



Delaware County, Ohio

Comprehensive Annual Financial Report

For the Year Ended December 31, 2017

Introductory Section



Delaware County, Ohio

Comprehensive Annual Financial Report
For the Year Ended December 31, 2017



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 II

Tina Archangel – Accountant I

Linda O'Rourke – Fiscal Systems Coordinator

Fiscal Specialist

Sandy Fish

Alice Oldham

Payroll

Dedra Hall

Melissa McAllister

Delaware County, Ohio
 Comprehensive Annual Financial Report
 For the Year Ended December 31, 2017
 Table of Contents

I. INTRODUCTORY SECTION

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

II. FINANCIAL SECTION

Independent Auditor’s Report.....	1
General Purpose External Financial Statements	
Management’s Discussion and Analysis.....	5
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position	18
Statement of Activities.....	20
Fund Financial Statements	
Balance Sheet - Governmental Funds	22
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities	25
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds.....	26
Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to Statement of Activities.....	28
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual:	
General Fund.....	30
Auto and Gas Fund	31
Developmental Disabilities Fund.....	32
Statement of Fund Net Position - Proprietary Funds	33

Delaware County, Ohio
 Comprehensive Annual Financial Report
 For the Year Ended December 31, 2017
 Table of Contents (continued)

Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Funds	34
Statement of Cash Flows - Proprietary Funds.....	35
Statement of Fiduciary Assets and Liabilities - Agency Funds	37
Notes to the Basic Financial Statements	38
 Required Supplementary Information	
Schedule of the County’s Proportionate Share of the Net Pension Liability - OPERS.....	91
Schedule of County Contributions - OPERS.....	92
 Combining Statements and Individual Fund Schedules	
Combining Statements - Nonmajor Governmental Funds	
Fund Descriptions.....	95
Combining Balance Sheet - Nonmajor Governmental Funds.....	98
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds	104
 Combining Statements - Nonmajor Enterprise Funds	
Fund Descriptions.....	111
Combining Statement of Fund Net Position - Nonmajor Enterprise Funds.....	112
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position - Nonmajor Enterprise Funds.....	113
Combining Statement of Cash Flows - Nonmajor Enterprise Funds	114
 Combining Statements - Fiduciary Funds	
Fund Descriptions.....	115
Combining Statement of Changes in Assets and Liabilities - Agency Funds	117
 Individual Fund Schedules of Revenues, Expenditures/Expenses, and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual.....	
Major Funds	123
Nonmajor Funds	124
Nonmajor Funds	137

Delaware County, Ohio
 Comprehensive Annual Financial Report
 For the Year Ended December 31, 2017
 Table of Contents (continued)

III. STATISTICAL SECTION

Statistical Section Description	S1
Net Position by Component - Last Ten Years	S2
Changes in Net Position - Last Ten Years	S4
Fund Balances, Governmental Funds - Last Ten Years.....	S8
Changes in Fund Balances, Governmental Funds - Last Ten Years.....	S10
Assessed and Estimated Actual Value of Taxable Property - Last Ten Years	S14
Property Tax Rates - Direct and Overlapping Governments - Last Ten Years	S16
Property Tax Levies and Collections - Real and Public Utility Property Taxes - Last Ten Years	S22
Property Tax Levies and Collections - Tangible Personal Property Taxes - Last Ten Years	S23
Principal Property Taxpayers - Current Year and Nine Years Ago	S25
Taxable Sales by Category - Last Ten Years	S26
Number of Sewer Customers and Direct Rate - Last Ten Years	S28
Ratio of General Bonded Debt Outstanding - Last Ten Years	S29
Ratio of Outstanding Debt by Type - Last Ten Years	S30
Revenue Bond Coverage - Last Seven Years	S32
Special Assessment Bond Coverage - Last Ten Years	S34
Computation of Legal Debt Margin - Last Ten Years	S36
Pledged Revenue Coverage Governmental Revenue Bonds – Last Three Years	S40
Demographic and Economic Statistics - Last Ten Years.....	S42
Principal Employers - Current Year and Nine Years Ago	S43
Operating Indicators by Program/Department - Last Ten Years	S44
County Government Employees by Program/Department - Last Ten Years	S50
Capital Asset Statistics by Program/Department - Last Ten Years	S52



George Kaitsa Delaware County Auditor

June 25, 2018

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

The Comprehensive Annual Financial Report (CAFR) for Delaware County for the year ended December 31, 2017, 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, 2017, 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 one of the fastest growing counties in the State of Ohio as well as in the United States with projections for continued growth. 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, and human services. 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, one Domestic Relations, 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.

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 more than 14 percent to over \$7.09 billion between collection years 2008 and 2017. The assessed value of new construction increased over \$143 million in 2017 primarily due to residential additions.

Recent data released from the U.S. Census Bureau ranks Delaware County as the second fastest growing county in the State of Ohio for 2017 with an estimated increase in population of 2.0 percent over 2016. 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 2017 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, PCM/Sarcom Inc., Meijer Inc., Excel Inc., and American Showa are examples. The public school systems, the County, and Ohio Health (Grady Memorial Hospital) also provide a stable base of employment.

J.P. Morgan Chase and Co. remains the County's largest employer with over 10,700 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 and is in the midst of a \$200 million dollar modernization project which will update technology, promote collaborative spaces, and provide energy efficiencies and increased security to the complex.

The Polaris Fashion Place, Central Ohio's largest retail mall with six anchor tenants and over one hundred fifty specialty stores and services, continues to attract shoppers from all over the Midwest to Delaware County. Numerous hotels and restaurants are also located in the area. The mall plus the surrounding retail establishments remain a major source of the County's sales tax revenue.

IKEA, the home furnishing retailer, has opened a 354,000 square foot store, its second Ohio location, in the Polaris area just east of Interstate 71. In addition, the Simon Property Group and Tanger Factory Outlet Center is marking its second year anniversary of the 350,000 square foot outlet mall that has more than 75 stores and is located adjacent to the Interstate 71–US 36–Ohio 37 interchange. These additional enterprises enhance the County's reputation as a retail destination center.

Delaware County also boasts of more than seven hundred twenty active farms with an average size of one hundred eighty-seven acres. Approximately 52 percent of the County's area is still dedicated to agricultural use and most of it is family-owned. Corn, soybeans, and wheat are the leading crops.

Delaware County, Ohio

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. Additionally, the County Commissioners have designated the County to be an Alternative Energy Zone to encourage investments in solar, wind, and other forms of alternative energy.

Delaware County is also involved in supporting the formation 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.

Furthermore, Standard & Poor's has affirmed the County's long-term credit rating with their highest ranking of AAA while Moody's Investor Services has assigned their highest rating of Aaa. Delaware County is one of only two Ohio counties to be assigned these ratings which reflect the opinion that the County has an exceptionally strong capacity to meet its financial obligations. In addition, the County's recent sewer bond refunding was also awarded the Standard & Poor's AAA credit rating, the only county in Ohio to hold this rating for its sewer bonds.

LONG-TERM FINANCIAL PLANNING

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

The five year financial forecast for the County's General Fund is used as an invaluable tool to review trends and forecast different scenarios. 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 plans to consolidate locations, renovate existing buildings and complete the purchase and remodel of the North Campus of the Delaware Area Career Center. 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. The recently completed sanitary sewer master plan provides a guide for future service areas and includes recommendations for financing the cost of new sewer facilities as well as maintaining and upgrading the County's existing sewer assets.

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 Commissioners have adopted a Cash Balance Policy, a Debt Management Policy and a Post-Issuance Compliance Policy to sustain strong bond ratings which lowers the cost of issuing debt. These financial management policies assist in achieving long and short term financial goals.

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 requirements while achieving a prudent risk investment return of 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 ninety 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.

The year 2017 was one of the biggest construction years in the County Engineer's history as the Office continues to address the traffic congestion on some of the main traffic corridors in the County, namely, South Old State Road, South Old 3C Highway, Lewis Center, and Home 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, motor vehicle license fees, gasoline taxes, federal grants, and sales tax receipts will fund these major improvements.

Construction was completed on the new five story judicial building and the new facility became the center of operations for the two existing Common Pleas courts, the recently established Common Pleas court for domestic relations, the Clerk of Courts plus the adult probation services unit and the offices of the public defenders. This new Courthouse features 94,450 square feet of space with 163 parking spaces, a secure garage entrance for law enforcement vehicles, a prisoner-only elevator and over 150 cameras throughout the inside and outside. The building includes two levels of parking incorporated under the structure. The County issued the 2016 Various Improvement General Obligation Bonds to finance the cost of construction.

Delaware County, Ohio

The former Courthouse will be renovated and will house the offices of the Board of Commissioners, Economic Development, Human Resources and the Veterans Service Office. Improvements include a new elevator, mechanical upgrades, and various interior restorations. A combination of cash reserves and sales tax receipts will fund this project.

Progress continues on several sewer construction projects including the extension of the Liberty Sawmill sewer lines. This project in addition to the recently completed O'Shaughnessy Reservoir Pump Station and the Clark Shaw Trunk lines will provide additional capacity for further growth and development. Improvements are in process for several pump stations and force mains and plans have begun for a major upgrade to the Olentangy Environmental Control Center. This exemplifies the ongoing commitment for the Sewer District to provide sustainable infrastructure and services. Proceeds from the 2014 Sewer Improvements Revenue Bonds were used to finance the completed projects.

