prepaid Items	2,353,931	0	2,353,931	79
Materials and Supplies Inventory	768,530	70,549	839,079	0
Property Taxes Receivable	28,104,887	0	28,104,887	0
Loans Receivable	4,976	0	4,976	0
Special Assessments Receivable	5,012,617	0	5,012,617	0
Payment in Lieu of Taxes Receivable	698,834	0	698,834	0
Nondepreciable Capital Assets	52,528,823	8,556,443	61,085,266	893,944
Depreciable Capital Assets, Net	143,822,600	206,078,449	349,901,049	4,855,994
<b>Total Assets</b>	<b>349,446,448</b>	<b>235,385,830</b>	<b>584,832,278</b>	<b>5,909,713</b>
<b><u>Deferred Outflows of Resources</u></b>				
Deferred Charge on Refunding	627,199	1,824,246	2,451,445	0
<b><u>Liabilities</u></b>				
Accrued Wages Payable	1,204,558	116,056	1,320,614	9,127
Accounts Payable	2,116,353	302,132	2,418,485	131,369
Matured Compensated Absences Payable	5,523	0	5,523	0
Contracts Payable	4,354,922	76,707	4,431,629	0
Retainage Payable	28,227	0	28,227	0
Due to Component Unit	3,522	0	3,522	0
Due to Other Governments	885,752	42,554	928,306	0
Due to External Party	63,866	0	63,866	0
Line of Credit Payable	0	0	0	12,969
Landlord Subsidy Deposits	0	0	0	40,000
Tenant Deposits	0	0	0	22,771
Claims Payable	226,065	0	226,065	0
Unearned Revenue	0	963,111	963,111	617,877
Accrued Interest Payable	97,121	87,698	184,819	0
Long-Term Liabilities				
Due Within One Year	5,264,081	2,119,841	7,383,922	76,428
Due in More Than One Year	33,487,184	23,289,676	56,776,860	675,196
<b>Total Liabilities</b>	<b>47,737,174</b>	<b>26,997,775</b>	<b>74,734,949</b>	<b>1,585,737</b>
<b><u>Deferred Inflows of Resources</u></b>				
Property Taxes	27,598,181	0	27,598,181	0
Payment in Lieu of Taxes	698,834	0	698,834	0
<b>Total Deferred Inflows of Resources</b>	<b>28,297,015</b>	<b>0</b>	<b>28,297,015</b>	<b>0</b>

(continued)

**Delaware County, Ohio**  
Statement of Net Position (continued)  
December 31, 2013

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Delaware Creative Housing
<b><u>Net Position</u></b>				
Net Investment in Capital Assets	\$163,761,956	\$191,396,664	\$355,158,620	\$4,998,314
Restricted for:				
Capital Projects	2,556,085	0	2,556,085	0
Debt Service	3,619,197	0	3,619,197	0
Legislative and Executive	5,355,938	0	5,355,938	0
Judicial	723,279	0	723,279	0
Public Safety	2,507,916	0	2,507,916	0
Public Works	39,917,402	0	39,917,402	0
Health	5,787,530	0	5,787,530	0
Human Services	6,335,649	0	6,335,649	0
Other Purposes	1,947,894	0	1,947,894	0
Revenue Bond Replacement	0	500,000	500,000	0
Revenue Bond Future Debt Service	0	2,842,399	2,842,399	0
Unrestricted (Deficit)	41,526,612	15,473,238	56,999,850	(674,338)
Total Net Position	\$274,039,458	\$210,212,301	\$484,251,759	\$4,323,976

See accompanying notes to the basic financial statements

**Delaware County, Ohio**  
Statement of Activities  
For the Year Ended December 31, 2013

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
<b><u>Governmental Activities</u></b>				
General Government				
Legislative and Executive	\$16,915,430	\$14,300,418	\$50,268	\$0
Intergovernmental	5,446,548	0	0	0
Judicial	8,850,663	1,879,714	1,135,662	0
Public Safety				
911	3,727,324	0	914,989	0
Emergency Medical Services	9,570,323	0	0	19,827
Sheriff	20,354,945	4,149,853	1,206,657	0
Other Public Safety	3,228,108	359,292	350,313	0
Public Works	19,292,895	1,981,462	7,137,554	2,099,156
Intergovernmental	646,480	0	0	0
Health	17,227,363	409,635	4,878,595	0
Intergovernmental	240,000	0	0	0
Human Services				
Job and Family Services	5,696,757	9,384	3,484,409	0
Children Services	890,904	500	907,684	0
Child Support Enforcement	1,491,301	473,037	1,140,755	0
Other Human Services	633,368	0	0	0
Intergovernmental	20,000	0	0	0
Conservation and Recreation	533	0	0	0
Intergovernmental	373,691	0	0	0
Interest and Fiscal Charges	1,423,474	0	0	0
<b>Total Governmental Activities</b>	<b>116,030,107</b>	<b>23,563,295</b>	<b>21,206,886</b>	<b>2,118,983</b>
<b><u>Business-Type Activities</u></b>				
Sanitary Engineer	15,061,716	12,888,355	0	6,213,880
Other Enterprise				
Solid Waste Transfer Station	47,779	169,403	0	0
Storm Water Phase II	205,606	336,897	0	0
Delaware Area Transit	2,090,185	322,471	1,403,234	300,471
<b>Total Other Enterprise</b>	<b>2,343,570</b>	<b>828,771</b>	<b>1,403,234</b>	<b>300,471</b>
<b>Total Business-Type Activities</b>	<b>17,405,286</b>	<b>13,717,126</b>	<b>1,403,234</b>	<b>6,514,351</b>
<b>Total Primary Government</b>	<b>\$133,435,393</b>	<b>\$37,280,421</b>	<b>\$22,610,120</b>	<b>\$8,633,334</b>
<b><u>Component Unit</u></b>				
Delaware Creative Housing	\$754,809	\$385,337	\$1,959,249	\$0

**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 Position  
Net Position at Beginning of Year  
Net Position at End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Change in Net Position

Primary Government			Component Unit
Governmental Activities	Business-Type Activities	Total	Delaware Creative Housing
(\$2,564,744)	\$0	(\$2,564,744)	\$0
(5,446,548)	0	(5,446,548)	0
(5,835,287)	0	(5,835,287)	0
(2,812,335)	0	(2,812,335)	0
(9,550,496)	0	(9,550,496)	0
(14,998,435)	0	(14,998,435)	0
(2,518,503)	0	(2,518,503)	0
(8,074,723)	0	(8,074,723)	0
(646,480)	0	(646,480)	0
(11,939,133)	0	(11,939,133)	0
(240,000)	0	(240,000)	0
(2,202,964)	0	(2,202,964)	0
17,280	0	17,280	0
122,491	0	122,491	0
(633,368)	0	(633,368)	0
(20,000)	0	(20,000)	0
(533)	0	(533)	0
(373,691)	0	(373,691)	0
(1,423,474)	0	(1,423,474)	0
(69,140,943)	0	(69,140,943)	0
0	4,040,519	4,040,519	0
0	121,624	121,624	0
0	131,291	131,291	0
0	(64,009)	(64,009)	0
0	188,906	188,906	0
0	4,229,425	4,229,425	0
(69,140,943)	4,229,425	(64,911,518)	0
0	0	0	1,589,777
9,733,039	0	9,733,039	0
2,149,858	0	2,149,858	0
11,500,273	0	11,500,273	0
811,090	0	811,090	0
540,726	0	540,726	0
536,207	0	536,207	0
47,798,963	0	47,798,963	0
4,990,399	0	4,990,399	0
583,501	1,524	585,025	70
1,855,661	38,591	1,894,252	218,871
80,499,717	40,115	80,539,832	218,941
(42,500)	42,500	0	0
80,457,217	82,615	80,539,832	218,941
11,316,274	4,312,040	15,628,314	1,808,718
262,723,184	205,900,261	468,623,445	2,515,258
\$274,039,458	\$210,212,301	\$484,251,759	\$4,323,976

**Delaware County, Ohio**  
Balance Sheet  
**Governmental Funds**  
December 31, 2013

	General	Auto and Gas	Developmental Disabilities	Special Bond Retirement
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$27,695,448	\$30,606,135	\$3,751,236	\$202,991
Cash and Cash Equivalents in Segregated Accounts	1,808	0	0	0
Accounts Receivable	219,159	39,412	29,794	10,014
Sales Taxes Receivable	12,814,895	0	0	0
Accrued Interest Receivable	301,111	0	0	0
Due from Other Governments	3,034,073	3,814,490	2,056,257	54,387
Due from External Party	8,086	0	0	0
Interfund Receivable	1,579,973	0	19,862	0
Prepaid Items	1,580,753	0	641,605	0
Materials and Supplies Inventory	233,257	526,289	0	0
Property Taxes Receivable	9,908,602	0	14,640,650	825,725
Loans Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	4,233,210
Payment in Lieu of Taxes Receivable	0	0	0	698,834
Restricted Assets				
Equity in Pooled Cash and Cash Equivalents	133,884	0	0	0
Cash and Cash Equivalents with Escrow Agent	0	0	28,227	0
<b>Total Assets</b>	<b>\$57,511,049</b>	<b>\$34,986,326</b>	<b>\$21,167,631</b>	<b>\$6,025,161</b>
<b><u>Liabilities</u></b>				
Accrued Wages Payable	\$785,743	\$94,697	\$107,019	\$0
Accounts Payable	1,210,627	126,259	320,794	0
Matured Compensated Absences Payable	5,523	0	0	0
Contracts Payable	549,531	1,646	0	0
Due to Component Unit	0	0	3,522	0
Due to Other Governments	710,659	14,615	82,128	0
Due to External Party	675	0	0	0
Interfund Payable	9,136	807,665	270	20,647
Liabilities Payable from Restricted Assets				
Retainage Payable	0	0	28,227	0
<b>Total Liabilities</b>	<b>3,271,894</b>	<b>1,044,882</b>	<b>541,960</b>	<b>20,647</b>
<b><u>Deferred Inflows of Resources</u></b>				
Property Taxes	9,728,872	0	14,375,048	810,747
Payment in Lieu of Taxes	0	0	0	698,834
Unavailable Revenue	7,943,684	3,604,381	2,039,084	4,302,575
<b>Total Deferred Inflows of Resources</b>	<b>17,672,556</b>	<b>3,604,381</b>	<b>16,414,132</b>	<b>5,812,156</b>
<b><u>Fund Balances</u></b>				
Nonspendable	1,947,894	526,289	641,605	0
Restricted	0	29,810,774	3,569,934	192,358
Committed	10,207,812	0	0	0
Assigned	10,162,443	0	0	0
Unassigned (Deficit)	14,248,450	0	0	0
<b>Total Fund Balances</b>	<b>36,566,599</b>	<b>30,337,063</b>	<b>4,211,539</b>	<b>192,358</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$57,511,049</b>	<b>\$34,986,326</b>	<b>\$21,167,631</b>	<b>\$6,025,161</b>

See accompanying notes to the basic financial statements

Other Governmental	Total Governmental Funds
\$27,795,532	\$90,051,342
260,352	262,160
21,764	320,143
0	12,814,895
0	301,111
1,985,741	10,944,948
0	8,086
3,517	1,603,352
78,097	2,300,455
8,984	768,530
2,729,910	28,104,887
4,976	4,976
779,407	5,012,617
0	698,834
0	133,884
0	28,227
<u>\$33,668,280</u>	<u>\$153,358,447</u>
\$215,675	\$1,203,134
458,673	2,116,353
0	5,523
3,803,745	4,354,922
0	3,522
78,131	885,533
63,191	63,866
746,593	1,584,311
0	28,227
<u>5,366,008</u>	<u>10,245,391</u>
2,683,514	27,598,181
0	698,834
<u>1,553,033</u>	<u>19,442,757</u>
<u>4,236,547</u>	<u>47,739,772</u>
87,081	3,202,869
21,174,210	54,747,276
2,818,368	13,026,180
253,852	10,416,295
(267,786)	13,980,664
<u>24,065,725</u>	<u>95,373,284</u>
<u>\$33,668,280</u>	<u>\$153,358,447</u>

This page is intentionally left blank.

**Delaware County, Ohio**  
 Reconciliation of Total Governmental Fund Balances  
 to Net Position of Governmental Activities  
 December 31, 2013

Total Governmental Fund Balances \$95,373,284

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. 196,351,423

Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds.

Accounts Receivable	1,086,396	
Sales Taxes Receivable	5,324,007	
Accrued Interest Receivable	247,507	
Due from Other Governments	7,229,512	
Interfund Receivable	36,012	
Delinquent Property Taxes Receivable	506,706	
Special Assessments Receivable	<u>5,012,617</u>	
		19,442,757

Deferred outflows of resources include deferred charges on refundings which do not provide current financial resources and, therefore, are not reported in the funds. 627,199

Accrued interest on outstanding debt is not due and payable in the current period and, therefore, is not reported in the funds; it is reported when due. (97,121)

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

General Obligation Bonds Payable	(29,686,348)	
Special Assessment Bonds Payable	(4,308,933)	
Compensated Absences Payable	(4,755,984)	
Compensated Absences Payable-Internal Service Fund	<u>1,570</u>	
		(38,749,695)

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 position. 1,091,611

Net Position of Governmental Activities \$274,039,458

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, 2013

	General	Auto and Gas	Developmental Disabilities	Special Bond Retirement
<b><u>Revenues</u></b>				
Property Taxes	\$9,781,265	\$0	\$11,500,620	\$815,108
Payment in Lieu of Taxes	0	0	0	536,207
Sales Taxes	47,374,799	0	0	0
Special Assessments	0	0	0	311,716
Charges for Services	13,789,493	439,006	409,635	0
Licenses and Permits	1,150,458	118,184	0	0
Fines and Forfeitures	330,296	0	0	0
Intergovernmental	5,279,373	8,996,028	4,321,939	107,432
Interest	283,899	0	0	239,427
Other	760,434	73,390	452,691	11,989
<b>Total Revenues</b>	<b>78,750,017</b>	<b>9,626,608</b>	<b>16,684,885</b>	<b>2,021,879</b>
<b><u>Expenditures</u></b>				
Current				
General Government				
Legislative and Executive	13,364,459	0	0	26,159
Intergovernmental	0	0	0	0
Judicial	8,333,981	0	0	0
Public Safety	29,886,493	0	0	0
Public Works	7,532,463	9,068,043	0	0
Intergovernmental	227,059	0	0	419,421
Health	30,000	0	16,547,659	0
Intergovernmental	240,000	0	0	0
Human Services	383,218	0	0	0
Intergovernmental	20,000	0	0	0
Conservation and Recreation				
Intergovernmental	373,691	0	0	0
Capital Outlay	0	0	0	0
Debt Service				
Principal Retirement	0	0	0	901,616
Interest and Fiscal Charges	0	0	0	763,192
<b>Total Expenditures</b>	<b>60,391,364</b>	<b>9,068,043</b>	<b>16,547,659</b>	<b>2,110,388</b>
Excess of Revenues Over (Under) Expenditures	18,358,653	558,565	137,226	(88,509)
<b><u>Other Financing Sources (Uses)</u></b>				
Sale of Capital Assets	0	0	628,120	0
General Obligation Refunding Bonds Issued	0	0	0	7,245,000
Special Assessment Bonds Issued	0	0	0	0
Premium on General Obligation Refunding Bonds Issued	0	0	0	726,457
Payment to Refunding Bond Escrow Agent	0	0	0	(7,829,604)
Transfers In	982,624	0	0	0
Transfers Out	(19,202,420)	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>(18,219,796)</b>	<b>0</b>	<b>628,120</b>	<b>141,853</b>
Changes in Fund Balances	138,857	558,565	765,346	53,344
Fund Balances at Beginning of Year	36,427,742	29,778,498	3,446,193	139,014
Fund Balances at End of Year	<u>\$36,566,599</u>	<u>\$30,337,063</u>	<u>\$4,211,539</u>	<u>\$192,358</u>

See accompanying notes to the basic financial statements

Other Governmental	Total Governmental Funds
\$2,707,526	\$24,804,519
0	536,207
0	47,374,799
666,445	978,161
4,981,068	19,619,202
313,573	1,582,215
360,388	690,684
10,072,402	28,777,174
427	523,753
441,818	1,740,322
<u>19,543,647</u>	<u>126,627,036</u>
3,068,679	16,459,297
5,446,548	5,446,548
443,823	8,777,804
5,840,604	35,727,097
472,361	17,072,867
0	646,480
64,985	16,642,644
0	240,000
8,035,185	8,418,403
0	20,000
0	373,691
13,331,813	13,331,813
2,750,800	3,652,416
756,240	1,519,432
<u>40,211,038</u>	<u>128,328,492</u>
<u>(20,667,391)</u>	<u>(1,701,456)</u>
0	628,120
0	7,245,000
85,800	85,800
0	726,457
0	(7,829,604)
20,756,442	21,739,066
(2,579,146)	(21,781,566)
<u>18,263,096</u>	<u>813,273</u>
(2,404,295)	(888,183)
<u>26,470,020</u>	<u>96,261,467</u>
<u>\$24,065,725</u>	<u>\$95,373,284</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, 2013

Changes in Fund Balances - Total Governmental Funds (\$888,183)

**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	13,486,206	
Capital Outlay - Depreciable Capital Assets	4,435,075	
Depreciation	<u>(8,805,993)</u>	9,115,288

The proceeds from the sale of capital assets are reported as other financing sources in the governmental funds. However, the cost of capital assets is removed from the capital asset account on the statement of net position and is offset against the proceeds from the sale of capital assets on the statement of activities.

Sale of Capital Assets	(628,120)	
Loss on Disposal of Capital Assets	<u>(372,504)</u>	(1,000,624)

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

Delinquent Property Taxes	(69,533)	
Sales Taxes	424,164	
Special Assessments	(134,876)	
Charges for Services	827,909	
Intergovernmental	(505,825)	
Interest	60,175	
Other	<u>159,831</u>	761,845

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

General Obligation Bonds Payable	3,340,700	
Payment to Refunding Bond Escrow Agent	7,829,604	
Special Assessment Bonds Payable	<u>311,716</u>	11,482,020

Bond proceeds are other financing sources in the governmental funds but the issuance increases long-term liabilities on the statement of net position.

Special Assessment Bonds Issued	(85,800)	
General Obligation Refunding Bonds Issued	<u>(7,245,000)</u>	(7,330,800)

Interest is reported as an expenditure when due in the governmental funds but is accrued on outstanding debt on the statement of net position. Premiums are reported as revenues when the debt is first issued; however, these amounts are deferred and amortized on the statement of activities. Accounting losses are amortized over the life of the debt on the statement of activities.

Accrued Interest Payable	18,234	
Premium on General Obligation Refunding Bonds Issued	(726,457)	
Amortization of General Obligation Bond Premium	84,183	
Amortization of Special Assessment Bond Premium	4,190	
Amortization of Deferred Charge on Refunding	<u>(10,649)</u>	(630,499)

(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, 2013

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.		
Compensated Absences Payable-Governmental Activities	(\$306,921)	
Compensated Absences Payable-Internal Service Fund	<u>(99)</u>	(307,020)
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.		<u>114,247</u>
Change in Net Position of Governmental Activities		<u><u>\$11,316,274</u></u>
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  
**General Fund**  
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Property Taxes	\$9,844,929	\$9,777,339	\$9,787,518	\$10,179
Sales Taxes	43,765,900	45,450,000	47,040,772	1,590,772
Charges for Services	24,802,445	26,219,945	26,821,291	601,346
Licenses and Permits	963,750	963,750	1,150,588	186,838
Fines and Forfeitures	361,000	318,400	328,278	9,878
Intergovernmental	5,072,946	5,072,946	5,146,396	73,450
Interest	1,150,000	1,150,000	1,208,754	58,754
Other	1,506,300	1,530,375	1,800,276	269,901
<b>Total Revenues</b>	<b>87,467,270</b>	<b>90,482,755</b>	<b>93,283,873</b>	<b>2,801,118</b>
<b><u>Expenditures</u></b>				
Current				
General Government				
Legislative and Executive	29,319,104	29,753,430	27,792,288	1,961,142
Judicial	9,189,036	9,317,125	8,669,324	647,801
Public Safety	32,980,306	33,038,997	30,654,733	2,384,264
Public Works	7,856,226	8,306,226	7,103,232	1,202,994
Health	30,000	30,000	30,000	0
Human Services	390,512	417,512	388,689	28,823
Intergovernmental	1,000,000	942,000	860,750	81,250
<b>Total Expenditures</b>	<b>80,765,184</b>	<b>81,805,290</b>	<b>75,499,016</b>	<b>6,306,274</b>
Excess of Revenues Over Expenditures	6,702,086	8,677,465	17,784,857	9,107,392
<b><u>Other Financing Sources (Uses)</u></b>				
Advances In	0	0	1,375,573	1,375,573
Advances Out	0	0	(290,878)	(290,878)
Transfers In	0	0	982,624	982,624
Transfers Out	(7,550,344)	(19,202,623)	(19,202,420)	203
<b>Total Other Financing Sources (Uses)</b>	<b>(7,550,344)</b>	<b>(19,202,623)</b>	<b>(17,135,101)</b>	<b>2,067,522</b>
Changes in Fund Balance	(848,258)	(10,525,158)	649,756	11,174,914
Fund Balance at Beginning of Year	23,940,096	23,940,096	23,940,096	0
Prior Year Encumbrances Appropriated	1,396,617	1,396,617	1,396,617	0
<b>Fund Balance at End of Year</b>	<b>\$24,488,455</b>	<b>\$14,811,555</b>	<b>\$25,986,469</b>	<b>\$11,174,914</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, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Charges for Services	\$836,000	\$836,000	\$915,701	\$79,701
Licenses and Permits	120,000	120,000	119,024	(976)
Intergovernmental	8,795,620	9,358,620	8,985,427	(373,193)
Other	22,500	22,500	65,890	43,390
Total Revenues	9,774,120	10,337,120	10,086,042	(251,078)
<b><u>Expenditures</u></b>				
Current				
Public Works	9,859,984	10,576,204	9,389,236	1,186,968
Excess of Revenues Over (Under) Expenditures	(85,864)	(239,084)	696,806	935,890
<b><u>Other Financing Uses</u></b>				
Advances Out	0	0	(1,000,000)	(1,000,000)
Changes in Fund Balance	(85,864)	(239,084)	(303,194)	(64,110)
Fund Balance at Beginning of Year	30,751,507	30,751,507	30,751,507	0
Prior Year Encumbrances Appropriated	71,168	71,168	71,168	0
Fund Balance at End of Year	<u>\$30,736,811</u>	<u>\$30,583,591</u>	<u>\$30,519,481</u>	<u>(\$64,110)</u>

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, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Property Taxes	\$11,241,105	\$11,241,105	\$11,418,803	\$177,698
Charges for Services	428,430	428,430	412,940	(15,490)
Intergovernmental	4,028,684	4,072,586	4,292,606	220,020
Other	214,083	214,083	452,691	238,608
Total Revenues	15,912,302	15,956,204	16,577,040	620,836
<b><u>Expenditures</u></b>				
Current				
Health	18,390,894	18,434,796	16,681,955	1,752,841
Excess of Revenues Under Expenditures	(2,478,592)	(2,478,592)	(104,915)	2,373,677
<b><u>Other Financing Sources</u></b>				
Sale of Capital Assets	1,000	622,965	628,120	5,155
Changes in Fund Balance	(2,477,592)	(1,855,627)	523,205	2,378,832
Fund Balance at Beginning of Year	2,256,988	2,256,988	2,256,988	0
Prior Year Encumbrances Appropriated	220,735	220,735	220,735	0
Fund Balance at End of Year	\$131	\$622,096	\$3,000,928	\$2,378,832

See accompanying notes to the basic financial statements

**Delaware County, Ohio**  
Statement of Fund Net Position  
**Proprietary Funds**  
December 31, 2013

	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	\$13,711,195	\$2,517,735	\$16,228,930	\$1,241,480
Cash and Cash Equivalents with Fiscal Agent	0	0	0	25,933
Accounts Receivable	938,459	11,988	950,447	0
Due from Other Governments	16,797	160,857	177,654	0
Interfund Receivable	0	5,432	5,432	0
Prepaid Items	0	0	0	53,476
Materials and Supplies Inventory	70,549	0	70,549	0
Restricted Assets				
Equity in Pooled Cash and Cash Equivalents	3,342,399	0	3,342,399	0
Total Current Assets	18,079,399	2,696,012	20,775,411	1,320,889
<b><u>Noncurrent Assets</u></b>				
Nondepreciable Capital Assets	8,124,476	431,967	8,556,443	0
Depreciable Capital Assets, Net	204,480,992	1,597,457	206,078,449	0
Total Noncurrent Assets	212,605,468	2,029,424	214,634,892	0
Total Assets	230,684,867	4,725,436	235,410,303	1,320,889
<b><u>Deferred Outflows of Resources</u></b>				
Deferred Charge on Refunding	1,824,246	0	1,824,246	0
<b><u>Liabilities</u></b>				
<b><u>Current Liabilities</u></b>				
Accrued Wages Payable	83,308	32,748	116,056	1,424
Accounts Payable	290,696	11,436	302,132	0
Contracts Payable	34,419	42,288	76,707	0
Due to Other Governments	37,516	5,038	42,554	219
Interfund Payable	23,820	653	24,473	0
Claims Payable	0	0	0	226,065
Unearned Revenue	963,111	0	963,111	0
Accrued Interest Payable	87,698	0	87,698	0
Revenue Bonds Payable	2,010,000	0	2,010,000	0
Compensated Absences Payable	79,791	30,050	109,841	0
Total Current Liabilities	3,610,359	122,213	3,732,572	227,708
<b><u>Long-Term Liabilities</u></b>				
Revenue Bonds Payable	23,052,474	0	23,052,474	0
Compensated Absences Payable	155,186	82,016	237,202	1,570
Total Long-Term Liabilities	23,207,660	82,016	23,289,676	1,570
Total Liabilities	26,818,019	204,229	27,022,248	229,278
<b><u>Net Position</u></b>				
Net Investment in Capital Assets	189,367,240	2,029,424	191,396,664	0
Restricted for Revenue Bond Replacement	500,000	0	500,000	0
Restricted for Revenue Bond Future Debt Service	2,842,399	0	2,842,399	0
Unrestricted	12,981,455	2,491,783	15,473,238	1,091,611
Total Net Position	\$205,691,094	\$4,521,207	\$210,212,301	\$1,091,611

See accompanying notes to the basic financial statements



**Delaware County, Ohio**  
Statement of Revenues, Expenses, and Changes in Fund Net Position  
**Proprietary Funds**  
For the Year Ended December 31, 2013

	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	\$828,771	\$828,771	\$514,844
Charges for Services Pledged as Security on Revenue Bonds	12,888,355	0	12,888,355	0
Other	28,495	10,096	38,591	6,000
Total Operating Revenues	<u>12,916,850</u>	<u>838,867</u>	<u>13,755,717</u>	<u>520,844</u>
<b><u>Operating Expenses</u></b>				
Personal Services	2,610,369	1,171,885	3,782,254	53,199
Fringe Benefits	1,309,568	332,037	1,641,605	26,725
Services and Charges	3,833,198	362,996	4,196,194	32,520
Materials and Supplies	948,993	320,990	1,269,983	863
Claims	0	0	0	293,290
Depreciation	5,094,931	155,662	5,250,593	0
Total Operating Expenses	<u>13,797,059</u>	<u>2,343,570</u>	<u>16,140,629</u>	<u>406,597</u>
Operating Income (Loss)	<u>(880,209)</u>	<u>(1,504,703)</u>	<u>(2,384,912)</u>	<u>114,247</u>
<b><u>Non-Operating Revenues (Expenses)</u></b>				
Interest Revenue	1,524	0	1,524	0
Loss on the Disposal of Capital Assets	(10,276)	0	(10,276)	0
Grants	0	1,403,234	1,403,234	0
Interest Expense	(1,254,381)	0	(1,254,381)	0
Total Non-Operating Revenues (Expenses)	<u>(1,263,133)</u>	<u>1,403,234</u>	<u>140,101</u>	<u>0</u>
Income (Loss) Before Transfers and Contributions	<u>(2,143,342)</u>	<u>(101,469)</u>	<u>(2,244,811)</u>	<u>114,247</u>
Transfers In	0	42,500	42,500	0
Capital Contributions	6,213,880	300,471	6,514,351	0
Changes in Net Position	<u>4,070,538</u>	<u>241,502</u>	<u>4,312,040</u>	<u>114,247</u>
Net Position at Beginning of Year	<u>201,620,556</u>	<u>4,279,705</u>	<u>205,900,261</u>	<u>977,364</u>
Net Position at End of Year	<u>\$205,691,094</u>	<u>\$4,521,207</u>	<u>\$210,212,301</u>	<u>\$1,091,611</u>

See accompanying notes to the basic financial statements

**Delaware County, Ohio**  
Statement of Cash Flows  
**Proprietary Funds**  
For the Year Ended December 31, 2013

	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	\$12,803,484	\$854,044	\$13,657,528	\$0
Cash Received from Transactions with Other Funds	0	0	0	514,844
Cash Received from Other Revenues	28,495	10,096	38,591	6,000
Cash Payments for Personal Services	(2,576,413)	(1,141,529)	(3,717,942)	(52,849)
Cash Payments for Fringe Benefits	(1,309,568)	(332,037)	(1,641,605)	(26,909)
Cash Payments for Services and Charges	(3,792,634)	(379,265)	(4,171,899)	(31,696)
Cash Payments for Materials and Supplies	(944,338)	(327,152)	(1,271,490)	(863)
Cash Payments for Claims	0	0	0	(272,940)
Net Cash Provided by (Used for) Operating Activities	4,209,026	(1,315,843)	2,893,183	135,587
<b><u>Cash Flows from Noncapital Financing Activities</u></b>				
Cash Received from Grants	0	1,381,357	1,381,357	0
Cash Received from Transfers In	0	42,500	42,500	0
Net Cash Provided by Noncapital Financing Activities	0	1,423,857	1,423,857	0
<b><u>Cash Flows from Capital and Related Financing Activities</u></b>				
Cash Received from Tap In Fees	2,207,634	0	2,207,634	0
Cash Received from Sale of Capital Assets	963	0	963	0
Cash Received from Capital Grants	0	300,471	300,471	0
Cash Payments for Acquisition of Capital Assets	(17,115,676)	(198,348)	(17,314,024)	0
Cash Payments for Principal on General Obligation Bonds	(685,000)	0	(685,000)	0
Cash Payments for Principal on Revenue Bonds	(1,935,000)	0	(1,935,000)	0
Cash Payments for Interest on General Obligation Bonds	(23,975)	0	(23,975)	0
Cash Payments for Interest on Revenue Bonds	(1,129,775)	0	(1,129,775)	0
Net Cash Provided by (Used for) Capital and Related Financing Activities	(18,680,829)	102,123	(18,578,706)	0
<b><u>Cash Flows from Investing Activities</u></b>				
Cash Received from Interest	1,524	0	1,524	0
Net Increase (Decrease) in Cash and Cash Equivalents	(14,470,279)	210,137	(14,260,142)	135,587
Cash and Cash Equivalents at Beginning of Year	31,523,873	2,307,598	33,831,471	1,131,826
Cash and Cash Equivalents at End of Year	\$17,053,594	\$2,517,735	\$19,571,329	\$1,267,413

(continued)

**Delaware County, Ohio**  
Statement of Cash Flows  
**Proprietary Funds (continued)**  
For the Year Ended December 31, 2013

	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)	(\$880,209)	(\$1,504,703)	(\$2,384,912)	\$114,247
<b>Adjustments to Reconcile Operating Income (Loss)</b>				
<b><u>to Net Cash Provided by (Used for) Operating Activities</u></b>				
Depreciation	5,094,931	155,662	5,250,593	0
Changes in Assets and Liabilities:				
(Increase) Decrease in Accounts Receivable	(94,568)	6,740	(87,828)	0
Increase in Due from Other Governments	(16,797)	0	(16,797)	0
Decrease in Interfund Receivable	0	18,533	18,533	0
Decrease in Prepaid Items	0	0	0	824
Decrease in Materials and Supplies Inventory	10,122	0	10,122	0
Increase in Accrued Wages Payable	21,145	9,652	30,797	230
Decrease in Accounts Payable	(900)	(9,693)	(10,593)	0
Increase in Contracts Payable	34,419	0	34,419	0
Increase in Due to Other Governments	5,544	1,485	7,029	35
Decrease in Interfund Payable	(716)	(12,738)	(13,454)	0
Increase in Claims Payable	0	0	0	20,350
Increase in Unearned Revenue	26,494	0	26,494	0
Increase (Decrease) in Compensated Absences Payable	9,561	19,219	28,780	(99)
Net Cash Provided by (Used for)				
Operating Activities	<u>\$4,209,026</u>	<u>(\$1,315,843)</u>	<u>\$2,893,183</u>	<u>\$135,587</u>

**Noncash Capital and Related Financing Activity:**

In 2013, the Sanitary Engineer enterprise fund received capital assets from developers and tap fee credits, in the amount of \$3,749,596 and \$256,650, respectively.

