



Delaware County, Ohio

Comprehensive Annual Financial Report
For The Year Ended December 31, 2015

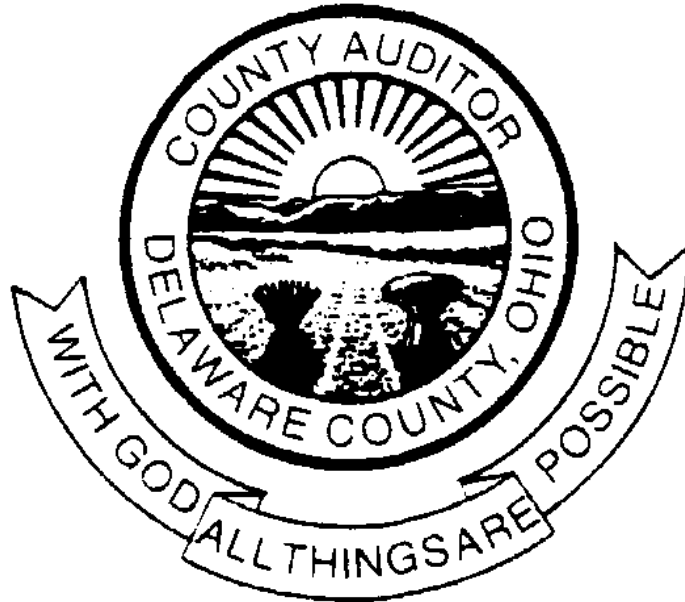




Introductory Section

Delaware County, Ohio

Comprehensive Annual Financial Report
For the Year Ended December 31, 2015



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

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Candice Dewitt

Sandy Fish

Alice Oldham

Payroll

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George Kaitza Delaware County Auditor

June 29, 2016

To: The Citizens of Delaware County and
The Board of County Commissioners:
The Honorable Barb Lewis, President
The Honorable Jeff Benton, Vice President
The Honorable Gary Merrell, Member

The Comprehensive Annual Financial Report (CAFR) for Delaware County for the year ended December 31, 2015, is hereby submitted. State law requires the County to 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, 2015, 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 percent from 109,989 in the 2000 census to 174,214 in the 2010 census. The high quality of schools, a rich cultural life, housing affordability, a low crime rate, and an excellent road network continue to attract new residents and retain existing 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 subdivisions including municipalities, townships, school districts, libraries, and other county agencies. The Auditor also issues warrants for the payment of all County obligations and maintains the 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. The Budget Commission certifies the amount of County resources available for appropriation. 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 to thrive with sound growth and development. Assessed valuation for the County's property which includes residential, agricultural, commercial, and industrial parcels increased 13.5 percent to over \$6.6 billion between collection years 2006 and 2015. The assessed value of new construction increased over \$122 million in 2015 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 2015 with an estimated increase in population of 2 percent over 2014. 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 4.9 percent, Delaware County's 2015 average unemployment rate stood at 3.5 percent. This is due to the stable and diverse business environment in the area. Many of the top ten employers in the County are nationally recognized. J.P. Morgan Chase and Co., Kroger Company, Meijer Inc., and American Showa are examples. The public school systems, the County, Ohio Health (Grady Memorial Hospital), Excel, and Ohio Wesleyan University also provide a stable base of employment.

J.P. Morgan Chase and Co. remains the County's largest employer with over 9,900 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 anchor tenants and over two hundred specialty stores and services, continues to attract shoppers from all over the Midwest to Delaware County. Numerous hotels and eating establishments in the vicinity provide variety for visitors. The mall plus the surrounding retail developments remain a major source of the County's sales tax revenue.

IKEA, the home furnishing retailer, recently broke ground to construct a 355,000 square foot store, its second Ohio location, 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 are in the final stages of completing a 350,000 square foot outlet mall with more than 80 stores that is immediately adjacent to the Interstate 71-US 36-Ohio 37 interchange. The opening is planned for late June, 2016. These additional developments will enhance the County's reputation as a retail destination center.

To promote economic development, the County has joined with several other counties and cities to be a partner 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 during the coming years.

Columbus State Community College, which includes an 80,000 square foot facility as well as a fitness center in Liberty Township, and The Ohio State University continue their partnership to facilitate the transition of Columbus State students into baccalaureate degree programs at The Ohio State University. The partnership includes the offering of several courses taught by Ohio State faculty at the Delaware campus. Future expansion is planned for the one hundred and six acre site.

Delaware County also boasts of more than seven hundred twenty active farms with an average size of one hundred eighty-seven acres. Approximately 53 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 and Moody's Investor Services upgraded the County's rating to their highest rating of Aaa. Delaware County is one of only two Ohio counties to be assigned this rating which reflects the opinion that the County has an exceptionally strong capacity to meet its financial obligations.

LONG-TERM FINANCIAL PLANNING

Management of the County is committed to maintaining a year end cash carryover balance of 25 percent of General Fund operating revenues. Maintaining this level for the fund balance will ensure the fiscal stability of government as well as providing services to residents. This fiscal stability is vital to maintain the creditworthiness of the County.

Recently, a five year financial forecast for the County's General Fund was completed which will serve as an invaluable tool to review trends and forecast different scenarios. In addition, an annual 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 and based upon the priorities of the County Commissioners and the prior year's actual costs. The use and collection of levies to fund services are reviewed periodically by the County's Budget Commission.

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. Construction of the courthouse has begun with a completion date in 2017. Also, the County Commissioners have adopted a strategic economic development plan as a priority initiative to retain existing employers as well as attracting new businesses. An updated sanitary sewer master plan will be used to guide future development and will include recommendations for financing the cost of new sewer facilities as well as maintaining the County's existing sewer capacity.

The County Commissioners have established stringent budgetary controls on the County's day-to-day operations. Office and departmental priorities are reviewed and budgets are based upon available resources. The County may periodically enter into debt obligations to finance the construction or acquisition of infrastructure, to finance capital improvements, or to refinance existing debt. 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. Based upon available resources, the County Commissioners determine the level of funding for each department or office within the primary government as well as the funding priorities. The availability of resources is determined by the County's Budget Commission.

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 comply with the requirements of this policy. The primary objective of the Investment and Depository policy is the safety and preservation of the principal within the various portfolios. The monies are managed to ensure the availability of cash to meet anticipated cash requirements while earning interest on the funds that are not immediately needed for the County's financial obligations.

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 as well as maintaining information needed for the preparation of the County's 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. Delaware County has made tremendous progress in improving the condition of its roads and bridges. This is largely due to the aggressive bridge rehabilitation and replacement program that the County Engineer has undertaken over the last fifteen years. That effort includes one hundred eighty-nine new or rehabilitated bridges. In addition, pavement conditions continue to improve with a regular schedule for annual resurfacing and base reconstruction on much of the three hundred thirty-four miles of county highways.

Delaware County is shifting its focus to infrastructure for addressing traffic congestion on some of the main traffic corridors in the County, namely, Sawmill Parkway, Home Road, South Old State Road, Worthington Road, and Powell Road. Nearly \$190 million in road expansion projects are planned over the next five years to improve existing traffic flow, provide for future growth, and to address traffic safety on these main traffic 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 underway with a completion date of October, 2016. This new north-south corridor will improve traffic flow as well as provide a site for the development of a second industrial park. The City will create a Tax Increment Financing District to pay for their portion of the cost of the new parkway while the County issued the 2015 Sales Tax Revenue Bonds to finance the cost of construction.

Progress continues on several sewer construction and rehabilitation projects including the new O'Shaughnessy Reservoir Pump Station which will provide additional capacity in the area. Major upgrades are in process for installing Alum Creek Water Reclamation Facility filters as well as an Olentangy Environmental Control Center motor control center and various generators. Proceeds from the 2014 Sewer Improvements Revenue Bonds are being used to finance these capital projects.

Delaware County, Ohio

Additionally, the County is assessing current and future sanitary sewer needs over a 5 to 20 year time span based on projected population growth and development. An evaluation of the condition and capacity of the current system has been completed. The Sanitary Sewer Master Plan, conducted by HDR, Inc., is expected to be released this summer. The plan will recommend future service areas as well as provide for the maintenance or upgrade of the current facilities together with proposed funding options.

Final designs have been approved and construction is progressing on the five story judicial building that will have 94,450 square feet of office space and 163 parking spaces for a total of 152,520 square feet. The building includes two levels of parking incorporated under the structure. This new structure will house the two existing Common Pleas courts, the recently approved Common Pleas court for domestic relations, the Clerk of Courts as well as the adult probation services unit and the state's Fifth District Court of Appeals. The judicial building is scheduled for completion in 2017. The County recently issued general obligation debt to finance the cost of construction.

While the County will undoubtedly experience the continued pressure for providing higher levels of service prompted by population growth, we will continue to pursue opportunities that 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, 2014. This was the twenty-third 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, the 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 this report 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 the 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

Note: This year marks the first year that pension obligations have been reported in the accompanying financial statements. While pension obligations remain the statutory obligation of Ohio's retirement systems, the pension obligations have been presented in the accompanying financial statements in accordance with the requirements of GASB 68.

Delaware County, Ohio

Elected Officials

December 31, 2015

Board of Commissioners

Gary Merrell
Barb Lewis
Jeff Benton

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
David Gormley

Treasurer

Jon Peterson

Court of Common Pleas-Probate/Juvenile

David Hejmanowski



Government Finance Officers Association

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

Presented to

**Delaware County
Ohio**

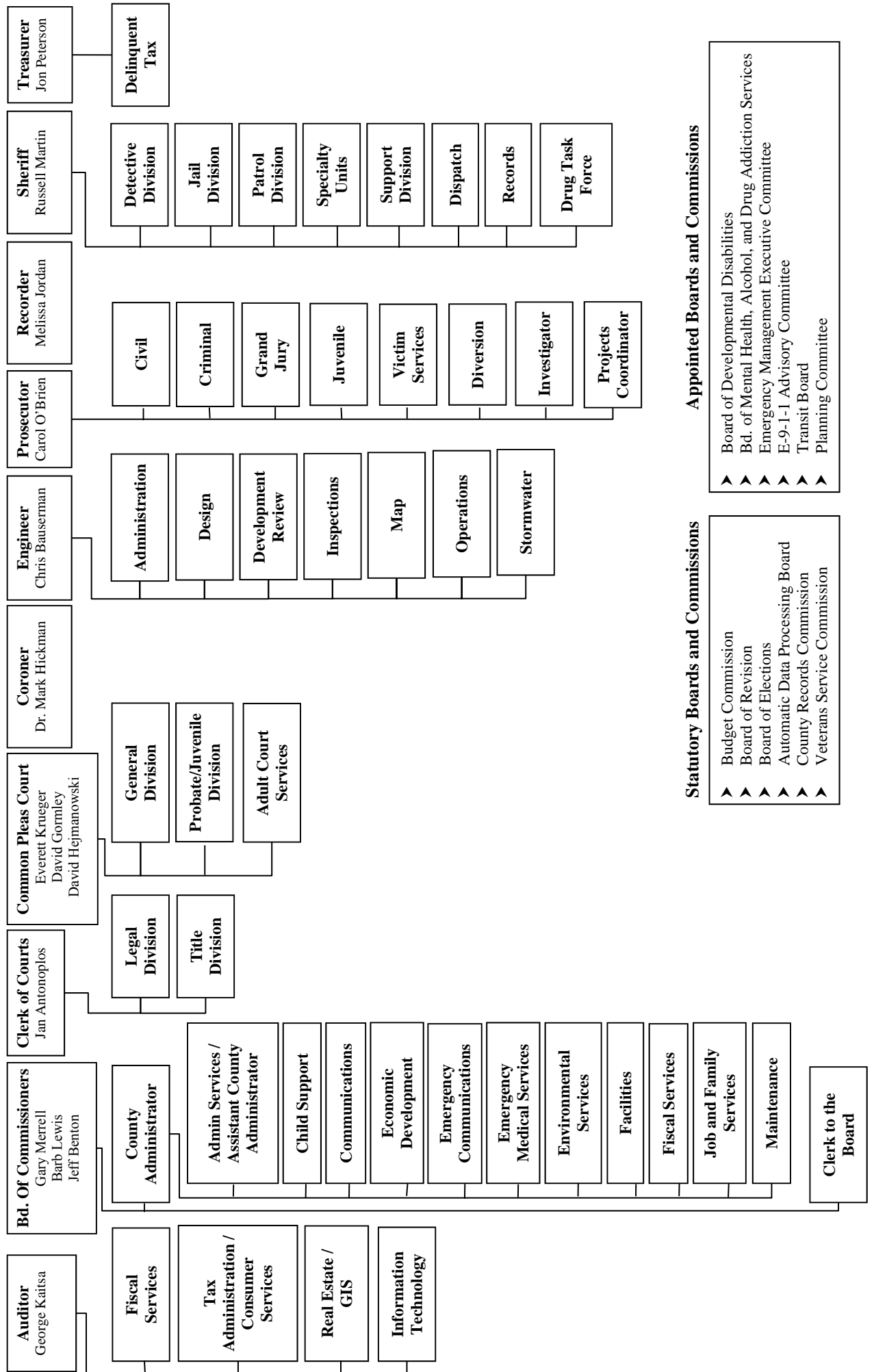
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2014

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, 2015, 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 the 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 the Delaware Creative Housing, Inc., is based solely on the report of other auditors. We audited 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 such 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, 2015, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Auto and Gas, and Developmental Disabilities Funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 3 to the financial statements, during the year ended December 31, 2015, the County adopted Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and also GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. We did not modify our opinion regarding this matter.

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, and schedules of net pension liabilities and pension contributions 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 and the other auditors subjected this information to the auditing procedures applied to the basic financial statements. We and the other auditors 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 to 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, 2016, 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 "D" and "Y".

Dave Yost
Auditor of State

Columbus, Ohio

June 29, 2016

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Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015
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, 2015. 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, Sawmill Parkway, 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 2015. 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 and human services. 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, and storm water are reported here.

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015
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, Sawmill Parkway, 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.

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015
Unaudited

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Table 1 provides a summary of the County's net position for 2015 and 2014.

Table 1
Net Position
(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2015	Restated 2014	2015	Restated 2014	2015	Restated 2014
<u>Assets</u>						
Current and Other Assets	\$210,981	\$165,444	\$37,069	\$37,831	\$248,050	\$203,275
Pension	207	56	16	4	223	60
Capital Assets, Net	216,078	199,703	219,852	216,114	435,930	415,817
Total Assets	427,266	365,203	256,937	253,949	684,203	619,152
<u>Deferred Outflows of Resources</u>						
Deferred Charge on Refunding	595	616	1,521	1,675	2,116	2,291
Pension	8,053	5,640	624	437	8,677	6,077
Total Deferred Outflows of Resources	8,648	6,256	2,145	2,112	10,793	8,368
<u>Liabilities</u>						
Current and Other Liabilities	16,183	6,435	2,405	3,377	18,588	9,812
<u>Long-Term Liabilities</u>						
Pension	44,117	43,121	3,418	3,340	47,535	46,461
Other Amounts	73,298	35,213	33,625	36,191	106,923	71,404
Total Liabilities	133,598	84,769	39,448	42,908	173,046	127,677
<u>Deferred Inflows of Resources</u>						
Property Taxes	29,721	28,739	0	0	29,721	28,739
Payment in Lieu of Taxes	629	784	0	0	629	784
Pension	838	0	65	0	903	0
Total deferred inflows	31,188	29,523	65	0	31,253	29,523
<u>Net Position</u>						
<u>Net Investment in Capital Assets</u>						
Restricted	70,656	69,969	4,878	4,867	75,534	74,836
Unrestricted	23,958	16,259	18,754	13,514	42,712	29,773
Total Net Position	\$271,128	\$257,167	\$219,569	\$213,153	\$490,697	\$470,320

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During 2015, the County adopted GASB Statement 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27," which significantly revises accounting for pension costs and liabilities. For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and the net pension liability to the reported net position and subtracting deferred outflows related to pension.

Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. When accounting for pension costs, GASB 27 focused on a funding approach. This approach limited pension costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's *net pension liability*. GASB 68 takes an earnings approach to pension accounting; however, the nature of Ohio's statewide pension systems and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

Under the new standards required by GASB 68, the net pension liability equals the County's proportionate share of each plan's collective:

1. Present value of estimated future pension benefits attributable to active and inactive employees' past service
2. Minus plan assets available to pay these benefits

GASB notes that pension obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension. GASB noted that the unfunded portion of this pension promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of this liability. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the pension system. In Ohio, there is no legal means to enforce the unfunded liability of the pension system *as against the public employer*. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The pension system is responsible for the administration of the plan.

Most long-term liabilities have set repayment schedules or, in the case of compensated absences (i.e. sick and vacation leave), are satisfied through paid time-off or termination payments. There is no repayment schedule for the net pension liability. As explained above, changes in pension benefits, contribution rates, and return on investments affect the balance of the net pension liability, but are outside the control of the local government. In the event that contributions, investment returns, and other changes are insufficient to keep up with required pension payments, State statute does not assign/identify the responsible party for the unfunded portion. Due to the unique nature of how the net pension liability is satisfied, this liability is separately identified within the long-term liability section of the statement of net position.

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In accordance with GASB 68, the County's statements prepared on an accrual basis of accounting include an annual pension expense for their proportionate share of each plan's *change* in net pension liability not accounted for as deferred inflows/outflows.

As a result of implementing GASB 68, the County is reporting a net pension liability and deferred inflows/outflows of resources related to pension on the accrual basis of accounting. This implementation also had the effect of restating net position at December 31, 2014, for governmental activities from \$294,591,306 to \$257,166,669 and business-type activities from \$216,051,766 to \$213,152,635.

Overall, the County's financial position increased in 2015. Governmental activities total net position increased 5 percent while business-type activities increased 3 percent.

For governmental activities, current and other assets increased due to the issuance of bonds during 2015 for the construction costs associated with extending Sawmill Parkway in the amount of \$41,000,000. Additionally, cash and cash equivalents held with an escrow agent increased due to the creation of a new retainage account set aside for the construction costs related to the Sawmill Parkway extension. Net capital assets increased significantly due to the increase in construction in progress for the Sawmill Parkway extension and other planned projects. Current and other liabilities increased primarily from an \$8,000,000 commitment related to Simon/Tanger Outlet Mall that was paid during 2016. The net position restricted for public works was increased principally from the receipt of bond proceeds in the Auto and Gas fund which can only be used for planned construction project costs.

In business-type activities, current and other assets decreased due to the amount of cash and cash equivalents held in segregated accounts decreasing due to the Delaware Area Transit Authority (DATA) becoming its own entity effective January 1, 2015. The County no longer reports DATA as part of the County. Current and other liabilities decreased significantly due to the roof replacement on the Olentangy Environmental Control Center which was started during 2014 and was completed during 2015, therefore a payable was not recorded in 2015 for this project.

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.

Delaware County, Ohio
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Table 2 reflects the changes in net position for 2015 and 2014.

Table 2
Changes in Net Position
(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
Revenues						
Program Revenues						
Charges for Services	\$25,895	\$23,902	\$15,808	\$14,533	\$41,703	\$38,435
Operating Grants, Contributions, and Interest	22,513	22,748	0	2,228	22,513	24,976
Capital Grants and Contributions	1,336	3,381	11,159	5,945	12,495	9,326
Total Program Revenue	49,744	50,031	26,967	22,706	76,711	72,737
General Revenue						
Property Taxes	29,666	27,933	0	0	29,666	27,933
Payment in Lieu of Taxes	667	493	0	0	667	493
Sales Taxes	52,840	50,184	0	0	52,840	50,184
Grants and Entitlements	5,170	4,989	0	0	5,170	4,989
Interest	1,952	1,587	14	1	1,966	1,588
Other	1,799	1,725	40	46	1,839	1,771
Total General Revenues	92,094	86,911	54	47	92,148	86,958
Total Revenues	141,838	136,942	27,021	22,753	168,859	159,695
<u>Program Expenses</u>						
General Government						
Legislative and Executive	18,168	18,727	0	0	18,168	18,727
Judicial	9,783	9,261	0	0	9,783	9,261
Public Safety	38,403	39,609	0	0	38,403	39,609
Public Works	19,991	18,167	0	0	19,991	18,167
Health	15,914	18,717	0	0	15,914	18,717
Human Services	10,246	9,413	0	0	10,246	9,413
Intergovernmental	13,326	1,379	0	0	13,326	1,379
Interest and Fiscal Charges	2,046	1,075	0	0	2,046	1,075
Sanitary Engineer	0	0	17,569	14,700	17,569	14,700
Solid Waste Transfer Station	0	0	65	52	65	52
Storm Water Phase II	0	0	293	290	293	290
Total Expenses	127,877	116,348	17,927	15,042	145,804	131,390

(Continued)

Delaware County, Ohio
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Table 2
Changes in Net Position
(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
Special Item - DATA Transit (Note 27)	0	0	(2,678)	0	(2,678)	0
Excess of Revenue Over Expenses Before Transfers	13,961	20,594	6,416	5,798	20,377	26,392
Transfers	0	(42)	0	42	0	0
Increase in Net Position	13,961	20,552	6,416	5,840	20,377	26,392
Net Position at Beginning of Year	257,167	N/A	213,153	N/A	470,320	N/A
Net Position at End of Year	<u>\$271,128</u>	<u>\$257,167</u>	<u>\$219,569</u>	<u>\$213,153</u>	<u>\$490,697</u>	<u>\$470,320</u>

Governmental Activities

The information necessary to restate the 2014 beginning balances and the 2014 pension expense amounts for the effects of the initial implementation of GASB 68 is not available. Therefore, 2014 functional expenses still include pension expense of \$5,639,918 computed under GASB 27. GASB 27 required recognizing pension expense equal to the contractually required contributions to the plan. Under GASB 68, pension expense represents additional amounts earned, adjusted by deferred inflows/outflows. The contractually required contribution is no longer a component of pension expense. Under GASB 68, the 2015 statements report pension expense of \$4,950,801.

Consequently, in order to compare 2015 total program expenses to 2014, the following adjustments are needed:

Total 2015 Program Expense Under GASB 68	\$127,837,808
Pension Expense Under GASB 68	(4,950,801)
2015 Contractually Required Contributions	<u>5,680,190</u>
Adjusted 2015 Program Expenses	128,567,197
Total 2014 Program Expense Under GASB 27	<u>116,348,559</u>
Increase in Program Expense not Related to Pension	<u>\$12,218,638</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 2015, the County experienced a decrease in capital grants and contributions in the Auto and Gas fund. The County received a grant during 2014 that it did not receive in 2015.

Sales tax revenue increased from the improved local economy and additional retail establishments. Increased revenue from property tax is attributed to the 2014 triennial property valuation.

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The net position for the governmental activities increased \$13,961,791 or 5.43% in 2015. Total revenues increased \$4,895,979 or 3.58% from last year, and expenses increased from last year \$11,528,536 or 9.91% from last year. The significant changes by program were in health, intergovernmental and interest and fiscal charges. The decrease in expenses for health was related to an overall reduction of expenditures for the program. Intergovernmental expenses increased significantly due to the commitments related to improvements made to Gemini Parkway and the Simon/Tanger Outlet Mall road construction. Lastly, interest and fiscal charges increased primarily due to issuance cost and legal fees related to the issuance of bonds during the year.

The County experienced a 19 percent increase in program revenues for business-type activities primarily due to increased capital grant revenues received in the Sanitary Engineer fund from donated sewer lines and tap fees from developers.

The County's sanitary engineer operations accounted for 98 percent of the expenses of the County's business-type activities in 2015, which is a significant increase from 2014. DATA left the County and became its own agency January 1, 2015, therefore causing this percentage to increase. The sanitary engineer operations are funded by charges for services. Operating expenses include interest expense on revenue bonds that are currently being paid with tap in fees.

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

Table 3
Changes in Net Position
(In Thousands)

	Total Cost of Services		Net Cost of Services	
	2015	2014	2015	2014
General Government				
Legislative and Executive	\$18,168	\$18,727	\$5,123	\$5,856
Judicial	9,783	9,261	7,485	6,658
Public Safety	38,403	39,609	29,476	31,303
Public Works	19,991	18,167	6,854	4,648
Health	15,914	18,717	10,907	13,337
Human Services	10,246	9,413	2,915	2,061
Intergovernmental	13,326	1,379	13,326	1,379
Interest and Fiscal Charges	2,046	1,075	2,046	1,075
Total Expenses	<u>\$127,877</u>	<u>\$116,348</u>	<u>\$78,132</u>	<u>\$66,317</u>

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Program revenues paid for 45 percent of the legislative and executive and judicial programs costs of services. This was consistent with 2014. 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 Common Pleas courts and the county share of the local municipal court.

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).

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 Health decreased from 2014 due to a reduction in personnel cost. Overall, the human services program receives substantial support through operating grants and contributions; 71 percent of total costs were provided for by these revenue sources.

In 2015, 62 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, Sawmill Parkway, and Special Bond Retirement Fund. Fund balance in the General Fund increased from prior year. The General Fund had an increase in sales tax revenues in 2015, along with an increase in interest revenue as a result of more available funds to invest. Operating expenditures increased 18 percent primarily due to the County paying for improvements for the new Simon/Tanger Outlets and Gemini parkway projects.

Fund balance in the Auto and Gas special revenue fund increased by approximately 14 percent. The majority of the increase is related to sales tax revenue bond proceeds which were to repay the Auto and Gas fund for prior year expenditures related to Sawmill Parkway.

Fund balance in the Developmental Disabilities special revenue fund increased 72 percent primarily due to the collection of the property tax levy voted on in 2013. Operating expenditures also decreased by 13 percent due to a reduction in personnel cost.

The Sawmill Parkway capital projects fund was a new fund in 2015. These funds are used to pay for the construction costs related to the extension of Sawmill Parkway.

Fund balance in the Special Bond Retirement debt service fund increased, in the amount of \$928,729, from the collection of property taxes and special assessments in excess of amounts needed in 2015 for the payment of principal and interest on the related debt.

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BUSINESS-TYPE ACTIVITIES FINANCIAL ANALYSIS

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

The County's Sanitary Engineer Fund reported operating income for 2015 in the amount of \$814,597. The fund has a \$8.9 million increase in net position primarily from contributions received from developers and tap fee credits.

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 17 percent due to the charges to other political subdivisions for the management of stormwater systems.

The information necessary to restate the 2014 beginning balances and the 2014 pension expense amounts for the effects of the initial implementation of GASB 68 is not available. Therefore, 2014 expenses still include pension expense of \$436,901 computed under GASB 27. GASB 27 required recognizing pension expense equal to the contractually required contributions to the plan. Under GASB 68, pension expense represents additional amounts earned, adjusted by deferred inflows/outflows. The contractually required contribution is no longer a component of pension expense. Under GASB 68, the 2015 statements report pension expense of \$383,516.

Consequently, in order to compare 2015 total program expenses to 2014, the following adjustments are needed:

Total 2015 Program Expense Under GASB 68	\$17,926,920
Pension Expense Under GASB 68	(383,516)
2015 Contractually Required Contributions	440,020
Adjusted 2015 Program Expenses	<u>17,983,424</u>
Total 2014 Program Expense Under GASB 27	<u>16,957,225</u>
Increase in Program Expense not Related to Pension	<u><u>\$1,026,199</u></u>

BUDGETARY HIGHLIGHTS

The County prepares an annual budget of revenues and expenses/expenditures for all funds of the County for use by County officials and department heads and such other budgetary documents as are required by State statute, including the annual appropriations resolution which is effective the first day of January. The County's most significant budgeted fund is the General Fund. For revenues, there was a slight increase from the original budget to the final budget due to an increase 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. 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 17 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.

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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, 2015, was \$176,514 thousand and \$195,936 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 2015 and recorded as depreciable capital assets, including five bridges. There is still significant construction related to roads, bridges, and culverts. In business-type activities, \$5.6 million was added to construction in progress for building improvements, pump stations and equipment upgrades. In addition, sanitary sewer lines were donated by developers, in the amount of \$5,453 thousand. Note 11 to the basic financial statements provides further information on the capital assets activity during 2015.

Debt - During 2015, the County issued \$41,000 thousand in Sales Tax Revenue Bonds. The County issued Sales Tax Revenue Bonds to pay for the improvements for the Sawmill Parkway. At December 31, 2015, the County's overall long-term obligations included \$40,488 thousand in Sales Tax Revenue Bonds, \$23,423 thousand in general obligation bonds, \$3,925 thousand in special assessment bonds, and \$33,276 thousand in Sanitary Sewer revenue bonds. Of this amount, \$33,276 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.

CURRENT ISSUES

Construction continues on a new 4-lane divided roadway that extends Sawmill Parkway from Hyatts Road to US42. This new north-south corridor will improve traffic flow as well as provide a site for the development of a second industrial park. The County Commissioners and the City of Delaware have a cooperative agreement to share the cost of the construction. The County issued the 2015 Sales Tax Revenue Bonds to pay their share of the project.

Final designs are completed and construction has begun on a new five story judicial building next to the current Hayes Administration Building in downtown Delaware. When completed, this facility will address the overcrowding of the courts and associated departments as well as provide additional parking space. The bond proceeds from the recently issued general obligation bonds will fund the construction.

The countywide 911 system and county wide public safety communication system update has been completed. The improvement allows for better response time and provides enhanced communication abilities for public safety personnel.

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, 2015

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Delaware Creative Housing
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$144,939,922	\$35,981,890	\$180,921,812	\$0
Cash and Cash Equivalents in Segregated Accounts	316,883	0	316,883	237,414
Cash and Cash Equivalents with Escrow Agent	594,984	0	594,984	0
Accounts Receivable	362,954	923,325	1,286,279	11,228
Other Receivables	0	0	0	4,874
Sales Taxes Receivable	14,186,926	0	14,186,926	0
Accrued Interest Receivable	339,388	0	339,388	0
Due from Primary Government	0	0	0	1,635
Due from Other Governments	10,748,278	25,168	10,773,446	0
Due from External Party	165,055	0	165,055	0
Prepaid Items	2,252,605	0	2,252,605	24,329
Materials and Supplies Inventory	1,384,556	138,961	1,523,517	0
Net Pension Asset	207,025	16,038	223,063	0
Property Taxes Receivable	30,142,808	0	30,142,808	0
Special Assessments Receivable	4,917,275	0	4,917,275	0
Payment in Lieu of Taxes Receivable	629,069	0	629,069	0
Nondepreciable Capital Assets	69,433,077	12,347,926	81,781,003	893,945
Depreciable Capital Assets, Net	146,645,556	207,503,893	354,149,449	5,117,649
Total Assets	427,266,361	256,937,201	684,203,562	6,291,074
<u>Deferred Outflows of Resources</u>				
Deferred Charge on Refunding	595,413	1,520,514	2,115,927	0
Pension - OPERS	8,053,399	623,862	8,677,261	0
Total Deferred Outflows of Resources	8,648,812	2,144,376	10,793,188	0
Total Assets and Deferred Outflows of Resources	435,915,173	259,081,577	694,996,750	6,291,074
<u>Liabilities</u>				
Accrued Wages Payable	1,604,474	149,028	1,753,502	8,391
Accounts Payable	1,672,927	300,605	1,973,532	123,263
Matured Compensated Absences Payable	22,258	0	22,258	0
Contracts Payable	10,242,868	709,944	10,952,812	0
Retainage Payable	594,984	0	594,984	0
Due to Component Unit	1,635	0	1,635	0
Due to Other Governments	1,109,084	47,779	1,156,863	0
Due to External Party	117,184	0	117,184	0
Line of Credit Payable	0	0	0	10,511
Landlord Subsidy Deposits	0	0	0	40,000
Tenant Deposits	0	0	0	25,384
Claims Payable	614,152	0	614,152	0
Unearned Revenue	0	1,090,870	1,090,870	547,682
Accrued Interest Payable	203,361	107,238	310,599	0
Long-Term Liabilities				
Due Within One Year	4,823,686	2,686,625	7,510,311	54,598
Due in More Than One Year	68,474,012	30,938,358	99,412,370	595,136
Net Pension Liability	44,117,443	3,417,593	47,535,036	0
Total Liabilities	133,598,068	39,448,040	173,046,108	1,404,965
<u>Deferred Inflows of Resources</u>				
Property Taxes	29,721,348	0	29,721,348	0
Payment in Lieu of Taxes	629,069	0	629,069	0
Pension - OPERS	838,228	64,934	903,162	0
Total Deferred Inflows of Resources	31,188,645	64,934	31,253,579	0
Total Liabilities and Deferred Inflows of Resources	164,786,713	39,512,974	204,299,687	1,404,965

(continued)

Delaware County, Ohio
Statement of Net Position (continued)
December 31, 2015

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Delaware Creative Housing
<u>Net Position</u>				
Net Investment in Capital Assets	\$176,514,278	\$195,936,665	\$372,450,943	\$5,361,858
Restricted for:				
Capital Projects	162,550	0	162,550	0
Debt Service	3,096,012	0	3,096,012	0
Legislative and Executive	6,878,804	0	6,878,804	0
Judicial	843,850	0	843,850	0
Public Safety	802,092	0	802,092	0
Public Works	43,091,710	0	43,091,710	0
Health	9,937,199	0	9,937,199	0
Human Services	2,115,081	0	2,115,081	0
Other Purposes	3,728,536	0	3,728,536	0
Revenue Bond Replacement	0	1,000,000	1,000,000	0
Revenue Bond Future Debt Service	0	3,878,426	3,878,426	0
Unrestricted (Deficit)	23,958,348	18,753,512	42,711,860	(475,749)
Total Net Position	\$271,128,460	\$219,568,603	\$490,697,063	\$4,886,109

See accompanying notes to the basic financial statements

Delaware County, Ohio
Statement of Activities
For the Year Ended December 31, 2015

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
<u>Governmental Activities</u>				
General Government				
Legislative and Executive	\$18,168,347	\$12,759,794	\$285,697	\$0
Judicial	9,782,809	1,663,485	634,495	0
Public Safety	38,402,580	6,333,063	2,593,427	0
Public Works	19,991,370	4,308,052	7,492,463	1,336,393
Health	15,913,623	316,919	4,689,272	0
Human Services	10,246,348	514,008	6,817,439	0
Intergovernmental	13,326,320	0	0	0
Interest and Fiscal Charges	2,045,698	0	0	0
Total Governmental Activities	<u>127,877,095</u>	<u>25,895,321</u>	<u>22,512,793</u>	<u>1,336,393</u>
<u>Business-Type Activities</u>				
Sanitary Engineer	17,569,010	15,267,838	0	11,158,952
Other Enterprise				
Solid Waste Transfer Station	64,517	174,145	0	0
Storm Water Phase II	293,393	366,389	0	0
Total Other Enterprise	<u>357,910</u>	<u>540,534</u>	<u>0</u>	<u>0</u>
Total Business-Type Activities	<u>17,926,920</u>	<u>15,808,372</u>	<u>0</u>	<u>11,158,952</u>
Total Primary Government	<u>\$145,804,015</u>	<u>\$41,703,693</u>	<u>\$22,512,793</u>	<u>\$12,495,345</u>
<u>Component Unit</u>				
Delaware Creative Housing	<u>\$827,901</u>	<u>\$482,914</u>	<u>\$605,186</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

