



Delaware County, Ohio

Comprehensive Annual Financial Report

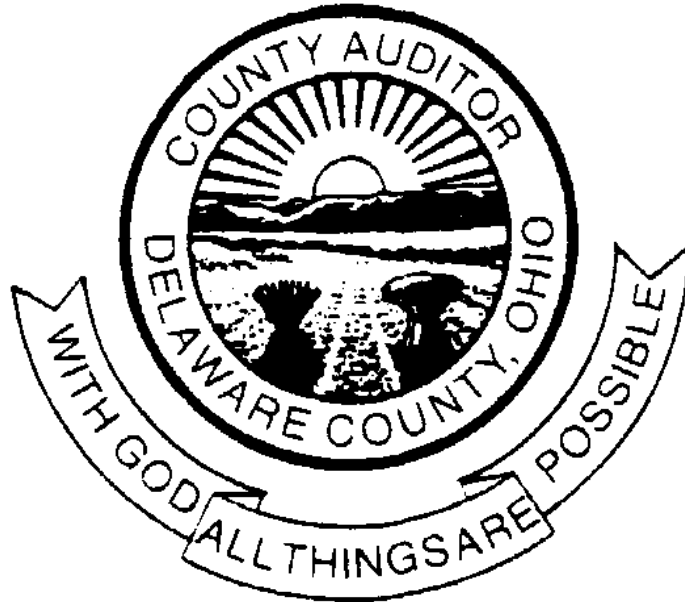
For The Year Ended December 31, 2014



Introductory Section

Delaware County, Ohio

Comprehensive Annual Financial Report
For the Year Ended December 31, 2014



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

Fiscal Specialist

Tina Archangel

Candice Dewitt

Sandy Fish

Alice Oldham

Payroll

Dedra Hall

Linda O'Rourke

Delaware County, Ohio
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George Kaitsa Delaware County Auditor

June 29, 2015

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

The Comprehensive Annual Financial Report (CAFR) for Delaware County for the year ended December 31, 2014, 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, 2014, 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. An estimated population of over six million people reside within a one hundred mile radius.

Delaware County continues to be the fastest growing county in the State of Ohio and one of the fastest growing counties in the United States. 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 General 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 is continuing a positive trend with sound growth and development. Assessed valuation for the County's property which includes residential, agricultural, commercial, and industrial parcels increased 28 percent to \$6.25 billion between collection years 2005 and 2014. The assessed value of new construction increased over \$90 million in 2014 primarily due to residential additions.

Recent data released from the U.S. Census Bureau ranks Delaware County as the fastest growing county in the State of Ohio for 2014 with an estimated increase in population of 1.9 percent over 2013. 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 5.7 percent, Delaware County's 2014 average unemployment rate stood at 4 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 McGraw Hill 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 10,000 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, opened its first Ohio store in the Polaris area. The mall plus the surrounding retail developments remain a major source of the County's sales tax revenue.

IKEA, the home furnishing retailer, recently announced plans to build a 350,000 square foot store, its second Ohio location, also in the Polaris area just east of Interstate 71. Construction is expected to be completed in the summer of 2017. In addition, the Simon Property Group and Tanger Factory Outlet Centers plan to construct a 350,000 square foot outlet mall with more than 90 stores just off the Interstate 71-US 36-Ohio 37 interchange. Construction is to begin in 2015 with an opening planned for 2016. These additional developments will augment the County's reputation as a retail destination center.

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.

Delaware County, Ohio

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.

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 55 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.

The future of Delaware County continues to look bright. Standard & Poor's has 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.

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 approved a multi-year capital improvement master plan that includes a new courthouse, renovations to existing buildings and updated parking solutions. Implementation of the plan has begun as a contract was approved for design services for the new court building with a related parking facility and a storage facility for the Sheriff. In addition, the County Commissioners have adopted a strategic economic development plan as a priority initiative to retain employers and to attract new companies and businesses. Furthermore, the sanitary sewer master plan is in the process of being updated to guide future developments and to propose recommendations to cover the cost of new and existing sewer facilities and lines.

The County Commissioners have set stringent budgetary controls on County day-to-day operations. Office and department priorities are reviewed and budgets are set based upon available resources. To finance the construction or acquisition of infrastructure and other assets or to refinance existing debt to execute 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-nine 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 shifting its focus on infrastructure to address traffic congestion on some of the main roadway corridors in the County; 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 County Commissioners and the City of Delaware have approved a cooperative agreement to extend Sawmill Parkway from Hyatts Road to a point approximately sixteen hundred feet north of US 42. Construction of the new 4.3 miles of a 4-lane divided roadway is expected to begin this summer with a completion date of late 2016. This new north-south roadway will improve traffic flow as well as provide the City a site for a second industrial park. The City will create a Tax Increment Financing District to pay for their portion of the new roadway while the County intends to issue sales tax revenue bonds to cover the construction costs.

The County has completed a major project which upgraded the countywide 911 system and countywide public safety communication system. This improvement of the 800 MHZ radio system involved 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.

Delaware County, Ohio

Progress continues on several sewer construction and rehabilitation projects including the roof replacements at the Olentangy Environmental Control Center (OECC) and the Alum Creek Water Reclamation Facility (ACWRF). Major upgrades are in process for the ACWRF filters, OECC motor control center and various generators. Proceeds from the 2014 Sewer Improvements Revenue Bonds are being used to pay for these capital projects.

The County Commissioners are in the process of selecting a Construction Manager at Risk for the project referred to as the Sandusky Street Courthouse with related Parking Facility. Design work has begun for the estimated 62,000 square foot courthouse and an associated parking facility of 200 spaces. The County intends to issue general obligation bonds to cover the construction costs.

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, 2013. This was the twenty-second 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, 2014

Board of Commissioners

Gary Merrell
Dennis Stapleton
Ken O'Brien

Engineer

Chris Bauserman

Auditor

George Kaitsa

Prosecutor

Carol O'Brien

Clerk of Courts

Jan Antonoplos

Recorder

Melissa Jordan

Coroner

Dr. Mark Hickman

Sheriff

Russell Martin

Court of Common Pleas-General

Everett Krueger
W. Duncan Whitney

Treasurer

Jon Peterson

Court of Common Pleas-Probate/Juvenile

Kenneth Spicer



Government Finance Officers Association

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

Presented to

**Delaware County
Ohio**

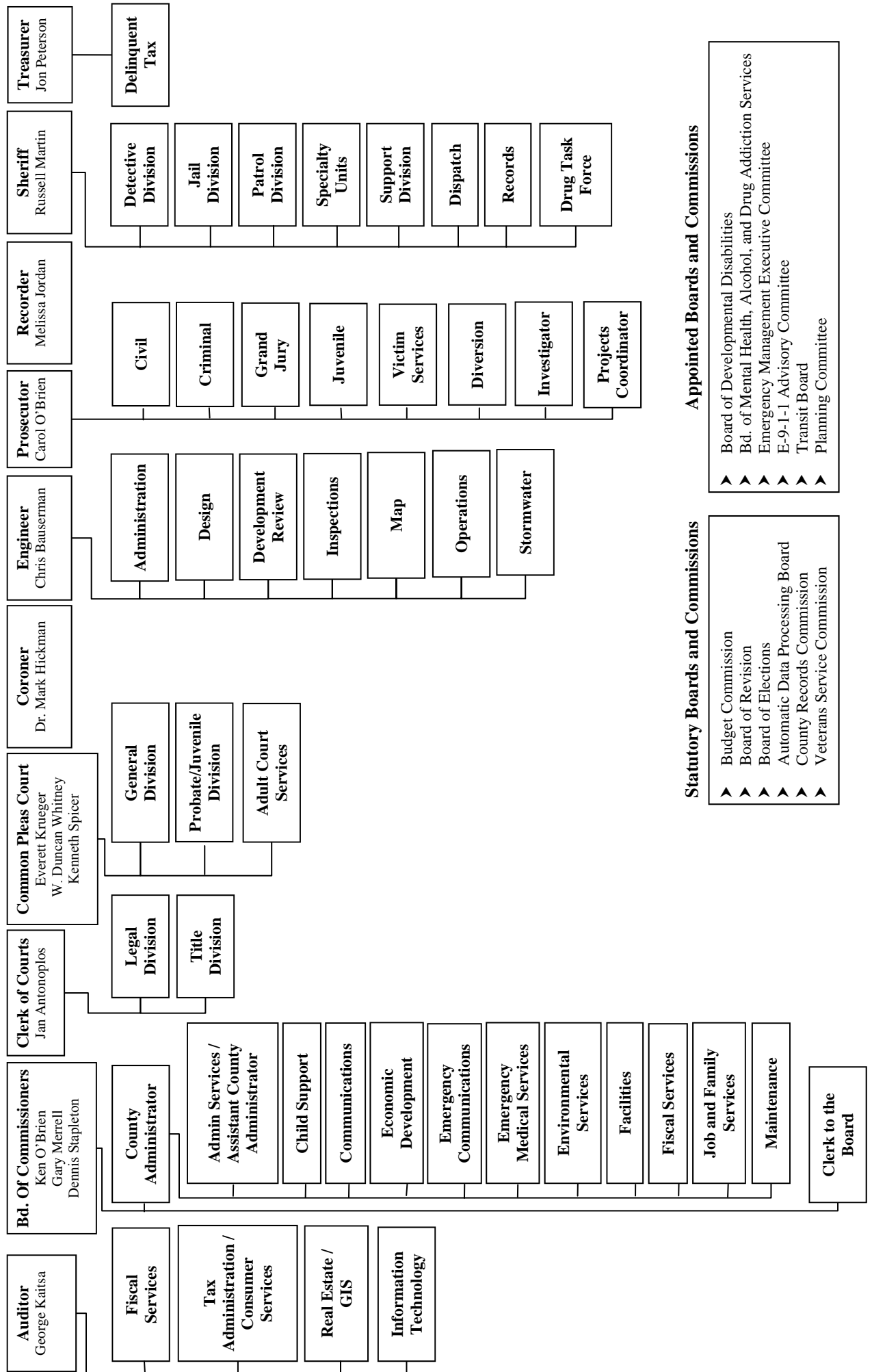
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2013

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

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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, 2014, 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, 2014, 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 statements and 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 this information to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 29 2015, 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.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

Dave Yost
Auditor of State
Columbus, Ohio

June 29, 2015

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Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
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, 2014. 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 2014. 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, 2014
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 2014 and 2013.

Table 1
Net Position
(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2014	2013	2014	2013	2014	2013
<u>Assets</u>						
Current and Other Assets	\$165,444	\$153,095	\$37,831	\$20,751	\$203,275	\$173,846
Capital Assets, Net	199,703	196,351	216,114	214,635	415,817	410,986
Total Assets	365,147	349,446	253,945	235,386	619,092	584,832

(continued)

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
Unaudited

Table 1
Net Position
(In Thousands)
(continued)

	Governmental Activities		Business-Type Activities		Total	
	2014	2013	2014	2013	2014	2013
<u>Deferred Outflows of Resources</u>	\$616	\$627	\$1,675	\$1,824	\$2,291	\$2,451
<u>Liabilities</u>						
Current and Other Liabilities	6,435	8,986	3,377	1,588	9,812	10,574
Long-Term Liabilities	35,213	38,751	36,191	25,410	71,404	64,161
Total Liabilities	41,648	47,737	39,568	26,998	81,216	74,735
<u>Deferred Inflows of Resources</u>	29,524	28,297	0	0	29,524	28,297
<u>Net Position</u>						
Net Investment in Capital Assets	170,939	163,762	194,772	191,397	365,711	355,159
Restricted	69,969	68,750	4,867	3,342	74,836	72,092
Unrestricted	53,683	41,527	16,413	15,473	70,096	57,000
Total Net Position	\$294,591	\$274,039	\$216,052	\$210,212	\$510,643	\$484,251

Overall, the County's financial position improved in 2014. Governmental activities total net position increased 7 percent while business-type activities increased 3 percent.

For governmental activities, increases in sales tax receipts and collection of the Developmental Disabilities property tax levy approved by the voters in 2013 led to additional cash reserves for governmental activities (current and other assets). Net capital assets and net investment in capital assets increased from additional construction of roads and bridges and the purchase of a new 911 system. Current and other liabilities decreased primarily from less outstanding payables at year-end related the upgraded 911 system purchased during 2014. Long-term liabilities decreased from the retirement of regularly scheduled debt.

In business-type activities, current and other assets increase primarily due to the cash received from the issuances of revenue bonds. Net capital assets and net investment in capital assets increased due to construction in progress for building improvements on sewer facilities. Current and other liabilities increased due to outstanding payables related to the construction in progress at year-end. Long-term liabilities increased from the issuance of revenues bonds.

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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 2014 and 2013.

Table 2
Changes in Net Position
(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2014	2013	2014	2013	2014	2013
Revenues						
Program Revenues						
Charges for Services	\$23,902	\$23,563	\$14,533	\$13,717	\$38,435	\$37,280
Operating Grants, Contributions, and Interest	22,748	21,207	2,228	1,403	24,976	22,610
Capital Grants and Contributions	3,381	2,119	5,945	6,514	9,326	8,633
Total Program Revenues	<u>50,031</u>	<u>46,889</u>	<u>22,706</u>	<u>21,634</u>	<u>72,737</u>	<u>68,523</u>
General Revenues						
Property Taxes	27,933	24,735	0	0	27,933	24,735
Payment in Lieu of Taxes	493	536	0	0	493	536
Sales Taxes	50,184	47,799	0	0	50,184	47,799
Grants and Entitlements	4,989	4,990	0	0	4,989	4,990
Interest	1,587	584	1	2	1,588	586
Other	1,725	1,856	46	39	1,771	1,895
Total General Revenues	<u>86,911</u>	<u>80,500</u>	<u>47</u>	<u>41</u>	<u>86,958</u>	<u>80,541</u>
Total Revenues	<u>136,942</u>	<u>127,389</u>	<u>22,753</u>	<u>21,675</u>	<u>159,695</u>	<u>149,064</u>
Program Expenses						
General Government						
Legislative and Executive	18,727	16,916	0	0	18,727	16,916
Intergovernmental	0	5,447	0	0	0	5,447
Judicial	9,261	8,851	0	0	9,261	8,851
Public Safety						
911	5,622	3,727	0	0	5,622	3,727
Emergency Medical Services	10,203	9,570	0	0	10,203	9,570
Sheriff	21,112	20,355	0	0	21,112	20,355
Other Public Safety	2,672	3,228	0	0	2,672	3,228
Public Works	18,167	19,293	0	0	18,167	19,293
Intergovernmental	378	646	0	0	378	646
Health	18,717	17,227	0	0	18,717	17,227
Intergovernmental	250	240	0	0	250	240
Human Services						
Job and Family Services	6,296	5,697	0	0	6,296	5,697
Children Services	1,188	891	0	0	1,188	891
Child Support Enforcement	1,507	1,491	0	0	1,507	1,491
Other Human Services	422	633	0	0	422	633
Intergovernmental	0	20	0	0	0	20
Conservation and Recreation	0	1	0	0	0	1
Intergovernmental	751	374	0	0	751	374
Interest and Fiscal Charges	1,075	1,424	0	0	1,075	1,424

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

	Governmental Activities		Business-Type Activities		Total	
	2014	2013	2014	2013	2014	2013
Program Expenses (continued)						
Sanitary Engineer	\$0	\$0	\$14,700	\$15,062	\$14,700	\$15,062
Solid Waste Transfer Station	0	0	52	48	52	48
Storm Water Phase II	0	0	290	205	290	205
Delaware Area Transit	0	0	1,913	2,090	1,913	2,090
Total Expenses	<u>116,348</u>	<u>116,031</u>	<u>16,955</u>	<u>17,405</u>	<u>133,303</u>	<u>133,436</u>
Excess of Revenues Over Expenses Before Transfers	20,594	11,358	5,798	4,270	26,392	15,628
Transfers	<u>(42)</u>	<u>(42)</u>	<u>42</u>	<u>42</u>	<u>0</u>	<u>0</u>
Increase in Net Position	20,552	11,316	5,840	4,312	26,392	15,628
Net Position at Beginning 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>
Net Position at End of Year	<u>\$294,591</u>	<u>\$274,039</u>	<u>\$216,052</u>	<u>\$210,212</u>	<u>\$510,643</u>	<u>\$484,251</u>

Conveyance and recorder fees; grants for developmental disabilities, job and family services, auto & gas and children services; motor vehicle license taxes; gasoline taxes; and court fines and costs are reflected as program revenues for governmental activities. In 2014, the County had a fairly significant increase in capital grants in the auto & gas fund. Also, sheriff revenues increased due to an increase in jail boarding and care fees.

For general revenues, property taxes increased primarily due to the collection of the developmental disabilities levy passed by the voters in 2013. Sales taxes increased from the improved local economy and additional retail establishments. Grants and entitlements increased primarily from the allocation of casino taxes from the State. Interest revenues increased due to slight increased interest rates.

The net position for the governmental activities increased \$20,552,000 or 7.49% in 2014. Last year, net position increased \$11,155,000 or 4.24%. Total revenues increased \$9,553,000 or 7.49% from last year but expenses only increased \$317,000 or 0.27% from last year. The significant changes by program were in legislative and executive, public safety and public works. The decrease 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 in 2013. A refund did not occur in 2014.

The County experienced a 5 percent increase in program revenues for business-type activities primarily due to increased grant revenues received by Delaware Area Transit Authority from the Urbanized Area Formula Program.

The County's sanitary engineer operations accounted for 86 percent of the expenses of the County's business-type activities in 2014, which is consistent with 2013. 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.

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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	
	2014	2013	2014	2013
General Government				
Legislative and Executive	\$18,727	\$16,916	\$5,856	\$2,564
Intergovernmental	0	5,447	0	5,447
Judicial	9,261	8,851	6,658	5,835
Public Safety				
911	5,622	3,727	4,727	2,812
Emergency Medical Services	10,203	9,570	10,203	9,550
Sheriff	21,112	20,355	15,095	14,998
Other Public Safety	2,672	3,228	1,278	2,519
Public Works	18,167	19,293	4,648	8,075
Intergovernmental	378	646	378	646
Health	18,717	17,227	13,337	11,939
Intergovernmental	250	240	250	240
Human Services				
Job and Family Services	6,296	5,697	1,520	2,203
Children Services	1,188	891	361	(17)
Child Support Enforcement	1,507	1,491	(242)	(122)
Other Human Services	422	633	422	633
Intergovernmental	0	20	0	20
Conservation and Recreation	0	1	1	1
Intergovernmental	751	374	750	374
Interest and Fiscal Charges	1,075	1,424	1,075	1,424
Total Expenses	<u>\$116,348</u>	<u>\$116,031</u>	<u>\$66,317</u>	<u>\$69,141</u>

Program revenues paid for 55 percent of the legislative and executive and judicial programs costs of services. This was a slight decrease from 2013. 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), 74 percent, which increased from 2013, due to an increase in capital grants received for road projects.

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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 2014. 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; 73 percent of total costs were provided for by these revenue sources. In 2014, the job and family services program continued being funded on a reimbursement basis.

In 2014, 61 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 increased significantly from prior year. The General Fund had an increase in sales tax revenues in 2014, along with an increase in interest revenue as a result of more available funds to invest. Operating expenditures increased 11 percent primarily due to the County upgrading the 911 system and additional road and bridge construction projects.

Fund balance in the Auto and Gas special revenue fund changed less than 1 percent. However, there was a 14 percent increase in the in the amount of operating grant revenue in 2014 and a 34 percent increase in the amount of public works expenditures due to the increased number of road and bridge construction projects.

Fund balance in the Developmental Disabilities special revenue fund increased 66 percent primarily due to the collection of the property tax levy voted on in 2013. Operating revenues increased 24 percent. Operating expenditures also increased by 9 percent due to the increased operating grant revenue.

Fund balance in the Special Bond Retirement debt service fund increased, in the amount of \$72,482, from the collection of property taxes and special assessments in excess of amounts needed in 2014 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 operating income for 2014 in the amount of \$413,641. The fund has a \$4.7 million increase in net position due to contributions from developers and tap fees and a decrease in operating expense related to services and charges.

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 by 11 percent due to the charges to other political subdivisions for the installation of stormwater systems.

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The Delaware Area Transit fund balance significantly increased by 55 percent. The transit system was awarded 59 percent more in grant funding during 2014 while operating revenue remain substantially the same. Operating expenditures decreased 9 percent due to a decrease in staffing and reduced spending.

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 decrease from the original budget to the final budget due to a decrease in the budget for charges for services revenues. Sales tax revenues came in stronger than budgeted and revenues for the board of elections increased due to a special election and additional levies on the ballot. Furthermore, sheriff revenues were higher than expected for jail boarding and care fees. Actual revenues were 4% greater than the final budget. For expenditures, there was an insignificant increase from the original budget to the final budget. Actual expenditures were significantly less than the final budget at 13 percent. 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, 2014, was \$170,939 thousand and \$194,772 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 2014 and recorded as depreciable capital assets, including five bridges. There is still significant construction related to roads, bridges, and culverts. In business-type activities, \$3.5 million was added to construction in progress for building improvements, pump stations and equipment upgrades. In addition, sewer pumping stations and sanitary sewer lines were donated by developers, in the amount of \$1,855 thousand. Note 11 to the basic financial statements provides further information on the capital assets activity during 2014.

Debt - During 2014, the County issued sanitary sewer system improvement revenue bonds and special assessment bonds, in the amount of \$12,595 thousand and \$344 thousand, respectively. The County issued sanitary revenue bonds to upgrade the wastewater treatment plants and pump stations. The special assessment bonds were issued for the maintenance of ditches.

At December 31, 2014, the County's overall long-term obligations included \$26,027 thousand in general obligation bonds, \$4,317 thousand in special assessment bonds, and \$35,789 thousand in revenue bonds. Of this amount, \$35,789 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.

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CURRENT ISSUES

An agreement has been entered into between the County Commissioners and the City of Delaware to extend Sawmill Parkway from Hyatts Road to US42. The County will pay for their portion of the project with sales tax revenue bonds. Construction will begin this summer and will be completed late 2016.

The countywide 911 system and county wide public safety communication system update has been completed. The improvement will allow for better response time and will ensure communication.

The County Commissioners are in the process of selecting a Construction Manager at Risk for the project referred to as the Sandusky Street Courthouse with related Parking Facility. Design work has begun for the estimated 62,000 square foot courthouse and an associated parking facility of 200 spaces. The County intends to issue general obligation bonds to cover the construction costs.

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, 2014

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Delaware Creative Housing
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$101,995,603	\$35,732,377	\$137,727,980	\$0
Cash and Cash Equivalents in Segregated Accounts	295,934	795,679	1,091,613	235,511
Cash and Cash Equivalents with Escrow Agent	28,268	0	28,268	0
Cash and Cash Equivalents with Fiscal Agent	26,001	0	26,001	0
Accounts Receivable	148,774	902,631	1,051,405	6,593
Other Receivables	0	0	0	3,443
Sales Taxes Receivable	13,604,742	0	13,604,742	0
Accrued Interest Receivable	304,741	0	304,741	0
Due from Primary Government	0	0	0	0
Due from Other Governments	10,789,834	239,806	11,029,640	0
Due from External Party	1,199	0	1,199	0
Internal Balances	(13,029)	13,029	0	0
Prepaid Items	2,159,167	0	2,159,167	19,227
Materials and Supplies Inventory	1,219,851	147,607	1,367,458	0
Property Taxes Receivable	29,010,167	0	29,010,167	0
Special Assessments Receivable	5,088,363	0	5,088,363	0
Payment in Lieu of Taxes Receivable	784,320	0	784,320	0
Nondepreciable Capital Assets	53,464,712	12,039,259	65,503,971	893,944
Depreciable Capital Assets, Net	146,238,230	204,074,622	350,312,852	4,775,446
Total Assets	365,146,877	253,945,010	619,091,887	5,934,164
<u>Deferred Outflows of Resources</u>				
Deferred Charge on Refunding	616,550	1,675,343	2,291,893	0
<u>Liabilities</u>				
Accrued Wages Payable	1,372,240	156,034	1,528,274	10,667
Accounts Payable	1,060,429	311,503	1,371,932	147,370
Matured Compensated Absences Payable	10,078	0	10,078	0
Contracts Payable	1,167,388	1,555,401	2,722,789	0
Retainage Payable	28,268	0	28,268	0
Due to Component Unit	1,729	0	1,729	0
Due to Other Governments	2,164,830	48,217	2,213,047	0
Due to External Party	81,315	0	81,315	0
Line of Credit Payable	0	0	0	11,678
Landlord Subsidy Deposits	0	0	0	40,000
Tenant Deposits	0	0	0	22,838
Claims Payable	458,626	0	458,626	0
Unearned Revenue	0	1,189,561	1,189,561	571,961
Accrued Interest Payable	89,969	116,264	206,233	0
Long-Term Liabilities				
Due Within One Year	4,401,704	2,595,055	6,996,759	52,438
Due in More Than One Year	30,811,448	33,596,552	64,408,000	649,371
Total Liabilities	41,648,024	39,568,587	81,216,611	1,506,323
<u>Deferred Inflows of Resources</u>				
Property Taxes	28,739,777	0	28,739,777	0
Payment in Lieu of Taxes	784,320	0	784,320	0
Total Deferred Inflows of Resources	29,524,097	0	29,524,097	0

(continued)

Delaware County, Ohio
Statement of Net Position (continued)
December 31, 2014

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Delaware Creative Housing
<u>Net Position</u>				
Net Investment in Capital Assets	\$170,939,087	\$194,772,450	\$365,711,537	\$4,967,581
Restricted for:				
Capital Projects	160,557	0	160,557	0
Debt Service	3,520,973	0	3,520,973	0
Legislative and Executive	6,917,734	0	6,917,734	0
Judicial	791,772	0	791,772	0
Public Safety	2,741,811	0	2,741,811	0
Public Works	39,883,332	0	39,883,332	0
Health	8,451,250	0	8,451,250	0
Human Services	5,597,122	0	5,597,122	0
Other Purposes	1,904,953	0	1,904,953	0
Revenue Bond Replacement	0	1,000,000	1,000,000	0
Revenue Bond Future Debt Service	0	3,866,423	3,866,423	0
Unrestricted (Deficit)	53,682,715	16,412,893	70,095,608	(539,740)
Total Net Position	\$294,591,306	\$216,051,766	\$510,643,072	\$4,427,841

See accompanying notes to the basic financial statements

Delaware County, Ohio
Statement of Activities
For the Year Ended December 31, 2014

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
<u>Governmental Activities</u>				
General Government				
Legislative and Executive	\$18,727,055	\$12,409,160	\$461,841	\$0
Judicial	9,260,581	2,003,375	599,384	0
Public Safety				
911	5,621,915	0	895,028	0
Emergency Medical Services	10,202,709	0	0	0
Sheriff	21,112,400	5,244,920	772,662	0
Other Public Safety	2,671,795	475,389	918,578	0
Public Works				
Intergovernmental	18,167,267	2,914,145	7,224,004	3,381,232
Health	378,222	0	0	0
Intergovernmental	18,717,249	343,421	5,036,883	0
Human Services	250,000	0	0	0
Human Services				
Job and Family Services	6,295,662	15,528	4,759,598	0
Children Services	1,188,498	0	826,974	0
Child Support Enforcement	1,507,371	496,401	1,253,376	0
Other Human Services	421,765	0	0	0
Conservation and Recreation	750	0	0	0
Intergovernmental	750,554	0	0	0
Interest and Fiscal Charges	1,074,766	0	0	0
Total Governmental Activities	<u>116,348,559</u>	<u>23,902,339</u>	<u>22,748,328</u>	<u>3,381,232</u>
<u>Business-Type Activities</u>				
Sanitary Engineer	14,700,080	13,719,103	0	5,662,091
Other Enterprise				
Solid Waste Transfer Station	52,529	171,131	0	0
Storm Water Phase II	290,975	349,671	0	0
Delaware Area Transit	1,913,641	292,719	2,228,338	283,431
Total Other Enterprise	<u>2,257,145</u>	<u>813,521</u>	<u>2,228,338</u>	<u>283,431</u>
Total Business-Type Activities	<u>16,957,225</u>	<u>14,532,624</u>	<u>2,228,338</u>	<u>5,945,522</u>
Total Primary Government	<u>\$133,305,784</u>	<u>\$38,434,963</u>	<u>\$24,976,666</u>	<u>\$9,326,754</u>
<u>Component Unit</u>				
Delaware Creative Housing	<u>\$822,109</u>	<u>\$470,856</u>	<u>\$273,390</u>	<u>\$0</u>
General Revenues				
Property Taxes Levied for				
General Operating				
Public Safety-911				
Health-Board of Developmental Disabilities				
Human Services-Council for Older Adults				
Permanent Improvement				
Payment in Lieu of Taxes				
Sales Taxes				
Grants and Entitlements not Restricted to Other Programs				
Interest				
Other				
Total General Revenues				
Transfers				
Total General Revenues and Transfers				
Change in Net 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
(\$5,856,054)	\$0	(\$5,856,054)	\$0
(6,657,822)	0	(6,657,822)	0
(4,726,887)	0	(4,726,887)	0
(10,202,709)	0	(10,202,709)	0
(15,094,818)	0	(15,094,818)	0
(1,277,828)	0	(1,277,828)	0
(4,647,886)	0	(4,647,886)	0
(378,222)	0	(378,222)	0
(13,336,945)	0	(13,336,945)	0
(250,000)	0	(250,000)	0
(1,520,536)	0	(1,520,536)	0
(361,524)	0	(361,524)	0
242,406	0	242,406	0
(421,765)	0	(421,765)	0
(750)	0	(750)	0
(750,554)	0	(750,554)	0
(1,074,766)	0	(1,074,766)	0
(66,316,660)	0	(66,316,660)	0
0	4,681,114	4,681,114	0
0	118,602	118,602	0
0	58,696	58,696	0
0	890,847	890,847	0
0	1,068,145	1,068,145	0
0	5,749,259	5,749,259	0
(66,316,660)	5,749,259	(60,567,401)	0
0	0	0	(77,863)
9,845,980	0	9,845,980	0
2,173,328	0	2,173,328	0
14,545,886	0	14,545,886	0
820,539	0	820,539	0
547,001	0	547,001	0
492,639	0	492,639	0
50,184,396	0	50,184,396	0
4,989,276	0	4,989,276	0
1,586,988	1,102	1,588,090	123
1,724,975	46,604	1,771,579	181,605
86,911,008	47,706	86,958,714	181,728
(42,500)	42,500	0	0
86,868,508	90,206	86,958,714	181,728
20,551,848	5,839,465	26,391,313	103,865
274,039,458	210,212,301	484,251,759	4,323,976
\$294,591,306	\$216,051,766	\$510,643,072	\$4,427,841