See accompanying notes to the basic financial statements

**Delaware County, Ohio**  
Statement of Fiduciary Assets and Liabilities  
**Agency Funds**  
December 31, 2013

<b><u>Assets</u></b>	
Equity in Pooled Cash and Cash Equivalents	\$35,915,078
Cash and Cash Equivalents in Segregated Accounts	3,320,720
Due from Other Governments	3,716,542
Due from External Party	63,866
Property Taxes Receivable	390,986,052
Special Assessments Receivable	<u>3,115,959</u>
 Total Assets	 <u><u>\$437,118,217</u></u>
 <b><u>Liabilities</u></b>	
Due to Other Governments	\$405,591,936
Due to External Party	8,086
Payroll Withholdings	1,044,162
Undistributed Assets	<u>30,474,033</u>
 Total Liabilities	 <u><u>\$437,118,217</u></u>

See accompanying notes to the basic financial statements

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2013**

---

**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, and there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on the County.

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. There is a potential for DCH to provide specific financial benefits to or impose specific financial burdens on DCBDD. 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, 2013**

---

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 22)

Jointly Governed Organizations - The County participates in three jointly governed organizations, the Delaware-Knox-Marion-Morrow Joint Solid Waste Management District, the Central Ohio Youth Center, and the Central Ohio Interoperable Radio System. (See Note 23)

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 24)

Related Organizations - Delaware County officials are responsible for appointing the board members of the Delaware County District Library and the Delaware County Finance Authority. (See Note 25)

**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. 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 position 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 position 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 position 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, 2013**

---

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 and deferred inflows of resources 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 - To account for state gasoline tax and motor vehicle registration fees, along with inspection fees and charges for services restricted for maintenance and improvement of County roads.

Developmental Disabilities Fund - To account for a county-wide property tax levy and state and federal grants restricted for services and support to developmentally disabled individuals and their families.

Special Bond Retirement Fund - To account for resources restricted for the payment of principal, interest, and related costs on general obligation and special assessment bonds.

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

Proprietary Funds

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

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2013**

---

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 - To account 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 position and changes in net position. 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 2013. 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 deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of the County are included on the statement of net position. The statement of activities presents increases (e.g. revenues) and decreases (e.g. expenses) in total net position.

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 and deferred inflows of resources 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, 2013**

---

Like the government-wide financial statements, the proprietary funds are accounted for using a flow of economic resources measurement focus. All assets and deferred outflows of resources and all liabilities associated with the operation of these funds are included on the statement of fund net position. The statement of revenues, expenses, and changes in fund net position presents increases (e.g., revenues) and decreases (e.g., expenses) in total net position. 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, in the recording of deferred outflows and deferred inflows of resources, 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.

Unearned revenue represents amounts under the accrual basis of accounting for which asset recognition criteria have been met but for which revenue recognition criteria have not been met because these amounts have not yet been earned.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2013**

---

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position may report deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until that time. For the County, deferred outflows of resources consists of a deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and the reacquisition price. This amount is deferred and amortized over the life of the old debt or the life of the new debt, whichever is shorter.

In addition to liabilities, the statement of financial position may report deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes, payment in lieu of taxes, and unavailable revenue. Property taxes represent amounts for which there was an enforceable legal claim as of December 31, 2013, but which were levied to finance 2014 operations. Payment in lieu of taxes represents a contractual promise to make payment of property taxes which reflect all or a portion of the taxes which would have been paid if the taxes had not been exempted. These amounts have been recorded as deferred inflows of resources on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental fund balance sheet and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes sales taxes, accrued interest, intergovernmental revenue including grants, interfund, delinquent property taxes, special assessments, and other sources. These amounts are deferred and recognized as inflows of resources in the period when the amounts become available.

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. Budgetary information for the Indigent Application special revenue fund is not reported because it is not included in the "appropriated budget" which is adopted for the County.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2013**

---

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 or by the component unit, 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”.

During 2013, investments included negotiable certificates of deposit, federal agency securities, locally-issued government debt, mutual funds, and STAR Ohio. 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 net asset value per share, which is the price the investment could be sold for on December 31, 2013.

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 2013 was \$283,899 which included \$249,162 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.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2013**

---

G. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2013, 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.

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.

Unclaimed moneys that have a legal restriction on their expenditure are reported as restricted.

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

Restricted assets also 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.

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 position 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 position 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.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2013**

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. Deferred Charge on Refunding**

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 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 deferred outflows of resources on the statement of net position.

**M. 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 position, except for any net residual amounts due between governmental and business-type activities. These amounts are presented as "Internal Balances".

**N. 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.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2013**

---

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.

O. 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.

P. Bond Premium

Bond premiums are deferred and amortized over the term of the bonds using the bonds-outstanding method, which approximates the effective interest method. Bond premiums are presented as an addition to the face amount of the bonds payable. On the governmental fund financial statements, bond premiums are recognized in the period in which the bonds are issued.

Q. Net Position

Net position represents the difference between all other elements in the statement of financial position. Net investment in capital assets 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 position is reported as restricted when there are limitations imposed on its 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 position restricted for other purposes includes 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 position is available.

R. Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in governmental funds. The classifications are as follows:

Nonspendable - The nonspendable classification includes amounts that cannot be spent because they are not in spendable form or legally or contractually required to be maintained intact. The "not in spendable form" includes items that are not expected to be converted to cash.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2013**

---

Restricted - The restricted classification includes amounts restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions or enabling legislation (County resolution).

Enabling legislation authorizes the County to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Legal enforceability means the County can be compelled by an external party such as citizens, public interest groups, or the judiciary to use resources created by enabling legislation only for purposes specified by the legislation.

Committed - The committed classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the County Commissioners. The committed amounts cannot be used for any other purpose unless the County Commissioners remove or change the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, committed fund balance may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by the County Commissioners, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned - Amounts in the assigned classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds, other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. Assigned amounts represent intended uses established by the County Commissioners. Policy established by the County Commissioners authorizes department managers to assign fund balance for purchases on order provided such amounts have been lawfully appropriated.

Unassigned - Unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

The County first applies restricted resources when an expenditure is incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications can be used.

The County has established, by resolution, an account to accumulate resources to stabilize the County's budget against cyclical changes in revenues and expenditures. The amount of money in this account in any fiscal year will be less than one-sixth of the expenditures during the preceding fiscal year from the General Fund. Additional funding would require the County Commissioners to amend the resolution. The resources may be used as determined by the County Commissioners to mitigate revenue shortfalls. This account had a balance of \$3 million as of December 31, 2013, and is shown as unassigned fund balance in the General Fund.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2013**

---

**S. 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.

**T. Capital Contributions**

Capital contributions arise from outside contributions of resources restricted to capital acquisition and construction.

**U. 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.

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.

**V. 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 - CHANGE IN ACCOUNTING PRINCIPLES**

For 2013, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 61, "The Financial Reporting Entity: Omnibus". GASB Statement No. 61 modifies existing requirements for the assessment of potential component units in determining what should be included in the financial reporting entity and the financial reporting entity display and disclosure requirements. The implementation of this statement did not result in any change to the County's financial statements.

**NOTE 4 - ACCOUNTABILTY**

At December 31, 2013, the County Drainage capital projects fund had a deficit fund balance, in the amount of \$130,588. The deficit resulted from adjustments for accrued liabilities. The General Fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.



**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2013**

**NOTE 5 - 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. Encumbrances are treated as expenditures (budget basis) rather than as restricted, committed, or assigned 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	\$138,857	\$558,565	\$765,346
<u>Increase (Decrease) Due To</u>			
Revenue Accruals:			
Accrued 2012, Received in Cash 2013	8,439,988	704,957	302,972
Accrued 2013, Not Yet Received in Cash	(8,679,438)	(249,521)	(329,000)
Expenditure Accruals:			
Accrued 2012, Paid in Cash 2013	(2,279,712)	(564,801)	(413,129)
Accrued 2013, Not Yet Paid in Cash	3,265,072	237,262	510,302
Cash Adjustments:			
Unrecorded Activity 2012	478,547	0	341,471
Unrecorded Activity 2013	(517,780)	0	(423,288)

(continued)

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2013**

Changes in Fund Balance  
(continued)

	General	Auto and Gas	Developmental Disabilities
Fair Value of Investments	\$929,485	\$0	\$0
Nonbudgeted Cash Activity	9,091	3,998	0
Prepaid Items	(261,031)	16,591	95,551
Materials and Supplies Inventory	(1,419)	76,409	0
Advances In	1,375,573	0	0
Advances Out	(290,878)	(1,000,000)	0
Encumbrances Outstanding at Year End (Budget Basis)	(1,956,599)	(86,654)	(327,020)
Budget Basis	<u>\$649,756</u>	<u>(\$303,194)</u>	<u>\$523,205</u>

**NOTE 6 - 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;

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2013**

---

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;
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, 2013**

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, \$40,090,955 of the County's bank balance of \$41,676,077 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, 2013, the County had the following investments:

	Total	Less Than Six Months	Six Months to Three Years	More Than Three Years
Negotiable Certificates of Deposit	\$14,400,000	\$650,000	\$6,750,000	\$7,000,000
Federal Farm Credit Bank Notes	28,841,370	0	22,449,045	6,392,325
Federal Home Loan Bank Notes	19,078,685	5,038,550	10,579,655	3,460,480
Federal Home Loan Mortgage Corporation Notes	11,969,920	0	6,999,400	4,970,520
Federal National Mortgage Association Notes	7,944,985	0	2,991,010	4,953,975
Ohio Local Government Bonds	17,788,530	0	11,992,541	5,795,989
Ohio Local Government Notes	11,196,891	9,170,021	2,026,870	0
Mutual Funds	895,973	895,973	0	0
STAR Ohio	447,935	447,935	0	0
<b>Total Investments</b>	<b>\$112,564,289</b>	<b>\$16,202,479</b>	<b>\$63,788,521</b>	<b>\$32,573,289</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 negotiable certificates of deposit are insured by the FDIC. The Federal Farm Credit Bank Notes, Federal Home Loan Bank Notes, Federal Home Loan Mortgage Corporation Notes, Federal National Mortgage Association Notes, and mutual funds carry a rating of Aaa by Moodys. Ohio Local Government Bonds carry a rating of A1 through Aaa by Moodys. Ohio Local Government Notes are not rated. 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, 2013**

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.

	Fair Value	Percentage of Portfolio
Federal Farm Credit Bank	\$28,841,370	25.62%
Federal Home Loan Bank	19,078,685	16.95
Federal Home Loan Mortgage Corporation	11,969,920	10.63
Federal National Mortgage Association	7,944,985	7.06
Ohio Local Government Notes and Bonds	28,985,421	25.75

**NOTE 7 - RECEIVABLES**

Receivables at December 31, 2013, 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; special assessments; and payment in lieu of taxes. All receivables are considered collectible in full and within one year, except for property taxes 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 \$3,901,008, will not be received within one year. Delinquent special assessments were \$109,990.

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 4 to 5.5 percent and are to be repaid over a period of fifteen years. No new loans were issued in 2013. During 2013, principal, in the amount of \$7,141, was repaid. Three loans were considered uncollectible and written off, in the amount of \$94,462. Loans outstanding at December 31, 2013, were \$4,976, which will be received within one year.

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

	Amount
Governmental Activities	
Major Funds	
General Fund	
Local Government	\$601,013
Homestead and Rollback	652,642
Casino Allocation	1,021,668
Charges for Services	548,462
Grants	157,771
Fines and Forfeitures	11,386
Other	41,131
Total General Fund	3,034,073
	(continued)

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2013**

	Amount
Governmental Activities (continued)	
Major Funds (continued)	
Auto and Gas	
Gasoline Tax	\$1,149,943
Motor Vehicle License Tax	2,294,283
Grants	359,434
Charges for Services	3,330
Other	7,500
Total Auto and Gas	3,814,490
Developmental Disabilities	
Homestead and Rollback	964,459
Grants	1,091,798
Total Developmental Disabilities	2,056,257
Special Bond Retirement	
Homestead and Rollback	54,387
Total Major Funds	8,959,207
Nonmajor Funds	
911	\$168,614
Job and Family Services	670,335
Children Services	205,627
Child Support Enforcement	41,865
Other Public Safety	433,105
Other	232,378
Permanent Improvement	36,257
Ohio Public Works Commission	197,560
Total Nonmajor Funds	1,985,741
Total Governmental Activities	\$10,944,948
Business-Type Activities	
Sanitary Engineer	\$16,797
Delaware Area Transit	160,857
Total Business-Type Activities	\$177,654
Agency Funds	
Library Support	\$1,382,162
Local Government	737,950
Auto Tags	702,073
Township Gas	894,357
Total Agency Funds	\$3,716,542

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2013**

---

**NOTE 8 - 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 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 9 - PROPERTY TAXES**

Property taxes include amounts levied against all real and public utility property located in the County. Real property tax revenues received in 2013 represent the collection of 2012 taxes. Real property taxes received in 2013 were levied after October 1, 2012, on the assessed values as of January 1, 2012, 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 2013 represent the collection of 2012 taxes. Public utility real and tangible personal property taxes received in 2013 became a lien on December 31, 2011, were levied after October 1, 2012, 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.

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.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2013**

Accrued property taxes receivable represents real, public utility, and outstanding delinquent property taxes which were measurable as of December 31, 2013, and for which there was an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2013 operations is offset to deferred inflows of resources - property taxes. On the accrual basis, delinquent real property taxes have been recorded as a receivable and revenue; on the modified accrual basis, the revenue has been reported as deferred inflows of resources - unavailable revenue.

The full tax rate for all County operations for the year ended December 31, 2013, was \$4.60 per \$1,000 of assessed value. The assessed values of real property and public utility property upon which 2013 property tax receipts were based are as follows:

Category	Amount
Real Property	\$6,011,771,130
Tangible Public Utility Property	152,893,910
Total Assessed Value	\$6,164,665,040

**NOTE 10 - 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.

**NOTE 11 - CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2013, was as follows:

	Balance January 1, 2013	Additions	Reductions	Balance December 31, 2013
Governmental Activities				
Nondepreciable Capital Assets				
Land	\$20,771,872	\$3,388,734	(\$53,400)	\$24,107,206
Land Improvements	13,187,086	0	0	13,187,086
Construction in Progress	9,905,038	10,097,472	(4,767,979)	15,234,531
Total Nondepreciable Capital Assets	43,863,996	13,486,206	(4,821,379)	52,528,823

(continued)



**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2013**

	Balance January 1, 2013	Additions	Reductions	Balance December 31, 2013
<b>Governmental Activities</b>				
<b>Depreciable Capital Assets</b>				
Buildings	\$74,980,285	\$537,398	(\$1,011,386)	\$74,506,297
Improvements Other than Buildings	7,453,462	269,608	0	7,723,070
Roads, Bridges, Culverts, and Traffic Signals	124,842,316	5,562,424	(897,800)	129,506,940
Machinery and Equipment	26,875,505	2,833,624	(145,811)	29,563,318
<b>Total Depreciable Capital Assets</b>	<b>234,151,568</b>	<b>9,203,054</b>	<b>(2,054,997)</b>	<b>241,299,625</b>
<b>Less Accumulated Depreciation for</b>				
Buildings	(17,927,879)	(1,653,255)	144,823	(19,436,311)
Improvements Other than Buildings	(1,761,848)	(240,461)	0	(2,002,309)
Roads, Bridges, Culverts, and Traffic Signals	(54,077,539)	(4,930,997)	106,720	(58,901,816)
Machinery and Equipment	(16,011,539)	(1,981,280)	856,230	(17,136,589)
<b>Total Accumulated Depreciation</b>	<b>(89,778,805)</b>	<b>(8,805,993)</b>	<b>1,107,773</b>	<b>(97,477,025)</b>
<b>Total Depreciable Capital Assets, Net</b>	<b>144,372,763</b>	<b>397,061</b>	<b>(947,224)</b>	<b>143,822,600</b>
<b>Governmental Activities Capital Assets, Net</b>	<b>\$188,236,759</b>	<b>\$13,883,267</b>	<b>(\$5,768,603)</b>	<b>\$196,351,423</b>
	Balance January 1, 2013	Additions	Reductions	Balance December 31, 2013
<b>Business-Type Activities</b>				
<b>Nondepreciable Capital Assets</b>				
Land	\$6,547,834	\$1,554,598	\$0	\$8,102,432
Construction in Progress	20,567,194	13,828,643	(33,941,826)	454,011
<b>Total Nondepreciable Capital Assets</b>	<b>27,115,028</b>	<b>15,383,241</b>	<b>(33,941,826)</b>	<b>8,556,443</b>
<b>Depreciable Capital Assets</b>				
Buildings	80,487,579	24,865,828	(56,196)	105,297,211
Machinery and Equipment	34,744,247	4,082,741	(211,359)	38,615,629
Sewer Lines	127,878,607	9,053,053	0	136,931,660
<b>Total Depreciable Capital Assets</b>	<b>243,110,433</b>	<b>38,001,622</b>	<b>(267,555)</b>	<b>280,844,500</b>
<b>Less Accumulated Depreciation for</b>				
Buildings	(24,450,608)	(2,167,453)	44,957	(26,573,104)
Machinery and Equipment	(24,271,529)	(1,115,062)	211,359	(25,175,232)
Sewer Lines	(21,049,637)	(1,968,078)	0	(23,017,715)
<b>Total Accumulated Depreciation</b>	<b>(69,771,774)</b>	<b>(5,250,593)</b>	<b>256,316</b>	<b>(74,766,051)</b>
<b>Total Depreciable Capital Assets, Net</b>	<b>173,338,659</b>	<b>32,751,029</b>	<b>(11,239)</b>	<b>206,078,449</b>
<b>Business-Type Activities Capital Assets, Net</b>	<b>\$200,453,687</b>	<b>\$48,134,270</b>	<b>(\$33,953,065)</b>	<b>\$214,634,892</b>

The County received capital assets from developers and tap fee credits, in the amount of \$3,749,596 and \$256,650, respectively.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2013**

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General Government	
Legislative and Executive	\$702,103
Judicial	163,764
Public Safety	
911	791,144
Emergency Medical Services	362,025
Sheriff	720,898
Other Public Safety	63,066
Public Works	5,324,034
Health	330,033
Human Services	
Job and Family Services	91,150
Child Support Enforcement	7,111
Other Human Services	250,132
Conservation and Recreation	533
Total Depreciation Expense - Governmental Activities	\$8,805,993
Business-Type Activities	
Other Enterprise	
Solid Waste Transfer Station	\$13,803
Delaware Area Transit	141,859
Total Depreciation Expense -	155,662
Other Enterprise	\$155,662

On November 1, 2007, Delaware County entered into an agreement with the Concord/Scioto Community Authority (Authority) to acquire, construct, and install the Lower Scioto Water Reclamation Facility (Facility) and related improvements. The cost of the Facility was to be paid through County contributions to the Authority and \$14,600,000 in facilities bonds issued by the Authority. Due to the general economic downturn in housing development associated with the recession in 2008, the anticipated development in the service area of the Authority did not occur; therefore, the Authority was unable to pay the outstanding balance on the facilities bonds. The construction costs paid by the County through December 31, 2012, were reported as construction in progress. On October 1, 2013, the County entered into an asset purchase and bond modification and redemption agreement with the Authority and paid the Authority \$14,062,375. The Authority then redeemed the outstanding balance of the facilities bonds.

The County has initiated its plan to place the Facility into service with Phase I operations schedules to begin in 2016 and subsequent phases of operation to be initiated as future development occurs. The Facility's operation will support future housing development in the service area of the Facility.

The asset purchase and bond modification and redemption agreement defines charges to be assessed on property owners within the service area of the Authority. Delaware County will receive a portion of these charges in accordance with the terms outlined in the agreement.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2013**

---

**NOTE 12 - INTERFUND RECEIVABLES/PAYABLES**

At December 31, 2013, the General Fund had an interfund receivable, in the amount of \$1,579,973, from the Auto and Gas and the Developmental Disabilities special revenue funds, the Special Bond Retirement debt service fund, other governmental funds, and the Sanitary Engineer enterprise fund, in the amount of \$807,665, \$6, \$20,647, \$727,835, and \$23,820 respectively, due to providing cash flow resources until the receipt of grant moneys and for services provided.

The Developmental Disabilities special revenue fund had an interfund receivable, in the amount of \$19,862, from the General Fund and other governmental funds, in the amount of \$5,215 and \$14,647, respectively, for services provided.

Other governmental funds had an interfund receivable, in the amount of \$3,517, from the General Fund and other enterprise funds, in the amount of \$2,864 and \$653, respectively, for services provided.

Other enterprise funds had an interfund receivable, in the amount of \$5,432, from the General Fund, the Developmental Disabilities special revenue fund, and other governmental funds, in the amount of \$1,057, \$264, and \$4,111, respectively, for services provided.

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

**NOTE 13 - 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.

**B. Health Benefits**

In 2013, 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.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2013**

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 \$500,000 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, 2013, 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, in the amount of \$226,065, are due within one year.

The changes in the claims liability during 2012 and 2013 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>
2012	\$274,967	\$182,760	\$252,012	\$205,715
2013	205,715	293,290	272,940	226,065

**NOTE 14 - CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS**

The County has outstanding contracts for professional services and construction. The following amounts remain on these contracts as of December 31, 2013:

	<u>Contract Amount</u>	<u>Amount Paid as of 12/31/13</u>	<u>Outstanding Balance</u>
Motorola	\$5,152,610	\$1,288,153	\$3,864,457
Trucco Construction Company, Inc.	4,759,260	572,583	4,186,677
URS Corp.	1,717,610	1,363,257	354,353
R & I Construction, Inc.	1,351,778	134,308	1,217,470
Orchard Hiltz & McCliment, Inc.	722,027	61,406	660,621
Aviat US, Inc.	512,323	0	512,323

(continued)

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2013**

	Contract Amount	Amount Paid as of 12/31/13	Outstanding Balance
Double Z Construction Company	\$499,992	\$22,250	\$477,742
Design Build Solutions, Inc.	389,805	156,447	233,358
Burgess & Niple, Inc.	385,500	90,134	295,366
Transystems Corporation of Ohio	300,492	0	300,492
Ohio CAT	287,845	0	287,845
Carpenter Marty Transportation, Inc.	202,986	0	202,986

At year end, the significant encumbrances expected to be honored upon performance by the vendor in 2013 are as follows:

General Fund	\$1,956,599
Developmental Disabilities Fund	327,020
Other Governmental Funds	5,239,781
Sanitary Engineer Fund	1,114,046
Total	<u>\$8,637,446</u>

**NOTE 15 - 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.

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 visiting <https://www.opers.org/investments/cafr.shtml>, 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.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2013**

---

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 members in the state and local classifications. The Ohio Revised Code authorizes OPERS to calculate employee contribution rates for public safety employees and limits the law enforcement rate to the public safety rate plus an additional percentage not to exceed 2 percent. For the year ended December 31, 2013, members in state and local classifications contributed 10 percent of covered payroll while public safety and law enforcement members contributed 12 percent and 12.6 percent, respectively. Effective January 1, 2014, the member contribution rate for law enforcement increased to 13 percent. While members in the state and local classifications may participate in all three plans, public safety and law enforcement classifications exist only within the traditional plan. For 2013, member and employer contribution rates were consistent across all three plans.

The County's 2013 contribution rate was 14 percent, except for those plan members in public safety or law enforcement, for whom the County's contribution was 18.1 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 both the traditional and combined plans was 1 percent for 2013. Effective January 1, 2014, the portion of the employer contribution allocated to health care increased to 2 percent. 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, 2013, 2012, and 2011 was \$6,699,814, \$5,069,699, and \$5,163,340, respectively. For 2013, 97 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed 2012 and 2011. Contributions to the member-directed plan for 2013 were \$196,330 made by the County and \$140,236 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, 2013**

---

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 a 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 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 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 - Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions. Contribution rates are established by the STRS Ohio Board upon the recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The statutory maximum employee contribution rate will be increased 1 percent each year beginning July 1, 2013, until it reaches 14 percent on July 1, 2016. For 2013, 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.

The County's required contribution for pension obligations to the DBP for the years ended December 31, 2013, 2012, and 2011 were \$2,844, \$12,424, and \$18,468, respectively; 100 percent has been contributed all three years. There were no contributions to the DCP and CP for the year ended December 31, 2013.

**NOTE 16 - 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, 2013**

---

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 visiting <https://www.opers.org/investments/cafr.shtml>, 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 2013, state and local employers contributed 14 percent of covered payroll and public safety and law enforcement employers contributed 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code.

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 both the traditional and combined plans was 1 percent for 2013. Effective January 1, 2014, the portion of the employer contribution allocated to health care was raised to 2 percent for both plans as recommended by the OPERS actuary.

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, 2013, 2012, and 2011 was \$511,255, \$1,995,217, and \$1,968,228 respectively. For 2013, 97 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed 2012 and 2011.

Changes to the health care plan were adopted by the OPERS Board of Trustees on September 9, 2012, with a transition plan commencing on January 1, 2014. With the recent passage of pension legislation under SB 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4 percent of the employer contribution toward the health care fund after the end of the transition period.



**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2013**

---

**B. State Teachers Retirement System**

Plan Description - For teachers employed by the Board of Developmental Disabilities, 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. Ohio law authorizes STRS Ohio to offer the Plan. 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 can 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 - Chapter 3307 of the Ohio Revised Code authorizes STRS Ohio to offer the 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, for the most recent year, pay a monthly premium. Under Ohio law, funding for postemployment health care may be deducted from employer contributions. For 2013, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to postemployment health care. The County's contribution for health care for the years ended December 31, 2013, 2012, and 2011 was \$219, \$956, and \$1,421, respectively; 100 percent has been contributed for all three years.

**NOTE 17 - 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, 2013**

**NOTE 18 - 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
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 Jail Improvement	2010	1.75 - 5	2,995,000
2010 Hayes Improvement	2010	1.75 - 5	1,515,000
2010 Jail Current Refunding	2010	3.5 - 4.5	2,520,000
2010 Hayes Current Refunding	2010	1.75 - 5	13,390,000
2010 Capital Improvements	2010	3	745,050
2013 Council for Older Adults Refunding	2013	2 - 9.86	7,245,000
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
2011 Ditch Improvements	2011	2.1	16,000
2012 Ditch Improvements	2012	2.5	59,700
2013 Ditch Improvements	2013	2.5	85,800
<b>Revenue Bonds</b>			
2007 Refunding Sewer Improvements	2007	4 - 5	32,895,000

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2013**

The County's long-term obligations activity for the year ended December 31, 2013, was as follows:

	Balance January 1, 2013	Additions	Reductions	Balance December 31, 2013	Due Within One Year
<u>Governmental Activities</u>					
General Obligation Bonds					
2003 Capital Facilities Refunding	\$1,370,000	\$0	\$1,370,000	\$0	\$0
2005 Capital Facilities Refunding	1,855,000	0	380,000	1,475,000	405,000
Bond Premium	16,935	0	3,387	13,548	0
2005 Council for Older Adults	8,905,000	0	7,775,000	1,130,000	555,000
Bond Premium	65,046	0	55,039	10,007	0
2007 Various Purpose	1,217,000	0	59,900	1,157,100	62,300
Bond Premium	24,828	0	1,222	23,606	0
2010 Jail Improvement	2,865,000	0	65,000	2,800,000	280,000
Bond Premium	134,442	0	3,311	131,131	0
2010 Hayes Improvement	1,465,000	0	25,000	1,440,000	100,000
Bond Premium	70,949	0	1,211	69,738	0
2010 Jail Current Refunding	1,075,000	0	535,000	540,000	540,000
Bond Premium	20,414	0	10,160	10,254	0
2010 Hayes Current Refunding	12,295,000	0	225,000	12,070,000	1,385,000
Bond Premium	538,410	0	9,853	528,557	0
2010 Capital Improvements	466,750	0	150,800	315,950	155,550
2013 Council for Older Adults Refunding	0	7,245,000	0	7,245,000	70,000
Bond Premium	0	726,457	0	726,457	0
<b>Total General Obligation Bonds</b>	<b>32,384,774</b>	<b>7,971,457</b>	<b>10,669,883</b>	<b>29,686,348</b>	<b>3,552,850</b>
Special Assessment Bonds					
2007 Various Purpose	4,013,000	0	235,100	3,777,900	242,700
Bond Premium	79,052	0	3,914	75,138	0
2007A Various Purpose	82,000	0	3,900	78,100	4,100
2007B Various Purpose	87,700	0	20,500	67,200	21,400
Bond Premium	861	0	276	585	0
2008 Ditch Improvements	141,900	0	33,400	108,500	34,800
2009 Ditch Improvements	33,000	0	6,200	26,800	6,400
2010 Ditch Improvements	27,600	0	4,250	23,350	4,400
2011 Ditch Improvements	14,226	0	1,908	12,318	1,948
2012 Ditch Improvements	59,700	0	6,458	53,242	7,054
2013 Ditch Improvements	0	85,800	0	85,800	9,400
<b>Total Special Assessment Bonds</b>	<b>4,539,039</b>	<b>85,800</b>	<b>315,906</b>	<b>4,308,933</b>	<b>332,202</b>

(continued)

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2013**

	Balance January 1, 2013	Additions	Reductions	Balance December 31, 2013	Due Within One Year
(continued)					
<u>Governmental Activities</u>					
Other Long-Term Obligations					
Compensated Absences Payable	4,449,063	2,114,263	1,807,342	4,755,984	1,379,029
Total Governmental Activities	<u>\$41,372,876</u>	<u>\$10,171,520</u>	<u>\$12,793,131</u>	<u>\$38,751,265</u>	<u>\$5,264,081</u>
	Balance January 1, 2013	Additions	Reductions	Balance December 31, 2013	Due Within One Year
<u>Business-Type Activities</u>					
General Obligation Bonds					
2003 Capital Facilities	\$685,000	\$0	\$685,000	\$0	\$0
Revenue Bonds					
2007 Refunding Sewer Improvements	26,560,000	0	1,935,000	24,625,000	2,010,000
Bond Premium	471,742	0	34,268	437,474	0
Total Revenue Bonds	<u>27,031,742</u>	<u>0</u>	<u>1,969,268</u>	<u>25,062,474</u>	<u>2,010,000</u>
Other Long-Term Obligations					
Compensated Absences Payable	318,263	182,746	153,966	347,043	109,841
Total Business-Type Activities	<u>\$28,035,005</u>	<u>\$182,746</u>	<u>\$2,808,234</u>	<u>\$25,409,517</u>	<u>\$2,119,841</u>

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 or general obligation bonds. 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 General Bond Retirement and Special Bond Retirement debt service funds. 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.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2013**

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

In 2013, the County issued \$7,245,000 in general obligation refunding bonds with interest rates ranging from 2 percent to 9.86 percent, to refund \$7,245,000 of 2005 Council for Older Adults general obligation bonds. A premium of \$726,457 was received on the sale of the bonds. The net proceeds of \$7,829,604 (after payment of \$141,853 in underwriting fees, insurance, and other issuance costs, of which \$10,014 was refunded back to the County) were used to purchase U. S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded general obligation bonds. As a result, \$7,245,000 of the 2005 Council for Older Adults general obligation bonds is considered to be defeased and the liability for those bonds has been removed from the County's long-term obligations.

Although the refunding will result in the recognition of an accounting loss of \$584,604 for the year ended December 31, 2013, the County in effect lowered its aggregated debt service payments by \$513,155 over the next six years and obtained an economic gain (difference between the present values of the old and new debt service payments) of \$137,273.