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, 2016. This was the twenty-five 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 third 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, 2017

Board of Commissioners

Barb Lewis
Garry Merrell
Jeff Benton

Engineer

Chris Bauserman

Auditor

George Kaitsa

Prosecutor

Carol O'Brien

Clerk of Courts

Natalie Fravel

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

Court of Common Pleas – Domestic Relations

Randall Fuller



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

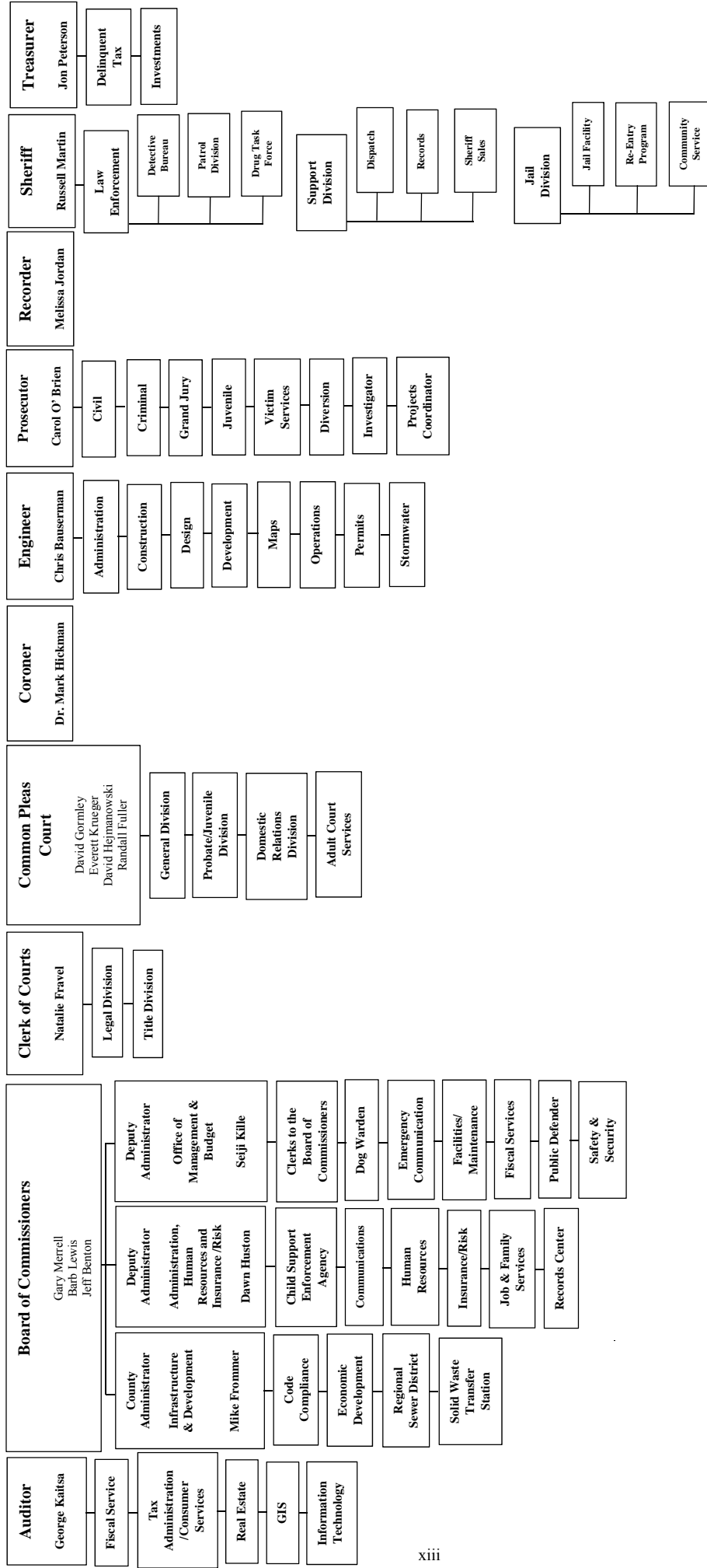
December 31, 2016

Christopher P. Morill

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 Commission

- Board of Developmental
- Board of Mental Health, Alcohol, and Drug Addiction Services
- Emergency Management Executive Committee
- E-9-1-1 Advisory Committee
- Planning Committee
- Delaware County Finance Authority

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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, each major fund, and the aggregate remaining fund information of Delaware County, Ohio (the County), as of and for the year ended December 31, 2017, 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 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.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Delaware County, Ohio, as of December 31, 2017, 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.

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2018, 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, appearing to read "Robert R. Hinkle". The signature is written in a cursive style with a large initial "R".

Robert Hinkle, CPA, CGFM
Chief Deputy Auditor
Columbus, Ohio

June 25, 2018

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Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2017
Unaudited

The discussion and analysis of Delaware County's (the "County") financial performance provides an overview of the County's financial activities for the year ended December 31, 2017. 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 the 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, Courts Building, 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 2017. These statements include all assets, liabilities, deferred inflows and outflows 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, 2017
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, Courts Building, 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, 2017
Unaudited

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Table 1 provides a summary of the County's net position for 2017 and 2016.

(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
<u>Assets</u>						
Current and Other Assets	\$201,842	\$214,833	\$44,577	\$41,147	\$246,419	\$255,980
Pension	331	283	26	21	357	304
Capital Assets, Net	302,864	259,369	239,820	225,813	542,684	485,182
Total Assets	505,037	474,485	284,423	266,981	789,460	741,466
<u>Deferred Outflows of Resources</u>						
Deferred Charge on Refunding	704	780	318	1,358	1,022	2,138
Pension	33,038	24,758	2,567	1,874	35,605	26,632
Total Deferred Outflows of Resources	33,742	25,538	2,885	3,232	36,627	28,770
<u>Liabilities</u>						
Current and Other Liabilities	12,013	10,747	2,607	2,111	14,620	12,858
Long-Term Liabilities						
Pension	86,077	62,518	6,688	4,734	92,765	67,252
Other Amounts	99,261	103,485	33,795	31,014	133,056	134,499
Total Liabilities	197,351	176,750	43,090	37,859	240,441	214,609
<u>Deferred Inflows of Resources</u>						
Property Taxes	32,113	32,121	0	0	32,113	32,121
Payment in Lieu of Taxes	939	863	0	0	939	863
Pension	682	1,337	53	101	735	1,438
Total deferred inflows	33,734	34,321	53	101	33,787	34,422
<u>Net Position</u>						
Net Investment in Capital Assets	220,120	196,141	206,730	200,928	426,850	397,069
Restricted	69,537	68,225	4,512	4,911	74,049	73,136
Unrestricted	18,037	24,585	32,922	26,414	50,959	50,999
Total Net Position	\$307,694	\$288,951	\$244,164	\$232,253	\$551,858	\$521,204

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2017
Unaudited

Overall, the County's financial position increased in 2017. The net position of Governmental activities increased by 6.5% while business-type activities increased by 5.1%.

For governmental activities, assets increased due to the completion of the new County Courthouse. The Courthouse was completed in November of 2017, and increased the amount reported as depreciable capital assets, net on the Statement of Net Position. Also, the amount reported as due from other governments increased by approximately \$5 million due to the timing of grant receipts from other governments. Deferred outflows of resources pension the Ohio Public Employees Retirement System (OPERS) increased by \$8.3 million in 2017 from 2016, due to the difference in projected earnings on investments and actual earnings on investments received by OPERS. These increases were offset by the reduction of equity in pooled cash by \$17.2 million or 12% primarily due to paying the final expenditures related to the Courthouse construction during 2017. Due to a change in investment assumptions set by OPERS from 8% to 7.5%, the amount reported as long-term liability-net pension liability increased by \$23.6 million in 2017 from 2016.

In business-type activities, depreciable capital assets, net increased by \$14 million due to capital asset additions including building improvements, equipment and sewer lines. The increase was offset by an increase in long-term liabilities – net pension liability. This increase was due to the decreased return of investments by OPERS mentioned above.

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
Management's Discussion and Analysis
For the Year Ended December 31, 2017
Unaudited

Table 2 reflects the changes in net position for 2017 and 2016.