Delaware County, Ohio

Balance Sheet

Governmental Funds

December 31, 2014

	General	Auto and Gas	Developmental Disabilities	Special Bond Retirement
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$35,492,994	\$30,131,787	\$7,615,450	\$285,979
Cash and Cash Equivalents in Segregated Accounts	1,394	0	0	0
Accounts Receivable	51,694	60,285	19,444	0
Sales Taxes Receivable	13,604,742	0	0	0
Accrued Interest Receivable	304,741	0	0	0
Due from Other Governments	2,817,731	4,213,586	2,003,536	56,314
Due from External Party	1,199	0	0	0
Interfund Receivable	1,095,934	0	0	0
Prepaid Items	1,427,399	0	620,623	0
Materials and Supplies Inventory	262,089	949,920	0	0
Property Taxes Receivable	10,423,071	0	14,911,316	868,598
Special Assessments Receivable	0	0	0	4,245,708
Payment in Lieu of Taxes Receivable	0	0	0	784,320
Restricted Assets				
Equity in Pooled Cash and Cash Equivalents	215,465	0	0	0
Cash and Cash Equivalents with Escrow Agent	0	0	28,268	0
Total Assets	\$65,698,453	\$35,355,578	\$25,198,637	\$6,240,919
<u>Liabilities</u>				
Accrued Wages Payable	\$897,315	\$105,743	\$117,321	\$0
Accounts Payable	433,271	129,498	259,143	0
Matured Compensated Absences Payable	8,343	0	0	0
Contracts Payable	629,155	536,588	0	0
Due to Component Unit	0	0	1,729	0
Due to Other Governments	813,906	19,058	1,156,671	0
Due to External Party	1,125	0	0	0
Interfund Payable	0	999,211	7,076	21,139
Liabilities Payable from Restricted Assets				
Retainage Payable	0	0	28,268	0
Total Liabilities	2,783,115	1,790,098	1,570,208	21,139
<u>Deferred Inflows of Resources</u>				
Property Taxes	10,331,921	0	14,768,830	861,002
Payment in Lieu of Taxes	0	0	0	784,320
Unavailable Revenue	7,327,110	3,124,809	1,870,335	4,309,618
Total Deferred Inflows of Resources	17,659,031	3,124,809	16,639,165	5,954,940
<u>Fund Balances</u>				
Nonspendable	1,904,953	949,920	620,623	0
Restricted	0	29,490,751	6,368,641	264,840
Committed	21,938,000	0	0	0
Assigned	4,406,588	0	0	0
Unassigned (Deficit)	17,006,766	0	0	0
Total Fund Balances	45,256,307	30,440,671	6,989,264	264,840
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$65,698,453	\$35,355,578	\$25,198,637	\$6,240,919

See accompanying notes to the basic financial statements

Other Governmental	Total Governmental Funds
\$26,962,487	\$100,488,697
294,540	295,934
17,351	148,774
0	13,604,742
0	304,741
1,698,667	10,789,834
0	1,199
30,964	1,126,898
38,191	2,086,213
7,842	1,219,851
2,807,182	29,010,167
842,655	5,088,363
0	784,320
0	215,465
0	28,268
<u>\$32,699,879</u>	<u>\$165,193,466</u>
\$251,839	\$1,372,218
238,517	1,060,429
0	8,343
0	1,165,743
0	1,729
174,939	2,164,574
80,190	81,315
112,501	1,139,927
0	28,268
<u>857,986</u>	<u>7,022,546</u>
2,778,024	28,739,777
0	784,320
<u>2,187,562</u>	<u>18,819,434</u>
<u>4,965,586</u>	<u>48,343,531</u>
46,033	3,521,529
21,895,522	58,019,754
4,686,470	26,624,470
253,852	4,660,440
(5,570)	17,001,196
<u>26,876,307</u>	<u>109,827,389</u>
<u>\$32,699,879</u>	<u>\$165,193,466</u>

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Delaware County, Ohio
 Reconciliation of Total Governmental Fund Balances
 to Net Position of Governmental Activities
 December 31, 2014

Total Governmental Fund Balances \$109,827,389

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. 199,702,942

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	577,314	
Sales Taxes Receivable	5,321,762	
Accrued Interest Receivable	210,459	
Due from Other Governments	7,351,146	
Delinquent Property Taxes Receivable	270,390	
Special Assessments Receivable	5,088,363	18,819,434

Deferred outflows of resources include deferred charges on refundings which do not provide current financial resources and, therefore, are not reported in the funds. 616,550

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. (89,969)

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

General Obligation Bonds Payable	(26,026,812)	
Special Assessment Bonds Payable	(4,317,110)	
Compensated Absences Payable	(4,870,966)	
Compensated Absences Payable-Internal Service Fund	1,968	(35,212,920)

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. 927,880

Net Position of Governmental Activities \$294,591,306

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, 2014

	General	Auto and Gas	Developmental Disabilities	Special Bond Retirement
<u>Revenues</u>				
Property Taxes	\$9,934,560	\$0	\$14,669,002	\$827,921
Payment in Lieu of Taxes	0	0	0	492,639
Sales Taxes	50,186,640	0	0	0
Special Assessments	0	0	0	332,651
Charges for Services	13,839,425	1,884,205	343,421	0
Licenses and Permits	957,700	114,361	0	0
Fines and Forfeitures	553,686	0	0	0
Intergovernmental	5,351,427	10,222,986	5,017,516	109,826
Interest	1,424,770	0	0	199,266
Other	900,039	5,841	675,121	10,014
Total Revenues	83,148,247	12,227,393	20,705,060	1,972,317
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	15,134,713	0	0	26,030
Judicial	8,578,545	0	0	0
Public Safety	30,799,664	0	0	0
Public Works	11,142,868	12,133,743	0	0
Intergovernmental	0	0	0	343,271
Health	35,945	0	18,049,224	0
Human Services	417,334	0	0	0
Conservation and Recreation				
Intergovernmental	1,035,722	0	0	0
Capital Outlay	0	0	0	0
Debt Service				
Principal Retirement	0	0	0	1,019,502
Interest and Fiscal Charges	0	0	0	506,086
Total Expenditures	67,144,791	12,133,743	18,049,224	1,894,889
Excess of Revenues Over (Under) Expenditures	16,003,456	93,650	2,655,836	77,428
<u>Other Financing Sources (Uses)</u>				
Sale of Capital Assets	0	9,958	121,889	0
Special Assessment Bonds Issued	0	0	0	0
Transfers In	9,365	0	0	0
Transfers Out	(7,323,113)	0	0	(4,946)
Total Other Financing Sources (Uses)	(7,313,748)	9,958	121,889	(4,946)
Changes in Fund Balances	8,689,708	103,608	2,777,725	72,482
Fund Balances at Beginning of Year	36,566,599	30,337,063	4,211,539	192,358
Fund Balances at End of Year	<u>\$45,256,307</u>	<u>\$30,440,671</u>	<u>\$6,989,264</u>	<u>\$264,840</u>

See accompanying notes to the basic financial statements

<u>Other Governmental</u>	<u>Total Governmental Funds</u>
\$2,737,567	\$28,169,050
0	492,639
0	50,186,640
752,303	1,084,954
5,142,624	21,209,675
371,542	1,443,603
344,891	898,577
9,876,213	30,577,968
427	1,624,463
287,645	1,878,660
<u>19,513,212</u>	<u>137,566,229</u>
2,981,187	18,141,930
447,978	9,026,523
5,218,787	36,018,451
484,126	23,760,737
0	343,271
65,455	18,150,624
8,627,557	9,044,891
0	1,035,722
2,956,695	2,956,695
2,865,549	3,885,051
676,191	1,182,277
<u>24,323,525</u>	<u>123,546,172</u>
<u>(4,810,313)</u>	<u>14,020,057</u>
0	131,847
344,700	344,700
9,473,524	9,482,889
<u>(2,197,329)</u>	<u>(9,525,388)</u>
<u>7,620,895</u>	<u>434,048</u>
2,810,582	14,454,105
<u>24,065,725</u>	<u>95,373,284</u>
<u>\$26,876,307</u>	<u>\$109,827,389</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, 2014

Changes in Fund Balances - Total Governmental Funds		\$14,454,105
Amounts reported for governmental activities on the statement of activities are different because of the following:		
<p>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.</p>		
Capital Outlay - Nondepreciable Capital Assets	10,350,707	
Capital Outlay - Depreciable Capital Assets	3,950,153	
Depreciation	<u>(9,109,240)</u>	5,191,620
<p>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.</p>		
Sale of Capital Assets	(131,847)	
Loss on Disposal of Capital Assets	<u>(1,708,255)</u>	(1,840,102)
<p>Revenues on the statement of activities that do not provide current financial resources are not reported as revenues in governmental funds.</p>		
Delinquent Property Taxes	(236,316)	
Sales Taxes	(2,245)	
Special Assessments	75,746	
Charges for Services	(809,512)	
Intergovernmental	540,441	
Interest	(37,048)	
Other	<u>(154,389)</u>	(623,323)
<p>Repayment of principal is an expenditure in the governmental funds but the repayment reduces long-term liabilities on the statement of net position.</p>		
General Obligation Bonds Payable	3,552,850	
Special Assessment Bonds Payable	<u>332,202</u>	3,885,052
<p>Bond proceeds are other financing sources in the governmental funds but the issuance increases long-term liabilities on the statement of net position.</p>		
Special Assessment Bonds Issued	(344,700)	(344,700)
<p>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.</p>		
Accrued Interest Payable	7,152	
Amortization of General Obligation Bond Premium	106,687	
Amortization of Special Assessment Bond Premium	4,321	
Amortization of Deferred Charge on Refunding	<u>(10,649)</u>	107,511
		(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, 2014

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	(\$114,982)	
Compensated Absences Payable-Internal Service Fund	<u>398</u>	(114,584)
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>(163,731)</u>
Change in Net Position of Governmental Activities		<u><u>\$20,551,848</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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$9,955,339	\$9,955,339	\$9,963,509	\$8,170
Sales Taxes	47,292,200	47,292,200	49,394,548	2,102,348
Charges for Services	24,943,780	23,784,894	24,431,337	646,443
Licenses and Permits	1,186,800	1,186,800	960,560	(226,240)
Fines and Forfeitures	316,000	316,000	389,629	73,629
Intergovernmental	5,332,312	5,332,312	5,356,507	24,195
Interest	850,321	850,321	1,081,753	231,432
Other	2,172,119	1,572,119	2,104,881	532,762
Total Revenues	92,048,871	90,289,985	93,682,724	3,392,739
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	29,025,724	29,504,939	27,525,761	1,979,178
Judicial	9,934,155	9,934,155	8,520,605	1,413,550
Public Safety	33,368,135	33,474,653	30,882,726	2,591,927
Public Works	19,080,736	19,075,736	12,725,182	6,355,554
Health	30,000	30,000	30,000	0
Human Services	472,919	485,034	430,709	54,325
Intergovernmental	970,000	1,082,500	1,081,555	945
Total Expenditures	92,881,669	93,587,017	81,196,538	12,390,479
Excess of Revenues Over (Under) Expenditures	(832,798)	(3,297,032)	12,486,186	15,783,218
<u>Other Financing Sources (Uses)</u>				
Advances In	0	0	845,125	845,125
Advances Out	0	0	(279,359)	(279,359)
Transfers In	300,900	300,900	310,265	9,365
Transfers Out	(5,721,864)	(8,304,476)	(7,323,112)	981,364
Total Other Financing Sources (Uses)	(5,420,964)	(8,003,576)	(6,447,081)	1,556,495
Changes in Fund Balance	(6,253,762)	(11,300,608)	6,039,105	17,339,713
Fund Balance at Beginning of Year (restated)	24,183,004	24,183,004	24,183,004	0
Prior Year Encumbrances Appropriated	1,951,599	1,951,599	1,951,599	0
Fund Balance at End of Year	\$19,880,841	\$14,833,995	\$32,173,708	\$17,339,713

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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$741,000	\$741,000	\$1,486,352	\$745,352
Licenses and Permits	120,000	120,000	114,361	(5,639)
Intergovernmental	12,863,000	9,865,061	9,713,664	(151,397)
Other	25,000	25,000	13,341	(11,659)
	13,749,000	10,751,061	11,327,718	576,657
<u>Expenditures</u>				
Current				
Public Works	16,159,254	13,523,853	12,018,886	1,504,967
Excess of Revenues (Under) Expenditures	(2,410,254)	(2,772,792)	(691,168)	2,081,624
<u>Other Financing Sources</u>				
Sale of Capital Assets	0	0	9,958	9,958
Advances In	0	0	57,105	57,105
	0	0	67,063	67,063
Total Other Financing Sources	0	0	67,063	67,063
Changes in Fund Balance	(2,410,254)	(2,772,792)	(624,105)	2,148,687
Fund Balance at Beginning of Year	30,519,481	30,519,481	30,519,481	0
Prior Year Encumbrances Appropriated	86,654	86,654	86,654	0
Fund Balance at End of Year	\$28,195,881	\$27,833,343	\$29,982,030	\$2,148,687

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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$14,526,800	\$14,526,800	\$14,724,154	\$197,354
Charges for Services	406,786	406,786	389,646	(17,140)
Intergovernmental	4,342,340	4,342,340	5,024,604	682,264
Other	270,302	270,302	655,677	385,375
Total Revenues	19,546,228	19,546,228	20,794,081	1,247,853
<u>Expenditures</u>				
Current				
Health	20,226,530	20,226,530	18,036,197	2,190,333
Excess of Revenues Over (Under) Expenditures	(680,302)	(680,302)	2,757,884	3,438,186
<u>Other Financing Sources</u>				
Sale of Capital Assets	1,000	1,000	121,889	120,889
Changes in Fund Balance	(679,302)	(679,302)	2,879,773	3,559,075
Fund Balance at Beginning of Year	3,000,928	3,000,928	3,000,928	0
Prior Year Encumbrances Appropriated	327,020	327,020	327,020	0
Fund Balance at End of Year	<u>\$2,648,646</u>	<u>\$2,648,646</u>	<u>\$6,207,721</u>	<u>\$3,559,075</u>

See accompanying notes to the basic financial statements

Delaware County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2014

	Enterprise Funds		Total Enterprise Funds	Governmental Activity Self Insurance Internal Service Fund
	Sanitary Engineer	Other Enterprise		
<u>Assets</u>				
<u>Current Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$28,223,542	\$2,642,412	\$30,865,954	\$1,291,441
Cash and Cash Equivalents in Segregated Accounts	0	795,679	795,679	0
Cash and Cash Equivalents with Fiscal Agent	0	0	0	26,001
Accounts Receivable	888,652	13,979	902,631	0
Due from Other Governments	0	239,806	239,806	0
Interfund Receivable	0	13,029	13,029	0
Prepaid Items	0	0	0	72,954
Materials and Supplies Inventory	147,607	0	147,607	0
Restricted Assets				
Equity in Pooled Cash and Cash Equivalents	4,866,423	0	4,866,423	0
Total Current Assets	34,126,224	3,704,905	37,831,129	1,390,396
<u>Noncurrent Assets</u>				
Nondepreciable Capital Assets	11,552,027	487,232	12,039,259	0
Depreciable Capital Assets, Net	202,415,204	1,659,418	204,074,622	0
Total Noncurrent Assets	213,967,231	2,146,650	216,113,881	0
Total Assets	248,093,455	5,851,555	253,945,010	1,390,396
<u>Deferred Outflows of Resources</u>				
Deferred Charge on Refunding	1,675,343	0	1,675,343	0
<u>Liabilities</u>				
<u>Current Liabilities</u>				
Accrued Wages Payable	116,141	39,893	156,034	1,666
Accounts Payable	275,435	36,068	311,503	0
Contracts Payable	1,555,401	0	1,555,401	0
Due to Other Governments	43,081	5,136	48,217	256
Claims Payable	0	0	0	458,626
Unearned Revenue	1,189,561	0	1,189,561	0
Accrued Interest Payable	116,264	0	116,264	0
Revenue Bonds Payable	2,470,000	0	2,470,000	0
Premium of Revenue Bonds	401,774	0	401,774	0
Compensated Absences Payable	83,592	41,463	125,055	0
Total Current Liabilities	6,251,249	122,560	6,373,809	460,548
<u>Long-Term Liabilities</u>				
Revenue Bonds Payable	32,740,000	0	32,740,000	0
Unamortized Revenue Premium	177,444	0	177,444	0
Compensated Absences Payable	191,993	85,341	277,334	1,968
Total Long-Term Liabilities	33,109,437	85,341	33,194,778	1,968
Total Liabilities	39,360,686	207,901	39,568,587	462,516
<u>Net Position</u>				
Net Investment in Capital Assets	192,625,800	2,146,650	194,772,450	0
Restricted for Revenue Bond Replacement	1,000,000	0	1,000,000	0
Restricted for Revenue Bond Future Debt Service	3,866,423	0	3,866,423	0
Unrestricted	12,915,889	3,497,004	16,412,893	927,880
Total Net Position	\$210,408,112	\$5,643,654	\$216,051,766	\$927,880

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, 2014

	Enterprise Funds		Total Enterprise Funds	Governmental Activity Self Insurance Internal Service Fund
	Sanitary Engineer	Other Enterprise		
<u>Operating Revenues</u>				
Charges for Services	\$0	\$813,521	\$813,521	\$532,759
Charges for Services Pledged as Security on Revenue Bonds	13,719,103	0	13,719,103	0
Other	34,802	2,549	37,351	0
Total Operating Revenues	13,753,905	816,070	14,569,975	532,759
<u>Operating Expenses</u>				
Personal Services	2,963,825	1,191,823	4,155,648	54,779
Fringe Benefits	1,339,660	356,652	1,696,312	25,596
Services and Charges	2,821,674	269,093	3,090,767	16,358
Materials and Supplies	1,095,375	270,150	1,365,525	3,489
Claims	0	0	0	596,268
Depreciation	5,119,730	169,427	5,289,157	0
Total Operating Expenses	13,340,264	2,257,145	15,597,409	696,490
Operating Income (Loss)	413,641	(1,441,075)	(1,027,434)	(163,731)
<u>Non-Operating Revenues (Expenses)</u>				
Interest Revenue	1,102	0	1,102	0
Gain (Loss) on the Disposal of Capital Assets	(18,623)	9,253	(9,370)	0
Grants	0	2,228,338	2,228,338	0
Interest Expense	(1,341,193)	0	(1,341,193)	0
Total Non-Operating Revenues (Expenses)	(1,358,714)	2,237,591	878,877	0
Income (Loss) Before Transfers and Contributions	(945,073)	796,516	(148,557)	(163,731)
Transfers In	0	42,500	42,500	0
Capital Contributions	5,662,091	283,431	5,945,522	0
Changes in Net Position	4,717,018	1,122,447	5,839,465	(163,731)
Net Position at Beginning of Year	205,691,094	4,521,207	210,212,301	1,091,611
Net Position at End of Year	\$210,408,112	\$5,643,654	\$216,051,766	\$927,880

See accompanying notes to the basic financial statements

Delaware County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2014

	Enterprise Funds		Total Enterprise Funds	Governmental Activity Self Insurance Internal Service Fund
	Sanitary Engineer	Other Enterprise		
<u>Increase (Decrease) in Cash and Cash Equivalents</u>				
<u>Cash Flows from Operating Activities</u>				
Cash Received from Customers	\$14,012,030	\$803,933	\$14,815,963	\$0
Cash Received from Transactions with Other Funds	0	0	0	532,759
Cash Received from Other Revenues	34,802	2,549	37,351	0
Cash Payments for Personal Services	(2,885,350)	(1,169,842)	(4,055,192)	(54,102)
Cash Payments for Fringe Benefits	(1,339,660)	(356,652)	(1,696,312)	(25,596)
Cash Payments for Services and Charges	(2,857,982)	(234,841)	(3,092,823)	(35,836)
Cash Payments for Materials and Supplies	(1,179,663)	(280,363)	(1,460,026)	(3,489)
Cash Payments for Claims	0	0	0	(363,707)
Net Cash Provided by (Used for) Operating Activities	5,784,177	(1,235,216)	4,548,961	50,029
<u>Cash Flows from Noncapital Financing Activities</u>				
Cash Received from Grants	0	2,149,389	2,149,389	0
Cash Received from Transfers In	0	42,500	42,500	0
Net Cash Provided by Noncapital Financing Activities	0	2,191,889	2,191,889	0
<u>Cash Flows from Capital and Related Financing Activities</u>				
Cash Received from Tap In Fees	3,659,436	0	3,659,436	0
Cash Received from Bonds Issued	12,595,000	0	12,595,000	0
Cash Received from Premium on Bonds Issued	177,444	0	177,444	0
Cash Received from Sale of Capital Assets	0	9,253	9,253	0
Cash Received from Capital Grants	0	283,431	283,431	0
Cash Payments for Acquisition of Capital Assets	(2,639,994)	(329,001)	(2,968,995)	0
Cash Payments for Principal on Revenue Bonds	(2,010,000)	0	(2,010,000)	0
Cash Payments for Interest on Revenue Bonds	(1,530,921)	0	(1,530,921)	0
Net Cash Provided by (Used for) Capital and Related Financing Activities	10,250,965	(36,317)	10,214,648	0
<u>Cash Flows from Investing Activities</u>				
Cash Received from Interest	1,229	0	1,229	0
Net Increase in Cash and Cash Equivalents	16,036,371	920,356	16,956,727	50,029
Cash and Cash Equivalents at Beginning of Year	17,053,594	2,517,735	19,571,329	1,267,413
Cash and Cash Equivalents at End of Year	<u>\$33,089,965</u>	<u>\$3,438,091</u>	<u>\$36,528,056</u>	<u>\$1,317,442</u>

(continued)

Delaware County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2014

	Enterprise Funds		Total Enterprise Funds	Governmental Activity Self Insurance Internal Service Fund
	Sanitary Engineer	Other Enterprise		
Reconciliation of Operating Income (Loss)				
<u>to Net Cash Provided by (Used for) Operating Activities</u>				
Operating Income (Loss)	\$413,641	(\$1,441,075)	(\$1,027,434)	(\$163,731)
Adjustments to Reconcile Operating Income (Loss)				
<u>to Net Cash Provided by (Used for) Operating Activities</u>				
Depreciation	5,119,730	169,427	5,289,157	0
Changes in Assets and Liabilities:				
(Increase) Decrease in Accounts Receivable	49,807	(1,991)	47,816	0
Decrease in Due from Other Governments	16,797	0	16,797	0
Increase in Interfund Receivable	0	(7,597)	(7,597)	0
Increase in Prepaid Items	0	0	0	(19,478)
Increase in Materials and Supplies Inventory	(77,058)	0	(77,058)	0
Increase in Accrued Wages Payable	32,833	7,145	39,978	242
Increase (Decrease) in Accounts Payable	(20,376)	24,692	4,316	0
Increase in Due to Other Governments	5,565	98	5,663	37
Decrease in Interfund Payable	(23,820)	(653)	(24,473)	0
Increase in Claims Payable	0	0	0	232,561
Increase in Unearned Revenue	226,450	0	226,450	0
Increase in Compensated Absences Payable	40,608	14,738	55,346	398
Net Cash Provided by (Used for)				
Operating Activities	<u>\$5,784,177</u>	<u>(\$1,235,216)</u>	<u>\$4,548,961</u>	<u>\$50,029</u>

Noncash Capital and Related Financing Activity:

In 2014, the Sanitary Engineer enterprise fund received capital assets from developers and tap fee credits, in the amount of \$1,854,506 and \$148,149, respectively.

See accompanying notes to the basic financial statements

Delaware County, Ohio
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2014

<u>Assets</u>	
Equity in Pooled Cash and Cash Equivalents	\$39,219,369
Cash and Cash Equivalents in Segregated Accounts	4,088,301
Due from Other Governments	3,621,896
Due from External Party	81,315
Property Taxes Receivable	402,185,295
Special Assessments Receivable	<u>3,352,508</u>
 Total Assets	 <u><u>\$452,548,684</u></u>
<u>Liabilities</u>	
Due to Other Governments	\$419,901,950
Due to External Party	215,312
Payroll Withholdings	1,069,037
Undistributed Assets	<u>31,362,385</u>
 Total Liabilities	 <u><u>\$452,548,684</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, 2014

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, 2014
(Continued)

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, 2014
(Continued)

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, 2014
(Continued)

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 and capital 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 2014. 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, 2014
(Continued)

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, 2014
(Continued)

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, 2014, but which were levied to finance 2015 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, 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, 2014
(Continued)

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 2014, 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, 2014.

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 2014 was \$1,424,770 which included \$1,164,867 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, 2014
(Continued)

G. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2014, 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, 2014
(Continued)

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, 2014
(Continued)

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, 2014
(Continued)

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 \$5 million as of December 31, 2014, 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, 2014
(Continued)

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 2014, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 69, "Governmental Combinations of Disposals of Governments Operations" and GASB Statement No. 70, "Accounting and Financial Reporting for Nonexchange Financial Guarantees". GASB Statement No. 69 establishes accounting and financial reporting standards related to government combinations and disposals of government operations. The Statement improves the decision usefulness of financial reporting by requiring that disclosures be made by governments about combination arrangements in which they engage and for disposals of government operations. The implementation of GASB Statement No. 69 did not have an effect on the financial statements of the County. GASB Statement No. 70 improves the recognition, measurement, and disclosures for state and local governments that have extended or received financial guarantees that are nonexchange transactions. The implementation of GASB Statement No. 70 did not have an effect on the financial statements of the County.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014
(Continued)

NOTE 4 – ACCOUNTABILITY AND COMPLIANCE

A. Budgetary Restatement

In prior years the general fund included certain funds that are legally budgeted in separate funds on a budgetary basis. The County has elected to report only the legally budgeted general fund in the budgetary statements; therefore, a restatement to the beginning budgetary balance is required. The restatement of the general fund budgetary-basis balance at December 31, 2014 is as follows:

<u>Budgetary Basis</u>	<u>General Fund</u>
Balance at December 31, 2013	\$25,986,469
Fund budgeted elsewhere	<u>(1,803,465)</u>
Restated balance at January 1, 2014	\$24,183,004

B. Deficit Fund Balance

At December 31, 2014, the Justice Reinvestment special revenue fund had a deficit fund balance, in the amount of \$5,570. 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.

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).

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014
(Continued)

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	\$8,689,708	\$103,608	\$2,777,725
<u>Increase (Decrease) Due To</u>			
Revenue Accruals:			
Accrued 2013, Received in Cash 2014	8,679,438	249,521	329,000
Accrued 2014, Not Yet Received in Cash	(10,191,838)	(1,149,062)	(295,131)
Expenditure Accruals:			
Accrued 2013, Paid in Cash 2014	(3,265,072)	(237,262)	(510,302)
Accrued 2014, Not Yet Paid in Cash	2,917,603	982,478	1,541,940
Unrecorded Activity 2013	517,780	0	423,288
Unrecorded Activity 2014	(487,248)	0	(368,136)
Fair Value of Investments	303,730	0	0
Nonbudgeted Cash Activity	586	(133)	0
Prepaid Items	(153,354)	0	20,982
Materials and Supplies Inventory	28,832	(423,631)	0
Advances In	845,125	0	0
Advances Out	(279,359)	0	0
Funds budgeted elsewhere	(231,168)		
Encumbrances Outstanding at Year End (Budget Basis)	(1,335,658)	(149,624)	(1,039,593)
Budget Basis	<u>\$6,039,105</u>	<u>(\$624,105)</u>	<u>\$2,879,773</u>

Certain funds that are legally budgeted in separate special revenue funds are considered part of the general fund on a GAAP basis. This includes the recorder fund and title administration fund.

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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014
(Continued)

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

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014
(Continued)

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.

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, \$45,950,853 of the County's bank balance of \$47,519,464 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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014
(Continued)

Investments

As of December 31, 2014, the County had the following investments:

	Total	Less Than Six Months	Six Months to Three Years	More Than Three Years
Negotiable Certificates of Deposit	\$25,483,000	\$7,543,000	\$9,555,000	\$8,385,000
Federal Farm Credit Bank Notes	20,924,675	0	16,921,275	4,003,400
Federal Home Loan Bank Notes	22,552,639	0	6,517,785	16,034,854
Federal Home Loan Mortgage Corporation Notes	3,988,730	0	999,900	2,988,830
Federal National Mortgage Association Notes	15,995,100	0	6,965,150	9,029,950
Ohio Local Government Bonds	15,251,951	0	14,486,528	765,423
Ohio Local Government Notes	16,596,441	9,186,227	7,410,214	0
Mutual Funds	4,674,779	4,674,779	0	0
STAR Ohio	10,455,095	10,455,095	0	0
Total Investments	<u>\$135,922,410</u>	<u>\$31,859,101</u>	<u>\$62,855,852</u>	<u>\$41,207,457</u>

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

The Federal 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. 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	\$20,924,675	15.39%
Federal Home Loan Bank	22,552,639	16.59
Federal Home Loan Mortgage Corporation	3,988,730	2.93
Federal National Mortgage Association	15,995,100	11.77
Ohio Local Government Notes and Bonds	31,848,392	23.43

NOTE 7 - RECEIVABLES

Receivables at December 31, 2014, 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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014
(Continued)

Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. Special assessments, in the amount of \$3,783,952, will not be received within one year. Delinquent special assessments were \$88,963.

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 2014. During 2014, principal, in the amount of \$4,976, was repaid. There were no loans outstanding at December 31, 2014.

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

	Amount
Governmental Activities	
Major Funds	
General Fund	
Local Government	\$587,217
Homestead and Rollback	675,752
Casino Allocation	1,104,858
Charges for Services	113,028
Grants	166,237
Fines and Forfeitures	13,406
Other	157,233
Total General Fund	2,817,731
Governmental Activities	
Major Funds	
Auto and Gas	
Gasoline Tax	\$1,167,447
Motor Vehicle License Tax	2,318,432
Grants	720,812
Charges for Services	6,895
Total Auto and Gas	4,213,586
Developmental Disabilities	
Homestead and Rollback	960,806
Grants	1,042,730
Total Developmental Disabilities	2,003,536
Special Bond Retirement	
Homestead and Rollback	56,314
Total Major Funds	9,091,167

(Continued)

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014
(Continued)

Nonmajor Funds (Continued)	
911	\$167,921
Job and Family Services	670,638
Children Services	359,707
Child Support Enforcement	44,869
Other Public Safety	352,492
Other	65,500
Permanent Improvement	37,540
Total Nonmajor Funds	1,698,667
Total Governmental Activities	\$10,789,834
Business-Type Activities	
Delaware Area Transit	\$239,806
Total Business-Type Activities	\$239,806
Agency Funds	
Library Support	\$1,302,749
Local Government	694,520
Auto Tags	713,063
Township Gas	911,564
Total Agency Funds	\$3,621,896

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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014
(Continued)

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 2014 represent the collection of 2013 taxes. Real property taxes received in 2014 were levied after October 1, 2013, on the assessed values as of January 1, 2013, 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 2014 represent the collection of 2013 taxes. Public utility real and tangible personal property taxes received in 2014 became a lien on December 31, 2012, were levied after October 1, 2013, 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.