Special Item

Net Position Transferred to New Government Entity Effective
January 1, 2015 (Refer to note 27)
Total General Revenues and Special Item
Change in Net Position
Restated 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
(\$5,122,856)	\$0	(\$5,122,856)	\$0
(7,484,829)	0	(7,484,829)	0
(29,476,090)	0	(29,476,090)	0
(6,854,462)	0	(6,854,462)	0
(10,907,432)	0	(10,907,432)	0
(2,914,901)	0	(2,914,901)	0
(13,326,320)	0	(13,326,320)	0
(2,045,698)	0	(2,045,698)	0
(78,132,588)	0	(78,132,588)	0
0	8,857,780	8,857,780	0
0	109,628	109,628	0
0	72,996	72,996	0
0	182,624	182,624	0
0	9,040,404	9,040,404	0
(78,132,588)	9,040,404	(69,092,184)	0
0	0	0	260,199
10,665,275	0	10,665,275	0
2,277,364	0	2,277,364	0
15,229,911	0	15,229,911	0
900,497	0	900,497	0
592,482	0	592,482	0
667,339	0	667,339	0
52,840,305	0	52,840,305	0
5,170,464	0	5,170,464	0
1,952,090	13,781	1,965,871	91
1,798,652	39,578	1,838,230	197,978
92,094,379	53,359	92,147,738	198,069
0	(2,677,795)	(2,677,795)	0
92,094,379	(2,624,436)	89,469,943	198,069
13,961,791	6,415,968	20,377,759	458,268
257,166,669	213,152,635	470,319,304	4,427,841
\$271,128,460	\$219,568,603	\$490,697,063	\$4,886,109

Delaware County, Ohio

Balance Sheet

Governmental Funds

December 31, 2015

	General	Auto and Gas	Developmental Disabilities	Sawmill Parkway
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$36,591,518	\$39,410,145	\$11,761,253	\$26,033,225
Cash and Cash Equivalents in Segregated Accounts	12,383	0	0	0
Accounts Receivable	345,113	3,832	0	0
Sales Taxes Receivable	14,186,926	0	0	0
Accrued Interest Receivable	339,388	0	0	0
Due from Other Governments	3,121,199	4,765,328	1,791,620	0
Due from External Party	5,834	0	159,221	0
Interfund Receivable	8,388,039	0	0	0
Prepaid Items	1,618,695	0	544,275	0
Materials and Supplies Inventory	278,920	1,101,773	0	0
Property Taxes Receivable	10,885,066	0	15,490,688	0
Special Assessments Receivable	0	0	0	0
Payment in Lieu of Taxes Receivable	0	0	0	0
Restricted Assets				
Equity in Pooled Cash and Cash Equivalents	149,913	0	0	0
Cash and Cash Equivalents with Escrow Agent	68,655	0	28,296	498,033
Total Assets	75,991,649	45,281,078	29,775,353	26,531,258
<u>Liabilities</u>				
Accrued Wages Payable	1,050,684	127,709	144,656	0
Accounts Payable	556,406	90,810	306,521	1,764
Matured Compensated Absences Payable	22,258	0	0	0
Contracts Payable	8,482,672	587,743	0	186,949
Due to Component Unit	0	0	1,635	0
Due to Other Governments	869,983	19,725	103,702	0
Due to External Party	4,975	0	0	0
Interfund Payable	0	5,260,000	0	0
Liabilities Payable from Restricted Assets				
Retainage Payable	68,655	0	28,296	498,033
Total Liabilities	11,055,633	6,085,987	584,810	686,746
<u>Deferred Inflows of Resources</u>				
Property Taxes	10,739,457	0	15,282,590	0
Payment in Lieu of Taxes	0	0	0	0
Unavailable Revenue	7,930,987	4,398,219	1,842,994	0
Total Deferred Inflows of Resources	18,670,444	4,398,219	17,125,584	0
<u>Fund Balances</u>				
Nonspendable	2,047,528	1,101,773	544,275	0
Restricted	0	33,695,099	11,520,684	25,844,512
Committed	8,729,645	0	0	0
Assigned	17,531,344	0	0	0
Unassigned (Deficit)	17,957,055	0	0	0
Total Fund Balances	46,265,572	34,796,872	12,064,959	25,844,512
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$75,991,649	\$45,281,078	\$29,775,353	\$26,531,258

See accompanying notes to the basic financial statements

Special Bond Retirement	Other Governmental	Total Governmental Funds
\$1,217,958	\$28,402,343	\$143,416,442
0	304,500	316,883
0	14,009	362,954
0	0	14,186,926
0	0	339,388
54,525	1,015,606	10,748,278
0	0	165,055
0	0	8,388,039
0	31,097	2,194,067
0	3,863	1,384,556
843,406	2,923,648	30,142,808
3,858,638	1,058,637	4,917,275
629,069	0	629,069
0	0	149,913
0	0	594,984
<u>6,603,596</u>	<u>33,753,703</u>	<u>217,936,637</u>
0	279,499	1,602,548
0	706,434	1,661,935
0	0	22,258
0	985,504	10,242,868
0	0	1,635
0	115,378	1,108,788
0	112,209	117,184
24,389	3,103,650	8,388,039
0	0	594,984
<u>24,389</u>	<u>5,302,674</u>	<u>23,740,239</u>
817,736	2,881,565	29,721,348
629,069	0	629,069
<u>3,938,833</u>	<u>1,513,455</u>	<u>19,624,488</u>
<u>5,385,638</u>	<u>4,395,020</u>	<u>49,974,905</u>
0	34,960	3,728,536
1,193,569	24,490,931	96,744,795
0	1,755,090	10,484,735
0	253,852	17,785,196
0	(2,478,824)	15,478,231
<u>1,193,569</u>	<u>24,056,009</u>	<u>144,221,493</u>
<u>\$6,603,596</u>	<u>\$33,753,703</u>	<u>\$217,936,637</u>

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Delaware County, Ohio
 Reconciliation of Total Governmental Fund Balances
 to Net Position of Governmental Activities
 December 31, 2015

Total Governmental Fund Balances \$144,221,493

**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 216,078,633

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	991,211	
Sales Taxes Receivable	5,770,981	
Accrued Interest Receivable	203,980	
Due from Other Governments	7,319,581	
Delinquent Property Taxes Receivable	421,460	
Special Assessments Receivable	<u>4,917,275</u>	
		19,624,488

Deferred outflows of resources include deferred charges on refunding
 which do not provide current financial resources, and therefore, are
 not reported in the funds. 595,413

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. (203,361)

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

Sales Tax Revenue Bonds Payable	(40,488,214)	
General Obligation Bonds Payable	(23,423,609)	
Special Assessment Bonds Payable	(3,925,487)	
Compensated Absences Payable	<u>(5,458,618)</u>	
		(73,295,928)

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. 757,241

The net pension asset/liability is not due and receivable/payable in the
 current period; therefore, the asset, liability and related deferred
 inflows/outflows are not recognized in the governmental funds.

Deferred Outflows of Resources - Pension	8,043,364	
Deferred Inflow of Resources - Pension	(837,183)	
Net Pension Asset	206,767	
Net Pension Liability	<u>(44,062,467)</u>	
		<u>(36,649,519)</u>

Net Position of Governmental Activities \$271,128,460

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, 2015

	General	Auto and Gas	Developmental Disabilities	Sawmill Parkway
Revenues				
Property Taxes	\$10,610,816	\$0	\$15,164,299	\$0
Payment in Lieu of Taxes	0	0	0	0
Sales Taxes	52,391,087	0	0	0
Special Assessments	0	0	0	0
Charges for Services	14,725,688	2,029,263	316,919	0
Licenses and Permits	1,188,854	139,075	0	0
Fines and Forfeitures	169,629	0	0	0
Intergovernmental	5,766,442	7,836,792	4,717,225	0
Interest	1,770,979	0	0	0
Other	899,982	145,280	460,735	23,983
Total Revenues	87,523,477	10,150,410	20,659,178	23,983
Expenditures				
Current				
General Government				
Legislative and Executive	15,484,370	0	0	0
Judicial	8,809,727	0	0	0
Public Safety	31,305,216	0	0	0
Public Works	10,531,279	10,481,687	0	0
Health	24,055	0	15,603,684	0
Human Services	519,498	0	0	0
Intergovernmental	12,861,952	0	0	0
Capital Outlay	0	0	0	10,578,695
Debt Service				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Issuance Costs	0	0	0	0
Total Expenditures	79,536,097	10,481,687	15,603,684	10,578,695
Excess of Revenues Over (Under) Expenditures	7,987,380	(331,277)	5,055,494	(10,554,712)
Other Financing Sources (Uses)				
Sale of Capital Assets	0	25	20,201	0
Sales Tax Revenue Bond Proceeds	1,165,823	3,434,953	0	36,399,224
Premium on Revenue Bonds	0	0	0	0
Transfers In	0	1,252,500	0	0
Transfers Out	(8,143,938)	0	0	0
Total Other Financing Sources (Uses)	(6,978,115)	4,687,478	20,201	36,399,224
Changes in Fund Balances	1,009,265	4,356,201	5,075,695	25,844,512
Fund Balances at Beginning of Year	45,256,307	30,440,671	6,989,264	0
Fund Balances at End of Year	\$46,265,572	\$34,796,872	\$12,064,959	\$25,844,512

See accompanying notes to the basic financial statements

Special Bond Retirement	Other Governmental	Total Governmental Funds
\$882,423	\$2,856,921	\$29,514,459
667,339	0	667,339
0	0	52,391,087
382,112	819,358	1,201,470
0	5,118,326	22,190,196
0	371,057	1,698,986
0	353,634	523,263
114,984	10,611,499	29,046,942
191,863	0	1,962,842
0	307,267	1,837,247
<u>2,238,721</u>	<u>20,438,062</u>	<u>141,033,831</u>
30,652	3,038,598	18,553,620
0	568,188	9,377,915
0	5,348,412	36,653,628
0	782,496	21,795,462
0	65,182	15,692,921
0	9,021,936	9,541,434
444,815	0	13,306,767
0	6,745,967	17,324,662
2,741,870	1,830,400	4,572,270
1,070,656	603,924	1,674,580
362,232	0	362,232
<u>4,650,225</u>	<u>28,005,103</u>	<u>148,855,491</u>
<u>(2,411,504)</u>	<u>(7,567,041)</u>	<u>(7,821,660)</u>
0	4,236	24,462
0	0	41,000,000
1,191,302	0	1,191,302
2,148,931	5,316,999	8,718,430
0	(574,492)	(8,718,430)
<u>3,340,233</u>	<u>4,746,743</u>	<u>42,215,764</u>
928,729	(2,820,298)	34,394,104
264,840	26,876,307	109,827,389
<u>\$1,193,569</u>	<u>\$24,056,009</u>	<u>\$144,221,493</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, 2015

Changes in Fund Balances - Total Governmental Funds \$34,394,104

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

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

Capital Outlay - Nondepreciable Capital Assets	22,293,684	
Capital Outlay - Depreciable Capital Assets	4,660,127	
Depreciation	<u>(9,415,025)</u>	17,538,786

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

Sale of Capital Assets	(24,462)	
Loss on Disposal of Capital Assets	<u>(1,138,633)</u>	(1,163,095)

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

Delinquent Property Taxes	151,070	
Sales Taxes	449,218	
Special Assessments	(171,088)	
Charges for Services	452,494	
Intergovernmental	(31,565)	
Interest	(6,479)	
Other	<u>(38,596)</u>	805,054

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

Sales Tax Revenue Bonds Payable	1,655,000	
General Obligation Bonds Payable	2,530,200	
Special Assessment Bonds Payable	<u>387,070</u>	4,572,270

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

Sales Tax Bonds Issued	(41,000,000)	(41,000,000)
------------------------	--------------	--------------

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

Accrued Interest Payable	(113,392)	
Premium on Sales Tax Revenue Bond Issued	(1,191,302)	
Amortization of Sales Tax Bond Premium	48,088	
Amortization of General Obligation Bond Premium	73,003	
Amortization of Special Assessment Bond Premium	4,553	
Amortization of Deferred Charge on Refunding	<u>(21,137)</u>	(1,200,187)

(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, 2015

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	(\$589,818)	
Compensated Absences Payable-Internal Service Fund	<u>198</u>	(589,620)

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 expenditure and related internal service fund revenues are eliminated. The change for governmental funds is reported for the year. (124,002)

Contractually required pension contributions are reported as expenditures in the governmental funds; however, the statement of net position reports these amounts as deferred outflows. 5,673,112

Except for amounts reported as deferred inflows/outflows, changes in the net pension asset/liability are reported as pension expenses in the statement of activities. (4,944,631)

Change in Net Position of Governmental Activities \$13,961,791

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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$10,063,075	\$10,063,075	\$10,538,252	\$475,177
Sales Taxes	50,878,737	50,878,737	52,258,122	1,379,385
Charges for Services	24,310,580	24,478,290	25,712,020	1,233,730
Licenses and Permits	1,037,100	1,037,100	1,189,058	151,958
Fines and Forfeitures	356,250	356,250	343,314	(12,936)
Intergovernmental	5,363,890	5,363,890	5,769,066	405,176
Interest	1,250,000	1,250,000	1,307,285	57,285
Other	2,027,113	2,500,771	2,382,226	(118,545)
Total Revenues	95,286,745	95,928,113	99,499,343	3,571,230
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	30,741,855	32,372,263	29,719,162	2,653,101
Judicial	10,279,961	10,295,067	8,821,650	1,473,417
Public Safety	35,733,475	35,739,174	31,419,535	4,319,639
Public Works	10,982,842	12,530,342	10,831,233	1,699,109
Health	30,000	30,000	30,000	0
Human Services	529,014	580,896	523,707	57,189
Intergovernmental	12,897,833	12,935,658	4,911,952	8,023,706
Total Expenditures	101,194,980	104,483,400	86,257,239	18,226,161
Excess of Revenues Over (Under) Expenditures	(5,908,235)	(8,555,287)	13,242,104	21,797,391
<u>Other Financing Sources (Uses)</u>				
Sales Tax Revenue Bond Proceeds	0	0	1,165,823	1,165,823
Advances In	0	0	1,049,780	1,049,780
Advances Out	0	0	(8,496,502)	(8,496,502)
Transfers In	100,000	100,000	200,000	100,000
Transfers Out	(4,513,486)	(8,143,937)	(8,143,937)	0
Total Other Financing Sources (Uses)	(4,413,486)	(8,043,937)	(14,224,836)	(6,180,899)
Changes in Fund Balance	(10,321,721)	(16,599,224)	(982,732)	15,616,492
Fund Balance at Beginning of Year	32,173,708	32,173,708	32,173,708	0
Prior Year Encumbrances Appropriated	1,335,657	1,335,657	1,335,657	0
Fund Balance at End of Year	\$23,187,644	\$16,910,141	\$32,526,633	\$15,616,492

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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$1,035,000	\$1,035,000	\$2,371,663	\$1,336,663
Licenses and Permits	115,000	115,000	139,075	\$24,075
Intergovernmental	11,380,000	12,279,689	8,272,647	(\$4,007,042)
Other	5,000	5,000	145,280	\$140,280
Total Revenues	12,535,000	13,434,689	10,928,665	(2,506,024)
<u>Expenditures</u>				
Current				
Public Works	26,229,292	28,381,704	11,197,340	17,184,364
Excess of Revenues (Under) Expenditures	(13,694,292)	(14,947,015)	(268,675)	14,678,340
<u>Other Financing Sources</u>				
Sales Tax Revenue Bond Proceeds	0	0	3,434,953	3,434,953
Sale of Fixed Assets	0	0	25	25
Advances In	0	0	5,260,000	5,260,000
Advances Out	0	0	(864,725)	(864,725)
Transfers In	0	15,000	1,252,500	1,237,500
Total Other Financing Sources	0	15,000	9,082,753	9,067,753
Changes in Fund Balance	(13,694,292)	(14,932,015)	8,814,078	23,746,093
Fund Balance at Beginning of Year	29,982,030	29,982,030	29,982,030	0
Prior Year Encumbrances Appropriated	149,623	149,623	149,623	0
Fund Balance at End of Year	\$16,437,361	\$15,199,638	\$38,945,731	\$23,746,093

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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$14,681,483	\$14,681,483	\$15,063,290	\$381,807
Charges for Services	24,220	273,564	157,698	(115,866)
Intergovernmental	4,613,566	4,613,566	4,836,188	222,622
Other	531,050	571,812	480,179	(91,633)
Total Revenues	19,850,319	20,140,425	20,537,355	396,930
<u>Expenditures</u>				
Current				
Health	20,614,146	20,919,550	17,356,760	3,562,790
Excess of Revenues Over (Under) Expenditures	(763,827)	(779,125)	3,180,595	3,959,720
<u>Other Financing Sources</u>				
Sale of Capital Assets	1,000	1,000	20,201	19,201
Changes in Fund Balance	(762,827)	(778,125)	3,200,796	3,978,921
Fund Balance at Beginning of Year	6,207,721	6,207,721	6,207,721	0
Prior Year Encumbrances Appropriated	1,039,593	1,039,593	1,039,593	0
Fund Balance at End of Year	\$6,484,487	\$6,469,189	\$10,448,110	\$3,978,921

See accompanying notes to the basic financial statements

Delaware County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2015

	Enterprise Funds		Total Enterprise Funds	Governmental Activity Self Insurance
	Sanitary Engineer	Other Enterprise		Internal Service Fund
<u>Assets</u>				
<u>Current Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$28,607,719	\$2,495,745	\$31,103,464	\$1,373,567
Accounts Receivable	908,705	14,620	923,325	0
Due from Other Governments	0	25,168	25,168	0
Prepaid Items	0	0	0	58,538
Materials and Supplies Inventory	138,961	0	138,961	0
Net Pension Asset	15,040	998	16,038	258
Restricted Assets				
Equity in Pooled Cash and Cash Equivalents	4,878,426	0	4,878,426	0
Total Current Assets	34,548,851	2,536,531	37,085,382	1,432,363
<u>Noncurrent Assets</u>				
Nondepreciable Capital Assets	12,299,041	48,885	12,347,926	0
Depreciable Capital Assets, Net	206,850,731	653,162	207,503,893	0
Total Noncurrent Assets	219,149,772	702,047	219,851,819	0
Total Assets	253,698,623	3,238,578	256,937,201	1,432,363
<u>Deferred Outflows of Resources</u>				
Deferred Charge on Refunding	1,520,514	0	1,520,514	0
Deferred Outflows of Resources - Pension	585,051	38,811	623,862	10,035
Total Deferred Outflows of Resources	2,105,565	38,811	2,144,376	10,035
Total Assets and Deferred Outflows of Resources	255,804,188	3,277,389	259,081,577	1,442,398
<u>Liabilities</u>				
<u>Current Liabilities</u>				
Accrued Wages Payable	141,400	7,628	149,028	1,926
Accounts Payable	268,325	32,280	300,605	10,992
Contracts Payable	709,944	0	709,944	0
Due to Other Governments	46,600	1,179	47,779	296
Claims Payable	0	0	0	614,152
Unearned Revenue	1,090,870	0	1,090,870	0
Accrued Interest Payable	107,238	0	107,238	0
Revenue Bonds Payable	2,575,000	0	2,575,000	0
Compensated Absences Payable	99,187	12,438	111,625	0
Total Current Liabilities	5,038,564	53,525	5,092,089	627,366
<u>Long-Term Liabilities</u>				
Revenue Bonds Payable	30,701,743	0	30,701,743	0
Compensated Absences Payable	197,527	39,088	236,615	1,770
Net Pension Liability	3,204,974	212,619	3,417,593	54,976
Total Long-Term Liabilities	34,104,244	251,707	34,355,951	56,746
Total Liabilities	39,142,808	305,232	39,448,040	684,112
<u>Deferred Inflows of Resources</u>				
Deferred Inflows of Resources - Pension	60,894	4,040	64,934	1,045
Total Liabilities and Deferred Inflows of Resources	39,203,702	309,272	39,512,974	685,157
<u>Net Position</u>				
Net Investment in Capital Assets	195,234,618	702,047	195,936,665	0
Restricted for Revenue Bond Replacement	1,000,000	0	1,000,000	0
Restricted for Revenue Bond Future Debt Service	3,878,426	0	3,878,426	0
Unrestricted	16,487,442	2,266,070	18,753,512	757,241
Total Net Position	\$216,600,486	\$2,968,117	\$219,568,603	\$757,241

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, 2015

	Enterprise Funds		Total Enterprise Funds	Governmental Activity
	Sanitary Engineer	Other Enterprise		Self Insurance Internal Service Fund
<u>Operating Revenues</u>				
Charges for Services	\$0	\$540,534	\$540,534	\$559,098
Charges for Services Pledged as Security on Revenue Bonds	15,267,838	0	15,267,838	0
Other	39,578	0	39,578	0
Total Operating Revenues	15,307,416	540,534	15,847,950	559,098
<u>Operating Expenses</u>				
Personal Services	3,290,381	215,690	3,506,071	55,683
Fringe Benefits	1,466,904	92,657	1,559,561	26,290
Services and Charges	3,112,916	27,031	3,139,947	51,980
Materials and Supplies	1,186,455	660	1,187,115	0
Claims	0	0	0	549,147
Depreciation	5,436,163	21,872	5,458,035	0
Total Operating Expenses	14,492,819	357,910	14,850,729	683,100
Operating Income (Loss)	814,597	182,624	997,221	(124,002)
<u>Non-Operating Revenues (Expenses)</u>				
Interest Revenue	13,781	0	13,781	0
(Loss) on the Disposal of Capital Assets	(2,000,723)	0	(2,000,723)	0
Interest Expense	(1,075,468)	0	(1,075,468)	0
Total Non-Operating Revenues (Expenses)	(3,062,410)	0	(3,062,410)	0
Income (Loss) Before Contributions	(2,247,813)	182,624	(2,065,189)	(124,002)
Capital Contributions	11,158,952	0	11,158,952	0
<u>Special Item</u>				
DATA Transit (Refer to Note 27)	0	(2,677,795)	(2,677,795)	0
Changes in Net Position	8,911,139	(2,495,171)	6,415,968	(124,002)
Net Position at Beginning of Year (Restated)	207,689,347	5,463,288	213,152,635	881,243
Net Position at End of Year	\$216,600,486	\$2,968,117	\$219,568,603	\$757,241

See accompanying notes to the basic financial statements

Delaware County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2015

	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	\$15,149,094	\$514,725	\$15,663,819	\$0
Cash Received from Transactions with Other Funds	0	0	0	559,098
Cash Received from Other Revenues	39,578	0	39,578	0
Cash Payments for Personal Services	(3,240,204)	(214,961)	(3,455,165)	(55,581)
Cash Payments for Fringe Benefits	(1,519,892)	(96,173)	(1,616,065)	(27,199)
Cash Payments for Services and Charges	(3,031,753)	(27,031)	(3,058,784)	(37,564)
Cash Payments for Materials and Supplies	(1,203,383)	(660)	(1,204,043)	0
Cash Payments for Claims	0	0	0	(382,629)
Net Cash Provided by Operating Activities	<u>6,193,440</u>	<u>175,900</u>	<u>6,369,340</u>	<u>56,125</u>
<u>Cash Flows from Capital and Related Financing Activities</u>				
Cash Received from Tap In Fees	5,696,507	0	5,696,507	0
Cash Received from Sale of Capital Assets	24,902	0	24,902	0
Cash Payments for Acquisition of Capital Assets	(7,667,287)	(322,567)	(7,989,854)	0
Cash Payments for Principal on Revenue Bonds	(2,470,000)	0	(2,470,000)	0
Cash Payments for Interest on Revenue Bonds	(1,395,163)	0	(1,395,163)	0
Net Cash (Used for) Capital and Related Financing Activities	<u>(5,811,041)</u>	<u>(322,567)</u>	<u>(6,133,608)</u>	<u>0</u>
<u>Cash Flows from Investing Activities</u>				
Cash Received from Interest	13,781	0	13,781	0
Net Cash Flows Provided by Investing Activities	<u>13,781</u>	<u>0</u>	<u>13,781</u>	<u>0</u>
Net Increase (Decrease) in Cash and Cash Equivalents	396,180	(146,667)	249,513	56,125
Cash and Cash Equivalents at Beginning of Year	33,089,965	2,642,412	35,732,377	1,317,442
Cash and Cash Equivalents at End of Year	<u>\$33,486,145</u>	<u>\$2,495,745</u>	<u>\$35,981,890</u>	<u>\$1,373,567</u>

(continued)

Delaware County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2015

	Enterprise Funds		Total Enterprise Funds	Governmental Activity Self Insurance Internal Service Fund
	Sanitary Engineer	Other Enterprise		
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities				
Operating Income (Loss)	\$814,597	\$182,624	\$997,221	(\$124,002)
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities				
Depreciation	5,436,163	21,872	5,458,035	0
Changes in Assets and Liabilities:				
(Increase) in Accounts Receivable	(20,053)	(25,809)	(45,862)	0
Decrease in Prepaid Items	0	0	0	14,416
(Increase) Net Pension Asset	(10,941)	(726)	(11,667)	(188)
(Increase) in Deferred Outflows-pension	(175,331)	(11,630)	(186,961)	(3,007)
Decrease in Materials and Supplies Inventory	8,646	0	8,646	0
Increase in Accrued Wages Payable	25,259	1,032	26,291	260
Increase (Decrease) in Accounts Payable	(910)	0	(910)	10,992
Increase in Contracts Payable	56,769	0	56,769	0
Increase in Due to Other Governments	3,519	159	3,678	40
Increase in Claims Payable	0	0	0	155,526
Increase in Net Pension Liability	72,390	4,800	77,190	1,241
Increase in Deferred Inflows-Pension	60,894	4,040	64,934	1,045
(Decrease) in Unearned Revenue	(98,691)	0	(98,691)	0
Increase (Decrease) in Compensated Absences Payable	21,129	(462)	20,667	(198)
 Net Cash Provided by Operating Activities	 \$6,193,440	 \$175,900	 \$6,369,340	 \$56,125

Noncash Capital and Related Financing Activity:

In 2015, the Sanitary Engineer enterprise fund received capital assets from developers and tap fee credits, in the amount of \$5,453,945 and \$8,500 respectively.

Effective January 1, 2015 DATA became its own entity. The County recorded a special item in the amount of \$2,677,795 to remove DATA's fund balance from the County's financial statements (Refer to Note 27).

See accompanying notes to the basic financial statements

Delaware County, Ohio
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2015

Assets

Equity in Pooled Cash and Cash Equivalents	\$43,189,586
Cash and Cash Equivalents in Segregated Accounts	3,720,089
Due from Other Governments	4,030,149
Due from External Party	107,501
Property Taxes Receivable	385,971,998
Special Assessments Receivable	3,615,839

Total Assets \$440,635,162

Liabilities

Due to Other Governments	\$407,034,552
Payroll Withholdings	1,089,583
Undistributed Assets	32,511,027

Total Liabilities \$440,635,162

See accompanying notes to the basic financial statements

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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, 2015
(Continued)

NOTE 1 - DESCRIPTION OF DELAWARE COUNTY AND THE REPORTING ENTITY
(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, 2015
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (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.

Sawmill Capital Projects Fund - To account for the construction costs of the extension of Sawmill Parkway.

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, 2015
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (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 and storm water treatment.

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 2015. 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, 2015
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (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 and deferred inflows of resources 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, 2015
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (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 and pension 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. The deferred outflows of resources related to pension are explained further in Note 15.

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, pension, and unavailable revenue. Property taxes represent amounts for which there was an enforceable legal claim as of December 31, 2015, but which were levied to finance 2016 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. The deferred inflows of resources related to pension are reported on the government-wide statement of net position and are further explained in Note 15.

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, 2015
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (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”.

During 2015, 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, 2015.

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 2015 was \$1,770,979 which included \$1,489,183 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, 2015
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2015, 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. 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.

J. 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, 2015
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (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

K. Deferred Charge on Refunding

For advance refunding 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.

L. Interfund Receivables/Payables

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

M. Compensated Absences

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

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

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (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.

N. Accrued Liabilities and Long-Term Obligations

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

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

O. 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.

P. 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.

Q. 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, 2015
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (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, 2015, 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, 2015
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

R. Operating Revenues and Expenses

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

S. Capital Contributions

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

T. Internal Activity

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

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

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

U. Estimates

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

V. Special Item

Special items are transactions or events that are within the control of the Governing Board and that are either unusual in nature or infrequent in occurrence.

The Delaware Area Transit Agency (DATA), previously an enterprise fund on the County's financial statements, became their own separate entity on January 1, 2015. The transfer of fund balance and net position of DATA has been reported as a special item in the County's statement of revenues, expenses and changes in fund net position and in the statement of activities.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 3 - CHANGE IN ACCOUNTING PRINCIPLES

For 2015, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 68, “Accounting and Financial Reporting for Pensions – an Amendment of GASB Statement No. 27” and GASB Statement No. 71, “Pension Transition for Contributions Made Subsequent to the Measurement Date – an Amendment of GASB Statement No. 68”.

GASB Statement No. 68 improves the accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities. The implementation of GASB Statement No. 68 affected the County’s pension plan disclosure, as presented in Note 15 to the financial statements, and added required supplementary information which is presented on pages 89-91.

GASB Statement No. 71 improves the accounting and financial report by addressing an issue in GASB Statement No. 68, concerning transition provisions related to certain pension contributions made to defined benefit pension plans prior to implementation of that Statement by employers and nonemployer contributing entities.

A net position restatement is required in order to implement GASB Statement No. 68 and 71. The net position of the governmental activities and business-type activities at December 31, 2014 have been restated as follows:

	Governmental Activities	Business-Type Activities
Net position as previously reported	\$294,591,306	\$216,051,766
Net pension assets	56,420	4,371
Net pension liability	(43,120,975)	(3,340,403)
Deferred outflow	5,639,918	436,901
Restatement net position at January 1, 2015	\$257,166,669	\$213,152,635

NOTE 4 – ACCOUNTABILITY AND COMPLIANCE

A. Deficit Fund Balance

At December 31, 2015, the Courts Building capital projects fund had a deficit fund balance, in the amount of \$2,478,824. 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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 5 - BUDGETARY BASIS OF ACCOUNTING (Continued)

Actual - for the General Fund, and the Auto and Gas and Developmental Disabilities special revenue funds are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget.

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

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Encumbrances are treated as expenditures (budget basis) rather than as restricted, committed, or assigned fund balance (GAAP basis).

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

	Changes in Fund Balance		
	General	Auto and Gas	Developmental Disabilities
Budget Basis	(\$982,732)	\$8,814,078	\$3,200,796
Net Adjustment for Revenue Accruals	1,165,732	(778,255)	121,823
Net Adjustments for Expenditure Accruals	(8,121,593)	251,239	909,078
Net Adjustment for Other Sources/Uses	7,446,722	(4,395,275)	0
Funds Budgeted Elsewhere	332,903	0	0
Adjustment for Encumbrances	<u>1,168,233</u>	<u>464,414</u>	<u>843,998</u>
GAAP Basis	<u>\$1,009,265</u>	<u>\$4,356,201</u>	<u>\$5,075,695</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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 6 - DEPOSITS AND INVESTMENTS

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

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

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 6 - DEPOSITS AND INVESTMENTS (Continued)

- b. bankers acceptances eligible for purchase by the federal reserve system and which mature within one hundred eighty days after purchase;
- 10. Up to 15 percent of the County's average portfolio in notes issued by United States corporations or by depository institutions that are doing business under authority granted by the United States provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase;
- 11. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency or instrumentality, and/or highly rated commercial paper; and
- 12. Up to 1 percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

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

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

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, \$11,481,619 of the County's bank balance of \$14,750,542 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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 6 - DEPOSITS AND INVESTMENTS (Continued)

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

Investments

As of December 31, 2015, the County had the following investments:

	Total	Less Than Six Months	Six Months to Three Years	More Than Three Years
Negotiable Certificates of Deposit	\$21,980,000	\$7,640,000	\$9,605,000	\$4,735,000
Federal Farm Credit Bank Notes	10,173,055	0	8,186,395	1,986,660
Federal Home Loan Bank Notes	23,996,075	10,000,700	6,495,035	7,500,340
Federal Home Loan Mortgage Corporation Notes	14,980,791	0	13,959,720	1,021,071
Federal National Mortgage Association Notes	19,813,833	0	9,338,443	10,475,390
Ohio Local Government Bonds	14,678,014	2,151,694	12,526,320	0
Ohio Local Government Notes	17,093,229	11,410,891	5,682,338	0
Mutual Funds	824,119	824,119	0	0
STAR Ohio	72,645,542	72,645,542	0	0
Total Investments	\$196,184,658	\$104,672,946	\$65,793,251	\$25,718,461

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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 6 - DEPOSITS AND INVESTMENTS (Continued)

	<u>Fair Value</u>	<u>Percentage of Portfolio</u>
Federal Farm Credit Bank	\$10,173,055	5.19%
Federal Home Loan Bank	23,996,075	12.23%
Federal Home Loan Mortgage Corporation	14,980,791	7.64%
Federal National Mortgage Association	19,813,833	10.10%
Ohio Local Government Notes and Bonds	31,771,243	16.19%

NOTE 7 - RECEIVABLES

Receivables at December 31, 2015, 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; special assessments; and payment in lieu of taxes. All receivables are considered collectible in full and within one year, except for property taxes and special assessments.

Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. Special assessments, in the amount of \$3,505,947, will not be received within one year. Delinquent special assessments were \$92,824.