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	2013 Council for Older Adults Refunding
2022	\$0	\$85,000	\$0
2023	0	90,000	0
2024	830,000	95,000	830,000
2025	870,000	100,000	855,000
2026	0	105,000	0
2027	0	110,000	0

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	2007 Various Purpose
December 1, 2016 and thereafter	100%	
December 1, 2017 and thereafter		100%

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2013**

	Redemption Dates (All Inclusive)	
Redemption Dates	2010 Current Refunding	2013 Council for Older Adults Refunding
December 1, 2020 and thereafter	100%	
December 1, 2023 and thereafter		100%

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 Special 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:

	Mandatory Redemption Requirements
Year	2007 Various Purpose
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 2013, charges for services revenues for the fund were \$12,888,355 and principal and interest payments were \$3,064,775. 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, 2013**

---

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 position. Restricted assets relating to the revenue bond issue were as follows as of December 31, 2013:

	Restricted Assets
<u>Restricted Assets held by the County for:</u>	
Revenue Bond Replacement	\$500,000
Revenue Bond Future Debt Service	2,842,399

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, Child Support Enforcement, Dog and Kennel, Emergency Management Agency, Victim Services, Community Based Corrections, Probation, Concealed Handgun, Sheriff Federal, Road and Bridge, Law Library Resources Board, Litter, and Prosecutor Law Enforcement special revenue funds, the Sanitary Engineer, Solid Waste Transfer Station, 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 \$128,940,676 at December 31, 2013.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2013**

Principal and interest requirements to retire the bonds outstanding at December 31, 2013, were as follows:

Year	Governmental Activities			
	General Obligation Bonds		Special Assessments Bonds	
	Principal	Interest	Principal	Interest
2014	\$3,552,850	\$979,120	\$332,202	\$187,843
2015	2,530,200	897,142	348,370	174,282
2016	2,310,000	820,525	311,691	160,598
2017	2,120,000	758,375	261,770	148,378
2018	1,990,000	692,125	260,654	138,260
2019-2023	10,985,000	2,594,325	1,390,923	526,588
2024-2027	4,685,000	274,900	1,327,600	170,108
	\$28,173,050	\$7,016,512	\$4,233,210	\$1,506,057

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	
	Revenue Bonds	
	Principal	Interest
2014	\$2,010,000	\$1,052,375
2015	2,090,000	971,975
2016	2,195,000	867,475
2017	2,305,000	757,725
2017	2,400,000	665,525
2019-2023	13,625,000	1,691,125
	\$24,625,000	\$6,006,200

**Conduit Debt**

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, 2013, \$2,525,000 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, 2013, \$8,905,000 of these bonds was outstanding.



**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2013**

In 2007, the County issued Health Care Facilities Revenue Bonds, in the amount of \$21,830,000 (Series A), 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). As of December 31, 2013, \$21,830,000 of these bonds was outstanding.

In 2008, the County issued \$6,000,000 in Adjustable Rate Demand Economic Development Revenue Bonds for the Columbus Zoological Park Association. The proceeds were 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, 2013, \$3,000,000 of these bonds was outstanding.

In 2012, the County issued \$17,829,000 in Adjustable Rate Demand Health Care Facilities Revenue Bonds for the Willow Brook Christian Communities. The proceeds were used to refund the balance in Series 1999 bonds, Series 2007 bonds, and Series 2010 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, 2013, \$16,929,000 of these bonds was outstanding.

**NOTE 19 - INTERFUND TRANSFERS**

During 2013, the following transfers were made:

		Transfers Out		
		General	Other Governmental	Total
Transfers In	Governmental Funds			
	General	\$0	\$982,624	\$982,624
	Other Governmental	19,159,920	1,596,522	20,756,442
	Total Governmental Funds	19,159,920	2,579,146	21,739,066
	Business-Type Activities			
	Other Enterprise	42,500	0	42,500
	Total	\$19,202,420	\$2,579,146	\$21,781,566

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 for capital improvements and to subsidize activities in other governmental funds.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2013**

**NOTE 20 - FUND BALANCE**

Fund balance is classified as nonspendable, restricted, committed, assigned, and/or unassigned based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in governmental funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented below.

Fund Balance	General	Auto and Gas	Developmental Disabilities
Nonspendable for:			
Prepaid Items	\$1,580,753	\$0	\$641,605
Materials and Supplies Inventory	233,257	526,289	0
Unclaimed Moneys	133,884	0	0
Total Nonspendable	<u>1,947,894</u>	<u>526,289</u>	<u>641,605</u>
Restricted for:			
Developmental Disabilities	0	0	3,569,934
Road, Bridge, and Ditch Repair/ Improvement	0	29,810,774	0
Total Restricted	<u>0</u>	<u>29,810,774</u>	<u>3,569,934</u>
Committed for:			
Data Center	95,174	0	0
Economic Development	171,601	0	0
Road, Bridge, and Ditch Repair/ Improvement	9,941,037	0	0
Total Committed	<u>10,207,812</u>	<u>0</u>	<u>0</u>
Assigned for:			
Casualty and Liability Insurance	407,046	0	0
Document Recording	612,856	0	0
Health Insurance	1,828,771	0	0
Vehicle Titling	1,264,673	0	0
Projected Budget Shortage	4,763,499	0	0
Unpaid Obligations	1,285,598	0	0
Total Assigned	<u>10,162,443</u>	<u>0</u>	<u>0</u>
Unassigned	<u>14,248,450</u>	<u>0</u>	<u>0</u>
Total Fund Balance	<u>\$36,566,599</u>	<u>\$30,337,063</u>	<u>\$4,211,539</u>

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2013**

Fund Balance	Special Bond Retirement	Other
Nonspendable for:		
Prepaid Items	\$0	\$78,097
Materials and Supplies Inventory	0	8,984
Total Nonspendable	0	87,081
Restricted for:		
Child Support Enforcement	0	1,697,381
Children Services Operations	0	3,234,196
Community Based Corrections	0	279,304
Community Services	0	378,540
Court Operations	0	733,352
Bond Retirement	192,358	0
Delinquent Tax Collections	0	2,263,457
Dog and Kennel Operations	0	137,437
E911	0	960,440
Economic Development	0	282,192
Emergency Management	0	176,454
Indigent Guardian	0	4,238
Jail Improvements	0	273,112
Job and Family Services Operations	0	1,426,789
Litter and Recycling	0	5,906
Prosecutor Operations	0	293,181
Real Estate Assessment	0	2,809,734
Road, Bridge, and Ditch Repair/ Improvement	0	5,828,537
Sheriff Operations	0	301,040
Victim Services	0	69,140
Youth Services	0	19,780
Total Restricted	192,358	21,174,210
Committed for:		
Capital Improvements	0	2,818,368
Assigned for:		
Emergency Management	0	253,852
Unassigned (Deficit)	0	(267,786)
Total Fund Balance	\$192,358	\$24,065,725

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2013**

**NOTE 21 - 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.

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 \$140,249. 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, 2013, 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 \$1,500. A summary of DCH's capital assets at December 31, 2013, is as follows:

	Balance January 1, 2013	Additions	Reductions	Balance December 31, 2013
Nondepreciable Capital Assets				
Land	\$893,944	\$0	\$0	\$893,944
Depreciable Capital Assets				
Buildings	3,655,474	1,813,062	0	5,468,536
Building Improvements	119,734	8,457	0	128,191
Furniture	12,241	0	0	12,241
Vehicles	79,691	3,099	0	82,790
Total Depreciable Capital Assets	3,867,140	1,824,618	0	5,691,758

(continued)

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2013**

	Balance January 1, 2013	Additions	Reductions	Balance December 31, 2013
Less Accumulated Depreciation for				
Buildings	(\$593,934)	(\$97,480)	\$0	(\$691,414)
Building Improvements	(72,344)	(6,216)	0	(78,560)
Furniture	(1,782)	(2,448)	0	(4,230)
Vehicles	(50,670)	(10,890)	0	(61,560)
Total Accumulated Depreciation	(718,730)	(117,034)	0	(835,764)
Total Depreciable Capital Assets, Net	3,148,410	1,707,584	0	4,855,994
Total Capital Assets, Net	\$4,042,354	\$1,707,584	\$0	\$5,749,938

Unearned 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, 2013, the balance remaining under this advance is \$617,143.

Long-Term Debt - DCH had the following long-term obligations at December 31, 2013:

	Balance January 1, 2013	Additions	Reductions	Balance December 31, 2013	Due Within One Year
Bank Loans:					
Delaware County Bank 7%	\$8,449	\$0	\$8,449	\$0	\$0
Delaware County Bank 7.75%	765,384	0	41,099	724,285	69,156
Delaware County Bank 5.6%	23,137	0	4,596	18,541	5,373
Total Bank Loans	796,970	0	54,144	742,826	74,529
Capital Leases	10,698	0	1,900	8,798	1,899
Total Long-Term Debt	\$807,668	\$0	\$56,044	\$751,624	\$76,428

The future annual principal requirements of bank loans are as follows:

Year	Principal
2014	\$74,529
2015	77,298
2016	80,172
2017	78,276
2018	79,532
2019 and Thereafter	353,019
	\$742,826

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2013**

Capital Leases

The DCH has entered into capitalized leases for equipment. Principal payments in 2013 were \$1,900.

Equipment	\$12,241
Less Accumulated Depreciation	(4,230)
Carrying Value, December 31, 2013	\$8,011

The following is a schedule of the future minimum lease payments required under the capital leases and the present value of the minimum lease payments as of December 31, 2013.

Year	Principal
2014	\$1,899
2015	2,313
2016	2,578
2017	2,008
	\$8,798

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 \$465,739 in 2013.

Commitments and Contingencies - On October 31, 2013, Creative Living Systems, Inc. entered into an “agreement to hold property” with the Miami County Board of Developmental Disabilities (MCBDD). This agreement allows Creative Living Systems, Inc. to hold title to the land on behalf of MCBDD and operate properties for the benefit of persons with disabilities. In accordance with the Master Contract between the MCBDD and Creative Living Systems, Inc. MCBDD maintains a collateralized interest in all land and buildings through mortgage notes on the various properties. The mortgage notes approximate \$1,274,000 and will expire at various dates. Repayment of the notes is not required as long as the housing remains available to eligible persons. Upon termination of the agreement, the properties revert back to MCBDD or another non-profit housing corporation of MCBDD’s choosing.

In accordance with the Master Contract between the Delaware County Board of Developmental Disabilities (DCBDD) and Delaware Creative Housing, Inc., 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. The mortgage notes approximate \$843,000 and will expire at various dates. Upon termination of the agreement, the properties revert back to DCBDD.

In accordance with the Contract between the Ohio Department of Mental Retardation and Developmental Disabilities (ODMRDD) and Delaware Creative Housing, Inc., the ODMRDD 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 \$255,000 (Delaware County) and expire at various dates.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2013**

---

**NOTE 22 - 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 fourteen members with eight appointed by the County Commissioners and six by the State Director of Mental Health and Addiction Services. 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, seven of the eight members are appointed by the Delaware County Commissioners while one is 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 to 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 \$6,053,779 in property taxes for the Board during 2013. 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 2013, the County paid fees of \$153,887 which represents 58 percent of total contributions. Separate financial statements may be obtained from the Regional Planning Commission, 109 North Sandusky Street, Delaware, Ohio 43015.

**NOTE 23 - 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.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2013**

---

**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 2013, Delaware County contributed \$530,953 for the Center's operations which represents 46 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. In 2011, Union County issued \$450,000 in bond anticipation notes. Delaware County has agreed to be responsible for 25 percent of the principal, interest, and issuance costs associated with these issuances. Additional information may be obtained by writing to the Central Ohio Youth Center, 18100 State Route 4, Marysville, Ohio 43040.

**C. Central Ohio Interoperable Radio System**

The Central Ohio Interoperable Radio System (COIRS) is a jointly governed organization between Delaware County, the City of Dublin, and the City of Worthington. Formed as a regional council of governments, the intent of COIRS is for the members to share in providing the financial resources and infrastructure needed to operate a digital 800 MHZ public safety radio system used for dispatching emergency response and law enforcement services across the three jurisdictions. COIRS is controlled by a Governing Board consisting of the County Administrator and the city managers for each city, or their representative. Each member's ability to influence the operations of COIRS is limited to its representation on the Governing Board. Appropriations are adopted by the Governing Board who exercises control over the operation and maintenance of COIRS. Each member's initial contribution was radio system infrastructure assets. Each member is assessed annually based on its utilization of the system and related operating costs. In 2013, Delaware County contributed \$4,333 for COIRS' operations which represents 3.6 percent of total contributions. The City of Dublin serves as fiscal agent. Financial information may be obtained from the City of Dublin, 5200 Emerald Parkway, Dublin, Ohio 43017.

**NOTE 24 - 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.



**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2013**

---

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.

**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 25 - 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. The County Commissioners appoints four of the trustees and the Common Pleas Court Judge appoints three of the trustees. 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.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2013**

---

**B. Delaware County Finance Authority**

The Delaware County Finance Authority, a distinct political subdivision of the State of Ohio, was created under Chapter 4582 of the Ohio Revised Code. The Finance 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 Finance 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 Finance 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 Finance Authority, 101 North Sandusky Street, Delaware, Ohio 43015.

**NOTE 26 - 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, 2013, to December 31, 2013, 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.

**NOTE 27 - SUBSEQUENT EVENT**

On March 5, 2014, the County issued sanitary sewer system improvement revenue bonds, in the amount of \$12,595,000, for the purchase of real estate; improvement and upgrade of the wastewater treatment plant; the construction, installation, and improvement of pump stations; and the construction and installation of force mains, gravity lines, and trunk lines. The bonds have an interest rate ranging from 1 to 4 percent and will mature on December 1, 2038.

This page is intentionally left blank.

**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 that are restricted or committed to expenditure for specified purposes, other than for debt service or capital projects. Following is a description of the County's nonmajor special revenue funds:

**Real Estate Assessment**

To account for charges to political subdivisions located within the County for assessing real property taxes that are restricted for the costs of preparing the list of real and public utility property, the expenses incurred by the County Board of Revision, the costs of the geographic information systems mapping programs, and the administration of estate taxes.

**911**

To account for a county-wide property tax and cell phone fees restricted for the operation of the County's 911 center.

**Ditch Maintenance**

To account for charges for services and special assessments restricted to providing irrigation ditches and maintaining existing ditches.

**Job and Family Services**

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

**Children Services**

To account for various federal and state grants as well as transfers from the General Fund restricted for costs associated with foster homes, emergency shelters, medical treatment, school supplies, counseling, and parental training.

**Revolving Loan**

To account for community development block grant resources restricted to the establishment and administration of a revolving loan program. The resources may be invested by the County and lent to small businesses who employ county residents.

**Delinquent Real Estate Tax Account Collection**

To account for 10 percent of all collected delinquent real estate, personal property, and manufactured home taxes restricted for collecting the delinquent taxes.

**Child Support Enforcement**

To account for poundage fees and earned incentives collected by the Child Support Enforcement Agency (CSEA) restricted to finance the operations of the CSEA.

(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 resources restricted for various public safety purposes. These funds are:

Dog and Kennel	Probation
Emergency Management Agency	Concealed Handgun
Victim Services	Sheriff Federal
Community Based Corrections	Law Enforcement Corrections
Indigent Guardian	Drug Enforcement and Education
Juvenile Court	Road and Bridge

**Other**

To account for a combination of funds that receive federal, state, and local resources restricted for purposes other than public safety. These funds are:

Law Library Resources Board	Legal Research
Litter	Common Pleas Court
Workforce Investment Act	Drug Court
Community Development Block Grant	Moving Ohio Forward
Common Pleas Special Projects	Prosecutor Law Enforcement
Court Data	Indigent Application
Indigent Driver	

The Indigent Application Fund was not budgeted in 2013; therefore, a budgetary schedule is not presented.

**Nonmajor Debt Service Fund**

Debt service funds are used to account for resources that are restricted, committed, or assigned to expenditure for debt principal, interest, and related costs. Following is a description of the County's nonmajor debt service fund:

**General Bond Retirement**

To account for transfers from various funds assigned for the payment of principal, interest, and fiscal charges.

**Nonmajor Capital Projects Funds**

Capital projects funds are used to account for resources that are restricted, committed, or assigned for the acquisition or construction of major capital facilities and other capital assets (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 a distribution of property taxes that is committed for major equipment purchases or renovations to County buildings.

(continued)

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

**Nonmajor Capital Projects Funds (continued)**

**Emergency Services**

To account for resources assigned to constructing new stations for the County's emergency services or acquiring major equipment.

**County Drainage**

To account for resources restricted to constructing and modifying ditches to improve the County's drainage systems.

**Ohio Public Works Commission**

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

**Bond Capital**

To account for bond proceeds restricted to renovating the Rutherford B. Hayes Services Building and the jail.

**Road and Bridge**

To account for transfers from the General Fund committed to constructing infrastructure.

**Capital Acquisition**

To account for transfers from the General Fund committed to acquiring, constructing, or improving capital assets including motor vehicles, new or existing County buildings, and electronic communications and data processing equipment.

**Delaware County, Ohio**  
Combining Balance Sheet  
**Nonmajor Governmental Funds**  
December 31, 2013

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b><u>Assets</u></b>			
Equity in Pooled Cash and Cash Equivalents	\$20,794,070	\$7,001,462	\$27,795,532
Cash and Cash Equivalents in Segregated Accounts	260,352	0	260,352
Accounts Receivable	21,764	0	21,764
Due from Other Governments	1,751,924	233,817	1,985,741
Interfund Receivable	3,517	0	3,517
Prepaid Items	78,097	0	78,097
Materials and Supplies Inventory	8,984	0	8,984
Property Taxes Receivable	2,179,448	550,462	2,729,910
Loans Receivable	4,976	0	4,976
Special Assessments Receivable	779,407	0	779,407
	<u>\$25,882,539</u>	<u>\$7,785,741</u>	<u>\$33,668,280</u>
Total Assets			
<b><u>Liabilities</u></b>			
Accrued Wages Payable	\$215,675	\$0	\$215,675
Accounts Payable	441,562	17,111	458,673
Contracts Payable	0	3,803,745	3,803,745
Due to Other Governments	78,131	0	78,131
Due to External Party	63,191	0	63,191
Interfund Payable	583,171	163,422	746,593
	<u>1,381,730</u>	<u>3,984,278</u>	<u>5,366,008</u>
Total Liabilities			
<b><u>Deferred Inflows of Resources</u></b>			
Property Taxes	2,143,037	540,477	2,683,514
Unavailable Revenue	1,506,791	46,242	1,553,033
	<u>3,649,828</u>	<u>586,719</u>	<u>4,236,547</u>
Total Deferred Inflows of Resources			
<b><u>Fund Balances</u></b>			
Nonspendable	87,081	0	87,081
Restricted	20,901,098	273,112	21,174,210
Committed	0	2,818,368	2,818,368
Assigned	0	253,852	253,852
Unassigned (Deficit)	(137,198)	(130,588)	(267,786)
	<u>20,850,981</u>	<u>3,214,744</u>	<u>24,065,725</u>
Total Fund Balances			
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$25,882,539</u>	<u>\$7,785,741</u>	<u>\$33,668,280</u>

**Delaware County, Ohio**  
Combining Balance Sheet  
**Nonmajor Special Revenue Funds**  
December 31, 2013

	Real Estate Assessment	911	Ditch Maintenance	Job and Family Services
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$3,021,967	\$1,029,416	\$5,891,668	\$672,760
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	168,614	0	670,335
Interfund Receivable	0	0	0	653
Prepaid Items	12,666	22,971	0	31,488
Materials and Supplies Inventory	0	8,984	0	0
Property Taxes Receivable	0	2,179,448	0	0
Loans Receivable	0	0	0	0
Special Assessments Receivable	0	0	779,407	0
Total Assets	<u>\$3,034,633</u>	<u>\$3,409,433</u>	<u>\$6,671,075</u>	<u>\$1,375,236</u>
<b><u>Liabilities</u></b>				
Accrued Wages Payable	\$25,041	\$48,885	\$0	\$74,342
Accounts Payable	183,330	35,411	0	6,243
Due to Other Governments	3,862	7,616	0	20,112
Due to External Party	0	0	63,131	0
Interfund Payable	0	450	0	5,046
Total Liabilities	<u>212,233</u>	<u>92,362</u>	<u>63,131</u>	<u>105,743</u>
<b><u>Deferred Inflows of Resources</u></b>				
Property Taxes	0	2,143,037	0	0
Unavailable Revenue	0	181,639	779,407	1,259
Total Deferred Inflows of Resources	<u>0</u>	<u>2,324,676</u>	<u>779,407</u>	<u>1,259</u>
<b><u>Fund Balances</u></b>				
Nonspendable	12,666	31,955	0	31,488
Restricted	2,809,734	960,440	5,828,537	1,236,746
Unassigned (Deficit)	0	0	0	0
Total Fund Balances	<u>2,822,400</u>	<u>992,395</u>	<u>5,828,537</u>	<u>1,268,234</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$3,034,633</u>	<u>\$3,409,433</u>	<u>\$6,671,075</u>	<u>\$1,375,236</u>

(continued)



**Delaware County, Ohio**  
Combining Balance Sheet  
**Nonmajor Special Revenue Funds (continued)**  
December 31, 2013

	Children Services	Revolving Loan	Delinquent Real Estate Tax Account Collection	Child Support Enforcement
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$3,274,168	\$224,720	\$2,268,493	\$1,714,763
Cash and Cash Equivalents in Segregated Accounts	0	0	0	80
Accounts Receivable	0	0	6,484	0
Due from Other Governments	205,627	0	0	41,865
Interfund Receivable	2,864	0	0	0
Prepaid Items	0	0	0	10,972
Materials and Supplies Inventory	0	0	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	4,976	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$3,482,659</u>	<u>\$229,696</u>	<u>\$2,274,977</u>	<u>\$1,767,680</u>
<b><u>Liabilities</u></b>				
Accrued Wages Payable	\$0	\$0	\$9,983	\$19,520
Accounts Payable	116,438	30,167	0	0
Due to Other Governments	0	0	1,537	3,007
Due to External Party	60	0	0	0
Interfund Payable	14,647	0	0	36,800
Total Liabilities	<u>131,145</u>	<u>30,167</u>	<u>11,520</u>	<u>59,327</u>
<b><u>Deferred Inflows of Resources</u></b>				
Property Taxes	0	0	0	0
Unavailable Revenue	117,318	0	0	0
Total Deferred Inflows of Resources	<u>117,318</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>Fund Balances</u></b>				
Nonspendable	0	0	0	10,972
Restricted	3,234,196	199,529	2,263,457	1,697,381
Unassigned (Deficit)	0	0	0	0
Total Fund Balances	<u>3,234,196</u>	<u>199,529</u>	<u>2,263,457</u>	<u>1,708,353</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$3,482,659</u>	<u>\$229,696</u>	<u>\$2,274,977</u>	<u>\$1,767,680</u>

Other Public Safety	Other	Total
\$1,516,050	\$1,180,065	\$20,794,070
25	260,247	260,352
15,280	0	21,764
433,105	232,378	1,751,924
0	0	3,517
0	0	78,097
0	0	8,984
0	0	2,179,448
0	0	4,976
0	0	779,407
<u>\$1,964,460</u>	<u>\$1,672,690</u>	<u>\$25,882,539</u>
\$35,445	\$2,459	\$215,675
11,605	58,368	441,562
9,620	32,377	78,131
0	0	63,191
354,005	172,223	583,171
<u>410,675</u>	<u>265,427</u>	<u>1,381,730</u>
0	0	2,143,037
319,104	108,064	1,506,791
<u>319,104</u>	<u>108,064</u>	<u>3,649,828</u>
0	0	87,081
1,365,933	1,305,145	20,901,098
(131,252)	(5,946)	(137,198)
<u>1,234,681</u>	<u>1,299,199</u>	<u>20,850,981</u>
<u>\$1,964,460</u>	<u>\$1,672,690</u>	<u>\$25,882,539</u>

**Delaware County, Ohio**  
Combining Balance Sheet  
**Nonmajor Capital Projects Funds**  
December 31, 2013

	Permanent Improvement	Emergency Services	County Drainage	Ohio Public Works Commission
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$552,506	\$253,852	\$23,469	\$0
Due from Other Governments	36,257	0	0	197,560
Property Taxes Receivable	550,462	0	0	0
Total Assets	<u>\$1,139,225</u>	<u>\$253,852</u>	<u>\$23,469</u>	<u>\$197,560</u>
<b><u>Liabilities</u></b>				
Accounts Payable	\$17,111	\$0	\$0	\$0
Contracts Payable	0	0	0	197,560
Interfund Payable	0	0	154,057	0
Total Liabilities	<u>17,111</u>	<u>0</u>	<u>154,057</u>	<u>197,560</u>
<b><u>Deferred Inflows of Resources</u></b>				
Property Taxes	540,477	0	0	0
Unavailable Revenue	46,242	0	0	0
Total Deferred Inflows of Resources	<u>586,719</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>Fund Balances</u></b>				
Restricted	0	0	0	0
Committed	535,395	0	0	0
Assigned	0	253,852	0	0
Unassigned (Deficit)	0	0	(130,588)	0
Total Fund Balances (Deficit)	<u>535,395</u>	<u>253,852</u>	<u>(130,588)</u>	<u>0</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$1,139,225</u>	<u>\$253,852</u>	<u>\$23,469</u>	<u>\$197,560</u>

Bond Capital	Road and Bridge	Capital Acquisition	Total
\$273,112	\$331,700	\$5,566,823	\$7,001,462
0	0	0	233,817
0	0	0	550,462
<u>\$273,112</u>	<u>\$331,700</u>	<u>\$5,566,823</u>	<u>\$7,785,741</u>
\$0	\$0	\$0	\$17,111
0	322,335	3,283,850	3,803,745
0	9,365	0	163,422
0	331,700	3,283,850	3,984,278
0	0	0	540,477
0	0	0	46,242
0	0	0	586,719
273,112	0	0	273,112
0	0	2,282,973	2,818,368
0	0	0	253,852
0	0	0	(130,588)
<u>273,112</u>	<u>0</u>	<u>2,282,973</u>	<u>3,214,744</u>
<u>\$273,112</u>	<u>\$331,700</u>	<u>\$5,566,823</u>	<u>\$7,785,741</u>

**Delaware County, Ohio**  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
**Nonmajor Governmental Funds**  
For the Year Ended December 31, 2013

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b><u>Revenues</u></b>				
Property Taxes	\$2,164,121	\$0	\$543,405	\$2,707,526
Special Assessments	665,462	0	983	666,445
Charges for Services	4,976,242	0	4,826	4,981,068
Licenses and Permits	313,573	0	0	313,573
Fines and Forfeitures	360,388	0	0	360,388
Intergovernmental	9,520,437	0	551,965	10,072,402
Interest	427	0	0	427
Other	430,632	0	11,186	441,818
<b>Total Revenues</b>	<b>18,431,282</b>	<b>0</b>	<b>1,112,365</b>	<b>19,543,647</b>
<b><u>Expenditures</u></b>				
Current				
General Government				
Legislative and Executive	3,068,679	0	0	3,068,679
Intergovernmental	5,446,548	0	0	5,446,548
Judicial	443,823	0	0	443,823
Public Safety	5,840,604	0	0	5,840,604
Public Works	472,361	0	0	472,361
Health	64,985	0	0	64,985
Human Services	8,035,185	0	0	8,035,185
Capital Outlay	0	0	13,331,813	13,331,813
Debt Service				
Principal Retirement	150,800	2,600,000	0	2,750,800
Interest and Fiscal Charges	14,002	742,238	0	756,240
<b>Total Expenditures</b>	<b>23,536,987</b>	<b>3,342,238</b>	<b>13,331,813</b>	<b>40,211,038</b>
Excess of Revenues Under Expenditures	(5,105,705)	(3,342,238)	(12,219,448)	(20,667,391)
<b><u>Other Financing Sources (Uses)</u></b>				
Special Assessment Bonds Issued	0	2,800	83,000	85,800
Transfers In	3,117,004	3,339,438	14,300,000	20,756,442
Transfers Out	(1,596,522)	0	(982,624)	(2,579,146)
<b>Total Other Financing Sources (Uses)</b>	<b>1,520,482</b>	<b>3,342,238</b>	<b>13,400,376</b>	<b>18,263,096</b>
Changes in Fund Balances	(3,585,223)	0	1,180,928	(2,404,295)
Fund Balances at Beginning of Year	24,436,204	0	2,033,816	26,470,020
Fund Balances at End of Year	<u>\$20,850,981</u>	<u>\$0</u>	<u>\$3,214,744</u>	<u>\$24,065,725</u>

**Delaware County, Ohio**  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
**Nonmajor Special Revenue Funds**  
For the Year Ended December 31, 2013

	Real Estate Assessment	911	Ditch Maintenance	Job and Family Services
<b>Revenues</b>				
Property Taxes	\$0	\$2,164,121	\$0	\$0
Special Assessments	0	0	665,462	0
Charges for Services	3,331,773	0	103,135	9,384
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	912,665	0	3,609,470
Interest	0	0	0	0
Other	9	47,119	0	187,798
<b>Total Revenues</b>	<b>3,331,782</b>	<b>3,123,905</b>	<b>768,597</b>	<b>3,806,652</b>
<b>Expenditures</b>				
Current				
General Government				
Legislative and Executive	2,095,200	0	0	0
Intergovernmental	5,446,548	0	0	0
Judicial	0	0	0	0
Public Safety	0	3,078,636	0	0
Pubic Works	0	0	387,270	0
Health	0	0	0	0
Human Services	0	0	0	5,368,735
Debt Service				
Principal Retirement	0	150,800	0	0
Interest and Fiscal Charges	0	14,002	0	0
<b>Total Expenditures</b>	<b>7,541,748</b>	<b>3,243,438</b>	<b>387,270</b>	<b>5,368,735</b>
Excess of Revenues Over (Under) Expenditures	(4,209,966)	(119,533)	381,327	(1,562,083)
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	0	0	1,901,522
Transfers Out	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,901,522</b>
Changes in Fund Balances	(4,209,966)	(119,533)	381,327	339,439
Fund Balances at Beginning of Year	7,032,366	1,111,928	5,447,210	928,795
Fund Balances at End of Year	<u>\$2,822,400</u>	<u>\$992,395</u>	<u>\$5,828,537</u>	<u>\$1,268,234</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, 2013

	Children Services	Revolving Loan	Delinquent Real Estate Tax Account Collection	Child Support Enforcement
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	500	0	581,214	473,037
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	896,463	0	0	1,140,755
Interest	0	427	0	0
Other	29,851	13,500	10,429	18,052
<b>Total Revenues</b>	<b>926,814</b>	<b>13,927</b>	<b>591,643</b>	<b>1,631,844</b>
<b>Expenditures</b>				
Current				
General Government				
Legislative and Executive	0	199,513	602,934	0
Intergovernmental	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Pubic Works	0	0	0	0
Health	0	0	0	0
Human Services	890,904	0	0	1,474,558
Debt Service				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<b>Total Expenditures</b>	<b>890,904</b>	<b>199,513</b>	<b>602,934</b>	<b>1,474,558</b>
Excess of Revenues Over (Under) Expenditures	35,910	(185,586)	(11,291)	157,286
<b>Other Financing Sources (Uses)</b>				
Transfers In	1,095,000	0	0	0
Transfers Out	(1,250,000)	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>(155,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Changes in Fund Balances	(119,090)	(185,586)	(11,291)	157,286
Fund Balances at Beginning of Year	3,353,286	385,115	2,274,748	1,551,067
Fund Balances at End of Year	<u>\$3,234,196</u>	<u>\$199,529</u>	<u>\$2,263,457</u>	<u>\$1,708,353</u>

<u>Other Public Safety</u>	<u>Other</u>	<u>Total</u>
\$0	\$0	\$2,164,121
0	0	665,462
322,902	154,297	4,976,242
313,573	0	313,573
67,094	293,294	360,388
1,955,485	1,005,599	9,520,437
0	0	427
81,803	42,071	430,632
<u>2,740,857</u>	<u>1,495,261</u>	<u>18,431,282</u>
0	171,032	3,068,679
0	0	5,446,548
0	443,823	443,823
2,761,968	0	5,840,604
0	85,091	472,361
0	64,985	64,985
0	300,988	8,035,185
0	0	150,800
0	0	14,002
<u>2,761,968</u>	<u>1,065,919</u>	<u>23,536,987</u>
<u>(21,111)</u>	<u>429,342</u>	<u>(5,105,705)</u>
100,483	19,999	3,117,004
0	(346,522)	(1,596,522)
<u>100,483</u>	<u>(326,523)</u>	<u>1,520,482</u>
79,372	102,819	(3,585,223)
<u>1,155,309</u>	<u>1,196,380</u>	<u>24,436,204</u>
<u>\$1,234,681</u>	<u>\$1,299,199</u>	<u>\$20,850,981</u>



**Delaware County, Ohio**  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
**Nonmajor Capital Projects Funds**  
For the Year Ended December 31, 2013

	Permanent Improvement	Emergency Services	County Drainage	Ohio Public Works Commission
<b>Revenues</b>				
Property Taxes	\$543,405	\$0	\$0	\$0
Special Assessments	0	0	983	0
Charges for Services	0	0	4,826	0
Intergovernmental	71,621	0	0	480,344
Other	7,992	0	3,000	0
<b>Total Revenues</b>	<b>623,018</b>	<b>0</b>	<b>8,809</b>	<b>480,344</b>
<b>Expenditures</b>				
Capital Outlay	560,606	0	308,423	480,344
Excess of Revenues Over (Under) Expenditures	62,412	0	(299,614)	0
<b>Other Financing Sources (Uses)</b>				
Special Assessment Bonds Issued	0	0	83,000	0
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>83,000</b>	<b>0</b>
Changes in Fund Balances	62,412	0	(216,614)	0
Fund Balances at Beginning of Year	472,983	253,852	86,026	0
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$535,395</b>	<b>\$253,852</b>	<b>(\$130,588)</b>	<b>\$0</b>

<u>Bond Capital</u>	<u>Road and Bridge</u>	<u>Capital Acquisition</u>	<u>Total</u>
\$0	\$0	\$0	\$543,405
0	0	0	983
0	0	0	4,826
0	0	0	551,965
194	0	0	11,186
194	0	0	1,112,365
198,037	6,817,376	4,967,027	13,331,813
(197,843)	(6,817,376)	(4,967,027)	(12,219,448)
0	0	0	83,000
0	7,800,000	6,500,000	14,300,000
0	(982,624)	0	(982,624)
0	6,817,376	6,500,000	13,400,376
(197,843)	0	1,532,973	1,180,928
470,955	0	750,000	2,033,816
<u>\$273,112</u>	<u>\$0</u>	<u>\$2,282,973</u>	<u>\$3,214,744</u>

This page is intentionally left blank.