Accrued property taxes receivable represents real, public utility, and outstanding delinquent property taxes which were measurable as of December 31, 2014, and for which there was an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2014 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, 2014, was \$5.16 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	\$6,086,201,030
Tangible Public Utility Property	160,427,420
Total Assessed Value	\$6,246,628,450

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014
(Continued)

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, 2014, was as follows:

	Balance January 1, 2014	Additions	Reductions	Balance December 31, 2014
Governmental Activities				
Nondepreciable Capital Assets				
Land	\$24,107,206	\$1,201,900	0	\$25,309,106
Land Improvements	13,187,086	645,566	0	13,832,652
Construction in Progress	15,234,531	8,503,241	(9,414,818)	14,322,954
Total Nondepreciable Capital Assets	<u>52,528,823</u>	<u>10,350,707</u>	<u>(9,414,818)</u>	<u>53,464,712</u>
Governmental Activities				
Depreciable Capital Assets				
Buildings	\$74,506,297	\$65,026	0	\$74,571,323
Improvements Other than Buildings	7,723,070	0	0	7,723,070
Roads, Bridges, Culverts, and Traffic Signals	129,506,940	5,507,838	(278,567)	134,736,211
Machinery and Equipment	29,563,318	7,792,106	(6,842,979)	30,512,445
Total Depreciable Capital Assets	<u>241,299,625</u>	<u>13,364,970</u>	<u>(7,121,546)</u>	<u>247,543,049</u>
Less Accumulated Depreciation for				
Buildings	(19,436,311)	(1,649,475)	0	(21,085,786)
Improvements Other than Buildings	(2,002,309)	(239,796)	0	(2,242,105)
Roads, Bridges, Culverts, and Traffic Signals	(58,901,816)	(4,630,928)	153,209	(63,379,535)
Machinery and Equipment	(17,136,589)	(2,589,041)	5,128,237	(14,597,393)
Total Accumulated Depreciation	<u>(97,477,025)</u>	<u>(9,109,240)</u>	<u>5,281,446</u>	<u>(101,304,819)</u>
Total Depreciable Capital Assets, Net	<u>143,822,600</u>	<u>4,255,730</u>	<u>(1,840,100)</u>	<u>146,238,230</u>
Governmental Activities Capital Assets, Net	<u>\$196,351,423</u>	<u>\$14,606,437</u>	<u>(\$11,254,918)</u>	<u>\$199,702,942</u>

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014
(Continued)

	Balance January 1, 2014	Additions	Reductions	Balance December 31, 2014
Business-Type Activities				
Nondepreciable Capital Assets				
Land	\$8,102,432	\$0	\$0	\$8,102,432
Construction in Progress	454,011	3,482,816	0	3,936,827
Total Nondepreciable Capital Assets	8,556,443	3,482,816	0	12,039,259
Depreciable Capital Assets				
Buildings	105,297,211	293,493	(93,116)	105,497,588
Machinery and Equipment	38,615,629	1,157,166	(242,072)	39,530,723
Sewer Lines	136,931,660	1,854,506	0	138,786,166
Total Depreciable Capital Assets	280,844,500	3,305,165	(335,188)	283,814,477
Less Accumulated Depreciation for				
Buildings	(26,573,104)	(2,187,827)	73,281	(28,687,650)
Machinery and Equipment	(25,175,232)	(1,106,759)	242,072	(26,039,919)
Sewer Lines	(23,017,715)	(1,994,571)	0	(25,012,286)
Total Accumulated Depreciation	(74,766,051)	(5,289,157)	315,353	(79,739,855)
Total Depreciable Capital Assets, Net	206,078,449	(1,983,992)	(19,835)	204,074,622
Business-Type Activities Capital Assets, Net	\$214,634,892	\$1,498,824	(\$19,835)	\$216,113,881

The County received capital assets from developers and tap fee credits, in the amount of \$1,854,506 and \$148,149, respectively.

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General Government	
Legislative and Executive	\$751,104
Judicial	162,654
Public Safety	
911	1,316,479
Emergency Medical Services	400,014
Sheriff	736,861
Other Public Safety	65,739
Public Works	5,052,094
Health	274,178
Human Services	
Job and Family Services	90,027
Child Support Enforcement	7,111
Other Human Services	252,446
Conservation and Recreation	533
Total Depreciation Expense - Governmental Activities	\$9,109,240

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014
(Continued)

Business-Type Activities	
Other Enterprise	
Solid Waste Transfer Station	\$13,804
Delaware Area Transit	155,623
Total Depreciation Expense -	
Other Enterprise	<u>\$169,427</u>

NOTE 12 - INTERFUND RECEIVABLES/PAYABLES

At December 31, 2014, the General Fund had an interfund receivable, in the amount of \$1,095,934, from the Auto and Gas, the Special Bond Retirement debt service fund, and other governmental funds, in the amount of \$999,211, \$21,139, and \$75,584 respectively, due to providing cash flow resources until the receipt of grant moneys and for services provided.

Other governmental funds had an interfund receivable, in the amount of \$30,964, from the Developmental Disabilities special revenue fund and other governmental funds, in the amount of \$7,076 and \$23,888, respectively, for services provided.

Other enterprise funds had an interfund receivable, in the amount of \$13,029, from other governmental funds, in the amount of \$13,029, 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 2014, the County participated in a risk-sharing pool, the County Employee Benefits Consortium of Ohio, Inc. (CEBCO). CEBCO charges a fixed premium per month per enrolled employee. The premiums, along with an administrative charge, are paid into the General Fund by participating County funds and, in turn, the premiums are paid to CEBCO. Premiums charged by CEBCO are based upon the County's claims experience. An excess coverage policy covers annual individual claims in excess of \$75,000 with an unlimited maximum. CEBCO retains liability for claims that exceed the expected losses and charged premiums.

C. Workers' Compensation

The County provides for workers' compensation insurance through a self-insurance plan offered by the State of Ohio.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014
(Continued)

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, 2014, 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 \$458,626, are due within one year.

The changes in the claims liability during 2013 and 2014 were as follows:

	Beginning of Year Liability	Current Year Claims and Changes in Estimate	Claims Payments	Balance at Year End
2013	\$205,715	\$293,290	\$272,940	\$226,065
2014	226,065	596,268	363,707	458,626

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, 2014:

	Contract Amount	Amount Paid as of 12/31/14	Outstanding Balance
Trucco Construction Company, Inc.	\$4,759,260	\$3,586,110	\$1,173,150
Burgess & Niple, Inc.	1,920,000	825,274	1,094,726
Double Z Construction Company	1,185,575	690,579	494,996
Orchard Hiltz & McCliment, Inc.	722,027	491,250	230,777
Korda Nemeth Engineering Inc.	615,425	358,881	256,544
DLZ Ohio Inc.	562,511	405,008	157,503

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For the Year Ended December 31, 2014
(Continued)

	Contract Amount	Amount Paid as of 12/31/14	Outstanding Balance
Stantec Consulting	\$472,611	\$33,813	\$438,798
Burgess & Niple Inc.	410,043	208,483	201,560
Ohio Bridge Corp.	378,666	97,782	280,884
CHA Consulting Inc.	375,185	115,801	259,384
Glaus Pyle Schomer Burns & Dehaven Inc.	242,046	132,307	109,739
HDR Engineering Inc.	238,930	3,782	235,148

At year end, the significant encumbrances expected to be honored upon performance by the vendor in 2014 are as follows:

General Fund	\$1,339,665
Developmental Disabilities Fund	1,039,592
Other Governmental Funds	880,949
Sanitary Engineer Fund	1,675,593
Total	<u>\$4,935,799</u>

NOTE 15 - DEFINED BENEFIT PENSION PLANS

A. Ohio Public Employees Retirement System

1. Ohio Public Employees Retirement System (OPERS) administers three separate pension plans as described below:
 - a. The Traditional Pension Plan – a cost sharing, multiple-employer defined benefit pension plan.
 - b. The Member-Directed Plan – 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 member and (vested) employer contributions plus any investment earnings.
 - b. The Combined Plan – 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 the Traditional Pension Plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirements assets in a manner similar to the Member-Directed Plan.
2. OPERS provides retirement, disability, survivor and death benefits and annual cost-of living adjustments to members of the Traditional Pension and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits.

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For the Year Ended December 31, 2014
(Continued)

3. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.
4. OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/investments/cafr.shtml>, writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642, or by calling 614-222-5601 or 800-222-7377.
5. The Ohio Revised Code provides statutory authority for member and employer contributions. For 2014, member and employer contributions rates were consistent across all three plans. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions (who don't qualify for the Ohio Police and Fire Pension Fund) exist only within the Traditional Pension Plan.
6. For 2014 member contributions were 10.0 percent of earnable salary for members in state and local classifications. Public safety and law enforcement members contributed 12.0 percent and 13.0 percent, respectively.
7. The 2014 employer contribution rate for state and local employers was 14.0 percent of earnable salary. The law enforcement and public safety division employer contribution rate was 18.1 percent of earnable salary.
6. Total required employer contributions for all plans were equal to 100 percent of the employer charges and should be extracted from the employer's records.
7. The County's required employer contribution for pension obligations for the years ended December 31, 2014, 2013, and 2012 was \$7,448,185, \$6,699,814, and \$5,069,699 respectively. Contributions to the member-direct plan for 2013 were \$220,404 made by the County and \$157,431 made by the plan members.

NOTE 16 - POSTEMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System

Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: The Traditional Pension 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 post-employment health care plan, which includes a medical plan, prescription drug program and Medicare Part B premium reimbursement, to qualifying benefit recipients of both the Traditional Pension and the Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post-employment health care coverage.

In order to qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement No. 45. OPERS' eligibility requirements for post-employment health care coverage changed for those retiring on and after January 1, 2015. Please see the Plan Statement in the OPERS 2013 CAFR for details.

Delaware County, Ohio
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For the Year Ended December 31, 2014
(Continued)

The Ohio Revised Code permits, but does not require, OPERS to provide OPEB benefits to its eligible benefit recipients. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/investments/cafr.shtml>, writing OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 800-222-7377.

1. **Funding Policy.** The Ohio Revised Code provides the statutory authority requiring public employers to fund post-retirement health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of post-retirement health care benefits.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2014, state and local employer contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund the OPEB Plan.

OPERS' Post Employment Health Care plan was established under, and is administrated in accordance with, Internal Revenue Code 401(h). Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside for funding of post-employment health care. The portion of employer contributions allocated to health care for members in the Traditional Plan and Combined Plan was 2.0 percent during calendar year 2014. Effective January 1, 2015, the portion of employer contributions allocated to health care remains at 2.0 percent for both plans, as recommended by OPERS' Actuary. The OPERS Board of Trustees is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected.

The rates stated in the paragraph above are the statutorily required contribution rates for OPERS. The County contributions to OPERS for the years ending December 31, 2014 was \$297,927 (4 percent of actual contributions for the period January 1 through December 31, 2014) and was allocated to the health care plan. The County's prior year contributions to OPERS for the years ending December 31, 2013 and 2012 was \$511,255 and \$1,995,217, respectively. Changes to the health care plan were adopted by the OPERS Board of Trustees on September 19, 2012, with a transition plan commencing January 1, 2014. With the 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 contributions toward the health care fund after the end of the transition period.

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 when a service benchmark is reached, vacation is accrued regularly throughout the year. Accumulated vacation cannot exceed three times the annual accumulation rate for an employee.

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For the Year Ended December 31, 2014
(Continued)

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).

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>
General Obligation Bonds			
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
Special Assessment Bonds			
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
2014 Ditch Improvements	2014	2.1	344,700
Revenue Bonds			
2007 Refunding Sewer Improvements	2007	4 - 5	32,895,000
2014 Sewer Improvements	2014	1 - 4	12,595,000

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014
(Continued)

The County's long-term obligations activity for the year ended December 31, 2014, was as follows:

	Balance January 1, 2014	Additions	Reductions	Balance December 31, 2014	Due Within One Year
<u>Governmental Activities</u>					
General Obligation Bonds					
2005 Capital Facilities Refunding	1,475,000	0	405,000	1,070,000	425,000
Bond Premium	13,548	0	3,387	10,161	0
2005 Council for Older Adults	1,130,000	0	555,000	575,000	575,000
Bond Premium	10,007	0	5,003	5,004	0
2007 Various Purpose	1,157,100	0	62,300	1,094,800	64,800
Bond Premium	23,606	0	1,271	22,335	0
2010 Jail Improvement	2,800,000	0	280,000	2,520,000	295,000
Bond Premium	131,131	0	14,259	116,872	0
2010 Hayes Improvement	1,440,000	0	100,000	1,340,000	140,000
Bond Premium	69,738	0	4,843	64,895	0
2010 Jail Current Refunding	540,000	0	540,000	0	0
Bond Premium	10,254	0	10,254	0	0
2010 Hayes Current Refunding	12,070,000	0	1,385,000	10,685,000	810,000
Bond Premium	528,557	0	60,651	467,906	0
2010 Capital Improvements	315,950	0	155,550	160,400	160,400
2013 Council for Older Adults Refunding	7,245,000	0	70,000	7,175,000	60,000
Bond Premium	726,457	0	7,019	719,438	0
Total General Obligation Bonds	29,686,348	0	3,659,537	26,026,811	2,530,200
Special Assessment Bonds					
2007 Various Purpose	3,777,900	0	242,700	3,535,200	255,200
Bond Premium	75,138	0	4,035	71,103	0
2007A Various Purpose	78,100	0	4,100	74,000	4,200
2007B Various Purpose	67,200	0	21,400	45,800	22,400
Bond Premium	585	0	286	299	0
2008 Ditch Improvements	108,500	0	34,800	73,700	36,100
2009 Ditch Improvements	26,800	0	6,400	20,400	6,600
2010 Ditch Improvements	23,350	0	4,400	18,950	4,550
2011 Ditch Improvements	12,318	0	1,948	10,370	1,989
2012 Ditch Improvements	53,242	0	7,054	46,188	7,231
2013 Ditch Improvements	85,800	0	9,400	76,400	10,100
2014 Ditch Improvements	0	344,700	0	344,700	38,700
Total Special Assessment Bonds	4,308,933	344,700	336,523	4,317,110	387,070

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Notes to the Basic Financial Statements
For the Year Ended December 31, 2014
(Continued)

	Balance January 1, 2014	Additions	Reductions	Balance December 31, 2014	Due Within One Year
<u>Governmental Activities</u>					
Other Long-Term Obligations					
Compensated Absences Payable	4,755,984	2,216,894	2,103,647	4,869,231	1,484,434
Total Governmental Activities	<u>\$38,751,265</u>	<u>\$2,561,594</u>	<u>\$6,099,707</u>	<u>\$35,213,152</u>	<u>\$4,401,704</u>
	Balance January 1, 2014	Additions	Reductions	Balance December 31, 2014	Due Within One Year
<u>Business-Type Activities</u>					
General Obligation Bonds					
Revenue Bonds					
2007 Refunding Sewer					
Improvements	24,625,000	0	2,010,000	22,615,000	2,090,000
Bond Premium	437,474	0	35,700	401,774	
2014 Sewer					
Improvements	0	12,595,000	0	12,595,000	380,000
Bond Premium	0	177,444	0	177,444	0
Total Revenue Bonds	<u>25,062,474</u>	<u>12,772,444</u>	<u>2,045,700</u>	<u>35,789,218</u>	<u>2,470,000</u>
Other Long-Term Obligations					
Compensated Absences Payable	347,043	243,784	188,438	402,389	125,055
Total Business-Type Activities	<u>\$25,409,517</u>	<u>\$13,016,228</u>	<u>\$2,234,138</u>	<u>\$36,191,607</u>	<u>\$2,595,055</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 2005 Capital Facilities general obligation refunding bonds have been retired by the escrow agent.

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Notes to the Basic Financial Statements
For the Year Ended December 31, 2014
(Continued)

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%

Redemption Dates	Redemption Dates (All Inclusive)	
	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.

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Notes to the Basic Financial Statements
For the Year Ended December 31, 2014
(Continued)

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:

Year	<u>Mandatory Redemption Requirements</u> 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.

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.

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 2014, charges for services revenues for the fund were \$13,719,103 and principal and interest payments were \$3,358,606. 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.

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, 2014:

	<u>Restricted Assets</u> Sanitary Engineer
<u>Restricted Assets held by the County for:</u>	
Revenue Bond Replacement	\$1,000,000
Revenue Bond Future Debt Service	3,866,423

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014
(Continued)

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 \$133,660,311 at December 31, 2014.

Principal and interest requirements to retire the bonds outstanding at December 31, 2014, were as follows:

Year	Governmental Activities			
	General Obligation Bonds		Special Assessments Bonds	
	Principal	Interest	Principal	Interest
2015	\$2,530,200	\$897,141	\$387,070	\$183,272
2016	2,310,000	820,525	352,591	167,299
2017	2,120,000	758,375	303,570	154,185
2018	1,990,000	692,125	303,454	143,150
2019	2,080,000	607,375	310,142	132,112
2020-2024	11,355,000	2,161,600	1,567,681	470,775
2025-2027	2,235,000	100,250	1,021,200	103,797
	\$24,620,200	\$6,037,391	\$4,245,708	\$1,354,590

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014
(Continued)

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
2015	\$2,470,000	\$1,395,162
2016	2,575,000	1,286,862
2017	2,690,000	1,173,312
2018	2,790,000	1,073,337
2019	2,905,000	961,487
2020-2024	13,250,000	3,012,137
2025-2029	2,555,000	1,451,037
2030-2034	3,065,000	946,950
2035-2038	2,910,000	296,600
	\$35,210,000	\$11,596,884

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, 2014, \$2,295,000 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, 2014, \$8,905,000 of these bonds was outstanding.

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, 2014, \$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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014
(Continued)

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, 2014, \$2,400,000 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, 2014, \$16,069,000 of these bonds was outstanding.

NOTE 19 - INTERFUND TRANSFERS

During 2014, the following transfers were made:

		Transfers Out		
		General	Other Governmental	Total
Transfers In	Governmental Funds			
	General	\$0	\$9,365	\$9,365
	Other Governmental	7,280,613	2,192,910	9,473,523
	Total Governmental Funds	7,280,613	2,202,275	9,482,888
	Business-Type Activities			
	Other Enterprise	42,500	0	42,500
	Total	\$7,323,113	\$2,202,275	\$9,525,388

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.

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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014
(Continued)

Fund Balance	General	Auto and Gas	Developmental Disabilities
Nonspendable for:			
Prepaid Items	\$1,427,399	\$0	\$620,623
Materials and Supplies Inventory	262,089	949,920	0
Unclaimed Monies	215,465	0	0
Total Nonspendable	1,904,953	949,920	620,623
Restricted for:			
Developmental Disabilities	0	0	6,368,641
Road, Bridge, and Ditch Repair/Improvement	0	29,490,751	0
Total Restricted	0	29,490,751	6,368,641
Committed for:			
Data Center	129,265	0	0
Economic Development	57,983	0	0
Reinberger Fellowship	30,786	0	0
Road, Bridge, and Ditch Repair/Improvement	21,719,966	0	0
Total Committed	21,938,000	0	0
Assigned for:			
Property and Liability Insurance	338,175	0	0
Document Recording	680,680	0	0
Unpaid Obligations	685,738	0	0
Health Insurance	1,264,449	0	0
Vehicle Titling	1,437,546	0	0
Total Assigned	4,406,588	0	0
Unassigned	17,006,766	0	0
Total Fund Balance	\$45,256,307	\$30,440,671	\$6,989,264

Fund Balance	Special Bond Retirement	Other
Nonspendable for:		
Prepaid Items	\$0	\$38,191
Materials and Supplies Inventory	0	7,842
Total Nonspendable	0	46,033
Restricted for:		
Child Support Enforcement	0	1,991,603
Children Services Operations	0	1,420,327

(Continued)

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014
(Continued)

Community Based Corrections	0	305,950
Community Services	0	475,121
Court Operations	0	791,010
Bond Retirement	264,840	0
Delinquent Tax Collections	0	2,190,421
Dog and Kennel Operations	0	160,119
E911	0	846,323
Economic Development	0	281,069
Emergency Management	0	223,157
Indigent Guardian	0	4,403
Job and Family Services Operations	0	1,589,092
Litter and Recycling	0	5,451
Real Estate Assessment	0	4,385,241
Road, Bridge, and Ditch Repair/ Improvement	0	6,432,504
Sheriff Operations	0	364,058
Victim Services	0	67,930
Youth Services	0	35,942
Prosecutor Law Enforcement	0	325,801
Total Restricted	264,840	21,895,522
Committed for:		
Capital Improvements	0	4,686,470
Total Committed	0	4,686,470
Assigned for:		
Emergency Management	0	253,852
Total Assigned	0	253,852
Unassigned (Deficit)	0	(5,570)
Total Fund Balance	\$264,840	\$26,876,307

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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014
(Continued)

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 \$235,511. 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, 2014, 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 \$3,000. A summary of DCH's capital assets at December 31, 2014, is as follows:

	Balance January 1, 2014	Additions	Reductions	Balance December 31, 2014
Nondepreciable Capital Assets				
Land	\$893,944	\$0	\$0	\$893,944
Depreciable Capital Assets				
Buildings	5,468,506	124,103	(\$70,600)	5,522,009
Building Improvements	128,221	5,064		133,285
Furniture	12,241	4,999	0	17,240
Vehicles	82,790	0	0	82,790
Total Depreciable Capital Assets	5,691,758	134,166	(70,600)	5,755,324
Less Accumulated Depreciation for				
Buildings	(\$691,414)	(\$126,788)	\$222	(\$817,980)
Building Improvements	(78,560)	(4,788)	0	(83,348)
Furniture	(4,230)	(3,115)	0	(7,345)
Vehicles	(61,560)	(9,645)	0	(71,205)
Total Accumulated Depreciation	(835,764)	(144,336)	222	(979,878)
Total Depreciable Capital Assets, Net	4,855,994	(10,170)	(70,378)	4,775,446
Total Capital Assets, Net	\$5,749,938	(\$10,170)	(\$70,378)	\$5,669,390

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 \$571,429.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014
(Continued)

Long-Term Debt - DCH had the following long-term obligations at December 31, 2014:

	Balance January 1, 2014	Additions	Reductions	Balance December 31, 2014	Due Within One Year
Bank Loans:					
Delaware County Bank 7.75%	\$724,285	0	\$42,633	\$681,652	\$44,448
Delaware County Bank 5.6%	18,541	0	5,284	13,257	5,677
Total Bank Loans	742,826	0	47,917	694,909	50,125
Capital Leases	8,798	0	1,899	6,899	2,313
Total Long-Term Debt	\$751,624	\$0	\$49,816	\$701,808	\$52,438

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

Year	Principal
2015	\$50,125
2016	52,032
2017	49,244
2018	49,362
2019	51,118
2020 and Thereafter	443,028
	<u>\$694,909</u>

Capital Leases

The DCH has entered into capitalized leases for equipment. Principal payments in 2014 were \$1,899.

Equipment	\$12,241
Less Accumulated Depreciation	<u>(6,678)</u>
Carrying Value, December 31, 2014	<u>\$5,563</u>

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, 2014.

Year	Principal
2015	2,313
2016	2,578
2017	2,008
	<u>\$6,899</u>

Related Party Transaction - The County provides a significant amount of support to DCH in the form of rental subsidies, housing grants, and program grants. This support was \$443,736 in 2014.

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).

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014
(Continued)

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 \$973,000 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 \$663,000 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 \$241,000 (Delaware County) and expire at various dates.

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 \$6,153,287 in property taxes for the Board during 2014. 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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014
(Continued)

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 2014, the County paid fees of \$156,499 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, 117 East High Street, Suite 257, Mt. Vernon, Ohio 43050.

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, one appointee 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 2014, Delaware County contributed \$533,710 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, for the renovation of the facility. In 2011, Union County issued \$450,000 in bond anticipation notes. Each year Union County pays this note in full and reissues the bonds for the same amount. 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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014
(Continued)

Each member is assessed annually based on its utilization of the system and related operating costs. In 2014, Delaware County contributed \$4,666 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.

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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014
(Continued)

The Library is not considered a part of the County and its operations are not included within the accompanying financial statements. Financial information can be obtained from the Delaware County District Library, 84 East Winter Street, Delaware, Ohio 43015.

B. Delaware County 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, 2014, to December 31, 2014, 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 June 8, 2015, the County issued sales tax bonds, in the amount of \$41,000,000, for the purpose of paying the cost of extending Sawmill Parkway. The bonds have an interest rate that will not exceed 6 percent and will mature December 1, 2034.

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
Justice Reinvestment Initiative	

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	Indigent Driver Monitoring

The Indigent Application Fund was not budgeted in 2014; 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.

Home Road

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

Delaware County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2014

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$21,861,607	\$5,100,880	\$26,962,487
Cash and Cash Equivalents in Segregated Accounts	294,540	0	294,540
Accounts Receivable	17,351	0	17,351
Due from Other Governments	1,661,127	37,540	1,698,667
Interfund Receivable	30,964	0	30,964
Prepaid Items	38,191	0	38,191
Materials and Supplies Inventory	7,842	0	7,842
Property Taxes Receivable	2,228,138	579,044	2,807,182
Special Assessments Receivable	842,655	0	842,655
Total Assets	<u>\$26,982,415</u>	<u>\$5,717,464</u>	<u>\$32,699,879</u>
<u>Liabilities</u>			
Accrued Wages Payable	\$251,839	\$0	\$251,839
Accounts Payable	238,517	0	238,517
Due to Other Governments	174,939	0	174,939
Due to External Party	80,190	0	80,190
Interfund Payable	112,501	0	112,501
Total Liabilities	<u>857,986</u>	<u>0</u>	<u>857,986</u>
<u>Deferred Inflows of Resources</u>			
Property Taxes	2,204,044	573,980	2,778,024
Unavailable Revenue	2,144,958	42,604	2,187,562
Total Deferred Inflows of Resources	<u>4,349,002</u>	<u>616,584</u>	<u>4,965,586</u>
<u>Fund Balances</u>			
Nonspendable	46,033	0	46,033
Restricted	21,734,964	160,558	21,895,522
Committed	0	4,686,470	4,686,470
Assigned	0	253,852	253,852
Unassigned (Deficit)	(5,570)	0	(5,570)
Total Fund Balances	<u>21,775,427</u>	<u>5,100,880</u>	<u>26,876,307</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$26,982,415</u>	<u>\$5,717,464</u>	<u>\$32,699,879</u>

Delaware County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2014

	Real Estate Assessment	911	Ditch Maintenance	Job and Family Services
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$4,474,299	\$911,989	\$6,363,752	\$1,582,591
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	167,921	0	670,638
Interfund Receivable	0	0	0	0
Prepaid Items	16,927	21,264	0	0
Materials and Supplies Inventory	0	7,842	0	0
Property Taxes Receivable	0	2,228,138	0	0
Special Assessments Receivable	0	0	842,655	0
Total Assets	<u>\$4,491,226</u>	<u>\$3,337,154</u>	<u>\$7,206,407</u>	<u>\$2,253,229</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$28,538	\$53,752	\$0	\$92,619
Accounts Payable	56,125	27,384	11,615	9,312
Due to Other Governments	4,395	7,916	0	34,107
Due to External Party	0	0	80,190	0
Interfund Payable	0	0	0	13,029
Total Liabilities	<u>89,058</u>	<u>89,052</u>	<u>91,805</u>	<u>149,067</u>
<u>Deferred Inflows of Resources</u>				
Property Taxes	0	2,204,044	0	0
Unavailable Revenue	0	168,629	842,655	670,615
Total Deferred Inflows of Resources	<u>0</u>	<u>2,372,673</u>	<u>842,655</u>	<u>670,615</u>
<u>Fund Balances</u>				
Nonspendable	16,927	29,106	0	0
Restricted	4,385,241	846,323	6,271,947	1,433,547
Unassigned (Deficit)	0	0	0	0
Total Fund Balances	<u>4,402,168</u>	<u>875,429</u>	<u>6,271,947</u>	<u>1,433,547</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$4,491,226</u>	<u>\$3,337,154</u>	<u>\$7,206,407</u>	<u>\$2,253,229</u>

(continued)

Delaware County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2014

	Children Services	Revolving Loan	Delinquent Real Estate Tax Account Collection	Child Support Enforcement
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$1,386,401	\$219,629	\$2,205,609	\$1,993,786
Cash and Cash Equivalents in Segregated Accounts	0	0	0	80
Accounts Receivable	0	0	1,702	0
Due from Other Governments	359,707	0	0	44,869
Interfund Receivable	7,076	0	0	0
Prepaid Items	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$1,753,184</u>	<u>\$219,629</u>	<u>\$2,207,311</u>	<u>\$2,038,735</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$0	\$0	\$13,290	\$23,403
Accounts Payable	87,525	0	1,553	0
Due to Other Governments	0	0	2,047	3,598
Due to External Party	0	0	0	0
Interfund Payable	0	23,888	0	20,131
Total Liabilities	<u>87,525</u>	<u>23,888</u>	<u>16,890</u>	<u>47,132</u>
<u>Deferred Inflows of Resources</u>				
Property Taxes	0	0	0	0
Unavailable Revenue	245,332	0	0	0
Total Deferred Inflows of Resources	<u>245,332</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Fund Balances</u>				
Nonspendable	0	0	0	0
Restricted	1,420,327	195,741	2,190,421	1,991,603
Unassigned (Deficit)	0	0	0	0
Total Fund Balances	<u>1,420,327</u>	<u>195,741</u>	<u>2,190,421</u>	<u>1,991,603</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$1,753,184</u>	<u>\$219,629</u>	<u>\$2,207,311</u>	<u>\$2,038,735</u>

Other Public Safety	Other	Total
\$1,586,776	\$1,136,775	\$21,861,607
25	294,435	294,540
15,649	0	17,351
352,492	65,500	1,661,127
0	23,888	30,964
0	0	38,191
0	0	7,842
0	0	2,228,138
0	0	842,655
<u>\$1,954,942</u>	<u>\$1,520,598</u>	<u>\$26,982,415</u>
\$36,132	\$4,105	\$251,839
6,872	38,131	238,517
29,881	92,995	174,939
0	0	80,190
50,000	5,453	112,501
<u>122,885</u>	<u>140,684</u>	<u>857,986</u>
0	0	2,204,044
200,947	16,780	2,144,958
<u>200,947</u>	<u>16,780</u>	<u>4,349,002</u>
0	0	46,033
1,636,680	1,363,134	21,734,964
(5,570)	0	(5,570)
<u>1,631,110</u>	<u>1,363,134</u>	<u>21,775,427</u>
<u>\$1,954,942</u>	<u>\$1,520,598</u>	<u>\$26,982,415</u>