(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
Revenues						
Program Revenues						
Charges for Services	\$27,202	\$26,171	\$17,103	\$16,397	\$44,305	\$42,568
Operating Grants, Contributions, and Interest	27,272	22,363	0	0	27,272	22,363
Capital Grants and Contributions	5,078	5,334	14,670	13,557	19,748	18,891
Total Program Revenue	<u>59,552</u>	<u>53,868</u>	<u>31,773</u>	<u>29,954</u>	<u>91,325</u>	<u>83,822</u>
General Revenue						
Property Taxes	33,430	30,288	0	0	33,430	30,288
Payment in Lieu of Taxes	917	677	0	0	917	677
Hotel and Motel Tax	1,771	1,081	0	0	1,771	1,081
Sales Taxes	57,903	56,842	0	0	57,903	56,842
Grants and Entitlements	6,225	5,021	0	0	6,225	5,021
Interest	2,199	355	46	38	2,245	393
Other	1,757	1,532	2	68	1,759	1,600
Total General Revenues	<u>104,202</u>	<u>95,796</u>	<u>48</u>	<u>106</u>	<u>104,250</u>	<u>95,902</u>
Total Revenues	<u>163,754</u>	<u>149,664</u>	<u>31,821</u>	<u>30,060</u>	<u>195,575</u>	<u>179,724</u>
<u>Program Expenses</u>						
General Government						
Legislative and Executive	24,034	21,264	0	0	24,034	21,264
Judicial	12,521	9,882	0	0	12,521	9,882
Public Safety	49,623	42,024	0	0	49,623	42,024
Public Works	24,735	24,989	0	0	24,735	24,989
Health	20,486	18,957	0	0	20,486	18,957
Human Services	10,356	9,826	0	0	10,356	9,826
Intergovernmental	0	1,682	0	0	0	1,682
Interest and Fiscal Charges	3,257	3,217	0	0	3,257	3,217
Sanitary Engineer	0	0	19,338	16,987	19,338	16,987
Solid Waste Transfer Station	0	0	84	65	84	65
Storm Water Phase II	0	0	488	324	488	324
Total Expenses	<u>145,012</u>	<u>131,841</u>	<u>19,910</u>	<u>17,376</u>	<u>164,922</u>	<u>149,217</u>

(Continued)

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2017
Unaudited

Table 2
Changes in Net Position
(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
Excess of Revenue Over Expenses	18,742	17,823	11,911	12,684	30,653	30,507
Net Position at Beginning of Year	288,952	271,128	232,253	219,569	521,205	490,697
Net Position at End of Year	<u>\$307,694</u>	<u>\$288,951</u>	<u>\$244,164</u>	<u>\$232,253</u>	<u>\$551,858</u>	<u>\$521,204</u>

Governmental Activities

The net position for governmental activities increased \$18,742,070 or 6.5% in 2017. Total revenues increased \$14,088,872 or 9.4% from last year, and expenses increased \$13,169,976 or 10% from last year.

The County noted a \$4.3 million increase in operating grants, contributions, and interest - program revenue related to public works. This increase was recorded due to the timing of grant receipts that related to road improvements performed on South Old State. Other increases in revenue include property tax revenue. The increase in property tax revenue resulted from year-end property tax prepayments and new development within the County as it continues to grow. Additionally, sales tax revenue increased from 2016 by over \$1 million which can be tied to the opening of the Simon Property Group Tanger Factory Outlet Center in 2016 and IKEA at Polaris that opened in June of 2017.

Business-Type Activities

The net position for business type activities increased \$11,910,679 or 5.1% in 2017. Revenues increased by \$1,760,753 or 5.9% and expenses increased by \$2,534,936 or 14.6%.

The County experienced a 6% increase in program revenues for business-type activities due to increased revenue collection in the sanitary engineer fund. A 2017 increase to user fees accounted for the majority of this increase.

The County's sanitary engineer operations accounted for 97% of the County's business-type activities expenses in 2017, which is consistent with the prior year. Operating expenses include interest expense on revenue bonds that are currently being paid with tap in fees.

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2017
Unaudited

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

Table 3
Changes in Net Position
(In Thousands)

	Total Cost of Services		Net Cost of Services	
	2017	2016	2017	2016
General Government				
Legislative and Executive	\$24,034	\$21,264	\$10,252	\$7,610
Judicial	12,521	9,882	10,069	7,505
Public Safety	49,623	42,024	39,231	32,353
Public Works	24,735	24,989	4,490	8,659
Health	20,486	18,957	14,914	14,064
Human Services	10,356	9,826	3,247	2,884
Intergovernmental	0	1,682	0	1,682
Interest and Fiscal Charges	3,257	3,217	3,257	3,217
Total Expenses	<u>\$145,012</u>	<u>\$131,841</u>	<u>\$85,460</u>	<u>\$77,974</u>

Program revenues paid for 44% of the legislative and executive and judicial programs costs of services. This was a slight decrease from 2016. 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.

Overall, the human services program receives substantial support through program revenues; 69% of total costs were provided for by these revenue sources.

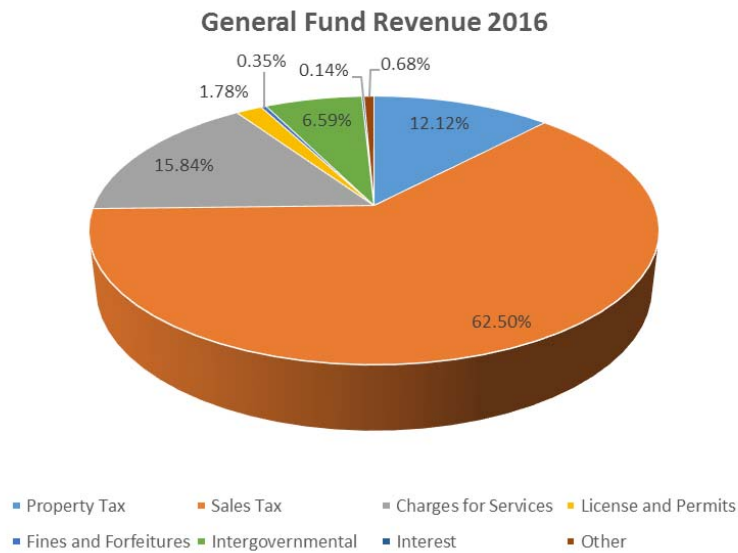
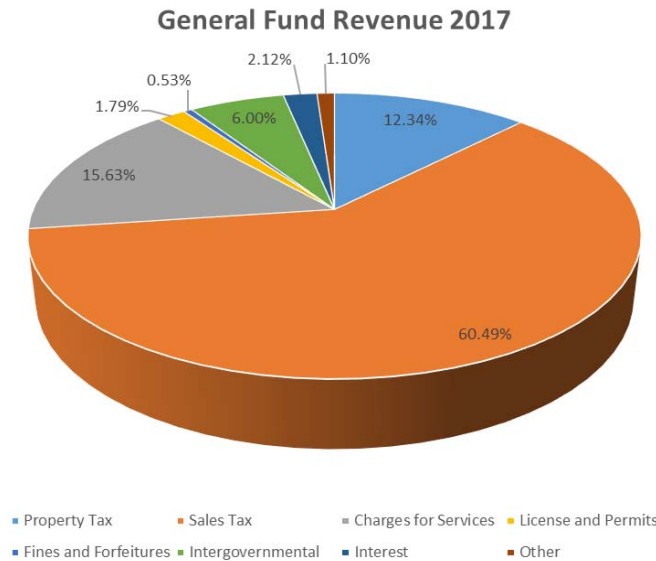
In 2017, 64% of total revenues were derived from the County's general revenues; primarily property taxes, sales taxes, and state shared revenues.

Delaware County, Ohio
 Management's Discussion and Analysis
 For the Year Ended December 31, 2017
 Unaudited

GOVERNMENTAL FUNDS FINANCIAL ANALYSIS

The County's major governmental funds are the General Fund, Auto and Gas Fund, Developmental Disabilities Fund, Sawmill Parkway, Courts Building and Special Bond Retirement Fund.

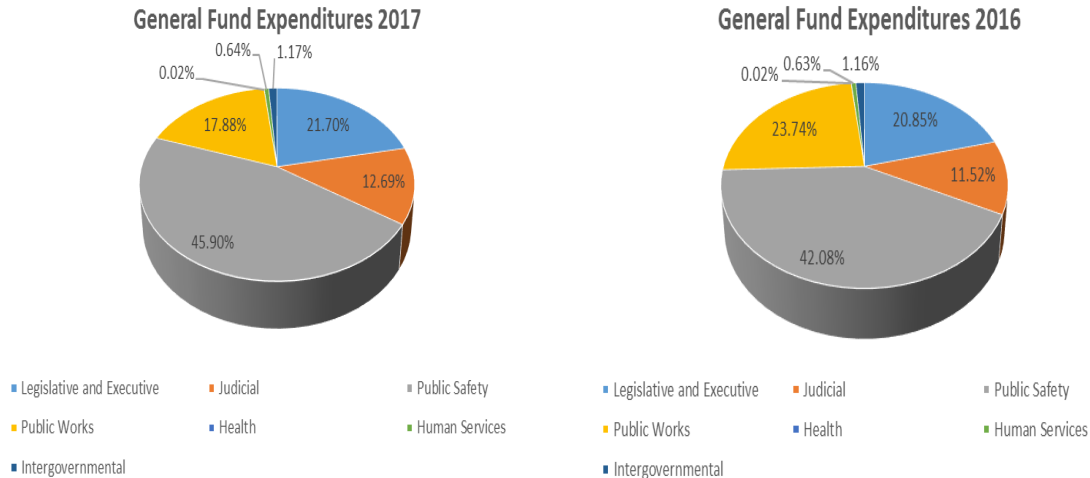
The following graphs below present the County's General Fund revenue for 2017 and 2016.



Overall, the County's General Fund balance increased by \$1.5 million or 3.2%. Primarily, this was caused by an increase in property tax revenue due to prepayment of property taxes at year-end and new construction within the County. Also, sales tax revenue increased by \$1.16 million which was a result of the opening of IKEA at Polaris area in June 2017 and the Simon Property Group Tanger Factory Outlet Center that opened in 2016. Interest revenue also increased significantly by \$1.9 million due to an increase in the interest rates.

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2017
Unaudited

The following graphs below present the County's General Fund expenditures for 2017 and 2016.