**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 Position  
**Nonmajor Enterprise Funds**  
December 31, 2013

	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	\$1,884,485	\$553,093	\$80,157	\$2,517,735
Accounts Receivable	11,988	0	0	11,988
Due from Other Governments	0	0	160,857	160,857
Interfund Receivable	0	0	5,432	5,432
Total Current Assets	<u>1,896,473</u>	<u>553,093</u>	<u>246,446</u>	<u>2,696,012</u>
<b><u>Noncurrent Assets</u></b>				
Nondepreciable Capital Assets	48,885	0	383,082	431,967
Depreciable Capital Assets, Net	333,991	0	1,263,466	1,597,457
Total Noncurrent Assets	<u>382,876</u>	<u>0</u>	<u>1,646,548</u>	<u>2,029,424</u>
Total Assets	<u>2,279,349</u>	<u>553,093</u>	<u>1,892,994</u>	<u>4,725,436</u>
<b><u>Liabilities</u></b>				
<b><u>Current Liabilities</u></b>				
Accrued Wages Payable	574	5,012	27,162	32,748
Accounts Payable	0	0	11,436	11,436
Contracts Payable	0	0	42,288	42,288
Due to Other Governments	89	773	4,176	5,038
Interfund Payable	0	0	653	653
Compensated Absences Payable	685	4,209	25,156	30,050
Total Current Liabilities	<u>1,348</u>	<u>9,994</u>	<u>110,871</u>	<u>122,213</u>
<b><u>Long-Term Liabilities</u></b>				
Compensated Absences Payable	307	32,232	49,477	82,016
Total Liabilities	<u>1,655</u>	<u>42,226</u>	<u>160,348</u>	<u>204,229</u>
<b><u>Net Position</u></b>				
Net Investment in Capital Assets	382,876	0	1,646,548	2,029,424
Unrestricted	1,894,818	510,867	86,098	2,491,783
Total Net Position	<u>\$2,277,694</u>	<u>\$510,867</u>	<u>\$1,732,646</u>	<u>\$4,521,207</u>

**Delaware County, Ohio**  
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position  
**Nonmajor Enterprise Funds**  
For the Year Ended December 31, 2013

	Solid Waste Transfer Station	Storm Water Phase II	Delaware Area Transit	Total
<b><u>Operating Revenues</u></b>				
Charges for Services	\$169,403	\$336,897	\$322,471	\$828,771
Other	0	0	10,096	10,096
Total Operating Revenues	<u>169,403</u>	<u>336,897</u>	<u>332,567</u>	<u>838,867</u>
<b><u>Operating Expenses</u></b>				
Personal Services	20,023	139,493	1,012,369	1,171,885
Fringe Benefits	8,684	61,045	262,308	332,037
Services and Charges	5,269	5,068	352,659	362,996
Materials and Supplies	0	0	320,990	320,990
Depreciation	13,803	0	141,859	155,662
Total Operating Expenses	<u>47,779</u>	<u>205,606</u>	<u>2,090,185</u>	<u>2,343,570</u>
Operating Income (Loss)	121,624	131,291	(1,757,618)	(1,504,703)
<b><u>Non-Operating Revenues</u></b>				
Grants	0	0	1,403,234	1,403,234
Income (Loss) Before Transfers and Contributions	121,624	131,291	(354,384)	(101,469)
Transfers In	0	0	42,500	42,500
Capital Contributions	0	0	300,471	300,471
Changes in Net Position	121,624	131,291	(11,413)	241,502
Net Position at Beginning of Year	<u>2,156,070</u>	<u>379,576</u>	<u>1,744,059</u>	<u>4,279,705</u>
Net Position at End of Year	<u>\$2,277,694</u>	<u>\$510,867</u>	<u>\$1,732,646</u>	<u>\$4,521,207</u>

**Delaware County, Ohio**  
Combining Statement of Cash Flows  
**Nonmajor Enterprise Funds**  
For the Year Ended December 31, 2013

	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	\$169,413	\$336,897	\$347,734	\$854,044
Cash Received from Other Revenues	0	0	10,096	10,096
Cash Payments for Personal Services	(19,761)	(131,019)	(990,749)	(1,141,529)
Cash Payments for Fringe Benefits	(8,684)	(61,045)	(262,308)	(332,037)
Cash Payments for Services and Charges	(5,269)	(5,068)	(368,928)	(379,265)
Cash Payments for Materials and Supplies	0	0	(327,152)	(327,152)
Net Cash Provided by (Used for) Operating Activities	<u>135,699</u>	<u>139,765</u>	<u>(1,591,307)</u>	<u>(1,315,843)</u>
<b><u>Cash Flows from Noncapital Financing Activities</u></b>				
Cash Received from Grants	0	0	1,381,357	1,381,357
Cash Received from Transfers In	0	0	42,500	42,500
Net Cash Provided by Noncapital Financing Activities	<u>0</u>	<u>0</u>	<u>1,423,857</u>	<u>1,423,857</u>
<b><u>Cash Flows from Capital and Related Financing Activities</u></b>				
Cash Received from Capital Grants	0	0	300,471	300,471
Cash Payments for Acquisition of Capital Assets	0	0	(198,348)	(198,348)
Net Cash Provided by Capital and Related Financing Activities	<u>0</u>	<u>0</u>	<u>102,123</u>	<u>102,123</u>
Net Increase (Decrease) in Cash and Cash Equivalents	135,699	139,765	(65,327)	210,137
Cash and Cash Equivalents at Beginning of Year	1,748,786	413,328	145,484	2,307,598
Cash and Cash Equivalents at End of Year	<u>\$1,884,485</u>	<u>\$553,093</u>	<u>\$80,157</u>	<u>\$2,517,735</u>
<b><u>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u></b>				
Operating Income (Loss)	\$121,624	\$131,291	(\$1,757,618)	(\$1,504,703)
<b><u>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u></b>				
Depreciation	13,803	0	141,859	155,662
Changes in Assets and Liabilities:				
Decrease in Accounts Receivable	10	0	6,730	6,740
Decrease in Interfund Receivable	0	0	18,533	18,533
Increase in Accrued Wages Payable	256	2,852	6,544	9,652
Decrease in Accounts Payable	0	0	(9,693)	(9,693)
Increase in Due to Other Governments	40	440	1,005	1,485
Decrease in Interfund Payable	0	0	(12,738)	(12,738)
Increase (Decrease) in Compensated Absences Payable	(34)	5,182	14,071	19,219
Net Cash Provided by (Used for) Operating Activities	<u>\$135,699</u>	<u>\$139,765</u>	<u>(1,591,307)</u>	<u>(1,315,843)</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)**

**Domestic Violence**

To account for fees collected on each issued marriage license which are distributed to a non-profit organization administering a battered spouse program.

**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, 2013

	Balance at January 1, 2013	Additions	Reductions	Balance at December 31, 2013
<b>District Board of Health</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$7,685,659	\$6,329,975	\$5,951,944	\$8,063,690
Due from External Party	68	60	68	60
Total Assets	<u>\$7,685,727</u>	<u>\$6,330,035</u>	<u>\$5,952,012</u>	<u>\$8,063,750</u>
<b><u>Liabilities</u></b>				
Due to External Party	\$0	\$590	\$0	\$590
Undistributed Assets	7,685,727	6,329,445	5,952,012	8,063,160
Total Liabilities	<u>\$7,685,727</u>	<u>\$6,330,035</u>	<u>\$5,952,012</u>	<u>\$8,063,750</u>
<b>Soil and Water</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$273,719	\$819,631	\$806,938	\$286,412
Due from External Party	40,385	63,456	40,385	63,456
Total Assets	<u>\$314,104</u>	<u>\$883,087</u>	<u>\$847,323</u>	<u>\$349,868</u>
<b><u>Liabilities</u></b>				
Due to External Party	\$0	\$222	\$0	\$222
Undistributed Assets	314,104	882,865	847,323	349,646
Total Liabilities	<u>\$314,104</u>	<u>\$883,087</u>	<u>\$847,323</u>	<u>\$349,868</u>
<b>Joint Mental Health Board</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$12,753,142	\$9,559,876	\$9,024,225	\$13,288,793
<b><u>Liabilities</u></b>				
Due to External Party	\$21,412	\$0	\$21,412	\$0
Undistributed Assets	12,731,730	9,559,876	9,002,813	13,288,793
Total Liabilities	<u>\$12,753,142</u>	<u>\$9,559,876</u>	<u>\$9,024,225</u>	<u>\$13,288,793</u>
<b>Regional Planning Commission</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$301,098	\$456,513	\$301,831	\$455,780
Due from External Party	350	350	350	350
Total Assets	<u>\$301,448</u>	<u>\$456,863</u>	<u>\$302,181</u>	<u>\$456,130</u>
<b><u>Liabilities</u></b>				
Undistributed Assets	<u>\$301,448</u>	<u>\$456,863</u>	<u>\$302,181</u>	<u>\$456,130</u>

(continued)

**Delaware County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
**Agency Funds (continued)**  
For the Year Ended December 31, 2013

	Balance at January 1, 2013	Additions	Reductions	Balance at December 31, 2013
<b>Estate Tax</b>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$919,761	\$2,543,790	\$3,076,075	\$387,476
<u>Liabilities</u>				
Due to Other Governments	\$919,761	\$2,543,790	\$3,076,075	\$387,476
<b>Real Estate Taxes</b>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$9,906,029	\$356,087,448	\$358,913,318	\$7,080,159
Property Taxes Receivable	345,011,977	390,764,822	345,011,977	390,764,822
Special Assessments Receivable	2,884,829	3,115,959	2,884,829	3,115,959
Total Assets	\$357,802,835	\$749,968,229	\$706,810,124	\$400,960,940
<u>Liabilities</u>				
Due to Other Governments	\$357,802,835	\$749,968,229	\$706,810,124	\$400,960,940
<b>Personal Property Taxes</b>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$111,112	\$14,290	\$125,402	\$0
<u>Liabilities</u>				
Due to Other Governments	\$111,112	\$14,290	\$125,402	\$0
<b>Cigarette Tax</b>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$125	\$12,589	\$12,714	\$0
<u>Liabilities</u>				
Due to Other Governments	\$125	\$12,589	\$12,714	\$0
<b>Manufactured Home Tax</b>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$25,281	\$224,899	\$235,315	\$14,865
Property Taxes Receivable	205,739	221,230	205,739	221,230
Total Assets	\$231,020	\$446,129	\$441,054	\$236,095
<u>Liabilities</u>				
Due to Other Governments	\$231,020	\$446,129	\$441,054	\$236,095
<b>Domestic Violence</b>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$1,606	\$29,803	\$16,974	\$14,435
<u>Liabilities</u>				
Undistributed Assets	\$1,606	\$29,803	\$16,974	\$14,435

(continued)

**Delaware County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
**Agency Funds (continued)**  
For the Year Ended December 31, 2013

	Balance at January 1, 2013	Additions	Reductions	Balance at December 31, 2013
<b>Library Support</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,654,182	\$2,654,182	\$0
Due from Other Governments	1,382,162	1,382,162	1,382,162	1,382,162
Total Assets	<u>\$1,382,162</u>	<u>\$4,036,344</u>	<u>\$4,036,344</u>	<u>\$1,382,162</u>
<b><u>Liabilities</u></b>				
Due to Other Governments	<u>\$1,382,162</u>	<u>\$4,036,344</u>	<u>\$4,036,344</u>	<u>\$1,382,162</u>
<b>Local Government</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,355,477	\$1,355,477	\$0
Due from Other Governments	621,121	737,950	621,121	737,950
Total Assets	<u>\$621,121</u>	<u>\$2,093,427</u>	<u>\$1,976,598</u>	<u>\$737,950</u>
<b><u>Liabilities</u></b>				
Due to Other Governments	<u>\$621,121</u>	<u>\$2,093,427</u>	<u>\$1,976,598</u>	<u>\$737,950</u>
<b>Auto Tags</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,416,212	\$1,416,212	\$0
Due from Other Governments	693,336	702,073	693,336	702,073
Total Assets	<u>\$693,336</u>	<u>\$2,118,285</u>	<u>\$2,109,548</u>	<u>\$702,073</u>
<b><u>Liabilities</u></b>				
Due to Other Governments	<u>\$693,336</u>	<u>\$2,118,285</u>	<u>\$2,109,548</u>	<u>\$702,073</u>
<b>Payroll Revolving</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$991,883	\$60,749,006	\$60,696,727	\$1,044,162
<b><u>Liabilities</u></b>				
Payroll Withholdings	<u>\$991,883</u>	<u>\$60,749,006</u>	<u>\$60,696,727</u>	<u>\$1,044,162</u>
<b>Park District</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$1,026,363	\$4,351,784	\$4,167,841	\$1,210,306
<b><u>Liabilities</u></b>				
Due to External Party	\$0	\$1,206	\$0	\$1,206
Undistributed Assets	1,026,363	4,350,578	4,167,841	1,209,100
Total Liabilities	<u>\$1,026,363</u>	<u>\$4,351,784</u>	<u>\$4,167,841</u>	<u>\$1,210,306</u>

(continued)

**Delaware County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
**Agency Funds (continued)**  
For the Year Ended December 31, 2013

	Balance at January 1, 2013	Additions	Reductions	Balance at December 31, 2013
<b>County Courts</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$130,954	\$58,671	\$79,698	\$109,927
Cash and Cash Equivalents in Segregated Accounts	1,792,780	75,656,954	76,336,087	1,113,647
Accounts Receivable	0	0	0	0
<b>Total Assets</b>	<b>\$1,923,734</b>	<b>\$75,715,625</b>	<b>\$76,415,785</b>	<b>\$1,223,574</b>
<b><u>Liabilities</u></b>				
Due to External Party	\$0	\$6,068	\$0	\$6,068
Undistributed Assets	1,923,734	75,709,557	76,415,785	1,217,506
<b>Total Liabilities</b>	<b>\$1,923,734</b>	<b>\$75,715,625</b>	<b>\$76,415,785</b>	<b>\$1,223,574</b>
<b>Township Gas</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,788,714	\$1,788,714	\$0
Due from Other Governments	886,521	894,357	886,521	894,357
<b>Total Assets</b>	<b>\$886,521</b>	<b>\$2,683,071</b>	<b>\$2,675,235</b>	<b>\$894,357</b>
<b><u>Liabilities</u></b>				
Due to Other Governments	\$886,521	\$2,683,071	\$2,675,235	\$894,357
<b>Lodging Tax</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$218,392	\$218,392	\$0
<b><u>Liabilities</u></b>				
Undistributed Assets	\$0	\$218,392	\$218,392	\$0
<b>Ohio Elections</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,570	\$2,560	\$10
<b><u>Liabilities</u></b>				
Due to Other Governments	\$0	\$2,570	\$2,560	\$10
<b>Vision Insurance</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$27,700	\$433,938	\$431,003	\$30,635
<b><u>Liabilities</u></b>				
Undistributed Assets	\$27,700	\$433,938	\$431,003	\$30,635

(continued)

**Delaware County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
**Agency Funds (continued)**  
For the Year Ended December 31, 2013

	Balance at January 1, 2013	Additions	Reductions	Balance at December 31, 2013
<b>Child Support Deposits</b>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$0	\$688,039	\$688,039	\$0
<u>Liabilities</u>				
Undistributed Assets	\$0	\$688,039	\$688,039	\$0
<b>Sheriff</b>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$2,696,082	\$20,249,038	\$21,026,756	\$1,918,364
<u>Liabilities</u>				
Undistributed Assets	\$2,696,082	\$20,249,038	\$21,026,756	\$1,918,364
<b>Inmate</b>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$194,408	\$555,834	\$461,533	\$288,709
<u>Liabilities</u>				
Undistributed Assets	\$194,408	\$555,834	\$461,533	\$288,709
<b>Delaware County Family and Children's First Council</b>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$77,052	\$803,835	\$741,686	\$139,201
<u>Liabilities</u>				
Undistributed Assets	\$77,052	\$803,835	\$741,686	\$139,201
<b>Treasurer</b>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$977,724	\$3,369,597	\$1,349,698	\$2,997,623
<u>Liabilities</u>				
Undistributed Assets	\$977,724	\$3,369,597	\$1,349,698	\$2,997,623
<b>Property Tax Replacement</b>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$30,264	\$30,264	\$0
<u>Liabilities</u>				
Due to Other Governments	\$0	\$30,264	\$30,264	\$0

(continued)

**Delaware County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
**Agency Funds (continued)**  
For the Year Ended December 31, 2013

	Balance at January 1, 2013	Additions	Reductions	Balance at December 31, 2013
<b>Housing Trust</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$433,872	\$1,410,077	\$1,553,076	\$290,873
<b><u>Liabilities</u></b>				
Due to Other Governments	\$433,872	\$1,410,077	\$1,553,076	\$290,873
<b>Bond Accounts</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$328,449	\$1,014,154	\$841,872	\$500,731
<b><u>Liabilities</u></b>				
Undistributed Assets	\$328,449	\$1,014,154	\$841,872	\$500,731
<b>Total - All Funds</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$35,971,529	\$455,735,687	\$455,792,138	\$35,915,078
Cash and Cash Equivalents in Segregated Accounts	4,683,270	97,149,865	98,512,415	3,320,720
Due from Other Governments	3,583,140	3,716,542	3,583,140	3,716,542
Due from External Party	40,803	63,866	40,803	63,866
Property Taxes Receivable	345,217,716	390,986,052	345,217,716	390,986,052
Special Assessments Receivable	2,884,829	3,115,959	2,884,829	3,115,959
Total Assets	\$392,381,287	\$950,767,971	\$906,031,041	\$437,118,217
<b><u>Liabilities</u></b>				
Due to Other Governments	\$363,081,865	\$765,359,065	\$722,848,994	\$405,591,936
Due to External Party	21,412	8,086	21,412	8,086
Payroll Withholdings	991,883	60,749,006	60,696,727	1,044,162
Undistributed Assets	28,286,127	124,651,814	122,463,908	30,474,033
Total Liabilities	\$392,381,287	\$950,767,971	\$906,031,041	\$437,118,217

**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, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Property Taxes	\$9,844,929	\$9,777,339	\$9,787,518	\$10,179
Sales Taxes	43,765,900	45,450,000	47,040,772	1,590,772
Charges for Services	23,802,445	25,219,945	25,593,300	373,355
Licenses and Permits	963,750	963,750	1,150,588	186,838
Fines and Forfeitures	361,000	318,400	328,278	9,878
Intergovernmental	5,072,946	5,072,946	5,146,396	73,450
Interest	1,150,000	1,150,000	1,208,754	58,754
Other	1,506,300	1,530,375	1,800,276	269,901
<b>Total Revenues</b>	<b>86,467,270</b>	<b>89,482,755</b>	<b>92,055,882</b>	<b>2,573,127</b>
<b><u>Expenditures</u></b>				
Current				
General Government - Legislative and Executive				
Auditor				
Personal Services	540,552	540,552	534,287	6,265
Fringe Benefits	285,913	285,913	272,830	13,083
Services and Charges	30,186	54,338	50,846	3,492
Materials and Supplies	10,342	10,342	9,300	1,042
<b>Total Auditor</b>	<b>866,993</b>	<b>891,145</b>	<b>867,263</b>	<b>23,882</b>
Commissioners - Administrative				
Personal Services	543,616	543,616	539,040	4,576
Fringe Benefits	205,825	205,825	196,973	8,852
Services and Charges	23,700	24,420	13,402	11,018
Materials and Supplies	7,780	7,780	7,780	0
<b>Total Commissioners - Administrative</b>	<b>780,921</b>	<b>781,641</b>	<b>757,195</b>	<b>24,446</b>
Commissioners - General				
Services and Charges	1,508,900	1,853,900	1,852,062	1,838
Materials and Supplies	21,000	21,000	18,084	2,916
Capital Outlay	196,410	196,410	180,685	15,725
<b>Total Commissioners - General</b>	<b>1,726,310</b>	<b>2,071,310</b>	<b>2,050,831</b>	<b>20,479</b>
Record Center				
Personal Services	112,720	113,295	113,292	3
Fringe Benefits	68,943	69,016	68,990	26
Services and Charges	34,123	34,123	15,728	18,395
Materials and Supplies	24,000	24,000	17,385	6,615
<b>Total Record Center</b>	<b>239,786</b>	<b>240,434</b>	<b>215,395</b>	<b>25,039</b>
Lands and Buildings				
Personal Services	772,031	772,031	748,339	23,692
Fringe Benefits	523,959	523,959	475,678	48,281
Services and Charges	1,172,043	1,172,043	1,047,044	124,999
Materials and Supplies	176,768	176,768	169,130	7,638
Capital Outlay	17,500	17,500	17,277	223
<b>Total Lands and Buildings</b>	<b>2,662,301</b>	<b>2,662,301</b>	<b>2,457,468</b>	<b>204,833</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, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
County Garage				
Personal Services	\$112,104	\$112,104	\$111,943	\$161
Fringe Benefits	73,161	73,161	73,072	89
Services and Charges	39,000	46,500	44,607	1,893
Materials and Supplies	974,050	966,550	852,235	114,315
Total County Garage	1,198,315	1,198,315	1,081,857	116,458
Zoning				
Personal Services	3,734	3,734	3,531	203
Fringe Benefits	1,746	1,746	1,696	50
Services and Charges	1,265	1,265	222	1,043
Materials and Supplies	200	200	0	200
Total Zoning	6,945	6,945	5,449	1,496
Human Resources				
Personal Services	153,602	153,602	87,582	66,020
Fringe Benefits	81,812	81,812	40,243	41,569
Services and Charges	85,450	79,450	36,415	43,035
Materials and Supplies	10,500	16,500	11,359	5,141
Total Human Resources	331,364	331,364	175,599	155,765
Prosecutor				
Personal Services	988,764	988,764	981,752	7,012
Fringe Benefits	470,382	470,382	455,638	14,744
Services and Charges	130,550	130,550	101,649	28,901
Materials and Supplies	18,500	18,500	12,042	6,458
Total Prosecutor	1,608,196	1,608,196	1,551,081	57,115
Recorder				
Personal Services	234,359	233,209	228,303	4,906
Fringe Benefits	114,152	115,302	115,293	9
Services and Charges	3,150	2,400	2,289	111
Materials and Supplies	2,650	3,400	3,143	257
Total Recorder	354,311	354,311	349,028	5,283
Treasurer				
Personal Services	172,007	172,007	166,464	5,543
Fringe Benefits	98,649	98,649	97,513	1,136
Services and Charges	26,100	26,100	25,949	151
Materials and Supplies	1,900	1,900	1,648	252
Total Treasurer	298,656	298,656	291,574	7,082
Board of Elections				
Personal Services	762,785	800,285	794,439	5,846
Fringe Benefits	419,958	428,388	426,434	1,954
Services and Charges	579,632	586,991	575,230	11,761
Materials and Supplies	556,914	510,984	83,144	427,840
Capital Outlay	10,000	10,000	9,625	375
Total Board of Elections	2,329,289	2,336,648	1,888,872	447,776

(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, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Public Community Relation				
Personal Services	\$64,612	\$64,612	\$64,556	\$56
Fringe Benefits	28,870	28,870	28,820	50
Services and Charges	37,685	37,685	12,753	24,932
Materials and Supplies	11,950	11,950	2,029	9,921
Total Public Community Relation	<u>143,117</u>	<u>143,117</u>	<u>108,158</u>	<u>34,959</u>
Property and Casualty Insurance				
Personal Services	62,896	62,896	60,564	2,332
Fringe Benefits	36,794	36,794	26,508	10,286
Services and Charges	917,610	917,610	567,306	350,304
Materials and Supplies	1,000	1,000	0	1,000
Total Property and Casualty Insurance	<u>1,018,300</u>	<u>1,018,300</u>	<u>654,378</u>	<u>363,922</u>
Health Insurance				
Personal Services	62,897	62,897	60,564	2,333
Fringe Benefits	36,794	36,794	27,314	9,480
Services and Charges	13,598,800	13,603,800	13,326,600	277,200
Materials and Supplies	3,360	13,360	11,246	2,114
Total Health Insurance	<u>13,701,851</u>	<u>13,716,851</u>	<u>13,425,724</u>	<u>291,127</u>
Data Center				
Personal Services	351,555	351,555	324,040	27,515
Fringe Benefits	150,154	150,154	140,497	9,657
Services and Charges	227,247	227,247	215,324	11,923
Materials and Supplies	17,100	23,100	23,100	0
Capital Outlay	137,250	131,250	128,328	2,922
Total Data Center	<u>883,306</u>	<u>883,306</u>	<u>831,289</u>	<u>52,017</u>
Joint Economic Development				
Personal Services	146,692	146,692	118,986	27,706
Fringe Benefits	49,331	49,331	30,011	19,320
Services and Charges	98,558	137,558	123,296	14,262
Materials and Supplies	5,979	5,979	4,365	1,614
Total Joint Economic Development	<u>300,560</u>	<u>339,560</u>	<u>276,658</u>	<u>62,902</u>
Unclaimed Monies				
Services and Charges	<u>40,000</u>	<u>34,147</u>	<u>26,847</u>	<u>7,300</u>
Total General Government - Legislative and Executive	<u>28,490,521</u>	<u>28,916,547</u>	<u>27,014,666</u>	<u>1,901,881</u>
General Government - Judicial				
Public Defender				
Personal Services	68,738	68,738	60,182	8,556
Fringe Benefits	36,507	36,507	35,153	1,354
Services and Charges	1,545,423	1,545,423	1,314,931	230,492
Materials and Supplies	1,200	1,200	1,200	0
Total Public Defender	<u>1,651,868</u>	<u>1,651,868</u>	<u>1,411,466</u>	<u>240,402</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, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Clerk of Courts				
Personal Services	\$494,647	\$494,647	\$489,235	\$5,412
Fringe Benefits	304,377	304,377	292,717	11,660
Services and Charges	33,150	33,150	27,077	6,073
Materials and Supplies	20,900	32,939	32,690	249
Capital Outlay	6,500	6,500	6,493	7
Total Clerk of Courts	<u>859,574</u>	<u>871,613</u>	<u>848,212</u>	<u>23,401</u>
Common Pleas Court				
Personal Services	848,160	852,160	820,816	31,344
Fringe Benefits	440,962	441,362	409,436	31,926
Services and Charges	106,000	101,600	60,026	41,574
Materials and Supplies	28,700	28,700	21,236	7,464
Total Common Pleas Court	<u>1,423,822</u>	<u>1,423,822</u>	<u>1,311,514</u>	<u>112,308</u>
Court of Appeals				
Services and Charges	<u>24,000</u>	<u>31,788</u>	<u>31,788</u>	<u>0</u>
Adult Court Services				
Personal Services	468,693	468,693	456,529	12,164
Fringe Benefits	205,159	205,159	199,058	6,101
Services and Charges	5,000	5,000	4,410	590
Total Adult Court Services	<u>678,852</u>	<u>678,852</u>	<u>659,997</u>	<u>18,855</u>
Juvenile Court				
Personal Services	1,572,395	1,560,019	1,520,376	39,643
Fringe Benefits	832,444	824,820	798,653	26,167
Services and Charges	253,733	253,733	215,959	37,774
Materials and Supplies	62,100	62,100	53,248	8,852
Total Juvenile Court	<u>2,720,672</u>	<u>2,700,672</u>	<u>2,588,236</u>	<u>112,436</u>
Detention Center				
Services and Charges	<u>570,046</u>	<u>698,308</u>	<u>696,140</u>	<u>2,168</u>
Probate Court				
Personal Services	347,120	347,120	316,833	30,287
Fringe Benefits	157,901	157,901	147,644	10,257
Services and Charges	22,500	22,500	18,212	4,288
Materials and Supplies	11,000	11,000	29	10,971
Total Probate Court	<u>538,521</u>	<u>538,521</u>	<u>482,718</u>	<u>55,803</u>
Jury Commission				
Personal Services	77,841	77,841	77,834	7
Fringe Benefits	38,005	38,005	37,976	29
Services and Charges	129,350	129,350	88,412	40,938
Materials and Supplies	5,500	5,500	4,202	1,298
Total Jury Commission	<u>250,696</u>	<u>250,696</u>	<u>208,424</u>	<u>42,272</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, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Municipal Court				
Personal Services	\$5,000	\$5,000	\$0	\$5,000
Fringe Benefits	825	825	0	825
Services and Charges	465,160	465,160	430,829	34,331
Total Municipal Court	470,985	470,985	430,829	40,156
Total General Government - Judicial	9,189,036	9,317,125	8,669,324	647,801
Total General Government	37,679,557	38,233,672	35,683,990	2,549,682
Public Safety				
Code Compliance				
Personal Services	954,635	943,635	907,749	35,886
Fringe Benefits	448,643	448,643	426,090	22,553
Services and Charges	72,778	83,778	75,359	8,419
Materials and Supplies	29,120	29,120	17,510	11,610
Capital Outlay	45,000	45,000	44,435	565
Total Code Compliance	1,550,176	1,550,176	1,471,143	79,033
Emergency Medical Services				
Personal Services	6,552,708	6,527,708	5,731,643	796,065
Fringe Benefits	2,744,961	2,744,961	2,501,839	243,122
Services and Charges	1,147,997	1,147,997	1,080,046	67,951
Materials and Supplies	187,516	212,516	191,653	20,863
Capital Outlay	0	19,667	19,667	0
Total Emergency Medical Services	10,633,182	10,652,849	9,524,848	1,128,001
Railroad Task Force				
Services and Charges	1,000	1,000	953	47
Victim's Assistance				
Personal Services	73,428	68,428	65,455	2,973
Fringe Benefits	30,319	35,319	34,213	1,106
Services and Charges	4,250	4,250	3,696	554
Materials and Supplies	400	400	8	392
Total Victim's Assistance	108,397	108,397	103,372	5,025
Coroner				
Personal Services	128,333	137,479	130,386	7,093
Fringe Benefits	94,071	95,576	91,720	3,856
Services and Charges	98,800	98,800	93,986	4,814
Materials and Supplies	2,800	2,800	1,918	882
Total Coroner	324,004	334,655	318,010	16,645
Sheriff				
Personal Services	7,977,217	7,677,217	7,544,077	133,140
Fringe Benefits	3,666,355	3,639,955	3,411,025	228,930
Services and Charges	640,926	640,926	571,593	69,333
Materials and Supplies	350,892	350,892	319,179	31,713
Capital Outlay	277,363	603,763	603,756	7
Total Sheriff	12,912,753	12,912,753	12,449,630	463,123

(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, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Prisoner Transport Services and Charges	\$38,711	\$44,711	\$43,006	\$1,705
Jail/Pay for Stay				
Personal Services	3,553,137	3,553,137	3,359,314	193,823
Fringe Benefits	1,760,811	1,760,811	1,631,446	129,365
Services and Charges	1,365,445	1,283,855	997,576	286,279
Materials and Supplies	688,618	688,618	610,030	78,588
Capital Outlay	23,839	105,429	105,421	8
Total Jail/Pay for Stay	7,391,850	7,391,850	6,703,787	688,063
Project Lifesaver				
Services and Charges	200	0	0	0
Materials and Supplies	1,822	2,022	2,022	0
Total Project Lifesaver	2,022	2,022	2,022	0
Sheriff Local Funds				
Services and Charges	0	20,000	18,968	1,032
Materials and Supplies	0	2,373	869	1,504
Total Sheriff Local Funds	0	22,373	19,837	2,536
County Wide 800 Rebanding				
Services and Charges	0	5,100	5,025	75
Materials and Supplies	18,211	13,111	13,100	11
Total County Wide 800 Rebanding	18,211	18,211	18,125	86
Total Public Safety	32,980,306	33,038,997	30,654,733	2,384,264
Public Works				
Road and Bridge Projects				
Capital Outlay	7,856,226	8,306,226	7,103,232	1,202,994
Health				
County Home				
Services and Charges	30,000	30,000	30,000	0
Human Services				
Veterans Services				
Personal Services	162,157	162,157	157,413	4,744
Fringe Benefits	63,155	69,655	65,223	4,432
Services and Charges	143,200	143,200	123,553	19,647
Materials and Supplies	22,000	42,500	42,500	0
Total Human Services	390,512	417,512	388,689	28,823
Intergovernmental	1,000,000	942,000	860,750	81,250
Total Expenditures	79,936,601	80,968,407	74,721,394	6,247,013
Excess of Revenues Over Expenditures	6,530,669	8,514,348	17,334,488	8,820,140

(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, 2013

	Budgeted Amounts			Variance with Final Budget Over (Under)
	Original	Final	Actual	
<b><u>Other Financing Sources (Uses)</u></b>				
Advances In	\$0	\$0	\$1,375,573	\$1,375,573
Advances Out	0	0	(290,878)	(290,878)
Transfers In	0	0	982,624	982,624
Transfers Out	(7,550,344)	(19,202,623)	(19,202,420)	203
Total Other Financing Sources (Uses)	(7,550,344)	(19,202,623)	(17,135,101)	2,067,522
Changes in Fund Balance	(1,019,675)	(10,688,275)	199,387	10,887,662
Fund Balance at Beginning of Year	22,598,088	22,598,088	22,598,088	0
Prior Year Encumbrances Appropriated	1,385,529	1,385,529	1,385,529	0
Fund Balance at End of Year	\$22,963,942	\$13,295,342	\$24,183,004	\$10,887,662

**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, 2013

	<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	\$150,000	\$150,000	\$178,016	\$28,016
<b><u>Expenditures</u></b>				
Current				
Legislative and Executive Services and Charges	105,238	105,238	69,487	35,751
Materials and Supplies	19,850	19,850	16,907	2,943
Total Expenditures	125,088	125,088	86,394	38,694
Changes in Fund Balance	24,912	24,912	91,622	66,710
Fund Balance at Beginning of Year	508,345	508,345	508,345	0
Prior Year Encumbrances Appropriated	11,088	11,088	11,088	0
Fund Balance at End of Year	<u>\$544,345</u>	<u>\$544,345</u>	<u>\$611,055</u>	<u>\$66,710</u>

This fund is combined with the General Fund for financial reporting purposes.