Delaware County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2014

	Permanent Improvement	Emergency Services	County Drainage	Capital Acquisition
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$744,426	\$253,852	\$160,558	\$1,542,044
Due from Other Governments	37,540	0	0	0
Property Taxes Receivable	579,044	0	0	0
Total Assets	<u>\$1,361,010</u>	<u>\$253,852</u>	<u>\$160,558</u>	<u>\$1,542,044</u>
<u>Liabilities</u>				
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Deferred Inflows of Resources</u>				
Property Taxes	573,980	0	0	0
Unavailable Revenue	42,604	0	0	0
Total Deferred Inflows of Resources	<u>616,584</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Fund Balances</u>				
Restricted	0	0	160,558	0
Committed	744,426	0	0	1,542,044
Assigned	0	253,852	0	0
Total Fund Balances	<u>744,426</u>	<u>253,852</u>	<u>160,558</u>	<u>1,542,044</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$1,361,010</u>	<u>\$253,852</u>	<u>\$160,558</u>	<u>\$1,542,044</u>

<u>Home Road</u>	<u>Total</u>
\$2,400,000	\$5,100,880
0	37,540
<u>0</u>	<u>579,044</u>
<u>\$2,400,000</u>	<u>\$5,717,464</u>
<u>0</u>	<u>0</u>
0	573,980
<u>0</u>	<u>42,604</u>
<u>0</u>	<u>616,584</u>
0	160,558
2,400,000	4,686,470
<u>0</u>	<u>253,852</u>
<u>2,400,000</u>	<u>5,100,880</u>
<u>\$2,400,000</u>	<u>\$5,717,464</u>

Delaware County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2014

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Revenues</u>				
Property Taxes	\$2,185,645	\$0	\$551,922	\$2,737,567
Special Assessments	752,303	0	0	752,303
Charges for Services	5,142,624	0	0	5,142,624
Licenses and Permits	371,542	0	0	371,542
Fines and Forfeitures	344,891	0	0	344,891
Intergovernmental	9,340,322	0	535,891	9,876,213
Interest	427	0	0	427
Other	277,216	0	10,429	287,645
Total Revenues	18,414,970	0	1,098,242	19,513,212
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	2,981,187	0	0	2,981,187
Judicial	447,978	0	0	447,978
Public Safety	5,218,787	0	0	5,218,787
Public Works	484,126	0	0	484,126
Health	65,455	0	0	65,455
Human Services	8,627,557	0	0	8,627,557
Capital Outlay	0	0	2,956,695	2,956,695
Debt Service				
Principal Retirement	155,550	2,436,823	273,176	2,865,549
Interest and Fiscal Charges	9,478	666,713	0	676,191
Total Expenditures	17,990,118	3,103,536	3,229,871	24,323,525
Excess of Revenues Under Expenditures	424,852	(3,103,536)	(2,131,629)	(4,810,313)
<u>Other Financing Sources (Uses)</u>				
Special Assessment Bonds Issued	0	5,516	339,184	344,700
Transfers In	2,687,558	3,098,020	3,687,946	9,473,524
Transfers Out	(2,187,964)	0	(9,365)	(2,197,329)
Total Other Financing Sources (Uses)	499,594	3,103,536	4,017,765	7,620,895
Changes in Fund Balances	924,446	0	1,886,136	2,810,582
Fund Balances at Beginning of Year	20,850,981	0	3,214,744	24,065,725
Fund Balances at End of Year	<u>\$21,775,427</u>	<u>\$0</u>	<u>\$5,100,880</u>	<u>\$26,876,307</u>

Delaware County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014

	Real Estate Assessment	911	Ditch Maintenance	Job and Family Services
Revenues				
Property Taxes	\$0	\$2,185,645	\$0	\$0
Special Assessments	0	0	752,303	0
Charges for Services	3,503,355	0	152,033	15,528
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	895,721	0	3,245,632
Interest	0	0	0	0
Other	2,660	21,740	0	106,498
Total Revenues	3,506,015	3,103,106	904,336	3,367,658
Expenditures				
Current				
General Government				
Legislative and Executive	1,926,247	0	0	0
Judicial	0	0	0	0
Public Safety	0	3,055,044	0	0
Public Works	0	0	460,926	0
Health	0	0	0	0
Human Services	0	0	0	5,695,309
Debt Service				
Principal Retirement	0	155,550	0	0
Interest and Fiscal Charges	0	9,478	0	0
Total Expenditures	1,926,247	3,220,072	460,926	5,695,309
Excess of Revenues Over (Under) Expenditures	1,579,768	(116,966)	443,410	(2,327,651)
Other Financing Sources (Uses)				
Transfers In	0	0	0	2,492,964
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	2,492,964
Changes in Fund Balances	1,579,768	(116,966)	443,410	165,313
Fund Balances at Beginning of Year	2,822,400	992,395	5,828,537	1,268,234
Fund Balances at End of Year	\$4,402,168	\$875,429	\$6,271,947	\$1,433,547

(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, 2014

	Children Services	Revolving Loan	Delinquent Real Estate Tax Account Collection	Child Support Enforcement
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	0	0	551,916	496,401
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	698,960	0	0	1,253,376
Interest	0	427	0	0
Other	15,736	23,574	9,865	22,371
Total Revenues	714,696	24,001	561,781	1,772,148
Expenditures				
Current				
General Government				
Legislative and Executive	0	27,789	634,817	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	936,052	0	0	1,488,898
Debt Service				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	936,052	27,789	634,817	1,488,898
Excess of Revenues Over (Under) Expenditures	(221,356)	(3,788)	(73,036)	283,250
Other Financing Sources (Uses)				
Transfers In	0	0	0	0
Transfers Out	(1,592,513)	0	0	0
Total Other Financing Sources (Uses)	(1,592,513)	0	0	0
Changes in Fund Balances	(1,813,869)	(3,788)	(73,036)	283,250
Fund Balances at Beginning of Year	3,234,196	199,529	2,263,457	1,708,353
Fund Balances at End of Year	<u>\$1,420,327</u>	<u>\$195,741</u>	<u>\$2,190,421</u>	<u>\$1,991,603</u>

Other Public Safety	Other	Total
\$0	\$0	\$2,185,645
0	0	752,303
292,880	130,511	5,142,624
371,542	0	371,542
63,788	281,103	344,891
1,698,184	1,548,449	9,340,322
0	0	427
57,434	17,338	277,216
<u>2,483,828</u>	<u>1,977,401</u>	<u>18,414,970</u>
0	392,334	2,981,187
0	447,978	447,978
2,163,489	254	5,218,787
0	23,200	484,126
0	65,455	65,455
0	507,298	8,627,557
0	0	155,550
0	0	9,478
<u>2,163,489</u>	<u>1,436,519</u>	<u>17,990,118</u>
<u>320,339</u>	<u>540,882</u>	<u>424,852</u>
76,090	118,504	2,687,558
0	(595,451)	(2,187,964)
<u>76,090</u>	<u>(476,947)</u>	<u>499,594</u>
396,429	63,935	924,446
<u>1,234,681</u>	<u>1,299,199</u>	<u>20,850,981</u>
<u>\$1,631,110</u>	<u>\$1,363,134</u>	<u>\$21,775,427</u>

Delaware County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2014

	Permanent Improvement	Emergency Services	County Drainage	Ohio Public Works Commission
<u>Revenues</u>				
Property Taxes	\$551,922	\$0	\$0	\$0
Intergovernmental	73,215	0	0	462,676
Other	0	0	1,000	0
Total Revenues	625,137	0	1,000	462,676
<u>Expenditures</u>				
Capital Outlay	416,106	0	49,038	467,622
Debt Service				
Principal Retirement	0	0	0	0
Total Expenditures	416,106	0	49,038	467,622
Excess of Revenues Over (Under) Expenditures	209,031	0	(48,038)	(4,946)
<u>Other Financing Sources (Uses)</u>				
Special Assessment Bonds Issued	0	0	339,184	0
Transfers In	0	0	0	4,946
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	339,184	4,946
Changes in Fund Balances	209,031	0	291,146	0
Fund Balances (Deficit) at Beginning of Year	535,395	253,852	(130,588)	0
Fund Balances at End of Year	\$744,426	\$253,852	\$160,558	\$0

Bond Capital	Road and Bridge	Capital Acquisition	Home Road	Total
\$0	\$0	\$0	\$0	\$551,922
0	0	0	0	535,891
64	9,365	0	0	10,429
64	9,365	0	0	1,098,242
0	0	2,023,929	0	2,956,695
273,176	0	0	0	273,176
273,176	0	2,023,929	0	3,229,871
(273,112)	9,365	(2,023,929)	0	(2,131,629)
0	0	0	0	339,184
0	0	1,283,000	2,400,000	3,687,946
0	(9,365)	0	0	(9,365)
0	(9,365)	1,283,000	2,400,000	4,017,765
(273,112)	0	(740,929)	2,400,000	1,886,136
273,112	0	2,282,973	0	3,214,744
\$0	\$0	\$1,542,044	\$2,400,000	\$5,100,880

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Delaware County, Ohio
Combining Statements - Nonmajor Enterprise Funds

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

Solid Waste Transfer Station

To account for the operation of the County transfer facility.

Storm Water Phase II

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

Delaware Area Transit

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

Delaware County, Ohio
Combining Statement of Fund Net Position
Nonmajor Enterprise Funds
December 31, 2014

	Solid Waste Transfer Station	Storm Water Phase II	Delaware Area Transit	Total
<u>Assets</u>				
<u>Current Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$2,015,356	\$627,056	\$0	\$2,642,412
Cash and Cash Equivalents in Segregated Accounts	\$0	\$0	\$795,679	\$795,679
Accounts Receivable	13,979	0	0	13,979
Due from Other Governments	0	0	239,806	239,806
Interfund Receivable	0	0	13,029	13,029
Total Current Assets	<u>2,029,335</u>	<u>627,056</u>	<u>1,048,514</u>	<u>3,704,905</u>
<u>Noncurrent Assets</u>				
Nondepreciable Capital Assets	48,885	0	438,347	487,232
Depreciable Capital Assets, Net	320,187	0	1,339,231	1,659,418
Total Noncurrent Assets	<u>369,072</u>	<u>0</u>	<u>1,777,578</u>	<u>2,146,650</u>
Total Assets	<u>2,398,407</u>	<u>627,056</u>	<u>2,826,092</u>	<u>5,851,555</u>
<u>Liabilities</u>				
<u>Current Liabilities</u>				
Accrued Wages Payable	672	5,924	33,297	39,893
Accounts Payable	0	0	36,068	36,068
Due to Other Governments	103	917	4,116	5,136
Compensated Absences Payable	620	8,755	32,088	41,463
Total Current Liabilities	<u>1,395</u>	<u>15,596</u>	<u>105,569</u>	<u>122,560</u>
<u>Long-Term Liabilities</u>				
Compensated Absences Payable	716	41,897	42,728	85,341
Total Liabilities	<u>2,111</u>	<u>57,493</u>	<u>148,297</u>	<u>207,901</u>
<u>Net Position</u>				
Net Investment in Capital Assets	369,072	0	1,777,578	2,146,650
Unrestricted	2,027,224	569,563	900,217	3,497,004
Total Net Position	<u>\$2,396,296</u>	<u>\$569,563</u>	<u>\$2,677,795</u>	<u>\$5,643,654</u>

Delaware County, Ohio
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position
Nonmajor Enterprise Funds
For the Year Ended December 31, 2014

	Solid Waste Transfer Station	Storm Water Phase II	Delaware Area Transit	Total
<u>Operating Revenues</u>				
Charges for Services	\$171,131	\$349,671	\$292,719	\$813,521
Other	0	0	2,549	2,549
Total Operating Revenues	<u>171,131</u>	<u>349,671</u>	<u>295,268</u>	<u>816,070</u>
<u>Operating Expenses</u>				
Personal Services	22,272	201,427	968,124	1,191,823
Fringe Benefits	7,565	83,512	265,575	356,652
Services and Charges	4,036	6,036	259,021	269,093
Materials and Supplies	4,852	0	265,298	270,150
Depreciation	13,804	0	155,623	169,427
Total Operating Expenses	<u>52,529</u>	<u>290,975</u>	<u>1,913,641</u>	<u>2,257,145</u>
Operating Income (Loss)	118,602	58,696	(1,618,373)	(1,441,075)
<u>Non-Operating Revenues</u>				
Gain on Disposal of Capital Assets	0	0	9,253	9,253
Grants	0	0	2,228,338	2,228,338
Total Non-Operating Revenues	<u>0</u>	<u>0</u>	<u>2,237,591</u>	<u>2,237,591</u>
Income Before Transfers and Contributions	118,602	58,696	619,218	796,516
Transfers In	0	0	42,500	42,500
Capital Contributions	<u>0</u>	<u>0</u>	<u>283,431</u>	<u>283,431</u>
Changes in Net Position	118,602	58,696	945,149	1,122,447
Net Position at Beginning of Year	<u>2,277,694</u>	<u>510,867</u>	<u>1,732,646</u>	<u>4,521,207</u>
Net Position at End of Year	<u><u>\$2,396,296</u></u>	<u><u>\$569,563</u></u>	<u><u>\$2,677,795</u></u>	<u><u>\$5,643,654</u></u>

Delaware County, Ohio
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended December 31, 2014

	Solid Waste Transfer Station	Storm Water Phase II	Delaware Area Transit	Total
<u>Increase (Decrease) in Cash and Cash Equivalents</u>				
<u>Cash Flows from Operating Activities</u>				
Cash Received from Customers	\$169,140	\$349,671	\$285,122	\$803,933
Cash Received from Other Revenues	0	0	2,549	2,549
Cash Payments for Personal Services	(21,816)	(186,160)	(961,866)	(1,169,842)
Cash Payments for Fringe Benefits	(7,565)	(83,512)	(265,575)	(356,652)
Cash Payments for Services and Charges	(4,036)	(6,036)	(224,769)	(234,841)
Cash Payments for Materials and Supplies	(4,852)	0	(275,511)	(280,363)
Net Cash Provided by (Used for) Operating Activities	130,871	73,963	(1,440,050)	(1,235,216)
<u>Cash Flows from Noncapital Financing Activities</u>				
Cash Received from Grants	0	0	2,149,389	2,149,389
Cash Received from Transfers In	0	0	42,500	42,500
Net Cash Provided by Noncapital Financing Activities	0	0	2,191,889	2,191,889
<u>Cash Flows from Capital and Related Financing Activities</u>				
Cash Received from Sale of Capital Assets	0	0	9,253	9,253
Cash Received from Capital Grants	0	0	283,431	283,431
Cash Payments for Acquisition of Capital Assets	0	0	(329,001)	(329,001)
Net Cash Provided by Capital and Related Financing Activities	0	0	(36,317)	(36,317)
Net Increase in Cash and Cash Equivalents	130,871	73,963	715,522	920,356
Cash and Cash Equivalents at Beginning of Year	1,884,485	553,093	80,157	2,517,735
Cash and Cash Equivalents at End of Year	<u>\$2,015,356</u>	<u>\$627,056</u>	<u>\$795,679</u>	<u>\$3,438,091</u>
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u>				
Operating Income (Loss)	\$118,602	\$58,696	(\$1,618,373)	(\$1,441,075)
<u>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u>				
Depreciation	13,804	0	155,623	169,427
Changes in Assets and Liabilities:				
Increase in Accounts Receivable	(1,991)	0	0	(1,991)
Increase in Interfund Receivable	0	0	(7,597)	(7,597)
Increase in Accrued Wages Payable	98	912	6,135	7,145
Increase in Accounts Payable	0	0	24,692	24,692
Increase (Decrease) in Due to Other Governments	14	144	(60)	98
Decrease in Interfund Payable	0	0	(653)	(653)
Increase in Compensated Absences Payable	344	14,211	183	14,738
Net Cash Provided by (Used for) Operating Activities	<u>\$130,871</u>	<u>\$73,963</u>	<u>(\$1,440,050)</u>	<u>(\$1,235,216)</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
Green Meadows Drive Extension

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2014

	Balance at January 1, 2014	Additions	Reductions	Balance at December 31, 2014
District Board of Health				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$8,063,690	\$6,390,241	\$6,160,501	\$8,293,430
Due from External Party	60	0	60	0
Total Assets	<u>\$8,063,750</u>	<u>\$6,390,241</u>	<u>\$6,160,561</u>	<u>\$8,293,430</u>
<u>Liabilities</u>				
Due to External Party	\$590	\$0	\$590	\$0
Undistributed Assets	8,063,160	6,390,241	6,159,971	8,293,430
Total Liabilities	<u>\$8,063,750</u>	<u>\$6,390,241</u>	<u>\$6,160,561</u>	<u>\$8,293,430</u>
Soil and Water				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$286,412	\$883,746	\$886,916	\$283,242
Due from External Party	63,456	81,315	63,456	81,315
Total Assets	<u>\$349,868</u>	<u>\$965,061</u>	<u>\$950,372</u>	<u>\$364,557</u>
<u>Liabilities</u>				
Due to External Party	\$222	\$0	\$222	\$0
Undistributed Assets	349,646	965,061	950,150	364,557
Total Liabilities	<u>\$349,868</u>	<u>\$965,061</u>	<u>\$950,372</u>	<u>\$364,557</u>
Joint Mental Health Board				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$13,288,793	\$10,059,425	\$7,650,485	\$15,697,733
<u>Liabilities</u>				
Undistributed Assets	13,288,793	10,059,425	7,650,485	15,697,733
Total Liabilities	<u>\$13,288,793</u>	<u>\$10,059,425</u>	<u>\$7,650,485</u>	<u>\$15,697,733</u>
Regional Planning Commission				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$455,780	\$487,178	\$312,650	\$630,308
Due from External Party	350	0	350	0
Total Assets	<u>\$456,130</u>	<u>\$487,178</u>	<u>\$313,000</u>	<u>\$630,308</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$456,130</u>	<u>\$487,178</u>	<u>\$313,000</u>	<u>\$630,308</u>

(continued)

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2014

	Balance at January 1, 2014	Additions	Reductions	Balance at December 31, 2014
Estate Tax				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$387,476	\$227,625	\$588,407	\$26,694
<u>Liabilities</u>				
Due to Other Governments	\$387,476	\$227,625	\$588,407	\$26,694
Real Estate Taxes				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$7,080,159	\$381,903,923	\$378,570,896	\$10,413,186
Property Taxes Receivable	390,764,822	401,968,406	390,764,822	401,968,406
Special Assessments Receivable	3,115,959	3,352,508	3,115,959	3,352,508
Total Assets	\$400,960,940	\$787,224,837	\$772,451,677	\$415,734,100
<u>Liabilities</u>				
Due to Other Governments	\$400,960,940	\$787,224,837	\$772,451,677	\$415,734,100
Personal Property Taxes				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$712	\$712	\$0
<u>Liabilities</u>				
Due to Other Governments	\$0	\$712	\$712	\$0
Cigarette Tax				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$12,705	\$12,705	\$0
<u>Liabilities</u>				
Due to Other Governments	\$0	\$12,705	\$12,705	\$0
Manufactured Home Tax				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$14,865	\$223,672	\$223,828	\$14,709
Property Taxes Receivable	221,230	216,889	221,230	216,889
Total Assets	\$236,095	\$440,561	\$445,058	\$231,598
<u>Liabilities</u>				
Due to Other Governments	\$236,095	\$440,561	\$445,058	\$231,598
Domestic Violence				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$14,435	\$29,434	\$43,869	\$0
<u>Liabilities</u>				
Undistributed Assets	\$14,435	\$29,434	\$43,869	\$0

(continued)

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2014

	Balance at January 1, 2014	Additions	Reductions	Balance at December 31, 2014
Library Support				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,605,498	\$2,605,498	\$0
Due from Other Governments	1,382,162	1,302,749	1,382,162	1,302,749
Total Assets	<u>\$1,382,162</u>	<u>\$3,908,247</u>	<u>\$3,987,660</u>	<u>\$1,302,749</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$1,382,162</u>	<u>\$3,908,247</u>	<u>\$3,987,660</u>	<u>\$1,302,749</u>
Local Government				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,324,362	\$1,324,362	\$0
Due from Other Governments	737,950	694,520	737,950	694,520
Total Assets	<u>\$737,950</u>	<u>\$2,018,882</u>	<u>\$2,062,312</u>	<u>\$694,520</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$737,950</u>	<u>\$2,018,882</u>	<u>\$2,062,312</u>	<u>\$694,520</u>
Auto Tags				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,140,818	\$1,140,818	\$0
Due from Other Governments	702,073	713,063	702,073	713,063
Total Assets	<u>\$702,073</u>	<u>\$1,853,881</u>	<u>\$1,842,891</u>	<u>\$713,063</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$702,073</u>	<u>\$1,853,881</u>	<u>\$1,842,891</u>	<u>\$713,063</u>
Payroll Revolving				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	<u>\$1,044,162</u>	<u>\$63,073,859</u>	<u>\$63,048,984</u>	<u>\$1,069,037</u>
<u>Liabilities</u>				
Payroll Withholdings	<u>\$1,044,162</u>	<u>\$63,073,859</u>	<u>\$63,048,984</u>	<u>\$1,069,037</u>
Park District				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	<u>\$1,210,306</u>	<u>\$4,549,276</u>	<u>\$4,615,618</u>	<u>\$1,143,964</u>
<u>Liabilities</u>				
Due to External Party	\$1,206	\$0	\$1,206	\$0
Undistributed Assets	1,209,100	4,549,276	4,614,412	1,143,964
Total Liabilities	<u>\$1,210,306</u>	<u>\$4,549,276</u>	<u>\$4,615,618</u>	<u>\$1,143,964</u>

(continued)

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2014

	Balance at January 1, 2014	Additions	Reductions	Balance at December 31, 2014
County Courts				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$109,927	\$91,412	\$88,701	\$112,638
Cash and Cash Equivalents in Segregated Accounts	1,113,647	75,646,218	75,220,755	1,539,110
Total Assets	<u>\$1,223,574</u>	<u>\$75,737,630</u>	<u>\$75,309,456</u>	<u>\$1,651,748</u>
<u>Liabilities</u>				
Due to External Party	\$6,068	\$0	\$6,068	\$0
Undistributed Assets	1,217,506	75,737,630	75,303,388	1,651,748
Total Liabilities	<u>\$1,223,574</u>	<u>\$75,737,630</u>	<u>\$75,309,456</u>	<u>\$1,651,748</u>
Township Gas				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,823,128	\$1,823,128	\$0
Due from Other Governments	894,357	911,564	894,357	911,564
Total Assets	<u>\$894,357</u>	<u>\$2,734,692</u>	<u>\$2,717,485</u>	<u>\$911,564</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$894,357</u>	<u>\$2,734,692</u>	<u>\$2,717,485</u>	<u>\$911,564</u>
Lodging Tax				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$238,705	\$238,705	\$0
<u>Liabilities</u>				
Undistributed Assets	\$0	\$238,705	\$238,705	\$0
Ohio Elections				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$10	\$510	\$520	\$0
<u>Liabilities</u>				
Due to Other Governments	\$10	\$510	\$520	\$0
Vision Insurance				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$30,635	\$468,216	\$465,420	\$33,431
<u>Liabilities</u>				
Undistributed Assets	\$30,635	\$468,216	\$465,420	\$33,431

(continued)

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2014

	Balance at January 1, 2014	Additions	Reductions	Balance at December 31, 2014
Child Support Deposits				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$0	\$726,362	\$726,362	\$0
<u>Liabilities</u>				
Undistributed Assets	\$0	\$726,362	\$726,362	\$0
Sheriff				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$1,918,364	\$19,203,948	\$18,950,543	\$2,171,769
<u>Liabilities</u>				
Undistributed Assets	\$1,918,364	\$19,203,948	\$18,950,543	\$2,171,769
Inmate				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$288,709	\$636,692	\$547,979	\$377,422
<u>Liabilities</u>				
Undistributed Assets	\$288,709	\$636,692	\$547,979	\$377,422
Delaware County Family and Children's First Council				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$139,201	\$729,603	\$710,557	\$158,247
<u>Liabilities</u>				
Undistributed Assets	\$139,201	\$729,603	\$710,557	\$158,247
Treasurer				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$2,997,623	\$2,540,386	\$5,278,822	\$259,187
<u>Liabilities</u>				
Undistributed Assets	\$2,997,623	\$2,540,386	\$5,278,822	\$259,187
Property Tax Replacement				
<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, 2014

	Balance at January 1, 2014	Additions	Reductions	Balance at December 31, 2014
Housing Trust				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$290,873	\$1,006,716	\$1,009,927	\$287,662
<u>Liabilities</u>				
Due to Other Governments	\$290,873	\$1,006,716	\$1,009,927	\$287,662
Bond Accounts				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$500,731	\$1,416,445	\$1,336,587	\$580,589
<u>Liabilities</u>				
Undistributed Assets	\$500,731	\$1,416,445	\$1,336,587	\$580,589
Green Meadows				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,020,053	\$804,741	\$215,312
<u>Liabilities</u>				
Due to External Party	\$0	\$1,020,053	\$804,741	\$215,312
Total - All Funds				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$35,915,078	\$482,277,912	\$478,973,621	\$39,219,369
Cash and Cash Equivalents in Segregated Accounts	3,320,720	96,213,220	95,445,639	4,088,301
Due from Other Governments	3,716,542	3,621,896	3,716,542	3,621,896
Due from External Party	63,866	81,315	63,866	81,315
Property Taxes Receivable	390,986,052	402,185,295	390,986,052	402,185,295
Special Assessments Receivable	3,115,959	3,352,508	3,115,959	3,352,508
Total Assets	\$437,118,217	\$987,732,146	\$972,301,679	\$452,548,684
<u>Liabilities</u>				
Due to Other Governments	\$405,591,936	\$799,459,632	\$785,149,618	\$419,901,950
Due to External Party	8,086	1,020,053	812,827	215,312
Payroll Withholdings	1,044,162	63,073,859	63,048,984	1,069,037
Undistributed Assets	30,474,033	124,178,602	123,290,250	31,362,385
Total Liabilities	\$437,118,217	\$987,732,146	\$972,301,679	\$452,548,684

**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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Property Taxes	\$9,955,339	\$9,955,339	\$9,963,509	\$8,170
Sales Taxes	47,292,200	47,292,200	49,394,548	2,102,348
Charges for Services	24,943,780	23,784,894	24,431,337	646,443
Licenses and Permits	1,186,800	1,186,800	960,560	(226,240)
Fines and Forfeitures	316,000	316,000	389,629	73,629
Intergovernmental	5,332,312	5,332,312	5,356,507	24,195
Interest	850,321	850,321	1,081,753	231,432
Other	2,172,119	1,572,119	2,104,881	532,762
Total Revenues	92,048,871	90,289,985	93,682,724	3,392,739
<u>Expenditures</u>				
Current				
General Government - Legislative and Executive				
Auditor				
Personal Services	552,253	552,253	546,453	5,800
Fringe Benefits	254,348	254,348	244,225	10,123
Services and Charges	30,875	30,875	27,624	3,251
Materials and Supplies	10,500	10,500	9,361	1,139
Total Auditor	847,976	847,976	827,663	20,313
Weights & Measures				
Personal Services	44,295	44,295	42,585	1,710
Fringe Benefits	34,647	34,647	24,905	9,742
Services and Charges	1,950	1,950	1,506	444
Materials and Supplies	2,400	2,400	1,108	1,292
Total Weights & Measures	83,292	83,292	70,104	13,188
Commissioners - Administrative				
Personal Services	540,000	540,000	518,044	21,956
Fringe Benefits	201,275	201,275	186,546	14,729
Services and Charges	24,426	24,426	4,235	20,191
Materials and Supplies	13,783	13,783	6,092	7,691
Total Commissioners - Administrative	779,484	779,484	714,917	64,567
Commissioners - General				
Services and Charges	2,121,859	2,506,859	2,065,166	441,693
Materials and Supplies	19,152	19,152	7,254	11,898
Total Commissioners - General	2,141,011	2,526,011	2,072,420	453,591
Record Center				
Personal Services	116,287	116,287	107,338	8,949
Fringe Benefits	69,529	69,529	49,949	19,580
Services and Charges	36,310	36,310	19,681	16,629
Materials and Supplies	24,000	24,000	19,447	4,553
Total Record Center	246,126	246,126	196,415	49,711

(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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Lands and Buildings				
Personal Services	\$785,860	\$759,110	\$759,108	\$2
Fringe Benefits	496,714	483,964	452,873	31,091
Services and Charges	1,163,916	1,184,416	1,130,707	53,709
Materials and Supplies	193,029	230,529	214,303	16,226
Total Lands and Buildings	2,639,519	2,658,019	2,556,991	101,028
County Garage				
Personal Services	114,753	114,753	114,261	492
Fringe Benefits	73,597	73,597	68,898	4,699
Services and Charges	49,500	64,000	57,843	6,157
Materials and Supplies	931,119	898,119	796,060	102,059
Total County Garage	1,168,969	1,150,469	1,037,062	113,407
Zoning				
Personal Services	3,110	3,110	2,994	116
Fringe Benefits	1,421	1,421	1,285	136
Services and Charges	1,320	1,320	325	995
Materials and Supplies	200	200	0	200
Total Zoning	6,051	6,051	4,604	1,447
Human Resources				
Personal Services	232,786	218,286	218,258	28
Fringe Benefits	99,973	83,608	83,510	98
Services and Charges	99,100	99,100	61,532	37,568
Materials and Supplies	14,500	18,500	13,067	5,433
Total Human Resources	446,359	419,494	376,367	43,127
Prosecutor				
Personal Services	1,079,360	1,079,360	977,506	101,854
Fringe Benefits	489,279	489,279	417,462	71,817
Services and Charges	118,950	118,950	100,642	18,308
Materials and Supplies	16,000	16,000	10,450	5,550
Total Prosecutor	1,703,589	1,703,589	1,506,060	197,529
Recorder				
Personal Services	232,056	244,056	222,650	21,406
Fringe Benefits	113,773	130,273	111,248	19,025
Services and Charges	3,150	3,150	2,970	180
Materials and Supplies	2,650	2,650	1,851	799
Total Recorder	351,629	380,129	338,719	41,410
Treasurer				
Personal Services	173,641	173,641	171,053	2,588
Fringe Benefits	98,918	98,918	92,409	6,509
Services and Charges	23,034	23,034	19,169	3,865
Materials and Supplies	1,900	1,900	1,751	149
Total Treasurer	297,493	297,493	284,382	13,111