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

	<u>Amount</u>
Governmental Activities	
Major Funds	
General Fund	
Local Government	\$643,775
Homestead and Rollback	701,080
Casino Allocation	1,125,575
Charges for Services	362,931
Grants	176,568
Fines and Forfeitures	11,236
Other	100,034
Total General Fund	<u>3,121,199</u>
Auto and Gas	
Gasoline Tax	\$1,178,356
Motor Vehicle License Tax	2,409,870
Grants	1,032,391
Charges for Services	144,711
Total Auto and Gas	<u>4,765,328</u>
Developmental Disabilities	
Homestead and Rollback	993,514
Grants	798,106
Total Developmental Disabilities	<u>1,791,620</u>

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 7 – RECEIVABLES (Continued)

Special Bond Retirement	
Homestead and Rollback	54,525
Total Major Funds	9,732,672
Nonmajor Funds	
911	\$173,213
Job & Family Service	6,084
Children Services	172,321
Child Support Enforcement	54,317
Other Public Safety	395,555
Other	175,167
Permanent Improvement	38,949
Total Nonmajor Funds	1,015,606
Total Governmental Activities	\$10,748,278
Agency Funds	
Library Support	\$1,524,784
Local Government	839,215
Auto Tags	746,250
Township Gas	919,900
Total Agency Funds	\$4,030,149

NOTE 8 - PERMISSIVE SALES AND USE TAX

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

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

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 8 - PERMISSIVE SALES AND USE TAX (Continued)

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 2015 represent the collection of 2014 taxes. Real property taxes received in 2015 were levied after October 1, 2014, on the assessed values as of January 1, 2014, 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 2015 represent the collection of 2014 taxes. Public utility real and tangible personal property taxes received in 2015 became a lien on December 31, 2013, were levied after October 1, 2014, 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, 2015, and for which there was an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2015 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, 2015, was \$5.16 per \$1,000 of assessed value. The assessed values of real property and public utility property upon which 2014 property tax receipts were based are as follows:

Category	Amount
Real Property	\$6,430,977,350
Tangible Public Utility Property	174,462,840
Total Assessed Value	\$6,605,440,190

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(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, 2015, was as follows:

	Balance January 1, 2015	Additions	Reductions	Balance December 31, 2015
Governmental Activities				
Nondepreciable Capital Assets				
Land	\$25,309,106	\$3,996,445	\$0	\$29,305,551
Land Improvements	13,832,652	0	0	13,832,652
Construction in Progress	14,322,954	18,297,239	(6,325,319)	26,294,874
Total Nondepreciable Capital Assets	<u>53,464,712</u>	<u>22,293,684</u>	<u>(6,325,319)</u>	<u>69,433,077</u>
Governmental Activities				
Depreciable Capital Assets				
Buildings	74,571,323	390,080	0	74,961,403
Improvements Other than Buildings	7,723,070	0	0	7,723,070
Roads, Bridges, Culverts, and Traffic Signals	134,736,211	8,285,672	(297,822)	142,724,061
Machinery and Equipment	30,512,445	2,309,694	(2,416,274)	30,405,865
Total Depreciable Capital Assets	<u>247,543,049</u>	<u>10,985,446</u>	<u>(2,714,096)</u>	<u>255,814,399</u>
Less Accumulated Depreciation for				
Buildings	(21,085,786)	(1,676,363)	0	(22,762,149)
Improvements Other than Buildings	(2,242,105)	(236,228)	0	(2,478,333)
Roads, Bridges, Culverts, and Traffic Signals	(63,379,535)	(5,278,363)	183,481	(68,474,417)
Machinery and Equipment	(14,597,393)	(2,224,071)	1,367,520	(15,453,944)
Total Accumulated Depreciations	<u>(101,304,819)</u>	<u>(9,415,025)</u>	<u>1,551,001</u>	<u>(109,168,843)</u>
Total Depreciable Capital Assets, Net	<u>146,238,230</u>	<u>1,570,421</u>	<u>(1,163,095)</u>	<u>146,645,556</u>
Governmental Activities Capital Assets, Net	<u>\$199,702,942</u>	<u>\$23,864,105</u>	<u>(\$7,488,414)</u>	<u>\$216,078,633</u>

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 11 - CAPITAL ASSETS (Continued)

	Balance January 1, 2015	Additions	Reductions	Balance December 31, 2015
Business-Type Activities				
Nondepreciable Capital Assets				
Land	\$8,102,432	\$0	(\$325,507)	\$7,776,925
Construction in Progress	3,936,827	5,611,862	(4,977,688)	4,571,001
Total Nondepreciable Capital Assets	<u>12,039,259</u>	<u>5,611,862</u>	<u>(5,303,195)</u>	<u>12,347,926</u>
Depreciable Capital Assets				
Buildings	105,497,588	5,247,236	(4,009,240)	106,735,584
Machinery and Equipment	39,530,723	1,550,981	(1,700,305)	39,381,399
Sewer Lines	138,786,166	5,453,945	0	144,240,111
Total Depreciable Capital Assets	<u>283,814,477</u>	<u>12,252,162</u>	<u>(5,709,545)</u>	<u>290,357,094</u>
Less Accumulated Depreciation for				
Buildings	(28,687,650)	(2,304,311)	1,580,346	(29,411,615)
Machinery and Equipment	(26,039,919)	(1,081,239)	764,343	(26,356,815)
Sewer Lines	(25,012,286)	(2,072,485)	0	(27,084,771)
Total Accumulated Depreciation	<u>(79,739,855)</u>	<u>(5,458,035)</u>	<u>2,344,689</u>	<u>(82,853,201)</u>
Total Depreciable Capital Assets, Net	<u>204,074,622</u>	<u>6,794,127</u>	<u>(3,364,856)</u>	<u>207,503,893</u>
Business-Type Activities Capital Assets, Net	<u>\$216,113,881</u>	<u>\$12,405,989</u>	<u>(\$8,668,051)</u>	<u>\$219,851,819</u>

The County received capital assets from developers and tap fee credits, in the amount of \$5,453,944 and \$8,500 respectively. Also, the County capitalized \$423,023 (net of related interest earnings) of interest incurred during the construction phase of various projects in the sanitary sewer enterprise fund.

Depreciation expense was charged to governmental functions as follows:

General Government	
Legislative and Executive	\$538,481
Judicial	438,596
Public Safety	1,781,231
Public Works	5,649,088
Health	253,916
Human Services	734,160
Intergovernmental	19,553
Total Depreciation Expense - Governmental Activities	<u>\$9,415,025</u>
Business-Type Activities	
Other Enterprise	
Solid Waste Transfer Station	\$21,872
Total Depreciation Expense - Other Enterprise	<u>\$21,872</u>

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 11 - CAPITAL ASSETS (Continued)

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

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

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

NOTE 12 - INTERFUND RECEIVABLES/PAYABLES

At December 31, 2015, the General Fund had an interfund receivable, in the amount of \$8,388,039, from the Auto and Gas, Special Bond Retirement, and other governmental funds, in the amount of \$5,260,000, \$24,389 and \$3,103,650, respectively, due to providing cash flow resources until the receipt of grant moneys and 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 2015, the County participated in a risk-sharing pool, the County Employee Benefits Consortium of Ohio, Inc. (CEBCO). CEBCO charges a fixed premium per month per enrolled employee. The premiums, along with an administrative charge, are paid into the General Fund by participating County funds and, in turn, the premiums are paid to CEBCO. Premiums charged by CEBCO are based upon the County's claims experience. An excess coverage policy covers annual individual claims in excess of \$75,000 with an unlimited maximum. CEBCO retains liability for claims that exceed the expected losses and charged premiums.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 13 - RISK MANAGEMENT (Continued)

C. Workers' Compensation

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

The plan allows the County to administer its own workers' compensation claims, including the approval of claims and the payment of compensation and medical payments for injured employees. The plan requires that the County participate in the Self-Insured Employers Guaranty Fund through the State of Ohio that guarantees that claims liabilities are satisfied if the self-insured employer is unable to pay the claims. Reimbursements to the State's Disabled Workers' Relief Fund must be paid on a semi-annual basis. The County purchased stop-loss insurance for per accident maximum and per employee maximum coverage of \$500,000 each through Midwest Employers Casualty Company. The County hired a third-party administrator, Sedgwick Claims Management Service, Inc., to review and monitor all claims on behalf of the County. The plan is accounted for in an internal service fund.

All funds of the County participate in the program and make payments to the Workers' Compensation Self Insurance internal service fund based on actuarial estimates of the amounts needed to pay prior- and current-year claims. The liability for unpaid claims costs reported in the fund at December 31, 2015, 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 \$614,152, are due within one year.

The changes in the claims liability during 2014 and 2015 were as follows:

	<u>Beginning</u>	<u>Current</u>	<u>Claims</u>	<u>Balance</u>
2014	\$226,065	\$596,268	\$363,707	\$458,626
2015	\$458,626	\$549,147	\$393,621	\$614,152

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

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, 2015:

	Contract Amount	Amount Paid as of 12/31/15	Outstanding Balance
Trucco Construction	\$30,433,676	\$8,247,691	\$22,185,985
Shelly & Sands	4,442,945	0	4,442,945
George J Igel & Co	5,377,105	1,053,931	4,323,174
Lend Lease Construction Inc	3,649,219	99,689	3,549,530
Double Z Construction Company	2,299,652	0	2,299,652
DLZ Ohio Inc	1,700,000	590,409	1,109,591
URS Corporation	719,866	25,000	694,866
Parsons Brinckerhoff Inc	858,268	176,544	681,724
Burgess & Niple Inc	1,920,000	1,550,483	369,517
Double Z Construction Company	469,800	264,355	205,445
Stantec Consulting	472,611	300,469	172,142
Patrick Engineering Inc	225,718	67,562	158,156
DLZ Ohio Inc	562,511	444,384	118,127
E P Ferris and Associates	150,000	40,879	109,121

At year end, the significant encumbrances expected to be honored upon performance by the vendor in 2015 are as follows:

General Fund	\$1,168,230
Developmental Disabilities Fund	843,998
Other Governmental Funds	3,225,956
Sanitary Engineer Fund	596,824
Other Enterprise Funds	32,280
Total	<u>\$5,867,288</u>

NOTE 15 - DEFINED BENEFIT PENSION PLANS

Net Pension Liability/Asset

The net pension liability/asset reported on the statement of net position represents a liability or asset to employees for pensions. Pensions are a component of exchange transactions—between an employer and its employees—of salaries and benefits for employee services.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 15 - DEFINED BENEFIT PENSION PLANS (Continued)

Pensions are provided to an employee—on a deferred-payment basis—as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for pensions is a present obligation because it was created as a result of employment exchanges that already have occurred.

The net pension liability/asset represents the County's proportionate share of each pension plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension plan's fiduciary net position. The net pension liability/asset calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting this estimate annually.

The Ohio Revised Code limits the County's obligation for this liability to annually required payments. The County cannot control benefit terms or the manner in which pensions are financed; however, the County does receive the benefit of employees' services in exchange for compensation including pension.

GASB 68 assumes any net pension liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires all funding to come from these employers. All contributions to date have come solely from these employers (which also includes costs paid in the form of withholdings from employees). State statute requires the pension plans to amortize unfunded liabilities within 30 years. If the amortization period exceeds 30 years, each pension plan's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension liability. Resulting adjustments to the net pension liability would be effective when the changes are legally enforceable.

The proportionate share of each plan's unfunded benefits is presented as a long-term net pension liability on the accrual basis of accounting. Any liability for the contractually-required pension contribution outstanding at the end of the year is included in due to other governments/pension obligation payable on both the accrual and modified accrual bases of accounting.

Plan Description - Ohio Public Employees Retirement System (OPERS)

Plan Description - County employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The Traditional Pension Plan is a cost-sharing, multiple-employer defined benefit pension plan. The Member-Directed Plan is a defined contribution plan and the Combined Plan is a cost-sharing, multiple-employer defined benefit pension plan with defined contribution features. While members (e.g. County employees) may elect the Member-Directed Plan and the Combined Plan, substantially all employee members are in OPERS' Traditional Plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the Traditional Pension Plan. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 15 - DEFINED BENEFIT PENSION PLANS (Continued)

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the Traditional Pension Plan as per the reduced benefits adopted by SB 343 (see OPERS CAFR referenced above for additional information):

Group A	Group B	Group C
Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements:	Age and Service Requirements:	Age and Service Requirements:
Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Formula:	Formula:	Formula:
2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Public Safety	Public Safety	Public Safety
Age and Service Requirements:	Age and Service Requirements:	Age and Service Requirements:
Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age 52 with 25 years of service credit or Age 56 with 15 years of service credit

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 15 - DEFINED BENEFIT PENSION PLANS (Continued)

Group A	Group B	Group C
Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Members not in other Groups and members hired on or after January 7, 2013
Law Enforcement Age and Service Requirements:	Law Enforcement Age and Service Requirements:	Law Enforcement Age and Service Requirements:
Age 52 with 15 years of service credit	Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
Public Safety and Law Enforcement Formula:	Public Safety and Law Enforcement Formula:	Public Safety and Law Enforcement Formula:
2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

Final average Salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

When a benefit recipient has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those retiring prior to January 7, 2013, the COLA will continue to be a 3 percent simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

Benefits in the Combined Plan consist of both an age-and-service formula benefit (defined benefit) and a defined contribution element. The defined benefit element is calculated on the basis of age, FAS, and years of service. Eligibility regarding age and years of service in the Combined Plan is the same as the Traditional Pension Plan. The benefit formula for the defined benefit component of the plan for State and Local members in transition Groups A and B applies a factor of 1.0% to the member's FAS for the first 30 years of service. A factor of 1.25% is applied to years of service in excess of 30. The benefit formula for transition Group C applies a factor of 1.0% to the member's FAS and the first 35 years of service and a factor of 1.25% is applied to years in excess of 35. Persons retiring before age 65 with less than 30 years of service credit receive a percentage reduction in benefit. The defined contribution portion of the benefit is based on accumulated member contributions plus or minus any investment gains or losses on those contributions. Members retiring under the Combined Plan receive a 3% COLA adjustment on the defined benefit portion of their benefit.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 15 - DEFINED BENEFIT PENSION PLANS (Continued)

Defined contribution plan benefits are established in the plan documents, which may be amended by the OPERS's Board of Trustees. Member-Directed Plan and Combined Plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the Combined Plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. The amount available for defined contribution benefits in the Member-Directed Plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections.

Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20% each year. For additional information, see the Plan Statement in the OPERS CAFR.

Funding Policy - The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

	State and Local	Public Safety	Law Enforcement
2015 Statutory Maximum Contribution Rates			
Employer	14.0%	18.1%	18.1%
Employee	10.0%	12.0%	12.0%
 2015 Actual Contribution Rates			
Employer:			
Pension	12.0%	16.1%	16.1%
Post-employment Health Care Benefits	2.0%	2.0%	2.0%
Total Employer	14.0%	18.1%	18.1%
Employee	10.0%	12.0%	13.0%

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll.

The County's contractually required contribution for both the Traditional Pension Plan and the Combined Plan was \$7,095,655 for 2015. Of this amount, \$224,626 is reported as pension and postemployment benefits payable.

Pension Liabilities/Assets, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The net pension liability and net pension asset for the OPERS Traditional Pension Plan and Combined Plan, respectively, were measured as of December 31, 2014, and the total pension liability or asset used to calculate the net pension liability or asset was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability or asset was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 15 - DEFINED BENEFIT PENSION PLANS (Continued)

	OPERS
Proportionate share of the net pension liability	\$47,535,035
Proportionate share of the net pension asset	223,063
Proportion of the net pension liability	0.39411800%
Proportion of the net pension asset	0.57934700%
Pension expense	5,334,317

At December 31, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Deferred outflows of resources

Net difference between projected and actual earnings on pension plan investments	\$2,549,940
Difference between employer contributions and proportionate share of contributions	7,111
County contributions subsequent to the measurement date	6,120,210
Total deferred outflows of resources	\$8,677,261

Deferred inflows of resources

Differences between expected and actual experience	\$903,162
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The County reported \$6,120,210 as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability/asset in the year ending December 31, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	OPERS
Year Ending December 31:	
2016	\$247,356
2017	247,356
2018	565,475
2019	629,389
2020	(8,095)
Thereafter	(27,591)
Total	\$1,653,890

Actuarial Assumptions – OPERS

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 15 - DEFINED BENEFIT PENSION PLANS (Continued)

Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability in the December 31, 2014, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Wage inflation	3.75 percent
Future salary increases, including inflation	4.25 to 10.05 percent including wage inflation
COLA or ad hoc COLA	3 percent, simple
Investment rate of return	8 percent
Actuarial cost method	Individual entry age

Mortality rates were based on the RP-2000 Mortality Table projected 20 years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males 120 percent of the disabled female mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

The most recent experience study was completed for the five year period ended December 31, 2010. The long-term rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

OPERS manages investments in four investment portfolios: the Defined Benefits portfolio, the Health Care portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio includes the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan, the annuitized accounts of the Member-Directed Plan and the VEBA Trust. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The money weighted rate of return, net of investments expense, for the Defined Benefit portfolio is 6.95 percent for 2014.

The allocation of investment assets with the Defined Benefit portfolio is approved by the OPERS Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2014 and the long-term expected real rates of return:

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 15 - DEFINED BENEFIT PENSION PLANS (Continued)

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed income	23.00%	2.31%
Domestic equities	19.90%	5.84%
Real estate	10.00%	4.25%
Private equity	10.00%	9.25%
International equities	19.10%	7.40%
Other investments	18.00%	4.59%
Total	100.00%	5.28%

Discount Rate - The discount rate used to measure the total pension liability/asset was 8 percent for both the Traditional Pension Plan and the Combined Plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following table presents the County's proportionate share of the net pension liability/asset calculated using the current period discount rate assumption of 8 percent, as well as what the County's proportionate share of the net pension liability/asset would be if it were calculated using a discount rate that is one-percentage-point lower (7 percent) or one-percentage-point higher (9 percent) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
	7.00%	8.00%	9.00%
County's proportionate share of the net pension liability (asset):			
Traditional Pension Plan	\$87,450,843	\$47,535,035	\$13,916,307
Combined Plan	\$28,967	(\$223,063)	(\$422,923)

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 16 - POSTEMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System

Plan Description - OPERS maintains a cost-sharing multiple employer defined benefit post-employment healthcare plan, which includes a medical plan, prescription drug program and Medicare Part B premium reimbursement, to qualifying members 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

To qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have 20 years or more of qualifying Ohio service credit. The Ohio Revised Code permits, but does not mandate, OPERS to provide OPEB benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

Disclosures for the healthcare plan are presented separately in the OPERS financial report which may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642 or by calling (800) 222-7377.

Funding Policy - The post-employment healthcare plan was established under, and is administrated in accordance with, Internal Revenue Code Section 401(h). State statute requires that public employers fund post-employment healthcare through contributions to OPERS. A portion of each employer's contribution to the Traditional or Combined Plans is set aside for the funding of post-employment health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2015 local government employers contributed 14.00% of covered payroll (18.10% for public safety and law enforcement). Each year the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for the funding of the postemployment health care benefits.

The portion of employer contributions allocated to fund post-employment healthcare for members in the Traditional Plan and Combined Plan for 2015 was 2.00%.

The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits provided, by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected. Active members do not make contributions to the post-employment healthcare plan.

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2015, 2014, and 2013 were \$145,722, \$144,161, and \$139,337, respectively; 100% had been contributed for 2015, 2014 and 2013. The remaining 2015 post-employment health care benefits liability has been reported as pension and postemployment benefits payable on the basic financial statements.

Change 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 recent passage of pension legislation under State Bill 343 and the approved health care changes, OPERS experts to be able to consistently allocate 4.00% of the employer contributions toward the health care fund after the end of the transition period.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

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.

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
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 Hayes Current Refunding	2010	1.75 - 5	13,390,000

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 18 - LONG-TERM OBLIGATIONS (Continued)

	Original Issue Date	Interest Rate	Original Issue Amount
General Obligation Bonds			
2013 Council for Older Adults Refunding	2013	2 - 9.86	7,245,000
Sales Tax Revenue Bonds			
2015 Sales Tax Revenue Bonds	2015	2 – 5	41,000,000
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	2007	4 – 5	32,895,000
Improvements			
2014 Sewer Improvements	2014	1 – 4	12,595,000

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 18 - LONG-TERM OBLIGATIONS (Continued)

The County's long-term obligations activity for the year ended December 31, 2015, was as follows:

	Restated Balance January 1, 2015	Additions	Reductions	Balance December 31, 2015	Due Within One Year
<u>Governmental Activities</u>					
General Sales Tax Revenue Bonds					
2015 Sales Tax Revenue Bonds	\$0	\$41,000,000	\$1,655,000	\$39,345,000	\$630,000
Bond Premium	0	1,191,302	48,088	1,143,214	0
Total Sales Tax Revenue Bonds	0	42,191,302	1,703,088	40,488,214	630,000
General Obligation Bonds					
2005 Capital Facilities Refunding	1,070,000	0	425,000	645,000	450,000
Bond Premium	10,161	0	3,387	6,774	0
2005 Council for Older Adults	575,000	0	575,000	0	0
Bond Premium	5,004	0	5,004	0	0
2007 Various Purpose	1,094,800	0	64,800	1,030,000	65,000
Bond Premium	22,335	0	1,322	21,013	0
2010 Jail Improvement	2,520,000	0	295,000	2,225,000	200,000
Bond Premium	116,872	0	15,023	101,849	0
2010 Hayes Improvement	1,340,000	0	140,000	1,200,000	100,000
Bond Premium	64,895	0	6,780	58,115	0
2010 Hayes Current Refunding	10,685,000	0	810,000	9,875,000	830,000
Bond Premium	467,906	0	35,471	432,435	0
2010 Capital Improvements	160,400	0	160,400	0	0
2013 Council for Older Adults Refunding	7,175,000	0	60,000	7,115,000	665,000
Bond Premium	719,438	0	6,016	713,422	0
Total General Obligation Bonds	26,026,811	0	2,603,203	23,423,608	2,310,000
Special Assessment Bonds					
2007 Various Purpose	3,535,200	0	255,200	3,280,000	215,000
Bond Premium	71,103	0	4,254	66,849	0
2007A Various Purpose	74,000	0	4,200	69,800	4,400
2007B Various Purpose	45,800	0	22,400	23,400	23,400
Bond Premium	299	0	299	0	0
2008 Ditch Improvements	73,700	0	36,100	37,600	37,600
2009 Ditch Improvements	20,400	0	6,600	13,800	1,800
2010 Ditch Improvements	18,950	0	4,550	14,400	4,650
2011 Ditch Improvements	10,370	0	1,989	8,381	2,030
2012 Ditch Improvements	46,188	0	7,231	38,957	7,411
2013 Ditch Improvements	76,400	0	10,100	66,300	10,400
2014 Ditch Improvements	344,700	0	38,700	306,000	40,900
Total Special Assessment Bonds	4,317,110	0	391,623	3,925,487	347,591

(continued)

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 18 - LONG-TERM OBLIGATIONS (Continued)

	Restated Balance January 1, 2015	Additions	Reductions	Balance December 31, 2015	Due Within One Year
<u>Governmental Activities</u>					
Other Long-Term Obligations					
Net Pension Liability	43,067,240	1,050,203	0	44,117,443	0
Compensated Absences Payable	4,869,231	2,705,074	2,113,916	5,460,389	1,536,095
Total Governmental Activities	<u>\$78,280,392</u>	<u>\$45,946,579</u>	<u>\$6,811,830</u>	<u>\$117,415,141</u>	<u>\$4,823,686</u>

	Restated Balance January 1, 2015	Additions	Reductions	Balance December 31, 2015	Due Within One Year
<u>Business-Type Activities</u>					
Revenue Bonds					
2007 Refunding Sewer					
Improvements	\$22,615,000	\$0	\$2,090,000	\$20,525,000	\$2,195,000
Bond Premium	401,774	0	37,121	364,653	
2014 Sewer					
Improvements	12,595,000	0	380,000	12,215,000	380,000
Bond Premium	177,444	0	5,354	172,090	0
Total Revenue Bonds	<u>35,789,218</u>	<u>0</u>	<u>2,512,475</u>	<u>33,276,743</u>	<u>2,575,000</u>
Other Long-Term Obligations					
Net Pension Liability	3,340,403	77,190	0	3,417,593	0
Compensated Absences Payable	402,389	117,516	171,665	348,240	111,625
Total Business-Type Activities	<u>\$39,532,010</u>	<u>\$194,706</u>	<u>\$2,684,140</u>	<u>\$37,042,576</u>	<u>\$2,686,625</u>

Sales Tax Revenue Bonds

On July 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.

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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 18 - LONG-TERM OBLIGATIONS (Continued)

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

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%

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 18 - LONG-TERM OBLIGATIONS (Continued)

Special Assessment Bonds

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

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

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

Revenue Bonds

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

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 2015, charges for services revenues for the fund were \$15,267,838 and principal and interest payments were \$3,865,162. The related bond indentures have certain restrictive covenants and principally require that bond reserves be maintained and charges for services to customers be sufficient to satisfy the obligations under the indenture agreements. In addition, special provisions exist regarding covenant violations, redemption of principal, and maintenance of properties.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 18 - LONG-TERM OBLIGATIONS (Continued)

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, 2015:

	Assets
	Sanitary
Restricted Assets held by the County for:	Engineer
Revenue Bond Replacement	\$1,000,000
Revenue Bond Future Debt Service	\$3,878,426

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 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 \$132,586,005 at December 31, 2015.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 18 - LONG-TERM OBLIGATIONS (Continued)

Principal and interest requirements to retire the bonds outstanding at December 31, 2015, were as follows:

Year	Governmental Activities					
	Sales Tax Revenue Bonds		General Obligation Bonds		Special Assessments Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2016	630,000	1,452,312	2,310,000	820,525	352,591	167,300
2017	665,000	1,433,413	2,120,000	758,375	303,570	154,185
2018	885,000	1,413,462	1,990,000	692,125	303,454	143,149
2019	905,000	1,386,913	2,080,000	607,375	310,142	132,113
2020	820,000	1,368,812	2,280,000	510,950	319,681	119,588
2021-2025	5,505,000	6,520,338	11,095,000	1,734,650	1,569,700	402,193
2026 - 2030	15,190,000	4,589,562	215,000	16,250	699,500	52,790
2031-2034	14,745,000	1,394,625	0	0	0	0
	<u>\$39,345,000</u>	<u>\$19,559,437</u>	<u>\$22,090,000</u>	<u>\$5,140,250</u>	<u>\$3,858,638</u>	<u>\$1,171,318</u>

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

Year	Business-Type Activities	
	Revenue Bonds	
	Principal	Interest
2016	2,575,000	1,286,863
2017	2,690,000	1,173,313
2018	2,790,000	1,075,338
2019	2,905,000	961,488
2020	3,025,000	842,762
2021-2025	10,700,000	2,497,412
2026-2030	2,650,000	1,355,412
2031-2035	3,180,000	830,937
2036-2038	2,225,000	180,200
	<u>\$32,740,000</u>	<u>\$10,203,725</u>

Conduit Debt

Periodically, the County has issued Economic Development and Health Care Facility Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of commercial and health care facilities. These bonds are secured by the property financed and are payable solely from payment received on the underlying mortgage loans. The bonds do not constitute a debt or pledge of the full faith of credit on the County, and, therefore, are not reported in the financial statements.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 18 - LONG-TERM OBLIGATIONS (Continued)

As of December 31, 2015, the aggregate principal amounts outstanding for the above mentioned bonds was as follows:

Conduit Debt	Principal Amount Outstanding December 31, 2015
2003 Economic Development Revenue Bonds - Columbus Zoological Park Association	2,060,000
2007 Health Care Facilities Revenue Bonds - Sarah Moore Home	8,905,000
2007 Health Care Facilities Revenue Bonds - Willow Brook Christian Communities	21,830,000
2008 Adjustable Rate Economic Development Revenue Bonds - Columbus Zoological Park Association	1,800,000
2012 Adjustable Rate Demand Health Care Facilities Revenue Bonds - Willow Brook Christian Communities	1,629,000

NOTE 19 - INTERFUND TRANSFERS

Interfund transfers for the year ended December 31, 2015, consisted of the following, as reported on the fund financial statements:

<u>Transfers to Nonmajor Governmental Funds from:</u>	
General Fund	\$4,742,507
Nonmajor Governmental Funds	\$574,492
 <u>Transfers to Special Bond Retirement fund from:</u>	
General Fund	\$2,148,931
 <u>Transfers to Auto and Gas fund from:</u>	
General Fund	\$1,252,500

Transfers are used to (1) move revenues from the fund that statute or budget require to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. All transfers were in compliance with Ohio Revised Code Sections 5705.14, 5705.15, and 5705.16.

Interfund transfers between governmental funds are eliminated on the government-wide financial statements. Interfund transfer between governmental activities and business-type activities are reported as transfers on the statement of activities.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 20 - FUND BALANCE

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

Fund Balance	General	Auto and Gas	Developmental Disabilities
Nonspendable for:			
Prepaid Items	\$1,618,695	\$0	\$544,275
Materials and Supplies Inventory	278,920	1,101,773	0
Unclaimed Monies	149,913	0	0
Total Nonspendable	2,047,528	1,101,773	544,275
Restricted for:			
Developmental Disabilities	0	0	11,520,684
Road, Bridge, and Ditch Repair/ Improvement	0	33,695,099	0
Total Restricted	0	33,695,099	11,520,684
Committed for:			
Data Center	72,019	0	0
Economic Development	82,059	0	0
Reinberger Fellowship	27,646	0	0
Road, Bridge, and Ditch Repair/ Improvement	8,547,921	0	0
Total Committed	8,729,645	0	0

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 20 - FUND BALANCE (Continued)

Fund Balance	General	Auto and Gas	Developmental Disabilities
Assigned for:			
Property and Liability Insurance	377,931	0	0
Document Recording	751,170	0	0
Unpaid Obligations	642,480	0	0
Projected Budget Shortage	13,323,810	0	0
Health Insurance	730,222	0	0
Vehicle Titling	1,705,731	0	0
Total Assigned	17,531,344	0	0
Unassigned	17,957,055	0	0
Total Fund Balance	\$46,265,572	\$34,796,872	\$12,064,959

Fund Balance	Special Bond Retirement	Sawmill Parkway	Other
Nonspendable for:			
Prepaid Items	\$0	\$0	\$31,097
Materials and Supplies Inventory	0	0	3863
Total Nonspendable	0	0	34,960

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 20 - FUND BALANCE (Continued)

Fund Balance	Special Bond Retirement	Sawmill Parkway	Other
Restricted for:			
Bond Retirement	1,193,569	0	0
Child Support Enforcement	0	0	2,331,893
Children Services Operations	0	0	2,152,186
Community Based Corrections	0	0	317,015
Court Operations	0	0	1,478,468
Delinquent Tax Collections	0	0	2,001,622
Dog and Kennel Operations	0	0	125,642
E911	0	0	1,188,500
Economic Development	0	0	266,078
Emergency Management	0	0	309,805
Hazard Mitigation	0	0	100,000
Indigent Guardian	0	0	1,797
Job and Family Services Operations	0	0	1,068,652
Litter and Recycling	0	0	5,269
Prosecutor Law Enforcement	0	0	304,395
Real Estate Assessment	0	0	5,636,798
Road, Bridge, and Ditch Repair/Improvement	0	25,844,512	6,766,700
Sheriff Operations	0	0	393,126
Victim Services	0	0	42,985
Total Restricted	1,193,569	25,844,512	24,490,931

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 20 - FUND BALANCE (Continued)

Fund Balance	Special Bond Retirement	Sawmill Parkway	Other
Committed for:			
Capital Improvements	0	0	1,755,090
Total Committed	0	0	1,755,090
Assigned for:			
Emergency Management	0	0	253,852
Total Assigned	0	0	253,852
Unassigned	0	0	(2,478,824)
Total Fund Balance	\$1,193,569	\$25,844,512	\$24,056,009

NOTE 21 - DELAWARE CREATIVE HOUSING, INC. (DCH)

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

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

DCH is served by a seven member board of trustees that includes one representative from the Alpha Group of Delaware, Inc., one representative from the ARC of Delaware County, one representative from the Delaware County Board of Developmental Disabilities (DCBDD), and four at-large representatives.

The Delaware County Board of Developmental Disabilities intends to finance any operating deficits incurred by DCH and, in the case of dissolution, would receive all assets remaining after the payment of outstanding liabilities.

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

Cash - Cash deposits include amounts held in demand and savings accounts. The carrying amount of DCH's demand deposits and cash on hand was \$237,414. 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, 2015, none of DCH's bank balance was exposed to custodial credit risk.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 21 - DELAWARE CREATIVE HOUSING, INC. (DCH) (Continued)

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, 2015, is as follows:

	Balance January 1, 2015	Additions	Reductions	Balance December 31, 2015
Nondepreciable Capital Assets				
Land	\$893,944	\$0	\$0	\$893,944
Depreciable Capital Assets				
Buildings	5,522,009	474,875	0	5,996,884
Building Improvements	133,285	10,993	0	144,278
Furniture	17,240	2,999	0	20,239
Vehicles	82,790	0	(6,800)	75,990
Total Depreciable Capital Assets	5,755,324	488,867	(6,800)	6,237,391
Less Accumulated Depreciation for				
Buildings	(817,980)	(129,843)	0	(947,823)
Building Improvements	(83,348)	(4,794)	0	(88,142)
Furniture	(7,345)	(3,623)	0	(10,968)
Vehicles	(71,205)	(8,403)	6,800	(72,808)
Total Accumulated Depreciation	(979,878)	(146,663)	6,800	(1,119,741)
Total Depreciable Capital Assets, Net	4,775,446	342,204	0	5,117,650
Total Capital Assets, Net	\$5,669,390	\$342,204	\$0	\$6,011,594

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, 2015, the balance remaining under this advance is \$525,714.

Line of Credit

DCH has entered into a line of credit agreement with a bank that allows DCH to borrow \$15,000. The agreement expires on August 23, 2016. The line of credit is secured by the financial assets of DCH and requires monthly interest payments calculated at the rate of 7.75%. DCH has a balance of \$10,511 at December 31, 2015.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 21 - DELAWARE CREATIVE HOUSING, INC. (DCH) (Continued)

Long-Term Debt - DCH had the following long-term obligations at December 31, 2015:

	Balance January 1, 2015	Additions	Reductions	Balance December 31, 2015	Due Within One Year
Bank Loans:					
Delaware County Bank 7.75%	\$681,652	\$0	\$44,085	\$637,567	\$46,017
Delaware County Bank 5.6%	13,257	0	5,677	7,580	6,003
Total Bank Loans	694,909	0	49,762	645,147	52,020
Capital Leases	6,899	0	2,312	4,587	2,578
Total Long-Term Debt	<u>\$701,808</u>	<u>\$0</u>	<u>\$52,074</u>	<u>\$649,734</u>	<u>\$54,598</u>

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

Year	Principal
2016	\$52,020
2017	49,230
2018	49,348
2019	51,103
2020	52,921
2021 and Thereafter	390,525
	<u>\$645,147</u>

Capital Leases

The DCH has entered into capitalized leases for equipment. Principal payments in 2015 were \$2,312.

Equipment	\$12,241
Less Accumulated Depreciation	<u>(9,127)</u>
Carrying Value, December 31, 2015	<u>\$3,114</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, 2015

Year	Principal
2016	2,578
2017	2,009
Total	<u>4,587</u>

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 21 - DELAWARE CREATIVE HOUSING, INC. (DCH) (Continued)

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 \$389,981 in 2015.

Commitments and Contingencies - On October 31, 2013, Creative Living Systems, Inc. entered into an “agreement to hold property” with the Miami County Board of Developmental Disabilities (MCBDD).

This agreement allows Creative Living Systems, Inc. to hold title to the land on behalf of MCBDD and operate properties for the benefit of persons with disabilities. In accordance with the Master Contract between the MCBDD and Creative Living Systems, Inc. MCBDD maintains a collateralized interest in all land and buildings through mortgage notes on the various properties. The mortgage notes approximate \$1,248,000 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 \$644,000 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 \$193,000 (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 \$6,293,131 in property taxes for the Board during 2015. 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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 22 - JOINT VENTURES (Continued)

B. Delaware County Regional Planning Commission

The Delaware County Regional Planning Commission (Commission) is statutorily created according to Section 713.23 of the Ohio Revised Code. County offices represented on the Commission include the three Delaware County Commissioners, Engineer, Sanitary Engineer, Building Department, and Board of Health. The Commission is jointly governed among Delaware County and the municipalities and townships within the County. Each member's control over the operation of the Commission is limited to its representation on the Board. The Commission performs studies and develops maps, plans, recommendations, and reports concerning the physical, environmental, social, economic, and governmental characteristics, functions, and services of the County.