Expenditures decreased 1.8% in the General Fund from 2016 to 2017. The decrease is primarily due to a decline in public works expenditures which decreased by \$4.8 million in 2017. The County completed several road projects including Worthington Bridge during 2016, therefore public works expenditures were greater in the previous year. This decrease in expenditures was offset by an increase in public safety expenditures from the previous year by \$2.3 million. A large portion of this change is due the timing of emergency medical services (EMS) billings from the city and local townships for ambulance services. Additionally, EMS personnel and fringe benefits expenditure increased due to a pay rate increase and increased health insurance costs at the beginning of 2017. The Sheriff's office also experienced increased costs in personnel and fringe benefits due to new hires and increased insurance cost. Also contributing to the expenditure increase, capital improvements were made to the jail during 2017.

Fund balance in the Auto and Gas special revenue fund decreased significantly by approximately 19%. This decrease was caused by increased expenditures on major road projects including improvements to South Old State.

Fund balance in the Developmental Disabilities special revenue fund increased approximately 10%. This was due to the collection of the additional property tax levy voted on in 2013 which continues to grow each year due to new development within the County and increased revenue collection related to charges for services.

The Fund balance in the Sawmill Parkway capital projects fund significantly decreased by over \$3 million from the previous year. This fund was used to pay for costs related to the extension of Sawmill Parkway and the project was completed during 2016. Additional costs were incurred during 2017 to finalize the Parkway.

The Courts Building capital projects fund reflected a negative fund balance in the amount of (\$124,975), which was the result of accrual entries recorded at year-end to account for contracts payable related to the construction of the County's new courthouse.

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2017
Unaudited

Fund balance in the Special Bond Retirement debt service fund decreased by 35% due to the refunding bond issued in the previous year. The 2017 Special Bond Retirement fund activity primarily reflected standard tax receipts and debt payments.

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 an operating loss for 2017 in the amount of \$884,971. The fund had a \$11.8 million increase in net position primarily from contributions received from developers.

The Solid Waste Transfer Station Fund continues to collect sufficient fees from its contract with the operators of the transfer station to support its operation. The fees are used to maintain and upgrade the transfer station. The total increase in net position from the previous year was \$128,291 or 5%.

Net position in the Storm Water Phase II Fund decreased by 16% due to the reduction in the amount collected for charges from other political subdivisions for the management of storm water systems.

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 were only slight changes from the original to the final budget. Actual revenue collected was 3.8% more than the final revenue budget. Sales tax revenues exceeded the final budget by \$1.5 million.

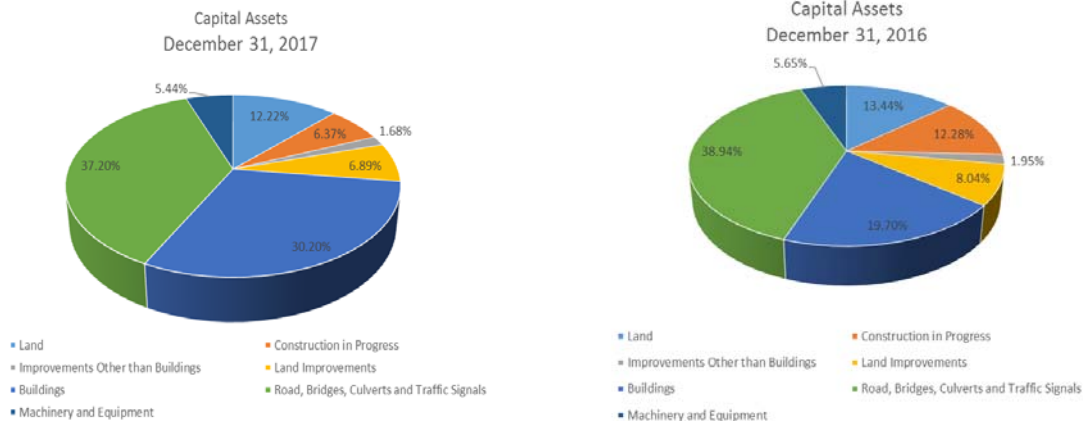
Actual expenditures were \$8.7 million less than the final budget. The majority of this variance occurred in public safety and legislative and executive functions.

CAPITAL ASSETS AND DEBT ADMINISTRATION

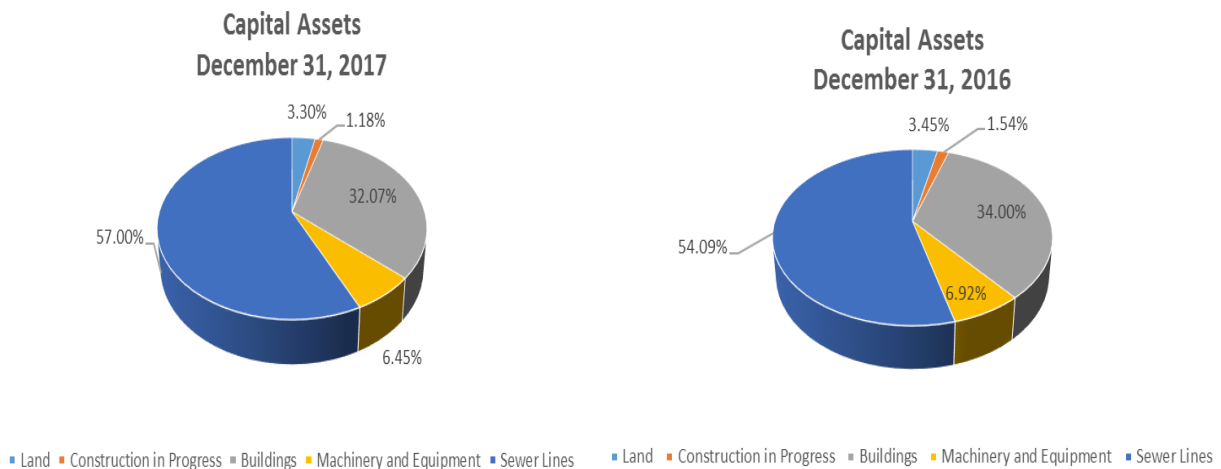
Capital Assets - The County's net investment in capital assets for governmental and business-type activities as of December 31, 2017, was \$220,120 thousand and \$206,730 thousand, respectively. This net investment in capital assets includes land; land improvements; buildings; improvements other than buildings; roads, bridges, culverts, and traffic signals; machinery and equipment; and sewer lines. A significant ongoing amount of construction in progress within governmental activities was finalized in 2017 and recorded as depreciable capital assets, including the County Courthouse and Powell Road. There is still significant construction related to roads, bridges, and culverts. In business-type activities, over \$20 million was added to depreciable assets for building improvements, pump stations and equipment upgrades. In addition, sanitary sewer lines were donated by developers, in the amount of \$7,386 thousand.

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2017
Unaudited

The following graphs show the breakdown of governmental type activities capital assets, net of accumulated depreciation by category at December 31, 2017 and December 31, 2016. See Note 11 in the notes to the financial statements for more detail on the County's capital assets.



The following graphs show the breakdown of business type activities capital assets, net of accumulated depreciation by, category at December 31, 2017 and December 31, 2016. See Note 11 in the notes to the financial statement for more detail on the County's capital assets.



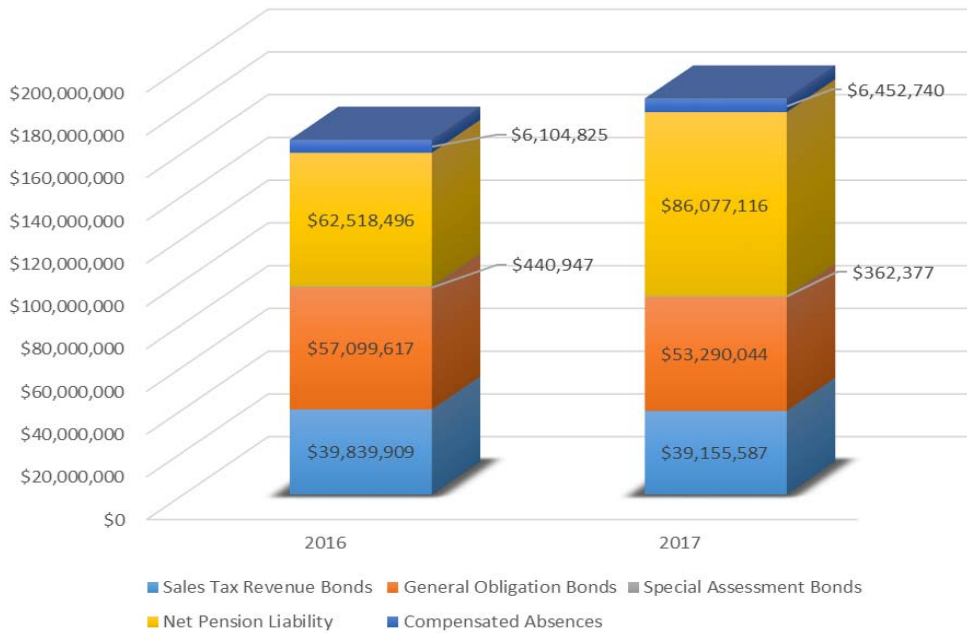
Debt - During 2017, the County issued \$17,480 thousand in sewer revenue refunding bonds to pay the cost of refunding certain bonds that were used to make improvements to the sanitary sewer treatment and collection system. At December 31, 2017, the County's overall long-term obligations included \$39,155 thousand in sales tax revenue bonds, \$53,290 thousand in general obligation bonds, \$362 thousand in special assessment bonds, and \$27,550 thousand in sanitary sewer revenue bonds. Of this amount, \$27,550 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, postclosure cost payable, Concord Scioto Community Authority liability, tap-in fees liability