**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, 2013

	<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	\$850,000	\$850,000	\$1,049,975	\$199,975
<b><u>Expenditures</u></b>				
Current				
Legislative and Executive				
Personal Services	339,109	339,609	337,476	2,133
Fringe Benefits	239,336	239,336	228,625	10,711
Services and Charges	106,500	107,026	102,290	4,736
Materials and Supplies	18,550	18,550	15,563	2,987
Total Expenditures	703,495	711,795	691,228	20,567
Excess of Revenues Over Expenditures	146,505	138,205	358,747	220,542
<b><u>Other Financing Uses</u></b>				
Transfers Out	(25,000)	(25,000)	0	25,000
Changes in Fund Balance	121,505	113,205	358,747	245,542
Fund Balance at Beginning of Year	833,663	833,663	833,663	0
Fund Balance at End of Year	<u>\$955,168</u>	<u>\$946,868</u>	<u>\$1,192,410</u>	<u>\$245,542</u>

This fund is combined with the General Fund for financial reporting purposes.

**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, 2013

	<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	\$836,000	\$836,000	\$915,701	\$79,701
Licenses and Permits	120,000	120,000	119,024	(976)
Intergovernmental	8,795,620	9,358,620	8,985,427	(373,193)
Other	22,500	22,500	65,890	43,390
Total Revenues	<u>9,774,120</u>	<u>10,337,120</u>	<u>10,086,042</u>	<u>(251,078)</u>
<b><u>Expenditures</u></b>				
Current				
Public Works				
Personal Services	3,728,950	3,728,950	3,375,300	353,650
Fringe Benefits	1,735,273	1,735,273	1,624,809	110,464
Services and Charges	1,848,283	1,848,283	1,394,110	454,173
Materials and Supplies	1,464,529	1,642,749	1,374,906	267,843
Capital Outlay	1,082,949	1,620,949	1,620,111	838
Total Expenditures	<u>9,859,984</u>	<u>10,576,204</u>	<u>9,389,236</u>	<u>1,186,968</u>
Excess of Revenues Over (Under) Expenditures	(85,864)	(239,084)	696,806	935,890
<b><u>Other Financing Uses</u></b>				
Advances Out	<u>0</u>	<u>0</u>	<u>(1,000,000)</u>	<u>(1,000,000)</u>
Changes in Fund Balance	(85,864)	(239,084)	(303,194)	(64,110)
Fund Balance at Beginning of Year	30,751,507	30,751,507	30,751,507	0
Prior Year Encumbrances Appropriated	<u>71,168</u>	<u>71,168</u>	<u>71,168</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$30,736,811</u></u>	<u><u>\$30,583,591</u></u>	<u><u>\$30,519,481</u></u>	<u><u>(\$64,110)</u></u>

**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, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Property Taxes	\$11,241,105	\$11,241,105	\$11,418,803	\$177,698
Charges for Services	428,430	428,430	412,940	(15,490)
Intergovernmental	4,028,684	4,072,586	4,292,606	220,020
Other	214,083	214,083	452,691	238,608
<b>Total Revenues</b>	<b>15,912,302</b>	<b>15,956,204</b>	<b>16,577,040</b>	<b>620,836</b>
<b><u>Expenditures</u></b>				
Current				
Health				
Personal Services	4,444,406	4,444,406	4,162,892	281,514
Fringe Benefits	2,033,977	2,033,977	1,657,073	376,904
Services and Charges	11,349,510	11,349,510	10,420,660	928,850
Materials and Supplies	189,428	189,428	164,571	24,857
Other	310,275	310,275	221,881	88,394
Capital Outlay	63,298	107,200	54,878	52,322
<b>Total Expenditures</b>	<b>18,390,894</b>	<b>18,434,796</b>	<b>16,681,955</b>	<b>1,752,841</b>
Excess of Revenues				
Under Expenditures	(2,478,592)	(2,478,592)	(104,915)	2,373,677
<b><u>Other Financing Sources</u></b>				
Sale of Capital Assets	1,000	622,965	628,120	5,155
<b>Changes in Fund Balance</b>	<b>(2,477,592)</b>	<b>(1,855,627)</b>	<b>523,205</b>	<b>2,378,832</b>
Fund Balance at Beginning of Year	2,256,988	2,256,988	2,256,988	0
Prior Year Encumbrances Appropriated	220,735	220,735	220,735	0
<b>Fund Balance at End of Year</b>	<b>\$131</b>	<b>\$622,096</b>	<b>\$3,000,928</b>	<b>\$2,378,832</b>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Special Bond Retirement Debt Service Fund**  
For the Year Ended December 31, 2013

	<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	\$803,000	\$815,629	\$815,629	\$0
Payment in Lieu of Taxes	130,000	117,000	116,786	(214)
Special Assessments	550,570	550,473	551,143	670
Intergovernmental	106,000	107,432	107,432	0
Other	0	11,989	11,989	0
<b>Total Revenues</b>	<b>1,589,570</b>	<b>1,602,523</b>	<b>1,602,979</b>	<b>456</b>
<b><u>Expenditures</u></b>				
Current				
Legislative and Executive Services and Charges	27,655	27,867	26,159	1,708
Debt Service				
Principal Retirement	901,626	901,616	901,616	0
Interest and Fiscal Charges	631,353	773,206	773,206	0
<b>Total Expenditures</b>	<b>1,560,634</b>	<b>1,702,689</b>	<b>1,700,981</b>	<b>1,708</b>
Excess of Revenues Over (Under) Expenditures	28,936	(100,166)	(98,002)	2,164
<b><u>Other Financing Sources (Uses)</u></b>				
General Obligation Refunding Bonds Issued	0	7,245,000	7,245,000	0
Premium on General Obligation Refunding Bonds Issued	0	726,457	726,457	0
Payment to Refunding Bond Escrow Agent	0	(7,829,604)	(7,829,604)	0
Advances In	0	0	103	103
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>141,853</b>	<b>141,956</b>	<b>103</b>
Changes in Fund Balance	28,936	41,687	43,954	2,267
Fund Balance at Beginning of Year	135,167	135,167	135,167	0
<b>Fund Balance at End of Year</b>	<b>\$164,103</b>	<b>\$176,854</b>	<b>\$179,121</b>	<b>\$2,267</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, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Charges for Services	\$12,712,510	\$12,712,510	\$12,835,410	\$122,900
Tap In Fees	1,725,000	2,110,000	2,207,634	97,634
Licenses and Permits	500	500	1,225	725
Interest Revenue	0	0	1,571	1,571
Other	4,013,000	29,500	29,458	(42)
<b>Total Revenues</b>	18,451,010	14,852,510	15,075,298	222,788
<b><u>Expenses</u></b>				
Personal Services	2,973,000	2,973,000	2,576,413	396,587
Fringe Benefits	1,611,000	1,611,000	1,309,568	301,432
Services and Charges	5,030,592	5,569,717	3,657,900	1,911,817
Materials and Supplies	2,046,292	2,058,792	1,297,798	760,994
Capital Outlay	14,193,684	19,335,059	18,010,996	1,324,063
Debt Service				
Principal Retirement	1,935,000	1,935,000	1,935,000	0
Interest Expense	1,129,775	1,129,775	1,129,775	0
<b>Total Expenses</b>	28,919,343	34,612,343	29,917,450	4,694,893
Excess of Revenues				
Under Expenses Before Transfers	(10,468,333)	(19,759,833)	(14,842,152)	4,917,681
Transfers Out	(708,975)	(708,975)	(708,975)	0
Changes in Fund Balance	(11,177,308)	(20,468,808)	(15,551,127)	4,917,681
Fund Balance at Beginning of Year	29,955,932	29,955,932	29,955,932	0
Prior Year Encumbrances Appropriated	1,514,326	1,514,326	1,514,326	0
<b>Fund Balance at End of Year</b>	\$20,292,950	\$11,001,450	\$15,919,131	\$4,917,681

**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, 2013

	<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	\$2,554,212	\$3,323,000	\$3,331,823	\$8,823
Other	0	0	9	9
Total Revenues	<u>2,554,212</u>	<u>3,323,000</u>	<u>3,331,832</u>	<u>8,832</u>
<b><u>Expenditures</u></b>				
Current				
Legislative and Executive				
Personal Services	998,044	993,194	976,114	17,080
Fringe Benefits	471,981	476,831	407,838	68,993
Services and Charges	1,052,791	1,052,791	768,187	284,604
Materials and Supplies	66,434	66,434	53,249	13,185
Capital Outlay	20,000	20,000	0	20,000
Intergovernmental	0	5,446,548	5,446,548	0
Total Expenditures	<u>2,609,250</u>	<u>8,055,798</u>	<u>7,651,936</u>	<u>403,862</u>
Changes in Fund Balance	(55,038)	(4,732,798)	(4,320,104)	412,694
Fund Balance at Beginning of Year	6,946,437	6,946,437	6,946,437	0
Prior Year Encumbrances Appropriated	44,256	44,256	44,256	0
Fund Balance at End of Year	<u><u>\$6,935,655</u></u>	<u><u>\$2,257,895</u></u>	<u><u>\$2,670,589</u></u>	<u><u>\$412,694</u></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, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Property Taxes	\$2,126,409	\$2,126,409	\$2,165,195	\$38,786
Intergovernmental	730,000	930,000	932,363	2,363
Other	17,000	17,000	50,943	33,943
<b>Total Revenues</b>	<b>2,873,409</b>	<b>3,073,409</b>	<b>3,148,501</b>	<b>75,092</b>
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Personal Services	1,550,373	1,550,373	1,424,770	125,603
Fringe Benefits	735,708	735,708	556,515	179,193
Services and Charges	1,047,993	947,993	884,769	63,224
Materials and Supplies	175,292	275,292	263,262	12,030
Capital Outlay	45,000	45,000	19,405	25,595
Debt Service				
Principal Retirement	150,800	150,800	150,800	0
Interest and Fiscal Charges	14,002	14,002	14,002	0
<b>Total Expenditures</b>	<b>3,719,168</b>	<b>3,719,168</b>	<b>3,313,523</b>	<b>405,645</b>
Excess of Revenues Under Expenditures	(845,759)	(645,759)	(165,022)	480,737
<b><u>Other Financing Sources</u></b>				
Transfers In	400,000	0	0	0
Changes in Fund Balance	(445,759)	(645,759)	(165,022)	480,737
Fund Balance at Beginning of Year	984,207	984,207	984,207	0
Prior Year Encumbrances Appropriated	58,585	58,585	58,585	0
<b>Fund Balance at End of Year</b>	<b>\$597,033</b>	<b>\$397,033</b>	<b>\$877,770</b>	<b>\$480,737</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, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Special Assessments	\$650,000	\$650,000	\$665,462	\$15,462
Charges for Services	20,000	20,000	103,135	83,135
Total Revenues	670,000	670,000	768,597	98,597
<b><u>Expenditures</u></b>				
Current				
Public Works				
Services and Charges	498,000	498,000	345,307	152,693
Materials and Supplies	55,000	55,000	18,767	36,233
Total Expenditures	553,000	553,000	364,074	188,926
Changes in Fund Balance	117,000	117,000	404,523	287,523
Fund Balance at Beginning of Year	5,487,145	5,487,145	5,487,145	0
Fund Balance at End of Year	\$5,604,145	\$5,604,145	\$5,891,668	\$287,523



**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, 2013

	<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	\$0	\$0	\$9,284	\$9,284
Intergovernmental	2,925,490	2,925,490	2,941,092	15,602
Other	169,304	169,304	201,795	32,491
Total Revenues	<u>3,094,794</u>	<u>3,094,794</u>	<u>3,152,171</u>	<u>57,377</u>
<b><u>Expenditures</u></b>				
Current				
Human Services				
Personal Services	2,846,163	2,830,413	2,767,592	62,821
Fringe Benefits	1,526,354	1,451,104	1,392,331	58,773
Services and Charges	1,098,436	1,321,785	1,173,391	148,394
Materials and Supplies	43,908	82,408	60,604	21,804
Capital Outlay	7,349	56,000	46,809	9,191
Total Expenditures	<u>5,522,210</u>	<u>5,741,710</u>	<u>5,440,727</u>	<u>300,983</u>
Excess of Revenues Under Expenditures	(2,427,416)	(2,646,916)	(2,288,556)	358,360
<b><u>Other Financing Sources</u></b>				
Transfers In	1,946,649	1,946,649	1,901,522	(45,127)
Changes in Fund Balance	(480,767)	(700,267)	(387,034)	313,233
Fund Balance at Beginning of Year	931,413	931,413	931,413	0
Prior Year Encumbrances Appropriated	90,739	90,739	90,739	0
Fund Balance at End of Year	<u>\$541,385</u>	<u>\$321,885</u>	<u>\$635,118</u>	<u>\$313,233</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, 2013

	<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	\$0	\$0	\$500	\$500
Intergovernmental	773,381	773,381	952,711	179,330
Other	60,000	60,000	38,062	(21,938)
<b>Total Revenues</b>	<b>833,381</b>	<b>833,381</b>	<b>991,273</b>	<b>\$157,892</b>
<b><u>Expenditures</u></b>				
Current				
Human Services				
Services and Charges	1,578,066	1,473,571	869,645	603,926
Materials and Supplies	6,000	32,000	25,895	6,105
Capital Outlay	0	78,495	78,495	0
<b>Total Expenditures</b>	<b>1,584,066</b>	<b>1,584,066</b>	<b>974,035</b>	<b>610,031</b>
Excess of Revenues Over (Under) Expenditures	(750,685)	(750,685)	17,238	767,923
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers In	1,103,351	1,103,351	1,095,000	(8,351)
Transfers Out	(1,250,000)	(1,250,000)	(1,250,000)	0
<b>Total Other Financing Sources (Uses)</b>	<b>(146,649)</b>	<b>(146,649)</b>	<b>(155,000)</b>	<b>(8,351)</b>
Changes in Fund Balance	(897,334)	(897,334)	(137,762)	759,572
Fund Balance at Beginning of Year	3,193,031	3,193,031	3,193,031	0
Prior Year Encumbrances Appropriated	56,466	56,466	56,466	0
<b>Fund Balance at End of Year</b>	<b>\$2,352,163</b>	<b>\$2,352,163</b>	<b>\$3,111,735</b>	<b>\$759,572</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, 2013

	<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	\$400	\$400	\$427	\$27
Other	7,321	7,321	20,641	13,320
Total Revenues	7,721	7,721	21,068	13,347
<b><u>Expenditures</u></b>				
Current				
Legislative and Executive Services and Charges	126,700	126,700	74,884	51,816
Changes in Fund Balance	(118,979)	(118,979)	(53,816)	65,163
Fund Balance at Beginning of Year	278,536	278,536	278,536	0
Fund Balance at End of Year	<u>\$159,557</u>	<u>\$159,557</u>	<u>\$224,720</u>	<u>\$65,163</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 Special Revenue Fund**  
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Charges for Services	\$470,000	\$470,000	\$604,414	\$134,414
Other	0	0	5,290	5,290
<b>Total Revenues</b>	<b>470,000</b>	<b>470,000</b>	<b>609,704</b>	<b>139,704</b>
<b><u>Expenditures</u></b>				
Current				
Legislative and Executive				
DRETAC - Prosecutor				
Personal Services	186,516	259,996	259,983	13
Fringe Benefits	104,983	128,948	124,964	3,984
Services and Charges	19,000	14,820	30	14,790
Materials and Supplies	4,880	4,880	1,988	2,892
DRETAC - Treasurer				
Personal Services	98,466	98,466	98,450	16
Fringe Benefits	44,003	44,003	43,858	145
Services and Charges	84,100	84,100	68,548	15,552
Materials and Supplies	9,500	9,500	6,067	3,433
<b>Total Expenditures</b>	<b>551,448</b>	<b>644,713</b>	<b>603,888</b>	<b>40,825</b>
Changes in Fund Balance	(81,448)	(174,713)	5,816	180,529
Fund Balance at Beginning of Year	2,222,986	2,222,986	2,222,986	0
Prior Year Encumbrances Appropriated	14,700	14,700	14,700	0
<b>Fund Balance at End of Year</b>	<b>\$2,156,238</b>	<b>\$2,062,973</b>	<b>\$2,243,502</b>	<b>\$180,529</b>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Child Support Enforcement Special Revenue Fund**  
For the Year Ended December 31, 2013

	<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	\$400,000	\$400,000	\$470,159	\$70,159
Intergovernmental	1,328,265	1,328,265	1,140,755	(187,510)
Other	7,000	7,000	19,389	12,389
Total Revenues	<u>1,735,265</u>	<u>1,735,265</u>	<u>1,630,303</u>	<u>(104,962)</u>
<b><u>Expenditures</u></b>				
Current				
Human Services				
Personal Services	759,265	759,265	714,120	45,145
Fringe Benefits	430,659	430,659	386,579	44,080
Services and Charges	551,680	551,680	402,174	149,506
Materials and Supplies	12,500	12,500	7,533	4,967
Total Expenditures	<u>1,754,104</u>	<u>1,754,104</u>	<u>1,510,406</u>	<u>243,698</u>
Changes in Fund Balance	(18,839)	(18,839)	119,897	138,736
Fund Balance at Beginning of Year	1,519,436	1,519,436	1,519,436	0
Prior Year Encumbrances Appropriated	42,130	42,130	42,130	0
Fund Balance at End of Year	<u>\$1,542,727</u>	<u>\$1,542,727</u>	<u>\$1,681,463</u>	<u>\$138,736</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, 2013

	<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	\$200,000	\$209,750	\$201,841	(\$7,909)
Fines and Forfeitures	20,000	20,000	23,251	3,251
Other	250	250	633	383
	<u>220,250</u>	<u>230,000</u>	<u>225,725</u>	<u>(4,275)</u>
Total Revenues				
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Personal Services	189,132	189,132	186,151	2,981
Fringe Benefits	88,151	81,251	72,048	9,203
Services and Charges	24,558	32,858	24,453	8,405
Materials and Supplies	12,800	12,800	9,865	2,935
Capital Outlay	28,347	28,347	27,074	1,273
	<u>342,988</u>	<u>344,388</u>	<u>319,591</u>	<u>24,797</u>
Total Expenditures				
Changes in Fund Balance	(122,738)	(114,388)	(93,866)	20,522
Fund Balance at Beginning of Year	220,146	220,146	220,146	0
Prior Year Encumbrances Appropriated	2,450	2,450	2,450	0
Fund Balance at End of Year	<u>\$99,858</u>	<u>\$108,208</u>	<u>\$128,730</u>	<u>\$20,522</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, 2013

	<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	\$99,000	\$99,000	\$99,676	\$676
Intergovernmental	232,544	261,715	172,741	(88,974)
Total Revenues	<u>331,544</u>	<u>360,715</u>	<u>272,417</u>	<u>(88,298)</u>
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Personal Services	210,932	229,411	175,941	53,470
Fringe Benefits	77,912	79,337	63,585	15,752
Services and Charges	29,900	29,900	14,093	15,807
Materials and Supplies	36,090	36,090	22,443	13,647
Total Expenditures	<u>354,834</u>	<u>374,738</u>	<u>276,062</u>	<u>98,676</u>
Excess of Revenues Under Expenditures	(23,290)	(14,023)	(3,645)	10,378
<b><u>Other Financing Sources</u></b>				
Transfers In	<u>23,290</u>	<u>0</u>	<u>0</u>	<u>0</u>
Changes in Fund Balance	0	(14,023)	(3,645)	10,378
Fund Balance at Beginning of Year	<u>165,676</u>	<u>165,676</u>	<u>165,676</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$165,676</u></u>	<u><u>\$151,653</u></u>	<u><u>\$162,031</u></u>	<u><u>\$10,378</u></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, 2013

	<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	\$142,690	\$142,690	\$140,868	(\$1,822)
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Prosecutor's Victims of Crime				
Personal Services	47,392	48,262	48,248	14
Fringe Benefits	32,995	32,218	23,502	8,716
Services and Charges	0	359	359	0
Juvenile Court's Victims of Crime Grant				
Personal Services	32,919	32,944	32,664	280
Fringe Benefits	24,375	24,350	23,683	667
State Victim's Assistance Grant Juvenile Court				
Personal Services	12,556	10,056	9,474	582
Fringe Benefits	10,029	7,529	6,979	550
Services and Charges	0	6,245	5,680	565
Total Expenditures	<u>160,266</u>	<u>161,963</u>	<u>150,589</u>	<u>11,374</u>
Excess of Revenues				
Under Expenditures	(17,576)	(19,273)	(9,721)	9,552
<b><u>Other Financing Sources</u></b>				
Transfers In	<u>19,570</u>	<u>19,570</u>	<u>19,570</u>	<u>0</u>
Changes in Fund Balance	1,994	297	9,849	9,552
Fund Balance at Beginning of Year	<u>48,590</u>	<u>48,590</u>	<u>48,590</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$50,584</u></u>	<u><u>\$48,887</u></u>	<u><u>\$58,439</u></u>	<u><u>\$9,552</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, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Charges for Services	\$132,538	\$132,538	\$132,197	(\$341)
Intergovernmental	404,194	411,682	408,360	(3,322)
<b>Total Revenues</b>	<b>536,732</b>	<b>544,220</b>	<b>540,557</b>	<b>(3,663)</b>
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Re-Entry Task Force				
Personal Services	39,882	57,549	57,345	204
Fringe Benefits	24,801	27,707	27,649	58
Services and Charges	980	1,172	523	649
Materials and Supplies	1,838	240	240	0
Pre-Trial Diversion				
Personal Services	4,594	4,594	3,318	1,276
Fringe Benefits	2,944	2,944	1,910	1,034
Community Based Corrections				
Personal Services	180,989	183,713	183,118	595
Fringe Benefits	65,171	65,616	65,042	574
Services and Charges	55,530	53,415	52,080	1,335
Materials and Supplies	13,442	18,942	18,287	655
Intensive Supervision				
Services and Charges	32,600	32,600	29,956	2,644
Materials and Supplies	42,400	53,556	47,139	6,417
Intensive Supervision Electronic Monitoring				
Services and Charges	50,000	50,000	35,233	14,767
Mental Health Docket				
Personal Services	37,198	37,198	37,190	8
Fringe Benefits	6,119	6,119	6,119	0
Services and Charges	980	980	480	500
Materials and Supplies	97	97	0	97
Drug Court Docket				
Personal Services	36,453	36,463	36,463	0
Fringe Benefits	5,997	6,002	5,998	4
Services and Charges	4,571	240	240	0
Materials and Supplies	4,400	5,184	4,878	306
<b>Total Expenditures</b>	<b>610,986</b>	<b>644,331</b>	<b>613,208</b>	<b>31,123</b>
Excess of Revenues				
Under Expenditures	(74,254)	(100,111)	(72,651)	27,460

(continued)

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Community Based Corrections Special Revenue Fund (continued)**  
For the Year Ended December 31, 2013

	Budgeted Amounts			Variance with Final Budget Over (Under)
	Original	Final	Actual	
<b><u>Other Financing Sources (Uses)</u></b>				
Advances In	\$0	\$0	\$13,400	\$13,400
Advances Out	0	0	(33,400)	(33,400)
Transfers In	67,186	74,212	74,209	(3)
	67,186	74,212	54,209	(20,003)
Total Other Financing Sources (Uses)				
Changes in Fund Balance	(7,068)	(25,899)	(18,442)	7,457
Fund Balance at Beginning of Year	209,283	209,283	209,283	0
Fund Balance at End of Year	\$202,215	\$183,384	\$190,841	\$7,457

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Indigent Guardian Special Revenue Fund**  
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Charges for Services	\$20,000	\$16,400	\$16,337	(\$63)
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Services and Charges	22,000	17,000	15,633	1,367
Changes in Fund Balance	(2,000)	(600)	704	1,304
Fund Balance at Beginning of Year	2,425	2,425	2,425	0
Fund Balance at End of Year	<u>\$425</u>	<u>\$1,825</u>	<u>\$3,129</u>	<u>\$1,304</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Juvenile Court Special Revenue Fund**  
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Charges for Services	\$31,500	\$44,350	\$48,641	\$4,291
Intergovernmental	614,444	614,444	605,681	(8,763)
Other	16,000	19,900	21,099	1,199
Total Revenues	661,944	678,694	675,421	(3,273)
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Juvenile Court Restitution				
Services and Charges	11,000	7,000	5,698	1,302
Dispute Restitution				
Services and Charges	20,000	20,000	0	20,000
Juvenile Care and Custody				
Personal Services	474,971	474,981	397,727	77,254
Fringe Benefits	263,177	263,167	193,697	69,470
Juvenile Account Incentive				
Materials and Supplies	3,000	3,000	1,848	1,152
Juvenile Court Special Projects				
Services and Charges	20,000	20,000	9,420	10,580
Materials and Supplies	10,000	10,000	1,483	8,517
Juvenile Court Other Projects				
Services and Charges	60,469	60,469	23,650	36,819
Total Expenditures	862,617	858,617	633,523	225,094
Changes in Fund Balance	(200,673)	(179,923)	41,898	221,821
Fund Balance at Beginning of Year	333,861	333,861	333,861	0
Prior Year Encumbrances Appropriated	469	469	469	0
Fund Balance at End of Year	\$133,657	\$154,407	\$376,228	\$221,821

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Probation Special Revenue Fund**  
For the Year Ended December 31, 2013

	<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	\$5,000	\$5,000	\$10,252	\$5,252
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Services and Charges	5,000	5,000	0	5,000
Materials and Supplies	10,000	10,000	2,461	7,539
Total Expenditures	15,000	15,000	2,461	12,539
Changes in Fund Balance	(10,000)	(10,000)	7,791	17,791
Fund Balance at Beginning of Year	24,509	24,509	24,509	0
Fund Balance at End of Year	<u>\$14,509</u>	<u>\$14,509</u>	<u>\$32,300</u>	<u>\$17,791</u>

**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, 2013

	<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	\$100,000	\$100,000	\$104,102	\$4,102
Other	0	100	109	9
Total Revenues	<u>100,000</u>	<u>100,100</u>	<u>104,211</u>	<u>4,111</u>
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Personal Services	16,311	16,311	16,151	160
Fringe Benefits	11,803	11,803	11,766	37
Services and Charges	49,800	49,800	40,245	9,555
Materials and Supplies	11,300	11,300	6,159	5,141
Total Expenditures	<u>89,214</u>	<u>89,214</u>	<u>74,321</u>	<u>14,893</u>
Changes in Fund Balance	10,786	10,886	29,890	19,004
Fund Balance at Beginning of Year	230,309	230,309	230,309	0
Prior Year Encumbrances Appropriated	<u>3,100</u>	<u>3,100</u>	<u>3,100</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$244,195</u></u>	<u><u>\$244,295</u></u>	<u><u>\$263,299</u></u>	<u><u>\$19,004</u></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, 2013

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Intergovernmental	\$893,398	\$963,063	\$711,228	(\$251,835)
Other	57,071	74,218	60,753	(13,465)
Total Revenues	<u>950,469</u>	<u>1,037,281</u>	<u>771,981</u>	<u>(265,300)</u>
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Second Chance				
Personal Services	207,009	207,009	161,202	45,807
Fringe Benefits	84,507	84,507	58,564	25,943
Services and Charges	282,618	282,618	279,651	2,967
Materials and Supplies	28,730	28,730	934	27,796
LEAP				
Personal Services	51,053	73,424	64,098	9,326
Fringe Benefits	25,322	16,364	16,364	0
Services and Charges	46,752	77,020	64,949	12,071
Materials and Supplies	0	31,142	30,845	297
Capital Outlay	0	60,908	55,290	5,618
Total Expenditures	<u>725,991</u>	<u>861,722</u>	<u>731,897</u>	<u>129,825</u>
Excess of Revenues Over Expenditures	<u>224,478</u>	<u>175,559</u>	<u>40,084</u>	<u>(135,475)</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Advances In	0	0	117,113	117,113
Advances Out	0	0	(310,303)	(310,303)
Transfers In	0	6,704	6,704	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>6,704</u>	<u>(186,486)</u>	<u>(193,190)</u>
Changes in Fund Balance	224,478	182,263	(146,402)	(328,665)
Fund Balance at Beginning of Year	339,716	339,716	339,716	0
Prior Year Encumbrances Appropriated	<u>34,125</u>	<u>34,125</u>	<u>34,125</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$598,319</u></u>	<u><u>\$556,104</u></u>	<u><u>\$227,439</u></u>	<u><u>(\$328,665)</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, 2013

	<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>				
Current				
Public Safety				
Services and Charges	155	155	155	0
Changes in Fund Balance	(155)	(155)	(155)	0
Fund Balance at Beginning of Year	1,113	1,113	1,113	0
Fund Balance at End of Year	<u>\$958</u>	<u>\$958</u>	<u>\$958</u>	<u>\$0</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, 2013

	<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	\$3,000	\$3,000	\$1,305	(\$1,695)
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Services and Charges	5,700	5,700	2,998	2,702
Materials and Supplies	4,000	4,000	0	4,000
Total Expenditures	9,700	9,700	2,998	6,702
Changes in Fund Balance	(6,700)	(6,700)	(1,693)	5,007
Fund Balance at Beginning of Year	9,506	9,506	9,506	0
Fund Balance at End of Year	<u>\$2,806</u>	<u>\$2,806</u>	<u>\$7,813</u>	<u>\$5,007</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, 2013