Continued existence of the Commission is dependent on the County's continued participation; however, the County does not have an equity interest in the Commission. In 2015, the County paid fees of \$159,142 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 2015, Delaware County contributed \$687,914 for the Center's operations which represents 43 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 notes 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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 23 - JOINTLY GOVERNED ORGANIZATIONS (Continued)

C. Central Ohio Interoperable Radio System

The Central Ohio Interoperable Radio System (COIRS) is a jointly governed organization between Delaware County, the City of Dublin, and the City of Worthington. Formed as a regional council of governments, the intent of COIRS is for the members to share in providing the financial resources and infrastructure needed to operate a digital 800 MHZ public safety radio system used for dispatching emergency response and law enforcement services across the three jurisdictions. COIRS is controlled by a Governing Board consisting of the County Administrator and the city managers for each city, or their representative. Each member's ability to influence the operations of COIRS is limited to its representation on the Governing Board. Appropriations are adopted by the Governing Board who exercises control over the operation and maintenance of COIRS. Each member's initial contribution was radio system infrastructure assets.

Each member is assessed annually based on its utilization of the system and related operating costs. In 2015, Delaware County contributed \$4,500 for COIRS' operations which represents 7.7 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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 24 - INSURANCE POOLS (Continued)

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

NOTE 25 - RELATED ORGANIZATIONS

A. Delaware County District Library

The Delaware County District Library is a distinct political subdivision of the State of Ohio created under Chapter 3375 of the Ohio Revised Code. The Library is governed by a board of trustees. The County Commissioners appoints four of the trustees and the Common Pleas Court Judge appoints three of the trustees. The Board of Trustees possesses its own contracting and budgeting authority, hires and fires personnel, and does not depend on the County for operational subsidies. Although the County serves as the taxing authority and can issue tax related debt on behalf of the Library, its role is limited to a ministerial function. The determination to request approval of a tax, the rate, and the purpose are discretionary decisions made solely by the Board of Library Trustees.

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

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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 26 - CONTINGENT LIABILITIES (Contingent)

B. Federal and State Grants

For the period January 1, 2015, to December 31, 2015, 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 – SPECIAL ITEM

Effective January 1, 2015 the DATA, previously reported as an enterprise fund on the County’s financial statements, became their own separate entity. The DATA made this change for accountability and reporting purposes.

Statement of Fund Net Position	
DATA	
January 1, 2015	
<u>Assets</u>	
Current Assets	
Cash and Cash Equivalents in Segregated Accounts	\$795,679
Due from Other Governments	239,806
Interfund Receivable	13,029
Total Current Assets	1,048,514
Nondepreciable Capital Assets	438,347
Depreciable Capital Assets, Net	1,339,231
	1,777,578
Total Assets	2,826,092
<u>Liabilities</u>	
Current Liabilities	
Accrued Wages Payable	33,297
Accounts Payable	36068
Due to Other Governments	4116
Compensated absences Payable	32,088
Total Current Liabilities	105,569
Long-Term Liabilities	
Compensated Absences Payable	42,728
<u>Net Position</u>	
Net Investment in Capital Assets	1,777,578
Unrestricted	900,217
Total Net Position	\$2,677,795

This change resulted in a special item reported on the County’s financial statements in the amount of \$2,677,795 in order to transfer the agency’s fund balance to DATA.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 28 - SUBSEQUENT EVENT

On May 2, 2016, the County issued general obligation bonds, in the amount of \$36,090,000. \$32,000,000 of this amount will be used for the purpose of constructing the new Delaware County court house, and \$4,090,000 of that amount will be used to advance refund a portion of the County's outstanding various purpose bonds, series 2007 dated June 12, 2007. The bonds have an interest rate that will not exceed 4 percent and will mature December 1, 2035.

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Delaware County, Ohio
 Schedule of the County's Proportionate Share of the Net Pension Liability
 Ohio Public Employees Retirement System
 Last Two Years

	<u>2014</u>	<u>2013</u>
County's Proportion of the Net Pension Liability	0.3941180%	0.3941180%
County's Proportionate Share of the Net Pension Liability	47,535,035	46,461,378
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	48,524,892	50,195,462
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	97.96%	92.56%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	86.45%	86.36%

Note: Information prior to 2013 is unavailable
 See accompanying notes to the basic financial statements

Delaware County, Ohio
Schedule of County Contributions
Ohio Public Employees Retirement System
Last Ten Years

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Contractually Required Contribution	\$5,876,445	\$5,822,987	\$6,525,410	\$4,989,091	\$5,081,243
Contributions in Relation to the Contractually Required Contribution	<u>(5,876,445)</u>	<u>(5,822,987)</u>	<u>(6,525,410)</u>	<u>(4,989,091)</u>	<u>(5,081,243)</u>
Contribution Deficiency (excess)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contractually Required Contribution/Contributions as a Percentage of Covered-Employee Payroll	48,970,375	48,524,892	50,195,462	49,890,910	50,812,430
Contributions as a Percentage of Covered- Employee Payroll	12.00%	12.00%	13.00%	10.00%	10.00%

See accompanying notes to the basic financial

<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
\$4,024,321	\$3,805,610	\$2,914,385	\$3,892,481	\$3,657,171
<u>(4,024,321)</u>	<u>(3,805,610)</u>	<u>(2,914,385)</u>	<u>(3,892,481)</u>	<u>(3,657,171)</u>
<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>
45,115,706	46,809,471	41,634,071	46,616,539	39,751,859
8.92%	8.13%	7.00%	8.35%	9.20%

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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 that 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 Child Support Enforcement (CSEA) administrative fees and earned incentives collected by the 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	Common Pleas Special Projects
Prosecutor Law Enforcement	Hazard Mitigation
Court Data	Indigent Application
Indigent Driver	Indigent Driver Monitoring

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.

Courts Building

To account for resources assigned to construction of the County's new courts building.

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, 2015

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$24,496,223	\$3,906,120	\$28,402,343
Cash and Cash Equivalents in Segregated Accounts	304,500	0	304,500
Accounts Receivable	14,009	0	14,009
Due from Other Governments	976,657	38,949	1,015,606
Prepaid Items	31,097	0	31,097
Materials and Supplies Inventory	3,863	0	3,863
Property Taxes Receivable	2,318,913	604,735	2,923,648
Special Assessments Receivable	1,057,765	872	1,058,637
Total Assets	\$29,203,027	\$4,550,676	\$33,753,703
<u>Liabilities</u>			
Accrued Wages Payable	279,499	0	279,499
Accounts Payable	477,614	228,820	706,434
Contracts Payable	0	985,504	985,504
Due to Other Governments	115,378	0	115,378
Due to External Party	112,209	0	112,209
Interfund Payable	103,650	3,000,000	3,103,650
Total Liabilities	1,088,350	4,214,324	5,302,674
<u>Deferred Inflows of Resources</u>			
Property Taxes	2,284,920	596,645	2,881,565
Unavailable Revenue	1,465,544	47,911	1,513,455
Total Deferred Inflows of Resources	3,750,464	644,556	4,395,020
<u>Fund Balances</u>			
Nonspendable	34,960	0	34,960
Restricted	24,329,253	161,678	24,490,931
Committed	0	1,755,090	1,755,090
Assigned	0	253,852	253,852
Unassigned (Deficit)	0	(2,478,824)	(2,478,824)
Total Fund Balances	24,364,213	(308,204)	24,056,009
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$29,203,027	\$4,550,676	\$33,753,703

Delaware County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2015

	Real Estate Assessment	911	Ditch Maintenance	Job and Family Services
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$5,855,006	\$1,344,874	\$6,692,321	\$1,041,976
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	173,213	0	6,084
Prepaid Items	19,727	0	11,370	0
Materials and Supplies Inventory	0	3,863	0	0
Property Taxes Receivable	0	2,318,913	0	0
Special Assessments Receivable	0	0	1,057,765	0
Total Assets	5,874,733	3,840,863	7,761,456	1,048,060
<u>Liabilities</u>				
Accrued Wages Payable	33,018	52,295	0	106,137
Accounts Payable	158,111	119,438	2,923	8,055
Due to Other Governments	5,079	8,027	0	29,926
Due to External Party	22,000	0	84,376	0
Interfund Payable	0	0	0	0
Total Liabilities	218,208	179,760	87,299	144,118
<u>Deferred Inflows of Resources</u>				
Property Taxes	0	2,284,920	0	0
Unavailable Revenue	0	183,820	1,057,765	6,084
Total Deferred Inflows of Resources	0	2,468,740	1,057,765	6,084
<u>Fund Balances</u>				
Nonspendable	19,727	3,863	11,370	0
Restricted	5,636,798	1,188,500	6,605,022	897,858
Total Fund Balances	5,656,525	1,192,363	6,616,392	897,858
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$5,874,733	\$3,840,863	\$7,761,456	\$1,048,060

(continued)

Delaware County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2015

	Children Services	Revolving Loan	Delinquent Real Estate Tax Account Collection	Child Support Enforcement
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$2,188,229	\$200,014	\$2,019,050	\$2,308,013
Cash and Cash Equivalents in Segregated Accounts	0	0	0	80
Accounts Receivable	0	0	0	0
Due from Other Governments	172,321	0	0	54,317
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	2,360,550	200,014	2,019,050	2,362,410
<u>Liabilities</u>				
Accrued Wages Payable	0	0	15,105	26,455
Accounts Payable	98,349	0	0	0
Due to Other Governments	0	0	2,323	4,062
Due to External Party	5,833	0	0	0
Interfund Payable	0	0	0	0
Total Liabilities	104,182	0	17,428	30,517
<u>Deferred Inflows of Resources</u>				
Property Taxes	0	0	0	0
Unavailable Revenue	104,182	0	0	0
Total Deferred Inflows of Resources	104,182	0	0	0
<u>Fund Balances</u>				
Nonspendable	0	0	0	0
Restricted	2,152,186	200,014	2,001,622	2,331,893
Total Fund Balances	2,152,186	200,014	2,001,622	2,331,893
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$2,360,550	\$200,014	\$2,019,050	\$2,362,410

Other Public Safety	Other	Total
\$1,594,403	\$1,252,337	\$24,496,223
25	304,395	304,500
14,009	0	14,009
395,555	175,167	976,657
0	0	31,097
0	0	3,863
0	0	2,318,913
0	0	1,057,765
<u>2,003,992</u>	<u>1,731,899</u>	<u>29,203,027</u>
41,956	4,533	279,499
8,067	82,671	477,614
11,774	54,187	115,378
0	0	112,209
103,650	0	103,650
<u>165,447</u>	<u>141,391</u>	<u>1,088,350</u>
0	0	2,284,920
95,764	17,929	1,465,544
<u>95,764</u>	<u>17,929</u>	<u>3,750,464</u>
0	0	34,960
1,742,781	1,572,579	24,329,253
<u>1,742,781</u>	<u>1,572,579</u>	<u>24,364,213</u>
<u>\$2,003,992</u>	<u>\$1,731,899</u>	<u>\$29,203,027</u>

Delaware County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2015

	Permanent Improvement	Emergency Services	County Drainage
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$560,427	\$253,852	\$161,678
Due from Other Governments	38,949	0	0
Property Taxes Receivable	604,735	0	0
Special Assessments Receivable	0	0	872
Total Assets	1,204,111	253,852	162,550
<u>Liabilities</u>			
Accounts Payable	0	0	0
Contracts Payable	0	0	0
Interfund Payable	0	0	0
Total Liabilities	0	0	0
<u>Deferred Inflows of Resources</u>			
Property Taxes	596,645	0	0
Unavailable Revenue	47,039	0	872
Total Deferred Inflows of Resources	643,684	0	872
<u>Fund Balances</u>			
Restricted	0	0	161,678
Committed	560,427	0	0
Assigned	0	253,852	0
Unassigned (Deficit)	0	0	0
Total Fund Balances	560,427	253,852	161,678
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$1,204,111	\$253,852	\$162,550

<u>Courts Building</u>	<u>Capital Acquisition</u>	<u>Home Road</u>	<u>Total</u>
\$1,531,829	\$808,109	\$590,225	\$3,906,120
0	0	0	38,949
0	0	0	604,735
0	0	0	872
<u>1,531,829</u>	<u>808,109</u>	<u>590,225</u>	<u>4,550,676</u>
29,087	199,733	0	228,820
981,566	3,938	0	985,504
<u>3,000,000</u>	<u>0</u>	<u>0</u>	<u>3,000,000</u>
<u>4,010,653</u>	<u>203,671</u>	<u>0</u>	<u>4,214,324</u>
0	0	0	596,645
<u>0</u>	<u>0</u>	<u>0</u>	<u>47,911</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>644,556</u>
0	0	0	161,678
0	604,438	590,225	1,755,090
0	0	0	253,852
<u>(2,478,824)</u>	<u>0</u>	<u>0</u>	<u>(2,478,824)</u>
<u>(2,478,824)</u>	<u>604,438</u>	<u>590,225</u>	<u>(308,204)</u>
<u><u>\$1,531,829</u></u>	<u><u>\$808,109</u></u>	<u><u>\$590,225</u></u>	<u><u>\$4,550,676</u></u>

Delaware County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2015

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Revenues</u>				
Property Taxes	\$2,267,465	\$0	\$589,456	\$2,856,921
Special Assessments	809,757	0	9,601	819,358
Charges for Services	5,118,326	0	0	5,118,326
Licenses and Permits	371,057	0	0	371,057
Fines and Forfeitures	353,634	0	0	353,634
Intergovernmental	10,496,915	0	114,584	10,611,499
Other	305,767	0	1,500	307,267
Total Revenues	19,722,921	0	715,141	20,438,062
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	3,038,598	0	0	3,038,598
Judicial	568,188	0	0	568,188
Public Safety	5,348,412	0	0	5,348,412
Public Works	782,496	0	0	782,496
Health	65,182	0	0	65,182
Human Services	9,021,936	0	0	9,021,936
Capital Outlay	0	0	6,745,967	6,745,967
Debt Service				
Principal Retirement	160,400	1,670,000	0	1,830,400
Interest and Fiscal Charges	4,812	599,112	0	603,924
Total Expenditures	18,990,024	2,269,112	6,745,967	28,005,103
Excess of Revenues Under Expenditures	732,897	(2,269,112)	(6,030,826)	(7,567,041)
<u>Other Financing Sources (Uses)</u>				
General Obligation Bonds Issued	0	0	0	0
Sale of Capital Assets	4,236	0	0	4,236
Special Assessment Bonds Issued	0	0	0	0
Transfers In	2,426,145	2,269,112	621,742	5,316,999
Transfers Out	(574,492)	0	0	(574,492)
Total Other Financing Sources (Uses)	1,855,889	2,269,112	621,742	4,746,743
Changes in Fund Balances	2,588,786	0	(5,409,084)	(2,820,298)
Fund Balances at Beginning of Year	21,775,427	0	5,100,880	26,876,307
Fund Balances at End of Year	<u>\$24,364,213</u>	<u>\$0</u>	<u>(\$308,204)</u>	<u>\$24,056,009</u>

Delaware County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2015

	Real Estate Assessment	911	Ditch Maintenance	Job and Family Services
<u>Revenues</u>				
Property Taxes	\$0	\$2,267,465	\$0	\$0
Special Assessments	0	0	809,757	0
Charges for Services	3,571,763	0	147,011	6,783
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	897,745	0	4,602,313
Other	0	25,436	0	81,329
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	3,571,763	3,190,646	956,768	4,690,425
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	2,317,406	0	0	0
Judicial	0	0	0	0
Public Safety	0	2,912,736	0	0
Public Works	0	0	612,323	0
Health	0	0	0	0
Human Services	0	0	0	6,105,606
Debt Service				
Principal Retirement	0	160,400	0	0
Interest and Fiscal Charges	0	4,812	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	2,317,406	3,077,948	612,323	6,105,606
Excess of Revenues Over (Under) Expenditures	<hr/>	<hr/>	<hr/>	<hr/>
	1,254,357	112,698	344,445	(1,415,181)
<u>Other Financing Sources (Uses)</u>				
Sale of Capital Assets	0	4,236	0	0
Transfers In	0	200,000	0	879,492
Transfers Out	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
Total Other Financing Sources (Uses)	0	204,236	0	879,492
Changes in Fund Balances	1,254,357	316,934	344,445	(535,689)
Fund Balances at Beginning of Year	<hr/>	<hr/>	<hr/>	<hr/>
	4,402,168	875,429	6,271,947	1,433,547
Fund Balances at End of Year	<hr/>	<hr/>	<hr/>	<hr/>
	\$5,656,525	\$1,192,363	\$6,616,392	\$897,858

(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, 2015

	Children Services	Revolving Loan	Delinquent Real Estate Tax Account Collection	Child Support Enforcement
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	0	4,273	475,590	507,225
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	1,064,935	0	0	1,215,573
Other	24,917	0	1,538	21,787
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	1,089,852	4,273	477,128	1,744,585
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	0	0	665,927	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	1,084,853	0	0	1,404,295
Debt Service				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	1,084,853	0	665,927	1,404,295
Excess of Revenues Over (Under) Expenditures	<hr/>	<hr/>	<hr/>	<hr/>
	4,999	4,273	(188,799)	340,290
<u>Other Financing Sources (Uses)</u>				
Sale of Capital Assets	0	0	0	0
Transfers In	1,000,000	0	0	0
Transfers Out	(273,140)	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
Total Other Financing Sources (Uses)	726,860	0	0	0
Changes in Fund Balances	731,859	4,273	(188,799)	340,290
Fund Balances at Beginning of Year	<hr/>	<hr/>	<hr/>	<hr/>
	1,420,327	195,741	2,190,421	1,991,603
Fund Balances at End of Year	<hr/>	<hr/>	<hr/>	<hr/>
	\$2,152,186	\$200,014	\$2,001,622	\$2,331,893

Other Public Safety	Other	Total
\$0	\$0	\$2,267,465
0	0	809,757
272,128	133,553	5,118,326
371,057	0	371,057
73,619	280,015	353,634
1,691,553	1,024,796	10,496,915
95,841	54,919	305,767
<u>2,504,198</u>	<u>1,493,283</u>	<u>19,722,921</u>
0	55,265	3,038,598
0	568,188	568,188
2,435,676	0	5,348,412
0	170,173	782,496
0	65,182	65,182
0	427,182	9,021,936
0	0	160,400
0	0	4,812
<u>2,435,676</u>	<u>1,285,990</u>	<u>18,990,024</u>
68,522	207,293	732,897
0	0	4,236
43,149	303,504	2,426,145
0	(301,352)	(574,492)
<u>43,149</u>	<u>2,152</u>	<u>1,855,889</u>
111,671	209,445	2,588,786
<u>1,631,110</u>	<u>1,363,134</u>	<u>21,775,427</u>
<u>\$1,742,781</u>	<u>\$1,572,579</u>	<u>\$24,364,213</u>

Delaware County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2015

	<u>Permanent Improvement</u>	<u>Emergency Services</u>	<u>County Drainage</u>	<u>Courts Building</u>
<u>Revenues</u>				
Property Taxes	\$589,456	\$0	\$0	\$0
Special Assessments	0	0	9,601	0
Intergovernmental	76,651	0	0	0
Other	0	0	1,500	0
Total Revenues	<u>666,107</u>	<u>0</u>	<u>11,101</u>	<u>0</u>
<u>Expenditures</u>				
Capital Outlay	<u>850,106</u>	<u>0</u>	<u>9,981</u>	<u>2,478,824</u>
Excess of Revenues Over (Under) Expenditures	<u>(183,999)</u>	<u>0</u>	<u>1,120</u>	<u>(2,478,824)</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Changes in Fund Balances	(183,999)	0	1,120	(2,478,824)
Fund Balances at Beginning of Year	<u>744,426</u>	<u>253,852</u>	<u>160,558</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$560,427</u></u>	<u><u>\$253,852</u></u>	<u><u>\$161,678</u></u>	<u><u>(\$2,478,824)</u></u>

Ohio Public Works Commission	Capital Acquisition	Home Road	Total
\$0	\$0	\$0	\$589,456
0	0	0	9,601
37,933	0	0	114,584
0	0	0	1,500
<u>37,933</u>	<u>0</u>	<u>0</u>	<u>715,141</u>
<u>37,933</u>	<u>1,559,348</u>	<u>1,809,775</u>	<u>6,745,967</u>
<u>0</u>	<u>(1,559,348)</u>	<u>(1,809,775)</u>	<u>(6,030,826)</u>
<u>0</u>	<u>621,742</u>	<u>0</u>	<u>621,742</u>
<u>0</u>	<u>(937,606)</u>	<u>(1,809,775)</u>	<u>(5,409,084)</u>
<u>0</u>	<u>1,542,044</u>	<u>2,400,000</u>	<u>5,100,880</u>
<u>\$0</u>	<u>\$604,438</u>	<u>\$590,225</u>	<u>(\$308,204)</u>

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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 Delaware County Transit system.

(Effective January 1, 2015 the Delaware Area Transit Authority, previously reported as an enterprise fund on the County's financial statements, became its own entity. Refer to note 27 for additional information).

Delaware County, Ohio
Combining Statement of Fund Net Position
Nonmajor Enterprise Funds
December 31, 2015

	Solid Waste Transfer Station	Storm Water Phase II	Total
<u>Assets</u>			
<u>Current Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$1,823,634	\$672,111	\$2,495,745
Accounts Receivable	14,620	0	14,620
Due from Other Governments	0	25,168	25,168
Net Pension Asset	104	894	998
Total Current Assets	<u>1,838,358</u>	<u>698,173</u>	<u>2,536,531</u>
<u>Noncurrent Assets</u>			
Nondepreciable Capital Assets	48,885	0	48,885
Depreciable Capital Assets, Net	653,162	0	653,162
Total Noncurrent Assets	<u>702,047</u>	<u>0</u>	<u>702,047</u>
Total Assets	<u>2,540,405</u>	<u>698,173</u>	<u>3,238,578</u>
<u>Deferred Outflows of Resources</u>			
Deferred Outflows of Resources - Pension	4,046	34,765	38,811
Total Assets and Deferred Outflows of Resources	<u>2,544,451</u>	<u>732,938</u>	<u>3,277,389</u>
<u>Liabilities</u>			
<u>Current Liabilities</u>			
Accrued Wages Payable	777	6,851	7,628
Accounts Payable	32,280	0	32,280
Due to Other Governments	120	1,059	1,179
Compensated Absences Payable	1,080	11,358	12,438
Total Current Liabilities	<u>34,257</u>	<u>19,268</u>	<u>53,525</u>
<u>Long-Term Liabilities</u>			
Compensated Absences Payable	486	38,602	39,088
Net Pension Liability	22,170	190,449	212,619
Total Long-Term Liabilities	<u>22,656</u>	<u>229,051</u>	<u>251,707</u>
Total Liabilities	<u>56,913</u>	<u>248,319</u>	<u>305,232</u>
<u>Deferred Inflows of Resources</u>			
Deferred Inflows of Resources - Pension	421	3,619	4,040
Total Liabilities and Deferred Inflows of Resources	<u>57,334</u>	<u>251,938</u>	<u>309,272</u>
<u>Net Position</u>			
Net Investment in Capital Assets	702,047	0	702,047
Unrestricted	1,785,070	481,000	2,266,070
Total Net Position	<u>\$2,487,117</u>	<u>\$481,000</u>	<u>\$2,968,117</u>

Delaware County, Ohio
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position
Nonmajor Enterprise Funds
For the Year Ended December 31, 2015

	Solid Waste Transfer Station	Storm Water Phase II	Delaware Area Transit	Total
<u>Operating Revenues</u>				
Charges for Services	\$174,145	\$366,389	\$0	\$540,534
<u>Operating Expenses</u>				
Personal Services	22,767	192,923	0	215,690
Fringe Benefits	6,933	85,724	0	92,657
Services and Charges	12,945	14,086	0	27,031
Materials and Supplies	0	660	0	660
Depreciation	21,872	0	0	21,872
Total Operating Expenses	64,517	293,393	0	357,910
Operating Income	109,628	72,996	0	182,624
<u>Special Item</u>				
DATA Transit (Refer to note 27)	0	0	(2,677,795)	(2,677,795)
Changes in Net Position	109,628	72,996	(2,677,795)	(2,495,171)
Net Position at Beginning of Year	2,377,489	408,004	2,677,795	5,463,288
Net Position at End of Year	\$2,487,117	\$481,000	\$0	\$2,968,117

Delaware County, Ohio
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended December 31, 2015

	Solid Waste Transfer Station	Storm Water Phase II	Total
<u>Increase (Decrease) in Cash and Cash Equivalents</u>			
<u>Cash Flows from Operating Activities</u>			
Cash Received from Customers	\$173,504	\$341,221	\$514,725
Cash Payments for Personal Services	(22,415)	(192,546)	(214,961)
Cash Payments for Fringe Benefits	(7,299)	(88,874)	(96,173)
Cash Payments for Services and Charges	(12,945)	(14,086)	(27,031)
Cash Payments for Materials and Supplies	0	(660)	(660)
Net Cash Provided by Operating Activities	<u>130,845</u>	<u>45,055</u>	<u>175,900</u>
<u>Cash Flows from Capital and Related Financing Activities</u>			
Cash Payments for Acquisition of Capital Assets	(322,567)	0	(322,567)
Net Increase (Decrease) in Cash and Cash Equivalents	(191,722)	45,055	(146,667)
Cash and Cash Equivalents at Beginning of Year	<u>2,015,356</u>	<u>627,056</u>	<u>2,642,412</u>
Cash and Cash Equivalents at End of Year	<u>\$1,823,634</u>	<u>\$672,111</u>	<u>\$2,495,745</u>
<u>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</u>			
Operating Income	\$109,628	\$72,996	\$182,624
<u>Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities</u>			
Depreciation	21,872	0	21,872
Changes in Assets and Liabilities:			
(Increase) in Accounts Receivable	(641)	(25,168)	(25,809)
(Increase) Net Pension Asset	(76)	(650)	(726)
(Increase) in Deferred Outflows - Pension	(1,212)	(10,418)	(11,630)
Increase in Accrued Wages Payable	105	927	1,032
Increase in Net Pension Liability	501	4,299	4,800
Increase in Deferred Inflows- Pension	421	3,619	4,040
Increase in Due to Other Governments	17	142	159
Increase (Decrease) in Compensated Absences Payable	230	(692)	(462)
Net Cash Provided by Operating Activities	<u>\$130,845</u>	<u>\$45,055</u>	<u>\$175,900</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.

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
Sheriff Property Tax Proration

Delaware County Family and Children's
First Council
Treasurer
Property Tax Replacement
Housing Trust
Bond Accounts
Green Meadows Drive Extension
Arson Registry

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2015

	Balance at January 1, 2015	Additions	Reductions	Balance at December 31, 2015
District Board of Health				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$8,293,430	\$6,977,139	\$6,764,927	\$8,505,642
<u>Liabilities</u>				
Undistributed Assets	\$8,293,430	\$6,977,139	\$6,764,927	\$8,505,642
Soil and Water				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$283,242	\$920,139	\$942,792	\$260,589
Due from External Party	81,315	107,501	81,315	107,501
Total Assets	\$364,557	\$1,027,640	\$1,024,107	\$368,090
<u>Liabilities</u>				
Undistributed Assets	\$364,557	\$1,027,640	\$1,024,107	\$368,090
Joint Mental Health Board				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$15,697,733	\$8,843,861	\$8,383,259	\$16,158,335
<u>Liabilities</u>				
Undistributed Assets	\$15,697,733	\$8,843,861	\$8,383,259	\$16,158,335
Regional Planning Commission				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$630,308	\$434,907	\$320,134	\$745,081
<u>Liabilities</u>				
Undistributed Assets	\$630,308	\$434,907	\$320,134	\$745,081

(continued)

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2015

	Balance at January 1, 2015	Additions	Reductions	Balance at December 31, 2015
Estate Tax				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$26,694	\$363,554	\$379,708	\$10,540
<u>Liabilities</u>				
Due to Other Governments	\$26,694	\$363,554	\$379,708	\$10,540
Real Estate Taxes				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$10,413,186	\$396,582,985	\$393,903,996	\$13,092,175
Property Taxes Receivable	401,968,406	385,766,797	401,968,406	385,766,797
Special Assessments Receivable	3,352,508	3,615,839	3,352,508	3,615,839
Total Assets	\$415,734,100	\$785,965,621	\$799,224,910	\$402,474,811
<u>Liabilities</u>				
Due to Other Governments	\$415,734,100	\$785,965,621	\$799,224,910	\$402,474,811
Sheriff Property Tax Proration				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$262,677	\$262,533	\$144
<u>Liabilities</u>				
Due to Other Governments	\$0	\$262,677	\$262,533	\$144
Cigarette Tax				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$11,918	\$11,857	\$61
<u>Liabilities</u>				
Due to Other Governments	\$0	\$11,918	\$11,857	\$61
Manufactured Home Tax				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$14,709	\$249,502	\$240,795	\$23,416
Property Taxes Receivable	216,889	205,201	216,889	205,201
Total Assets	\$231,598	\$454,703	\$457,684	\$228,617
<u>Liabilities</u>				
Due to Other Governments	\$231,598	\$454,703	\$457,684	\$228,617
Domestic Violence				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$28,948	\$14,922	\$14,026
<u>Liabilities</u>				
Undistributed Assets	\$0	\$28,948	\$14,922	\$14,026

(continued)

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2015

	Balance at January 1, 2015	Additions	Reductions	Balance at December 31, 2015
Library Support				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$3,049,567	\$3,049,567	\$0
Due from Other Governments	1,302,749	1,524,784	1,302,749	1,524,784
Total Assets	<u>\$1,302,749</u>	<u>\$4,574,351</u>	<u>\$4,352,316</u>	<u>\$1,524,784</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$1,302,749</u>	<u>\$4,574,351</u>	<u>\$4,352,316</u>	<u>\$1,524,784</u>
Local Government				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,675,797	\$1,675,797	\$0
Due from Other Governments	694,520	839,215	694,520	839,215
Total Assets	<u>\$694,520</u>	<u>\$2,515,012</u>	<u>\$2,370,317</u>	<u>\$839,215</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$694,520</u>	<u>\$2,515,012</u>	<u>\$2,370,317</u>	<u>\$839,215</u>
Auto Tags				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,505,167	\$1,505,167	\$0
Due from Other Governments	713,063	746,250	713,063	746,250
Total Assets	<u>\$713,063</u>	<u>\$2,251,417</u>	<u>\$2,218,230</u>	<u>\$746,250</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$713,063</u>	<u>\$2,251,417</u>	<u>\$2,218,230</u>	<u>\$746,250</u>
Payroll Revolving				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	<u>\$1,069,037</u>	<u>\$63,477,833</u>	<u>\$63,457,287</u>	<u>\$1,089,583</u>
<u>Liabilities</u>				
Payroll Withholdings	<u>\$1,069,037</u>	<u>\$63,477,833</u>	<u>\$63,457,287</u>	<u>\$1,089,583</u>
Park District				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	<u>\$1,143,964</u>	<u>\$5,588,482</u>	<u>\$5,355,772</u>	<u>\$1,376,674</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$1,143,964</u>	<u>\$5,588,482</u>	<u>\$5,355,772</u>	<u>\$1,376,674</u>

(continued)

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2015

	Balance at January 1, 2015	Additions	Reductions	Balance at December 31, 2015
County Courts				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$112,638	\$74,503	\$110,218	\$76,923
Cash and Cash Equivalents in Segregated Accounts	1,539,110	77,829,639	77,671,474	1,697,275
Total Assets	<u>\$1,651,748</u>	<u>\$77,904,142</u>	<u>\$77,781,692</u>	<u>\$1,774,198</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$1,651,748</u>	<u>\$77,904,142</u>	<u>\$77,781,692</u>	<u>\$1,774,198</u>
Township Gas				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,839,800	\$1,839,800	\$0
Due from Other Governments	911,564	919,900	911,564	919,900
Total Assets	<u>\$911,564</u>	<u>\$2,759,700</u>	<u>\$2,751,364</u>	<u>\$919,900</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$911,564</u>	<u>\$2,759,700</u>	<u>\$2,751,364</u>	<u>\$919,900</u>
Lodging Tax				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$262,177	\$262,177	\$0
<u>Liabilities</u>				
Undistributed Assets	<u>\$0</u>	<u>\$262,177</u>	<u>\$262,177</u>	<u>\$0</u>
Ohio Elections				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,740	\$2,740	\$0
<u>Liabilities</u>				
Due to Other Governments	<u>\$0</u>	<u>\$2,740</u>	<u>\$2,740</u>	<u>\$0</u>
Vision Insurance				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$33,431	\$591,445	\$581,530	\$43,346
<u>Liabilities</u>				
Undistributed Assets	<u>\$33,431</u>	<u>\$591,445</u>	<u>\$581,530</u>	<u>\$43,346</u>

(continued)

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2015

	Balance at January 1, 2015	Additions	Reductions	Balance at December 31, 2015
Child Support Deposits				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$0	\$610,126	\$610,126	\$0
<u>Liabilities</u>				
Undistributed Assets	\$0	\$610,126	\$610,126	\$0
Sheriff				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$2,171,769	\$17,172,986	\$17,784,715	\$1,560,040
<u>Liabilities</u>				
Undistributed Assets	\$2,171,769	\$17,172,986	\$17,784,715	\$1,560,040
Inmate				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$377,422	\$696,801	\$611,449	\$462,774
<u>Liabilities</u>				
Undistributed Assets	\$377,422	\$696,801	\$611,449	\$462,774
Delaware County Family and Children's First Council				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$158,247	\$738,419	\$605,180	\$291,486
<u>Liabilities</u>				
Undistributed Assets	\$158,247	\$738,419	\$605,180	\$291,486
Treasurer				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$259,187	\$25,881	\$0	\$285,068
<u>Liabilities</u>				
Undistributed Assets	\$259,187	\$25,881	\$0	\$285,068
Property Tax Replacement				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$15,930	\$15,930	\$0
<u>Liabilities</u>				
Due to Other Governments	\$0	\$15,930	\$15,930	\$0

(continued)