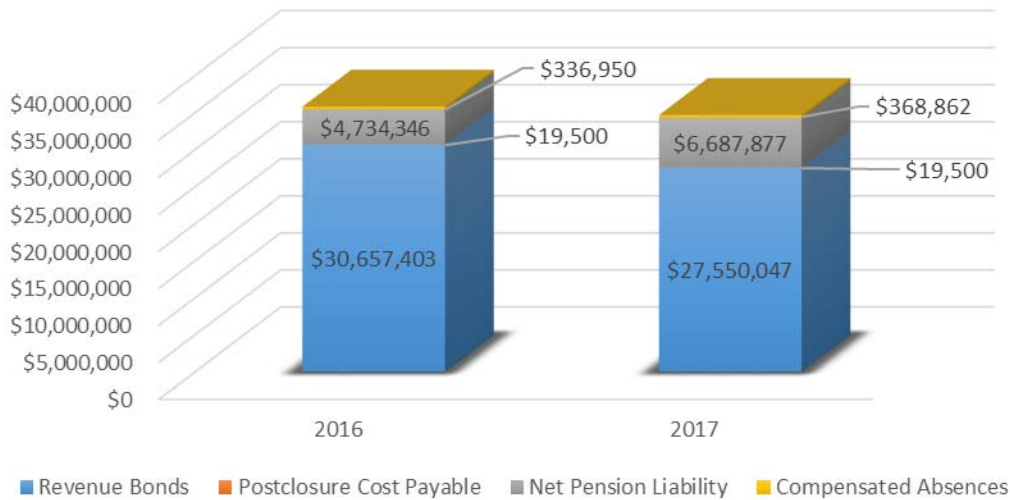
Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2017
Unaudited

and net pension liability. Additional information regarding the County's long-term obligations can be found in Note 18 to the basic financial statements.

A comparison of Governmental Activities long-term obligation by category December 31, 2017 versus December 31, 2016 is depicted in the chart below. See Note 18 in the notes to the financial statements for more detail on the County's governmental activities long-term obligations.



A comparison of the business-type activities long term obligation by category at December 31, 2017 versus December 31, 2016 is depicted in the chart below. See Note 18 in the notes to the financial statements for more detail on the County's business-type activities long-term obligations.



Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2017
Unaudited

CURRENT ISSUES

The year 2017 was one of the biggest construction years in the County Engineer's history as the Office continues to address the traffic congestion on some of the main traffic corridors in the County, namely, South Old State Road, Worthington Road, Lewis Center, 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, motor vehicle license fees, gasoline taxes, and sales tax receipts will fund these major improvements.

Construction was completed on the new five story judicial building. The new facility became the center of operations for the two existing Common Pleas courts, the recently established Common Pleas court for domestic relations, the Clerk of Courts, the adult probation services unit and the public defenders office. This new Courthouse features 94,450 square feet of space with 163 parking spaces, a secure garage entrance for law enforcement vehicles, a prisoner-only elevator and over 150 cameras throughout the inside and outside. The building includes two levels of parking incorporated under the structure. The County issued the 2016 Various Improvement General Obligation Bonds to finance the cost of construction.

The former Courthouse will be renovated and will house the offices of the Board of Commissioners, Economic Development, Human Resources and the Veterans Services Office. Improvements will include a new elevator, mechanical upgrades, and various interior restorations. A combination of cash reserves and sales tax receipts will fund this project.

Progress continues on several sewer construction projects including the extension of the Liberty Sawmill sewer lines. This project along with the recently completed O'Shaughnessy Reservoir Pump Station and the Clark Shaw Trunk lines will provide additional capacity for further growth and developments. Improvements are in process for several pump stations and force mains and plans have begun for a major upgrade to the Olentangy Environmental Control Center. This exemplifies the on-going commitment for the Sewer District to provide sustainable infrastructure and services. Proceeds from the 2014 Sewer Improvements Revenue Bonds were used to finance the completed projects.

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, 2017

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$126,093,442	\$43,349,348	\$169,442,790
Cash and Cash Equivalents in Segregated Accounts	294,757	0	294,757
Cash and Cash Equivalents with Escrow Agent	0	19,500	19,500
Cash and Cash Equivalents with Fiscal Agent	28,471	0	28,471
Accounts Receivable	421,340	984,772	1,406,112
Hotel and Motel Taxes Receivable	226,670	0	226,670
Sales Taxes Receivable	15,978,043	0	15,978,043
Accrued Interest Receivable	580,173	0	580,173
Due from Other Governments	16,954,358	48,048	17,002,406
Due from External Party	103,007	0	103,007
Prepaid Items	2,192,090	0	2,192,090
Materials and Supplies Inventory	923,185	175,401	1,098,586
Net Pension Asset	331,671	25,770	357,441
Property Taxes Receivable	32,495,811	0	32,495,811
Special Assessments Receivable	4,611,318	0	4,611,318
Payment in Lieu of Taxes Receivable	939,148	0	939,148
Nondepreciable Capital Assets	77,191,506	10,751,085	87,942,591
Depreciable Capital Assets, Net	225,671,978	229,068,597	454,740,575
Total Assets	505,036,968	284,422,521	789,459,489
<u>Deferred Outflows of Resources</u>			
Deferred Charge on Refunding	703,623	317,522	1,021,145
Pension	33,037,967	2,566,930	35,604,897
Total Deferred Outflows of Resources	33,741,590	2,884,452	36,626,042
Total Assets and Deferred Outflows of Resources	538,778,558	287,306,973	826,085,531
<u>Liabilities</u>			
Accrued Wages Payable	2,009,188	160,225	2,169,413
Accounts Payable	3,430,703	271,027	3,701,730
Matured Compensated Absences Payable	34,865	0	34,865
Contracts Payable	4,255,869	725,812	4,981,681
Retainage Payable	0	102,211	102,211
Due to Other Governments	1,239,281	63,000	1,302,281
Due to External Party	189,752	0	189,752
Claims Payable	581,676	0	581,676
Unearned Revenue	0	1,194,420	1,194,420
Accrued Interest Payable	271,438	90,064	361,502
Long-Term Liabilities			
Due Within One Year	5,185,847	3,152,201	8,338,048
Due in More Than One Year	94,074,901	30,643,009	124,717,910
Net Pension Liability	86,077,116	6,687,877	92,764,993
Total Liabilities	197,350,636	43,089,846	240,440,482
<u>Deferred Inflows of Resources</u>			
Property Taxes	32,113,153	0	32,113,153
Payment in Lieu of Taxes	939,148	0	939,148
Pension	681,917	52,983	734,900
Total Deferred Inflows of Resources	33,734,218	52,983	33,787,201
Total Liabilities and Deferred Inflows of Resources	231,084,854	43,142,829	274,227,683

Delaware County, Ohio
Statement of Net Position (continued)
December 31, 2017

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<u>Net Position</u>			
Net Investment in Capital Assets	\$220,119,522	\$206,730,356	\$426,849,878
Restricted for:			
Capital Projects	4,847,072	0	4,847,072
County Agricultural Society	1,983,277	0	1,983,277
Debt Service	124,865	0	124,865
Legislative and Executive	6,912,043	0	6,912,043
Judicial	1,009,867	0	1,009,867
Public Safety	1,593,799	0	1,593,799
Public Works	39,582,896	0	39,582,896
Health	12,502,114	0	12,502,114
Human Services	0	0	0
Other Purposes	981,049	0	981,049
Revenue Bond Replacement	0	1,000,000	1,000,000
Revenue Bond Future Debt Service	0	3,511,729	3,511,729
Unrestricted (Deficit)	18,037,200	32,922,059	50,959,259
Total Net Position	\$307,693,704	\$244,164,144	\$551,857,848

See accompanying notes to the basic financial statements

Delaware County, Ohio
Statement of Activities
For the Year Ended December 31, 2017

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
<u>Governmental Activities</u>				
General Government				
Legislative and Executive	\$24,033,782	\$13,659,789	\$121,503	\$0
Judicial	12,521,018	1,858,586	593,698	0
Public Safety	49,622,712	7,316,850	3,075,052	0
Public Works	24,734,574	3,249,447	11,917,257	5,077,682
Health	20,486,489	617,903	4,954,668	0
Human Services	10,355,718	499,494	6,609,505	0
Interest and Fiscal Charges	3,257,142	0	0	0
Total Governmental Activities	145,011,435	27,202,069	27,271,683	5,077,682
<u>Business-Type Activities</u>				
Sanitary Engineer	19,337,847	16,491,883	0	14,669,522
Other Enterprise				
Solid Waste Transfer Station	84,158	212,449	0	0
Storm Water Phase II	488,444	399,356	0	0
Total Other Enterprise	572,602	611,805	0	0
Total Business-Type Activities	19,910,449	17,103,688	0	14,669,522
Total Primary Government	\$164,921,884	\$44,305,757	\$27,271,683	\$19,747,204