	<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	\$40,000	\$40,000	\$44,562	\$4,562
Intergovernmental	2,400	2,400	2,521	121
Total Revenues	<u>42,400</u>	<u>42,400</u>	<u>47,083</u>	<u>4,683</u>
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Personal Services	22,624	22,624	20,996	1,628
Fringe Benefits	10,121	10,121	4,662	5,459
Total Expenditures	<u>32,745</u>	<u>32,745</u>	<u>25,658</u>	<u>7,087</u>
Changes in Fund Balance	9,655	9,655	21,425	11,770
Fund Balance at Beginning of Year	<u>6,278</u>	<u>6,278</u>	<u>6,278</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$15,933</u></u>	<u><u>\$15,933</u></u>	<u><u>\$27,703</u></u>	<u><u>\$11,770</u></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, 2013

	<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	\$257,990	\$257,990	\$245,772	(\$12,218)
Other	2,010	2,010	1,399	(611)
Total Revenues	<u>260,000</u>	<u>260,000</u>	<u>247,171</u>	<u>(12,829)</u>
<b><u>Expenditures</u></b>				
Current				
Judicial				
Personal Services	34,000	37,578	34,220	3,358
Fringe Benefits	5,593	6,181	5,629	552
Services and Charges	144,928	144,928	140,951	3,977
Materials and Supplies	108,899	108,899	95,388	13,511
Total Expenditures	<u>293,420</u>	<u>297,586</u>	<u>276,188</u>	<u>21,398</u>
Changes in Fund Balance	(33,420)	(37,586)	(29,017)	8,569
Fund Balance at Beginning of Year	166,094	166,094	166,094	0
Prior Years Encumbrances Appropriated	<u>8,420</u>	<u>8,420</u>	<u>8,420</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$141,094</u></u>	<u><u>\$136,928</u></u>	<u><u>\$145,497</u></u>	<u><u>\$8,569</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, 2013

	<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	\$72,500	\$75,470	\$74,750	(\$720)
<b><u>Expenditures</u></b>				
Current				
Health				
Personal Services	36,275	37,725	37,709	16
Fringe Benefits	22,848	23,023	23,023	0
Services and Charges	3,240	2,408	2,372	36
Materials and Supplies	9,876	11,447	11,447	0
Total Expenditures	72,239	74,603	74,551	52
Excess of Revenues Over Expenditures	261	867	199	(668)
<b><u>Other Financing Sources (Uses)</u></b>				
Advances In	0	0	6,000	6,000
Advances Out	0	0	(15,000)	(15,000)
Total Other Financing Sources (Uses)	0	0	(9,000)	(9,000)
Changes in Fund Balance	261	867	(8,801)	(9,668)
Fund Balance at Beginning of Year	236	236	236	0
Prior Year Encumbrances Appropriated	9,676	9,676	9,676	0
Fund Balance at End of Year	<u>\$10,173</u>	<u>\$10,779</u>	<u>\$1,111</u>	<u>(\$9,668)</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, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Intergovernmental	\$885,257	\$714,257	\$714,190	(\$67)
Other	0	575	590	15
Total Revenues	885,257	714,832	714,780	(52)
<b><u>Expenditures</u></b>				
Current				
Human Services				
Services and Charges	461,285	361,285	314,229	47,056
Materials and Supplies	3,000	3,000	564	2,436
Total Expenditures	464,285	364,285	314,793	49,492
Excess of Revenues Over Expenditures	420,972	350,547	399,987	49,440
<b><u>Other Financing Uses</u></b>				
Transfers Out	(400,000)	(346,522)	(346,522)	0
Changes in Fund Balance	20,972	4,025	53,465	49,440
Fund Balance at Beginning of Year	115,368	115,368	115,368	0
Prior Years Encumbrances Appropriated	11,405	11,405	11,405	0
Fund Balance at End of Year	\$147,745	\$130,798	\$180,238	\$49,440

**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, 2013

	<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	\$247,310	\$103,435	\$106,935	\$3,500
Other	1,000	6,000	6,000	0
Total Revenues	248,310	109,435	112,935	3,500
<b><u>Expenditures</u></b>				
Current				
Public Works				
Services and Charges	268,620	138,148	137,148	1,000
Changes in Fund Balance	(20,310)	(28,713)	(24,213)	4,500
Fund Balance at Beginning of Year	45,130	45,130	45,130	0
Prior Year Encumbrances Appropriated	20,310	20,310	20,310	0
Fund Balance at End of Year	<u>\$45,130</u>	<u>\$36,727</u>	<u>\$41,227</u>	<u>\$4,500</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Common Pleas Special Projects Special Revenue Fund**  
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Charges for Services	\$17,950	\$17,950	\$10,662	(\$7,288)
Other	50	50	21	(29)
Total Revenues	18,000	18,000	10,683	(7,317)
<b><u>Expenditures</u></b>				
Current				
Judicial				
Services and Charges	5,000	10,000	8,547	1,453
Materials and Supplies	25,000	20,000	11,583	8,417
Capital Outlay	20,000	20,000	0	20,000
Total Expenditures	50,000	50,000	20,130	29,870
Changes in Fund Balance	(32,000)	(32,000)	(9,447)	22,553
Fund Balance at Beginning of Year	50,456	50,456	50,456	0
Fund Balance at End of Year	\$18,456	\$18,456	\$41,009	\$22,553

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Court Data Special Revenue Fund**  
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Charges for Services	\$63,000	\$63,000	\$73,681	\$10,681
Other	100	100	59	(41)
Total Revenues	63,100	63,100	73,740	10,640
<b><u>Expenditures</u></b>				
Current				
Judicial				
Clerk of Common Pleas Data				
Services and Charges	26,500	26,500	19,514	6,986
Materials and Supplies	7,000	7,000	2,363	4,637
Juvenile Court Data				
Services and Charges	5,000	5,000	0	5,000
Materials and Supplies	6,000	6,000	5,502	498
Probate Court Data				
Services and Charges	8,000	8,000	0	8,000
Materials and Supplies	7,000	7,000	6,882	118
Total Expenditures	59,500	59,500	34,261	25,239
Changes in Fund Balance	3,600	3,600	39,479	35,879
Fund Balance at Beginning of Year	159,243	159,243	159,243	0
Fund Balance at End of Year	\$162,843	\$162,843	\$198,722	\$35,879



**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, 2013

	<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	\$75	(\$225)
<b><u>Expenditures</u></b>				
Current				
Judicial				
Services and Charges	5,000	1,000	0	1,000
Changes in Fund Balance	(4,700)	(700)	75	775
Fund Balance at Beginning of Year	7,047	7,047	7,047	0
Fund Balance at End of Year	<u>\$2,347</u>	<u>\$6,347</u>	<u>\$7,122</u>	<u>\$775</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, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Charges for Services	\$8,450	\$8,450	\$9,066	\$616
Other	50	50	14	(36)
Total Revenues	8,500	8,500	9,080	580
<b><u>Expenditures</u></b>				
Current				
Judicial				
Services and Charges	3,000	3,000	0	3,000
Materials and Supplies	15,000	15,000	0	15,000
Total Expenditures	18,000	18,000	0	18,000
Changes in Fund Balance	(9,500)	(9,500)	9,080	18,580
Fund Balance at Beginning of Year	31,512	31,512	31,512	0
Fund Balance at End of Year	\$22,012	\$22,012	\$40,592	\$18,580

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Common Pleas Court Special Revenue Fund**  
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Charges for Services	\$141,000	\$46,100	\$41,650	(\$4,450)
<b><u>Expenditures</u></b>				
Current				
Judicial				
Common Pleas Mediation Services and Charges	100,000	50,000	15,663	34,337
Common Pleas Guardian Ad Litem Services and Charges	35,000	35,000	14,712	20,288
Total Expenditures	135,000	85,000	30,375	54,625
Changes in Fund Balance	6,000	(38,900)	11,275	50,175
Fund Balance at Beginning of Year	185,302	185,302	185,302	0
Fund Balance at End of Year	<u>\$191,302</u>	<u>\$146,402</u>	<u>\$196,577</u>	<u>\$50,175</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, 2013

	<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	\$0	\$131	\$131	\$0
Intergovernmental	118,013	53,058	52,702	(356)
<b>Total Revenues</b>	<b>118,013</b>	<b>53,189</b>	<b>52,833</b>	<b>(356)</b>
<b><u>Expenditures</u></b>				
Current				
Judicial				
JAG Drug Prosecutor Grant				
Personal Services	46,283	705	705	0
Fringe Benefits	25,979	116	116	0
Family Drug Court				
Personal Services	39,124	30,124	29,567	557
Fringe Benefits	12,630	9,630	9,989	641
Specialized Court Docket				
Personal Services	0	20,662	20,662	0
Fringe Benefits	0	12,511	12,511	0
<b>Total Expenditures</b>	<b>124,016</b>	<b>73,748</b>	<b>72,550</b>	<b>1,198</b>
Excess of Revenues Under Expenditures	(6,003)	(20,559)	(19,717)	842
<b><u>Other Financing Sources (Uses)</u></b>				
Advances In	0	0	205	205
Advances Out	0	0	(16,870)	(16,870)
Transfers In	18,766	19,999	19,999	0
<b>Total Other Financing Sources (Uses)</b>	<b>18,766</b>	<b>19,999</b>	<b>3,334</b>	<b>(16,665)</b>
Changes in Fund Balance	12,763	(560)	(16,383)	(15,823)
Fund Balance at Beginning of Year	41,632	41,632	41,632	0
<b>Fund Balance at End of Year</b>	<b>\$54,395</b>	<b>\$41,072</b>	<b>\$25,249</b>	<b>(\$15,823)</b>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Moving Ohio Forward Special Revenue Fund**  
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Intergovernmental	\$170,000	\$170,000	\$104,700	(\$65,300)
<b><u>Expenditures</u></b>				
Current				
Legislative and Executive Services and Charges	170,000	170,000	170,000	0
Changes in Fund Balance	0	0	(65,300)	(65,300)
Fund Balance at Beginning of Year	170,000	170,000	170,000	0
Fund Balance at End of Year	\$170,000	\$170,000	\$104,700	(\$65,300)

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Prosecutor Law Enforcement Trust Fund**  
For the Year Ended December 31, 2013

	<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	\$800	\$34,000	\$33,200
<b><u>Expenditures</u></b>				
Current				
Legislative and Executive				
Personal Services	13,749	14,130	13,881	249
Fringe Benefits	6,821	7,297	7,167	130
Total Expenditures	20,570	21,427	21,048	379
Changes in Fund Balance	(20,570)	(20,627)	12,952	33,579
Fund Balance at Beginning of Year	20,665	20,665	20,665	0
Fund Balance at End of Year	\$95	\$38	\$33,617	\$33,579

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**General Bond Retirement Debt Service Fund**  
For the Year Ended December 31, 2013

	<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>				
Debt Service				
Principal Retirement	3,285,000	3,285,000	3,285,000	0
Interest and Fiscal Charges	763,413	766,213	766,213	0
Total Expenditures	4,048,413	4,051,213	4,051,213	0
Excess of Revenues Under Expenditures	(4,048,413)	(4,051,213)	(4,051,213)	0
<b><u>Other Financing Sources</u></b>				
Special Assessment Bonds Issued	0	2,800	2,800	0
Transfers In	4,048,413	4,048,413	4,048,413	0
Total Other Financing Sources	4,048,413	4,051,213	4,051,213	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  
**Permanent Improvement Capital Projects Fund**  
For the Year Ended December 31, 2013

	<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	\$536,000	\$536,000	\$543,753	\$7,753
Intergovernmental	70,000	70,000	71,621	1,621
Other	0	0	7,992	7,992
Total Revenues	<u>606,000</u>	<u>606,000</u>	<u>623,366</u>	<u>17,366</u>
<b><u>Expenditures</u></b>				
Capital Outlay				
Services and Charges	45,000	166,000	143,641	22,359
Materials and Supplies	0	30,000	24,898	5,102
Capital Outlay	645,520	499,520	438,642	60,878
Total Expenditures	<u>690,520</u>	<u>695,520</u>	<u>607,181</u>	<u>88,339</u>
Changes in Fund Balance	(84,520)	(89,520)	16,185	105,705
Fund Balance at Beginning of Year	310,734	310,734	310,734	0
Prior Year Encumbrances Appropriated	<u>191,520</u>	<u>191,520</u>	<u>191,520</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$417,734</u></u>	<u><u>\$412,734</u></u>	<u><u>\$518,439</u></u>	<u><u>\$105,705</u></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, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<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, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Special Assessments	\$500	\$1,350	\$983	(\$367)
Charges for Services	0	4,826	4,826	0
Other	3,500	3,500	3,000	(500)
Total Revenues	4,000	9,676	8,809	(867)
<b><u>Expenditures</u></b>				
Capital Outlay				
Services and Charges	303,610	324,258	323,143	1,115
Excess of Revenues Under Expenditures	(299,610)	(314,582)	(314,334)	248
<b><u>Other Financing Sources</u></b>				
Special Assessment Bonds Issued	0	237,057	83,000	(154,057)
Advances In	0	0	154,057	154,057
Transfers In	220,000	0	0	0
Total Other Financing Sources	220,000	237,057	237,057	0
Changes in Fund Balance	(79,610)	(77,525)	(77,277)	248
Fund Balance at Beginning of Year	86,026	86,026	86,026	0
Fund Balance at End of Year	\$6,416	\$8,501	\$8,749	\$248

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Ohio Public Works Commission Capital Projects Fund**  
For the Year Ended December 31, 2013

	<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	\$700,719	\$282,784	\$282,784	\$0
<b><u>Expenditures</u></b>				
Capital Outlay				
Capital Outlay	700,719	282,784	282,784	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  
**Bond Capital Capital Projects Fund**  
For the Year Ended December 31, 2013

	<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	\$194	\$194
<b><u>Expenditures</u></b>				
Capital Outlay				
Capital Outlay	225,000	225,000	198,037	26,963
Changes in Fund Balance	(225,000)	(225,000)	(197,843)	27,157
Fund Balance at Beginning of Year	470,955	470,955	470,955	0
Fund Balance at End of Year	<u>\$245,955</u>	<u>\$245,955</u>	<u>\$273,112</u>	<u>\$27,157</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Road and Bridge Capital Projects**  
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Total Revenues	\$0	\$0	\$0	\$0
<b><u>Expenditures</u></b>				
Capital Outlay				
Capital Outlay	0	6,817,376	6,817,376	0
Excess of Revenues				
Under Expenditures	0	(6,817,376)	(6,817,376)	0
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers In	0	7,800,000	7,800,000	0
Transfers Out	0	(982,624)	(982,624)	0
Total Other Financing Sources (Uses)	0	6,817,376	6,817,376	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	\$0	\$0	\$0	\$0

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Capital Acquisition Capital Projects Fund**  
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Total Revenues	\$0	\$0	\$0	\$0
<b><u>Expenditures</u></b>				
Capital Outlay				
Capital Outlay	0	6,435,061	6,239,880	195,181
Excess of Revenues Under Expenditures	0	(6,435,061)	(6,239,880)	195,181
<b><u>Other Financing Sources</u></b>				
Transfers In	0	5,900,000	6,500,000	600,000
Changes in Fund Balance	0	(535,061)	260,120	795,181
Fund Balance at Beginning of Year	750,000	750,000	750,000	0
Fund Balance at End of Year	<u>\$750,000</u>	<u>\$214,939</u>	<u>\$1,010,120</u>	<u>\$795,181</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, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Charges for Services	\$150,000	\$150,000	\$169,413	\$19,413
<b><u>Expenses</u></b>				
Personal Services	20,000	20,000	19,761	239
Fringe Benefits	10,000	10,000	8,684	1,316
Services and Charges	54,825	54,825	5,269	49,556
Materials and Supplies	4,000	4,000	0	4,000
Capital Outlay	350,000	350,000	0	350,000
Total Expenses	438,825	438,825	33,714	405,111
Changes in Fund Balance	(288,825)	(288,825)	135,699	424,524
Fund Balance at Beginning of Year	1,748,786	1,748,786	1,748,786	0
Fund Balance at End of Year	<u>\$29,955,932</u>	<u>\$1,459,961</u>	<u>\$1,884,485</u>	<u>\$424,524</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, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Charges for Services	\$121,334	\$121,334	\$243,092	\$121,758
Licenses and Permits	80,000	80,000	93,805	13,805
Total Revenues	201,334	201,334	336,897	135,563
<b><u>Expenses</u></b>				
Personal Services	131,874	131,874	131,019	855
Fringe Benefits	76,413	76,413	61,045	15,368
Services and Charges	17,800	17,800	5,068	12,732
Materials and Supplies	2,400	2,400	0	2,400
Total Expenses	228,487	228,487	197,132	31,355
Changes in Fund Balance	(27,153)	(27,153)	139,765	166,918
Fund Balance at Beginning of Year	413,328	413,328	413,328	0
Fund Balance at End of Year	\$386,175	\$386,175	\$553,093	\$166,918



**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, 2013

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Charges for Services	\$711,751	\$347,800	\$344,890	(\$2,910)
Grants	2,692,532	1,685,556	1,681,828	(3,728)
Other	0	19,372	10,096	(9,276)
Total Revenues	3,404,283	2,052,728	2,036,814	(15,914)
<b><u>Expenses</u></b>				
Personal Services	1,479,496	1,007,552	990,749	16,803
Fringe Benefits	398,671	267,410	262,308	5,102
Services and Charges	667,888	380,041	373,511	6,530
Materials and Supplies	528,204	334,370	327,152	7,218
Capital Outlay	124,069	193,765	193,765	0
Total Expenses	3,198,328	2,183,138	2,147,485	35,653
Excess of Revenues Over (Under) Expenses Before Transfers	205,955	(130,410)	(110,671)	19,739
Transfers In	150,000	42,500	42,500	0
Changes in Fund Balance	355,955	(87,910)	(68,171)	19,739
Fund Balance at Beginning of Year	144,952	144,952	144,952	0
Fund Balance at End of Year	\$500,907	\$57,042	\$76,781	\$19,739

**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, 2013

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$450,000	\$500,000	\$514,844	\$14,844
Other	0	6,000	6,000	0
Total Revenues	<u>450,000</u>	<u>506,000</u>	<u>520,844</u>	<u>14,844</u>
<b><u>Expenses</u></b>				
Personal Services	52,894	52,894	52,849	45
Fringe Benefits	26,941	26,941	26,909	32
Services and Charges	450,500	450,500	332,415	118,085
Materials and Supplies	2,000	2,000	863	1,137
Total Expenses	<u>532,335</u>	<u>532,335</u>	<u>413,036</u>	<u>119,299</u>
Changes in Fund Balance	(82,335)	(26,335)	107,808	134,143
Fund Balance at Beginning of Year	1,080,672	1,080,672	1,080,672	0
Prior Year Encumbrances Appropriated	<u>22,000</u>	<u>22,000</u>	<u>22,000</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,020,337</u></u>	<u><u>\$1,076,337</u></u>	<u><u>\$1,210,480</u></u>	<u><u>\$134,143</u></u>

This page is intentionally left blank.



# 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 the environment within which the County’s financial activities take place.

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

These schedules contain service 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.

Source: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

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

	2013	2012	2011	2010
<b>Governmental Activities</b>				
Net Investment in Capital Assets	\$163,761,956	\$152,239,794	\$144,086,249	\$143,016,132
Restricted for				
Capital Projects	2,556,085	1,307,964	655,146	1,193,199
Debt Service	3,619,197	3,681,733	3,883,811	3,866,702
Other Purposes	62,575,608	64,759,070	61,265,528	58,656,207
Unrestricted	41,526,612	40,734,623	41,677,632	33,625,261
Total Governmental Activities Net Position	<u>274,039,458</u>	<u>262,723,184</u>	<u>251,568,366</u>	<u>240,357,501</u>
<b>Business-Type Activities</b>				
Net Investment in Capital Assets	191,396,664	174,704,538	170,651,155	167,420,934
Restricted	3,342,399	3,407,449	3,342,000	3,565,775
Unrestricted	15,473,238	27,788,274	27,590,373	27,707,730
Total Business-Type Activities Net Position	<u>210,212,301</u>	<u>205,900,261</u>	<u>201,583,528</u>	<u>198,694,439</u>
<b>Primary Government</b>				
Net Investment in Capital Assets	355,158,620	326,944,332	314,737,404	310,437,066
Restricted	72,093,289	73,156,216	69,146,485	67,281,883
Unrestricted	56,999,850	68,522,897	69,268,005	61,332,991
Total Primary Government Net Position	<u>\$484,251,759</u>	<u>\$468,623,445</u>	<u>\$453,151,894</u>	<u>\$439,051,940</u>

2009	2008	2007	2006	2005	2004
\$130,487,681	\$117,815,451	\$105,810,479	\$105,164,054	\$96,743,255	\$83,098,886
897,370	4,726,081	9,179,449	2,982,031	2,740,855	9,880,187
4,309,892	4,731,809	25,876	25,879	0	0
65,992,215	74,755,053	67,542,985	51,989,568	47,986,825	32,003,881
27,948,032	20,576,215	30,029,733	26,013,083	24,544,104	31,811,237
229,635,190	222,604,609	212,588,522	186,174,615	172,015,039	156,794,191
165,762,089	151,824,983	132,745,204	121,954,166	109,521,587	102,470,037
4,242,263	4,242,263	4,260,600	0	0	5,211,140
27,247,259	36,081,835	44,936,193	52,021,029	51,945,684	44,168,438
197,251,611	192,149,081	181,941,997	173,975,195	161,467,271	151,849,615
296,249,770	269,640,434	238,555,683	227,118,220	206,264,842	185,568,923
75,441,740	88,455,206	81,008,910	54,997,478	50,727,680	47,095,208
55,195,291	56,658,050	74,965,926	78,034,112	76,489,788	75,979,675
\$426,886,801	\$414,753,690	\$394,530,519	\$360,149,810	\$333,482,310	\$308,643,806



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

	2013	2012	2011	2010
<b>Expenses</b>				
Governmental Activities				
General Government				
Legislative and Executive	\$16,915,430	\$16,718,431	\$16,863,307	\$16,664,573
Intergovernmental	5,446,548	0	0	0
Judicial	8,850,663	8,316,455	8,633,665	9,460,900
Intergovernmental	0	0	4,644	4,217
Public Safety				
911	3,727,324	3,741,250	4,025,292	5,832,755
Emergency Medical Services	9,570,323	9,993,185	9,424,149	9,262,490
Sheriff	20,354,945	19,807,957	19,500,231	17,574,801
Other Public Safety	3,228,108	3,588,845	3,586,946	3,476,032
Intergovernmental	0	34,396	0	0
Public Works				
Intergovernmental	19,292,895	17,130,062	15,004,047	17,232,200
Intergovernmental	646,480	3,451,142	267,324	167,861
Health				
Intergovernmental	17,227,363	17,825,898	18,143,585	16,984,910
Intergovernmental	240,000	240,000	250,000	250,000
Human Services				
Job and Family Services	5,696,757	5,410,169	5,543,363	6,649,263
Children Services	890,904	771,205	1,120,990	1,452,915
Child Support Enforcement	1,491,301	1,435,870	1,477,299	1,485,059
Other Human Services	633,368	518,700	491,724	585,894
Intergovernmental	20,000	0	0	0
Conservation and Recreation				
Intergovernmental	533	4,915	9,006	463,389
Intergovernmental	373,691	302,500	296,915	307,715
Intergovernmental	0	0	0	0
Interest and Fiscal Charges	1,423,474	1,835,978	1,512,232	3,338,841
Total Governmental Activities Expenses	<u>116,030,107</u>	<u>111,126,958</u>	<u>106,154,719</u>	<u>111,193,815</u>
Business-Type Activities				
Sanitary Engineer	15,061,716	14,378,723	13,982,114	14,083,578
Other Enterprise				
Solid Waste Transfer Station	47,779	61,351	57,313	34,916
Storm Sewer Phase II	205,606	212,573	266,524	275,674
Delaware Area Transit	2,090,185	1,865,407	1,770,233	1,660,044
Total Business-Type Activities Expenses	<u>17,405,286</u>	<u>16,518,054</u>	<u>16,076,184</u>	<u>16,054,212</u>
Total Primary Government Expenses	<u>133,435,393</u>	<u>127,645,012</u>	<u>122,230,903</u>	<u>127,248,027</u>
<b>Program Revenues</b>				
Governmental Activities				
Charges for Services				
General Government				
Legislative and Executive	14,300,418	13,053,640	12,045,467	12,001,511
Judicial	1,879,714	1,733,880	1,577,530	1,834,306
Public Safety				
Sheriff	4,149,853	3,764,754	3,960,112	3,794,581
Other Public Safety	359,292	394,988	412,114	396,784
Public Works	1,981,462	2,153,148	1,929,958	1,779,015
Health	409,635	385,741	443,040	497,555
Human Services				
Job and Family Services	9,384	6,213	2,710	19,764
Children Services	500	0	0	78
Child Support Enforcement	473,037	447,207	421,608	396,961
Conservation and Recreation	0	1,159	0	0
Operating Grants, Contributions, and Interest	21,206,886	22,011,621	21,055,743	23,807,557
Capital Grants and Contributions	2,118,983	2,182,264	0	5,930,837
Total Governmental Activities Program Revenues	<u>46,889,164</u>	<u>46,134,615</u>	<u>41,848,282</u>	<u>50,458,949</u>

2009	2008	2007	2006	2005	2004
\$16,187,133	\$17,011,942	\$15,460,737	\$16,888,829	\$13,804,750	\$12,934,247
0	0	5,000	0	0	0
7,869,846	7,985,127	7,377,788	6,748,207	6,478,773	6,230,638
0	0	0	0	0	0
4,188,270	3,310,412	3,445,415	2,867,626	1,698,446	1,619,840
9,029,290	9,129,131	8,923,060	7,510,187	7,468,274	7,438,586
15,981,780	14,257,670	13,570,534	13,654,424	11,800,396	10,635,672
3,672,543	3,850,585	3,786,874	3,995,524	4,098,232	4,466,449
0	0	0	0	0	0
16,917,985	16,116,024	15,518,457	20,674,441	14,677,345	13,371,205
64,215	41,820	0	0	0	0
15,509,270	16,261,568	13,003,081	10,385,226	10,518,395	10,416,370
285,000	286,000	275,000	0	0	0
9,701,001	9,500,364	8,087,447	6,859,993	6,586,812	6,082,669
1,882,008	2,655,738	2,375,601	1,971,588	1,638,485	2,036,526
1,536,923	1,399,227	1,560,614	1,406,167	1,379,157	1,445,438
577,223	898,595	319,179	340,080	438,224	348,343
0	0	0	0	0	0
91,516	8,498	0	0	0	0
342,915	387,915	347,715	0	0	0
0	0	0	697,645	551,901	497,326
1,920,806	2,035,819	2,109,891	2,326,983	1,658,337	1,390,360
105,757,724	105,136,435	96,166,393	96,326,920	82,797,527	78,913,669
14,919,486	13,454,621	13,001,681	14,510,687	13,901,576	13,849,734
54,461	81,335	61,686	8,082	7,069	5,936
128,010	274,251	316,059	286,494	296,980	31,717
1,299,282	1,310,738	1,078,112	938,170	806,079	758,998
16,401,239	15,120,945	14,457,538	15,743,433	15,011,704	14,646,385
122,158,963	120,257,380	110,623,931	112,070,353	97,809,231	93,560,054
11,541,142	11,377,033	12,358,917	12,588,462	13,107,883	12,604,812
1,516,867	1,417,927	1,416,463	1,396,951	1,207,508	1,406,252
2,406,333	2,236,433	2,384,012	2,480,070	2,837,756	2,550,175
462,549	427,813	398,634	430,844	424,345	420,372
1,584,985	3,183,361	3,686,171	3,212,484	4,062,440	2,571,320
512,077	773,342	699,854	213,928	208,834	175,048
4,894	4,142	405	1,290	2,579	5,071
3	0	0	0	0	0
394,231	380,814	361,851	315,913	313,118	267,660
0	0	0	0	0	0
28,401,048	26,192,747	23,519,514	23,888,953	19,165,595	18,450,534
540,414	953,932	5,514,540	954,345	580,128	345,479
47,364,543	46,947,544	50,340,361	45,483,240	41,910,186	38,796,723

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

	2013	2012	2011	2010
Business-Type Activities				
Charges for Services				
Sanitary Engineer	\$12,888,355	\$12,780,812	\$12,742,844	\$11,625,030
Other Enterprise				
Solid Waste Transfer Station	169,403	155,809	166,272	154,238
Storm Water Phase II	336,897	398,001	243,879	295,161
Delaware Area Transit	322,471	320,072	227,243	183,410
Operating Grants, Contributions, and Interest	1,403,234	1,399,990	1,483,681	1,070,551
Capital Grants and Contributions	6,514,351	5,629,473	4,023,131	3,926,211
Total Business-Type Activities Program Revenues	<u>21,634,711</u>	<u>20,684,157</u>	<u>18,887,050</u>	<u>17,254,601</u>
Total Primary Government Program Revenues	<u>68,523,875</u>	<u>66,818,772</u>	<u>60,735,332</u>	<u>67,713,550</u>
<b>Net (Expense) Revenue</b>				
Governmental Activities	(69,140,943)	(64,992,343)	(64,306,437)	(60,734,866)
Business-Type Activities	4,229,425	4,166,103	2,810,866	1,200,389
Total Primary Government Net Expense	<u>(64,911,518)</u>	<u>(60,826,240)</u>	<u>(61,495,571)</u>	<u>(59,534,477)</u>
<b>General Revenues and Other Changes in Net Assets</b>				
Governmental Activities				
Property Taxes Levied for				
General Operating	9,733,039	9,648,816	10,057,588	10,072,289
Public Safety-911	2,149,858	2,129,554	2,202,495	2,197,272
Health-Board of Developmental Disabilities	11,500,273	11,257,083	11,696,582	11,657,042
Human Services-Council for Older Adults	811,090	804,070	838,140	786,629
Permanent Improvement	540,726	536,047	558,743	559,559
Payment in Lieu of Taxes	536,207	619,615	384,860	240,937
Sales Taxes				
General Operating	47,798,963	43,873,148	42,314,886	38,193,995
Public Works-Auto and Gas	0	0	0	0
Grants and Entitlements not Restricted to Other Programs	4,990,399	3,784,442	3,752,464	4,128,424
Interest	583,501	1,530,899	2,223,044	2,343,063
Other	1,855,661	2,005,987	1,538,500	1,327,967
Transfers	(42,500)	(42,500)	(50,000)	(50,000)
Total Governmental Activities	<u>80,457,217</u>	<u>76,147,161</u>	<u>75,517,302</u>	<u>71,457,177</u>
Business-Type Activities				
Interest	1,524	1,710	8,052	11,036
Gain on Sale of Capital Assets	0	0	0	0
Other	38,591	106,420	20,171	181,403
Transfers	42,500	42,500	50,000	50,000
Total Business-Type Activities	<u>82,615</u>	<u>150,630</u>	<u>78,223</u>	<u>242,439</u>
Total Primary Government	<u>80,539,832</u>	<u>76,297,791</u>	<u>75,595,525</u>	<u>71,699,616</u>
<b>Changes in Net Position</b>				
Governmental Activities	11,316,274	11,154,818	11,210,865	10,722,311
Business-Type Activities	4,312,040	4,316,733	2,889,089	1,442,828
Total Primary Government Changes in Net Position	<u>\$15,628,314</u>	<u>\$15,471,551</u>	<u>\$14,099,954</u>	<u>\$12,165,139</u>

2009	2008	2007	2006	2005	2004
\$11,851,870	\$11,879,685	\$10,603,757	\$11,698,334	\$10,078,144	\$10,055,543
155,015	148,578	119,758	99,947	116,441	145,674
206,450	241,206	286,597	321,479	238,644	130,911
180,901	210,634	212,380	137,960	101,576	231,152
1,091,642	879,963	707,768	794,425	605,465	414,995
7,862,525	11,671,942	10,262,652	15,072,192	13,168,290	13,839,788
<u>21,348,403</u>	<u>25,032,008</u>	<u>22,192,912</u>	<u>28,124,337</u>	<u>24,308,560</u>	<u>24,818,063</u>
68,712,946	71,979,552	72,533,273	73,607,577	66,218,746	63,614,786
(58,393,181)	(58,188,891)	(45,826,032)	(50,843,680)	(40,887,341)	(40,116,946)
4,947,164	9,911,063	7,735,374	12,380,904	9,296,856	10,171,678
<u>(53,446,017)</u>	<u>(48,277,828)</u>	<u>(38,090,658)</u>	<u>(38,462,776)</u>	<u>(31,590,485)</u>	<u>(29,945,268)</u>
5,811,377	6,610,326	6,490,192	6,362,605	4,498,079	4,209,723
2,182,280	2,163,551	2,142,377	1,090,770	1,023,787	976,347
11,553,439	11,510,253	11,338,734	8,294,224	7,878,542	7,571,087
830,380	832,914	807,909	915,353	0	0
555,740	555,276	535,741	523,960	470,380	428,068
89,586	72,213	0	62,360	140,616	112,807
36,223,013	21,423,965	21,711,761	20,711,159	19,630,599	18,832,573
0	14,283,323	14,474,935	13,808,485	13,087,871	12,557,341
3,543,135	3,866,855	3,696,875	3,719,465	3,331,561	3,238,201
2,315,037	5,927,822	9,655,057	8,554,766	4,877,806	2,060,519
2,294,224	1,033,480	1,446,358	1,020,109	1,228,948	860,068
(75,000)	(75,000)	(60,000)	(60,000)	(60,000)	(59,098)
<u>65,323,211</u>	<u>68,204,978</u>	<u>72,239,939</u>	<u>65,003,256</u>	<u>56,108,189</u>	<u>50,787,636</u>
38,969	122,026	120,832	0	20,872	(7,264)
0	0	0	0	108,496	0
41,397	98,995	50,596	67,020	131,432	32,005
75,000	75,000	60,000	60,000	60,000	59,098
<u>155,366</u>	<u>296,021</u>	<u>231,428</u>	<u>127,020</u>	<u>320,800</u>	<u>83,839</u>
65,478,577	68,500,999	72,471,367	65,130,276	56,428,989	50,871,475
6,930,030	10,016,087	26,413,907	14,159,576	15,220,848	10,670,690
5,102,530	10,207,084	7,966,802	12,507,924	9,617,656	10,255,517
<u>\$12,032,560</u>	<u>\$20,223,171</u>	<u>\$34,380,709</u>	<u>\$26,667,500</u>	<u>\$24,838,504</u>	<u>\$20,926,207</u>

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

	2013	2012	2011	2010
<b>General Fund</b>				
Reserved	\$0	\$0	\$0	\$0
Unreserved, Designated	0	0	0	0
Unreserved	0	0	0	0
Nonspendable	1,947,894	1,692,210	1,679,663	571,161
Committed	10,207,812	8,646,617	7,205,150	2,240,722
Assigned	10,162,443	4,160,740	4,324,936	5,136,976
Unassigned	14,248,450	21,928,175	17,456,401	15,468,324
<b>Total General Fund</b>	<u>36,566,599</u>	<u>36,427,742</u>	<u>30,666,150</u>	<u>23,417,183</u>
<b>All Other Governmental Funds</b>				
Reserved	0	0	0	0
Unreserved, Reported in				
Special Revenue Funds	0	0	0	0
Debt Service Fund	0	0	0	0
Capital Projects Funds	0	0	0	0
Nonspendable	1,254,975	1,525,972	1,637,729	1,252,890
Restricted	54,747,276	57,001,027	55,339,560	53,290,734
Committed	2,818,368	1,222,983	6,504,054	6,351,106
Assigned	253,852	253,852	253,852	253,852
Unassigned (Deficit)	(267,786)	(170,109)	(186,011)	(113,481)
<b>Total All Other Governmental Funds</b>	<u>58,806,685</u>	<u>59,833,725</u>	<u>63,549,184</u>	<u>61,035,101</u>
<b>Total Governmental Funds</b>	<u>\$95,373,284</u>	<u>\$96,261,467</u>	<u>\$94,215,334</u>	<u>\$84,452,284</u>

GASB Statement No. 54 was implemented in 2011.