(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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Board of Elections				
Personal Services	\$860,884	\$860,884	\$825,645	\$35,239
Fringe Benefits	433,307	433,307	396,735	36,572
Services and Charges	734,866	734,866	584,855	150,011
Materials and Supplies	229,407	229,407	142,691	86,716
Total Board of Elections	2,258,464	2,258,464	1,949,926	308,538
Public Community Relation				
Personal Services	66,145	66,145	66,086	59
Fringe Benefits	29,121	29,121	27,554	1,567
Services and Charges	48,000	48,000	26,412	21,588
Materials and Supplies	9,000	9,000	1,533	7,467
Total Public Community Relation	152,266	152,266	121,585	30,681
Property and Casualty Insurance				
Personal Services	34,816	34,816	27,294	7,522
Fringe Benefits	15,311	15,311	13,143	2,168
Services and Charges	943,914	943,914	683,543	260,371
Materials and Supplies	1,000	1,000	0	1,000
Total Property and Casualty Insurance	995,041	995,041	723,980	271,061
Health Insurance				
Personal Services	34,816	34,816	27,261	7,555
Fringe Benefits	15,311	15,311	13,138	2,173
Services and Charges	13,602,060	13,602,060	13,556,409	45,651
Materials and Supplies	21,866	21,866	7,947	13,919
Total Health Insurance	13,674,053	13,674,053	13,604,755	69,298
Data Center				
Personal Services	354,433	380,433	367,565	12,868
Fringe Benefits	151,539	164,819	144,051	20,768
Services and Charges	219,121	272,421	238,093	34,328
Materials and Supplies	28,864	28,864	28,676	188
Capital Outlay	117,000	117,000	70,086	46,914
Total Data Center	870,957	963,537	848,471	115,066
Joint Economic Development				
Personal Services	143,094	143,094	136,974	6,120
Fringe Benefits	37,459	37,459	30,186	7,273
Services and Charges	125,315	125,315	96,547	28,768
Materials and Supplies	8,954	8,954	245	8,709
Total Joint Economic Development	314,822	314,822	263,952	50,870
Unclaimed Monies				
Services and Charges	35,000	35,000	19,487	15,513

(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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Reinberger Fellowship				
Personal Services	\$8,210	\$8,210	\$6,287	\$1,923
Fringe Benefits	5,413	5,413	1,614	3,799
Total Joint Economic Development	<u>13,623</u>	<u>13,623</u>	<u>7,901</u>	<u>5,722</u>
Total General Government - Legislative and Executive	<u>29,025,724</u>	<u>29,504,939</u>	<u>27,525,761</u>	<u>1,979,178</u>
General Government - Judicial				
Public Defender				
Personal Services	70,355	70,355	62,465	7,890
Fringe Benefits	36,773	36,773	34,519	2,254
Services and Charges	1,587,912	1,587,912	1,292,943	294,969
Materials and Supplies	1,500	1,500	855	645
Total Public Defender	<u>1,696,540</u>	<u>1,696,540</u>	<u>1,390,782</u>	<u>305,758</u>
Clerk of Courts				
Personal Services	532,169	532,169	508,783	23,386
Fringe Benefits	321,830	321,830	253,788	68,042
Services and Charges	33,150	33,150	16,397	16,753
Materials and Supplies	28,500	28,500	23,044	5,456
Total Clerk of Courts	<u>915,649</u>	<u>915,649</u>	<u>802,012</u>	<u>113,637</u>
Common Pleas Court				
Personal Services	912,489	912,489	771,842	140,647
Fringe Benefits	458,504	458,504	344,779	113,725
Services and Charges	106,150	106,150	63,275	42,875
Materials and Supplies	28,300	28,300	18,980	9,320
Total Common Pleas Court	<u>1,505,443</u>	<u>1,505,443</u>	<u>1,198,876</u>	<u>306,567</u>
Court of Appeals				
Services and Charges	<u>32,000</u>	<u>32,000</u>	<u>14,685</u>	<u>17,315</u>
Adult Court Services				
Personal Services	527,457	527,457	500,477	26,980
Fringe Benefits	240,165	240,165	226,535	13,630
Services and Charges	6,000	6,000	4,882	1,118
Total Adult Court Services	<u>773,622</u>	<u>773,622</u>	<u>731,894</u>	<u>41,728</u>
Juvenile Court				
Personal Services	1,821,622	1,821,622	1,584,395	237,227
Fringe Benefits	941,220	941,220	766,157	175,063
Services and Charges	279,600	279,600	238,674	40,926
Materials and Supplies	63,129	63,129	49,110	14,019
Total Juvenile Court	<u>3,105,571</u>	<u>3,105,571</u>	<u>2,638,336</u>	<u>467,235</u>
Detention Center				
Services and Charges	<u>608,379</u>	<u>608,379</u>	<u>534,138</u>	<u>74,241</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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Probate Court				
Personal Services	\$375,235	\$375,235	\$348,434	\$26,801
Fringe Benefits	162,526	162,526	160,364	2,162
Services and Charges	25,000	25,000	24,469	531
Materials and Supplies	5,000	5,000	1,571	3,429
Total Probate Court	567,761	567,761	534,838	32,923
Jury Commission				
Personal Services	79,682	79,907	79,685	222
Fringe Benefits	38,308	38,083	36,179	1,904
Services and Charges	123,900	123,900	94,529	29,371
Materials and Supplies	5,415	5,415	4,356	1,059
Total Jury Commission	247,305	247,305	214,749	32,556
Municipal Court				
Personal Services	5,000	5,000	0	5,000
Fringe Benefits	825	825	0	825
Services and Charges	476,060	476,060	460,295	15,765
Total Municipal Court	481,885	481,885	460,295	21,590
Total General Government - Judicial	9,934,155	9,934,155	8,520,605	1,413,550
Total General Government	38,959,879	39,439,094	36,046,366	3,392,728
Public Safety				
Code Compliance				
Personal Services	1,018,100	933,100	805,011	128,089
Fringe Benefits	483,980	483,980	368,980	115,000
Services and Charges	78,073	163,073	108,764	54,309
Materials and Supplies	14,600	14,600	10,188	4,412
Capital Outlay	44,435	44,435	44,435	0
Total Code Compliance	1,639,188	1,639,188	1,337,378	301,810
Emergency Medical Services				
Personal Services	6,389,630	6,373,230	5,872,509	500,721
Fringe Benefits	2,682,560	2,682,560	2,368,197	314,363
Services and Charges	1,156,537	1,162,937	1,109,836	53,101
Materials and Supplies	208,196	218,196	185,083	33,113
Total Emergency Medical Services	10,436,923	10,436,923	9,535,625	901,298
Railroad Task Force				
Services and Charges	1,000	1,000	993	7
Victim's Assistance				
Personal Services	72,933	72,933	67,243	5,690
Fringe Benefits	45,054	45,054	40,524	4,530
Services and Charges	5,000	5,000	4,349	651
Materials and Supplies	200	200	0	200
Total Victim's Assistance	123,187	123,187	112,116	11,071

(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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Coroner				
Personal Services	128,299	133,299	133,144	155
Fringe Benefits	94,071	94,071	84,726	9,345
Services and Charges	109,359	104,359	71,416	32,943
Materials and Supplies	5,102	5,102	3,558	1,544
Total Coroner	<u>336,831</u>	<u>336,831</u>	<u>292,844</u>	<u>43,987</u>
Sheriff				
Personal Services	8,342,378	8,392,378	8,009,346	383,032
Fringe Benefits	3,728,075	3,748,240	3,379,604	368,636
Services and Charges	631,283	631,283	591,005	40,278
Materials and Supplies	376,977	376,977	292,892	84,085
Capital Outlay	333,567	333,567	333,481	86
Total Sheriff	<u>13,412,280</u>	<u>13,482,445</u>	<u>12,606,328</u>	<u>876,117</u>
Prisoner Transport				
Services and Charges	<u>\$39,066</u>	<u>\$39,066</u>	<u>\$35,867</u>	<u>\$3,199</u>
Jail/Pay for Stay				
Personal Services	3,568,392	3,663,392	3,620,594	42,798
Fringe Benefits	1,729,088	1,634,088	1,479,345	154,743
Services and Charges	1,339,156	1,339,156	1,140,348	198,808
Materials and Supplies	639,668	639,668	588,258	51,410
Capital Outlay	87,356	87,356	86,756	600
Total Jail/Pay for Stay	<u>7,363,660</u>	<u>7,363,660</u>	<u>6,915,301</u>	<u>448,359</u>
Sheriff Local Funds				
Services and Charges	15,000	15,000	9,526	5,474
Materials and Supplies	1,000	1,000	395	605
Total Sheriff Local Funds	<u>16,000</u>	<u>16,000</u>	<u>9,921</u>	<u>6,079</u>
County Wide 800 Rebanding				
Capital Outlay	<u>0</u>	<u>36,353</u>	<u>36,353</u>	<u>0</u>
Total Public Safety	<u>33,368,135</u>	<u>33,474,653</u>	<u>30,882,726</u>	<u>2,591,927</u>
Public Works				
Road and Bridge Projects				
Capital Outlay	<u>19,080,736</u>	<u>19,075,736</u>	<u>12,725,182</u>	<u>6,350,554</u>
Health				
County Home				
Services and Charges	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>0</u>

(continued)

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Human Services				
Veterans Services				
Personal Services	169,930	171,295	171,292	3
Fringe Benefits	82,674	90,924	83,124	7,800
Services and Charges	189,000	191,500	151,437	40,063
Materials and Supplies	31,315	31,315	24,856	6,459
Capital Outlay	0	0	0	0
Total Veteran Services	<u>472,919</u>	<u>485,034</u>	<u>430,709</u>	<u>54,325</u>
Total Human Services	<u>472,919</u>	<u>485,034</u>	<u>430,709</u>	<u>54,325</u>
Intergovernmental	<u>\$970,000</u>	<u>\$1,082,500</u>	<u>\$1,081,555</u>	<u>\$945</u>
Total Expenditures	<u>92,881,669</u>	<u>93,587,017</u>	<u>81,196,538</u>	<u>12,390,479</u>
Excess of Revenues Over (Under)				
Expenditures	<u>(832,798)</u>	<u>(3,297,032)</u>	<u>12,486,186</u>	<u>15,783,218</u>
<u>Other Financing Sources (Uses)</u>				
Advances In	0	0	845,125	845,125
Advances Out	0	0	(279,359)	(279,359)
Transfers In	300,900	300,900	310,265	9,365
Transfers Out	<u>(5,721,864)</u>	<u>(8,304,476)</u>	<u>(7,323,112)</u>	<u>981,364</u>
Total Other Financing Sources (Uses)	<u>(5,420,964)</u>	<u>(8,003,576)</u>	<u>(6,447,081)</u>	<u>1,556,495</u>
Changes in Fund Balance	(6,253,762)	(11,300,608)	6,039,105	17,339,713
Fund Balance at Beginning of Year (restated)	24,183,004	24,183,004	24,183,004	0
Prior Year Encumbrances Appropriated	<u>1,951,599</u>	<u>1,951,599</u>	<u>1,951,599</u>	<u>0</u>
Fund Balance at End of Year	<u>\$19,880,841</u>	<u>\$14,833,995</u>	<u>\$32,173,708</u>	<u>\$17,339,713</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Auto and Gas Special Revenue Fund
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$741,000	\$741,000	\$1,486,352	\$745,352
Licenses and Permits	120,000	120,000	114,361	(5,639)
Intergovernmental	12,863,000	9,865,061	9,713,664	(151,397)
Other	25,000	25,000	13,341	(11,659)
Total Revenues	13,749,000	10,751,061	11,327,718	576,657
<u>Expenditures</u>				
Current				
Public Works				
Personal Services	3,783,343	3,783,343	3,548,039	235,304
Fringe Benefits	1,886,157	1,886,157	1,594,303	291,854
Services and Charges	1,636,693	1,868,798	1,462,977	405,821
Materials and Supplies	1,758,061	2,045,033	1,650,953	394,080
Capital Outlay	7,095,000	3,940,522	3,762,614	177,908
Total Expenditures	16,159,254	13,523,853	12,018,886	1,504,967
Excess of Revenues (Under) Expenditures	(2,410,254)	(2,772,792)	(691,168)	2,081,624
<u>Other Financing Sources</u>				
Sale of Capital Assets	0	0	9,958	9,958
Advances In	0	0	57,105	57,105
Total Other Financing Sources	0	0	67,063	67,063
Changes in Fund Balance	(2,410,254)	(2,772,792)	(624,105)	2,148,687
Fund Balance at Beginning of Year	30,519,481	30,519,481	30,519,481	0
Prior Year Encumbrances Appropriated	86,654	86,654	86,654	0
Fund Balance at End of Year	\$28,195,881	\$27,833,343	\$29,982,030	\$2,148,687

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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Property Taxes	\$14,526,800	\$14,526,800	\$14,724,154	\$197,354
Charges for Services	406,786	406,786	389,646	(17,140)
Intergovernmental	4,342,340	4,342,340	5,024,604	682,264
Other	270,302	270,302	655,677	385,375
Total Revenues	<u>19,546,228</u>	<u>19,546,228</u>	<u>20,794,081</u>	<u>1,247,853</u>
<u>Expenditures</u>				
Current				
Health				
Personal Services	4,939,791	4,639,791	4,216,123	423,668
Fringe Benefits	2,247,819	2,547,819	2,211,697	336,122
Services and Charges	12,312,520	12,312,520	11,193,799	1,118,721
Materials and Supplies	209,194	209,194	145,329	63,865
Other	317,206	317,206	264,109	53,097
Capital Outlay	200,000	200,000	5,140	194,860
Total Expenditures	<u>20,226,530</u>	<u>20,226,530</u>	<u>18,036,197</u>	<u>2,190,333</u>
Excess of Revenues Over (Under) Expenditures	(680,302)	(680,302)	2,757,884	3,438,186
<u>Other Financing Sources</u>				
Sale of Capital Assets	1,000	1,000	121,889	120,889
Changes in Fund Balance	(679,302)	(679,302)	2,879,773	3,559,075
Fund Balance at Beginning of Year	3,000,928	3,000,928	3,000,928	0
Prior Year Encumbrances Appropriated	<u>327,020</u>	<u>327,020</u>	<u>327,020</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$2,648,646</u></u>	<u><u>\$2,648,646</u></u>	<u><u>\$6,207,721</u></u>	<u><u>\$3,559,075</u></u>

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, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Property Taxes	\$880,720	\$830,333	\$830,333	\$0
Payment in Lieu of Taxes	130,000	149,368	149,368	0
Special Assessments	563,920	534,806	531,917	(2,889)
Intergovernmental	108,000	109,826	109,826	0
Other	0	10,014	10,014	0
Total Revenues	1,682,640	1,634,347	1,631,458	(2,889)
<u>Expenditures</u>				
Current				
Legislative and Executive Services and Charges	32,785	26,030	26,030	0
Debt Service				
Principal Retirement	1,019,502	1,019,502	1,019,502	0
Interest and Fiscal Charges	496,072	496,072	496,072	0
Total Expenditures	1,548,359	1,541,604	1,541,604	0
Excess of Revenues Over (Under) Expenditures	134,281	92,743	89,854	(2,889)
<u>Other Financing Sources (Uses)</u>				
Advances In	0	0	595	595
Advances-Out	0	0	(103)	(103)
Transfers Out	0	(4,946)	(4,946)	0
Total Other Financing Sources (Uses)	0	(4,946)	(4,454)	492
Changes in Fund Balance	134,281	87,797	85,400	(2,397)
Fund Balance at Beginning of Year	179,121	179,121	179,121	0
Fund Balance at End of Year	\$313,402	\$266,918	\$264,521	(\$2,397)

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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$12,394,450	\$12,394,450	\$14,018,868	\$1,624,418
Tap In Fees	4,215,000	4,215,000	3,659,436	(555,564)
Licenses and Permits	750	750	1,125	375
Interest Revenue	0	135	1,229	1,094
Bonds Issued	10,000	12,605,000	12,595,000	10,000
Premium on Bonds Issued	0	177,444	177,444	0
Other	3,000,500	3,000,500	34,802	(2,965,698)
Total Revenues	19,620,700	32,393,279	30,487,904	(1,885,375)
<u>Expenses</u>				
Personal Services	3,209,000	3,209,000	2,885,350	323,650
Fringe Benefits	1,637,700	1,637,700	1,339,660	298,040
Services and Charges	4,858,090	5,913,090	3,258,233	2,654,857
Materials and Supplies	2,191,245	2,196,245	1,260,674	935,571
Capital Outlay	8,028,566	13,294,938	3,834,326	9,460,612
Debt Service				
Principal Retirement	2,010,000	2,010,000	2,010,000	0
Interest Expense	1,052,375	1,348,606	1,348,606	0
Issuance Cost	0	188,140	182,315	5,825
Total Expenses	22,986,976	29,797,719	16,119,164	13,678,555
Changes in Fund Balance	(3,366,276)	2,595,560	14,368,740	11,773,180
Fund Balance at Beginning of Year	15,919,131	15,919,131	15,919,131	0
Prior Year Encumbrances Appropriated	1,114,046	1,114,046	1,114,046	0
Fund Balance at End of Year	\$13,666,901	\$19,628,737	\$31,401,917	\$11,773,180

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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$155,000	\$155,000	\$126,968	(\$28,032)
<u>Expenditures</u>				
Current				
Legislative and Executive Services and Charges	101,700	101,700	51,628	50,072
Materials and Supplies	17,300	17,300	15,329	1,971
Total Expenditures	119,000	119,000	66,957	52,043
Changes in Fund Balance	36,000	36,000	60,011	24,011
Fund Balance at Beginning of Year	611,055	611,055	611,055	0
Prior Year Encumbrances Appropriated	5,000	5,000	5,000	0
Fund Balance at End of Year	<u>\$652,055</u>	<u>\$652,055</u>	<u>\$676,066</u>	<u>\$24,011</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Title Administration Special Revenue Fund
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$900,000	\$1,175,000	\$1,175,162	\$162
<u>Expenditures</u>				
Current				
Legislative and Executive				
Personal Services	377,741	377,741	367,815	9,926
Fringe Benefits	263,930	263,930	218,098	45,832
Services and Charges	115,250	115,250	107,271	7,979
Materials and Supplies	19,950	19,950	13,931	6,019
Total Expenditures	776,871	776,871	707,115	69,756
Excess of Revenues Over (Under) Expenditures	123,129	398,129	468,047	69,918
<u>Other Financing Uses</u>				
Transfers Out	(300,900)	(300,900)	(300,900)	0
Changes in Fund Balance	(177,771)	97,229	167,147	69,918
Fund Balance at Beginning of Year	1,192,410	1,192,410	1,192,410	0
Fund Balance at End of Year	<u>\$1,014,639</u>	<u>\$1,289,639</u>	<u>\$1,359,557</u>	<u>\$69,918</u>

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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$3,334,700	\$3,334,700	\$3,503,355	\$168,655
Other	0	0	2,660	2,660
Total Revenues	3,334,700	3,334,700	3,506,015	171,315
<u>Expenditures</u>				
Current				
Legislative and Executive				
Personal Services	1,005,747	1,005,747	949,924	55,823
Fringe Benefits	435,535	436,035	405,000	31,035
Services and Charges	1,849,789	1,849,289	1,246,913	602,376
Materials and Supplies	52,409	52,409	29,179	23,230
Capital Outlay	20,000	20,000	0	20,000
Total Expenditures	3,363,480	3,363,480	2,631,016	732,464
Changes in Fund Balance	(28,780)	(28,780)	874,999	903,779
Fund Balance at Beginning of Year	2,670,589	2,670,589	2,670,589	0
Prior Year Encumbrances Appropriated	351,378	351,378	351,378	0
Fund Balance at End of Year	\$2,993,187	\$2,993,187	\$3,896,966	\$903,779

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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Property Taxes	\$2,161,750	\$2,161,750	\$2,194,169	\$32,419
Intergovernmental	742,721	742,721	895,721	153,000
Other	23,956	23,956	21,740	(2,216)
Total Revenues	2,928,427	2,928,427	3,111,630	183,203
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	1,592,135	1,592,135	1,442,744	149,391
Fringe Benefits	716,906	716,906	556,040	160,866
Services and Charges	1,058,007	1,053,963	923,176	130,787
Materials and Supplies	206,885	206,885	182,459	24,426
Capital Outlay	30,000	34,044	34,044	0
Debt Service				
Principal Retirement	155,550	155,550	155,550	0
Interest and Fiscal Charges	9,478	9,478	9,478	0
Total Expenditures	3,768,961	3,768,961	3,303,491	465,470
Excess of Revenues Under Expenditures	(840,534)	(840,534)	(191,861)	648,673
<u>Other Financing Sources</u>				
Transfers In	400,000	400,000	0	(400,000)
Changes in Fund Balance	(440,534)	(440,534)	(191,861)	248,673
Fund Balance at Beginning of Year	877,770	877,770	877,770	0
Prior Year Encumbrances Appropriated	88,692	88,692	88,692	0
Fund Balance at End of Year	\$525,928	\$525,928	\$774,601	\$248,673

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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Special Assessments	\$700,000	\$700,000	\$752,303	\$52,303
Charges for Services	30,000	30,000	152,033	122,033
Total Revenues	<u>730,000</u>	<u>730,000</u>	<u>904,336</u>	<u>174,336</u>
<u>Expenditures</u>				
Current				
Public Works				
Services and Charges	498,000	498,000	409,751	88,249
Materials and Supplies	55,000	55,000	22,501	32,499
Total Expenditures	<u>553,000</u>	<u>553,000</u>	<u>432,252</u>	<u>120,748</u>
Changes in Fund Balance	177,000	177,000	472,084	295,084
Fund Balance at Beginning of Year	<u>5,891,668</u>	<u>5,891,668</u>	<u>5,891,668</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$6,068,668</u></u>	<u><u>\$6,068,668</u></u>	<u><u>\$6,363,752</u></u>	<u><u>\$295,084</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Job and Family Services Special Revenue Fund
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$0	\$15,000	\$15,628	\$628
Intergovernmental	3,374,163	3,374,163	3,914,685	540,522
Other	123,500	108,500	107,151	(1,349)
Total Revenues	3,497,663	3,497,663	4,037,464	539,801
<u>Expenditures</u>				
Current				
Human Services				
Personal Services	3,092,679	3,072,679	2,969,959	102,720
Fringe Benefits	1,611,341	1,546,341	1,399,500	146,841
Services and Charges	1,177,462	1,512,462	1,225,443	287,019
Materials and Supplies	57,000	75,000	61,351	13,649
Capital Outlay	11,500	23,500	13,967	9,533
Total Expenditures	5,949,982	6,229,982	5,670,220	559,762
Excess of Revenues Over (Under) Expenditures	(2,452,319)	(2,732,319)	(1,632,756)	1,099,563
<u>Other Financing Sources</u>				
Transfers In	2,155,000	2,815,000	2,492,964	(322,036)
Changes in Fund Balance	(297,319)	82,681	860,208	777,527
Fund Balance at Beginning of Year	635,118	635,118	635,118	0
Prior Year Encumbrances Appropriated	37,542	37,542	37,542	0
Fund Balance at End of Year	\$375,341	\$755,341	\$1,532,868	\$777,527

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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	902,624	902,624	672,894	(229,730)
Other	25,496	25,496	15,875	(9,621)
Total Revenues	<u>928,120</u>	<u>928,120</u>	<u>688,769</u>	<u>(239,351)</u>
<u>Expenditures</u>				
Current				
Human Services				
Services and Charges	1,012,733	1,312,733	985,439	327,294
Materials and Supplies	19,250	19,250	15,708	3,542
Capital Outlay	78,495	78,495	78,495	0
Total Expenditures	<u>1,110,478</u>	<u>1,410,478</u>	<u>1,079,642</u>	<u>330,836</u>
Excess of Revenues (Under) Expenditures	<u>(182,358)</u>	<u>(482,358)</u>	<u>(390,873)</u>	<u>91,485</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	1,095,000	0	0	0
Transfers Out	<u>(1,450,000)</u>	<u>(1,650,000)</u>	<u>(1,592,513)</u>	<u>57,487</u>
Total Other Financing Sources (Uses)	<u>(355,000)</u>	<u>(1,650,000)</u>	<u>(1,592,513)</u>	<u>57,487</u>
Changes in Fund Balance	(537,358)	(2,132,358)	(1,983,386)	148,972
Fund Balance at Beginning of Year	3,111,735	3,111,735	3,111,735	0
Prior Year Encumbrances Appropriated	162,294	162,294	162,294	0
Fund Balance at End of Year	<u>\$2,736,671</u>	<u>\$1,141,671</u>	<u>\$1,290,643</u>	<u>\$148,972</u>

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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Interest	\$400	\$400	\$427	\$27
Other	10,100	10,100	28,550	18,450
Total Revenues	<u>10,500</u>	<u>10,500</u>	<u>28,977</u>	<u>18,477</u>
<u>Expenditures</u>				
Current				
Legislative and Executive Services and Charges	235,214	235,214	34,068	201,146
<i>Total Expenditures</i>	<u>235,214</u>	<u>235,214</u>	<u>34,068</u>	<u>201,146</u>
Changes in Fund Balance	(224,714)	(224,714)	(5,091)	219,623
Fund Balance at Beginning of Year	<u>224,720</u>	<u>224,720</u>	<u>224,720</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$6</u></u>	<u><u>\$6</u></u>	<u><u>\$219,629</u></u>	<u><u>\$219,623</u></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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$500,000	\$500,000	\$551,916	\$51,916
Other	0	14,600	14,647	47
Total Revenues	500,000	514,600	566,563	51,963
<u>Expenditures</u>				
Current				
Legislative and Executive				
DRETAC - Prosecutor				
Personal Services	310,094	310,094	298,266	11,828
Fringe Benefits	141,159	141,159	121,167	19,992
Services and Charges	17,000	17,000	0	17,000
Materials and Supplies	4,000	4,000	3,539	461
DRETAC - Treasurer				
Personal Services	101,413	101,413	101,179	234
Fringe Benefits	44,488	44,488	41,991	2,497
Services and Charges	94,391	94,391	68,300	26,091
Materials and Supplies	9,500	9,500	5,755	3,745
Total Expenditures	722,045	722,045	640,197	81,848
Changes in Fund Balance	(222,045)	(207,445)	(73,634)	133,811
Fund Balance at Beginning of Year	2,243,502	2,243,502	2,243,502	0
Prior Year Encumbrances Appropriated	24,991	24,991	24,991	0
Fund Balance at End of Year	\$2,046,448	\$2,061,048	\$2,194,859	\$133,811

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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$450,000	\$450,000	\$493,397	\$43,397
Intergovernmental	1,282,470	1,282,470	1,253,376	(29,094)
Other	7,000	7,000	35,013	28,013
Total Revenues	<u>1,739,470</u>	<u>1,739,470</u>	<u>1,781,786</u>	<u>42,316</u>
<u>Expenditures</u>				
Current				
Human Services				
Personal Services	775,977	775,977	729,237	46,740
Fringe Benefits	410,848	410,848	369,101	41,747
Services and Charges	549,290	549,290	406,070	143,220
Materials and Supplies	12,400	12,400	8,613	3,787
Total Expenditures	<u>1,748,515</u>	<u>1,748,515</u>	<u>1,513,021</u>	<u>235,494</u>
Changes in Fund Balance	(9,045)	(9,045)	256,123	265,168
Fund Balance at Beginning of Year	1,681,463	1,681,463	1,681,463	0
Prior Year Encumbrances Appropriated	33,300	33,300	33,300	0
Fund Balance at End of Year	<u>\$1,705,718</u>	<u>\$1,705,718</u>	<u>\$1,970,886</u>	<u>\$265,168</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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Licenses and Permits	\$215,000	\$215,000	\$280,909	\$65,909
Fines and Forfeitures	23,000	23,000	26,814	3,814
Other	250	250	3,267	3,017
Total Revenues	238,250	238,250	310,990	72,740
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	181,988	181,988	172,668	9,320
Fringe Benefits	87,634	87,634	66,123	21,511
Services and Charges	31,945	33,945	29,386	4,559
Materials and Supplies	18,200	18,200	11,682	6,518
Total Expenditures	319,767	321,767	279,859	41,908
Changes in Fund Balance	(81,517)	(83,517)	31,131	114,648
Fund Balance at Beginning of Year	128,730	128,730	128,730	0
Prior Year Encumbrances Appropriated	400	400	400	0
Fund Balance at End of Year	\$47,613	\$45,613	\$160,261	\$114,648

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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$100,000	\$100,000	\$99,455	(\$545)
Intergovernmental	178,471	215,197	183,247	(31,950)
Total Revenues	<u>278,471</u>	<u>315,197</u>	<u>282,702</u>	<u>(32,495)</u>
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	174,683	172,506	142,395	30,111
Fringe Benefits	65,376	64,446	49,539	14,907
Services and Charges	12,900	25,295	21,289	4,006
Materials and Supplies	31,092	31,367	16,470	14,897
Capital Outlay	0	13,622	0	13,622
Total Expenditures	<u>284,051</u>	<u>307,236</u>	<u>229,693</u>	<u>77,543</u>
Changes in Fund Balance	(5,580)	7,961	53,009	45,048
Fund Balance at Beginning of Year	162,031	162,031	162,031	0
Prior Year Encumbrances Appropriated	<u>13,542</u>	<u>13,542</u>	<u>13,542</u>	<u>0</u>
Fund Balance at End of Year	<u>\$169,993</u>	<u>\$183,534</u>	<u>\$228,582</u>	<u>\$45,048</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$142,690	\$142,690	\$135,545	(\$7,145)
<u>Expenditures</u>				
Current				
Public Safety				
Prosecutor's Victims of Crime				
Personal Services	54,346	55,344	54,866	478
Fringe Benefits	26,041	25,043	24,779	264
Services and Charges	0	225	225	0
Juvenile Court's Victims of Crime Grant				
Personal Services	35,823	35,823	32,879	2,944
Fringe Benefits	25,412	25,412	22,039	3,373
State Victim's Assistance Grant Juvenile Court				
Personal Services	12,600	12,035	10,439	1,596
Fringe Benefits	10,093	10,093	7,620	2,473
Total Expenditures	164,315	164,540	153,412	11,128
Excess of Revenues (Under) Expenditures	(21,625)	(21,850)	(17,867)	3,983
<u>Other Financing Sources</u>				
Transfers In	19,570	19,570	19,570	0
Changes in Fund Balance	(2,055)	(2,280)	1,703	3,983
Fund Balance at Beginning of Year	58,439	58,439	58,439	0
Fund Balance at End of Year	\$56,384	\$56,159	\$60,142	\$3,983