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2015

	Balance at January 1, 2015	Additions	Reductions	Balance at December 31, 2015
Housing Trust				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$287,662	\$1,138,193	\$1,135,625	\$290,230
<u>Liabilities</u>				
Due to Other Governments	\$287,662	\$1,138,193	\$1,135,625	\$290,230
Bond Accounts				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$580,589	\$1,457,793	\$1,112,115	\$926,267
<u>Liabilities</u>				
Undistributed Assets	\$580,589	\$1,457,793	\$1,112,115	\$926,267
Green Meadows				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$215,312	\$0	\$215,312	\$0
<u>Liabilities</u>				
Due to External Party	\$215,312	\$0	\$215,312	\$0
Arson Registry				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$500	\$500	\$0
<u>Liabilities</u>				
Undistributed Assets	\$0	\$500	\$500	\$0
Total - All Funds				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$39,219,369	\$496,119,857	\$492,149,640	\$43,189,586
Cash and Cash Equivalents				
in Segregated Accounts	4,088,301	96,309,552	96,677,764	3,720,089
Due from Other Governments	3,621,896	4,030,149	3,621,896	4,030,149
Due from External Party	81,315	107,501	81,315	107,501
Property Taxes Receivable	402,185,295	385,971,998	402,185,295	385,971,998
Special Assessments Receivable	3,352,508	3,615,839	3,352,508	3,615,839
Total Assets	\$452,548,684	\$986,154,896	\$998,068,418	\$440,635,162
<u>Liabilities</u>				
Due to Other Governments	\$419,901,950	\$800,315,816	\$813,183,214	\$407,034,552
Due to External Party	215,312	0	215,312	0
Payroll Withholdings	1,069,037	63,477,833	63,457,287	1,089,583
Undistributed Assets	31,362,385	122,361,247	121,212,605	32,511,027
Total Liabilities	\$452,548,684	\$986,154,896	\$998,068,418	\$440,635,162

**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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$10,063,075	\$10,063,075	\$10,538,252	\$475,177
Sales Taxes	50,878,737	50,878,737	52,258,122	1,379,385
Charges for Services	24,310,580	24,478,290	25,712,020	1,233,730
Licenses and Permits	1,037,100	1,037,100	1,189,058	151,958
Fines and Forfeitures	356,250	356,250	343,314	(12,936)
Intergovernmental	5,363,890	5,363,890	5,769,066	405,176
Interest	1,250,000	1,250,000	1,307,285	57,285
Other	2,027,113	2,500,771	2,382,226	(118,545)
Total Revenues	95,286,745	95,928,113	99,499,343	3,571,230
<u>Expenditures</u>				
Current				
General Government - Legislative and Executive				
Auditor				
Personal Services	585,131	617,407	614,368	3,039
Fringe Benefits	273,377	281,337	279,108	2,229
Services and Charges	37,600	23,799	14,897	8,902
Materials and Supplies	9,500	12,500	10,942	1,558
Total Auditor	905,608	935,043	919,315	15,728
Weights & Measures				
Personal Services	68,862	68,862	59,514	9,348
Fringe Benefits	33,807	32,807	29,519	3,288
Services and Charges	2,025	2,025	1,344	681
Materials and Supplies	1,800	2,800	2,178	622
Total Weights & Measures	106,494	106,494	92,555	13,939
Commissioners - Administrative				
Personal Services	550,000	550,000	530,665	19,335
Fringe Benefits	201,275	201,275	186,081	15,194
Services and Charges	25,546	25,546	6,103	19,443
Materials and Supplies	11,211	11,211	10,775	436
Total Commissioners - Administrative	788,032	788,032	733,624	54,408
Commissioners - General				
Services and Charges	2,754,716	2,924,716	2,035,508	889,208
Materials and Supplies	18,360	18,360	14,669	3,691
Total Commissioners - General	2,773,076	2,943,076	2,050,177	892,899
Record Center				
Personal Services	118,457	118,472	118,466	6
Fringe Benefits	51,143	51,318	51,293	25
Services and Charges	35,492	35,302	15,381	19,921
Materials and Supplies	31,883	31,883	29,924	1,959
Total Record Center	236,975	236,975	215,064	21,911

(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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Lands and Buildings				
Personal Services	\$873,762	\$819,762	\$761,145	\$58,617
Fringe Benefits	554,886	554,886	438,842	116,044
Services and Charges	1,167,614	1,221,614	1,166,271	55,343
Materials and Supplies	223,968	223,968	193,142	30,826
Total Lands and Buildings	<u>2,820,230</u>	<u>2,820,230</u>	<u>2,559,400</u>	<u>260,830</u>
County Garage				
Personal Services	116,862	117,612	117,500	112
Fringe Benefits	73,170	73,545	73,512	33
Services and Charges	66,945	66,945	59,250	7,695
Materials and Supplies	915,580	914,455	605,671	308,784
Total County Garage	<u>1,172,557</u>	<u>1,172,557</u>	<u>855,933</u>	<u>316,624</u>
Zoning				
Personal Services	3,116	3,116	2,990	126
Fringe Benefits	1,358	1,358	1,306	52
Services and Charges	1,270	1,270	387	883
Materials and Supplies	200	200	0	200
Total Zoning	<u>5,944</u>	<u>5,944</u>	<u>4,683</u>	<u>1,261</u>
Human Resources				
Personal Services	236,337	236,337	236,222	115
Fringe Benefits	99,663	99,963	99,910	53
Services and Charges	186,148	178,848	105,322	73,526
Materials and Supplies	16,350	23,350	14,594	8,756
Total Human Resources	<u>538,498</u>	<u>538,498</u>	<u>456,048</u>	<u>82,450</u>
Prosecutor				
Personal Services	1,048,883	1,048,883	975,166	73,717
Fringe Benefits	484,183	484,183	418,006	66,177
Services and Charges	113,250	113,250	94,765	18,485
Materials and Supplies	14,000	14,000	9,593	4,407
Total Prosecutor	<u>1,660,316</u>	<u>1,660,316</u>	<u>1,497,530</u>	<u>162,786</u>
Recorder				
Personal Services	244,000	244,000	206,737	37,263
Fringe Benefits	136,886	136,886	116,005	20,881
Services and Charges	3,150	3,150	2,884	266
Materials and Supplies	2,650	2,650	2,209	441
Total Recorder	<u>386,686</u>	<u>386,686</u>	<u>327,835</u>	<u>58,851</u>
Treasurer				
Personal Services	179,427	178,157	174,369	3,788
Fringe Benefits	97,081	98,351	98,191	160
Services and Charges	25,600	38,373	36,783	1,590
Materials and Supplies	1,900	1,900	1,531	369
Total Treasurer	<u>304,008</u>	<u>316,781</u>	<u>310,874</u>	<u>5,907</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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Board of Elections				
Personal Services	\$874,258	\$874,258	\$819,202	\$55,056
Fringe Benefits	430,009	430,009	407,149	22,860
Services and Charges	745,963	745,963	435,423	310,540
Materials and Supplies	201,854	531,254	470,464	60,790
Total Board of Elections	<u>2,252,084</u>	<u>2,581,484</u>	<u>2,132,238</u>	<u>449,246</u>
Public Community Relation				
Personal Services	67,964	67,964	65,889	2,075
Fringe Benefits	29,162	29,162	25,501	3,661
Services and Charges	50,945	50,945	17,178	33,767
Materials and Supplies	9,000	9,000	6,146	2,854
Total Public Community Relation	<u>157,071</u>	<u>157,071</u>	<u>114,714</u>	<u>42,357</u>
Property and Casualty Insurance				
Personal Services	26,579	28,979	28,967	12
Fringe Benefits	13,364	13,814	13,794	20
Services and Charges	927,041	1,027,041	945,881	81,160
Materials and Supplies	1,000	1,000	285	715
Total Property and Casualty Insurance	<u>967,984</u>	<u>1,070,834</u>	<u>988,927</u>	<u>81,907</u>
Health Insurance				
Personal Services	26,579	28,979	28,967	12
Fringe Benefits	13,364	13,814	13,794	20
Services and Charges	14,103,391	15,103,391	15,024,675	78,716
Materials and Supplies	12,000	12,000	615	11,385
Total Health Insurance	<u>14,155,334</u>	<u>15,158,184</u>	<u>15,068,051</u>	<u>90,133</u>
Data Center				
Personal Services	431,735	421,295	421,295	0
Fringe Benefits	196,445	171,211	171,211	0
Services and Charges	288,469	281,666	279,679	1,987
Materials and Supplies	32,100	29,802	25,461	4,341
Capital Outlay	146,835	145,610	140,009	5,601
Total Data Center	<u>1,095,584</u>	<u>1,049,584</u>	<u>1,037,655</u>	<u>11,929</u>
Joint Economic Development				
Personal Services	197,133	117,133	89,684	27,449
Fringe Benefits	49,161	49,161	24,562	24,599
Services and Charges	132,580	132,580	113,923	18,657
Materials and Supplies	6,500	6,500	3,423	3,077
Total Joint Economic Development	<u>385,374</u>	<u>305,374</u>	<u>231,592</u>	<u>73,782</u>
Unclaimed Monies				
Services and Charges	<u>30,000</u>	<u>75,000</u>	<u>61,253</u>	<u>13,747</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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Reinberger Fellowship				
Personal Services	\$0	\$32,100	\$31,959	\$141
Fringe Benefits	0	12,000	11,334	666
Total Reinberger Fellowship	0	44,100	43,293	807
Estate Trust				
Services and Charges	0	20,000	18,401	1,599
Total Estate Trust	0	20,000	18,401	1,599
Total General Government - Legislative and Executive	30,741,855	32,372,263	29,719,162	2,653,101
General Government - Judicial				
Public Defender				
Personal Services	66,617	66,617	64,908	1,709
Fringe Benefits	46,922	46,922	41,907	5,015
Services and Charges	1,556,000	1,556,000	1,255,030	300,970
Materials and Supplies	1,000	1,000	939	61
Total Public Defender	1,670,539	1,670,539	1,362,784	307,755
Clerk of Courts				
Personal Services	563,424	563,424	543,896	19,528
Fringe Benefits	312,441	312,441	276,660	35,781
Services and Charges	32,450	32,450	24,183	8,267
Materials and Supplies	28,200	28,200	22,755	5,445
Total Clerk of Courts	936,515	936,515	867,494	69,021
Common Pleas Court				
Personal Services	889,161	911,661	740,851	170,810
Fringe Benefits	408,532	417,478	302,044	115,434
Services and Charges	103,450	103,450	68,916	34,534
Materials and Supplies	29,300	37,151	27,618	9,533
Total Common Pleas Court	1,430,443	1,469,740	1,139,429	330,311
Court of Appeals				
Services and Charges	32,000	32,000	23,878	8,122
Adult Court Services				
Personal Services	703,915	703,915	608,531	95,384
Fringe Benefits	306,128	306,128	260,648	45,480
Services and Charges	7,200	7,200	5,040	2,160
Total Adult Court Services	1,017,243	1,017,243	874,219	143,024
Juvenile Court				
Personal Services	1,870,333	1,870,333	1,620,531	249,802
Fringe Benefits	930,124	930,124	761,042	169,082
Services and Charges	328,800	299,780	238,786	60,994
Materials and Supplies	75,100	75,100	65,167	9,933
Total Juvenile Court	3,204,357	3,175,337	2,685,526	489,811
Detention Center				
Services and Charges	707,913	707,913	688,466	19,447

(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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Probate Court				
Personal Services	\$312,490	\$312,490	\$308,335	\$4,155
Fringe Benefits	172,972	172,972	162,949	10,023
Services and Charges	59,000	59,000	57,826	1,174
Materials and Supplies	5,000	5,000	64	4,936
Total Probate Court	549,462	549,462	529,174	20,288
Jury Commission				
Personal Services	81,876	84,870	84,870	0
Fringe Benefits	38,288	40,123	40,122	1
Services and Charges	124,300	124,300	114,682	9,618
Materials and Supplies	6,200	6,200	5,064	1,136
Total Jury Commission	250,664	255,493	244,738	10,755
Municipal Court				
Personal Services	5,000	5,000	0	5,000
Fringe Benefits	825	825	0	825
Services and Charges	475,000	475,000	405,942	69,058
Total Municipal Court	480,825	480,825	405,942	74,883
Total General Government - Judicial	10,279,961	10,295,067	8,821,650	1,473,417
Total General Government	41,021,816	42,667,330	38,540,812	4,126,518
Public Safety				
Code Compliance				
Personal Services	945,000	945,000	891,326	53,674
Fringe Benefits	447,950	447,950	405,822	42,128
Services and Charges	117,525	116,525	78,143	38,382
Materials and Supplies	17,000	18,000	16,381	1,619
Total Code Compliance	1,527,475	1,527,475	1,391,672	135,803
Emergency Medical Services				
Personal Services	7,144,106	7,105,106	6,076,460	1,028,646
Fringe Benefits	2,901,790	2,901,790	2,514,443	387,347
Services and Charges	1,166,892	1,182,892	1,114,817	68,075
Materials and Supplies	207,236	235,936	211,815	24,121
Total Emergency Medical Services	11,420,024	11,425,724	9,917,535	1,508,189
Railroad Task Force				
Services and Charges	1,000	1,000	0	1,000
Victim's Assistance				
Personal Services	78,543	78,543	58,517	20,026
Fringe Benefits	42,770	42,770	37,066	5,704
Services and Charges	5,500	5,500	4,413	1,087
Materials and Supplies	100	100	0	100
Total Victim's Assistance	126,913	126,913	99,996	26,917

(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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Coroner				
Personal Services	130,823	130,823	129,037	1,786
Fringe Benefits	93,448	93,455	93,455	0
Services and Charges	104,772	104,772	95,038	9,734
Materials and Supplies	3,800	3,792	2,509	1,283
Total Coroner	<u>332,843</u>	<u>332,842</u>	<u>320,039</u>	<u>12,803</u>
Sheriff				
Personal Services	8,986,476	8,986,476	8,234,797	751,679
Fringe Benefits	3,986,565	3,986,565	3,620,978	365,587
Services and Charges	690,806	690,806	639,357	51,449
Materials and Supplies	576,886	576,886	325,311	251,575
Total Sheriff	<u>14,240,733</u>	<u>14,240,733</u>	<u>12,820,443</u>	<u>1,420,290</u>
Prisoner Transport				
Services and Charges	<u>37,566</u>	<u>37,566</u>	<u>21,803</u>	<u>15,763</u>
Jail/Pay for Stay				
Personal Services	4,031,483	4,031,483	3,495,834	535,649
Fringe Benefits	1,876,320	1,876,320	1,519,061	357,259
Services and Charges	1,445,790	1,445,790	1,415,724	30,066
Materials and Supplies	666,328	666,328	401,854	264,474
Total Jail/Pay for Stay	<u>8,019,921</u>	<u>8,019,921</u>	<u>6,832,473</u>	<u>1,187,448</u>
Sheriff Firing Range				
Services and Charges	12,500	12,500	12,500	0
Materials and Supplies	2,500	2,500	0	2,500
Total Jail/Pay for Stay	<u>15,000</u>	<u>15,000</u>	<u>12,500</u>	<u>2,500</u>
Sheriff Local Funds				
Services and Charges	11,500	11,500	3,074	8,426
Materials and Supplies	500	500	0	500
Total Sheriff Local Funds	<u>12,000</u>	<u>12,000</u>	<u>3,074</u>	<u>8,926</u>
Total Public Safety	<u>35,733,475</u>	<u>35,739,174</u>	<u>31,419,535</u>	<u>4,319,639</u>
Public Works				
Road and Bridge Projects				
Capital Outlay	<u>10,982,842</u>	<u>12,530,342</u>	<u>10,831,233</u>	<u>1,699,109</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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Human Services				
Veterans Services				
Personal Services	178,038	178,038	177,307	731
Fringe Benefits	90,071	90,246	90,218	28
Services and Charges	237,905	231,905	187,841	44,064
Materials and Supplies	23,000	34,825	32,459	2,366
Capital Outlay	0	45,882	35,882	10,000
Total Veteran Services	529,014	580,896	523,707	57,189
Total Human Services	529,014	580,896	523,707	57,189
Intergovernmental	12,897,833	12,935,658	4,911,952	8,023,706
Total Expenditures	101,194,980	104,483,400	86,257,239	18,226,161
Excess of Revenues Over (Under) Expenditures	(5,908,235)	(8,555,287)	13,242,104	21,797,391
Other Financing Sources (Uses)				
Sales Tax Revenue Bond Proceeds	0	0	1,165,823	1,165,823
Advances In	0	0	1,049,780	1,049,780
Advances Out	0	0	(8,496,502)	(8,496,502)
Transfers In	100,000	100,000	200,000	100,000
Transfers Out	(4,513,486)	(8,143,937)	(8,143,937)	0
Total Other Financing Sources (Uses)	(4,413,486)	(8,043,937)	(14,224,836)	(6,180,899)
Changes in Fund Balance	(10,321,721)	(16,599,224)	(982,732)	15,616,492
Fund Balance at Beginning of Year	32,173,708	32,173,708	32,173,708	0
Prior Year Encumbrances Appropriated	1,335,657	1,335,657	1,335,657	0
Fund Balance at End of Year	\$23,187,644	\$16,910,141	\$32,526,633	\$15,616,492

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, 2015

	<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	\$1,035,000	\$1,035,000	\$2,371,663	\$1,336,663
Licenses and Permits	115,000	115,000	139,075	24,075
Intergovernmental	11,380,000	12,279,689	8,272,647	(4,007,042)
Other	5,000	5,000	145,280	140,280
Total Revenues	12,535,000	13,434,689	10,928,665	(2,506,024)
<u>Expenditures</u>				
Current				
Public Works				
Personal Services	3,880,925	3,880,925	3,655,616	225,309
Fringe Benefits	1,883,984	1,883,984	1,718,437	165,547
Services and Charges	2,119,435	2,253,909	1,505,747	748,162
Materials and Supplies	1,940,608	1,940,608	1,447,252	493,356
Capital Outlay	16,404,340	18,422,278	2,870,288	15,551,990
Total Expenditures	26,229,292	28,381,704	11,197,340	17,184,364
Excess of Revenues (Under) Expenditures	(13,694,292)	(14,947,015)	(268,675)	14,678,340
<u>Other Financing Sources (Uses)</u>				
Sales Tax Revenue Bond Proceeds	0	0	3,434,953	3,434,953
Sale of Fixed Assets	0	0	25	25
Advances In	0	0	5,260,000	5,260,000
Advances Out	0	0	(864,725)	(864,725)
Transfers In	0	15,000	1,252,500	1,237,500
Total Other Financing Sources (Uses)	0	15,000	9,082,753	9,067,753
Changes in Fund Balance	(13,694,292)	(14,932,015)	8,814,078	23,746,093
Fund Balance at Beginning of Year	29,982,030	29,982,030	29,982,030	0
Prior Year Encumbrances Appropriated	149,623	149,623	149,623	0
Fund Balance at End of Year	\$16,437,361	\$15,199,638	\$38,945,731	\$23,746,093

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, 2015

	<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	\$14,681,483	\$14,681,483	\$15,063,290	\$381,807
Charges for Services	24,220	273,564	157,698	(115,866)
Intergovernmental	4,613,566	4,613,566	4,836,188	222,622
Other	531,050	571,812	480,179	(91,633)
Total Revenues	19,850,319	20,140,425	20,537,355	396,930
<u>Expenditures</u>				
Current				
Health				
Personal Services	4,790,578	4,991,030	4,242,540	748,490
Fringe Benefits	2,675,323	2,744,643	1,778,411	966,232
Services and Charges	12,465,993	12,499,968	11,006,138	1,493,830
Materials and Supplies	205,300	206,957	186,210	20,747
Other	316,952	316,952	131,154	185,798
Capital Outlay	160,000	160,000	12,307	147,693
Total Expenditures	20,614,146	20,919,550	17,356,760	3,562,790
Excess of Revenues Over (Under) Expenditures	(763,827)	(779,125)	3,180,595	3,959,720
<u>Other Financing Sources</u>				
Sale of Capital Assets	1,000	1,000	20,201	19,201
Changes in Fund Balance	(762,827)	(778,125)	3,200,796	3,978,921
Fund Balance at Beginning of Year	6,207,721	6,207,721	6,207,721	0
Prior Year Encumbrances Appropriated	1,039,593	1,039,593	1,039,593	0
Fund Balance at End of Year	\$6,484,487	\$6,469,189	\$10,448,110	\$3,978,921

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Sawmill Capital Projects Fund
For the Year Ended December 31, 2015

	<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	\$0	\$23,983	23,983
<u>Expenditures</u>				
Capital Outlay				
Capital Outlay	11,950,000	11,950,000	10,389,982	1,560,018
Total Expenditures	11,950,000	11,950,000	10,389,982	1,560,018
Excess of Revenue (Under) Expenditures	(11,950,000)	(11,950,000)	(10,365,999)	1,584,001
<u>Other Financing Sources</u>				
Sales Tax Revenue Bond Proceeds	36,399,224	36,399,224	36,399,224	0
Changes in Fund Balance	24,449,224	24,449,224	26,033,225	1,584,001
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u>\$24,449,224</u>	<u>\$24,449,224</u>	<u>\$26,033,225</u>	<u>\$1,584,001</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, 2015

	<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	\$1,267,451	\$1,259,450	\$1,254,601	(\$4,849)
Payment in Lieu of Taxes	118,000	118,000	222,524	104,524
Special Assessments	200,749	203,749	197,585	(6,164)
Intergovernmental	108,000	108,000	114,984	6,984
Total Revenues	1,694,200	1,689,199	1,789,694	100,495
<u>Expenditures</u>				
Current				
Legislative and Executive Services and Charges	34,025	36,824	30,652	6,172
Debt Service				
Principal Retirement	1,086,870	2,741,871	2,741,871	0
Interest and Fiscal Charges	476,491	1,070,656	1,070,656	0
Issuance Costs	0	364,912	362,232	2,680
Total Expenditures	1,597,386	4,214,263	4,205,411	8,852
Excess of Revenues Over (Under) Expenditures	96,814	(2,525,064)	(2,415,717)	109,347
<u>Other Financing Sources</u>				
Premium on Revenue Bonds	0	1,191,302	1,191,302	0
Advances In	0	0	3,250	3,250
Transfers In	0	2,148,931	2,148,931	0
Total Other Financing Sources	0	3,340,233	3,343,483	3,250
Changes in Fund Balance	96,814	815,169	927,766	112,597
Fund Balance at Beginning of Year	264,521	264,521	264,521	0
Fund Balance at End of Year	\$361,335	\$1,079,690	\$1,192,287	\$112,597

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, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Charges for Services	\$13,330,300	\$13,330,300	\$15,145,399	\$1,815,099
Tap In Fees	3,841,800	3,841,800	5,696,507	1,854,707
Licenses and Permits	750	750	1,400	650
Interest Revenue	0	0	13,781	13,781
Other	2,035,000	2,035,000	39,578	(1,995,422)
Total Revenues	19,207,850	19,207,850	20,896,665	1,688,815
<u>Expenses</u>				
Personal Services	3,779,500	3,779,500	3,240,204	539,296
Fringe Benefits	1,929,300	1,929,300	1,519,892	409,408
Services and Charges	5,450,047	5,318,047	3,337,662	1,980,385
Materials and Supplies	2,212,011	2,212,011	1,244,733	967,278
Capital Outlay	22,508,316	19,908,316	7,916,853	11,991,463
Debt Service				
Principal Retirement	2,470,000	2,470,000	2,470,000	0
Interest Expense	1,395,163	1,395,163	1,395,163	0
Total Expenses	39,744,337	37,012,337	21,124,507	15,887,830
Excess of Revenues (Under) Expenses	(20,536,487)	(17,804,487)	(227,842)	17,576,645
<u>Other Financing Sources</u>				
Sale of Capital Assets	0	0	24,902	24,902
Total Other Financing Sources	0	0	24,902	24,902
Changes in Fund Balance	(20,536,487)	(17,804,487)	(202,940)	17,601,547
Fund Balance at Beginning of Year	31,401,917	31,401,917	31,401,917	0
Prior Year Encumbrances Appropriated	1,675,594	1,675,594	1,675,594	0
Fund Balance at End of Year	\$12,541,024	\$15,273,024	\$32,874,571	\$17,601,547

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, 2015

	<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	\$114,000	\$114,000	\$143,480	\$29,480
<u>Expenditures</u>				
Current				
Legislative and Executive Services and Charges	98,165	98,165	56,792	41,373
Materials and Supplies	17,845	17,845	15,614	2,231
Total Expenditures	116,010	116,010	72,406	43,604
Changes in Fund Balance	(2,010)	(2,010)	71,074	73,084
Fund Balance at Beginning of Year	676,066	676,066	676,066	0
Prior Year Encumbrances Appropriated	4,010	4,010	4,010	0
Fund Balance at End of Year	<u>\$678,066</u>	<u>\$678,066</u>	<u>\$751,150</u>	<u>\$73,084</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, 2015

	<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	\$1,100,000	\$1,100,000	\$1,220,938	\$120,938
Other	0	0	528	528
Total Revenues	<u>1,100,000</u>	<u>1,100,000</u>	<u>1,221,466</u>	<u>121,466</u>
<u>Expenditures</u>				
Current				
Legislative and Executive				
Personal Services	441,987	441,987	388,372	53,615
Fringe Benefits	289,579	289,579	251,244	38,335
Services and Charges	124,450	117,450	107,808	9,642
Materials and Supplies	22,050	22,050	18,484	3,566
Capital Outlay	0	7,000	7,000	0
Total Expenditures	<u>878,066</u>	<u>878,066</u>	<u>772,908</u>	<u>105,158</u>
Excess of Revenues Over Expenditures	221,934	221,934	448,558	226,624
<u>Other Financing Uses</u>				
Transfers Out	<u>(100,000)</u>	<u>(200,000)</u>	<u>(200,000)</u>	<u>0</u>
Changes in Fund Balance	121,934	21,934	248,558	226,624
Fund Balance at Beginning of Year	<u>1,359,557</u>	<u>1,359,557</u>	<u>1,359,557</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,481,491</u></u>	<u><u>\$1,381,491</u></u>	<u><u>\$1,608,115</u></u>	<u><u>\$226,624</u></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, 2015

	<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	\$3,505,000	\$3,505,000	\$3,571,763	\$66,763
<u>Expenditures</u>				
Current				
Legislative and Executive				
Personal Services	994,556	994,556	947,004	47,552
Fringe Benefits	455,759	455,759	421,080	34,679
Services and Charges	2,917,959	2,917,959	1,318,869	1,599,090
Materials and Supplies	54,300	54,300	40,205	14,095
Capital Outlay	25,000	25,000	0	25,000
Total Expenditures	4,447,574	4,447,574	2,727,158	1,720,416
Changes in Fund Balance	(942,574)	(942,574)	844,605	1,787,179
Fund Balance at Beginning of Year	3,896,966	3,896,966	3,896,966	0
Prior Year Encumbrances Appropriated	577,333	577,333	577,333	0
Fund Balance at End of Year	<u>\$3,531,725</u>	<u>\$3,531,725</u>	<u>\$5,318,904</u>	<u>\$1,787,179</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
911 Special Revenue Fund
For the Year Ended December 31, 2015

	<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	\$2,194,169	\$2,194,169	\$2,252,149	\$57,980
Charges for Services	0	0	4	4
Intergovernmental	768,521	867,271	897,745	30,474
Other	25,110	25,110	25,432	322
Total Revenues	2,987,800	3,086,550	3,175,330	88,780
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	1,687,565	1,627,565	1,381,556	246,009
Fringe Benefits	716,765	716,765	544,221	172,544
Services and Charges	677,276	677,276	556,888	120,388
Materials and Supplies	231,625	335,756	283,268	52,488
Capital Outlay	764,102	659,971	588,330	71,641
Debt Service				
Principal Retirement	160,400	160,400	160,400	0
Interest and Fiscal Charges	4,812	4,812	4,812	0
Total Expenditures	4,242,545	4,182,545	3,519,475	663,070
Excess of Revenues (Under) Expenditures	(1,254,745)	(1,095,995)	(344,145)	751,850
<u>Other Financing Sources</u>				
Sale of Assets	0	0	4,236	4,236
Transfers In	770,000	420,000	200,000	(220,000)
Total Other Financing Sources	770,000	420,000	204,236	(215,764)
Changes in Fund Balance	(484,745)	(675,995)	(139,909)	536,086
Fund Balance at Beginning of Year	774,601	774,601	774,601	0
Prior Year Encumbrances Appropriated	82,958	82,958	82,958	0
Fund Balance at End of Year	\$372,814	\$181,564	\$717,650	\$536,086

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, 2015

	<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	\$873,500	\$873,500	\$809,757	(\$63,743)
Charges for Services	100,000	100,000	147,011	47,011
Total Revenues	<u>973,500</u>	<u>973,500</u>	<u>956,768</u>	<u>(16,732)</u>
<u>Expenditures</u>				
Current				
Public Works				
Services and Charges	526,000	671,000	588,787	82,213
Materials and Supplies	58,000	63,000	39,412	23,588
Total Expenditures	<u>584,000</u>	<u>734,000</u>	<u>628,199</u>	<u>105,801</u>
Changes in Fund Balance	389,500	239,500	328,569	89,069
Fund Balance at Beginning of Year	<u>6,363,752</u>	<u>6,363,752</u>	<u>6,363,752</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$6,753,252</u></u>	<u><u>\$6,603,252</u></u>	<u><u>\$6,692,321</u></u>	<u><u>\$89,069</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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$12,000	\$12,000	\$6,783	(\$5,217)
Intergovernmental	3,207,326	3,507,326	4,602,336	1,095,010
Other	127,000	127,000	81,329	(45,671)
Total Revenues	3,346,326	3,646,326	4,690,448	1,044,122
<u>Expenditures</u>				
Current				
Human Services				
Personal Services	3,306,221	3,306,221	3,176,125	130,096
Fringe Benefits	1,679,002	1,679,002	1,580,668	98,334
Services and Charges	1,077,723	1,515,723	1,368,131	147,592
Materials and Supplies	56,000	56,000	37,834	18,166
Capital Outlay	10,000	10,000	0	10,000
Total Expenditures	6,128,946	6,566,946	6,162,758	404,188
Excess of Revenues (Under) Expenditures	(2,782,620)	(2,920,620)	(1,472,310)	1,448,310
<u>Other Financing Sources</u>				
Transfers In	1,405,000	1,405,000	879,492	(525,508)
Changes in Fund Balance	(1,377,620)	(1,515,620)	(592,818)	922,802
Fund Balance at Beginning of Year	1,532,868	1,532,868	1,532,868	0
Prior Year Encumbrances Appropriated	49,723	49,723	49,723	0
Fund Balance at End of Year	\$204,971	\$66,971	\$989,773	\$922,802

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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Intergovernmental	\$701,000	\$701,000	\$1,111,171	\$410,171
Other	21,000	21,000	24,917	3,917
Total Revenues	722,000	722,000	1,136,088	414,088
<u>Expenditures</u>				
Current				
Human Services				
Services and Charges	1,617,258	1,817,258	1,159,534	657,724
Materials and Supplies	32,500	32,500	18,576	13,924
Total Expenditures	1,649,758	1,849,758	1,178,110	671,648
Excess of Revenues (Under) Expenditures	(927,758)	(1,127,758)	(42,022)	1,085,736
<u>Other Financing Sources (Uses)</u>				
Transfers In	1,000,000	1,000,000	1,000,000	0
Transfers Out	(700,000)	(500,000)	(273,140)	226,860
Total Other Financing Sources (Uses)	300,000	500,000	726,860	226,860
Changes in Fund Balance	(627,758)	(627,758)	684,838	1,312,596
Fund Balance at Beginning of Year	1,290,643	1,290,643	1,290,643	0
Prior Year Encumbrances Appropriated	95,758	95,758	95,758	0
Fund Balance at End of Year	\$758,643	\$758,643	\$2,071,239	\$1,312,596

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, 2015

	<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	\$0	\$4,273	\$4,273
Intergovernmental	10,000	10,000	0	(10,000)
Total Revenues	<u>10,000</u>	<u>10,000</u>	<u>4,273</u>	<u>(5,727)</u>
<u>Expenditures</u>				
Current				
Legislative and Executive Services and Charges	10,000	33,888	23,888	10,000
Changes in Fund Balance	0	(23,888)	(19,615)	4,273
Fund Balance at Beginning of Year	<u>219,629</u>	<u>219,629</u>	<u>219,629</u>	<u>0</u>
Fund Balance at End of Year	<u>\$219,629</u>	<u>\$195,741</u>	<u>\$200,014</u>	<u>\$4,273</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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$520,000	\$520,000	\$475,590	(\$44,410)
Other	0	0	3,240	3,240
Total Revenues	520,000	520,000	478,830	(41,170)
<u>Expenditures</u>				
Current				
Legislative and Executive				
DRETAC - Prosecutor				
Personal Services	298,499	298,499	298,189	310
Fringe Benefits	125,507	134,007	132,709	1,298
Services and Charges	13,500	5,000	0	5,000
Materials and Supplies	4,000	4,000	0	4,000
DRETAC - Treasurer				
Personal Services	111,242	112,067	111,822	245
Fringe Benefits	45,688	45,938	45,793	145
Services and Charges	85,250	84,175	78,500	5,675
Materials and Supplies	11,500	11,500	3,626	7,874
Total Expenditures	695,186	695,186	670,639	24,547
Changes in Fund Balance	(175,186)	(175,186)	(191,809)	(16,623)
Fund Balance at Beginning of Year	2,194,859	2,194,859	2,194,859	0
Prior Year Encumbrances Appropriated	10,750	10,750	10,750	0
Fund Balance at End of Year	\$2,030,423	\$2,030,423	\$2,013,800	(\$16,623)

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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$450,000	\$450,000	\$497,777	\$47,777
Intergovernmental	1,332,791	1,332,791	1,215,573	(117,218)
Other	10,000	10,000	21,787	11,787
	1,792,791	1,792,791	1,735,137	(57,654)
<u>Expenditures</u>				
Current				
Human Services				
Personal Services	811,343	811,343	721,474	89,869
Fringe Benefits	463,979	463,979	363,941	100,038
Services and Charges	521,457	528,557	360,668	167,889
Materials and Supplies	12,200	12,200	8,047	4,153
	1,808,979	1,816,079	1,454,130	361,949
Changes in Fund Balance	(16,188)	(23,288)	281,007	304,295
Fund Balance at Beginning of Year	1,970,886	1,970,886	1,970,886	0
Prior Year Encumbrances Appropriated	22,900	22,900	22,900	0
Fund Balance at End of Year	\$1,977,598	\$1,970,498	\$2,274,793	\$304,295

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, 2015

	<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	\$225,000	\$225,000	\$259,600	\$34,600
Fines and Forfeitures	27,000	27,000	31,780	4,780
Other	2,500	27,500	28,848	1,348
Total Revenues	<u>254,500</u>	<u>279,500</u>	<u>320,228</u>	<u>40,728</u>
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	186,581	186,581	174,361	12,220
Fringe Benefits	75,725	75,825	72,146	3,679
Services and Charges	38,395	71,075	58,368	12,707
Materials and Supplies	22,600	16,600	16,274	326
Capital Outlay	0	33,538	33,043	495
Total Expenditures	<u>323,301</u>	<u>383,619</u>	<u>354,192</u>	<u>29,427</u>
Changes in Fund Balance	(68,801)	(104,119)	(33,964)	70,155
Fund Balance at Beginning of Year	<u>160,261</u>	<u>160,261</u>	<u>160,261</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$91,460</u></u>	<u><u>\$56,142</u></u>	<u><u>\$126,297</u></u>	<u><u>\$70,155</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Emergency Management Agency Special Revenue Fund
For the Year Ended December 31, 2015