2009	2008	2007	2006	2005	2004
\$438,788	\$625,703	\$638,218	\$709,348	\$558,093	\$657,894
3,496,780	0	0	0	0	0
19,580,694	16,547,524	18,201,037	17,983,648	16,277,101	15,304,943
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>23,516,262</u>	<u>17,173,227</u>	<u>18,839,255</u>	<u>18,692,996</u>	<u>16,835,194</u>	<u>15,962,837</u>
2,710,504	1,537,044	5,220,979	2,367,095	4,720,458	6,425,465
59,311,605	67,470,878	63,111,987	48,356,860	45,667,663	37,327,114
115,747	103,570	25,876	25,879	0	0
834,587	4,351,060	6,139,995	6,673,072	11,306,776	13,034,940
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
<u>62,972,443</u>	<u>73,462,552</u>	<u>74,498,837</u>	<u>57,422,906</u>	<u>61,694,897</u>	<u>56,787,519</u>
<u>\$86,488,705</u>	<u>\$90,635,779</u>	<u>\$93,338,092</u>	<u>\$76,115,902</u>	<u>\$78,530,091</u>	<u>\$72,750,356</u>

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

	2013	2012	2011	2010
<b>Revenues</b>				
Property Taxes	\$24,804,519	\$24,410,237	\$25,422,253	\$25,199,180
Payment in Lieu of Taxes	536,207	619,615	384,860	240,937
Sales Taxes	47,374,799	44,263,578	41,361,429	38,088,578
Special Assessments	978,161	932,772	948,898	923,971
Charges for Services	19,619,202	19,048,553	17,652,681	17,998,437
Licenses and Permits	1,582,215	1,475,045	1,309,401	1,273,748
Fines and Forfeitures	690,684	736,714	731,339	882,625
Intergovernmental	28,777,174	26,279,329	25,399,196	29,249,242
Interest	523,753	1,557,662	2,260,373	2,451,997
Other	1,740,322	1,978,223	1,529,841	1,416,169
<b>Total Revenues</b>	<b>126,627,036</b>	<b>121,301,728</b>	<b>117,000,271</b>	<b>117,724,884</b>
<b>Expenditures</b>				
<b>Current</b>				
<b>General Government</b>				
Legislative and Executive	16,459,297	16,260,390	16,122,685	16,428,343
Intergovernmental	5,446,548	0	0	0
Judicial	8,777,804	8,419,479	8,504,308	8,696,907
Intergovernmental	0	0	4,644	5,780
Public Safety	35,727,097	35,894,768	34,926,053	36,044,246
Intergovernmental	0	34,396	0	0
Public Works	17,072,867	17,361,201	12,245,317	21,516,060
Intergovernmental	646,480	3,451,142	267,324	167,861
Health	16,642,644	17,766,365	17,766,506	20,863,189
Intergovernmental	240,000	240,000	250,000	250,000
Human Services	8,418,403	7,790,467	8,348,845	9,898,293
Intergovernmental	20,000	0	0	0
Conservation and Recreation	0	0	9,006	479,594
Intergovernmental	373,691	302,500	292,000	302,800
Intergovernmental	0	0	0	0
Capital Outlay	13,331,813	6,849,528	3,580,646	5,224,294
<b>Debt Service</b>				
Principal Retirement	3,652,416	3,408,424	3,274,800	3,646,400
Current Refunding	0	0	0	15,965,000
Interest and Fiscal Charges	1,519,432	1,495,869	1,616,219	2,271,486
<b>Total Expenditures</b>	<b>128,328,492</b>	<b>119,274,529</b>	<b>107,208,353</b>	<b>141,760,253</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(1,701,456)</b>	<b>2,027,199</b>	<b>9,791,918</b>	<b>(24,035,369)</b>

2009	2008	2007	2006	2005	2004
\$20,818,189	\$21,668,073	\$21,315,601	\$17,081,838	\$13,898,556	\$12,985,059
89,586	72,213	0	62,360	140,616	112,807
35,899,775	35,941,919	36,304,531	33,762,217	32,540,264	31,861,132
1,303,030	1,363,074	1,048,867	923,456	796,392	668,890
16,065,503	16,651,732	17,656,201	17,521,065	27,035,118	16,086,809
1,131,278	1,261,105	1,530,544	1,790,022	1,953,299	2,401,311
524,890	498,477	546,753	540,335	504,410	739,359
33,147,776	29,556,461	27,576,366	25,825,557	23,083,180	22,399,871
2,211,537	6,464,240	10,349,535	8,762,689	4,899,992	2,098,071
2,447,682	1,115,826	1,505,112	978,040	1,217,911	868,062
113,639,246	114,593,120	117,833,510	107,247,579	106,069,738	90,221,371
15,403,761	16,180,405	14,878,317	16,257,225	21,585,868	12,311,683
0	0	5,000	0	0	0
7,703,981	7,382,865	7,270,263	6,619,123	6,226,229	6,148,129
0	0	0	0	0	0
31,201,955	29,499,860	28,734,249	26,652,823	24,757,562	23,523,738
0	0	0	0	0	0
25,249,152	20,355,379	15,543,959	24,996,133	20,379,827	16,863,287
64,215	41,820	0	0	0	0
17,523,419	16,182,369	13,410,807	10,125,021	10,300,924	10,505,122
285,000	286,000	275,000	0	0	0
13,356,841	13,776,420	12,260,067	10,461,000	9,918,541	9,818,781
0	0	0	0	0	0
88,112	8,498	0	0	0	0
338,000	383,000	342,800	0	0	0
0	0	0	692,730	546,986	493,200
1,395,229	8,198,685	9,723,547	8,822,679	16,084,189	9,156,505
3,407,000	3,242,500	2,905,000	2,705,000	2,365,000	1,945,000
0	0	0	0	0	0
1,845,146	1,960,435	2,135,681	2,270,034	1,692,747	1,547,679
117,861,811	117,498,236	107,484,690	109,601,768	113,857,873	92,313,124
(4,222,565)	(2,905,116)	10,348,820	(2,354,189)	(7,788,135)	(2,091,753)

(continued)



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

	2013	2012	2011	2010
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	\$628,120	\$1,734	\$5,132	\$0
General Obligation Bonds Issued	0	0	0	5,255,050
General Obligation Refunding Bonds Issued	7,245,000	0	0	15,910,000
Special Assessment Bonds Issued	85,800	59,700	16,000	35,250
Premium on General Obligation Bonds Issued	0	0	0	214,433
Premium on General Obligation Refunding Bonds Issued	726,457	0	0	634,215
Premium on Special Assessment Bonds Issued	0	0	0	0
Payment to Refunding Bond Escrow Agent	(7,829,604)	0	0	0
Transfers In	21,739,066	8,503,248	16,962,132	14,278,381
Transfers Out	(21,781,566)	(8,545,748)	(17,012,132)	(14,328,381)
<b>Total Other Financing Sources (Uses)</b>	<u>813,273</u>	<u>18,934</u>	<u>(28,868)</u>	<u>21,998,948</u>
<b>Changes in Fund Balances</b>	<u>(\$888,183)</u>	<u>\$2,046,133</u>	<u>\$9,763,050</u>	<u>(\$2,036,421)</u>
 Debt Service as a Percentage of Noncapital Expenditures	 4.7%	 4.7%	 4.9%	 17.8%

GASB Statement No. 54 was implemented in 2011.

2009	2008	2007	2006	2005	2004
\$0	\$16,303	\$0	\$0	\$0	\$0
0	0	1,483,600	0	12,000,000	4,575,000
0	0	0	0	3,540,000	16,075,000
50,000	261,500	5,320,900	0	0	0
0	0	30,267	0	105,074	78,316
0	0	0	0	44,032	357,414
0	0	98,603	0	0	0
0	0	0	0	(3,528,433)	(16,238,701)
13,498,247	14,095,679	12,282,785	9,534,494	5,904,669	5,157,694
(13,573,247)	(14,170,679)	(12,342,785)	(9,594,494)	(5,964,669)	(5,216,792)
(25,000)	202,803	6,873,370	(60,000)	12,100,673	4,787,931
<u>(\$4,247,565)</u>	<u>(\$2,702,313)</u>	<u>\$17,222,190</u>	<u>(\$2,414,189)</u>	<u>\$4,312,538</u>	<u>\$2,696,178</u>
5.2%	5.1%	5.4%	5.4%	4.4%	4.4%

**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			
2013	\$5,298,570,600	\$713,200,530	\$17,176,488,943	\$152,893,910	\$173,743,080
2012	5,254,383,480	713,261,970	17,050,415,571	152,219,060	172,976,205
2011	5,496,873,860	738,005,780	17,813,941,829	144,567,380	164,281,114
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

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

- (1) Since each type of property has its own direct rate, a weighted average of the separate rates is presented. See S-16 for the direct rate by property type.

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 beginning in 2006. The assessment percentage was 12.5 percent for 2007, 6.25 for 2008, and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four-year phase out on the tangible personal property tax on local and inter-exchange telephone companies. No tangible personal property taxes were levied or collected from general business taxpayers since 2009 or telephone companies since 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 (1)
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	
\$0	\$0	\$6,164,665,040	\$17,350,232,023	35.53%	\$4.60
0	0	6,119,864,510	17,223,391,776	35.53	4.59
0	0	6,379,447,020	17,978,222,943	35.48	4.59
7,498,830	7,498,830	6,355,039,570	17,908,353,396	35.49	4.57
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	3.25
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

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

	2013	2012	2011	2010
General	\$1.80	\$1.80	\$1.80	\$1.80
Effective Millage Rates				
Residential/Agriculture	1.8000	1.8000	1.8000	1.8000
Commercial/Industrial	1.8000	1.8000	1.8000	1.8000
Tangible/Public Utility Personal	1.8000	1.8000	1.8000	1.8000
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				
Residential/Agriculture	2.1000	2.1000	2.0983	2.0875
Commercial/Industrial	2.1000	2.1000	2.0529	2.0470
Tangible/Public Utility Personal	2.1000	2.1000	2.1000	2.1000
911				
Effective Millage Rates				
Residential/Agriculture	0.4500	0.4500	0.4493	0.4468
Commercial/Industrial	0.4483	0.4434	0.4284	0.4310
Tangible/Public Utility Personal	0.4500	0.4500	0.4500	0.4500
Senior Citizen Bond	0.15	0.15	0.15	0.14
Effective Millage Rates				
Residential/Agriculture	0.15	0.15	0.15	0.14
Commercial/Industrial	0.15	0.15	0.15	0.14
Tangible/Public Utility Personal	0.15	0.15	0.15	0.14
Total Delaware County (Total Direct Rate)				
Effective Millage Rates				
Residential/Agriculture	4.6000	4.6000	4.5977	4.5743
Commercial/Industrial	4.5983	4.5934	4.5313	4.5180
Tangible/Public Utility Personal	4.6000	4.6000	4.6000	4.5900
Total Weighted Average Tax Rate	4.5993	4.5900	4.5900	4.5680
School Districts				
Big Walnut	33.90 - 41.69	33.41 - 41.20	33.38 - 41.82	26.04 - 35.51
Delaware	51.31 - 76.73	50.92 - 76.38	40.33 - 66.91	40.23 - 66.80
Out-of-County School Districts				
Buckeye Valley	25.96 - 34.66	25.99 - 34.73	25.81 - 34.73	25.99 - 34.95
Centerburg	24.60 - 38.20	24.60 - 38.20	24.57 - 38.16	24.55 - 38.16
Dublin	57.18 - 87.34	50.16 - 80.40	48.81 - 80.40	48.68 - 80.40
Elgin	33.67 - 45.75	33.69 - 45.78	34.09 - 46.17	34.17 - 46.17
Highland	24.37 - 24.50	24.37 - 24.50	24.37 - 24.50	24.37 - 24.50
Johnstown-Monroe	28.63 - 39.10	29.08 - 39.60	29.34 - 40.30	29.34 - 40.30
North Union	31.65 - 36.60	32.10 - 37.10	32.30 - 37.25	32.25 - 37.25
Northridge	31.33 - 44.07	32.16 - 44.91	32.35 - 45.55	32.35 - 45.55
Olentangy	52.93 - 78.62	52.56 - 78.62	43.64 - 70.72	44.15 - 70.72
Westerville	59.03 - 80.10	52.09 - 73.20	50.28 - 72.95	50.28 - 73.00

2009	2008	2007	2006	2005	2004
\$1.00	\$1.20	\$1.20	\$1.20	\$1.00	\$1.00
1.0000	1.2000	1.2000	1.2000	1.0000	1.0000
1.0000	1.2000	1.2000	1.2000	1.0000	1.0000
1.0000	1.2000	1.2000	1.2000	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
2.0822	2.0805	2.0821	1.5105	1.7570	1.7856
2.0517	2.0702	2.0680	1.5912	1.6988	1.7374
2.1000	2.1000	2.1000	2.1000	2.1000	2.1000
0.4455	0.4388	0.4460	0.2217	0.2579	0.2620
0.4316	0.4432	0.4434	0.2473	0.2627	0.2632
0.4500	0.4500	0.4500	0.3100	0.3100	0.3100
0.15	0.15	0.15	0.17	N/A	N/A
0.15	0.15	0.15	0.17	N/A	N/A
0.15	0.15	0.15	0.17	N/A	N/A
0.15	0.15	0.15	0.17	N/A	N/A
3.7777	3.9693	3.9781	3.2022	3.1149	3.1476
3.7333	3.9634	3.9613	3.3085	3.0615	3.1006
3.8000	4.0000	4.0000	3.8800	3.5100	3.5100
3.7732	3.9697	3.9774	3.2538	3.1382	3.1707
26.84 - 35.34	24.53 - 33.03	25.22 - 33.72	23.89 - 32.39	25.37 - 33.87	23.66 - 32.16
40.79 - 67.42	40.20 - 67.1	40.87 - 67.76	34.45 - 67.18	38.01 - 67.96	33.40 - 64.73
25.80 - 34.80	23.95 - 32.65	23.80 - 32.80	23.98 - 32.98	24.20 - 33.20	24.52 - 33.52
24.52 - 38.20	25.33 - 38.85	25.53 - 39.05	25.53 - 39.05	27.74 - 41.16	27.74 - 41.16
40.83 - 72.50	40.67 - 72.50	41.12 - 72.50	41.27 - 72.50	38.47 - 64.60	38.56 - 64.60
25.68 - 37.68	26.26 - 38.26	26.04 - 37.77	26.14 - 37.85	26.21 - 37.85	25.90 - 37.85
24.36 - 24.50	22.18 - 22.30	22.18 - 22.30	22.18 - 22.30	22.26 - 22.30	22.26 - 22.30
20.00 - 30.70	20.00 - 30.70	20.00 - 30.70	20.00 - 30.70	21.38 - 39.30	21.98 - 39.58
34.10 - 39.10	35.80 - 40.80	35.95 - 40.80	36.12 - 40.95	36.12 - 40.85	36.00 - 40.85
23.49 - 36.20	23.75 - 36.50	23.76 - 36.50	24.01 - 36.70	24.52 - 37.05	24.48 - 37.15
44.08 - 70.72	35.18 - 62.00	35.37 - 62.00	35.67 - 62.00	38.47 - 61.00	28.63 - 50.50
42.28 - 73.00	41.54 - 72.50	41.54 - 72.50	35.70 - 67.31	40.69 - 68.01	35.37 - 63.20

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

	2013	2012	2011	2010
<b>Joint Vocational School Districts</b>				
Central Ohio	\$1.60 - 1.60	\$1.60 - 1.60	\$1.30 - 1.30	\$1.30 - 1.30
Delaware County	2.38 - 3.20	2.36 - 3.20	2.29 - 3.20	2.29 - 3.20
Knox County	2.39 - 6.40	2.39 - 6.40	2.34 - 6.40	2.35 - 6.40
Licking County	2.48 - 2.48	2.54 - 2.54	2.52 - 2.52	2.50 - 2.50
Tri-Rivers	2.21 - 4.40	2.21 - 4.40	2.35 - 4.40	2.23 - 4.40
<b>Corporations</b>				
Ashley	21.08 - 21.40	21.08 - 21.40	19.99 - 20.40	18.18 - 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	2.70 - 2.70	2.70 - 2.70
Dublin	1.95 - 2.95	1.95 - 2.95	1.94 - 2.95	1.94 - 2.95
Galena	3.70 - 3.70	3.70 - 3.70	3.70 - 3.70	3.50 - 3.70
Ostrander	1.30 - 1.30	1.30 - 1.30	1.30 - 1.30	1.30 - 1.30
Powell	3.96 - 9.96	3.89 - 3.89	3.72 - 3.72	3.80 - 3.80
Shawnee Hills	10.63 - 14.92	10.56 - 14.92	10.49 - 14.92	10.30 - 14.92
Sunbury	1.25 - 1.25	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50
Westerville	13.42 - 20.30	13.41 - 20.30	12.92 - 20.30	8.71 - 16.10
<b>Townships</b>				
Berkshire	0.80 - 0.80	0.80 - 0.80	0.80 - 0.80	0.80 - 0.80
Berlin	5.07 - 5.08	5.05 - 5.08	5.08 - 5.08	4.83 - 5.08
Brown	4.24 - 4.90	4.24 - 4.90	4.29 - 4.90	4.30 - 4.90
Concord	6.78 - 9.20	8.85 - 11.30	8.42 - 11.30	8.38 - 11.30
Delaware	2.28 - 2.40	2.27 - 2.40	2.27 - 2.40	2.28 - 2.40
Genoa	11.30 - 11.30	11.30 - 11.30	11.23 - 11.30	8.58 - 9.40
Harlem	10.00 - 10.00	10.00 - 10.00	9.97 - 10.00	9.89 - 10.00
Kingston	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30
Liberty	1.20 - 2.45	6.52 - 8.45	6.82 - 8.43	6.56 - 8.44
Marlboro	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30
Orange	2.55 - 3.60	8.53 - 8.60	8.28 - 8.60	8.18 - 8.60
Oxford	6.10 - 6.30	6.10 - 6.30	6.22 - 6.30	4.23 - 4.50
Porter	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50
Radnor	7.40 - 7.11	7.10 - 7.40	7.22 - 7.40	7.20 - 7.40
Scioto	6.23 - 6.24	6.01 - 6.01	5.89 - 5.89	6.40 - 6.50
Thompson	2.68 - 4.20	3.79 - 4.20	4.03 - 4.20	4.02 - 4.20
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	10.16 - 15.45	10.16 - 15.45	10.10 - 15.45	7.97 - 14.48

2009	2008	2007	2006	2005	2004
\$1.30 - 1.30	\$1.30 - 1.30	\$1.30 - 1.30	\$0.50 - 0.50	\$0.50 - 0.50	\$0.50 - 0.50
2.29 - 3.20	2.28 - 3.20	2.28 - 3.20	2.28 - 3.20	2.37 - 3.20	2.41 - 3.20
2.34 - 6.40	2.56 - 6.40	2.57 - 6.40	2.57 - 6.40	2.81 - 6.40	2.82 - 6.40
2.50 - 2.50	3.00 - 3.00	3.00 - 3.00	3.00 - 3.00	3.00 - 3.00	2.80 - 2.80
2.22 - 4.40	2.25 - 4.40	2.39 - 4.40	2.40 - 4.40	2.53 - 4.40	2.56 - 4.40
18.07 - 18.60	17.23 - 18.60	17.23 - 18.60	15.05 - 18.60	17.43 - 18.60	16.43 - 17.60
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	2.85 - 2.85	2.70 - 2.70	2.70 - 2.70	2.70 - 2.70	2.70 - 2.70
1.95 - 2.95	1.94 - 2.95	1.95 - 2.95	1.95 - 2.95	1.99 - 2.96	1.99 - 2.96
3.50 - 3.70	3.52 - 3.70	3.56 - 3.70	3.03 - 3.70	3.33 - 3.70	3.52 - 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
3.71 - 3.71	3.59 - 3.59	3.76 - 3.76	3.95 - 3.95	4.01 - 4.01	4.95 - 4.95
10.26 - 14.92	10.32 - 14.92	12.49 - 14.92	12.13 - 14.92	13.45 - 14.92	13.49 - 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
10.31 - 17.70	10.21 - 17.64	10.17 - 17.60	10.57 - 17.97	11.65 - 17.95	11.80 - 18.06
0.80 - 0.80	0.80 - 0.80	0.80 - 0.80	0.80 - 0.80	0.80 - 0.80	0.80 - 0.80
4.91 - 5.08	4.91 - 5.08	4.95 - 5.08	4.17 - 4.60	4.54 - 4.60	4.21 - 4.60
4.29 - 4.90	4.37 - 4.90	4.33 - 4.90	4.37 - 4.90	4.66 - 4.90	4.66 - 4.90
8.37 - 11.30	8.36 - 11.30	8.41 - 11.30	8.45 - 11.30	9.65 - 11.30	8.69 - 11.30
2.28 - 2.40	2.08 - 2.20	2.08 - 2.20	2.12 - 2.20	2.18 - 2.20	2.19 - 2.20
8.56 - 9.40	8.38 - 9.40	8.40 - 9.40	8.43 - 9.40	10.02 - 12.10	10.13 - 12.10
9.88 - 10.00	9.93 - 10.00	9.98 - 10.00	6.45 - 7.12	7.24 - 7.26	7.32 - 7.32
2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30
6.71 - 8.38	6.74 - 8.43	6.83 - 8.49	6.87 - 8.50	7.76 - 8.60	7.84 - 8.62
2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30
8.26 - 8.60	8.36 - 8.60	8.89 - 9.35	11.94 - 14.00	13.40 - 14.00	13.08 - 13.95
4.18 - 4.50	4.30 - 4.50	4.31 - 4.50	4.07 - 4.50	4.36 - 4.50	4.23 - 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
7.20 - 7.40	4.07 - 4.40	4.09 - 4.40	6.60 - 6.88	6.83 - 6.88	6.86 - 6.88
6.45 - 6.55	6.00 - 6.07	6.04 - 6.09	5.48 - 5.95	6.61 - 6.65	4.94 - 5.25
4.01 - 4.20	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
7.99 - 14.48	7.92 - 14.47	8.02 - 14.45	8.15 - 14.49	8.37 - 14.49	8.44 - 14.40

(continued)



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

	2013	2012	2011	2010
Other Units				
BST&G Fire District	\$2.98 - 3.00	\$2.00 - 2.00	\$1.96 - 2.00	\$1.96 - 2.00
Delaware County District Library	1.00 - 1.00	1.00 - 1.00	0.99 - 1.00	1.02 - 1.03
Delaware County Health District	0.63 - 0.70	0.63 - 0.70	0.59 - 0.70	0.59 - 0.70
Delaware-Morrow Mental Health District	1.00 - 1.00	1.00 - 1.00	0.99 - 1.00	0.99 - 1.00
Delaware Preservation Park District	0.60 - 0.60	0.60 - 0.60	0.59 - 0.60	0.59 - 0.60
Elm Valley Joint Fire District	3.77 - 3.87	2.80 - 2.90	2.90 - 2.90	2.00 - 2.50
Fort Morrow Fire District	4.47 - 5.00	4.47 - 5.00	4.53 - 5.00	4.73 - 5.00
Kingston-Porter Fire District	3.47 - 7.50	3.47 - 7.50	3.51 - 7.50	3.69 - 7.68
Senior Citizens	0.90 - 0.90	0.90 - 0.90	0.88 - 0.90	0.88 - 0.90
Sunbury Community Library	1.00 - 1.00	1.00 - 1.00	1.00 - 1.00	0.99 - 1.00
Tri-Township Fire District	5.27 - 5.40	5.27 - 5.40	5.19 - 5.40	5.18 - 5.40
Westerville Public Library	2.00 - 2.00	2.00 - 2.00	0.80 - 0.80	0.79 - 0.80

**Source:** Ohio Department of Taxation

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.

2009	2008	2007	2006	2005	2004
\$1.95 - 2.00	\$1.96 - 2.00	\$1.38 - 2.00	\$1.40 - 2.00	\$1.67 - 2.00	\$1.72 - 2.00
0.04 - 0.04	0.06 - 0.06	0.07 - 0.07	0.08 - 0.08	0.09 - 0.09	0.12 - 0.12
0.59 - 0.70	0.58 - 0.70	0.59 - 0.70	0.59 - 0.70	0.69 - 0.70	0.40 - 0.70
0.99 - 1.00	0.99 - 1.00	0.73 - 1.00	0.74 - 1.00	0.86 - 1.00	0.88 - 1.00
0.59 - 0.60	0.24 - 0.40	0.24 - 0.40	0.24 - 0.40	0.28 - 0.40	0.29 - 0.40
2.00 - 2.50	2.11 - 2.50	2.11 - 2.50	2.11 - 2.50	2.33 - 2.50	2.33 - 2.50
4.73 - 5.00	1.81 - 2.00	2.49 - 2.50	1.88 - 2.00	1.90 - 2.00	1.91 - 2.00
3.63 - 7.67	3.89 - 7.70	3.90 - 7.72	4.07 - 7.69	4.79 - 7.75	4.78 - 7.72
0.88 - 0.90	0.57 - 0.70	0.58 - 0.70	0.58 - 0.70	0.68 - 0.70	0.69 - 0.70
N/A	N/A	N/A	N/A	N/A	N/A
5.17 - 5.40	5.25 - 5.40	5.25 - 5.40	3.48 - 4.40	3.92 - 4.40	3.95 - 4.40
0.78 - 0.80	0.80 - 0.80	0.61 - 0.80	0.61 - 0.80	0.71 - 0.80	0.71 - 0.80

**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	Total Tax Collections	Percent of Total Tax Collections to Current Tax Levy
2013	\$28,114,318	\$27,281,085	97.04%	\$551,435	\$27,832,520	99.00%
2012	27,866,893	26,920,756	96.60	593,282	27,514,038	98.73
2011	28,958,298	28,077,453	96.96	752,356	28,829,809	99.56
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

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

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

The County's current reporting system does not track delinquent tax collections by tax year. The presentation will be updated as new information becomes available.

**Delaware County, Ohio**  
Property Tax Levies and Collections - Tangible Personal Property Taxes (2)  
Last Ten Years

Year	Current Tax Levy (1)	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections	Total Tax Collections	Percent of Total Tax Collections to Current Tax Levy
2013	\$0	\$0	0.00%	\$0	\$0	0.00%
2012	0	0	0.00	3,222	3,222	0.00
2011	0	0	0.00	9,945	9,945	0.00
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

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

- (1) The \$10,000 personal property exemption is included.
- (2) Beginning in 2011, tangible personal property is no longer assessed.

The County's current reporting system does not track delinquent tax collections by tax year. The presentation will be updated as new information becomes available.

This page is intentionally left blank.

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

Taxpayer	Type of Business	2013			2004		
		Total Assessed Valuation	Rank	Percent of Total County Assessed Valuation	Total Assessed Valuation	Rank	Percent of Total County Assessed Valuation
Ohio Power Co. (AEP)	Public Utility	\$103,945,510	1	1.69%	\$74,725,105	1	1.64%
Columbia Gas of Ohio	Public Utility	16,548,120	2	0.27			
J. P. Morgan Chase and Co.	Finance	15,029,870	3	0.24	14,831,080	2	0.33
Citigroup Technology, Inc.	IT Services	14,039,690	4	0.23			
American Transmission Systems, Inc.	Public Utility	13,673,290	5	0.22			
Nationwide Mutual Insurance Co.	Insurance	9,861,200	6	0.16	8,972,570	10	0.20
Knickerbocker Properties, Inc. XLII	Real Estate	8,102,510	7	0.13			
Kroger Company	Retail	7,763,510	8	0.13	13,612,090	3	0.30
Ohio Edison Co.	Public Utility	7,593,810	9	0.12			
NP Limited Partnership	Developer	7,589,000	10	0.12	10,956,410	6	0.24
Verizon North	Public Utility				11,565,659	4	0.25
American Showa, Inc.	Manufacturing				11,278,160	5	0.25
Meijer Limited Partnership	Retail				10,735,780	7	0.24
Sears Roebuck & Company	Retail				10,005,950	8	0.22
PPG Industries	Manufacturing				9,213,730	9	0.20
Total Principal Taxpayers		204,146,510		3.31	175,896,534		3.87
All Other Taxpayers		5,960,518,530		96.69	4,370,717,274		96.13
Total County Assessed Value		<u>\$6,164,665,040</u>		<u>100.00%</u>	<u>\$4,546,613,808</u>		<u>100.00%</u>

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

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

<b>Category</b>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Sales Tax Payments	\$12,336,936	\$11,078,242	\$10,984,450	\$10,045,821
Direct Pay Tax Return Payments	607,053	571,892	540,598	455,159
Seller's Use Tax Return Payments	8,993,313	8,053,036	7,820,413	6,133,088
Consumer's Use Tax Return Payments	2,118,868	1,406,870	1,216,379	1,347,004
Motor Vehicle Tax Payments	5,004,176	4,727,110	4,354,750	3,979,447
Non-Resident Motor Vehicle Payments	15,950	11,849	11,041	11,124
Watercraft and Outboard Motors	82,400	60,437	75,490	56,942
Department of Liquor Control	141,835	129,070	111,759	103,379
Sales Tax on Motor Vehicle Fuel Refunds	2,538	1,950	1,543	1,871
Sales/Use Tax Voluntary Payments	60,354	24,027	30,138	23,559
Statewide Master Numbers	18,900,457	18,311,211	17,556,352	16,506,930
Sales/Use Tax Assessment Payments	130,290	141,100	162,863	160,099
Streamlines Sales Tax Payments	25,933	21,386	19,640	14,962
Use Tax Amnesty Payments	42,418	75,270	10,846	0
Administrative Rotary Fund Fee	(482,818)	(443,163)	(427,423)	(385,798)
Sales/Use Tax Refunds Approved	(180,740)	(297,139)	(153,953)	(259,592)
Destination Sourcing Adjustment	0	0	0	0
<b>Total</b>	<u><u>\$47,798,963</u></u>	<u><u>\$43,873,148</u></u>	<u><u>\$42,314,886</u></u>	<u><u>\$38,193,995</u></u>
Sales Tax Rate	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.