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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$144,042	\$125,042	\$120,814	(\$4,228)
Intergovernmental	409,939	368,925	369,035	110
Total Revenues	553,981	493,967	489,849	(4,118)
<u>Expenditures</u>				
Current				
Public Safety				
Re-Entry Task Force				
Personal Services	48,547	29,503	29,503	0
Fringe Benefits	26,226	16,067	16,067	0
Services and Charges	1,839	225	225	0
Pre-Trial Diversion				
Personal Services	3,471	3,471	3,307	164
Fringe Benefits	571	571	544	27
Community Based Corrections				
Personal Services	182,017	182,017	180,930	1,087
Fringe Benefits	57,263	72,392	68,320	4,072
Services and Charges	24,589	26,299	25,611	688
Materials and Supplies	16,861	8,982	6,983	1,999
Intensive Supervision				
Services and Charges	31,300	31,300	24,108	7,192
Materials and Supplies	56,100	50,732	44,043	6,689
Capital Outlay	0	5,368	5,368	0
Intensive Supervision Electronic Monitoring				
Services and Charges	50,000	25,000	9,607	15,393
Mental Health Docket				
Personal Services	37,190	38,064	36,790	1,274
Fringe Benefits	6,118	9,562	7,211	2,351
Services and Charges	980	980	494	486
Drug Court Docket				
Personal Services	37,556	37,556	37,336	220
Fringe Benefits	6,178	6,178	6,142	36
Services and Charges	980	980	480	500
Total Expenditures	587,786	545,247	503,069	42,178
Excess of Revenues Under Expenditures	(33,805)	(51,280)	(13,220)	38,060

(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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Other Financing Sources</u>				
Transfers In	36,408	56,520	56,520	0
Changes in Fund Balance	2,603	5,240	43,300	38,060
Fund Balance at Beginning of Year	190,841	190,841	190,841	0
Fund Balance at End of Year	<u>\$193,444</u>	<u>\$196,081</u>	<u>\$234,141</u>	<u>\$38,060</u>

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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$16,000	\$16,000	\$17,710	\$1,710
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	19,000	19,000	17,775	1,225
Changes in Fund Balance	(3,000)	(3,000)	(65)	2,935
Fund Balance at Beginning of Year	3,129	3,129	3,129	0
	0	0	0	0
Fund Balance at End of Year	<u>\$129</u>	<u>\$129</u>	<u>\$3,064</u>	<u>\$2,935</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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$34,750	\$44,750	\$55,022	\$10,272
Intergovernmental	561,000	561,000	543,597	(17,403)
Other	16,000	16,000	11,083	(4,917)
	611,750	621,750	609,702	(12,048)
<u>Expenditures</u>				
Current				
Public Safety				
Juvenile Court Restitution				
Services and Charges	11,000	11,000	10,234	766
Dispute Restitution				
Services and Charges	25,000	25,000	0	25,000
Juvenile Care and Custody				
Personal Services	431,736	434,736	354,154	80,582
Fringe Benefits	227,337	224,337	158,066	66,271
Juvenile Account Incentive				
Services and Charges	5,000	5,000	0	5,000
Materials and Supplies	4,000	4,000	1,843	2,157
Juvenile Court Special Projects				
Services and Charges	20,000	20,000	870	19,130
Materials and Supplies	10,000	10,000	1,349	8,651
Juvenile Court Other Projects				
Services and Charges	60,000	60,000	26,596	33,404
	794,073	794,073	553,112	240,961
Total Expenditures	794,073	794,073	553,112	240,961
Changes in Fund Balance	(182,323)	(172,323)	56,590	228,913
Fund Balance at Beginning of Year	376,228	376,228	376,228	0
Fund Balance at End of Year	\$193,905	\$203,905	\$432,818	\$228,913

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Justice Reinvestment Initiative Special Revenue Fund
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$70,000	\$70,000	\$21,752	(\$48,248)
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	12,422	12,422	6,931	5,491
Fringe Benefits	4,723	4,723	1,425	3,298
Services and Charges	27,192	27,192	9,253	17,939
Materials and Supplies	23,022	23,022	6,014	17,008
Total Expenditures	67,359	67,359	23,623	43,736
Excess of Revenues Over (Under) Expenditures	2,641	2,641	(1,871)	(4,512)
<u>Other Financing Sources</u>				
Advances - In	0	0	50,000	50,000
Changes in Fund Balance	2,641	2,641	48,129	45,488
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u>\$2,641</u>	<u>\$2,641</u>	<u>\$48,129</u>	<u>\$45,488</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Indigent Drivers Monitoring Special Revenue Fund
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$400	\$400	\$400	\$0
<u>Expenditures</u>				
Total Expenditures	0	0	0	0
Changes in Fund Balance	400	400	400	0
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	\$400	\$400	\$400	\$0

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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$8,000	\$8,000	\$4,276	(\$3,724)
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	10,000	10,000	0	10,000
Materials and Supplies	10,000	10,000	1,909	8,091
Total Expenditures	20,000	20,000	1,909	18,091
Changes in Fund Balance	(12,000)	(12,000)	2,367	14,367
Fund Balance at Beginning of Year	32,300	32,300	32,300	0
Fund Balance at End of Year	<u>\$20,300</u>	<u>\$20,300</u>	<u>\$34,667</u>	<u>\$14,367</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Licenses and Permits	\$90,000	\$90,000	\$99,057	\$9,057
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	18,585	18,585	15,787	2,798
Fringe Benefits	12,177	12,177	10,945	1,232
Services and Charges	45,100	45,100	41,900	3,200
Materials and Supplies	10,000	10,000	4,568	5,432
Total Expenditures	85,862	85,862	73,200	12,662
Changes in Fund Balance	4,138	4,138	25,857	21,719
Fund Balance at Beginning of Year	263,299	263,299	263,299	0
Prior Year Encumbrances Appropriated	3,500	3,500	3,500	0
Fund Balance at End of Year	<u>\$270,937</u>	<u>\$270,937</u>	<u>\$292,656</u>	<u>\$21,719</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, 2014

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Intergovernmental	\$311,218	\$408,301	\$399,679	(\$8,622)
Other	40,321	68,740	42,146	(26,594)
Total Revenues	<u>351,539</u>	<u>477,041</u>	<u>441,825</u>	<u>(35,216)</u>
<u>Expenditures</u>				
Current				
Public Safety				
Second Chance				
Personal Services	39,251	45,882	45,882	0
Fringe Benefits	15,546	17,847	17,847	0
Services and Charges	32,803	29,890	29,890	0
Materials and Supplies	2,000	221	221	0
LEAP				
Personal Services	62,962	76,903	76,236	667
Fringe Benefits	26,459	9,877	9,877	0
Services and Charges	27,745	85,383	58,604	26,779
Materials and Supplies	4,500	32,182	30,625	1,557
Capital Outlay	0	37,774	25,000	12,774
Total Expenditures	<u>211,266</u>	<u>335,959</u>	<u>294,182</u>	<u>41,777</u>
Excess of Revenues Over Expenditures	<u>140,273</u>	<u>141,082</u>	<u>147,643</u>	<u>6,561</u>
<u>Other Financing Sources (Uses)</u>				
Advances In	0	0	135,205	135,205
Advances Out	0	0	(488,964)	(488,964)
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>(353,759)</u>	<u>(353,759)</u>
Changes in Fund Balance	140,273	141,082	(206,116)	(347,198)
Fund Balance at Beginning of Year	227,439	227,439	227,439	0
Prior Year Encumbrances Appropriated	1,080	1,080	1,080	0
Fund Balance at End of Year	<u>\$368,792</u>	<u>\$369,601</u>	<u>\$22,403</u>	<u>(\$347,198)</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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Total Revenues	\$0	\$0	\$0	\$0
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	958	958	958	0
Changes in Fund Balance	(958)	(958)	(958)	0
Fund Balance at Beginning of Year	958	958	958	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
Road and Bridge Special Revenue Fund
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Fines and Forfeitures	\$40,000	\$40,000	\$37,612	(\$2,388)
Intergovernmental	2,400	2,400	1,722	(678)
Total Revenues	42,400	42,400	39,334	(3,066)
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	23,224	23,224	21,123	2,101
Fringe Benefits	4,773	4,773	4,302	471
Services and Charges	1,100	1,100	800	300
Total Expenditures	29,097	29,097	26,225	2,872
Changes in Fund Balance	13,303	13,303	13,109	(194)
Fund Balance at Beginning of Year	27,703	27,703	27,703	0
Fund Balance at End of Year	\$41,006	\$41,006	\$40,812	(\$194)

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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Fines and Forfeitures	\$1,200	\$1,200	\$1,558	\$358
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	7,500	7,500	2,812	4,688
Changes in Fund Balance	(6,300)	(6,300)	(1,254)	5,046
Fund Balance at Beginning of Year	7,813	7,813	7,813	0
Fund Balance at End of Year	<u>\$1,513</u>	<u>\$1,513</u>	<u>\$6,559</u>	<u>\$5,046</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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Fines and Forfeitures	\$245,250	\$245,250	\$246,621	\$1,371
Other	16,270	16,270	16,374	104
Total Revenues	261,520	261,520	262,995	1,475
<u>Expenditures</u>				
Current				
Judicial				
Personal Services	53,120	53,120	35,547	17,573
Fringe Benefits	8,743	8,743	5,848	2,895
Services and Charges	137,663	137,663	128,819	8,844
Materials and Supplies	77,994	77,994	77,802	192
Total Expenditures	277,520	277,520	248,016	29,504
Changes in Fund Balance	(16,000)	(16,000)	14,979	30,979
Fund Balance at Beginning of Year	145,497	145,497	145,497	0
Prior Year Encumbrances Appropriated	16,000	16,000	16,000	0
Fund Balance at End of Year	\$145,497	\$145,497	\$176,476	\$30,979

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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$66,000	\$65,000	\$65,000	\$0
<u>Expenditures</u>				
Current				
Health				
Personal Services	36,275	37,449	37,431	18
Fringe Benefits	24,625	25,464	25,427	37
Services and Charges	2,850	2,231	2,231	0
Materials and Supplies	1,700	417	417	0
Total Expenditures	65,450	65,561	65,506	55
Excess of Revenues Over (Under) Expenditures	550	(561)	(506)	55
<u>Other Financing Sources (Uses)</u>				
Advances In	0	0	1,000	1,000
Advances Out	0	0	(2,000)	(2,000)
Total Other Financing Sources (Uses)	0	0	(1,000)	(1,000)
Changes in Fund Balance	550	(561)	(1,506)	(945)
Fund Balance at Beginning of Year	1,111	1,111	1,111	0
Prior Year Encumbrances Appropriated	450	450	450	0
Fund Balance at End of Year	<u>\$2,111</u>	<u>\$1,000</u>	<u>\$55</u>	<u>(\$945)</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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Intergovernmental	\$800,103	\$1,119,744	\$1,027,578	(\$92,166)
Other	30,000	30,000	615	(29,385)
Total Revenues	830,103	1,149,744	1,028,193	(121,551)
<u>Expenditures</u>				
Current				
Human Services				
Services and Charges	447,903	587,903	549,891	38,012
Materials and Supplies	4,000	9,000	6,246	2,754
Total Expenditures	451,903	596,903	556,137	40,766
Excess of Revenues Over (Under) Expenditures	378,200	552,841	472,056	(80,785)
<u>Other Financing Sources (Uses)</u>				
Transfers-In	0	115,000	115,000	0
Transfers Out	(410,000)	(596,316)	(595,451)	865
Total Other Financing Sources (Uses)	(410,000)	(481,316)	(480,451)	865
Changes in Fund Balance	(31,800)	71,525	(8,395)	(79,920)
Fund Balance at Beginning of Year	180,238	180,238	180,238	0
Prior Year Encumbrances Appropriated	34,803	34,803	34,803	0
Fund Balance at End of Year	\$183,241	\$286,566	\$206,646	(\$79,920)

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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$273,000	\$34,566	\$34,566	\$0
<u>Expenditures</u>				
Current				
Public Works				
Services and Charges	312,216	59,695	53,569	6,126
Changes in Fund Balance	(39,216)	(25,129)	(19,003)	6,126
Fund Balance at Beginning of Year	41,227	41,227	41,227	0
Prior Year Encumbrances Appropriated	39,216	39,216	39,216	0
Fund Balance at End of Year	<u>\$41,227</u>	<u>\$55,314</u>	<u>\$61,440</u>	<u>\$6,126</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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$17,950	\$17,950	\$9,533	(\$8,417)
Other	50	50	11	(39)
Total Revenues	18,000	18,000	9,544	(8,456)
<u>Expenditures</u>				
Current				
Judicial				
Services and Charges	10,000	10,000	4,759	5,241
Materials and Supplies	20,000	20,000	11,157	8,843
Capital Outlay	20,000	20,000	0	20,000
Total Expenditures	50,000	50,000	15,916	34,084
Changes in Fund Balance	(32,000)	(32,000)	(6,372)	25,628
Fund Balance at Beginning of Year	41,009	41,009	41,009	0
Fund Balance at End of Year	\$9,009	\$9,009	\$34,637	\$25,628

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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$73,000	\$73,000	\$75,968	\$2,968
Other	100	100	50	(50)
Total Revenues	73,100	73,100	76,018	2,918
<u>Expenditures</u>				
Current				
Judicial				
Clerk of Common Pleas Data				
Services and Charges	26,500	26,500	19,824	6,676
Materials and Supplies	9,000	9,000	2,660	6,340
Juvenile Court Data				
Services and Charges	1,000	1,000	0	1,000
Materials and Supplies	16,000	16,000	11,186	4,814
Probate Court Data				
Services and Charges	9,000	9,000	0	9,000
Materials and Supplies	29,300	29,300	10,569	18,731
Total Expenditures	90,800	90,800	44,239	46,561
Changes in Fund Balance	(17,700)	(17,700)	31,779	49,479
Fund Balance at Beginning of Year	198,722	198,722	198,722	0
Prior Year Encumbrances Appropriated	4,300	4,300	4,300	0
Fund Balance at End of Year	\$185,322	\$185,322	\$234,801	\$49,479

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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Intergovernmental	\$100	\$1,400	\$1,464	\$64
<u>Expenditures</u>				
Current				
Judicial				
Services and Charges	5,000	5,000	0	5,000
Changes in Fund Balance	(4,900)	(3,600)	1,464	5,064
Fund Balance at Beginning of Year	7,122	7,122	7,122	0
Fund Balance at End of Year	\$2,222	\$3,522	\$8,586	\$5,064

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

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$8,450	\$8,450	\$10,228	\$1,778
Other	50	50	13	(37)
Total Revenues	<u>8,500</u>	<u>8,500</u>	<u>10,241</u>	<u>1,741</u>
<u>Expenditures</u>				
Current				
Judicial				
Services and Charges	3,000	3,000	0	3,000
Materials and Supplies	15,000	15,000	1,369	13,631
Total Expenditures	<u>18,000</u>	<u>18,000</u>	<u>1,369</u>	<u>16,631</u>
Changes in Fund Balance	(9,500)	(9,500)	8,872	18,372
Fund Balance at Beginning of Year	<u>40,592</u>	<u>40,592</u>	<u>40,592</u>	<u>0</u>
			0	
Fund Balance at End of Year	<u><u>\$31,092</u></u>	<u><u>\$31,092</u></u>	<u><u>\$49,464</u></u>	<u><u>\$18,372</u></u>

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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$45,000	\$40,000	\$36,111	(\$3,889)
<u>Expenditures</u>				
Current				
Common Pleas Guardian Ad Litem Services and Charges	35,000	35,000	22,337	12,663
Domestic Relations				
Personal Services	0	7,000	325	6,675
Fringe Benefits	0	1,152	53	1,099
Services and Charges	0	9,848	0	9,848
Total Expenditures	35,000	53,000	22,715	30,285
Changes in Fund Balance	10,000	(13,000)	13,396	26,396
Fund Balance at Beginning of Year	196,577	196,577	196,577	0
Fund Balance at End of Year	<u>\$206,577</u>	<u>\$183,577</u>	<u>\$209,973</u>	<u>\$26,396</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$194,129	\$151,977	\$149,006	(\$2,971)
<u>Expenditures</u>				
Current				
Judicial				
JAG Drug Prosecutor Grant				
Personal Services	54,995	10,173	10,173	0
Fringe Benefits	27,287	3,831	3,831	0
Family Drug Court				
Personal Services	52,339	52,339	50,020	2,319
Fringe Benefits	15,571	15,571	14,313	1,258
Specialized Court Docket				
Personal Services	49,497	31,484	31,484	0
Fringe Benefits	29,786	17,320	17,320	0
Total Expenditures	229,475	130,718	127,141	3,577
Excess of Revenues Over Under Expenditures	(35,346)	21,259	21,865	606
<u>Other Financing Sources (Uses)</u>				
Advances In	0	0	35,454	35,454
Advances Out	0	0	(30,000)	(30,000)
Transfers In	20,804	3,504	3,504	0
Total Other Financing Sources (Uses)	20,804	3,504	8,958	5,454
Changes in Fund Balance	(14,542)	24,763	30,823	6,060
Fund Balance at Beginning of Year	25,249	25,249	25,249	0
Fund Balance at End of Year	<u>\$10,707</u>	<u>\$50,012</u>	<u>\$56,072</u>	<u>\$6,060</u>

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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$400,000	\$395,299	\$395,299	\$0
<u>Expenditures</u>				
Current				
Legislative and Executive Services and Charges	293,921	389,864	389,864	0
Excess of Revenues Over Expenditures	106,079	5,435	5,435	0
<u>Other Financing Sources</u>				
Advances - Out	0	0	(170,000)	(170,000)
Changes in Fund Balance	106,079	5,435	(164,565)	(170,000)
Fund Balance at Beginning of Year	104,700	104,700	104,700	0
Prior Year Encumbrances Appropriated	59,865	59,865	59,865	0
Fund Balance at End of Year	<u>\$270,644</u>	<u>\$170,000</u>	<u>\$0</u>	<u>(\$170,000)</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Prosecutor Law Enforcement Special Revenue Fund
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Other	\$0	\$276	\$276	\$0
<u>Expenditures</u>				
Current				
Legislative and Executive				
Personal Services	23,016	22,736	1,904	20,832
Fringe Benefits	10,088	10,088	347	9,741
Services and Charges	0	280	276	4
Total Expenditures	<u>33,104</u>	<u>33,104</u>	<u>2,527</u>	<u>30,577</u>
Changes in Fund Balance	(33,104)	(32,828)	(2,251)	30,577
Fund Balance at Beginning of Year	<u>33,617</u>	<u>33,617</u>	<u>33,617</u>	<u>0</u>
Fund Balance at End of Year	<u>\$513</u>	<u>\$789</u>	<u>\$31,366</u>	<u>\$30,577</u>

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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Total Revenues	\$0	\$0	\$0	\$0
<u>Expenditures</u>				
Debt Service				
Principal Retirement	2,647,153	2,436,823	2,436,823	0
Interest and Fiscal Charges	724,259	666,713	666,713	0
Total Expenditures	3,371,412	3,103,536	3,103,536	0
Excess of Revenues Under Expenditures	(3,371,412)	(3,103,536)	(3,103,536)	0
<u>Other Financing Sources</u>				
Special Assessment Bonds Issued	0	5,516	5,516	0
Transfers In	3,371,412	3,098,020	3,098,020	0
Total Other Financing Sources	3,371,412	3,103,536	3,103,536	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
Permanent Improvement Capital Projects Fund
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$536,000	\$536,000	\$553,532	\$17,532
Intergovernmental	70,000	70,000	73,215	3,215
Total Revenues	<u>606,000</u>	<u>606,000</u>	<u>626,747</u>	<u>20,747</u>
<u>Expenditures</u>				
Capital Outlay				
Services and Charges	367,314	367,314	295,975	71,339
Materials and Supplies	23,200	48,200	46,655	1,545
Capital Outlay	<u>316,708</u>	<u>316,708</u>	<u>128,873</u>	<u>187,835</u>
Total Expenditures	<u>707,222</u>	<u>732,222</u>	<u>471,503</u>	<u>260,719</u>
Changes in Fund Balance	(101,222)	(126,222)	155,244	281,466
Total Other Financing Sources (Uses)				
Fund Balance at Beginning of Year	518,439	518,439	518,439	0
Prior Year Encumbrances Appropriated	<u>18,154</u>	<u>18,154</u>	<u>18,154</u>	<u>0</u>
Fund Balance at End of Year	<u>\$435,371</u>	<u>\$410,371</u>	<u>\$691,837</u>	<u>\$281,466</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Total Revenues	\$0	\$0	\$0	\$0
<u>Expenditures</u>				
Total Expenditures	0	0	0	0
Total Other Financing Sources (Uses)	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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Special Assessments	\$1,350	\$1,350	\$0	(\$1,350)
Other	3,500	3,500	1,000	(2,500)
Total Revenues	<u>4,850</u>	<u>4,850</u>	<u>1,000</u>	<u>(3,850)</u>
<u>Expenditures</u>				
Capital Outlay				
Services and Charges	144,458	52,696	49,038	3,658
Excess of Revenues Under Expenditures	<u>(139,608)</u>	<u>(47,846)</u>	<u>(48,038)</u>	<u>(192)</u>
<u>Other Financing Sources (Uses)</u>				
Special Assessment Bonds Issued	242,418	339,183	339,183	0
Advances Out	0	0	(154,057)	154,057
Transfers In	110,000	0	0	0
Total Other Financing Sources (Uses)	<u>352,418</u>	<u>339,183</u>	<u>185,126</u>	<u>154,057</u>
Changes in Fund Balance	212,810	291,337	137,088	153,865
Fund Balance at Beginning of Year	8,749	8,749	8,749	0
Prior Year Encumbrances Appropriated	<u>14,720</u>	<u>14,720</u>	<u>14,720</u>	<u>0</u>
Fund Balance at End of Year	<u>\$236,279</u>	<u>\$314,806</u>	<u>\$160,557</u>	<u>\$153,865</u>

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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$596,000	\$660,236	\$660,236	\$0
<u>Expenditures</u>				
Capital Outlay				
Capital Outlay	596,000	665,182	665,182	0
Excess of Revenues Under Expenditures	0	(4,946)	(4,946)	0
<u>Other Financing Sources</u>				
Transfers In	0	4,946	4,946	0
Changes in Fund Balance	0	0	0	0
Total Other Financing Sources (Uses)	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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Other	\$0	\$64	\$64	\$0
<u>Expenditures</u>				
Capital Outlay				
Principal Retirement	0	273,176	273,176	0
Changes in Fund Balance	0	(273,112)	(273,112)	0
Total Other Financing Sources (Uses)				
Fund Balance at Beginning of Year	273,112	273,112	273,112	0
Fund Balance at End of Year	\$273,112	\$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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Total Revenues	\$0	\$0	\$0	\$0
<u>Expenditures</u>				
Capital Outlay				
Capital Outlay	5,566,103	5,566,103	5,461,771	104,332
Excess of Revenues				
Under Expenditures	(5,566,103)	(5,566,103)	(5,461,771)	104,332
<u>Other Financing Sources</u>				
Transfers In	0	1,283,000	1,283,000	0
Total Other Financing Sources (Uses)	(5,566,103)	(4,283,103)	(4,178,771)	104,332
Fund Balance at Beginning of Year	1,010,120	1,010,120	1,010,120	0
Prior Year Encumbrances Appropriated	4,556,703	4,556,703	4,556,703	0
Fund Balance at End of Year	\$720	\$1,283,720	\$1,388,052	\$104,332

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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Total Revenues	\$0	\$0	\$0	\$0
<u>Expenditures</u>				
Capital Outlay				
Capital Outlay	322,335	322,335	322,335	0
Excess of Revenues Under Expenditures	(322,335)	(322,335)	(322,335)	0
<u>Other Financing Uses</u>				
Transfers Out	0	(9,365)	(9,365)	0
Changes in Fund Balance	(322,335)	(331,700)	(331,700)	0
Total Other Financing Sources (Uses)				
Fund Balance at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	331,700	331,700	331,700	0
Fund Balance at End of Year	<u>\$9,365</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
Home Road Capital Projects Fund
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Total Revenues	\$0	\$0	\$0	\$0
<u>Expenditures</u>				
Total Expenditures	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0
<u>Other Financing Sources</u>				
Transfers In	0	2,400,000	2,400,000	0
Total Other Financing Sources (Uses)	0	2,400,000	2,400,000	0
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$2,400,000</u>	<u>\$2,400,000</u>	<u>\$0</u>

Delaware County, Ohio
Schedule of Revenues, Expenses and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Solid Waste Transfer Station Enterprise Fund
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$160,000	\$160,000	\$169,140	\$9,140
<u>Expenses</u>				
Personal Services	22,000	22,000	21,816	184
Fringe Benefits	8,170	8,170	7,565	605
Services and Charges	54,825	54,825	4,036	50,789
Materials and Supplies	4,000	5,000	4,852	148
Capital Outlay	350,000	349,000	0	349,000
Total Expenses	438,995	438,995	38,269	400,726
Changes in Fund Balance	(278,995)	(278,995)	130,871	409,866
Fund Balance at Beginning of Year	1,884,485	1,884,485	1,884,485	0
Fund Balance at End of Year	<u>\$29,955,932</u>	<u>\$1,605,490</u>	<u>\$2,015,356</u>	<u>\$409,866</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$257,000	\$257,000	\$254,451	(\$2,549)
Licenses and Permits	85,000	85,000	95,220	10,220
Total Revenues	<u>342,000</u>	<u>342,000</u>	<u>349,671</u>	<u>7,671</u>
<u>Expenses</u>				
Personal Services	191,823	191,823	186,160	5,663
Fringe Benefits	104,515	104,515	83,512	21,003
Services and Charges	23,175	23,175	6,036	17,139
Materials and Supplies	3,800	3,800	0	3,800
Total Expenses	<u>323,313</u>	<u>323,313</u>	<u>275,708</u>	<u>47,605</u>
Changes in Fund Balance	18,687	18,687	73,963	55,276
Fund Balance at Beginning of Year	<u>553,093</u>	<u>553,093</u>	<u>553,093</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$571,780</u></u>	<u><u>\$571,780</u></u>	<u><u>\$627,056</u></u>	<u><u>\$55,276</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenses and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Delaware Area Transit Enterprise Fund
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$605,000	\$288,498	\$288,498	\$0
Grants	3,222,487	2,432,820	2,432,820	0
Sale of Capital Assets	250,000	9,253	9,253	0
Other	0	2,549	2,549	0
Total Revenues	4,077,487	2,733,120	2,733,120	0
<u>Expenses</u>				
Personal Services	1,057,065	961,866	961,866	0
Fringe Benefits	308,119	265,575	265,575	0
Services and Charges	287,020	224,769	224,769	0
Materials and Supplies	358,895	275,511	275,511	0
Capital Outlay	1,848,100	329,001	329,001	0
Total Expenses	3,859,199	2,056,722	2,056,722	0
Excess of Revenues Over Expenses Before Transfers	218,288	676,398	676,398	0
Transfers In	42,500	42,500	42,500	0
Changes in Fund Balance	260,788	718,898	718,898	0
Fund Balance at Beginning of Year	76,781	76,781	76,781	0
Fund Balance at End of Year	\$337,569	\$795,679	\$795,679	\$0

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, 2014

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$536,000	\$536,000	\$532,759	(\$3,241)
Total Revenues	<u>536,000</u>	<u>536,000</u>	<u>532,759</u>	<u>(3,241)</u>
<u>Expenses</u>				
Personal Services	54,151	54,151	54,102	49
Fringe Benefits	27,148	27,148	25,596	1,552
Services and Charges	454,000	457,500	400,111	57,389
Materials and Supplies	3,000	9,000	3,489	5,511
Total Expenses	<u>538,299</u>	<u>547,799</u>	<u>483,298</u>	<u>64,501</u>
Changes in Fund Balance	(2,299)	(11,799)	49,461	61,260
Fund Balance at Beginning of Year	1,210,480	1,210,480	1,210,480	0
Prior Year Encumbrances Appropriated	<u>31,000</u>	<u>31,000</u>	<u>31,000</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,239,181</u></u>	<u><u>\$1,229,681</u></u>	<u><u>\$1,290,941</u></u>	<u><u>\$61,260</u></u>



Statistical Section

Delaware County, Ohio
Statistical Section Description

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

CONTENTS

Financial Trends S2

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

Revenue Capacity..... S14

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

Debt Capacity S29

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

Demographic and Economic Information S38

These schedules offer demographic and economic indicators to help the reader understand 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)

	2014	2013	2012	2011	2010
Governmental Activities					
Net Investment in Capital Assets	\$170,939,087	\$163,761,956	\$152,239,794	\$144,086,249	\$143,016,132
Restricted for					
Capital Projects	160,557	2,556,085	1,307,964	655,146	1,193,199
Debt Service	3,520,973	3,619,197	3,681,733	3,883,811	3,866,702
Other Purposes	66,287,974	62,575,608	64,759,070	61,265,528	58,656,207
Unrestricted	53,682,715	41,526,612	40,734,623	41,677,632	33,625,261
Total Governmental Activities Net Position	<u>294,591,306</u>	<u>274,039,458</u>	<u>262,723,184</u>	<u>251,568,366</u>	<u>240,357,501</u>
Business-Type Activities					
Net Investment in Capital Assets	194,772,450	191,396,664	174,704,538	170,651,155	167,420,934
Restricted	4,866,423	3,342,399	3,407,449	3,342,000	3,565,775
Unrestricted	16,412,893	15,473,238	27,788,274	27,590,373	27,707,730
Total Business-Type Activities Net Position	<u>216,051,766</u>	<u>210,212,301</u>	<u>205,900,261</u>	<u>201,583,528</u>	<u>198,694,439</u>
Primary Government					
Net Investment in Capital Assets	365,711,537	355,158,620	326,944,332	314,737,404	310,437,066
Restricted	74,835,927	72,093,289	73,156,216	69,146,485	67,281,883
Unrestricted	70,095,608	56,999,850	68,522,897	69,268,005	61,332,991
Total Primary Government Net Position	<u>\$510,643,072</u>	<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
\$130,487,681	\$117,815,451	\$105,810,479	\$105,164,054	\$96,743,255
897,370	4,726,081	9,179,449	2,982,031	2,740,855
4,309,892	4,731,809	25,876	25,879	0
65,992,215	74,755,053	67,542,985	51,989,568	47,986,825
27,948,032	20,576,215	30,029,733	26,013,083	24,544,104
229,635,190	222,604,609	212,588,522	186,174,615	172,015,039
165,762,089	151,824,983	132,745,204	121,954,166	109,521,587
4,242,263	4,242,263	4,260,600	0	0
27,247,259	36,081,835	44,936,193	52,021,029	51,945,684
197,251,611	192,149,081	181,941,997	173,975,195	161,467,271
296,249,770	269,640,434	238,555,683	227,118,220	206,264,842
75,441,740	88,455,206	81,008,910	54,997,478	50,727,680
55,195,291	56,658,050	74,965,926	78,034,112	76,489,788
\$426,886,801	\$414,753,690	\$394,530,519	\$360,149,810	\$333,482,310