	<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	\$103,165	\$103,165	\$106,702	\$3,537
Intergovernmental	153,000	183,322	222,828	39,506
Total Revenues	<u>256,165</u>	<u>286,487</u>	<u>329,530</u>	<u>43,043</u>
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	155,667	155,667	155,039	628
Fringe Benefits	69,900	69,900	63,806	6,094
Services and Charges	12,620	80,355	28,209	52,146
Materials and Supplies	17,550	34,167	6,757	27,410
Capital Outlay	0	13,622	13,622	0
Total Expenditures	<u>255,737</u>	<u>353,711</u>	<u>267,433</u>	<u>86,278</u>
Changes in Fund Balance	428	(67,224)	62,097	129,321
Fund Balance at Beginning of Year	<u>228,582</u>	<u>228,582</u>	<u>228,582</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$229,010</u></u>	<u><u>\$161,358</u></u>	<u><u>\$290,679</u></u>	<u><u>\$129,321</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Hazard Mitigation Grant Program Revenue Fund
For the Year Ended December 31, 2015

	<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	\$700,000	\$0	\$0	\$0
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	12,000	12,000	0	12,000
Fringe Benefits	4,000	4,000	0	4,000
Services and Charges	784,000	34,000	0	34,000
Total Expenditures	800,000	50,000	0	50,000
Excess of Revenues Over (Under) Expenditures	(100,000)	(50,000)	0	50,000
<u>Other Financing Sources</u>				
Transfers In	100,000	100,000	100,000	0
Changes in Fund Balance	0	50,000	100,000	50,000
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	\$0	\$50,000	\$100,000	\$50,000

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, 2015

	<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	\$144,352	\$151,124	\$136,854	(\$14,270)
<u>Expenditures</u>				
Current				
Public Safety				
Juvenile Court's Victims of Crime Grant				
Personal Services	90,849	111,912	111,822	90
Fringe Benefits	50,010	64,097	63,481	616
Services and Charges	0	1,558	1,558	0
State Victim's Assistance Grant Juvenile Court				
Personal Services	12,689	15,143	15,112	31
Fringe Benefits	7,985	12,490	11,707	783
Services and Charges	0	6,172	6,172	0
Total Expenditures	<u>161,533</u>	<u>211,372</u>	<u>209,852</u>	<u>1,520</u>
Excess of Revenues (Under) Expenditures	(17,181)	(60,248)	(72,998)	(12,750)
<u>Other Financing Sources</u>				
Transfers In	<u>20,874</u>	<u>20,874</u>	<u>20,874</u>	<u>0</u>
Changes in Fund Balance	3,693	(39,374)	(52,124)	(12,750)
Fund Balance at Beginning of Year	<u>60,142</u>	<u>60,142</u>	<u>60,142</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$63,835</u></u>	<u><u>\$20,768</u></u>	<u><u>\$8,018</u></u>	<u><u>(\$12,750)</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Community Based Corrections Special Revenue Fund
For the Year Ended December 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$146,500	\$145,091	\$108,834	(\$36,257)
Intergovernmental	384,836	384,836	349,388	(35,448)
Total Revenues	531,336	529,927	458,222	(71,705)
<u>Expenditures</u>				
Current				
Public Safety				
Pre-Trial Diversion				
Personal Services	7,350	8,243	8,243	0
Fringe Benefits	1,209	1,534	1,534	0
Community Based Corrections				
Personal Services	194,462	198,560	198,559	1
Fringe Benefits	76,176	77,318	77,317	1
Services and Charges	6,593	12,051	11,018	1,033
Materials and Supplies	3,500	3,409	2,006	1,403
Intensive Supervision				
Services and Charges	24,360	32,360	31,486	874
Materials and Supplies	63,400	63,400	42,712	20,688
Intensive Supervision Electronic Monitoring				
Services and Charges	50,000	50,000	31,339	18,661
Mental Health Docket				
Personal Services	42,453	42,453	40,789	1,664
Fringe Benefits	13,547	13,578	13,578	0
Services and Charges	480	480	480	0
Materials and Supplies	200	169	0	169
Drug Court Docket				
Personal Services	43,430	43,430	41,579	1,851
Fringe Benefits	7,143	7,143	6,840	303
Services and Charges	480	480	480	0
Materials and Supplies	6,200	6,200	0	6,200
Total Expenditures	540,983	560,808	507,960	52,848
Excess of Revenues (Under) Expenditures	(9,647)	(30,881)	(49,738)	(18,857)

(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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Other Financing Sources</u>				
Transfers In	22,275	22,275	22,275	0
Changes in Fund Balance	12,628	(8,606)	(27,463)	(18,857)
Fund Balance at Beginning of Year	234,141	234,141	234,141	0
Fund Balance at End of Year	<u>\$246,769</u>	<u>\$225,535</u>	<u>\$206,678</u>	<u>(\$18,857)</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, 2015

	<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	\$17,547	\$1,547
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	16,000	16,000	15,444	556
Changes in Fund Balance	0	0	2,103	2,103
Fund Balance at Beginning of Year	3,064	3,064	3,064	0
Fund Balance at End of Year	<u>\$3,064</u>	<u>\$3,064</u>	<u>\$5,167</u>	<u>\$2,103</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, 2015

	<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	\$40,500	\$40,500	\$39,793	(\$707)
Intergovernmental	465,000	465,000	553,917	88,917
Other	10,500	25,500	16,061	(9,439)
Total Revenues	516,000	537,500	616,085	78,585
<u>Expenditures</u>				
Current				
Public Safety				
Juvenile Court Restitution				
Services and Charges	10,000	8,500	6,914	1,586
Dispute Restitution				
Services and Charges	40,000	40,000	0	40,000
Juvenile Care and Custody				
Personal Services	414,722	406,856	373,186	33,670
Fringe Benefits	200,947	208,813	206,988	1,825
Juvenile Account Incentive				
Services and Charges	2,000	2,000	1,540	460
Materials and Supplies	5,000	5,000	1,592	3,408
Juvenile Court Special Projects				
Services and Charges	20,000	20,000	0	20,000
Materials and Supplies	10,000	10,000	459	9,541
Juvenile Court Other Projects				
Services and Charges	60,000	80,000	19,031	60,969
Total Expenditures	762,669	813,419	618,466	194,953
Changes in Fund Balance	(246,669)	(275,919)	(2,381)	273,538
Fund Balance at Beginning of Year	432,818	432,818	432,818	0
Fund Balance at End of Year	<u>\$186,149</u>	<u>\$156,899</u>	<u>\$430,437</u>	<u>\$273,538</u>

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, 2015

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Intergovernmental	\$230,000	\$178,122	\$178,122	\$0
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	70,640	47,425	47,425	0
Fringe Benefits	21,877	14,079	14,079	0
Services and Charges	119,900	105,010	105,010	0
Materials and Supplies	16,529	11,266	11,266	0
Total Expenditures	228,946	177,780	177,780	0
Excess of Revenues Over Expenditures	1,054	342	342	0
<u>Other Financing (Uses)</u>				
Advances-Out	0	0	(50,000)	(50,000)
Changes in Fund Balance	1,054	342	(49,658)	(50,000)
Fund Balance at Beginning of Year	48,129	48,129	48,129	0
Prior Year Encumbrances Appropriated	1,529	1,529	1,529	0
Fund Balance at End of Year	<u>\$50,712</u>	<u>\$50,000</u>	<u>\$0</u>	<u>(\$50,000)</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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$400	\$0	\$0	\$0
Intergovernmental	0	400	311	(89)
Total Revenues	400	400	311	(89)
<u>Expenditures</u>				
Total Expenditures	0	0	0	0
Changes in Fund Balance	400	400	311	(89)
Fund Balance at Beginning of Year	400	400	400	0
Fund Balance at End of Year	\$800	\$800	\$711	(\$89)

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, 2015

	<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	\$4,000	\$4,000	\$3,400	(\$600)
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	10,000	10,000	0	10,000
Materials and Supplies	10,000	10,000	1,193	8,807
Total Expenditures	20,000	20,000	1,193	18,807
Changes in Fund Balance	(16,000)	(16,000)	2,207	18,207
Fund Balance at Beginning of Year	34,667	34,667	34,667	0
Fund Balance at End of Year	<u>\$18,667</u>	<u>\$18,667</u>	<u>\$36,874</u>	<u>\$18,207</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, 2015

	<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	\$95,000	\$95,000	\$110,235	\$15,235
Other	\$2,000	\$2,000	\$0	(\$2,000)
Total Revenues	<u>97,000</u>	<u>97,000</u>	<u>110,235</u>	<u>13,235</u>
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	19,995	19,995	16,261	3,734
Fringe Benefits	12,356	12,356	11,702	654
Services and Charges	46,500	46,500	46,422	78
Materials and Supplies	8,400	8,400	6,372	2,028
Total Expenditures	<u>87,251</u>	<u>87,251</u>	<u>80,757</u>	<u>6,494</u>
Changes in Fund Balance	9,749	9,749	29,478	19,729
Fund Balance at Beginning of Year	292,656	292,656	292,656	0
Prior Year Encumbrances Appropriated	<u>3,400</u>	<u>3,400</u>	<u>3,400</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$305,805</u></u>	<u><u>\$305,805</u></u>	<u><u>\$325,534</u></u>	<u><u>\$19,729</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Sheriff Federal Special Revenue Fund
For the Year Ended December 31, 2015

	<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	\$58,901	\$194,098	\$94,162	(\$99,936)
Other	46,163	88,354	50,853	(37,501)
Total Revenues	<u>105,064</u>	<u>282,452</u>	<u>145,015</u>	<u>(137,437)</u>
<u>Expenditures</u>				
Current				
Public Safety				
LEAP				
Personal Services	50,602	52,655	40,202	12,453
Fringe Benefits	11,899	5,009	5,009	0
Services and Charges	42,730	104,886	61,245	43,641
Materials and Supplies	2,050	34,415	26,634	7,781
Capital Outlay	0	104,928	54,928	50,000
Total Expenditures	<u>107,281</u>	<u>301,893</u>	<u>188,018</u>	<u>113,875</u>
Excess of Revenues (Under)				
Expenditures	<u>(2,217)</u>	<u>(19,441)</u>	<u>(43,003)</u>	<u>(23,562)</u>
<u>Other Financing Sources (Uses)</u>				
Advances In	0	0	212,752	212,752
Advances Out	0	0	(109,102)	(109,102)
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>103,650</u>	<u>103,650</u>
Changes in Fund Balance	(2,217)	(19,441)	60,647	80,088
Fund Balance at Beginning of Year	22,403	22,403	22,403	0
Prior Year Encumbrances Appropriated	7,380	7,380	7,380	0
Fund Balance at End of Year	<u>\$27,566</u>	<u>\$10,342</u>	<u>\$90,430</u>	<u>\$80,088</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, 2015

	<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	\$2,200	\$2,200	\$0	(\$2,200)
Intergovernmental	0	8,400	8,400	0
Total Revenues	2,200	10,600	8,400	(2,200)
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	2,200	8,400	8,400	0
Changes in Fund Balance	0	2,200	0	(2,200)
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$2,200</u>	<u>\$0</u>	<u>(\$2,200)</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Road and Bridge Special Revenue Fund
For the Year Ended December 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Fines and Forfeitures	\$40,000	\$40,000	\$32,077	(\$7,923)
Intergovernmental	2,000	2,000	2,060	60
Total Revenues	42,000	42,000	34,137	(7,863)
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	23,626	23,626	21,692	1,934
Fringe Benefits	4,855	4,855	4,457	398
Services and Charges	3,200	3,200	800	2,400
Materials and Supplies	3,200	3,200	0	3,200
Total Expenditures	34,881	34,881	26,949	7,932
Changes in Fund Balance	7,119	7,119	7,188	69
Fund Balance at Beginning of Year	40,812	40,812	40,812	0
Fund Balance at End of Year	\$47,931	\$47,931	\$48,000	\$69

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, 2015

	<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	\$1,400	\$1,400	\$1,876	\$476
Other	0	0	79	79
<i>Total Revenues</i>	<u>1,400</u>	<u>1,400</u>	<u>1,955</u>	<u>555</u>
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	<u>7,000</u>	<u>7,000</u>	<u>915</u>	<u>6,085</u>
Changes in Fund Balance	(5,600)	(5,600)	1,040	6,640
Fund Balance at Beginning of Year	<u>6,559</u>	<u>6,559</u>	<u>6,559</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$959</u></u>	<u><u>\$959</u></u>	<u><u>\$7,599</u></u>	<u><u>\$6,640</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Law Library Resources Board Special Revenue Fund
For the Year Ended December 31, 2015

	<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	\$0	\$6	\$6
Fines and Forfeitures	253,750	253,750	242,830	(10,920)
Other	16,510	16,510	4,535	(11,975)
	<u>270,260</u>	<u>270,260</u>	<u>247,371</u>	<u>(22,889)</u>
Total Revenues				
<u>Expenditures</u>				
Current				
Judicial				
Personal Services	54,683	54,683	37,364	17,319
Fringe Benefits	8,999	8,999	6,146	2,853
Services and Charges	132,702	132,702	132,586	116
Materials and Supplies	86,523	86,523	86,429	94
	<u>282,907</u>	<u>282,907</u>	<u>262,525</u>	<u>20,382</u>
Total Expenditures				
Changes in Fund Balance	(12,647)	(12,647)	(15,154)	(2,507)
Fund Balance at Beginning of Year	176,476	176,476	176,476	0
Prior Year Encumbrances Appropriated	12,647	12,647	12,647	0
Fund Balance at End of Year	<u>\$176,476</u>	<u>\$176,476</u>	<u>\$173,969</u>	<u>(\$2,507)</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Litter Special Revenue Fund
For the Year Ended December 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Intergovernmental	\$65,000	\$65,000	\$71,500	\$6,500
<u>Expenditures</u>				
Current				
Health				
Personal Services	38,305	38,589	38,586	3
Fringe Benefits	26,340	26,048	26,048	0
Services and Charges	607	615	363	252
Materials and Supplies	0	0	0	0
Total Expenditures	65,252	65,252	64,997	255
Excess of Revenues Over (Under) Expenditures	(252)	(252)	6,503	6,755
<u>Other Financing Sources (Uses)</u>				
Advances In	0	0	3,000	3,000
Advances Out	0	0	(3,000)	(3,000)
Total Other Financing Sources (Uses)	0	0	0	0
Changes in Fund Balance	(252)	(252)	6,503	6,755
Fund Balance at Beginning of Year	55	55	55	0
Prior Year Encumbrances Appropriated	252	252	252	0
Fund Balance at End of Year	\$55	\$55	\$6,810	\$6,755

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, 2015

	<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	\$672,723	\$672,723	\$669,857	(\$2,866)
Other	0	0	3,484	3,484
Total Revenues	<u>672,723</u>	<u>672,723</u>	<u>673,341</u>	<u>618</u>
<u>Expenditures</u>				
Current				
Human Services				
Services and Charges	491,069	511,069	401,454	109,615
Materials and Supplies	68,000	66,648	37,207	29,441
Total Expenditures	<u>559,069</u>	<u>577,717</u>	<u>438,661</u>	<u>139,056</u>
Excess of Revenues Over Expenditures	<u>113,654</u>	<u>95,006</u>	<u>234,680</u>	<u>139,674</u>
<u>Other Financing Sources (Uses)</u>				
Transfers Out	(320,000)	(301,352)	(301,352)	0
Changes in Fund Balance	(206,346)	(206,346)	(66,672)	139,674
Fund Balance at Beginning of Year	206,646	206,646	206,646	0
Prior Year Encumbrances Appropriated	45,569	45,569	45,569	0
Fund Balance at End of Year	<u>\$45,869</u>	<u>\$45,869</u>	<u>\$185,543</u>	<u>\$139,674</u>

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, 2015

	<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	\$193,000	\$53,000	\$43,800	(\$9,200)
Other	0	46,550	46,559	9
Total Revenues	<u>193,000</u>	<u>99,550</u>	<u>90,359</u>	<u>(9,191)</u>
<u>Expenditures</u>				
Current				
Public Works				
Services and Charges	<u>193,000</u>	<u>151,000</u>	<u>151,000</u>	<u>0</u>
Changes in Fund Balance	0	(51,450)	(60,641)	(9,191)
Fund Balance at Beginning of Year	<u>61,440</u>	<u>61,440</u>	<u>61,440</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$61,440</u></u>	<u><u>\$9,990</u></u>	<u><u>\$799</u></u>	<u><u>(\$9,191)</u></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, 2015

	<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	\$17,950	\$17,950	\$9,255	(\$8,695)
Other	50	50	74	24
Total Revenues	<u>18,000</u>	<u>18,000</u>	<u>9,329</u>	<u>(8,671)</u>
<u>Expenditures</u>				
Current				
Judicial				
Services and Charges	10,000	10,000	1,660	8,340
Materials and Supplies	20,000	20,000	1,948	18,052
Capital Outlay	20,000	10,000	0	10,000
Total Expenditures	<u>50,000</u>	<u>40,000</u>	<u>3,608</u>	<u>36,392</u>
Changes in Fund Balance	(32,000)	(22,000)	5,721	27,721
Fund Balance at Beginning of Year	<u>34,637</u>	<u>34,637</u>	<u>34,637</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$2,637</u></u>	<u><u>\$12,637</u></u>	<u><u>\$40,358</u></u>	<u><u>\$27,721</u></u>

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, 2015

	<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	\$70,000	\$70,000	\$76,865	\$6,865
Other	100	100	241	141
Total Revenues	<u>70,100</u>	<u>70,100</u>	<u>77,106</u>	<u>7,006</u>
<u>Expenditures</u>				
Current				
Judicial				
Clerk of Common Pleas Data				
Personal Services	16,000	16,000	0	16,000
Fringe Benefits	6,068	6,068	0	6,068
Services and Charges	26,500	216,271	211,567	4,704
Materials and Supplies	9,000	10,239	8,126	2,113
Capital Outlay	0	8,990	0	8,990
Juvenile Court Data				
Services and Charges	3,000	3,000	0	3,000
Materials and Supplies	14,000	14,000	12,320	1,680
Probate Court Data				
Services and Charges	10,000	10,000	0	10,000
Materials and Supplies	20,000	20,000	0	20,000
Total Expenditures	<u>104,568</u>	<u>304,568</u>	<u>232,013</u>	<u>72,555</u>
Excess of Revenues (Under)				
Expenditures	(34,468)	(234,468)	(154,907)	79,561
<u>Other Financing Sources</u>				
Transfers-In	0	200,000	200,000	0
Changes in Fund Balance	(34,468)	(34,468)	45,093	79,561
Fund Balance at Beginning of Year	<u>234,801</u>	<u>234,801</u>	<u>234,801</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$200,333</u></u>	<u><u>\$200,333</u></u>	<u><u>\$279,894</u></u>	<u><u>\$79,561</u></u>

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, 2015

	<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	\$200	\$200	\$215	\$15
<u>Expenditures</u>				
Current				
Judicial				
Services and Charges	5,000	5,000	0	5,000
Changes in Fund Balance	(4,800)	(4,800)	215	5,015
Fund Balance at Beginning of Year	8,586	8,586	8,586	0
Fund Balance at End of Year	<u>\$3,786</u>	<u>\$3,786</u>	<u>\$8,801</u>	<u>\$5,015</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Legal Research Special Revenue Fund
For the Year Ended December 31, 2015

	<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	\$9,950	\$9,950	\$9,134	(\$816)
Other	50	50	26	(24)
Total Revenues	<u>10,000</u>	<u>10,000</u>	<u>9,160</u>	<u>(840)</u>
<u>Expenditures</u>				
Current				
Judicial				
Services and Charges	3,000	3,000	0	3,000
Materials and Supplies	15,000	15,000	1,833	13,167
Total Expenditures	<u>18,000</u>	<u>18,000</u>	<u>1,833</u>	<u>16,167</u>
Changes in Fund Balance	(8,000)	(8,000)	7,327	15,327
Fund Balance at Beginning of Year	<u>49,464</u>	<u>49,464</u>	<u>49,464</u>	<u>0</u>
			0	
Fund Balance at End of Year	<u><u>\$41,464</u></u>	<u><u>\$41,464</u></u>	<u><u>\$56,791</u></u>	<u><u>\$15,327</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, 2015

	<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	\$42,000	\$42,000	\$35,353	(\$6,647)
<u>Expenditures</u>				
Current				
Judicial				
Common Pleas Guardian Ad Litem				
Services and Charges	35,000	35,000	24,977	10,023
Domestic Relations				
Personal Services	15,000	15,000	104	14,896
Fringe Benefits	2,468	2,468	17	2,451
Services and Charges	20,000	20,000	310	19,690
Total Expenditures	72,468	72,468	25,408	47,060
Changes in Fund Balance	(30,468)	(30,468)	9,945	40,413
Fund Balance at Beginning of Year	209,973	209,973	209,973	0
Fund Balance at End of Year	\$179,505	\$179,505	\$219,918	\$40,413

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, 2015

	<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	\$103,906	\$103,906	\$84,616	(\$19,290)
<u>Expenditures</u>				
Current				
Judicial				
Juvenile Drug Court				
Personal Services	10,173	9,573	9,573	0
Fringe Benefits	3,831	4,431	4,431	0
Family Drug Court				
Personal Services	24,738	24,748	24,741	7
Fringe Benefits	13,060	12,300	10,262	2,038
Materials and Supplies	0	750	507	243
Specialized Court Docket				
Personal Services	40,088	37,388	31,988	5,400
Fringe Benefits	11,723	14,423	14,146	277
Services and Charges	0	14,425	14,425	0
Total Expenditures	103,613	118,038	110,073	7,965
Excess of Revenues Over (Under) Expenditures	293	(14,132)	(25,457)	(11,325)
<u>Other Financing Sources (Uses)</u>				
Advances In	0	0	14,500	14,500
Advances Out	0	0	(19,954)	(19,954)
Transfers In	3,504	3,504	3,504	0
Total Other Financing Sources (Uses)	3,504	3,504	(1,950)	(5,454)
Changes in Fund Balance	3,797	(10,628)	(27,407)	(16,779)
Fund Balance at Beginning of Year	56,072	56,072	56,072	0
Fund Balance at End of Year	\$59,869	\$45,444	\$28,665	(\$16,779)

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, 2015

	<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	\$0	\$0	\$0
<u>Expenditures</u>				
Current				
Legislative and Executive Services and Charges	31,366	31,366	31,366	0
Total Expenditures	31,366	31,366	31,366	0
Changes in Fund Balance	(31,366)	(31,366)	(31,366)	0
Fund Balance at Beginning of Year	31,366	31,366	31,366	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
General Bond Retirement Debt Service Fund
For the Year Ended December 31, 2015

	<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>				
Current				
Legislative and Executive				
Debt Service				
Principal Retirement	1,670,000	1,670,000	1,670,000	0
Interest and Fiscal Charges	599,112	599,112	599,112	0
Total Expenditures	2,269,112	2,269,112	2,269,112	0
Excess of Revenues (Under) Expenditures	(2,269,112)	(2,269,112)	(2,269,112)	0
<u>Other Financing Sources</u>				
Transfers In	2,269,112	2,269,112	2,269,112	0
Changes in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Permanent Improvement Capital Projects Fund
For the Year Ended December 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$550,000	\$550,000	\$585,422	\$35,422
Intergovernmental	72,000	72,000	76,651	4,651
Total Revenues	622,000	622,000	662,073	40,073
<u>Expenditures</u>				
Capital Outlay				
Services and Charges	222,443	406,902	396,929	9,973
Materials and Supplies	16,500	16,500	16,005	495
Capital Outlay	460,785	460,785	444,763	16,022
Total Expenditures	699,728	884,187	857,697	26,490
Changes in Fund Balance	(77,728)	(262,187)	(195,624)	66,563
Fund Balance at Beginning of Year	691,837	691,837	691,837	0
Prior Year Encumbrances Appropriated	38,286	38,286	38,286	0
Fund Balance at End of Year	\$652,395	\$467,936	\$534,499	\$66,563

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, 2015

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

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, 2015

	<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	\$0	\$9,600	\$9,601	\$1
Other	2,000	2,000	1,500	(500)
Total Revenues	2,000	11,600	11,101	(499)
<u>Expenditures</u>				
Capital Outlay				
Services and Charges	2,000	10,981	9,981	1,000
Changes in Fund Balance	0	619	1,120	501
Fund Balance at Beginning of Year	160,557	160,557	160,557	0
Fund Balance at End of Year	<u>\$160,557</u>	<u>\$161,176</u>	<u>\$161,677</u>	<u>\$501</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Courts Building Capital Projects Fund
For the Year Ended December 31, 2015

	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	2,500,000	3,000,000	2,968,190	31,810
Excess of Revenues (Under) Expenditures	(2,500,000)	(3,000,000)	(2,968,190)	31,810
<u>Other Financing Sources</u>				
Note Proceeds	2,500,000	3,000,000	0	(3,000,000)
Advances In	0	0	3,000,000	3,000,000
Total Other Financing Sources	2,500,000	3,000,000	3,000,000	0
Changes in Fund Balance	0	0	31,810	31,810
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	\$0	\$0	\$31,810	\$31,810

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, 2015

	<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	\$630,000	\$37,933	\$37,933	\$0
<u>Expenditures</u>				
Capital Outlay				
Capital Outlay	630,000	37,933	37,933	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
Capital Acquisition Capital Projects Fund
For the Year Ended December 31, 2015

	<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	1,541,092	1,570,112	1,564,982	5,130
Excess of Revenues (Under) Expenditures	(1,541,092)	(1,570,112)	(1,564,982)	5,130
<u>Other Financing Sources</u>				
Transfers In	0	29,020	621,742	592,722
Change in Fund Balance	(1,541,092)	(1,541,092)	(943,240)	597,852
Fund Balance at Beginning of Year	1,388,052	1,388,052	1,388,052	0
Prior Year Encumbrances Appropriated	153,992	153,992	153,992	0
Fund Balance at End of Year	<u>\$952</u>	<u>\$952</u>	<u>\$598,804</u>	<u>\$597,852</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, 2015

	<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	0	2,400,000	1,809,775	590,225
Changes in Fund Balance	0	(2,400,000)	(1,809,775)	590,225
Fund Balance at Beginning of Year	2,400,000	2,400,000	2,400,000	0
Fund Balance at End of Year	<u>\$2,400,000</u>	<u>\$0</u>	<u>\$590,225</u>	<u>\$590,225</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, 2015

	<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	\$165,000	\$165,000	\$173,504	\$8,504
<u>Expenses</u>				
Personal Services	0	23,000	22,415	585
Fringe Benefits	0	9,880	7,299	2,581
Services and Charges	52,125	47,125	12,945	34,180
Materials and Supplies	5,000	5,000	0	5,000
Capital Outlay	350,000	355,000	354,847	153
Total Expenses	407,125	440,005	397,506	42,499
Changes in Fund Balance	(242,125)	(275,005)	(224,002)	51,003
Fund Balance at Beginning of Year	2,015,356	2,015,356	2,015,356	0
Fund Balance at End of Year	<u>\$29,955,932</u>	<u>\$1,740,351</u>	<u>\$1,791,354</u>	<u>\$51,003</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, 2015

	<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	\$266,000	\$266,000	\$236,024	(\$29,976)
Licenses and Permits	87,000	87,000	104,997	17,997
Other	0	0	200	200
Total Revenues	<u>353,000</u>	<u>353,000</u>	<u>341,221</u>	<u>(11,779)</u>
<u>Expenses</u>				
Personal Services	246,392	246,392	192,546	53,846
Fringe Benefits	130,405	130,405	88,874	41,531
Services and Charges	27,375	27,375	14,086	13,289
Materials and Supplies	4,300	4,300	660	3,640
Total Expenses	<u>408,472</u>	<u>408,472</u>	<u>296,166</u>	<u>112,306</u>
Changes in Fund Balance	(55,472)	(55,472)	45,055	100,527
Fund Balance at Beginning of Year	<u>627,056</u>	<u>627,056</u>	<u>627,056</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$571,584</u></u>	<u><u>\$571,584</u></u>	<u><u>\$672,111</u></u>	<u><u>\$100,527</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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Total Revenues	\$0	\$0	\$0	\$0
<u>Expenses</u>				
Total Expenses	0	0	0	0
<u>Special Item</u>				
Fund Transfer to New Data Transit Entity	0	0	(795,679)	(795,679)
Changes in Fund Balance	0	0	(795,679)	(795,679)
Fund Balance at Beginning of Year	795,679	795,679	795,679	0
Fund Balance at End of Year	<u>\$795,679</u>	<u>\$795,679</u>	<u>\$0</u>	<u>(\$795,679)</u>

Delaware County, Ohio
Schedule of Revenues, Expenses, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Worker's Compensation Self Insurance Internal Service Fund
For the Year Ended December 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$543,500	\$543,500	\$558,608	\$15,108
Other	0	0	490	490
Total Revenues	543,500	543,500	559,098	15,598
<u>Expenses</u>				
Capital Outlay				
Personal Services	55,639	55,639	55,581	58
Fringe Benefits	27,135	27,235	27,199	36
Services and Charges	430,500	430,500	394,192	36,308
Materials and Supplies	5,000	4,900	0	4,900
Total Expenses	518,274	518,274	476,972	41,302
Changes in Fund Balance	25,226	25,226	82,126	56,900
Fund Balance at Beginning of Year	1,290,941	1,290,941	1,290,941	0
Prior Year Encumbrances Appropriated	500	500	500	0
Fund Balance at End of Year	\$1,316,667	\$1,316,667	\$1,373,567	\$56,900



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 S42

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 S44

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)

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Governmental Activities					
Net Investment in Capital Assets	\$176,514,278	\$170,939,087	\$163,761,956	\$152,239,794	\$144,086,249
Restricted for					
Capital Projects	162,550	160,557	2,556,085	1,307,964	655,146
Debt Service	3,096,012	3,520,973	3,619,197	3,681,733	3,883,811
Other Purposes	67,397,272	66,287,974	62,575,608	64,759,070	61,265,528
Unrestricted	<u>23,958,348</u>	<u>53,682,715</u>	<u>41,526,612</u>	<u>40,734,623</u>	<u>41,677,632</u>
Total Governmental Activities Net Position	<u>271,128,460</u>	<u>294,591,306</u>	<u>274,039,458</u>	<u>262,723,184</u>	<u>251,568,366</u>
Business-Type Activities					
Net Investment in Capital Assets	195,936,665	194,772,450	191,396,664	174,704,538	170,651,155
Restricted	4,878,426	4,866,423	3,342,399	3,407,449	3,342,000
Unrestricted	<u>18,753,512</u>	<u>16,412,893</u>	<u>15,473,238</u>	<u>27,788,274</u>	<u>27,590,373</u>
Total Business-Type Activities Net Position	<u>219,568,603</u>	<u>216,051,766</u>	<u>210,212,301</u>	<u>205,900,261</u>	<u>201,583,528</u>
Primary Government					
Net Investment in Capital Assets	372,450,943	365,711,537	355,158,620	326,944,332	314,737,404
Restricted	75,534,260	74,835,927	72,093,289	73,156,216	69,146,485
Unrestricted	<u>42,711,860</u>	<u>70,095,608</u>	<u>56,999,850</u>	<u>68,522,897</u>	<u>69,268,005</u>
Total Primary Government Net Position	<u>\$490,697,063</u>	<u>\$510,643,072</u>	<u>\$484,251,759</u>	<u>\$468,623,445</u>	<u>\$453,151,894</u>

<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
\$143,016,132	\$130,487,681	\$117,815,451	\$105,810,479	\$105,164,054
1,193,199	897,370	4,726,081	9,179,449	2,982,031
3,866,702	4,309,892	4,731,809	25,876	25,879
58,656,207	65,992,215	74,755,053	67,542,985	51,989,568
<u>33,625,261</u>	<u>27,948,032</u>	<u>20,576,215</u>	<u>30,029,733</u>	<u>26,013,083</u>
<u>240,357,501</u>	<u>229,635,190</u>	<u>222,604,609</u>	<u>212,588,522</u>	<u>186,174,615</u>
167,420,934	165,762,089	151,824,983	132,745,204	121,954,166
3,565,775	4,242,263	4,242,263	4,260,600	0
<u>27,707,730</u>	<u>27,247,259</u>	<u>36,081,835</u>	<u>44,936,193</u>	<u>52,021,029</u>
<u>198,694,439</u>	<u>197,251,611</u>	<u>192,149,081</u>	<u>181,941,997</u>	<u>173,975,195</u>
310,437,066	296,249,770	269,640,434	238,555,683	227,118,220
67,281,883	75,441,740	88,455,206	81,008,910	54,997,478
<u>61,332,991</u>	<u>55,195,291</u>	<u>56,658,050</u>	<u>74,965,926</u>	<u>78,034,112</u>
<u>\$439,051,940</u>	<u>\$426,886,801</u>	<u>\$414,753,690</u>	<u>\$394,530,519</u>	<u>\$360,149,810</u>

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

	2015	2014	2013	2012	2011
Expenses					
Governmental Activities					
General Government					
Legislative and Executive	\$18,168,347	\$18,727,055	\$16,915,430	\$16,718,431	\$16,863,307
Judicial	9,782,809	9,260,581	8,850,663	8,316,455	8,633,665
Public Safety	38,402,580	39,608,819	36,880,700	37,131,237	36,536,618
Public Works	19,991,370	18,167,267	19,292,895	17,130,062	15,004,047
Health	15,913,623	18,717,249	17,227,363	17,825,898	18,143,585
Human Services	10,246,348	9,413,296	8,712,330	8,135,944	8,633,376
Intergovernmental	13,326,320	1,378,776	6,726,719	4,028,038	818,883
Conservation and Recreation	0	750	533	4,915	9,006
Interest and Fiscal Charges	2,045,698	1,074,766	1,423,474	1,835,978	1,512,232
Total Governmental Activities Expenses	<u>127,877,095</u>	<u>116,348,559</u>	<u>116,030,107</u>	<u>111,126,958</u>	<u>106,154,719</u>
Business-Type Activities					
Sanitary Engineer	17,569,010	14,700,080	15,061,716	14,378,723	13,982,114
Other Enterprise					
Solid Waste Transfer Station	64,517	52,529	47,779	61,351	57,313
Storm Sewer Phase II	293,393	290,975	205,606	212,573	266,524
Delaware Area Transit	0	1,913,641	2,090,185	1,865,407	1,770,233
Total Business-Type Activities Expenses	<u>17,926,920</u>	<u>16,957,225</u>	<u>17,405,286</u>	<u>16,518,054</u>	<u>16,076,184</u>
Total Primary Government Expenses	<u>145,804,015</u>	<u>133,305,784</u>	<u>133,435,393</u>	<u>127,645,012</u>	<u>122,230,903</u>
Program Revenues					
Governmental Activities					
Charges for Services					
General Government					
Legislative and Executive	12,759,794	12,409,160	14,300,418	13,053,640	12,045,467
Judicial	1,663,485	2,003,375	1,879,714	1,733,880	1,577,530
Public Safety	6,333,063	5,720,309	4,509,145	4,159,742	4,372,226
Public Works	4,308,052	2,914,145	1,981,462	2,153,148	1,929,958
Health	316,919	343,421	409,635	385,741	443,040
Human Services	514,008	511,929	482,921	453,420	424,318
Conservation and Recreation	0	0	0	1,159	0
Operating Grants, Contributions, and Interest	22,512,793	22,748,328	21,206,886	22,011,621	21,055,743
Capital Grants and Contributions	1,336,393	3,381,232	2,118,983	2,182,264	0
Total Governmental Activities Program Revenues	<u>49,744,507</u>	<u>50,031,899</u>	<u>46,889,164</u>	<u>46,134,615</u>	<u>41,848,282</u>