2009	2008	2007	2006	2005	2004
\$9,193,471	\$8,780,199	\$9,157,913	\$8,972,362	\$8,167,373	\$7,690,083
287,821	313,729	219,179	386,362	86,822	85,528
6,396,974	6,151,045	5,721,525	5,101,930	4,915,639	4,792,800
1,049,031	1,257,366	1,893,041	1,320,113	1,780,109	1,801,384
3,590,414	3,669,313	3,786,117	3,550,687	3,739,437	3,907,187
7,821	9,923	2,127	0	0	0
46,444	62,438	80,456	89,054	99,136	81,921
95,551	87,827	81,820	69,970	62,154	55,705
1,502	1,962	1,062	2,245	2,025	1,110
17,324	25,312	22,726	31,924	27,905	49,972
15,866,240	15,743,812	15,687,594	15,327,888	14,165,568	13,338,301
133,452	191,892	78,358	46,591	46,584	33,090
0	0	0	0	0	0
0	0	0	0	0	0
(365,889)	(365,188)	(365,579)	(346,804)	(330,927)	(318,370)
(97,143)	(222,342)	(173,988)	(30,614)	(43,355)	(128,797)
0	0	(5,655)	(2,064)	0	0
<u>\$36,223,013</u>	<u>\$35,707,288</u>	<u>\$36,186,696</u>	<u>\$34,519,644</u>	<u>\$32,718,470</u>	<u>\$31,389,914</u>
1.25%	1.25%	1.25%	1.25%	1.25%	1.25%



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

Year	User Equivalent	Gallons of Wastewater Treated	Direct Rate Per 1,000 Gallons
2013	31,062	3,178,010,000	\$2.63
2012	30,363	3,070,160,000	2.43
2011	29,739	3,384,910,000	2.08
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 upon the number of customers billed. The gallons of wastewater treated represents the actual number of gallons of wastewater treated.

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

Year	General Obligation Bonds	Ratio of Net Bonded Debt to Estimated Actual Value (1)	Net Bonded Debt per Capita (2)
2013	\$29,686,348	0.17%	\$160
2012	33,069,774	0.19	183
2011	36,826,206	0.20	206
2010	40,489,230	0.23	232
2009	37,465,023	0.21	222
2008	44,432,279	0.24	269
2007	51,218,936	0.29	318
2006	92,231,637	0.55	589
2005	98,480,513	0.70	655
2004	92,104,802	0.70	645

**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
2013	\$0	\$0	\$29,686,348	\$4,308,933	\$0	\$25,062,474
2012	0	0	32,384,774	4,539,039	685,000	27,031,742
2011	0	0	35,475,528	4,778,068	1,350,678	26,819,394
2010	0	0	38,497,874	5,048,239	1,991,356	28,508,582
2009	0	0	34,852,989	5,279,869	2,612,034	30,131,713
2008	0	0	37,844,564	5,599,207	6,587,715	30,329,884
2007	0	0	40,724,096	5,654,503	10,494,840	30,518,622
2006	1,450,000	4,752,000	41,959,560	340,000	50,272,077	0
2005	1,555,000	4,170,000	44,513,890	440,000	53,966,623	0
2004	0	0	34,567,547	540,000	57,537,255	0

**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)
\$59,057,755	\$319.27	0.50%
64,640,555	357.01	0.61
68,423,668	383.07	0.72
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

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

Year	Operating Revenues	Tap Fees	Gross Revenues	Less Operating Expenses (excluding depreciation)	Net Available Revenues
2013	\$12,916,850	\$2,207,634	\$15,124,484	\$8,702,128	\$6,422,356
2012	12,806,067	1,663,694	14,469,761	8,751,507	5,718,254
2011	12,742,844	2,163,527	14,906,371	8,649,468	6,256,903
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	
\$1,935,000	\$1,129,775	\$3,064,775	2.10
1,860,000	1,204,175	3,064,175	1.87
1,790,000	1,275,775	3,065,775	2.04
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**

	2013	2012	2011	2010
Assessed Value of County	\$6,164,665,040	\$6,119,864,510	\$6,379,447,020	\$6,355,039,570
Voted Debt Limitation (1)	\$152,616,626	\$151,496,613	\$157,986,176	\$157,375,989
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	0	1,370,000	2,695,000	3,965,000
2004 Capital Facilities Refunding	0	0	0	0
2004 Jail	0	0	0	0
2005 Capital Facilities Refunding	1,475,000	1,855,000	2,215,000	2,555,000
2005 Council for Older Adults	1,130,000	8,905,000	9,415,000	9,910,000
2007 Various Purpose	1,157,100	1,217,000	1,274,600	1,330,000
2010 Jail Improvement	2,800,000	2,865,000	2,930,000	2,995,000
2010 Hayes Improvement	1,440,000	1,465,000	1,490,000	1,515,000
2010 Jail Current Refunding	540,000	1,075,000	1,555,000	2,025,000
2010 Hayes Current Refunding	12,070,000	12,295,000	12,440,000	12,580,000
2010 Capital Improvements	315,950	466,750	612,900	745,050
2013 Council for Older Adults Refunding	7,245,000	0	0	0
1999 Road Improvements	0	0	0	0
2007 Various Purpose	3,777,900	4,013,000	4,240,400	4,460,000
2007A Various Purpose	78,100	82,000	85,700	89,200
2007B Various Purpose	67,200	87,700	107,300	126,100
2008 Ditch Improvements	108,500	141,900	174,100	205,100
2009 Ditch Improvements	26,800	33,000	38,900	44,700
2010 Ditch Improvements	23,350	27,600	31,700	35,250
2011 Ditch Improvements	12,318	14,226	16,000	0
2012 Ditch Improvements	53,242	59,700	0	0
2013 Ditch Improvements	85,800	0	0	0
1995 Sewer Improvements	0	0	0	0
1999 Sewer Improvements	0	0	0	0
2003 Capital Facilities	0	685,000	1,345,000	1,980,000
2003 Capital Facilities Refunding	0	0	0	0
2007 Refunding Sewer Improvements	24,625,000	26,560,000	28,420,000	30,210,000
<b>Total Debt</b>	<b>57,031,260</b>	<b>63,217,876</b>	<b>69,086,600</b>	<b>74,770,400</b>

2009	2008	2007	2006	2005	2004
\$6,257,413,840	\$6,192,729,174	\$6,084,443,507	\$5,817,602,967	\$4,876,708,172	\$4,546,613,808
\$154,935,346	\$153,318,229	\$150,611,088	\$143,940,074	\$120,417,704	\$112,165,345
0	0	0	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
0	0	0	0	0	380,000
5,195,000	6,390,000	7,555,000	8,695,000	9,815,000	10,915,000
13,485,000	14,070,000	14,630,000	15,175,000	15,710,000	15,855,000
2,480,000	2,925,000	3,355,000	3,770,000	4,175,000	4,575,000
2,875,000	3,180,000	3,465,000	3,485,000	3,505,000	0
10,385,000	10,845,000	11,285,000	11,710,000	12,000,000	0
1,383,200	1,434,400	1,483,600	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	120,000	235,000	340,000	440,000	540,000
4,666,800	4,865,600	5,061,400	0	0	0
92,600	95,600	98,300	0	0	0
144,000	161,200	161,200	0	0	0
234,900	261,500	0	0	0	0
50,000	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	710,000
0	2,395,000	4,715,000	43,555,000	45,730,000	47,840,000
2,595,000	3,195,000	3,780,000	4,350,000	4,910,000	5,460,000
0	1,015,000	2,210,000	3,380,000	4,530,000	4,920,000
31,930,000	32,140,000	32,340,000	0	0	0
75,516,500	83,093,300	90,374,500	100,917,000	107,030,000	95,280,000

(continued)



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

	2013	2012	2011	2010
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	0	0	0
2007 Various Purpose	1,157,100	1,217,000	1,274,600	1,330,000
2010 Jail Improvement	2,800,000	2,865,000	2,930,000	2,995,000
2010 Jail Current Refunding	540,000	1,075,000	1,555,000	2,025,000
1999 Road Improvements	0	0	0	0
2007 Various Purpose	3,777,900	4,013,000	4,240,400	4,460,000
2007A Various Purpose	78,100	82,000	85,700	89,200
2007B Various Purpose	67,200	87,700	107,300	126,100
2008 Ditch Improvements	108,500	141,900	174,100	205,100
2009 Ditch Improvements	26,800	33,000	38,900	44,700
2010 Ditch Improvements	23,350	27,600	31,700	35,250
2011 Ditch Improvements	12,318	14,226	16,000	0
2012 Ditch Improvements	53,242	59,700	0	0
2013 Ditch Improvements	85,800	0	0	0
1995 Sewer Improvements	0	0	0	0
1999 Sewer Improvements	0	0	0	0
2003 Capital Facilities	0	685,000	1,345,000	1,980,000
2003 Capital Facilities Refunding	0	0	0	0
2007 Refunding Sewer Improvements	24,625,000	26,560,000	28,420,000	30,210,000
<b>Total Exemptions</b>	<b>33,355,310</b>	<b>36,861,126</b>	<b>40,218,700</b>	<b>43,500,350</b>
<b>Net Debt</b>	<b>23,675,950</b>	<b>26,356,750</b>	<b>28,867,900</b>	<b>31,270,050</b>
<b>Total Voted Legal Debt Margin (Debt Limitation Minus Net Debt)</b>	<b>\$128,940,676</b>	<b>\$125,139,863</b>	<b>\$129,118,276</b>	<b>\$126,105,939</b>
<b>Legal Debt Margin as a Percentage of the Debt Limit (Voted)</b>	<b>84.49%</b>	<b>82.60%</b>	<b>81.73%</b>	<b>80.13%</b>
<b>Unvoted Debt Limitation</b>	<b>\$61,646,650</b>	<b>\$61,198,645</b>	<b>\$63,794,470</b>	<b>\$63,550,396</b>
<b>Total Legal Debt Margin (Unvoted)</b>	<b>\$37,970,700</b>	<b>\$34,841,895</b>	<b>\$34,926,570</b>	<b>\$32,280,346</b>
<b>Legal Debt Margin as a Percentage of the Debt Limit (Unvoted)</b>	<b>61.59%</b>	<b>56.93%</b>	<b>54.75%</b>	<b>50.79%</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

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.

2009	2008	2007	2006	2005	2004
\$0	\$0	\$0	\$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
2,480,000	2,925,000	3,355,000	3,770,000	4,175,000	4,575,000
1,383,200	1,434,400	1,483,600	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	120,000	235,000	340,000	440,000	540,000
4,666,800	4,865,600	5,061,400	0	0	0
92,600	95,600	98,300	0	0	0
144,000	161,200	161,200	0	0	0
234,900	261,500	0	0	0	0
50,000	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	710,000
0	2,395,000	4,715,000	43,555,000	45,730,000	47,840,000
2,595,000	3,195,000	3,780,000	4,350,000	4,910,000	5,460,000
0	1,015,000	2,210,000	3,380,000	4,530,000	4,920,000
31,930,000	32,140,000	32,340,000	0	0	0
43,576,500	48,608,300	53,439,500	61,597,000	65,510,000	64,045,000
31,940,000	34,485,000	36,935,000	39,320,000	41,520,000	31,235,000
<u>\$122,995,346</u>	<u>\$118,833,229</u>	<u>\$113,676,088</u>	<u>\$104,620,074</u>	<u>\$78,897,704</u>	<u>\$80,930,345</u>
79.38%	77.51%	75.48%	72.68%	65.52%	72.15%
\$62,574,138	\$61,927,292	\$60,844,435	\$58,176,030	\$48,767,082	\$45,466,138
<u>\$30,634,138</u>	<u>\$27,442,292</u>	<u>\$23,909,435</u>	<u>\$18,856,030</u>	<u>\$7,247,082</u>	<u>\$14,231,138</u>
48.96%	44.31%	39.30%	32.41%	14.86%	31.30%

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

Year	Population	Personal Income	Per Capita Personal Income	Unemployment Rate
2013	184,979	\$11,859,928,585	\$64,115	5.10%
2012	181,061	10,586,636,670	58,470	5.00
2011	178,617	9,564,225,882	53,546	6.10
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

**Source:** Ohio Labor Market Informer  
Bureau of Economic Analysis  
US Census Bureau

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

Employer	Type of Business	2013			2004		
		Number of Employees	Rank	Percent of Total Employment	Number of Employees	Rank	Percent of Total Employment
J. P. Morgan Chase and Co.	Finance	9,425	1	10.23%	6,000	1	8.46%
Kroger Company	Retail/Warehouse	2,028	2	2.20	1,257	2	1.77
Olentangy Local School District	School System	1,902	3	2.07	1,131	3	1.60
Delaware County	Government	1,170	4	1.27	968	4	1.37
Meijer Limited Partnership	Retail	728	5	0.79			
Delaware City School District	School System	646	6	0.70	526	7	0.74
Ohio Health (Grady Memorial Hospital)	Hospital/Medical Services	628	7	0.68	523	8	0.74
American Showa, Inc.	Manufacturing	583	8	0.64	703	6	0.99
Ohio Wesleyan University	Private Liberal Arts University	565	9	0.61	498	9	0.70
WalMart Real Estate Business Trust	Retail	537	10	0.58	795	5	1.12
Cigna Health Care	Insurance				423	10	0.60
<b>Total</b>		<b>18,212</b>		<b>19.77%</b>	<b>12,824</b>		<b>18.09%</b>
Total Employment Within the County		<u>92,133</u>			<u>70,900</u>		

**Sources:** Local Companies  
Columbus Region County Profiles

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

	2013	2012	2011	2010
<b>General Government</b>				
<b>Legislative and Executive</b>				
<b>Auditor</b>				
Number of Non-Exempt Conveyances	5,367	4,481	3,532	3,747
Number of Exempt Conveyances	2,438	2,397	2,193	2,349
Number of Personal Property Returns	N/A	N/A	N/A	N/A
Number of Dog Tags Sold	21,345	20,988	21,246	20,835
Number of Weights/Measures Inspections	578	551	590	581
Number of Weights/Measures Tests Performed	2,198	2,220	2,139	2,087
<b>Commissioners</b>				
Number of Resolutions	1,343	1,422	1,483	1,683
Number of Annexations	7	4	4	1
<b>Community and Economic Development</b>				
Number of Active Businesses	N/A	3,184	3,219	3,166
Job Creations	279	107	214	101
Job Retention	594	646	175	97
<b>Treasurer</b>				
Percentage Return on Portfolio	0.64	0.82	0.66	1.19
<b>Board of Elections</b>				
Number of Registered Voters	116,883	125,596	118,916	119,690
Number of Voters Last General Election	28,164	99,254	64,657	69,509
Percentage of Register Voters that Voted	24.10	79.03	54.37	58.07
<b>Recorder</b>				
Number of Total Instruments Recorded	45,525	53,737	38,611	40,646
Number of Deeds Recorded	9,364	8,174	5,020	4,958
Number of Mortgages Recorded	14,516	15,723	11,393	12,329
Number of Mortgages Discharged	18,644	20,933	13,147	13,336
Number of Mortgages Assignments Recorded	1,304	1,799	1,306	1,276
Number of Easements Recorded	657	518	473	426
Number of Plats Recorded	119	86	47	42
Number of Federal Tax Liens Recorded	213	273	379	530
Number of Mechanics Liens Recorded	60	49	64	112
Number of Land Contracts Recorded	19	21	20	25
Number of Sheriff's Deeds Recorded	320	354	273	456
<b>Data Processing</b>				
Number of Users Served	1,000	875	802	670
<b>Judicial</b>				
<b>Common Pleas Court</b>				
Number of Civil Cases Filed	1,049	1,464	1,586	1,857
Number of Criminal Cases Filed	666	580	758	668
Number of Domestic Cases Filed	598	628	728	685
<b>Probate Court</b>				
Number of Estate Cases Filed	543	469	490	487
Number of Guardianship Cases Filed	98	83	93	108
Number of Trust Cases Filed	5	5	6	10
Number of Civil Action Cases Filed	28	29	21	24
Number of Adoption Cases Filed	42	36	10	39
Number of Marriage Applications	741	803	742	751

2009	2008	2007	2006	2005	2004
3,453	3,890	4,761	5,468	6,679	7,145
2,438	2,484	2,548	2,719	2,812	2,811
32	405	2,900	3,038	3,113	3,203
19,492	20,063	20,171	18,815	17,288	16,114
629	494	550	284	431	356
2,192	1,917	1,864	2,013	1,991	2,170
1,614	1,554	1,608	1,655	1,705	1,612
4	10	8	6	17	12
3,157	3,142	3,182	3,286	3,123	2,614
232	0	156	330	94	81
22	26	39	21	267	33
0.28	2.53	5.08	4.82	3.07	1.27
118,316	119,612	106,543	108,804	101,436	100,676
49,829	93,055	23,435	66,453	41,879	81,175
42.12	77.80	22.00	61.07	41.29	80.63
40,679	34,746	39,545	44,924	52,877	57,870
4,866	5,315	6,306	7,334	8,647	9,200
12,508	9,835	12,616	15,329	19,333	20,976
13,681	9,936	10,820	11,994	14,298	14,677
1,633	1,462	2,157	2,335	1,821	2,983
345	741	678	804	1,071	956
48	78	111	127	156	262
347	354	244	238	195	175
131	240	239	237	163	272
18	9	16	29	15	25
376	452	380	241	206	158
644	600	591	583	532	498
1,840	1,705	1,579	1,301	1,024	905
614	634	722	584	668	571
644	603	578	543	557	582
460	426	427	418	418	415
108	106	116	90	63	76
7	7	9	7	13	9
21	19	6	18	23	22
30	57	64	58	57	68
742	775	730	768	796	937

(continued)

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

	2013	2012	2011	2010
General Government (continued)				
Judicial (continued)				
Juvenile Court				
Number of Delinquent Cases Filed	505	1,075	544	1,212
Number of Unruly Cases Filed	97	122	100	362
Number of Unfiled Charges	1,378	1,706	1,217	1,601
Number of Custody Related Cases Filed	242	228	413	1,074
Number of Adult Cases Filed	71	106	77	101
Number of Traffic Cases Filed	844	830	712	962
Public Safety				
Sheriff				
Jail Operation				
Number of Inmates	3,595	3,483	3,992	3,673
Number of Inmates Housed Elsewhere	0	0	0	0
Inmate Profile Felonies	1,529	1,957	2,694	1,738
Inmate Profile Misdemeanors	1,917	1,526	1,298	1,935
Inmate Profile Male	2,708	2,629	3,005	2,804
Inmate Profile Female	887	854	987	869
Enforcement Uniform Crime Reporting				
Number of Homicides Reported	1	2	1	0
Number of Rapes Reported	24	19	16	3
Number of Robberies Reported	14	17	14	14
Number of Burglaries Reported	169	263	357	393
Number of Thefts Reported	970	631	1,021	784
Number of Auto Thefts Reported	45	59	42	105
Number of Vandalisms Reported	234	257	240	420
Number of Domestic Violence/Disputes Reported	517	526	530	581
Number of Arsons Reported	0	3	11	0
Number of Assaults Reported	83	64	70	113
Number of Kidnappings Reported	0	2	9	2
Intensive Supervision				
Number of New Basic Clients	1,287	1,014	970	567
Number of Offenders on Electronic House Arrest	212	163	144	750
Number of New Intensive Supervision Clients	175	88	72	89
Emergency Medical Services				
Number of Emergency Runs	6,565	4,953	6,294	5,811
Number of Transports	2,706	3,953	2,795	3,239
911 Calls				
Number of Total Calls	116,868	119,656	85,417	84,877
Number of Incidents	41,740	61,040	42,782	43,591
Code Compliance				
Number of Residential Permits Issued	2,447	2,159	1,859	1,655
Number of Commercial Permits Issued	645	703	656	688
Number of Single Family Dwellings Units	555	537	439	386
Number of Inspections Performed	18,542	16,309	14,375	14,098

2009	2008	2007	2006	2005	2004
1,291	1,345	1,013	1,113	875	948
500	374	257	274	208	189
1,621	1,854	1,484	1,312	1,483	1,600
1,006	980	1,036	1,027	957	948
93	102	56	83	80	48
931	995	1,013	1,109	1,161	1,036
3,895	3,854	3,997	3,656	3,403	3,588
0	0	0	162	270	164
1,588	1,173	2,329	2,174	2,164	1,961
2,281	2,681	4,613	4,137	4,717	4,214
3,048	2,969	3,142	2,940	2,755	2,978
847	885	853	716	648	610
1	0	3	0	2	0
43	31	21	18	17	10
21	14	10	12	12	14
450	328	376	408	340	380
1,375	1,022	927	747	568	722
86	71	80	57	74	65
642	341	331	595	470	598
422	474	489	202	137	451
7	7	15	15	9	19
176	74	184	51	48	66
3	4	23	12	4	0
477	438	380	392	396	362
440	625	716	449	337	141
90	88	102	60	70	56
4,894	4,601	4,883	4,214	5,106	4,931
3,764	2,739	3,058	2,634	2,640	2,639
83,348	103,032	86,046	N/A	83,871	82,099
42,442	41,901	37,668	N/A	38,325	36,745
1,269	1,344	1,703	1,813	2,230	2,700
587	534	664	850	245	443
325	419	2,367	804	1,311	1,903
12,698	16,194	22,032	27,838	36,075	47,563

(continued)



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

	2013	2012	2011	2010
Public Safety (continued)				
Victim Services Prosecutor				
Number of Cases Filed	717	722	713	690
Number of Victims of Crimes Served	902	869	856	816
Public Works				
Engineer				
Miles of Roads Resurfaced	54	31	36	35
Number of Bridges Replaced/Improved	10	11	4	8
Traffic Signals Installed	1	0	1	2
Ditch Maintenance				
Number of Total Projects	423	403	393	382
Sewer District				
Number of New Tap Connections	699	624	527	432
Number of User Equivalent	31,062	30,363	29,739	29,212
Health				
Developmental Disabilities				
Number of Clients Enrolled	2,293	2,237	2,177	2,018
Human Services				
Jobs and Family Services				
Number of Individuals who Received Food Stamps	11,392	12,363	12,905	12,281
Number of Individuals who Received Cash Assistance	1,139	1,699	2,739	2,883
Number of Children and Families on Medicaid	14,814	17,221	18,921	18,642
Number of Aged/Blind/Disabled on Medicaid	6,035	6,413	4,215	6,385
Number of Families - PRC	N/A	N/A	22	42
Monthly Average Children in Child Care	N/A	N/A	589	896
Children's Services				
Average Client Count in Foster Care	23	25	36	51
Child Support Enforcement Agency				
Total Number of Active Support Orders	4,387	4,511	4,633	4,905
Total Number of Paternities Administrative	103	93	129	121
Total Number of Paternities Failed to Appear	78	70	74	146
Total Number of Child and Medical Support Admin	134	117	145	152
Veteran Services				
Number of Client Contacts	4,323	4,560	5,829	8,439
Number of Awarded Applications	115	69	136	154
Number of Transports to VA Clinic	611	428	549	521

**Source:** Delaware County Departments and Offices

N/A - Not Available

2009	2008	2007	2006	2005	2004
614	713	722	580	682	567
893	850	573	625	650	523
13	24	49	54	28	25
7	11	5	6	11	12
1	1	0	0	1	2
378	368	350	278	270	233
405	477	1,077	987	1,410	2,164
28,780	27,707	27,412	24,685	24,343	22,578
1,834	1,675	1,444	1,305	1,258	1,120
11,026	8,874	7,851	7,059	7,077	6,682
2,617	2,252	1,841	1,757	1,718	1,717
17,428	16,060	12,816	10,033	10,286	9,709
3,548	3,468	3,325	4,154	4,172	4,094
171	430	308	326	392	327
980	858	690	467	398	397
58	89	67	75	70	64
4,918	4,853	4,728	4,374	4,153	3,986
121	83	74	82	74	92
88	76	107	146	85	85
125	129	121	153	111	147
8,549	8,959	11,431	12,957	10,763	12,664
180	150	185	260	193	210
530	535	474	485	455	377

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

	2013	2012	2011	2010
<b>General Government</b>				
<b>Legislative and Executive</b>				
Auditor General	10.00	10.00	10.00	10.50
Auditor Real Estate Assessment	19.00	18.00	18.00	17.50
Auditor Data Support	7.00	6.00	7.00	6.00
Auditor Bureau of Motor Vehicles	0.00	0.00	0.00	0.00
Commissioners General Office	9.50	8.50	8.50	7.50
Commissioners Records Center	4.00	4.00	3.00	3.00
Commissioners Lands, Buildings, Garage	26.00	25.00	27.00	26.00
Commissioners Administrative Services	5.50	4.50	5.50	6.50
Commissioners Economic Development	2.00	1.00	2.00	2.00
Prosecutor	27.00	25.50	23.00	22.50
Recorder	6.00	6.00	6.00	6.00
Treasurer	6.00	6.00	6.00	7.00
Board of Elections	18.00	15.50	15.50	14.50
Title Administration	10.50	12.00	10.50	9.50
<b>Judicial</b>				
Public Defender	2.00	2.00	2.00	2.00
Clerk of Courts	13.50	14.50	13.00	12.50
Common Pleas Court and Jury Commission	19.00	20.00	19.50	19.00
Adult Court Services	11.50	10.50	9.00	8.50
Juvenile Court	37.00	34.00	34.50	35.50
Probate Court	8.50	8.00	7.00	5.50
Law Library	0.50	0.50	0.50	0.50
<b>Public Safety</b>				
Sheriff	202.50	211.50	214.50	210.50
Emergency Medical and Management Services	108.00	109.50	107.50	110.00
911	29.00	28.50	32.50	27.00
Code Compliance	18.00	18.00	19.00	19.00
Coroner	3.00	3.00	3.00	3.00
Dog and Kennel	4.00	3.00	3.00	3.00
Community and Juvenile Grants	16.00	18.50	18.00	17.50
<b>Public Works</b>				
Engineer and Map Room	69.50	68.50	67.00	67.00
Sanitary Sewer	60.00	55.00	54.00	50.00
<b>Health</b>				
Developmental Disabilities	83.00	89.00	96.00	94.00
<b>Human Services</b>				
Jobs and Family Services	76.00	66.00	67.50	67.00
Juvenile Grants	8.00	8.50	9.50	7.00
Child Support Enforcement Agency	19.50	19.50	18.00	18.00
Veterans Services	4.25	5.25	4.75	6.75
<b>Transportation</b>				
Delaware Transit Authority	30.50	29.50	30.50	27.50
<b>Total</b>	<u>973.75</u>	<u>964.75</u>	<u>972.25</u>	<u>949.25</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

2009	2008	2007	2006	2005	2004
9.50	9.50	9.50	9.50	9.50	10.00
19.00	15.00	14.50	15.50	14.50	15.00
7.00	7.00	7.00	7.00	6.00	6.00
0.00	7.50	6.50	7.00	6.00	0.00
7.00	7.00	8.00	7.00	7.00	7.00
3.00	3.00	3.00	3.00	3.00	3.00
26.00	25.00	25.00	25.00	25.00	25.00
6.50	6.50	6.00	5.50	5.50	5.00
2.00	1.00	2.00	2.00	2.00	2.00
21.00	19.50	21.50	20.50	20.00	21.00
6.00	6.00	6.00	8.00	8.00	8.00
7.00	6.00	6.00	6.00	6.00	6.00
15.00	14.00	14.00	12.00	9.00	11.00
9.50	10.00	9.00	9.00	9.50	9.50
2.00	2.00	2.00	2.00	2.00	2.00
12.50	12.50	13.00	13.00	12.50	12.50
17.50	17.00	16.50	17.50	17.50	17.00
7.00	8.00	9.00	7.50	5.50	6.50
32.50	30.00	31.50	32.00	36.00	34.50
5.00	5.00	4.50	5.50	5.00	6.00
0.50	0.50	0.50	0.50	0.50	0.50
194.50	188.00	177.00	178.00	146.00	146.00
108.00	108.00	108.00	108.00	107.00	98.00
19.00	23.00	24.00	24.00	25.00	25.00
23.00	24.00	26.00	29.00	30.00	28.00
2.00	2.00	2.00	1.50	1.50	1.50
2.00	2.00	4.00	4.00	4.00	4.00
20.00	19.00	17.00	15.50	18.50	20.50
70.00	70.00	71.00	71.00	72.00	70.00
48.50	49.50	44.50	45.50	44.50	47.00
95.00	87.50	84.50	80.00	76.00	79.50
66.00	65.00	65.00	56.00	55.00	59.50
7.50	6.50	3.50	5.50	0.00	0.00
18.00	16.50	18.00	18.50	18.50	16.50
5.25	5.25	5.25	5.25	5.25	5.25
24.50	18.50	21.50	19.00	16.00	13.00
<u>918.75</u>	<u>896.75</u>	<u>886.25</u>	<u>875.75</u>	<u>829.25</u>	<u>821.25</u>

**Delaware County, Ohio**  
 Capital Asset Statistics by Program/Department  
 Last Ten Years

	2013	2012	2011	2010
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	11,892	11,892	11,892
Board of Elections				
Administrative Office Space (sq. ft.)	16,614	16,614	16,614	16,614
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	3,518	3,518	3,518
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	4	4	4
Clerk of Courts				
Administrative Office Space (sq. ft.)	2,226	2,226	2,226	2,226
Public Safety				
Sheriff				
Jail Capacity	274	274	274	181
Number of Patrol Vehicles	47	38	38	38
Probation				
Administrative Office Space (sq. ft.)	3,289	3,289	3,289	3,289
Emergency Medical Services				
Number of Stations	6	6	6	6
Number of Emergency Squads	17	17	16	15
Public Works				
Engineer				
Centerline Miles of Roads	333.64	333.64	334.15	334.15
Number of Bridges	378	378	369	368
Number of Traffic Signals	14	13	13	12
Building Department				
Administrative Office Space (sq. ft.)	902	902	902	902
Sewer District				
Number of Treatment Facilities	9	8	8	8
Number of Pumping Stations	24	24	24	25
Miles of Sewer Lines	430.83	422.94	421.51	420.00

2009	2008	2007	2006	2005	2004
10,194	10,194	10,194	10,194	10,194	10,194
10,011	10,011	10,011	10,011	10,011	10,011
6,101	6,101	6,101	6,101	6,101	6,101
10,283	10,283	10,283	10,283	10,283	10,283
16,614	12,937	12,937	12,937	12,937	12,937
4,735	4,735	4,735	4,735	4,735	4,735
6,350	6,350	6,350	6,350	6,350	6,350
2,583	2,583	2,583	2,583	2,583	2,583
5	5	5	5	5	5
1	1	1	1	1	1
3	3	3	3	3	3
2,226	2,226	2,226	2,226	2,226	2,226
181	181	181	181	103	103
38	38	37	37	37	36
3,289	3,289	3,289	3,289	3,289	3,289
6	6	6	6	6	5
15	13	12	10	10	8
344.48	341.10	341.10	341.10	341.12	341.12
359	359	359	359	361	359
10	9	8	8	8	7
902	902	902	902	902	902
8	8	8	8	8	8
28	27	27	26	22	22
394.69	379.62	375.18	361.00	347.00	336.00

(continued)

**Delaware County, Ohio**  
 Capital Asset Statistics by Program/Department (continued)  
 Last Eight Years

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Human Services				
Jobs and Family Services				
Administrative Office Space (sq. ft.)	21,045	21,045	21,045	21,045
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
Other				
Delaware Area Transit Facility (sq. ft.)	12,000	12,000	0	0

**Source:** Various County Departments

<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
19,616	19,616	19,616	19,616	19,616	19,616
7,294	7,294	7,294	7,294	7,294	7,294
1,242	1,242	1,242	1,242	1,242	1,242
0	0	0	0	0	0



This page is intentionally left blank.