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

	2014	2013	2012	2011	2010
Expenses					
Governmental Activities					
General Government					
Legislative and Executive	\$18,727,055	\$16,915,430	\$16,718,431	\$16,863,307	\$16,664,573
Intergovernmental	0	5,446,548	0	0	0
Judicial	9,260,581	8,850,663	8,316,455	8,633,665	9,460,900
Intergovernmental	0	0	0	4,644	4,217
Public Safety					
911	5,621,915	3,727,324	3,741,250	4,025,292	5,832,755
Emergency Medical Services	10,202,709	9,570,323	9,993,185	9,424,149	9,262,490
Sheriff	21,112,400	20,354,945	19,807,957	19,500,231	17,574,801
Other Public Safety	2,671,795	3,228,108	3,588,845	3,586,946	3,476,032
Intergovernmental	0	0	34,396	0	0
Public Works	18,167,267	19,292,895	17,130,062	15,004,047	17,232,200
Intergovernmental	378,222	646,480	3,451,142	267,324	167,861
Health	18,717,249	17,227,363	17,825,898	18,143,585	16,984,910
Intergovernmental	250,000	240,000	240,000	250,000	250,000
Human Services					
Job and Family Services	6,295,662	5,696,757	5,410,169	5,543,363	6,649,263
Children Services	1,188,498	890,904	771,205	1,120,990	1,452,915
Child Support Enforcement	1,507,371	1,491,301	1,435,870	1,477,299	1,485,059
Other Human Services	421,765	633,368	518,700	491,724	585,894
Intergovernmental	0	20,000	0	0	0
Conservation and Recreation	750	533	4,915	9,006	463,389
Intergovernmental	750,554	373,691	302,500	296,915	307,715
Intergovernmental	0	0	0	0	0
Interest and Fiscal Charges	1,074,766	1,423,474	1,835,978	1,512,232	3,338,841
Total Governmental Activities Expenses	<u>116,348,559</u>	<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	14,700,080	15,061,716	14,378,723	13,982,114	14,083,578
Other Enterprise					
Solid Waste Transfer Station	52,529	47,779	61,351	57,313	34,916
Storm Sewer Phase II	290,975	205,606	212,573	266,524	275,674
Delaware Area Transit	1,913,641	2,090,185	1,865,407	1,770,233	1,660,044
Total Business-Type Activities Expenses	<u>16,957,225</u>	<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>133,305,784</u>	<u>133,435,393</u>	<u>127,645,012</u>	<u>122,230,903</u>	<u>127,248,027</u>
Program Revenues					
Governmental Activities					
Charges for Services					
General Government					
Legislative and Executive	12,409,160	14,300,418	13,053,640	12,045,467	12,001,511
Judicial	2,003,375	1,879,714	1,733,880	1,577,530	1,834,306
Public Safety					
Sheriff	5,244,920	4,149,853	3,764,754	3,960,112	3,794,581
Other Public Safety	475,389	359,292	394,988	412,114	396,784
Public Works	2,914,145	1,981,462	2,153,148	1,929,958	1,779,015
Health	343,421	409,635	385,741	443,040	497,555
Human Services					
Job and Family Services	15,528	9,384	6,213	2,710	19,764
Children Services	0	500	0	0	78
Child Support Enforcement	496,401	473,037	447,207	421,608	396,961
Conservation and Recreation	0	0	1,159	0	0
Operating Grants, Contributions, and Interest	22,748,328	21,206,886	22,011,621	21,055,743	23,807,557
Capital Grants and Contributions	3,381,232	2,118,983	2,182,264	0	5,930,837
Total Governmental Activities Program Revenues	<u>50,031,899</u>	<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
\$16,187,133	\$17,011,942	\$15,460,737	\$16,888,829	\$13,804,750
0	0	5,000	0	0
7,869,846	7,985,127	7,377,788	6,748,207	6,478,773
0	0	0	0	0
4,188,270	3,310,412	3,445,415	2,867,626	1,698,446
9,029,290	9,129,131	8,923,060	7,510,187	7,468,274
15,981,780	14,257,670	13,570,534	13,654,424	11,800,396
3,672,543	3,850,585	3,786,874	3,995,524	4,098,232
0	0	0	0	0
16,917,985	16,116,024	15,518,457	20,674,441	14,677,345
64,215	41,820	0	0	0
15,509,270	16,261,568	13,003,081	10,385,226	10,518,395
285,000	286,000	275,000	0	0
9,701,001	9,500,364	8,087,447	6,859,993	6,586,812
1,882,008	2,655,738	2,375,601	1,971,588	1,638,485
1,536,923	1,399,227	1,560,614	1,406,167	1,379,157
577,223	898,595	319,179	340,080	438,224
0	0	0	0	0
91,516	8,498	0	0	0
342,915	387,915	347,715	0	0
0	0	0	697,645	551,901
1,920,806	2,035,819	2,109,891	2,326,983	1,658,337
<u>105,757,724</u>	<u>105,136,435</u>	<u>96,166,393</u>	<u>96,326,920</u>	<u>82,797,527</u>
14,919,486	13,454,621	13,001,681	14,510,687	13,901,576
54,461	81,335	61,686	8,082	7,069
128,010	274,251	316,059	286,494	296,980
1,299,282	1,310,738	1,078,112	938,170	806,079
<u>16,401,239</u>	<u>15,120,945</u>	<u>14,457,538</u>	<u>15,743,433</u>	<u>15,011,704</u>
<u>122,158,963</u>	<u>120,257,380</u>	<u>110,623,931</u>	<u>112,070,353</u>	<u>97,809,231</u>
11,541,142	11,377,033	12,358,917	12,588,462	13,107,883
1,516,867	1,417,927	1,416,463	1,396,951	1,207,508
2,406,333	2,236,433	2,384,012	2,480,070	2,837,756
462,549	427,813	398,634	430,844	424,345
1,584,985	3,183,361	3,686,171	3,212,484	4,062,440
512,077	773,342	699,854	213,928	208,834
4,894	4,142	405	1,290	2,579
3	0	0	0	0
394,231	380,814	361,851	315,913	313,118
0	0	0	0	0
28,401,048	26,192,747	23,519,514	23,888,953	19,165,595
540,414	953,932	5,514,540	954,345	580,128
<u>47,364,543</u>	<u>46,947,544</u>	<u>50,340,361</u>	<u>45,483,240</u>	<u>41,910,186</u>

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

	2014	2013	2012	2011	2010
Business-Type Activities					
Charges for Services					
Sanitary Engineer	\$13,719,103	\$12,888,355	\$12,780,812	\$12,742,844	\$11,625,030
Other Enterprise					
Solid Waste Transfer Station	171,131	169,403	155,809	166,272	154,238
Storm Water Phase II	349,671	336,897	398,001	243,879	295,161
Delaware Area Transit	292,719	322,471	320,072	227,243	183,410
Operating Grants, Contributions, and Interest	2,228,338	1,403,234	1,399,990	1,483,681	1,070,551
Capital Grants and Contributions	5,945,522	6,514,351	5,629,473	4,023,131	3,926,211
Total Business-Type Activities Program Revenues	<u>22,706,484</u>	<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>72,738,383</u>	<u>68,523,875</u>	<u>66,818,772</u>	<u>60,735,332</u>	<u>67,713,550</u>
Net (Expense) Revenue					
Governmental Activities	(66,316,660)	(69,140,943)	(64,992,343)	(64,306,437)	(60,734,866)
Business-Type Activities	5,749,259	4,229,425	4,166,103	2,810,866	1,200,389
Total Primary Government Net Expense	<u>(60,567,401)</u>	<u>(64,911,518)</u>	<u>(60,826,240)</u>	<u>(61,495,571)</u>	<u>(59,534,477)</u>
General Revenues and Other Changes in Net Position					
Governmental Activities					
Property Taxes Levied for					
General Operating	9,845,980	9,733,039	9,648,816	10,057,588	10,072,289
Public Safety-911	2,173,328	2,149,858	2,129,554	2,202,495	2,197,272
Health-Board of Developmental Disabilities	14,545,886	11,500,273	11,257,083	11,696,582	11,657,042
Human Services-Council for Older Adults	820,539	811,090	804,070	838,140	786,629
Permanent Improvement	547,001	540,726	536,047	558,743	559,559
Payment in Lieu of Taxes	492,639	536,207	619,615	384,860	240,937
Sales Taxes					
General Operating	50,184,396	47,798,963	43,873,148	42,314,886	38,193,995
Public Works-Auto and Gas	0	0	0	0	0
Grants and Entitlements not					
Restricted to Other Programs	4,989,276	4,990,399	3,784,442	3,752,464	4,128,424
Interest	1,586,988	583,501	1,530,899	2,223,044	2,343,063
Other	1,724,975	1,855,661	2,005,987	1,538,500	1,327,967
Transfers	(42,500)	(42,500)	(42,500)	(50,000)	(50,000)
Total Governmental Activities	<u>86,868,508</u>	<u>80,457,217</u>	<u>76,147,161</u>	<u>75,517,302</u>	<u>71,457,177</u>
Business-Type Activities					
Interest	1,102	1,524	1,710	8,052	11,036
Gain on Sale of Capital Assets	0	0	0	0	0
Other	46,604	38,591	106,420	20,171	181,403
Transfers	42,500	42,500	42,500	50,000	50,000
Total Business-Type Activities	<u>90,206</u>	<u>82,615</u>	<u>150,630</u>	<u>78,223</u>	<u>242,439</u>
Total Primary Government	<u>86,958,714</u>	<u>80,539,832</u>	<u>76,297,791</u>	<u>75,595,525</u>	<u>71,699,616</u>
Changes in Net Position					
Governmental Activities	20,551,848	11,316,274	11,154,818	11,210,865	10,722,311
Business-Type Activities	5,839,465	4,312,040	4,316,733	2,889,089	1,442,828
Total Primary Government Changes in Net Position	<u>\$26,391,313</u>	<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
\$11,851,870	\$11,879,685	\$10,603,757	\$11,698,334	\$10,078,144
155,015	148,578	119,758	99,947	116,441
206,450	241,206	286,597	321,479	238,644
180,901	210,634	212,380	137,960	101,576
1,091,642	879,963	707,768	794,425	605,465
7,862,525	11,671,942	10,262,652	15,072,192	13,168,290
21,348,403	25,032,008	22,192,912	28,124,337	24,308,560
68,712,946	71,979,552	72,533,273	73,607,577	66,218,746
(58,393,181)	(58,188,891)	(45,826,032)	(50,843,680)	(40,887,341)
4,947,164	9,911,063	7,735,374	12,380,904	9,296,856
(53,446,017)	(48,277,828)	(38,090,658)	(38,462,776)	(31,590,485)
5,811,377	6,610,326	6,490,192	6,362,605	4,498,079
2,182,280	2,163,551	2,142,377	1,090,770	1,023,787
11,553,439	11,510,253	11,338,734	8,294,224	7,878,542
830,380	832,914	807,909	915,353	0
555,740	555,276	535,741	523,960	470,380
89,586	72,213	0	62,360	140,616
36,223,013	21,423,965	21,711,761	20,711,159	19,630,599
0	14,283,323	14,474,935	13,808,485	13,087,871
3,543,135	3,866,855	3,696,875	3,719,465	3,331,561
2,315,037	5,927,822	9,655,057	8,554,766	4,877,806
2,294,224	1,033,480	1,446,358	1,020,109	1,228,948
(75,000)	(75,000)	(60,000)	(60,000)	(60,000)
65,323,211	68,204,978	72,239,939	65,003,256	56,108,189
38,969	122,026	120,832	0	20,872
0	0	0	0	108,496
41,397	98,995	50,596	67,020	131,432
75,000	75,000	60,000	60,000	60,000
155,366	296,021	231,428	127,020	320,800
65,478,577	68,500,999	72,471,367	65,130,276	56,428,989
6,930,030	10,016,087	26,413,907	14,159,576	15,220,848
5,102,530	10,207,084	7,966,802	12,507,924	9,617,656
\$12,032,560	\$20,223,171	\$34,380,709	\$26,667,500	\$24,838,504

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

	2014	2013	2012	2011	2010
General Fund					
Reserved	\$0	\$0	\$0	\$0	\$0
Unreserved, Designated	0	0	0	0	0
Unreserved	0	0	0	0	0
Nonspendable	1,904,953	1,947,894	1,692,210	1,679,663	571,161
Committed	21,938,000	10,207,812	8,646,617	7,205,150	2,240,722
Assigned	4,406,588	10,162,443	4,160,740	4,324,936	5,136,976
Unassigned	17,006,766	14,248,450	21,928,175	17,456,401	15,468,324
Total General Fund	45,256,307	36,566,599	36,427,742	30,666,150	23,417,183
All Other Governmental Funds					
Reserved	0	0	0	0	0
Unreserved, Reported in					
Special Revenue Funds	0	0	0	0	0
Debt Service Fund	0	0	0	0	0
Capital Projects Funds	0	0	0	0	0
Nonspendable	1,616,576	1,254,975	1,525,972	1,637,729	1,252,890
Restricted	58,019,754	54,747,276	57,001,027	55,339,560	53,290,734
Committed	4,686,470	2,818,368	1,222,983	6,504,054	6,351,106
Assigned	253,852	253,852	253,852	253,852	253,852
Unassigned (Deficit)	(5,570)	(267,786)	(170,109)	(186,011)	(113,481)
Total All Other Governmental Funds	64,571,082	58,806,685	59,833,725	63,549,184	61,035,101
Total Governmental Funds	<u>\$109,827,389</u>	<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
\$438,788	\$625,703	\$638,218	\$709,348	\$558,093
3,496,780	0	0	0	0
19,580,694	16,547,524	18,201,037	17,983,648	16,277,101
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>
2,710,504	1,537,044	5,220,979	2,367,095	4,720,458
59,311,605	67,470,878	63,111,987	48,356,860	45,667,663
115,747	103,570	25,876	25,879	0
834,587	4,351,060	6,139,995	6,673,072	11,306,776
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>\$86,488,705</u>	<u>\$90,635,779</u>	<u>\$93,338,092</u>	<u>\$76,115,902</u>	<u>\$78,530,091</u>

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

	2014	2013	2012	2011
Revenues				
Property Taxes	\$28,169,050	\$24,804,519	\$24,410,237	\$25,422,253
Payment in Lieu of Taxes	492,639	536,207	619,615	384,860
Sales Taxes	50,186,640	47,374,799	44,263,578	41,361,429
Special Assessments	1,084,954	978,161	932,772	948,898
Charges for Services	21,209,675	19,619,202	19,048,553	17,652,681
Licenses and Permits	1,443,603	1,582,215	1,475,045	1,309,401
Fines and Forfeitures	898,577	690,684	736,714	731,339
Intergovernmental	30,577,968	28,777,174	26,279,329	25,399,196
Interest	1,624,463	523,753	1,557,662	2,260,373
Other	1,878,660	1,740,322	1,978,223	1,529,841
Total Revenues	137,566,229	126,627,036	121,301,728	117,000,271
Expenditures				
Current				
General Government				
Legislative and Executive	18,141,930	16,459,297	16,260,390	16,122,685
Intergovernmental	0	5,446,548	0	0
Judicial	9,026,523	8,777,804	8,419,479	8,504,308
Intergovernmental	0	0	0	4,644
Public Safety	36,018,451	35,727,097	35,894,768	34,926,053
Intergovernmental	0	0	34,396	0
Public Works	23,760,737	17,072,867	17,361,201	12,245,317
Intergovernmental	343,271	646,480	3,451,142	267,324
Health	18,150,624	16,642,644	17,766,365	17,766,506
Intergovernmental	0	240,000	240,000	250,000
Human Services	9,044,891	8,418,403	7,790,467	8,348,845
Intergovernmental	0	20,000	0	0
Conservation and Recreation	0	0	0	9,006
Intergovernmental	1,035,722	373,691	302,500	292,000
Intergovernmental	0	0	0	0
Capital Outlay	2,956,695	13,331,813	6,849,528	3,580,646
Debt Service				
Principal Retirement	3,885,051	3,652,416	3,408,424	3,274,800
Current Refunding	0	0	0	0
Interest and Fiscal Charges	1,182,277	1,519,432	1,495,869	1,616,219
Total Expenditures	123,546,172	128,328,492	119,274,529	107,208,353
Excess of Revenues Over (Under) Expenditures	14,020,057	(1,701,456)	2,027,199	9,791,918

2010	2009	2008	2007	2006	2005
\$25,199,180	\$20,818,189	\$21,668,073	\$21,315,601	\$17,081,838	\$13,898,556
240,937	89,586	72,213	0	62,360	140,616
38,088,578	35,899,775	35,941,919	36,304,531	33,762,217	32,540,264
923,971	1,303,030	1,363,074	1,048,867	923,456	796,392
17,998,437	16,065,503	16,651,732	17,656,201	17,521,065	27,035,118
1,273,748	1,131,278	1,261,105	1,530,544	1,790,022	1,953,299
882,625	524,890	498,477	546,753	540,335	504,410
29,249,242	33,147,776	29,556,461	27,576,366	25,825,557	23,083,180
2,451,997	2,211,537	6,464,240	10,349,535	8,762,689	4,899,992
1,416,169	2,447,682	1,115,826	1,505,112	978,040	1,217,911
117,724,884	113,639,246	114,593,120	117,833,510	107,247,579	106,069,738
16,428,343	15,403,761	16,180,405	14,878,317	16,257,225	21,585,868
0	0	0	5,000	0	0
8,696,907	7,703,981	7,382,865	7,270,263	6,619,123	6,226,229
5,780	0	0	0	0	0
36,044,246	31,201,955	29,499,860	28,734,249	26,652,823	24,757,562
0	0	0	0	0	0
21,516,060	25,249,152	20,355,379	15,543,959	24,996,133	20,379,827
167,861	64,215	41,820	0	0	0
20,863,189	17,523,419	16,182,369	13,410,807	10,125,021	10,300,924
250,000	285,000	286,000	275,000	0	0
9,898,293	13,356,841	13,776,420	12,260,067	10,461,000	9,918,541
0	0	0	0	0	0
479,594	88,112	8,498	0	0	0
302,800	338,000	383,000	342,800	0	0
0	0	0	0	692,730	546,986
5,224,294	1,395,229	8,198,685	9,723,547	8,822,679	16,084,189
3,646,400	3,407,000	3,242,500	2,905,000	2,705,000	2,365,000
15,965,000	0	0	0	0	0
2,271,486	1,845,146	1,960,435	2,135,681	2,270,034	1,692,747
141,760,253	117,861,811	117,498,236	107,484,690	109,601,768	113,857,873
(24,035,369)	(4,222,565)	(2,905,116)	10,348,820	(2,354,189)	(7,788,135)

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

	2014	2013	2012	2011
Other Financing Sources (Uses)				
Sale of Capital Assets	\$131,847	\$628,120	\$1,734	\$5,132
General Obligation Bonds Issued	0	0	0	0
General Obligation Refunding Bonds Issued	0	7,245,000	0	0
Special Assessment Bonds Issued	344,700	85,800	59,700	16,000
Premium on General Obligation Bonds Issued	0	0	0	0
Premium on General Obligation Refunding Bonds Issued	0	726,457	0	0
Premium on Special Assessment Bonds Issued	0	0	0	0
Payment to Refunding Bond Escrow Agent	0	(7,829,604)	0	0
Transfers In	9,482,889	21,739,066	8,503,248	16,962,132
Transfers Out	(9,525,388)	(21,781,566)	(8,545,748)	(17,012,132)
Total Other Financing Sources (Uses)	434,048	813,273	18,934	(28,868)
Changes in Fund Balances	\$14,454,105	(\$888,183)	\$2,046,133	\$9,763,050
 Debt Service as a Percentage of Noncapital Expenditures	 4.1%	 4.7%	 4.7%	 4.9%

2010	2009	2008	2007	2006	2005
\$0	\$0	\$16,303	\$0	\$0	\$0
5,255,050	0	0	1,483,600	0	12,000,000
15,910,000	0	0	0	0	3,540,000
35,250	50,000	261,500	5,320,900	0	0
214,433	0	0	30,267	0	105,074
634,215	0	0	0	0	44,032
0	0	0	98,603	0	0
0	0	0	0	0	(3,528,433)
14,278,381	13,498,247	14,095,679	12,282,785	9,534,494	5,904,669
(14,328,381)	(13,573,247)	(14,170,679)	(12,342,785)	(9,594,494)	(5,964,669)
21,998,948	(25,000)	202,803	6,873,370	(60,000)	12,100,673
(\$2,036,421)	(\$4,247,565)	(\$2,702,313)	\$17,222,190	(\$2,414,189)	\$4,312,538
17.8%	5.2%	5.1%	5.4%	5.4%	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	Assessed Value	Estimated
	Residential/ Agricultural	Commercial/ Industrial/PU	Actual Value	Value	Actual Value
2014	\$5,377,596,530	\$708,604,500	\$17,389,145,800	\$160,427,420	\$182,303,886
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

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	\$6,246,628,450	\$17,571,449,686	35.55	\$5.16
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

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

	2014	2013	2012	2011	2010
General	\$1.80	\$1.80	\$1.80	\$1.80	\$1.80
Effective Millage Rates					
Residential/Agriculture	1.8000	1.8000	1.8000	1.8000	1.8000
Commercial/Industrial	1.8000	1.8000	1.8000	1.8000	1.8000
Tangible/Public Utility Personal	1.8000	1.8000	1.8000	1.8000	1.8000
Permanent Improvement	0.10	0.10	0.10	0.10	0.10
Effective Millage Rates					
Residential/Agriculture	0.1000	0.1000	0.1000	0.1000	0.1000
Commercial/Industrial	0.1000	0.1000	0.1000	0.1000	0.1000
Tangible/Public Utility Personal	0.1000	0.1000	0.1000	0.1000	0.1000
Developmental Disabilities					
Effective Millage Rates					
Residential/Agriculture	2.6600	2.1000	2.1000	2.0983	2.0875
Commercial/Industrial	2.6600	2.1000	2.1000	2.0529	2.0470
Tangible/Public Utility Personal	2.6600	2.1000	2.1000	2.1000	2.1000
911					
Effective Millage Rates					
Residential/Agriculture	0.4498	0.4500	0.4500	0.4493	0.4468
Commercial/Industrial	0.4500	0.4483	0.4434	0.4284	0.4310
Tangible/Public Utility Personal	0.4500	0.4500	0.4500	0.4500	0.4500
Senior Citizen Bond	0.15	0.15	0.15	0.15	0.14
Effective Millage Rates					
Residential/Agriculture	0.15	0.15	0.15	0.15	0.14
Commercial/Industrial	0.15	0.15	0.15	0.15	0.14
Tangible/Public Utility Personal	0.15	0.15	0.15	0.15	0.14
Total Delaware County (Total Direct Rate)					
Effective Millage Rates					
Residential/Agriculture	5.1598	4.6000	4.6000	4.5977	4.5743
Commercial/Industrial	5.1600	4.5983	4.5934	4.5313	4.5180
Tangible/Public Utility Personal	5.1600	4.6000	4.6000	4.6000	4.5900
Total Weighted Average Tax Rate	5.1594	4.5993	4.5900	4.5900	4.5680
School Districts					
Big Walnut	33.90 - 41.65	33.90 - 41.69	33.41 - 41.20	33.38 - 41.82	26.04 - 35.51
Delaware	52.80 - 78.20	51.31 - 76.73	50.92 - 76.38	40.33 - 66.91	40.23 - 66.80
Out-of-County School Districts					
Buckeye Valley	26.09 - 34.80	25.96 - 34.66	25.99 - 34.73	25.81 - 34.73	25.99 - 34.95
Centerburg	24.65 - 38.27	24.60 - 38.20	24.60 - 38.20	24.57 - 38.16	24.55 - 38.16
Dublin	58.28 - 88.59	57.18 - 87.34	50.16 - 80.40	48.81 - 80.40	48.68 - 80.40
Elgin	32.60 - 44.86	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	24.37 - 24.50
Johnstown-Monroe	28.76 - 39.20	28.63 - 39.10	29.08 - 39.60	29.34 - 40.30	29.34 - 40.30
North Union	30.67 - 35.70	31.65 - 36.60	32.10 - 37.10	32.30 - 37.25	32.25 - 37.25
Northridge	32.43 - 45.16	31.33 - 44.07	32.16 - 44.91	32.35 - 45.55	32.35 - 45.55
Olentangy	53.23 - 78.62	52.93 - 78.62	52.56 - 78.62	43.64 - 70.72	44.15 - 70.72
Westerville	59.03 - 80.05	59.03 - 80.10	52.09 - 73.20	50.28 - 72.95	50.28 - 73.00

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

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

	2014	2013	2012	2011	2010
Joint Vocational School Districts					
Central Ohio	\$1.60 - 1.60	\$1.60 - 1.60	\$1.60 - 1.60	\$1.30 - 1.30	\$1.30 - 1.30
Delaware County	2.43 - 3.20	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	2.39 - 6.40	2.34 - 6.40	2.35 - 6.40
Licking County	2.56 - 2.56	2.48 - 2.48	2.54 - 2.54	2.52 - 2.52	2.50 - 2.50
Tri-Rivers	2.03 - 4.40	2.21 - 4.40	2.21 - 4.40	2.35 - 4.40	2.23 - 4.40
Corporations					
Ashley	21.09 - 21.40	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	2.10 - 2.10
Delaware	2.70 - 2.70	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	1.95 - 2.95	1.94 - 2.95	1.94 - 2.95
Galena	3.69 - 3.70	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	1.30 - 1.30
Powell	3.73 - 3.73	3.96 - 9.96	3.89 - 3.89	3.72 - 3.72	3.80 - 3.80
Shawnee Hills	9.32 - 13.57	10.63 - 14.92	10.56 - 14.92	10.49 - 14.92	10.30 - 14.92
Sunbury	1.25 - 1.25	1.25 - 1.25	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50
Westerville	13.43 - 20.30	13.42 - 20.30	13.41 - 20.30	12.92 - 20.30	8.71 - 16.10
Townships					
Berkshire	0.80 - 0.80	0.80 - 0.80	0.80 - 0.80	0.80 - 0.80	0.80 - 0.80
Berlin	5.07 - 5.08	5.07 - 5.08	5.05 - 5.08	5.08 - 5.08	4.83 - 5.08
Brown	3.13 - 3.80	4.24 - 4.90	4.24 - 4.90	4.29 - 4.90	4.30 - 4.90
Concord	6.77 - 8.80	6.78 - 9.20	8.85 - 11.30	8.42 - 11.30	8.38 - 11.30
Delaware	2.27 - 2.40	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	11.30 - 11.30	11.23 - 11.30	8.58 - 9.40
Harlem	10.00 - 10.00	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	2.30 - 2.30
Liberty	6.85 - 6.85	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	2.30 - 2.30
Orange	10.05 - 11.10	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	6.10 - 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	2.50 - 2.50
Radnor	7.39 - 7.40	7.40 - 7.11	7.10 - 7.40	7.22 - 7.40	7.20 - 7.40
Scioto	6.29 - 6.30	6.23 - 6.24	6.01 - 6.01	5.89 - 5.89	6.40 - 6.50
Thompson	3.48 - 3.80	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	2.50 - 2.50
Troy	2.20 - 2.20	2.20 - 2.20	2.20 - 2.20	2.20 - 2.20	2.20 - 2.20
Washington	10.13 - 15.45	10.16 - 15.45	10.16 - 15.45	10.10 - 15.45	7.97 - 14.48

2009	2008	2007	2006	2005
\$1.30 - 1.30	\$1.30 - 1.30	\$1.30 - 1.30	\$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
2.34 - 6.40	2.56 - 6.40	2.57 - 6.40	2.57 - 6.40	2.81 - 6.40
2.50 - 2.50	3.00 - 3.00	3.00 - 3.00	3.00 - 3.00	3.00 - 3.00
2.22 - 4.40	2.25 - 4.40	2.39 - 4.40	2.40 - 4.40	2.53 - 4.40
18.07 - 18.60	17.23 - 18.60	17.23 - 18.60	15.05 - 18.60	17.43 - 18.60
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
1.95 - 2.95	1.94 - 2.95	1.95 - 2.95	1.95 - 2.95	1.99 - 2.96
3.50 - 3.70	3.52 - 3.70	3.56 - 3.70	3.03 - 3.70	3.33 - 3.70
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
10.26 - 14.92	10.32 - 14.92	12.49 - 14.92	12.13 - 14.92	13.45 - 14.92
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
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
4.29 - 4.90	4.37 - 4.90	4.33 - 4.90	4.37 - 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
2.28 - 2.40	2.08 - 2.20	2.08 - 2.20	2.12 - 2.20	2.18 - 2.20
8.56 - 9.40	8.38 - 9.40	8.40 - 9.40	8.43 - 9.40	10.02 - 12.10
9.88 - 10.00	9.93 - 10.00	9.98 - 10.00	6.45 - 7.12	7.24 - 7.26
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
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
4.18 - 4.50	4.30 - 4.50	4.31 - 4.50	4.07 - 4.50	4.36 - 4.50
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
6.45 - 6.55	6.00 - 6.07	6.04 - 6.09	5.48 - 5.95	6.61 - 6.65
4.01 - 4.20	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
2.20 - 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

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

	2014	2013	2012	2011	2010
Other Units					
BST&G Fire District	\$3.00 - 3.00	\$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	1.00 - 1.00	0.99 - 1.00	1.02 - 1.03
Delaware County Health District	0.62 - 0.70	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	1.00 - 1.00	0.99 - 1.00	0.99 - 1.00
Delaware Preservation Park District	0.60 - 0.60	0.60 - 0.60	0.60 - 0.60	0.59 - 0.60	0.59 - 0.60
Elm Valley Joint Fire District	3.77 - 3.87	3.77 - 3.87	2.80 - 2.90	2.90 - 2.90	2.00 - 2.50
Fort Morrow Fire District	3.80 - 5.00	4.47 - 5.00	4.47 - 5.00	4.53 - 5.00	4.73 - 5.00
Kingston-Porter Fire District	3.67 - 7.50	3.47 - 7.50	3.47 - 7.50	3.51 - 7.50	3.69 - 7.68
Senior Citizens	1.20 - 1.20	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	1.00 - 1.00	0.99 - 1.00
Tri-Township Fire District	5.27 - 5.40	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	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
\$1.95 - 2.00	\$1.96 - 2.00	\$1.38 - 2.00	\$1.40 - 2.00	\$1.67 - 2.00
0.04 - 0.04	0.06 - 0.06	0.07 - 0.07	0.08 - 0.08	0.09 - 0.09
0.59 - 0.70	0.58 - 0.70	0.59 - 0.70	0.59 - 0.70	0.69 - 0.70
0.99 - 1.00	0.99 - 1.00	0.73 - 1.00	0.74 - 1.00	0.86 - 1.00
0.59 - 0.60	0.24 - 0.40	0.24 - 0.40	0.24 - 0.40	0.28 - 0.40
2.00 - 2.50	2.11 - 2.50	2.11 - 2.50	2.11 - 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
3.63 - 7.67	3.89 - 7.70	3.90 - 7.72	4.07 - 7.69	4.79 - 7.75
0.88 - 0.90	0.57 - 0.70	0.58 - 0.70	0.58 - 0.70	0.68 - 0.70
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
0.78 - 0.80	0.80 - 0.80	0.61 - 0.80	0.61 - 0.80	0.71 - 0.80

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

<u>Year</u>	<u>Current Tax Levy (1)</u>	<u>Current Tax Collections</u>	<u>Percent of Current Tax Collections to Current Tax Levy</u>	<u>Delinquent Tax Collections</u>	<u>Total Tax Collections</u>	<u>Percent of Total Tax Collections to Current Tax Levy</u>
2014	\$31,972,063	\$31,256,666	97.76%	\$726,273	\$31,982,939	100.03%
2013	28,114,318	27,281,085	97.04	650,906	27,931,991	99.35
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

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
2014	\$0	\$0	0.00%	\$0	\$0	0.00%
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

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.