2010	2009	2008	2007	2006
\$16,664,573	\$16,187,133	\$17,011,942	\$15,460,737	\$16,888,829
9,460,900	7,869,846	7,985,127	7,377,788	6,748,207
36,146,078	32,871,883	30,547,798	29,725,883	28,027,761
17,232,200	16,917,985	16,116,024	15,518,457	20,674,441
16,984,910	15,509,270	16,261,568	13,003,081	10,385,226
10,173,131	13,697,155	14,453,924	12,342,841	10,577,828
729,793	692,130	715,735	627,715	697,645
463,389	91,516	8,498	0	0
3,338,841	1,920,806	2,035,819	2,109,891	2,326,983
<u>111,193,815</u>	<u>105,757,724</u>	<u>105,136,435</u>	<u>96,166,393</u>	<u>96,326,920</u>
14,083,578	14,919,486	13,454,621	13,001,681	14,510,687
34,916	54,461	81,335	61,686	8,082
275,674	128,010	274,251	316,059	286,494
1,660,044	1,299,282	1,310,738	1,078,112	938,170
<u>16,054,212</u>	<u>16,401,239</u>	<u>15,120,945</u>	<u>14,457,538</u>	<u>15,743,433</u>
<u>127,248,027</u>	<u>122,158,963</u>	<u>120,257,380</u>	<u>110,623,931</u>	<u>112,070,353</u>
12,001,511	11,541,142	11,377,033	12,358,917	12,588,462
1,834,306	1,516,867	1,417,927	1,416,463	1,396,951
4,191,365	2,868,882	2,664,246	2,782,646	2,910,914
1,779,015	1,584,985	3,183,361	3,686,171	3,212,484
497,555	512,077	773,342	699,854	213,928
416,803	399,128	384,956	362,256	317,203
0	0	0	0	0
23,807,557	28,401,048	26,192,747	23,519,514	23,888,953
5,930,837	540,414	953,932	5,514,540	954,345
<u>50,458,949</u>	<u>47,364,543</u>	<u>46,947,544</u>	<u>50,340,361</u>	<u>45,483,240</u>

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

	2015	2014	2013	2012	2011
Business-Type Activities					
Charges for Services					
Sanitary Engineer	\$15,267,838	\$13,719,103	\$12,888,355	\$12,780,812	\$12,742,844
Other Enterprise					
Solid Waste Transfer Station	174,145	171,131	169,403	155,809	166,272
Storm Water Phase II	366,389	349,671	336,897	398,001	243,879
Delaware Area Transit	0	292,719	322,471	320,072	227,243
Operating Grants, Contributions, and Interest	0	2,228,338	1,403,234	1,399,990	1,483,681
Capital Grants and Contributions	11,158,952	5,945,522	6,514,351	5,629,473	4,023,131
Total Business-Type Activities Program Revenues	<u>26,967,324</u>	<u>22,706,484</u>	<u>21,634,711</u>	<u>20,684,157</u>	<u>18,887,050</u>
Total Primary Government Program Revenues	<u>76,711,831</u>	<u>72,738,383</u>	<u>68,523,875</u>	<u>66,818,772</u>	<u>60,735,332</u>
Net (Expense) Revenue					
Governmental Activities	(78,132,588)	(66,316,660)	(69,140,943)	(64,992,343)	(64,306,437)
Business-Type Activities	9,040,404	5,749,259	4,229,425	4,166,103	2,810,866
Total Primary Government Net Expense	<u>(69,092,184)</u>	<u>(60,567,401)</u>	<u>(64,911,518)</u>	<u>(60,826,240)</u>	<u>(61,495,571)</u>
General Revenues and Other Changes in Net Position					
Governmental Activities					
Property Taxes Levied for					
General Operating	10,665,275	9,845,980	9,733,039	9,648,816	10,057,588
Public Safety-911	2,277,364	2,173,328	2,149,858	2,129,554	2,202,495
Health-Board of Developmental Disabilities	15,229,911	14,545,886	11,500,273	11,257,083	11,696,582
Human Services-Council for Older Adults	900,497	820,539	811,090	804,070	838,140
Permanent Improvement	592,482	547,001	540,726	536,047	558,743
Payment in Lieu of Taxes	667,339	492,639	536,207	619,615	384,860
Sales Taxes	52,840,305				
General Operating	0	50,184,396	47,798,963	43,873,148	42,314,886
Public Works-Auto and Gas	0	0	0	0	0
Grants and Entitlements not					
Restricted to Other Programs	5,170,464	4,989,276	4,990,399	3,784,442	3,752,464
Interest	1,952,090	1,586,988	583,501	1,530,899	2,223,044
Other	1,798,652	1,724,975	1,855,661	2,005,987	1,538,500
Transfers	0	(42,500)	(42,500)	(42,500)	(50,000)
Total Governmental Activities	<u>92,094,379</u>	<u>86,868,508</u>	<u>80,457,217</u>	<u>76,147,161</u>	<u>75,517,302</u>
Business-Type Activities					
Interest	13,781	1,102	1,524	1,710	8,052
Other	39,578	46,604	38,591	106,420	20,171
Transfers	0	42,500	42,500	42,500	50,000
Special Item - DATA Transit	(2,677,795)	0	0	0	0
Total Business-Type Activities	<u>(2,624,436)</u>	<u>90,206</u>	<u>82,615</u>	<u>150,630</u>	<u>78,223</u>
Total Primary Government	<u>89,469,943</u>	<u>86,958,714</u>	<u>80,539,832</u>	<u>76,297,791</u>	<u>75,595,525</u>
Changes in Net Position					
Governmental Activities	13,961,791	20,551,848	11,316,274	11,154,818	11,210,865
Business-Type Activities	6,415,968	5,839,465	4,312,040	4,316,733	2,889,089
Total Primary Government Changes in Net Position	<u>\$20,377,759</u>	<u>\$26,391,313</u>	<u>\$15,628,314</u>	<u>\$15,471,551</u>	<u>\$14,099,954</u>

2010	2009	2008	2007	2006
\$11,625,030	\$11,851,870	\$11,879,685	\$10,603,757	\$11,698,334
154,238	155,015	148,578	119,758	99,947
295,161	206,450	241,206	286,597	321,479
183,410	180,901	210,634	212,380	137,960
1,070,551	1,091,642	879,963	707,768	794,425
3,926,211	7,862,525	11,671,942	10,262,652	15,072,192
17,254,601	21,348,403	25,032,008	22,192,912	28,124,337
67,713,550	68,712,946	71,979,552	72,533,273	73,607,577
(60,734,866)	(58,393,181)	(58,188,891)	(45,826,032)	(50,843,680)
1,200,389	4,947,164	9,911,063	7,735,374	12,380,904
(59,534,477)	(53,446,017)	(48,277,828)	(38,090,658)	(38,462,776)
10,072,289	5,811,377	6,610,326	6,490,192	6,362,605
2,197,272	2,182,280	2,163,551	2,142,377	1,090,770
11,657,042	11,553,439	11,510,253	11,338,734	8,294,224
786,629	830,380	832,914	807,909	915,353
559,559	555,740	555,276	535,741	523,960
240,937	89,586	72,213	0	62,360
38,193,995	36,223,013	21,423,965	21,711,761	20,711,159
0	0	14,283,323	14,474,935	13,808,485
4,128,424	3,543,135	3,866,855	3,696,875	3,719,465
2,343,063	2,315,037	5,927,822	9,655,057	8,554,766
1,327,967	2,294,224	1,033,480	1,446,358	1,020,109
(50,000)	(75,000)	(75,000)	(60,000)	(60,000)
71,457,177	65,323,211	68,204,978	72,239,939	65,003,256
11,036	38,969	122,026	120,832	0
181,403	41,397	98,995	50,596	67,020
50,000	75,000	75,000	60,000	60,000
0	0	0	0	0
242,439	155,366	296,021	231,428	127,020
71,699,616	65,478,577	68,500,999	72,471,367	65,130,276
10,722,311	6,930,030	10,016,087	26,413,907	14,159,576
1,442,828	5,102,530	10,207,084	7,966,802	12,507,924
\$12,165,139	\$12,032,560	\$20,223,171	\$34,380,709	\$26,667,500

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

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
General Fund					
Reserved	\$0	\$0	\$0	\$0	\$0
Unreserved, Designated	0	0	0	0	0
Unreserved	0	0	0	0	0
Nonspendable	2,047,528	1,904,953	1,947,894	1,692,210	1,679,663
Committed	8,729,645	21,938,000	10,207,812	8,646,617	7,205,150
Assigned	17,531,344	4,406,588	10,162,443	4,160,740	4,324,936
Unassigned	<u>17,957,055</u>	<u>17,006,766</u>	<u>14,248,450</u>	<u>21,928,175</u>	<u>17,456,401</u>
Total General Fund	<u>46,265,572</u>	<u>45,256,307</u>	<u>36,566,599</u>	<u>36,427,742</u>	<u>30,666,150</u>
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	1,681,008	1,616,576	1,254,975	1,525,972	1,637,729
Restricted	96,744,795	58,019,754	54,747,276	57,001,027	55,339,560
Committed	1,755,090	4,686,470	2,818,368	1,222,983	6,504,054
Assigned	253,852	253,852	253,852	253,852	253,852
Unassigned (Deficit)	<u>(2,478,824)</u>	<u>(5,570)</u>	<u>(267,786)</u>	<u>(170,109)</u>	<u>(186,011)</u>
Total All Other Governmental Funds	<u>97,955,921</u>	<u>64,571,082</u>	<u>58,806,685</u>	<u>59,833,725</u>	<u>63,549,184</u>
Total Governmental Funds	<u>\$144,221,493</u>	<u>\$109,827,389</u>	<u>\$95,373,284</u>	<u>\$96,261,467</u>	<u>\$94,215,334</u>

GASB Statement No. 54 was implemented in 2011.

2010	2009	2008	2007	2006
\$0	\$438,788	\$625,703	\$638,218	\$709,348
0	3,496,780	0	0	0
0	19,580,694	16,547,524	18,201,037	17,983,648
571,161	0	0	0	0
2,240,722	0	0	0	0
5,136,976	0	0	0	0
15,468,324	0	0	0	0
<u>23,417,183</u>	<u>23,516,262</u>	<u>17,173,227</u>	<u>18,839,255</u>	<u>18,692,996</u>
0	2,710,504	1,537,044	5,220,979	2,367,095
0	59,311,605	67,470,878	63,111,987	48,356,860
0	115,747	103,570	25,876	25,879
0	834,587	4,351,060	6,139,995	6,673,072
1,252,890	0	0	0	0
53,290,734	0	0	0	0
6,351,106	0	0	0	0
253,852	0	0	0	0
(113,481)	0	0	0	0
<u>61,035,101</u>	<u>62,972,443</u>	<u>73,462,552</u>	<u>74,498,837</u>	<u>57,422,906</u>
<u>\$84,452,284</u>	<u>\$86,488,705</u>	<u>\$90,635,779</u>	<u>\$93,338,092</u>	<u>\$76,115,902</u>

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

	2015	2014	2013	2012	2011
Revenues					
Property Taxes	\$29,514,459	\$28,169,050	\$24,804,519	\$24,410,237	\$25,422,253
Payment in Lieu of Taxes	667,339	492,639	536,207	619,615	384,860
Sales Taxes	52,391,087	50,186,640	47,374,799	44,263,578	41,361,429
Special Assessments	1,201,470	1,084,954	978,161	932,772	948,898
Charges for Services	22,190,196	21,209,675	19,619,202	19,048,553	17,652,681
Licenses and Permits	1,698,986	1,443,603	1,582,215	1,475,045	1,309,401
Fines and Forfeitures	523,263	898,577	690,684	736,714	731,339
Intergovernmental	29,046,942	30,577,968	28,777,174	26,279,329	25,399,196
Interest	1,962,842	1,624,463	523,753	1,557,662	2,260,373
Other	1,837,247	1,878,660	1,740,322	1,978,223	1,529,841
Total Revenues	141,033,831	137,566,229	126,627,036	121,301,728	117,000,271
Expenditures					
Current					
General Government					
Legislative and Executive	18,553,620	18,141,930	16,459,297	16,260,390	16,122,685
Judicial	9,377,915	9,026,523	8,777,804	8,419,479	8,504,308
Public Safety	36,653,628	36,018,451	35,727,097	35,894,768	34,926,053
Public Works	21,795,462	23,760,737	17,072,867	17,361,201	12,245,317
Health	15,692,921	18,150,624	16,642,644	17,766,365	17,766,506
Human Services	9,541,434	9,044,891	8,418,403	7,790,467	8,348,845
Intergovernmental	13,306,767	1,378,993	6,726,719	4,028,038	813,968
Conservation and Recreation	0	0	0	0	9,006
Intergovernmental	0	0	0	0	0
Capital Outlay	17,324,662	2,956,695	13,331,813	6,849,528	3,580,646
Debt Service					
Principal Retirement	4,572,270	3,885,051	3,652,416	3,408,424	3,274,800
Current Refunding	0	0	0	0	0
Interest and Fiscal Charges	1,674,580	1,182,277	1,519,432	1,495,869	1,616,219
Issuance Costs	362,232	0	0	0	0
Total Expenditures	148,855,491	123,546,172	128,328,492	119,274,529	107,208,353
Excess of Revenues Over (Under) Expenditures	(7,821,660)	14,020,057	(1,701,456)	2,027,199	9,791,918

2010	2009	2008	2007	2006
\$25,199,180	\$20,818,189	\$21,668,073	\$21,315,601	\$17,081,838
240,937	89,586	72,213	0	62,360
38,088,578	35,899,775	35,941,919	36,304,531	33,762,217
923,971	1,303,030	1,363,074	1,048,867	923,456
17,998,437	16,065,503	16,651,732	17,656,201	17,521,065
1,273,748	1,131,278	1,261,105	1,530,544	1,790,022
882,625	524,890	498,477	546,753	540,335
29,249,242	33,147,776	29,556,461	27,576,366	25,825,557
2,451,997	2,211,537	6,464,240	10,349,535	8,762,689
1,416,169	2,447,682	1,115,826	1,505,112	978,040
<u>117,724,884</u>	<u>113,639,246</u>	<u>114,593,120</u>	<u>117,833,510</u>	<u>107,247,579</u>
16,428,343	15,403,761	16,180,405	14,878,317	16,257,225
8,696,907	7,703,981	7,382,865	7,270,263	6,619,123
36,044,246	31,201,955	29,499,860	28,734,249	26,652,823
21,516,060	25,249,152	20,355,379	15,543,959	24,996,133
20,863,189	17,523,419	16,182,369	13,410,807	10,125,021
9,898,293	13,356,841	13,776,420	12,260,067	10,461,000
726,441	687,215	710,820	622,800	0
479,594	88,112	8,498	0	0
0	0	0	0	692,730
5,224,294	1,395,229	8,198,685	9,723,547	8,822,679
3,646,400	3,407,000	3,242,500	2,905,000	2,705,000
15,965,000	0	0	0	0
2,271,486	1,845,146	1,960,435	2,135,681	2,270,034
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>141,760,253</u>	<u>117,861,811</u>	<u>117,498,236</u>	<u>107,484,690</u>	<u>109,601,768</u>
<u>(24,035,369)</u>	<u>(4,222,565)</u>	<u>(2,905,116)</u>	<u>10,348,820</u>	<u>(2,354,189)</u>

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

	2015	2014	2013	2012	2011
Other Financing Sources (Uses)					
Sale of Capital Assets	\$24,462	\$131,847	\$628,120	\$1,734	\$5,132
Sales Tax Revenue Bond Proceeds	41,000,000	0	0	0	0
General Obligation Bonds Issued	0	0	0	0	0
General Obligation Refunding Bonds Issued	0	0	7,245,000	0	0
Special Assessment Bonds Issued		344,700	85,800	59,700	16,000
Premium on Revenue Bonds	1,191,302	0	0	0	0
Premium on General Obligation Bonds Issued	0	0	0	0	0
Premium on General Obligation Refunding Bonds Issued	0	0	726,457	0	0
Premium on Special Assessment Bonds Issued	0	0	0	0	0
Payment to Refunding Bond Escrow Agent	0	0	(7,829,604)	0	0
Transfers In	8,718,430	9,482,889	21,739,066	8,503,248	16,962,132
Transfers Out	(8,718,430)	(9,525,388)	(21,781,566)	(8,545,748)	(17,012,132)
Total Other Financing Sources (Uses)	42,215,764	434,048	813,273	18,934	(28,868)
Changes in Fund Balances	\$34,394,104	\$14,454,105	(\$888,183)	\$2,046,133	\$9,763,050
 Debt Service as a Percentage of Noncapital Expenditures	 5.4%	 4.6%	 4.7%	 4.7%	 4.9%

2010	2009	2008	2007	2006
\$0	\$0	\$16,303	\$0	\$0
0	0	0	0	0
5,255,050	0	0	1,483,600	0
15,910,000	0	0	0	0
35,250	50,000	261,500	5,320,900	0
0	0	0	0	0
214,433	0	0	30,267	0
634,215	0	0	0	0
0	0	0	98,603	0
0	0	0	0	0
14,278,381	13,498,247	14,095,679	12,282,785	9,534,494
<u>(14,328,381)</u>	<u>(13,573,247)</u>	<u>(14,170,679)</u>	<u>(12,342,785)</u>	<u>(9,594,494)</u>
<u>21,998,948</u>	<u>(25,000)</u>	<u>202,803</u>	<u>6,873,370</u>	<u>(60,000)</u>
<u><u>(\$2,036,421)</u></u>	<u><u>(\$4,247,565)</u></u>	<u><u>(\$2,702,313)</u></u>	<u><u>\$17,222,190</u></u>	<u><u>(\$2,414,189)</u></u>
17.8%	5.2%	5.1%	5.4%	5.4%

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

Collection Year	Real Property			Tangible Public Utility	
	Assessed Value		Estimated Actual Value	Assessed Value	Estimated Actual Value
	Residential/ Agricultural	Commercial/ Industrial/PU			
2015	\$5,689,740,440	\$741,236,910	\$18,374,221,000	\$174,462,840	\$198,253,227
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

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	\$6,605,440,190	\$18,572,474,227	35.57	\$5.16
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

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

	2015	2014	2013	2012	2011
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	2.6600	2.1000	2.1000	2.0983
Commercial/Industrial	2.6600	2.6600	2.1000	2.1000	2.0529
Tangible/Public Utility Personal	2.6600	2.6600	2.1000	2.1000	2.1000
911					
Effective Millage Rates					
Residential/Agriculture	0.4500	0.4498	0.4500	0.4500	0.4493
Commercial/Industrial	0.4317	0.4500	0.4483	0.4434	0.4284
Tangible/Public Utility Personal	0.4462	0.4500	0.4500	0.4500	0.4500
Senior Citizen Bond	0.15	0.15	0.15	0.15	0.15
Effective Millage Rates					
Residential/Agriculture	0.15	0.15	0.15	0.15	0.15
Commercial/Industrial	0.15	0.15	0.15	0.15	0.15
Tangible/Public Utility Personal	0.15	0.15	0.15	0.15	0.15
Total Delaware County (Total Direct Rate)					
Effective Millage Rates					
Residential/Agriculture	5.1600	5.1598	4.6000	4.6000	4.5977
Commercial/Industrial	5.1417	5.1600	4.5983	4.5934	4.5313
Tangible/Public Utility Personal	5.1562	5.1600	4.6000	4.6000	4.6000
Total Weighted Average Tax Rate	5.1599	5.1594	4.5993	4.5900	4.5900
School Districts					
Big Walnut	30.70 - 39.20	33.90 - 41.65	33.90 - 41.69	33.41 - 41.20	33.38 - 41.82
Delaware	52.83 - 78.51	52.80 - 78.20	51.31 - 76.73	50.92 - 76.38	40.33 - 66.91
Out-of-County School Districts					
Buckeye Valley	25.20 - 34.20	26.09 - 34.80	25.96 - 34.66	25.99 - 34.73	25.81 - 34.73
Centerburg	24.20 - 37.93	24.65 - 38.27	24.60 - 38.20	24.60 - 38.20	24.57 - 38.16
Dublin	57.06 - 88.59	58.28 - 88.59	57.18 - 87.34	50.16 - 80.40	48.81 - 80.40
Elgin	32.58 - 44.86	32.60 - 44.86	33.67 - 45.75	33.69 - 45.78	34.09 - 46.17
Highland	21.47 - 24.50	24.37 - 24.50	24.37 - 24.50	24.37 - 24.50	24.37 - 24.50
Johnstown-Monroe	36.17 - 46.90	28.76 - 39.20	28.63 - 39.10	29.08 - 39.60	29.34 - 40.30
North Union	29.92 - 34.95	30.67 - 35.70	31.65 - 36.60	32.10 - 37.10	32.30 - 37.25
Northridge	31.43 - 44.20	32.43 - 45.16	31.33 - 44.07	32.16 - 44.91	32.35 - 45.55
Olentangy	52.57 - 78.62	53.23 - 78.62	52.93 - 78.62	52.56 - 78.62	43.64 - 70.72
Westerville	59.41 - 80.60	59.03 - 80.05	59.03 - 80.10	52.09 - 73.20	50.28 - 72.95

2010	2009	2008	2007	2006
\$1.80	\$1.00	\$1.20	\$1.20	\$1.20
1.8000	1.0000	1.2000	1.2000	1.2000
1.8000	1.0000	1.2000	1.2000	1.2000
1.8000	1.0000	1.2000	1.2000	1.2000
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
2.0875	2.0822	2.0805	2.0821	1.5105
2.0470	2.0517	2.0702	2.0680	1.5912
2.1000	2.1000	2.1000	2.1000	2.1000
0.4468	0.4455	0.4388	0.4460	0.2217
0.4310	0.4316	0.4432	0.4434	0.2473
0.4500	0.4500	0.4500	0.4500	0.3100
0.14	0.15	0.15	0.15	0.17
0.14	0.15	0.15	0.15	0.17
0.14	0.15	0.15	0.15	0.17
0.14	0.15	0.15	0.15	0.17
4.5743	3.7777	3.9693	3.9781	3.2022
4.5180	3.7333	3.9634	3.9613	3.3085
4.5900	3.8000	4.0000	4.0000	3.8800
4.5680	3.7732	3.9697	3.9774	3.2538
26.04 - 35.51	26.84 - 35.34	24.53 - 33.03	25.22 - 33.72	23.89 - 32.39
40.23 - 66.80	40.79 - 67.42	40.20 - 67.1	40.87 - 67.76	34.45 - 67.18
25.99 - 34.95	25.80 - 34.80	23.95 - 32.65	23.80 - 32.80	23.98 - 32.98
24.55 - 38.16	24.52 - 38.20	25.33 - 38.85	25.53 - 39.05	25.53 - 39.05
48.68 - 80.40	40.83 - 72.50	40.67 - 72.50	41.12 - 72.50	41.27 - 72.50
34.17 - 46.17	25.68 - 37.68	26.26 - 38.26	26.04 - 37.77	26.14 - 37.85
24.37 - 24.50	24.36 - 24.50	22.18 - 22.30	22.18 - 22.30	22.18 - 22.30
29.34 - 40.30	20.00 - 30.70	20.00 - 30.70	20.00 - 30.70	20.00 - 30.70
32.25 - 37.25	34.10 - 39.10	35.80 - 40.80	35.95 - 40.80	36.12 - 40.95
32.35 - 45.55	23.49 - 36.20	23.75 - 36.50	23.76 - 36.50	24.01 - 36.70
44.15 - 70.72	44.08 - 70.72	35.18 - 62.00	35.37 - 62.00	35.67 - 62.00
50.28 - 73.00	42.28 - 73.00	41.54 - 72.50	41.54 - 72.50	35.70 - 67.31

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

	2015	2014	2013	2012	2011
Joint Vocational School Districts					
Central Ohio	\$1.60 - 1.60	\$1.60 - 1.60	\$1.60 - 1.60	\$1.60 - 1.60	\$1.30 - 1.30
Delaware County	2.33 - 3.20	2.43 - 3.20	2.38 - 3.20	2.36 - 3.20	2.29 - 3.20
Knox County	2.18 - 6.40	2.39 - 6.40	2.39 - 6.40	2.39 - 6.40	2.34 - 6.40
Licking County	2.54 - 2.54	2.56 - 2.56	2.48 - 2.48	2.54 - 2.54	2.52 - 2.52
Tri-Rivers	2.00 - 4.40	2.03 - 4.40	2.21 - 4.40	2.21 - 4.40	2.35 - 4.40
Corporations					
Ashley	21.20 - 21.40	21.09 - 21.40	21.08 - 21.40	21.08 - 21.40	19.99 - 20.40
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	1.94 - 2.95	1.95 - 2.95	1.95 - 2.95	1.95 - 2.95	1.94 - 2.95
Galena	3.66 - 3.70	3.69 - 3.70	3.70 - 3.70	3.70 - 3.70	3.70 - 3.70
Ostrander	1.30 - 1.30	1.30 - 1.30	1.30 - 1.30	1.30 - 1.30	1.30 - 1.30
Powell	3.65 - 3.65	3.73 - 3.73	3.96 - 9.96	3.89 - 3.89	3.72 - 3.72
Shawnee Hills	9.11 - 13.57	9.32 - 13.57	10.63 - 14.92	10.56 - 14.92	10.49 - 14.92
Sunbury	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50
Westerville	13.24 - 20.30	13.43 - 20.30	13.42 - 20.30	13.41 - 20.30	12.92 - 20.30
Townships					
Berkshire	0.80 - 0.80	0.80 - 0.80	0.80 - 0.80	0.80 - 0.80	0.80 - 0.80
Berlin	4.93 - 5.08	5.07 - 5.08	5.07 - 5.08	5.05 - 5.08	5.08 - 5.08
Brown	3.96 - 4.90	3.13 - 3.80	4.24 - 4.90	4.24 - 4.90	4.29 - 4.90
Concord	6.47 - 8.80	6.77 - 8.80	6.78 - 9.20	8.85 - 11.30	8.42 - 11.30
Delaware	2.26 - 2.40	2.27 - 2.40	2.28 - 2.40	2.27 - 2.40	2.27 - 2.40
Genoa	11.53 - 11.70	11.30 - 11.30	11.30 - 11.30	11.30 - 11.30	11.23 - 11.30
Harlem	9.32 - 10.00	10.00 - 10.00	10.00 - 10.00	10.00 - 10.00	9.97 - 10.00
Kingston	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30
Liberty	6.69 - 6.85	6.85 - 6.85	1.20 - 2.45	6.52 - 8.45	6.82 - 8.43
Marlboro	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30
Orange	10.82 - 11.10	10.05 - 11.10	2.55 - 3.60	8.53 - 8.60	8.28 - 8.60
Oxford	5.30 - 6.30	6.10 - 6.30	6.10 - 6.30	6.10 - 6.30	6.22 - 6.30
Porter	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50
Radnor	6.43 - 7.40	7.39 - 7.40	7.40 - 7.11	7.10 - 7.40	7.22 - 7.40
Scioto	5.80 - 6.15	6.29 - 6.30	6.23 - 6.24	6.01 - 6.01	5.89 - 5.89
Thompson	3.36 - 3.80	3.48 - 3.80	2.68 - 4.20	3.79 - 4.20	4.03 - 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	9.79 - 15.45	10.13 - 15.45	10.16 - 15.45	10.16 - 15.45	10.10 - 15.45

2010	2009	2008	2007	2006
\$1.30 - 1.30	\$1.30 - 1.30	\$1.30 - 1.30	\$1.30 - 1.30	\$0.50 - 0.50
2.29 - 3.20	2.29 - 3.20	2.28 - 3.20	2.28 - 3.20	2.28 - 3.20
2.35 - 6.40	2.34 - 6.40	2.56 - 6.40	2.57 - 6.40	2.57 - 6.40
2.50 - 2.50	2.50 - 2.50	3.00 - 3.00	3.00 - 3.00	3.00 - 3.00
2.23 - 4.40	2.22 - 4.40	2.25 - 4.40	2.39 - 4.40	2.40 - 4.40
18.18 - 18.60	18.07 - 18.60	17.23 - 18.60	17.23 - 18.60	15.05 - 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	2.70 - 2.70	2.85 - 2.85	2.70 - 2.70	2.70 - 2.70
1.94 - 2.95	1.95 - 2.95	1.94 - 2.95	1.95 - 2.95	1.95 - 2.95
3.50 - 3.70	3.50 - 3.70	3.52 - 3.70	3.56 - 3.70	3.03 - 3.70
1.30 - 1.30	1.30 - 1.30	1.30 - 1.30	1.30 - 1.30	1.30 - 1.30
3.80 - 3.80	3.71 - 3.71	3.59 - 3.59	3.76 - 3.76	3.95 - 3.95
10.30 - 14.92	10.26 - 14.92	10.32 - 14.92	12.49 - 14.92	12.13 - 14.92
2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50
8.71 - 16.10	10.31 - 17.70	10.21 - 17.64	10.17 - 17.60	10.57 - 17.97
0.80 - 0.80	0.80 - 0.80	0.80 - 0.80	0.80 - 0.80	0.80 - 0.80
4.83 - 5.08	4.91 - 5.08	4.91 - 5.08	4.95 - 5.08	4.17 - 4.60
4.30 - 4.90	4.29 - 4.90	4.37 - 4.90	4.33 - 4.90	4.37 - 4.90
8.38 - 11.30	8.37 - 11.30	8.36 - 11.30	8.41 - 11.30	8.45 - 11.30
2.28 - 2.40	2.28 - 2.40	2.08 - 2.20	2.08 - 2.20	2.12 - 2.20
8.58 - 9.40	8.56 - 9.40	8.38 - 9.40	8.40 - 9.40	8.43 - 9.40
9.89 - 10.00	9.88 - 10.00	9.93 - 10.00	9.98 - 10.00	6.45 - 7.12
2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30
6.56 - 8.44	6.71 - 8.38	6.74 - 8.43	6.83 - 8.49	6.87 - 8.50
2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30
8.18 - 8.60	8.26 - 8.60	8.36 - 8.60	8.89 - 9.35	11.94 - 14.00
4.23 - 4.50	4.18 - 4.50	4.30 - 4.50	4.31 - 4.50	4.07 - 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	7.20 - 7.40	4.07 - 4.40	4.09 - 4.40	6.60 - 6.88
6.40 - 6.50	6.45 - 6.55	6.00 - 6.07	6.04 - 6.09	5.48 - 5.95
4.02 - 4.20	4.01 - 4.20	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
7.97 - 14.48	7.99 - 14.48	7.92 - 14.47	8.02 - 14.45	8.15 - 14.49

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

	2015	2014	2013	2012	2011
Other Units					
BST&G Fire District	\$2.81 - 3.00	\$3.00 - 3.00	\$2.98 - 3.00	\$2.00 - 2.00	\$1.96 - 2.00
Delaware County District Library	0.96 - 1.00	1.00 - 1.00	1.00 - 1.00	1.00 - 1.00	0.99 - 1.00
Delaware County Health District	0.60 - 0.70	0.62 - 0.70	0.63 - 0.70	0.63 - 0.70	0.59 - 0.70
Delaware-Morrow Mental Health District	0.95 - 1.00	1.00 - 1.00	1.00 - 1.00	1.00 - 1.00	0.99 - 1.00
Delaware Preservation Park District	0.57 - 0.60	0.60 - 0.60	0.60 - 0.60	0.60 - 0.60	0.59 - 0.60
Elm Valley Joint Fire District	3.15 - 3.87	3.77 - 3.87	3.77 - 3.87	2.80 - 2.90	2.90 - 2.90
Fort Morrow Fire District	3.66 - 5.00	3.80 - 5.00	4.47 - 5.00	4.47 - 5.00	4.53 - 5.00
Kingston-Porter Fire District	2.65 - 7.50	3.67 - 7.50	3.47 - 7.50	3.47 - 7.50	3.51 - 7.50
Senior Citizens	1.20 - 1.20	1.20 - 1.20	0.90 - 0.90	0.90 - 0.90	0.88 - 0.90
Sunbury Community Library	0.98 - 1.00	1.00 - 1.00	1.00 - 1.00	1.00 - 1.00	1.00 - 1.00
Tri-Township Fire District	5.65 - 6.40	5.27 - 5.40	5.27 - 5.40	5.27 - 5.40	5.19 - 5.40
Westerville Public Library	1.99 - 2.00	2.00 - 2.00	2.00 - 2.00	2.00 - 2.00	0.80 - 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.