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
Hotel and Motel Taxes
Sales Taxes
Grants and Entitlements not Restricted to Other Programs
Interest
Other
Total General Revenues

Change in Net Position
Net Position at Beginning of Year
Net Position at End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Change in Net Position

Primary Government		
Governmental Activities	Business-Type Activities	Total
(\$10,252,490)	\$0	(\$10,252,490)
(10,068,734)	0	(10,068,734)
(39,230,810)	0	(39,230,810)
(4,490,188)	0	(4,490,188)
(14,913,918)	0	(14,913,918)
(3,246,719)	0	(3,246,719)
(3,257,142)	0	(3,257,142)
(85,460,001)	0	(85,460,001)
0	11,823,558	11,823,558
0	128,291	128,291
0	(89,088)	(89,088)
0	39,203	39,203
0	11,862,761	11,862,761
(85,460,001)	11,862,761	(73,597,240)
11,746,682	0	11,746,682
3,682,842	0	3,682,842
16,572,887	0	16,572,887
1,037,713	0	1,037,713
388,913	0	388,913
917,274	0	917,274
1,771,400	0	1,771,400
57,903,251	0	57,903,251
6,224,815	0	6,224,815
2,198,799	46,418	2,245,217
1,757,495	1,500	1,758,995
104,202,071	47,918	104,249,989
18,742,070	11,910,679	30,652,749
288,951,634	232,253,465	521,205,099
\$307,693,704	\$244,164,144	\$551,857,848

Delaware County, Ohio

Balance Sheet

Governmental Funds

December 31, 2017

	General	Auto and Gas	Developmental Disabilities	Sawmill Parkway	Courts Building
<u>Assets</u>					
Equity in Pooled Cash and Cash Equivalents	\$37,094,093	\$27,608,183	\$15,991,157	\$5,651,081	\$3,401,447
Cash and Cash Equivalents in Segregated Accounts	1,308	0	0	0	0
Accounts Receivable	55,512	365,828	0	0	0
Sales Taxes Receivable	15,978,043	0	0	0	0
Hotel and Motel Taxes Receivable	0	0	0	0	0
Accrued Interest Receivable	580,173	0	0	0	0
Due from Other Governments	3,093,913	10,076,368	1,933,344	0	0
Due from External Party	0	0	82,997	0	0
Interfund Receivable	2,036,566	0	0	0	0
Prepaid Items	324,413	1,037,599	453,339	0	0
Materials and Supplies Inventory	192,440	726,633	0	0	0
Property Taxes Receivable	12,019,183	0	15,843,953	0	0
Special Assessments Receivable	30,766	0	0	0	0
Payment in Lieu of Taxes Receivable	0	0	0	0	0
Restricted Assets					
Equity in Pooled Cash and Cash Equivalents	464,196	0	0	0	0
Total Assets	71,870,606	39,814,611	34,304,790	5,651,081	3,401,447
<u>Liabilities</u>					
Accrued Wages Payable	1,372,437	159,983	149,822	0	0
Accounts Payable	1,284,566	892,231	88,037	0	679,088
Matured Compensated Absences Payable	4,139	0	28,735	0	0
Contracts Payable	175,811	825,523	0	0	2,847,334
Due to Other Governments	1,005,834	24,666	116,318	0	0
Due to External Party	0	5,334	0	0	0
Interfund Payable	0	1,960,000	0	0	0
Total Liabilities	3,842,787	3,867,737	382,912	0	3,526,422
<u>Deferred Inflows of Resources</u>					
Property Taxes	11,879,010	0	15,659,004	0	0
Payment in Lieu of Taxes	0	0	0	0	0
Unavailable Revenue	9,029,847	9,303,935	1,931,905	0	0
Total Deferred Inflows of Resources	20,908,857	9,303,935	17,590,909	0	0
<u>Fund Balances</u>					
Nonspendable	981,049	1,764,232	453,339	0	0
Restricted	0	24,878,707	15,877,630	5,651,081	0
Committed	6,345,121	0	0	0	0
Assigned	9,408,183	0	0	0	0
Unassigned	30,384,609	0	0	0	(124,975)
Total Fund Balances	47,118,962	26,642,939	16,330,969	5,651,081	(124,975)
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$71,870,606	\$39,814,611	\$34,304,790	\$5,651,081	\$3,401,447

See accompanying notes to the basic financial statements

Special Bond Retirement	Other Governmental	Total Governmental Funds
\$898,997	\$33,532,537	\$124,177,495
0	293,449	294,757
0	0	421,340
0	0	15,978,043
0	226,670	226,670
0	0	580,173
43,704	1,807,029	16,954,358
0	20,010	103,007
0	241,239	2,277,805
0	311,458	2,126,809
0	4,112	923,185
667,814	3,964,861	32,495,811
3,162,377	1,418,175	4,611,318
685,913	253,235	939,148
<u>0</u>	<u>0</u>	<u>464,196</u>
<u>5,458,805</u>	<u>42,072,775</u>	<u>202,574,115</u>
0	324,676	2,006,918
0	486,781	3,430,703
0	1,991	34,865
0	407,201	4,255,869
0	92,114	1,238,932
0	184,418	189,752
<u>7,220</u>	<u>310,585</u>	<u>2,277,805</u>
<u>7,220</u>	<u>1,807,766</u>	<u>13,434,844</u>
660,027	3,915,112	32,113,153
685,913	253,235	939,148
<u>3,213,868</u>	<u>1,930,814</u>	<u>25,410,369</u>
<u>4,559,808</u>	<u>6,099,161</u>	<u>58,462,670</u>
0	315,570	3,514,190
891,777	30,411,913	77,711,108
0	3,438,365	9,783,486
0	0	9,408,183
<u>0</u>	<u>0</u>	<u>30,259,634</u>
<u>891,777</u>	<u>34,165,848</u>	<u>130,676,601</u>
<u>\$5,458,805</u>	<u>\$42,072,775</u>	<u>\$202,574,115</u>

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Delaware County, Ohio
 Reconciliation of Total Governmental Fund Balances
 to Net Position of Governmental Activities
 December 31, 2017

Total Governmental Fund Balances \$130,676,601

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 302,863,484

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	956,305	
Sales Taxes Receivable	6,483,478	
Accrued Interest Receivable	202,837	
Due from Other Governments	12,773,773	
Delinquent Property Taxes Receivable	382,658	
Special Assessments Receivable	<u>4,611,318</u>	
		25,410,369

Deferred outflows of resources include deferred charges on refunding which do not provide current financial resources, and therefore, are not reported in the funds. 703,623

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. (271,438)

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

Sales Tax Revenue Bonds Payable	(39,155,587)	
General Obligation Bonds Payable	(53,290,044)	
Special Assessment Bonds Payable	(362,377)	
Compensated Absences Payable	<u>(6,452,740)</u>	
		(99,260,748)

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. 898,215

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	32,998,987	
Deferred Inflow of Resources - Pension	(681,112)	
Net Pension Asset	331,280	
Net Pension Liability	<u>(85,975,557)</u>	
		<u>(53,326,402)</u>

Net Position of Governmental Activities \$307,693,704

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, 2017

	General	Auto and Gas	Developmental Disabilities	Sawmill Parkway	Courts Building
Revenues					
Property Taxes	\$11,747,711	\$0	\$16,588,901	\$0	\$0
Payment in Lieu of Taxes	0	0	0	0	0
Hotel and Motel Taxes	0	0	0	0	0
Sales Taxes	57,597,893	0	0	0	0
Special Assessments	0	0	0	0	0
Charges for Services	14,886,319	1,918,045	617,903	0	0
Licenses and Permits	1,704,820	160,560	0	0	0
Fines and Forfeitures	504,638	0	0	0	0
Intergovernmental	5,705,718	11,982,733	4,551,667	0	0
Interest	2,018,364	0	0	84,784	0
Other	1,050,514	98,572	437,702	0	0
Total Revenues	95,215,977	14,159,910	22,196,173	84,784	0
Expenditures					
Current					
General Government					
Legislative and Executive	16,766,601	0	0	0	0
Judicial	9,806,144	0	0	0	0
Public Safety	35,460,772	0	0	0	0
Public Works	13,817,733	20,319,316	0	0	0
Health	15,000	0	18,812,245	0	0
Human Services	492,478	0	0	0	0
Intergovernmental	903,208	0	0	0	0
Capital Outlay	0	0	0	3,480,034	25,442,978
Debt Service					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
Total Expenditures	77,261,936	20,319,316	18,812,245	3,480,034	25,442,978
Excess of Revenues Over (Under) Expenditures	17,954,041	(6,159,406)	3,383,928	(3,395,250)	(25,442,978)
Other Financing Sources (Uses)					
Sale of Capital Assets	13,190	12,487	0	0	0
Transfers In	365,424	80,000	0	0	4,916,026
Transfers Out	(16,857,036)	0	(1,860,331)	0	0
Total Other Financing Sources (Uses)	(16,478,422)	92,487	(1,860,331)	0	4,916,026
Changes in Fund Balances	1,475,619	(6,066,919)	1,523,597	(3,395,250)	(20,526,952)
Fund Balances at Beginning of Year	45,643,343	32,709,858	14,807,372	9,046,331	20,401,977
Fund Balances at End of Year	<u>\$47,118,962</u>	<u>\$26,642,939</u>	<u>\$16,330,969</u>	<u>\$5,651,081</u>	<u>(\$124,975)</u>