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

Taxpayer	Type of Business	2014		Percent of Total County Assessed Valuation	2005		Percent of Total County Assessed Valuation
		Total Assessed Valuation	Rank		Total Assessed Valuation	Rank	
Ohio Power Co. (AEP)	Public Utility	\$108,779,330	1	1.74%	74,650,770	1	1.53
Citigroup Technology, Inc.	IT Services	19,639,690	2	0.31			
Columbia Gas of Ohio	Public Utility	17,416,770	3	0.28			
J. P. Morgan Chase and Co.	Finance	15,029,870	4	0.24	16,825,930	2	0.35
American Transmission Systems, Inc.	Public Utility	14,728,980	5	0.24	7,066,340	9	0.14
Nationwide Mutual Insurance Co.	Insurance	9,861,200	6	0.16	9,115,440	7	0.19
Knickerbocker Properties, Inc. XLII	Real Estate	8,102,510	7	0.13	9,661,760	5	0.20
Ohio Edison Co.	Public Utility	7,773,230	8	0.12			
Lake Club Endeavors LLC	Developer	7,574,560	9	0.12			
Kroger Company	Retail	7,340,290	10	0.12	16,417,240	3	0.34
Verizon North	Public Utility				13,834,170	4	0.28
M/I Homes and Central Ohio LLC	Developer				9,544,530	6	0.20
Tuller Square Northpointe LLC	Developer				8,185,450	8	0.17
Ohio Bell Telephone	Public Utility				6,641,750	10	0.14
Total Principal Taxpayers		216,246,430		3.46	171,943,380		3.53
All Other Taxpayers		6,030,382,020		96.54	4,704,764,792		96.47
Total County Assessed Value		<u>\$6,246,628,450</u>		<u>100.00%</u>	<u>\$4,876,708,172</u>		<u>100.00%</u>

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

Delaware County, Ohio
Taxable Sales By Category
Last Ten Years

Category	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Sales Tax Payments/Transient Sales	\$12,212,086	\$12,336,936	\$11,078,242	\$10,984,450
Direct Pay Tax Return Payments	1,022,330	607,053	571,892	540,598
Seller's Use Tax Return Payments	9,107,119	8,993,313	8,053,036	7,820,413
Consumer's Use Tax Return Payments	2,337,124	2,118,868	1,406,870	1,216,379
Motor Vehicle Tax Payments	5,581,817	5,004,176	4,727,110	4,354,750
Non-Resident Motor Vehicle Payments	22,579	15,950	11,849	11,041
Watercraft and Outboard Motors	77,491	82,400	60,437	75,490
Department of Liquor Control	155,181	141,835	129,070	111,759
Sales Tax on Motor Vehicle Fuel Refunds	34,526	2,538	1,950	1,543
Sales/Use Tax Voluntary Payments	36,692	60,354	24,027	30,138
Statewide Master Numbers	19,504,200	18,900,457	18,311,211	17,556,352
Sales/Use Tax Assessment Payments	157,732	130,290	141,100	162,863
Streamlines Sales Tax Payments	31,361	25,933	21,386	19,640
Use Tax Amnesty Payments	8,101	42,418	75,270	10,846
Sales/Use Tax Refunds Approved	(200,034)	(180,740)	(297,139)	(153,953)
Destination Sourcing Adjustment/Managed Audit	96,091	0	0	0
Total	<u><u>\$50,184,396</u></u>	<u><u>\$48,281,781</u></u>	<u><u>\$44,316,311</u></u>	<u><u>\$42,742,309</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.

2010	2009	2008	2007	2006	2005
\$10,045,821	\$9,193,471	\$8,780,199	\$9,157,913	\$8,972,362	\$8,167,373
455,159	287,821	313,729	219,179	386,362	86,822
6,133,088	6,396,974	6,151,045	5,721,525	5,101,930	4,915,639
1,347,004	1,049,031	1,257,366	1,893,041	1,320,113	1,780,109
3,979,447	3,590,414	3,669,313	3,786,117	3,550,687	3,739,437
11,124	7,821	9,923	2,127	0	0
56,942	46,444	62,438	80,456	89,054	99,136
103,379	95,551	87,827	81,820	69,970	62,154
1,871	1,502	1,962	1,062	2,245	2,025
23,559	17,324	25,312	22,726	31,924	27,905
16,506,930	15,866,240	15,743,812	15,687,594	15,327,888	14,165,568
160,099	133,452	191,892	78,358	46,591	46,584
14,962	0	0	0	0	0
0	0	0	0	0	0
(259,592)	(97,143)	(222,342)	(173,988)	(30,614)	(43,355)
0	0	0	(5,655)	(2,064)	0
<u>\$38,579,793</u>	<u>\$36,588,902</u>	<u>\$36,072,476</u>	<u>\$36,552,275</u>	<u>\$34,866,448</u>	<u>\$33,049,397</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
2014	31,551	2,994,790,000	\$2.85
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

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)
2014	\$26,026,811	0.15%	\$138
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

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
2014	\$0	\$0	\$26,026,811	\$4,317,110	\$0	\$35,789,218
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

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)
\$66,133,139	\$349.70	0.52
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

Delaware County, Ohio
Revenue Bond Coverage
Last Seven Years

Year	Operating Revenues	Tap Fees	Gross Revenues	Less Operating Expenses (excluding depreciation)	Net Available Revenues
2014	\$13,719,103	\$3,659,436	\$17,378,539	\$8,220,534	\$9,158,005
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

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	
\$2,010,000	\$1,530,921	\$3,540,921	2.59
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

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

	2014	2013	2012	2011
Assessed Value of County	\$6,246,628,450	\$6,164,665,040	\$6,119,864,510	\$6,379,447,020
Voted Debt Limitation (1)	\$154,665,711	\$152,616,626	\$151,496,613	\$157,986,176
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
2003 Capital Facilities Refunding	0	0	1,370,000	2,695,000
2004 Capital Facilities Refunding	0	0	0	0
2004 Jail	0	0	0	0
2005 Capital Facilities Refunding	1,070,000	1,475,000	1,855,000	2,215,000
2005 Council for Older Adults	575,000	1,130,000	8,905,000	9,415,000
2007 Various Purpose	1,094,800	1,157,100	1,217,000	1,274,600
2010 Jail Improvement	2,520,000	2,800,000	2,865,000	2,930,000
2010 Hayes Improvement	1,340,000	1,440,000	1,465,000	1,490,000
2010 Jail Current Refunding	0	540,000	1,075,000	1,555,000
2010 Hayes Current Refunding	10,685,000	12,070,000	12,295,000	12,440,000
2010 Capital Improvements	160,400	315,950	466,750	612,900
2013 Council for Older Adults Refunding	7,175,000	7,245,000	0	0
1999 Road Improvements	0	0	0	0
2007 Various Purpose	3,535,200	3,777,900	4,013,000	4,240,400
2007A Various Purpose	74,000	78,100	82,000	85,700
2007B Various Purpose	45,800	67,200	87,700	107,300
2008 Ditch Improvements	73,700	108,500	141,900	174,100
2009 Ditch Improvements	20,400	26,800	33,000	38,900
2010 Ditch Improvements	18,950	23,350	27,600	31,700
2011 Ditch Improvements	10,370	12,318	14,226	16,000
2012 Ditch Improvements	46,188	53,242	59,700	0
2013 Ditch Improvements	76,400	85,800	0	0
2014 Ditch Improvements	344,700	0	0	0
1999 Sewer Improvements	0	0	0	0
2003 Capital Facilities	0	0	685,000	1,345,000
2003 Capital Facilities Refunding	0	0	0	0
2007 Refunding Sewer Improvements Revenue	22,615,000	24,625,000	26,560,000	28,420,000
2014 Sewer Improvements Revenue Debt	12,595,000	0	0	0
Total Debt	64,075,908	57,031,260	63,217,876	69,086,600

2010	2009	2008	2007	2006	2005
\$6,355,039,570	\$6,257,413,840	\$6,192,729,174	\$6,084,443,507	\$5,817,602,967	\$4,876,708,172
\$157,375,989	\$154,935,346	\$153,318,229	\$150,611,088	\$143,940,074	\$120,417,704
0	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
3,965,000	5,195,000	6,390,000	7,555,000	8,695,000	9,815,000
0	13,485,000	14,070,000	14,630,000	15,175,000	15,710,000
0	2,480,000	2,925,000	3,355,000	3,770,000	4,175,000
2,555,000	2,875,000	3,180,000	3,465,000	3,485,000	3,505,000
9,910,000	10,385,000	10,845,000	11,285,000	11,710,000	12,000,000
1,330,000	1,383,200	1,434,400	1,483,600	0	0
2,995,000	0	0	0	0	0
1,515,000	0	0	0	0	0
2,025,000	0	0	0	0	0
12,580,000	0	0	0	0	0
745,050	0	0	0	0	0
0	0	0	0	0	0
0	0	120,000	235,000	340,000	440,000
4,460,000	4,666,800	4,865,600	5,061,400	0	0
89,200	92,600	95,600	98,300	0	0
126,100	144,000	161,200	161,200	0	0
205,100	234,900	261,500	0	0	0
44,700	50,000	0	0	0	0
35,250	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	2,395,000	4,715,000	43,555,000	45,730,000
1,980,000	2,595,000	3,195,000	3,780,000	4,350,000	4,910,000
0	0	1,015,000	2,210,000	3,380,000	4,530,000
30,210,000	31,930,000	32,140,000	32,340,000	0	0
0	0	0	0	0	0
74,770,400	75,516,500	83,093,300	90,374,500	100,917,000	107,030,000

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

	2014	2013	2012	2011
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	1,094,800	1,157,100	1,217,000	1,274,600
2010 Jail Improvement	2,520,000	2,800,000	2,865,000	2,930,000
2010 Jail Current Refunding	0	540,000	1,075,000	1,555,000
1999 Road Improvements	0	0	0	0
2007 Various Purpose	3,535,200	3,777,900	4,013,000	4,240,400
2007A Various Purpose	74,000	78,100	82,000	85,700
2007B Various Purpose	45,800	67,200	87,700	107,300
2008 Ditch Improvements	73,700	108,500	141,900	174,100
2009 Ditch Improvements	20,400	26,800	33,000	38,900
2010 Ditch Improvements	18,950	23,350	27,600	31,700
2011 Ditch Improvements	10,370	12,318	14,226	16,000
2012 Ditch Improvements	46,188	53,242	59,700	0
2013 Ditch Improvements	76,400	85,800	0	0
2014 Ditch Improvements	344,700	0	0	0
1995 Sewer Improvements	0	0	0	0
1999 Sewer Improvements	0	0	0	0
2003 Capital Facilities	0	0	685,000	1,345,000
2003 Capital Facilities Refunding	0	0	0	0
2007 Refunding Sewer Improvements	22,615,000	24,625,000	26,560,000	28,420,000
2014 Sewer Improvements Revenue Debt	12,595,000	0	0	0
Total Exemptions	43,070,508	33,355,310	36,861,126	40,218,700
Net Debt	21,005,400	23,675,950	26,356,750	28,867,900
Total Voted Legal Debt Margin (Debt Limitation Minus Net Debt)	\$133,660,311	\$128,940,676	\$125,139,863	\$129,118,276
Legal Debt Margin as a Percentage of the Debt Limit (Voted)	86.42%	84.49%	82.60%	81.73%
Unvoted Debt Limitation	\$62,466,285	\$61,646,650	\$61,198,645	\$63,794,470
Total Legal Debt Margin (Unvoted)	\$41,460,885	\$37,970,700	\$34,841,895	\$34,926,570
Legal Debt Margin as a Percentage of the Debt Limit (Unvoted)	66.37%	61.59%	56.93%	54.75%

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.

2010	2009	2008	2007	2006	2005
\$0	\$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
1,330,000	1,383,200	1,434,400	1,483,600	0	0
2,995,000	0	0	0	0	0
2,025,000	0	0	0	0	0
0	0	120,000	235,000	340,000	440,000
4,460,000	4,666,800	4,865,600	5,061,400	0	0
89,200	92,600	95,600	98,300	0	0
126,100	144,000	161,200	161,200	0	0
205,100	234,900	261,500	0	0	0
44,700	50,000	0	0	0	0
35,250	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	2,395,000	4,715,000	43,555,000	45,730,000
1,980,000	2,595,000	3,195,000	3,780,000	4,350,000	4,910,000
0	0	1,015,000	2,210,000	3,380,000	4,530,000
30,210,000	31,930,000	32,140,000	32,340,000	0	0
0	0	0	0	0	0
43,500,350	43,576,500	48,608,300	53,439,500	61,597,000	65,510,000
31,270,050	31,940,000	34,485,000	36,935,000	39,320,000	41,520,000
\$126,105,939	\$122,995,346	\$118,833,229	\$113,676,088	\$104,620,074	\$78,897,704
80.13%	79.38%	77.51%	75.48%	72.68%	65.52%
\$63,550,396	\$62,574,138	\$61,927,292	\$60,844,435	\$58,176,030	\$48,767,082
\$32,280,346	\$30,634,138	\$27,442,292	\$23,909,435	\$18,856,030	\$7,247,082
50.79%	48.96%	44.31%	39.30%	32.41%	14.86%

Delaware County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population	Personal Income	Per Capita Personal Income	Unemployment Rate
2014	189,113	\$12,729,006,917	\$67,309	4.00%
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

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	2014		2005		Rank	Percent of Total Employment	Rank	Percent of Total Employment
		Number of Employees	Rank	Number of Employees	Rank				
J. P. Morgan Chase and Co.	Finance	10,000	1	10.66%	7,174	1	9.40%		
Kroger Company	Retail/Warehouse	2,059	2	2.20	1,173	3	1.54		
Olentangy Local School District	School System	2,025	3	2.16	1,352	2	1.77		
Delaware County	Government	1,178	4	1.26	1,004	4	1.32		
Ohio Health (Grady Memorial Hospital)	Hospital/Medical Services	1,000	5	1.07	535	8	0.70		
Meijer Limited Partnership	Retail	764	6	0.81	900	5	1.18		
Delaware City School District	School System	700	7	0.75	526	9	0.69		
American Showa, Inc.	Manufacturing	600	8	0.64	667	7	0.87		
McGraw Hill	Book Publishers	600	9	0.64			0.00		
Ohio Wesleyan University	Private Liberal Arts University	569	10	0.61	498	10	0.65		
WalMart Real Estate Business Trust	Retail				755	6	0.99		
Total		<u>19,495</u>		<u>20.78%</u>	<u>14,584</u>		<u>19.11%</u>		
Total Employment Within the County		<u>93,795</u>			<u>76,300</u>				

Sources: Local Companies
Columbus Region County Profiles

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

	2014	2013	2012	2011	2010
General Government					
Legislative and Executive					
Auditor					
Number of Non-Exempt Conveyances	4,847	5,367	4,481	3,532	3,747
Number of Exempt Conveyances	2,293	2,438	2,397	2,193	2,349
Number of Personal Property Returns	N/A	N/A	N/A	N/A	N/A
Number of Dog Tags Sold	20,381	21,345	20,988	21,246	20,835
Number of Weights/Measures Inspections	527	578	551	590	581
Number of Weights/Measures Tests Performed	2,186	2,198	2,220	2,139	2,087
Commissioners					
Number of Resolutions	1,493	1,343	1,422	1,483	1,683
Number of Annexations	12	7	4	4	1
Community and Economic Development					
Number of Active Businesses	N/A	3,276	3,184	3,219	3,166
Job Creations	247	279	107	214	101
Job Retention	666	594	646	175	97
Treasurer					
Percentage Return on Portfolio	0.51	0.64	0.82	0.66	1.19
Board of Elections					
Number of Registered Voters	121,174	116,883	125,596	118,916	119,690
Number of Voters Last General Election	60,144	28,164	99,254	64,657	69,509
Percentage of Register Voters that Voted	49.63	24.10	79.03	54.37	58.07
Recorder					
Number of Total Instruments Recorded	33,309	45,525	53,737	38,611	40,646
Number of Deeds Recorded	8,685	9,364	8,174	5,020	4,958
Number of Mortgages Recorded	9,899	14,516	15,723	11,393	12,329
Number of Mortgages Discharged	11,431	18,644	20,933	13,147	13,336
Number of Mortgages Assignments Recorded	821	1,304	1,799	1,306	1,276
Number of Easements Recorded	530	657	518	473	426
Number of Plats Recorded	103	119	86	47	42
Number of Federal Tax Liens Recorded	187	213	273	379	530
Number of Mechanics Liens Recorded	81	60	49	64	112
Number of Land Contracts Recorded	17	19	21	20	25
Number of Sheriff's Deeds Recorded	237	320	354	273	456
Data Processing					
Number of Users Served	1,000	1,000	875	802	670
Judicial					
Common Pleas Court					
Number of Civil Cases Filed	935	1,049	1,464	1,586	1,857
Number of Criminal Cases Filed	659	666	580	758	668
Number of Domestic Cases Filed	604	598	628	728	685
Probate Court					
Number of Estate Cases Filed	440	543	469	490	487
Number of Guardianship Cases Filed	86	98	83	93	108
Number of Trust Cases Filed	13	5	5	6	10
Number of Civil Action Cases Filed	15	28	29	21	24
Number of Adoption Cases Filed	31	42	36	10	39
Number of Marriage Applications	757	741	803	742	751

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

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

	2014	2013	2012	2011	2010
General Government (continued)					
Judicial (continued)					
Juvenile Court					
Number of Delinquent Cases Filed	544	505	1,075	544	1,212
Number of Unruly Cases Filed	1,026	97	122	100	362
Number of Unfiled Charges	277	1,378	1,706	1,217	1,601
Number of Custody Related Cases Filed	264	242	228	413	1,074
Number of Adult Cases Filed	487	71	106	77	101
Number of Traffic Cases Filed	783	844	830	712	962
Number of Abused/Neglect/Dependent Filed	61	N/A	N/A	N/A	N/A
Public Safety					
Sheriff					
Jail Operation					
Number of Inmates	3,898	3,595	3,483	3,992	3,673
Number of Inmates Housed Elsewhere	0	0	0	0	0
Inmate Profile Felonies	1,602	1,529	1,957	2,694	1,738
Inmate Profile Misdemeanors	2,127	1,917	1,526	1,298	1,935
Inmate Profile Male	2,886	2,708	2,629	3,005	2,804
Inmate Profile Female	1,012	887	854	987	869
Enforcement Uniform Crime Reporting					
Number of Homicides Reported	0	1	2	1	0
Number of Rapes Reported	14	24	19	16	3
Number of Robberies Reported	8	14	17	14	14
Number of Burglaries Reported	162	169	263	357	393
Number of Thefts Reported	916	970	631	1,021	784
Number of Auto Thefts Reported	51	45	59	42	105
Number of Vandalisms Reported	167	234	257	240	420
Number of Domestic Violence/Disputes Reported	445	517	526	530	581
Number of Arsons Reported	3	0	3	11	0
Number of Assaults Reported	60	83	64	70	113
Number of Kidnappings Reported	0	0	2	9	2
Intensive Supervision					
Number of New Basic Clients	1,126	1,287	1,014	970	567
Number of Offenders on Electronic House Arrest	128	212	163	144	750
Number of New Intensive Supervision Clients	234	175	88	72	89
Emergency Medical Services					
Number of Emergency Runs	7,055	6,565	4,953	6,294	5,811
Number of Transports	2,775	2,706	3,953	2,795	3,239
911 Calls					
Number of Total Calls	114,428	116,868	119,656	85,417	84,877
Number of Incidents	42,795	41,740	61,040	42,782	43,591
Code Compliance					
Number of Residential Permits Issued	2,390	2,447	2,159	1,859	1,655
Number of Commercial Permits Issued	657	645	703	656	688
Number of Single Family Dwellings Units	467	555	537	439	386
Number of Inspections Performed	16,932	18,542	16,309	14,375	14,098

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

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

	2014	2013	2012	2011	2010
Public Safety (continued)					
Victim Services Prosecutor					
Number of Cases Filed	746	717	722	713	690
Number of Victims of Crimes Served	852	902	869	856	816
Public Works					
Engineer					
Miles of Roads Resurfaced	28	54	31	36	35
Number of Bridges Replaced/Improved	8	10	11	4	8
Traffic Signals Installed	1	1	0	1	2
Ditch Maintenance					
Number of Total Projects	247	423	403	393	382
Sewer District					
Number of New Tap Connections	490	699	624	527	432
Number of User Equivalent	31,551	31,062	30,363	29,739	29,212
Health					
Developmental Disabilities					
Number of Clients Enrolled	2,326	2,293	2,237	2,177	2,018
Human Services					
Jobs and Family Services					
Number of Individuals who Received Food Stamps	10,572	11,392	12,363	12,905	12,281
Number of Individuals who Received Cash Assistance	842	1,139	1,699	2,739	2,883
Number of Children and Families on Medicaid	15,168	14,814	17,221	18,921	18,642
Number of Aged/Blind/Disabled on Medicaid	N/A	6,035	6,413	4,215	6,385
Number of Families - PRC	N/A	N/A	N/A	22	42
Monthly Average Children in Child Care	N/A	N/A	N/A	589	896
Monthly Average Medicaid Eligibles	13,740	N/A	N/A	N/A	N/A
Children's Services					
Average Client Count in Foster Care	14	23	25	36	51
Child Support Enforcement Agency					
Total Number of Active Support Orders	4,335	4,387	4,511	4,633	4,905
Total Number of Paternities Administrative	79	103	93	129	121
Total Number of Paternities Failed to Appear	54	78	70	74	146
Total Number of Child and Medical Support Admin	92	134	117	145	152
Veteran Services					
Number of Client Contacts	5,501	4,323	4,560	5,829	8,439
Number of Awarded Applications	102	115	69	136	154
Number of Transports to VA Clinic	682	611	428	549	521

Source: Delaware County Departments and Offices

N/A - Not Available

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

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

	2014	2013	2012	2011	2010
General Government					
Legislative and Executive					
Auditor General	11.50	10.00	10.00	10.00	10.50
Auditor Real Estate Assessment	18.00	19.00	18.00	18.00	17.50
Auditor Data Support	7.00	7.00	6.00	7.00	6.00
Auditor Bureau of Motor Vehicles	0.00	0.00	0.00	0.00	0.00
Commissioners General Office	9.50	9.50	8.50	8.50	7.50
Commissioners Records Center	4.00	4.00	4.00	3.00	3.00
Commissioners Lands, Buildings, Garage	26.00	26.00	25.00	27.00	26.00
Commissioners Administrative Services	6.50	5.50	4.50	5.50	6.50
Commissioners Economic Development	1.00	2.00	1.00	2.00	2.00
Prosecutor	26.00	27.00	25.50	23.00	22.50
Recorder	5.00	6.00	6.00	6.00	6.00
Treasurer	6.00	6.00	6.00	6.00	7.00
Board of Elections	17.00	18.00	15.50	15.50	14.50
Title Administration	10.50	10.50	12.00	10.50	9.50
Judicial					
Public Defender	2.00	2.00	2.00	2.00	2.00
Clerk of Courts	14.50	13.50	14.50	13.00	12.50
Common Pleas Court and Jury Commission	16.00	19.00	20.00	19.50	19.00
Adult Court Services	14.00	11.50	10.50	9.00	8.50
Juvenile Court	39.50	37.00	34.00	34.50	35.50
Probate Court	9.00	8.50	8.00	7.00	5.50
Law Library	0.50	0.50	0.50	0.50	0.50
Public Safety					
Sheriff	202.50	202.50	211.50	214.50	210.50
Emergency Medical and Management Services	109.00	108.00	109.50	107.50	110.00
911	29.00	29.00	28.50	32.50	27.00
Code Compliance	16.00	18.00	18.00	19.00	19.00
Coroner	3.00	3.00	3.00	3.00	3.00
Dog and Kennel	3.00	4.00	3.00	3.00	3.00
Community and Juvenile Grants	16.00	16.00	18.50	18.00	17.50
Public Works					
Engineer and Map Room	71.00	69.50	68.50	67.00	67.00
Sanitary Sewer	69.00	60.00	55.00	54.00	50.00
Health					
Developmental Disabilities	71.00	83.00	89.00	96.00	94.00
Human Services					
Jobs and Family Services	79.00	76.00	66.00	67.50	67.00
Juvenile Grants	3.00	8.00	8.50	9.50	7.00
Child Support Enforcement Agency	20.00	19.50	19.50	18.00	18.00
Veterans Services	5.25	4.25	5.25	4.75	6.75
Transportation					
Delaware Transit Authority	29.00	30.50	29.50	30.50	27.50
Total	<u>969.25</u>	<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
9.50	9.50	9.50	9.50	9.50
19.00	15.00	14.50	15.50	14.50
7.00	7.00	7.00	7.00	6.00
0.00	7.50	6.50	7.00	6.00
7.00	7.00	8.00	7.00	7.00
3.00	3.00	3.00	3.00	3.00
26.00	25.00	25.00	25.00	25.00
6.50	6.50	6.00	5.50	5.50
2.00	1.00	2.00	2.00	2.00
21.00	19.50	21.50	20.50	20.00
6.00	6.00	6.00	8.00	8.00
7.00	6.00	6.00	6.00	6.00
15.00	14.00	14.00	12.00	9.00
9.50	10.00	9.00	9.00	9.50
2.00	2.00	2.00	2.00	2.00
12.50	12.50	13.00	13.00	12.50
17.50	17.00	16.50	17.50	17.50
7.00	8.00	9.00	7.50	5.50
32.50	30.00	31.50	32.00	36.00
5.00	5.00	4.50	5.50	5.00
0.50	0.50	0.50	0.50	0.50
194.50	188.00	177.00	178.00	146.00
108.00	108.00	108.00	108.00	107.00
19.00	23.00	24.00	24.00	25.00
23.00	24.00	26.00	29.00	30.00
2.00	2.00	2.00	1.50	1.50
2.00	2.00	4.00	4.00	4.00
20.00	19.00	17.00	15.50	18.50
70.00	70.00	71.00	71.00	72.00
48.50	49.50	44.50	45.50	44.50
95.00	87.50	84.50	80.00	76.00
66.00	65.00	65.00	56.00	55.00
7.50	6.50	3.50	5.50	0.00
18.00	16.50	18.00	18.50	18.50
5.25	5.25	5.25	5.25	5.25
24.50	18.50	21.50	19.00	16.00
<u>918.75</u>	<u>896.75</u>	<u>886.25</u>	<u>875.75</u>	<u>829.25</u>

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

	2014	2013	2012	2011	2010
General Government					
Legislative and Executive					
Commissioners					
Administrative Office Space (sq. ft.)	10,194	10,194	10,194	10,194	10,194
Auditor					
Administrative Office Space (sq. ft.)	10,011	10,011	10,011	10,011	10,011
Treasurer					
Administrative Office Space (sq. ft.)	6,101	6,101	6,101	6,101	6,101
Prosecutor					
Administrative Office Space (sq. ft.)	11,892	11,892	11,892	11,892	11,892
Board of Elections					
Administrative Office Space (sq. ft.)	16,614	16,614	16,614	16,614	16,614
Recorder					
Administrative Office Space (sq. ft.)	4,735	4,735	4,735	4,735	4,735
Buildings and Grounds					
Administrative Office Space (sq. ft.)	6,350	6,350	6,350	6,350	6,350
Data Processing					
Administrative Office Space (sq. ft.)	3,518	3,518	3,518	3,518	3,518
Judicial					
Common Pleas Court					
Number of Court Rooms	5	5	5	5	5
Probate Court					
Number of Court Rooms	1	1	1	1	1
Juvenile Court					
Number of Court Rooms	4	4	4	4	4
Clerk of Courts					
Administrative Office Space (sq. ft.)	2,226	2,226	2,226	2,226	2,226
Public Safety					
Sheriff					
Jail Capacity	274	274	274	274	181
Number of Patrol Vehicles	47	47	38	38	38
Probation					
Administrative Office Space (sq. ft.)	3,289	3,289	3,289	3,289	3,289
Emergency Medical Services					
Number of Stations	6	6	6	6	6
Number of Emergency Squads	18	17	17	16	15
Public Works					
Engineer					
Centerline Miles of Roads	333.64	333.64	333.64	334.15	334.15
Number of Bridges	378	378	378	369	368
Number of Traffic Signals	15	14	13	13	12
Building Department					
Administrative Office Space (sq. ft.)	902	902	902	902	902
Sewer District					
Number of Treatment Facilities	9	9	8	8	8
Number of Pumping Stations	24	24	24	24	25
Miles of Sewer Lines	435.65	430.83	422.94	421.51	420.00

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

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

	2014	2013	2012	2011	2010
Human Services					
Jobs and Family Services					
Administrative Office Space (sq. ft.)	21,045	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	7,294
Veteran Services					
Administrative Office Space (sq. ft.)	1,242	1,242	1,242	1,242	1,242
Other					
Delaware Area Transit Facility (sq. ft.)	12,000	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>
19,616	19,616	19,616	19,616	19,616
7,294	7,294	7,294	7,294	7,294
1,242	1,242	1,242	1,242	1,242
0	0	0	0	0

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