2010	2009	2008	2007	2006
\$1.96 - 2.00	\$1.95 - 2.00	\$1.96 - 2.00	\$1.38 - 2.00	\$1.40 - 2.00
1.02 - 1.03	0.04 - 0.04	0.06 - 0.06	0.07 - 0.07	0.08 - 0.08
0.59 - 0.70	0.59 - 0.70	0.58 - 0.70	0.59 - 0.70	0.59 - 0.70
0.99 - 1.00	0.99 - 1.00	0.99 - 1.00	0.73 - 1.00	0.74 - 1.00
0.59 - 0.60	0.59 - 0.60	0.24 - 0.40	0.24 - 0.40	0.24 - 0.40
2.00 - 2.50	2.00 - 2.50	2.11 - 2.50	2.11 - 2.50	2.11 - 2.50
4.73 - 5.00	4.73 - 5.00	1.81 - 2.00	2.49 - 2.50	1.88 - 2.00
3.69 - 7.68	3.63 - 7.67	3.89 - 7.70	3.90 - 7.72	4.07 - 7.69
0.88 - 0.90	0.88 - 0.90	0.57 - 0.70	0.58 - 0.70	0.58 - 0.70
0.99 - 1.00	N/A	N/A	N/A	N/A
5.18 - 5.40	5.17 - 5.40	5.25 - 5.40	5.25 - 5.40	3.48 - 4.40
0.79 - 0.80	0.78 - 0.80	0.80 - 0.80	0.61 - 0.80	0.61 - 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>
2015	\$33,140,067	\$32,532,767	98.17%	\$587,362	\$33,120,129	99.94%
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

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
2015	\$0	\$0	0.00%	\$0	\$0	0.00%
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

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	2015		2006		Percent of Total County Assessed Valuation	Percent of Total County Assessed Valuation
		Total Assessed Valuation	Rank	Total Assessed Valuation	Rank		
Ohio Power Co.	Public Utility	\$108,622,830	1	1.64%	\$77,991,980	1	1.35
Kroger Company	Retail	21,924,790	2	0.33			
Citigroup Technology, Inc.	IT Services	19,639,690	3	0.30			
Columbia Gas of Ohio	Public Utility	18,501,270	4	0.28			
American Transmission Systems, Inc.	Public Utility	17,702,370	5	0.27	11,638,370	4	0.20
Banc One Management Corp	Finance	15,029,870	6	0.23			
AEP Ohio Transmission Systems Inc.	Public Utility	10,176,870	7	0.15			
Nationwide Mutual Insurance Co.	Insurance	9,861,200	8	0.15	9,772,570	6	0.17
Ohio Edison Co.	Public Utility	8,452,650	9	0.13			
Knickerbocker Properties, Inc. XLII	Real Estate	8,102,510	10	0.12	9,470,620	8	0.16
J. P. Morgan Chase and Co.	Finance				15,023,480	2	0.26
Verizon North	Public Utility				12,150,820	3	0.21
NP Limited Partnership	Developer				10,767,110	5	0.19
Meijer Stores Limited Partnership	Business				9,765,200	7	0.17
Tuller Square Northpointe LLC	Developer				8,353,630	9	0.14
Evans Capital Investments Limited	Developer				8,144,090	10	0.14
Total Principal Taxpayers		238,014,050		3.60	173,077,870		2.99
All Other Taxpayers		6,367,426,140		96.40	5,623,075,579		97.01
Total County Assessed Value		<u>\$6,605,440,190</u>		<u>100.00%</u>	<u>\$5,796,153,449</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>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Sales Tax Payments/Transient Sales	\$12,055,670	\$12,212,086	\$12,336,936	\$11,078,242	\$10,984,450
Direct Pay Tax Return Payments	1,382,092	1,022,330	607,053	571,892	540,598
Seller's Use Tax Return Payments	9,885,832	9,107,119	8,993,313	8,053,036	7,820,413
Consumer's Use Tax Return Payments	2,191,060	2,337,124	2,118,868	1,406,870	1,216,379
Motor Vehicle Tax Payments	5,859,754	5,581,817	5,004,176	4,727,110	4,354,750
Non-Resident Motor Vehicle Payments	22,002	22,579	15,950	11,849	11,041
Watercraft and Outboard Motors	70,819	77,491	82,400	60,437	75,490
Department of Liquor Control	171,705	155,181	141,835	129,070	111,759
Sales Tax on Motor Vehicle Fuel Refunds	29,485	34,526	2,538	1,950	1,543
Sales/Use Tax Voluntary Payments	82,827	36,692	60,354	24,027	30,138
Statewide Master Numbers	20,133,677	19,504,200	18,900,457	18,311,211	17,556,352
Sales/Use Tax Assessment Payments	429,556	157,732	130,290	141,100	162,863
Streamlined Sales Tax Payments	51,882	31,361	25,933	21,386	19,640
Use Tax Amnesty Payments	5,970	8,101	42,418	75,270	10,846
Sales/Use Tax Refunds Approved	(94,795)	(200,034)	(180,740)	(297,139)	(153,953)
Destination Sourcing Adjustment/Managed Audit	113,551	96,091	0	0	0
Total	<u><u>\$52,391,087</u></u>	<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%	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
\$10,045,821	\$9,193,471	\$8,780,199	\$9,157,913	\$8,972,362
455,159	287,821	313,729	219,179	386,362
6,133,088	6,396,974	6,151,045	5,721,525	5,101,930
1,347,004	1,049,031	1,257,366	1,893,041	1,320,113
3,979,447	3,590,414	3,669,313	3,786,117	3,550,687
11,124	7,821	9,923	2,127	0
56,942	46,444	62,438	80,456	89,054
103,379	95,551	87,827	81,820	69,970
1,871	1,502	1,962	1,062	2,245
23,559	17,324	25,312	22,726	31,924
16,506,930	15,866,240	15,743,812	15,687,594	15,327,888
160,099	133,452	191,892	78,358	46,591
14,962	0	0	0	0
0	0	0	0	0
(259,592)	(97,143)	(222,342)	(173,988)	(30,614)
0	0	0	(5,655)	(2,064)
<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>
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
2015	32,207	3,171,750,000	\$3.11
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

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)
2015	\$23,423,608	0.13%	\$121
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

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

(1) See S15 for estimated actual value.

(2) See S42 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	Sales Tax Revenue Bonds	General Obligation Bonds	Special Assessment Bonds	General Obligation Bonds	Revenue Bonds
2015	\$0	\$0	\$40,488,214	\$23,423,608	\$3,925,487	\$0	\$33,276,743
2014	0	0	0	26,026,811	4,317,110	0	35,789,218
2013	0	0	0	29,686,348	4,308,933	0	25,062,474
2012	0	0	0	32,384,774	4,539,039	685,000	27,031,742
2011	0	0	0	35,475,528	4,778,068	1,350,678	26,819,394
2010	0	0	0	38,497,874	5,048,239	1,991,356	28,508,582
2009	0	0	0	34,852,989	5,279,869	2,612,034	30,131,713
2008	0	0	0	37,844,564	5,599,207	6,587,715	30,329,884
2007	0	0	0	40,724,096	5,654,503	10,494,840	30,518,622
2006	1,450,000	4,752,000	0	41,959,560	340,000	50,272,077	0

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

(1) See S42 for population data and personal income.

<u>Total Primary Government</u>	<u>Per Capita (1)</u>	<u>Percentage of Personal Income (1)</u>
\$101,114,052	523.87	0.82
66,133,139	349.70	0.56
59,057,755	319.27	0.55
64,640,555	357.01	0.63
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

Delaware County, Ohio
Revenue Bond Coverage
Last Seven Years

Year	Operating Revenues	Tap Fees	Gross Revenues	Less Operating Expenses (excluding depreciation)	Net Available Revenues
2015	\$15,267,838	\$5,696,507	\$20,964,345	\$9,056,656	\$11,907,689
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

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.

Principal	Debt Service		Coverage Ratio
	Interest	Total	
\$2,470,000	\$1,395,163	\$3,865,163	3.08
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

Delaware County, Ohio
Special Assessment Bond Coverage
Last Ten Years

Year	Special Assessment Collections	Debt Service		Total	Coverage Ratio
		Principal	Interest		
2015	\$578,933	\$387,070	\$183,274	\$570,344	1.02
2014	531,468	332,202	187,843	520,045	1.02
2013	551,143	311,716	197,998	509,714	1.08
2012	490,207	294,674	207,958	502,632	0.98
2011	521,432	282,250	219,246	501,496	1.04
2010	519,047	263,200	228,739	491,939	1.06
2009	601,659	365,800	244,589	610,389	0.99
2008	563,826	313,300	238,966	552,266	1.02
2007	123,151	105,000	16,498	121,498	1.01
2006	125,610	100,000	21,247	121,247	1.04

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

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

	2015	2014	2013	2012	2011
Assessed Value of County	\$6,605,440,190	\$6,246,628,450	\$6,164,665,040	\$6,119,864,510	\$6,379,447,020
Voted Debt Limitation (1)	\$163,636,005	\$154,665,711	\$152,616,626	\$151,496,613	\$157,986,176
2005 Capital Facility Notes	0	0	0	0	0
Sawmill Parkway Extension Notes	0	0	0	0	0
US 23/Lewis Center Road Notes	0	0	0	0	0
Ditch Improvements Notes	0	0	0	0	0
1997 Capital Facilities	0	0	0	0	0
2003 Capital Facilities Refunding	0	0	0	1,370,000	2,695,000
2004 Capital Facilities Refunding	0	0	0	0	0
2004 Jail	0	0	0	0	0
2005 Capital Facilities Refunding	645,000	1,070,000	1,475,000	1,855,000	2,215,000
2005 Council for Older Adults	0	575,000	1,130,000	8,905,000	9,415,000
2007 Various Purpose	1,030,000	1,094,800	1,157,100	1,217,000	1,274,600
2010 Jail Improvement	2,225,000	2,520,000	2,800,000	2,865,000	2,930,000
2010 Hayes Improvement	1,200,000	1,340,000	1,440,000	1,465,000	1,490,000
2010 Jail Current Refunding	0	0	540,000	1,075,000	1,555,000
2010 Hayes Current Refunding	9,875,000	10,685,000	12,070,000	12,295,000	12,440,000
2010 Capital Improvements	0	160,400	315,950	466,750	612,900
2013 Council for Older Adults Refunding	7,115,000	7,175,000	7,245,000	0	0
1999 Road Improvements	0	0	0	0	0
2007 Various Purpose	3,280,000	3,535,200	3,777,900	4,013,000	4,240,400
2007A Various Purpose	69,800	74,000	78,100	82,000	85,700
2007B Various Purpose	23,400	45,800	67,200	87,700	107,300
2008 Ditch Improvements	37,600	73,700	108,500	141,900	174,100
2009 Ditch Improvements	13,800	20,400	26,800	33,000	38,900
2010 Ditch Improvements	14,400	18,950	23,350	27,600	31,700
2011 Ditch Improvements	8,381	10,370	12,318	14,226	16,000
2012 Ditch Improvements	38,957	46,188	53,242	59,700	0
2013 Ditch Improvements	66,300	76,400	85,800	0	0
2014 Ditch Improvements	306,000	344,700	0	0	0
1999 Sewer Improvements	0	0	0	0	0
2003 Capital Facilities	0	0	0	685,000	1,345,000
2003 Capital Facilities Refunding	0	0	0	0	0
2007 Refunding Sewer Improvements Revenue	20,525,000	22,615,000	24,625,000	26,560,000	28,420,000
2014 Sewer Improvements Revenue Debt	12,215,000	12,595,000	0	0	0
2015 Sales Tax Revenue Bonds	39,345,000	0	0	0	0
Total Debt	98,033,638	64,075,908	57,031,260	63,217,876	69,086,600

2010	2009	2008	2007	2006
\$6,355,039,570	\$6,257,413,840	\$6,192,729,174	\$6,084,443,507	\$5,817,602,967
\$157,375,989	\$154,935,346	\$153,318,229	\$150,611,088	\$143,940,074
0	0	0	0	1,450,000
0	0	0	0	2,184,000
0	0	0	0	2,450,000
0	0	0	0	118,000
0	0	0	0	255,000
3,965,000	5,195,000	6,390,000	7,555,000	8,695,000
0	13,485,000	14,070,000	14,630,000	15,175,000
0	2,480,000	2,925,000	3,355,000	3,770,000
2,555,000	2,875,000	3,180,000	3,465,000	3,485,000
9,910,000	10,385,000	10,845,000	11,285,000	11,710,000
1,330,000	1,383,200	1,434,400	1,483,600	0
2,995,000	0	0	0	0
1,515,000	0	0	0	0
2,025,000	0	0	0	0
12,580,000	0	0	0	0
745,050	0	0	0	0
0	0	0	0	0
0	0	120,000	235,000	340,000
4,460,000	4,666,800	4,865,600	5,061,400	0
89,200	92,600	95,600	98,300	0
126,100	144,000	161,200	161,200	0
205,100	234,900	261,500	0	0
44,700	50,000	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	2,395,000	4,715,000	43,555,000
1,980,000	2,595,000	3,195,000	3,780,000	4,350,000
0	0	1,015,000	2,210,000	3,380,000
30,210,000	31,930,000	32,140,000	32,340,000	0
0	0	0	0	0
0	0	0	0	0
74,770,400	75,516,500	83,093,300	90,374,500	100,917,000

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

	2015	2014	2013	2012	2011
Exemptions					
2005 Capital Facility Notes	\$0	\$0	\$0	\$0	\$0
Sawmill Parkway Extension Notes	0	0	0	0	0
US 23/Lewis Center Road Notes	0	0	0	0	0
Ditch Improvements Notes	0	0	0	0	0
2004 Jail	0	0	0	0	0
2007 Various Purpose	1,030,000	1,094,800	1,157,100	1,217,000	1,274,600
2010 Jail Improvement	2,225,000	2,520,000	2,800,000	2,865,000	2,930,000
2010 Jail Current Refunding	0	0	540,000	1,075,000	1,555,000
1999 Road Improvements	0	0	0	0	0
2007 Various Purpose	3,280,000	3,535,200	3,777,900	4,013,000	4,240,400
2007A Various Purpose	69,800	74,000	78,100	82,000	85,700
2007B Various Purpose	23,400	45,800	67,200	87,700	107,300
2008 Ditch Improvements	37,600	73,700	108,500	141,900	174,100
2009 Ditch Improvements	13,800	20,400	26,800	33,000	38,900
2010 Ditch Improvements	14,400	18,950	23,350	27,600	31,700
2011 Ditch Improvements	8,381	10,370	12,318	14,226	16,000
2012 Ditch Improvements	38,957	46,188	53,242	59,700	0
2013 Ditch Improvements	66,300	76,400	85,800	0	0
2014 Ditch Improvements	306,000	344,700	0	0	0
1999 Sewer Improvements	0	0	0	0	0
2003 Capital Facilities	0	0	0	685,000	1,345,000
2003 Capital Facilities Refunding	0	0	0	0	0
2007 Refunding Sewer Improvements	20,525,000	22,615,000	24,625,000	26,560,000	28,420,000
2014 Sewer Improvements Revenue Debt	39,345,000	12,595,000	0	0	0
Total Exemptions	66,983,638	43,070,508	33,355,310	36,861,126	40,218,700
Net Debt	31,050,000	21,005,400	23,675,950	26,356,750	28,867,900
Total Voted Legal Debt Margin (Debt Limitation Minus Net Debt)	<u>\$132,586,005</u>	<u>\$133,660,311</u>	<u>\$128,940,676</u>	<u>\$125,139,863</u>	<u>\$129,118,276</u>
Legal Debt Margin as a Percentage of the Debt Limit (Voted)	81.02%	86.42%	84.49%	82.60%	81.73%
Unvoted Debt Limitation	<u>\$66,054,402</u>	<u>\$62,466,285</u>	<u>\$61,646,650</u>	<u>\$61,198,645</u>	<u>\$63,794,470</u>
Total Legal Debt Margin (Unvoted)	<u>\$35,004,402</u>	<u>\$41,460,885</u>	<u>\$37,970,700</u>	<u>\$34,841,895</u>	<u>\$34,926,570</u>
Legal Debt Margin as a Percentage of the Debt Limit (Unvoted)	52.99%	66.37%	61.59%	56.93%	54.75%

- (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
\$0	\$0	\$0	\$0	\$1,450,000
0	0	0	0	2,184,000
0	0	0	0	2,450,000
0	0	0	0	118,000
0	2,480,000	2,925,000	3,355,000	3,770,000
1,330,000	1,383,200	1,434,400	1,483,600	0
2,995,000	0	0	0	0
2,025,000	0	0	0	0
0	0	120,000	235,000	340,000
4,460,000	4,666,800	4,865,600	5,061,400	0
89,200	92,600	95,600	98,300	0
126,100	144,000	161,200	161,200	0
205,100	234,900	261,500	0	0
44,700	50,000	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	2,395,000	4,715,000	43,555,000
1,980,000	2,595,000	3,195,000	3,780,000	4,350,000
0	0	1,015,000	2,210,000	3,380,000
30,210,000	31,930,000	32,140,000	32,340,000	0
0	0	0	0	0
43,500,350	43,576,500	48,608,300	53,439,500	61,597,000
31,270,050	31,940,000	34,485,000	36,935,000	39,320,000
<u>\$126,105,939</u>	<u>\$122,995,346</u>	<u>\$118,833,229</u>	<u>\$113,676,088</u>	<u>\$104,620,074</u>
80.13%	79.38%	77.51%	75.48%	72.68%
<u>\$63,550,396</u>	<u>\$62,574,138</u>	<u>\$61,927,292</u>	<u>\$60,844,435</u>	<u>\$58,176,030</u>
<u>\$32,280,346</u>	<u>\$30,634,138</u>	<u>\$27,442,292</u>	<u>\$23,909,435</u>	<u>\$18,856,030</u>
50.79%	48.96%	44.31%	39.30%	32.41%

Delaware County, Ohio
Pledged Revenue Coverage Governmental Revenue Bonds
Last Ten Years

Sales Tax Revenue Bonds						
Year	Sales Tax Revenue	Retained For General Fund	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2015	\$38,801,656	\$36,552,491	\$2,249,165	\$1,655,000	\$594,165	1.00

Note: Detail regarding the County's outstanding debt can be found in the notes to the financial statements. The amount retained for the general fund represents the total received less the amount required to meet the debt obligation. The sales tax revenue bonds were issued in 2015.

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Delaware County, Ohio
Demographic and Economic Statistics
Last Ten Years

<u>Year</u>	<u>Population</u>	<u>Personal Income</u>	<u>Per Capita Personal Income</u>	<u>Unemployment Rate</u>
2015	193,013	\$12,312,299,270	\$63,790	3.50%
2014	189,113	11,758,100,775	62,175	4.00
2013	184,979	10,821,271,500	58,500	5.10
2012	181,061	10,275,211,750	56,750	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

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	2015			2006		
		Number of Employees	Rank	Percent of Total Employment	Number of Employees	Rank	Percent of Total Employment
J. P. Morgan Chase and Co.	Finance	9,947	1	9.90%	7,605	1	9.33%
Kroger Company	Retail/Warehouse	2,209	2	2.20	1,184	3	1.45
Olentangy Local School District	School System	2,109	3	2.10	1,360	2	1.67
Delaware County	Government	1,119	4	1.11	1,004	4	1.23
Meijer Limited Partnership	Retail	1046	5	1.04			0.00
Ohio Health (Grady Memorial Hospital)	Hospital/Medical Services	1,014	6	1.01	631	6	0.77
American Showa, Inc.	Manufacturing	668	7	0.66	633	5	0.78
Exel Inc	Motor Freight Transportation	624	8	0.62			
Delaware City School District	School System	619	9	0.62	526	8	0.65
Ohio Wesleyan University	Private Liberal Arts University	535	10	0.53	500	9	0.61
WalMart Real Estate Business Trust	Retail				608	7	0.75
Leibert Corporation	Manufacturing				450	10	0.55
Total		<u>19,890</u>		<u>19.79%</u>	<u>14,501</u>		<u>17.79%</u>
Total Employment Within the County		<u>100,504</u>			<u>81,500</u>		

Sources: Local Companies
Columbus Region County Profiles

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

	2015	2014	2013	2012	2011
General Government					
Legislative and Executive					
Auditor					
Number of Non-Exempt Conveyances	5,089	4,847	5,367	4,481	3,532
Number of Exempt Conveyances	2,328	2,293	2,438	2,397	2,193
Number of Personal Property Returns	N/A	N/A	N/A	N/A	N/A
Number of Dog Tags Sold	18,675	20,381	21,345	20,988	21,246
Number of Weights/Measures Inspections	243	527	578	551	590
Number of Weights/Measures Tests Performed	2,546	2,186	2,198	2,220	2,139
Commissioners					
Number of Resolutions	1,544	1,493	1,343	1,422	1,483
Number of Annexations	6	12	7	4	4
Community and Economic Development					
Number of Business Starts	N/A	N/A	N/A	N/A	N/A
Number of Active Businesses	N/A	3,282	3,276	3,184	3,219
Major New Development Projects	0	0	0	0	0
Job Creations	238	247	279	107	214
Job Retention	632	666	594	646	175
Treasurer					
Percentage Return on Portfolio	0.56	0.51	0.64	0.82	0.66
Board of Elections					
Number of Registered Voters	124,080	121,174	116,883	125,596	118,916
Number of Voters Last General Election	59,118	60,144	28,164	99,254	64,657
Percentage of Register Voters that Voted	47.65	49.63	24.10	79.03	54.37
Recorder					
Number of Total Instruments Recorded	37,127	33,309	45,525	53,737	38,611
Number of Deeds Recorded	9,271	8,685	9,364	8,174	5,020
Number of Mortgages Recorded	11,571	9,899	14,516	15,723	11,393
Number of Mortgages Discharged	13,093	11,431	18,644	20,933	13,147
Number of Mortgages Assignments Recorded	839	821	1,304	1,799	1,306
Number of Easements Recorded	685	530	657	518	473
Number of Plats Recorded	131	103	119	86	47
Number of Federal Tax Liens Recorded	233	187	213	273	379
Number of Mechanics Liens Recorded	75	81	60	49	64
Number of Land Contracts Recorded	17	17	19	21	20
Number of Sheriff's Deeds Recorded	191	237	320	354	273
Data Processing					
Number of Users Served	1,100	1,000	1,000	875	802
Judicial					
Common Pleas Court					
Number of Civil Cases Filed	862	935	1,049	1,464	1,586
Number of Criminal Cases Filed	685	659	666	580	758
Number of Domestic Cases Filed	547	604	598	628	728
Probate Court					
Number of Estate Cases Filed	423	440	543	469	490
Number of Guardianship Cases Filed	102	86	98	83	93
Number of Trust Cases Filed	20	13	5	5	6
Number of Civil Action Cases Filed	21	15	28	29	21
Number of Adoption Cases Filed	39	31	42	36	10
Number of Marriage Applications	882	757	741	803	742

2010	2009	2008	2007	2006
3,747	3,453	3,890	4,761	5,468
2,349	2,438	2,484	2,548	2,719
N/A	32	405	2,900	3,038
20,835	19,492	20,063	20,171	18,815
581	629	494	550	284
2,087	2,192	1,917	1,864	2,013
1,683	1,614	1,554	1,608	1,655
1	4	10	8	6
N/A	N/A	397	350	533
3,166	3,157	3,142	3,182	3,286
0	4	2	1	4
101	232	0	156	330
97	22	26	39	21
1.19	0.28	2.53	5.08	4.82
119,690	118,316	119,612	106,543	108,804
69,509	49,829	93,055	23,435	66,453
58.07	42.12	77.80	22.00	61.07
40,646	40,679	34,746	39,545	44,924
4,958	4,866	5,315	6,306	7,334
12,329	12,508	9,835	12,616	15,329
13,336	13,681	9,936	10,820	11,994
1,276	1,633	1,462	2,157	2,335
426	345	741	678	804
42	48	78	111	127
530	347	354	244	238
112	131	240	239	237
25	18	9	16	29
456	376	452	380	241
670	644	600	591	583
1,857	1,840	1,705	1,579	1,301
668	614	634	722	584
685	644	603	578	543
487	460	426	427	418
108	108	106	116	90
10	7	7	9	7
24	21	19	6	18
39	30	57	64	58
751	742	775	730	768

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

	2015	2014	2013	2012	2011
General Government (continued)					
Judicial (continued)					
Juvenile Court					
Number of Delinquent Cases Filed	426	544	505	1,075	544
Number of Unruly Cases Filed	130	126	97	122	100
Number of Unfiled Charges	195	277	1,378	1,706	1,217
Number of Custody Related Cases Filed	254	264	242	228	413
Number of Adult Cases Filed	254	487	71	106	77
Number of Traffic Cases Filed	775	783	844	830	712
Number of Abused/Neglect/Dependent Filed	40	61	N/A	N/A	N/A
Public Safety					
Sheriff					
Jail Operation					
Number of Inmates	3,949	3,898	3,595	3,483	3,992
Number of Inmates Housed Elsewhere	0	0	0	0	0
Inmate Profile Felonies	1,500	1,602	1,529	1,957	2,694
Inmate Profile Misdemeanors	2,335	2,127	1,917	1,526	1,298
Inmate Profile Male	2,836	2,886	2,708	2,629	3,005
Inmate Profile Female	1,113	1,012	887	854	987
Enforcement Uniform Crime Reporting					
Number of Homicides Reported	1	0	1	2	1
Number of Rapes Reported	46	14	24	19	16
Number of Robberies Reported	12	8	14	17	14
Number of Burglaries Reported	333	162	169	263	357
Number of Thefts Reported	1,208	916	970	631	1,021
Number of Auto Thefts Reported	48	51	45	59	42
Number of Vandalisms Reported	253	167	234	257	240
Number of Domestic Violence/Disputes Reported	461	445	517	526	530
Number of Arsons Reported	4	3	0	3	11
Number of Assaults Reported	143	60	83	64	70
Number of Kidnappings Reported	4	0	0	2	9
Intensive Supervision					
Number of New Basic Clients	1,158	1,126	1,287	1,014	970
Number of Offenders on Electronic House Arrest	165	128	212	163	
Number of New Intensive Supervision Clients	355	234	175	88	72
Number of Offenders on GPS					
Emergency Medical Services					
Number of Emergency Runs	6,844	7,055	6,565	4,953	6,294
Number of Transports	3,284	2,775	2,706	3,953	2,795
911 Calls					
Number of Total Calls	111,986	114,428	116,868	119,656	85,417
Number of Incidents	40,357	42,795	41,740	61,040	42,782
Code Compliance					
Number of Residential Permits Issued	2,483	2,390	2,447	2,159	1,859
Number of Commercial Permits Issued	889	657	645	703	656
Number of Single Family Dwellings Units	510	467	555	537	439
Number of Inspections Performed	16,869	16,932	18,542	16,309	14,375

2010	2009	2008	2007	2006
1,212	1,291	1,345	1,013	1,113
362	500	374	257	274
1,601	1,621	1,854	1,484	1,312
1,074	1,006	980	1,036	1,027
101	93	102	56	83
962	931	995	1,013	1,109
N/A	N/A	N/A	N/A	N/A
3,673	3,895	3,854	3,997	3,656
0	0	0	0	162
1,738	1,588	1,173	2,329	2,174
1,935	2,281	2,681	4,613	4,137
2,804	3,048	2,969	3,142	2,940
869	847	885	853	716
0	1	0	3	0
3	43	31	21	18
14	21	14	10	12
393	450	328	376	408
784	1,375	1,022	927	747
105	86	71	80	57
420	642	341	331	595
581	422	474	489	202
0	7	7	15	15
113	176	74	184	51
2	3	4	23	12
567	477	438	380	392
750	440	625	716	449
89	90	88	102	60
0	0	46	41	19
5,811	4,894	4,601	4,883	4,214
3,239	3,764	2,739	3,058	2,634
84,877	83,348	103,032	86,046	N/A
43,591	42,442	41,901	37,668	N/A
1,655	1,269	1,344	1,703	1,813
688	587	534	664	850
386	325	419	2,367	804
14,098	12,698	16,194	22,032	27,838

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

	2015	2014	2013	2012	2011
Public Safety (continued)					
Victim Services Prosecutor					
Number of Cases Filed	908	746	717	722	713
Number of Victims of Crimes Served	102	852	902	869	856
Public Works					
Engineer					
Miles of Roads Resurfaced	33	28	54	31	36
Number of Bridges Replaced/Improved	9	8	10	11	4
Traffic Signals Installed	1	1	1	0	1
Ditch Maintenance					
Number of Total Projects	472	447	423	403	393
Sewer District					
Number of New Tap Connections	656	490	699	624	527
Number of User Equivalent	32,207	31,551	31,062	30,363	29,739
Health					
Developmental Disabilities					
Number of Clients Enrolled	2,447	2,326	2,293	2,237	2,177
Human Services					
Jobs and Family Services					
Number of Individuals who Received Food Stamps	9,686	10,572	11,392	12,363	12,905
Number of Individuals who Received Cash Assistance	593	842	1,139	1,699	2,739
Number of Children and Families on Medicaid	N/A	15,168	14,814	17,221	18,921
Number of Aged/Blind/Disabled on Medicaid	N/A	N/A	6,035	6,413	4,215
Number of Families - PRC	N/A	N/A	N/A	N/A	22
Monthly Average Children in Child Care	N/A	N/A	N/A	N/A	589
Monthly Average Medicaid Eligible	15,843	13,740	N/A	N/A	N/A
Children's Services					
Average Client Count in Foster Care	16	14	23	25	36
Number of Investigations Conducted	581	582	584	598	N/A
Child Support Enforcement Agency					
Total Number of Active Support Orders	4,463	4,335	4,387	4,511	4,633
Total Number of Paternities Administrative	48	79	103	93	129
Total Number of Paternities Failed to Appear	50	54	78	70	74
Total Number of Child and Medical Support Admin	87	92	134	117	145
Veteran Services					
Number of Client Contacts	6,624	5,501	4,323	4,560	5,829
Number of Awarded Applications	118	102	115	69	136
Number of Transports to VA Clinic	576	682	611	428	549

Source: Delaware County Departments and Offices

N/A - Not Available

2010	2009	2008	2007	2006
690	614	713	722	580
816	893	850	573	625
35	13	24	49	54
8	7	11	5	6
2	1	1	0	0
382	378	368	350	278
432	405	477	1,077	987
29,212	28,780	27,707	27,412	24,685
2,018	1,834	1,675	1,444	1,305
12,281	11,026	8,874	7,851	7,059
2,883	2,617	2,252	1,841	1,757
18,642	17,428	16,060	12,816	10,033
6,385	3,548	3,468	3,325	4,154
42	171	430	308	326
896	980	858	690	467
N/A	N/A	N/A	N/A	N/A
51	58	89	67	75
N/A	N/A	N/A	N/A	N/A
4,905	4,918	4,853	4,728	4,374
121	121	83	74	82
146	88	76	107	146
152	125	129	121	153
8,439	8,549	8,959	11,431	12,957
154	180	150	185	260
521	530	535	474	485

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

	2015	2014	2013	2012	2011	2010
General Government						
Legislative and Executive						
Auditor General	11.00	11.50	10.00	10.00	10.00	10.50
Auditor Real Estate Assessment	18.00	18.00	19.00	18.00	18.00	17.50
Auditor Data Support	8.00	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	0.00
Commissioners General Office	9.00	9.50	9.50	8.50	8.50	7.50
Commissioners Records Center	4.00	4.00	4.00	4.00	3.00	3.00
Commissioners Lands, Buildings, Garage	25.00	26.00	26.00	25.00	27.00	26.00
Commissioners Administrative Services	6.50	6.50	5.50	4.50	5.50	6.50
Commissioners Economic Development	2.00	1.00	2.00	1.00	2.00	2.00
Prosecutor	25.50	26.00	27.00	25.50	23.00	22.50
Recorder	6.00	5.00	6.00	6.00	6.00	6.00
Treasurer	6.50	6.00	6.00	6.00	6.00	7.00
Board of Elections	18.00	17.00	18.00	15.50	15.50	14.50
Title Administration	10.50	10.50	10.50	12.00	10.50	9.50
Judicial						
Public Defender	2.00	2.00	2.00	2.00	2.00	2.00
Clerk of Courts	12.50	14.50	13.50	14.50	13.00	12.50
Common Pleas Court and Jury Commission	18.00	16.00	19.00	20.00	19.50	19.00
Adult Court Services	13.50	14.00	11.50	10.50	9.00	8.50
Juvenile Court	35.50	39.50	37.00	34.00	34.50	35.50
Probate Court	8.00	9.00	8.50	8.00	7.00	5.50
Law Library	0.50	0.50	0.50	0.50	0.50	0.50
Public Safety						
Sheriff	197.50	202.50	202.50	211.50	214.50	210.50
Emergency Medical and Management Services	108.50	109.00	108.00	109.50	107.50	110.00
911	26.50	29.00	29.00	28.50	32.50	27.00
Code Compliance	18.00	16.00	18.00	18.00	19.00	19.00
Coroner	3.00	3.00	3.00	3.00	3.00	3.00
Dog and Kennel	3.50	3.00	4.00	3.00	3.00	3.00
Community and Juvenile Grants	16.00	16.00	16.00	18.50	18.00	17.50
Public Works						
Engineer and Map Room	74.00	71.00	69.50	68.50	67.00	67.00
Sanitary Sewer	69.00	69.00	60.00	55.00	54.00	50.00
Health						
Developmental Disabilities	78.00	71.00	83.00	89.00	96.00	94.00
Human Services						
Jobs and Family Services	80.00	79.00	76.00	66.00	67.50	67.00
Juvenile Grants	5.00	3.00	8.00	8.50	9.50	7.00
Child Support Enforcement Agency	20.00	20.00	19.50	19.50	18.00	18.00
Veterans Services	5.25	5.25	4.25	5.25	4.75	6.75
Transportation						
Delaware Transit Authority	0.00	29.00	30.50	29.50	30.50	27.50
Total	<u>944.25</u>	<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
9.50	9.50	9.50	9.50
19.00	15.00	14.50	15.50
7.00	7.00	7.00	7.00
0.00	7.50	6.50	7.00
7.00	7.00	8.00	7.00
3.00	3.00	3.00	3.00
26.00	25.00	25.00	25.00
6.50	6.50	6.00	5.50
2.00	1.00	2.00	2.00
21.00	19.50	21.50	20.50
6.00	6.00	6.00	8.00
7.00	6.00	6.00	6.00
15.00	14.00	14.00	12.00
9.50	10.00	9.00	9.00
2.00	2.00	2.00	2.00
12.50	12.50	13.00	13.00
17.50	17.00	16.50	17.50
7.00	8.00	9.00	7.50
32.50	30.00	31.50	32.00
5.00	5.00	4.50	5.50
0.50	0.50	0.50	0.50
194.50	188.00	177.00	178.00
108.00	108.00	108.00	108.00
19.00	23.00	24.00	24.00
23.00	24.00	26.00	29.00
2.00	2.00	2.00	1.50
2.00	2.00	4.00	4.00
20.00	19.00	17.00	15.50
70.00	70.00	71.00	71.00
48.50	49.50	44.50	45.50
95.00	87.50	84.50	80.00
66.00	65.00	65.00	56.00
7.50	6.50	3.50	5.50
18.00	16.50	18.00	18.50
5.25	5.25	5.25	5.25
24.50	18.50	21.50	19.00
<u>918.75</u>	<u>896.75</u>	<u>886.25</u>	<u>875.75</u>

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

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
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	274
Number of Patrol Vehicles	37	47	47	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	18	17	17	16
Public Works					
Engineer					
Centerline Miles of Roads	333.64	333.64	333.64	333.64	334.15
Number of Bridges	378	378	378	378	369
Number of Traffic Signals	15	15	14	13	13
Building Department					
Administrative Office Space (sq. ft.)	902	902	902	902	902
Sewer District					
Number of Treatment Facilities	9	9	9	8	8
Number of Pumping Stations	24	24	24	24	24
Miles of Sewer Lines	445.98	435.65	430.83	422.94	421.51

2010	2009	2008	2007	2006
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
11,892	10,283	10,283	10,283	10,283
16,614	16,614	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
3,518	2,583	2,583	2,583	2,583
5	5	5	5	5
1	1	1	1	1
4	3	3	3	3
2,226	2,226	2,226	2,226	2,226
181	181	181	181	181
38	38	38	37	37
3,289	3,289	3,289	3,289	3,289
6	6	6	6	6
15	15	13	12	10
334.15	344.48	341.10	341.10	341.10
368	359	359	359	359
12	10	9	8	8
902	902	902	902	902
8	8	8	8	8
25	28	27	27	26
420.00	394.69	379.62	375.18	361.00

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

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
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.)	2,665	2,665	2,665	2,665	2,665
Other					
Delaware Area Transit Facility (sq. ft.)	0	12,000	12,000	12,000	0

Source: Various County Departments

<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
21,045	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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