See accompanying notes to the basic financial statements

Special Bond Retirement	Other Governmental	Total Governmental Funds
\$775,623	\$4,339,177	\$33,451,412
672,048	245,226	917,274
0	1,771,400	1,771,400
0	0	57,597,893
321,570	1,232,175	1,553,745
0	5,409,959	22,832,226
0	372,994	2,238,374
0	479,704	984,342
95,176	11,969,672	34,304,966
103,659	0	2,206,807
0	170,707	1,757,495
<u>1,968,076</u>	<u>25,991,014</u>	<u>159,615,934</u>
22,736	3,913,333	20,702,670
0	349,349	10,155,493
0	6,967,545	42,428,317
0	1,368,822	35,505,871
0	72,725	18,899,970
0	8,254,511	8,746,989
494,612	584,700	1,982,520
0	3,322,579	32,245,591
1,753,570	2,620,000	4,373,570
<u>1,748,645</u>	<u>1,641,475</u>	<u>3,390,120</u>
<u>4,019,563</u>	<u>29,095,039</u>	<u>178,431,111</u>
<u>(2,051,487)</u>	<u>(3,104,025)</u>	<u>(18,815,177)</u>
0	0	25,677
1,569,576	13,341,827	20,272,853
0	(1,555,486)	(20,272,853)
<u>1,569,576</u>	<u>11,786,341</u>	<u>25,677</u>
(481,911)	8,682,316	(18,789,500)
<u>1,373,688</u>	<u>25,483,532</u>	<u>149,466,101</u>
<u>\$891,777</u>	<u>\$34,165,848</u>	<u>\$130,676,601</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, 2017

Changes in Fund Balances - Total Governmental Funds (\$18,789,500)

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	(10,408,540)	
Capital Outlay - Depreciable Capital Assets	64,357,235	
Depreciation	<u>(10,082,939)</u>	43,865,756

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	(25,677)	
Loss on Disposal of Capital Assets	<u>(345,823)</u>	(371,500)

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	(22,375)	
Sales Taxes	305,358	
Special Assessments	(102,856)	
Charges for Services	(303,762)	
Intergovernmental	4,269,214	
Interest	<u>(8,008)</u>	4,137,571

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	665,000	
General Obligation Bonds Payable	3,630,000	
Special Assessment Bonds Payable	<u>78,570</u>	4,373,570

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	10,935	
Accreted Interest	(46,039)	
Amortization of Sales Tax Bond Premium	19,322	
Amortization of General Obligation Bond Premium	225,612	
Amortization of Deferred Charge on Refunding	<u>(76,852)</u>	132,978

(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, 2017

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	(350,572)
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Contractually required pension contributions are reported as expenditures in the governmental funds; however, the statement of net position reports these amounts as deferred outflows.

6,446,383

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.

(21,004,976)

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.

302,360

Change in Net Position of Governmental Activities

\$18,742,070

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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$11,206,430	\$11,206,430	\$11,197,414	(\$9,016)
Sales Taxes	56,053,115	56,053,115	57,581,296	1,528,181
Charges for Services	27,110,320	27,095,320	27,866,221	770,901
Licenses and Permits	1,623,950	1,623,950	1,704,820	80,870
Fines and Forfeitures	343,600	343,600	513,107	169,507
Intergovernmental	5,433,008	5,433,008	5,658,857	225,849
Interest	1,700,000	1,700,000	2,393,239	693,239
Other	3,328,150	3,265,150	3,860,670	595,520
Total Revenues	106,798,573	106,720,573	110,775,624	4,055,051
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	35,327,566	34,706,027	31,983,421	2,722,606
Judicial	11,124,740	11,196,744	9,895,772	1,300,972
Public Safety	39,555,379	39,555,379	35,985,586	3,569,793
Public Works	14,564,078	14,484,978	13,690,576	794,402
Health	15,000	15,000	15,000	0
Human Services	602,885	602,885	496,108	106,777
Intergovernmental	972,000	1,122,085	903,208	218,877
Total Expenditures	102,161,648	101,683,098	92,969,671	8,713,427
Excess of Revenues Over Expenditures	4,636,925	5,037,475	17,805,953	12,768,478
<u>Other Financing Sources (Uses)</u>				
Sale of Assets	10,000	10,000	13,191	3,191
Advances In	0	0	1,955,515	1,955,515
Advances Out	0	0	(106,505)	(106,505)
Transfers In	0	0	915,423	915,423
Transfers Out	(12,464,765)	(17,385,901)	(16,857,036)	528,865
Total Other Financing Sources (Uses)	(12,454,765)	(17,375,901)	(14,079,412)	3,296,489
Changes in Fund Balance	(7,817,840)	(12,338,426)	3,726,541	16,064,967
Fund Balance at Beginning of Year	29,239,204	29,239,204	29,239,204	0
Prior Year Encumbrances Appropriated	1,614,946	1,614,946	1,614,946	0
Fund Balance at End of Year	\$23,036,310	\$18,515,724	\$34,580,691	\$16,064,967

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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$1,405,000	\$1,405,000	\$1,050,645	(\$354,355)
Licenses and Permits	145,000	145,000	160,560	15,560
Intergovernmental	16,243,186	13,718,631	12,100,446	(1,618,185)
Other	0	0	98,572	98,572
Total Revenues	17,793,186	15,268,631	13,410,223	(1,858,408)
<u>Expenditures</u>				
Current				
Public Works	28,409,868	26,014,162	19,952,447	6,061,715
Excess of Revenues (Under) Expenditures	(10,616,682)	(10,745,531)	(6,542,224)	4,203,307
<u>Other Financing Sources (Uses)</u>				
Sale of Fixed Assets	0	0	12,487	12,487
Advances Out	0	0	(1,800,000)	(1,800,000)
Transfers In	0	80,000	80,000	0
Total Other Financing Sources (Uses)	0	80,000	(1,707,513)	(1,787,513)
Changes in Fund Balance	(10,616,682)	(10,665,531)	(8,249,737)	2,415,794
Fund Balance at Beginning of Year	35,378,723	35,378,723	35,378,723	0
Prior Year Encumbrances Appropriated	252,070	252,070	252,070	0
Fund Balance at End of Year	\$25,014,111	\$24,965,262	\$27,381,056	\$2,415,794

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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$15,809,637	\$15,809,637	\$15,886,694	\$77,057
Charges for Services	640,091	640,091	585,048	(55,043)
Intergovernmental	4,398,723	4,398,723	4,570,869	172,146
Other	355,086	355,086	437,702	82,616
Total Revenues	21,203,537	21,203,537	21,480,313	276,776
<u>Expenditures</u>				
Current				
Health	21,879,411	21,879,411	19,595,443	2,283,968
Excess of Revenues Over (Under) Expenditures	(675,874)	(675,874)	1,884,870	2,560,744
<u>Other Financing Sources (Uses)</u>				
Sale of Capital Assets	500	500	0	(500)
Transfers In	0	6,000,000	6,000,000	0
Transfers Out	0	(7,860,331)	(7,860,331)	0
Total Other Financing Sources (Uses)	500	(1,859,831)	(1,860,331)	(500)
Changes in Fund Balance	(675,374)	(2,535,705)	24,539	2,560,244
Fund Balance at Beginning of Year	13,671,904	13,671,904	13,671,904	0
Prior Year Encumbrances Appropriated	825,374	825,374	825,374	0
Fund Balance at End of Year	\$13,821,904	\$11,961,573	\$14,521,817	\$2,560,244

See accompanying notes to the basic financial statements

Delaware County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2017

	Enterprise Funds		Total Enterprise Funds	Governmental
	Sanitary Engineer	Other Enterprise		Activity Self Insurance Internal Service Fund
<u>Assets</u>				
<u>Current Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$35,988,176	\$2,766,484	\$38,754,660	\$1,451,751
Cash and Cash Equivalents with Escrow Agent	0	0	0	0
Accounts Receivable	969,281	15,491	984,772	0
Due from Other Governments	0	48,048	48,048	0
Prepaid Items	0	0	0	65,281
Materials and Supplies Inventory	175,401	0	175,401	0
Net Pension Asset	23,938	1,832	25,770	391
Restricted Assets				
Equity in Pooled Cash and Cash Equivalents	4,594,688	19,500	4,614,188	28,471
Total Current Assets	41,751,484	2,851,355	44,602,839	1,545,894
<u>Noncurrent Assets</u>				
Nondepreciable Capital Assets	10,657,602	93,483	10,751,085	0
Depreciable Capital Assets, Net	228,403,188	665,409	229,068,597	0
Total Noncurrent Assets	239,060,790	758,892	239,819,682	0
Total Assets	280,812,274	3,610,247	284,422,521	1,545,894
<u>Deferred Outflows of Resources</u>				
Deferred Charge on Refunding	317,522	0	317,522	0
Deferred Outflows of Resources - Pension	2,384,441	182,489	2,566,930	38,980
Total Deferred Outflows of Resources	2,701,963	182,489	2,884,452	38,980
Total Assets and Deferred Outflows of Resources	283,514,237	3,792,736	287,306,973	1,584,874
<u>Liabilities</u>				
<u>Current Liabilities</u>				
Accrued Wages Payable	148,087	12,138	160,225	2,270
Accounts Payable	271,027	0	271,027	0
Contracts Payable	718,774	7,038	725,812	0
Due to Other Governments	61,125	1,875	63,000	349
Claims Payable	0	0	0	581,676
Unearned Revenue	1,194,420	0	1,194,420	0
Accrued Interest Payable	90,064	0	90,064	0
Revenue Bonds Payable	2,765,000	0	2,765,000	0
Compensated Absences Payable	108,100	14,536	122,636	0
Retainage Payable	102,211	0	102,211	0
Tap-in Fee Payable	264,565	0	264,565	0
Total Current Liabilities	5,723,373	35,587	5,758,960	584,295
<u>Long-Term Liabilities</u>				
Revenue Bonds Payable	24,785,047	0	24,785,047	0
Compensated Absences Payable	197,806	48,420	246,226	0
Postclosure Cost Payable	0	19,500	19,500	0
Net Pension Liability	6,212,421	475,456	6,687,877	101,559
Tap-in Fee Payable	1,092,236	0	1,092,236	0
Concord Scioto Community Authority Payable	4,500,000	0	4,500,000	0
Total Long-Term Liabilities	36,787,510	543,376	37,330,886	101,559
Total Liabilities	42,510,883	578,963	43,089,846	685,854
<u>Deferred Inflows of Resources</u>				
Deferred Inflows of Resources - Pension	49,216	3,767	52,983	805
Total Liabilities and Deferred Inflows of Resources	42,560,099	582,730	43,142,829	686,659
<u>Net Position</u>				
Net Investment in Capital Assets	205,971,464	758,892	206,730,356	0
Restricted for Revenue Bond Replacement	1,000,000	0	1,000,000	0
Restricted for Revenue Bond Future Debt Service	3,511,729	0	3,511,729	0
Unrestricted	30,470,945	2,451,114	32,922,059	898,215
Total Net Position	\$240,954,138	\$3,210,006	\$244,164,144	\$898,215

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, 2017

	Enterprise Funds		Total Enterprise Funds	Governmental Activity Self Insurance
	Sanitary Engineer	Other Enterprise		Internal Service Fund
<u>Operating Revenues</u>				
Charges for Services	\$0	\$611,805	\$611,805	\$605,509
Charges for Services Pledged as Security on Revenue Bonds	16,491,883	0	16,491,883	0
Other	1,500	0	1,500	0
Total Operating Revenues	16,493,383	611,805	17,105,188	605,509
<u>Operating Expenses</u>				
Personal Services	3,645,959	285,628	3,931,587	56,380
Fringe Benefits	2,761,756	237,361	2,999,117	45,959
Services and Charges	3,855,961	17,743	3,873,704	124,845
Materials and Supplies	838,282	6,272	844,554	75,965
Claims	0	0	0	0
Depreciation	6,276,396	25,598	6,301,994	0
Total Operating Expenses	17,378,354	572,602	17,950,956	303,149
Operating Income (Loss)	(884,971)	39,203	(845,768)	302,360
<u>Non-Operating Revenues (Expenses)</u>				
Interest Revenue	46,418	0	46,418	0
(Loss) on the Disposal of Capital Assets	(937)	0	(937)	0
Interest Expense	(1,958,556)	0	(1,958,556)	0
Total Non-Operating Revenues (Expenses)	(1,913,075)	0	(1,913,075)	0
Income Before Contributions	(2,798,046)	39,203	(2,758,843)	302,360
Capital Contributions	14,669,522	0	14,669,522	0
Changes in Net Position	11,871,476	39,203	11,910,679	302,360
Net Position at Beginning of Year	229,082,662	3,170,803	232,253,465	595,855
Net Position at End of Year	\$240,954,138	\$3,210,006	\$244,164,144	\$898,215

See accompanying notes to the basic financial statements

Delaware County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2017

	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	\$16,359,659	\$578,759	\$16,938,418	\$605,509
Cash Received from Other Revenues	1,500	0	1,500	0
Cash Payments for Personal Services	(3,606,672)	(276,029)	(3,882,701)	(58,961)
Cash Payments for Fringe Benefits	(1,669,351)	(121,806)	(1,791,157)	(29,795)
Cash Payments for Services and Charges	(3,618,162)	(17,743)	(3,635,905)	(102,667)
Cash Payments for Materials and Supplies	(1,201,119)	(6,272)	(1,207,391)	(75,965)
Cash Payments for Claims	0	0	0	(325,077)
Net Cash Provided by Operating Activities	6,265,855	156,909	6,422,764	13,044
<u>Cash Flows from Capital and Related Financing Activities</u>				
Cash Received from Tap In Fees	7,766,672	0	7,766,672	0
Cash Received from Bonds Issued	17,480,000	0	17,480,000	0
Cash Received from Premium on Bonds Issued	711,909	0	711,909	0
Cash Payments for Acquisition of Capital Assets	(6,870,797)	(54,098)	(6,924,895)	0
Cash Payments for Principal on Revenue Bonds	(21,242,408)	0	(21,242,408)	0
Cash Payments for Interest on Revenue Bonds	(982,740)	0	(982,740)	0
Net Cash (Used for) Capital and Related Financing Activities	(3,137,364)	(54,098)	(3,191,462)	0
<u>Cash Flows from Investing Activities</u>				
Cash Received from Interest	46,418	0	46,418	0
Net Cash Flows Provided by Investing Activities	46,418	0	46,418	0
Net Increase in Cash and Cash Equivalents	3,174,909	102,811	3,277,720	13,044
Cash and Cash Equivalents at Beginning of Year	37,407,955	2,683,173	40,091,128	1,467,178
Cash and Cash Equivalents at End of Year	<u>\$40,582,864</u>	<u>\$2,785,984</u>	<u>\$43,368,848</u>	<u>\$1,480,222</u>

(continued)

Delaware County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2017

	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)	(\$884,971)	\$39,203	(\$845,768)	\$302,360
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities				
Depreciation	6,276,396	25,598	6,301,994	0
Changes in Assets and Liabilities:				
(Increase) in Accounts Receivable	(84,544)	(33,046)	(117,590)	0
(Increase) in Prepaid Items	0	0	0	(51)
(Increase) Net Pension Asset	(3,842)	(528)	(4,370)	(9,134)
(Increase) Decrease in Deferred Outflows-pension	(624,762)	(68,180)	(692,942)	66
(Increase) in Materials and Supplies Inventory	(34,856)	0	(34,856)	0
Increase in Accrued Wages Payable	12,644	2,082	14,726	0
(Decrease) in Accounts Payable	(100,312)	0	(100,312)	0
Increase in Due to Other Governments	12,056	322	12,378	10
(Decrease) in Claims Payable	0	0	0	(302,899)
Increase in Net Pension Liability	1,766,860	186,671	1,953,531	26,156
Increase in Deferred Inflows-Pension	(45,851)	(2,408)	(48,259)	(807)
(Decrease) in Unearned Revenue	(47,680)	0	(47,680)	0
Increase (Decrease) in Compensated Absences Payable	24,717	7,195	31,912	(2,657)
 Net Cash Provided by Operating Activities	 <u>\$6,265,855</u>	 <u>\$156,909</u>	 <u>\$6,422,764</u>	 <u>\$13,044</u>

Noncash Capital and Related Financing Activity:

In 2017, the Sanitary Engineer enterprise fund received capital assets from developers in the amount of \$7,386,286.

See accompanying notes to the basic financial statements

Delaware County, Ohio
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2017

Assets

Equity in Pooled Cash and Cash Equivalents	\$60,173,544
Cash and Cash Equivalents in Segregated Accounts	3,574,786
Due from Other Governments	4,168,338
Due from External Party	184,418
Property Taxes Receivable	461,842,518
Special Assessments Receivable	4,523,107

Total Assets \$534,466,711

Liabilities

Due to Other Governments	\$501,304,125
Due to External Party	1,248,701
Payroll Withholdings	1,224,478
Undistributed Assets	30,689,407

Total Liabilities \$534,466,711

See accompanying notes to the basic financial statements

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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, three 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 County did not have a component unit in 2017.

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 21)

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 21)

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

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017
(Continued)

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.

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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 Parkway Capital Projects Fund – To account for and report debt proceeds and other resources restricted for construction cost of the extension of Sawmill Parkway.

Courts Building Capital Projects Fund – To account for and report debt proceeds and other resources restricted for construction cost of the Courts Building.

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.

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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Enterprise Funds (Continued)

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 2017. 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.

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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Deferred Outflows/Inflows of Resources (Continued)

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, 2017, but which were levied to finance 2018 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.

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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

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

F. Cash and Investments

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

Cash and cash equivalents that are held separately within departments of the County or by the component unit, and not included in the county treasury, are recorded as “Cash and Cash Equivalents in Segregated Accounts”.

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

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

During 2017, the County invested in 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 has adopted Governmental Accounting Standard’s Board (GASB), Statement No. 79, “Certain External Investment Pools and Pool Participants.” The County measures its investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value. The County’s other investments included negotiable certificates of deposit, federal agency securities, locally-issued government debt, mutual funds and treasury bonds. All of these investments are reported at fair value, which is based on quoted market price or current share price.

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 2017 was \$2,018,364 which included \$1,729,263 assigned from other County funds.

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

G. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2017, 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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 and for the postclosure liability.

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 acquisition value on the date donated.

<u>Capitalization Thresholds by Asset Type</u>	
Improvements Other than Building	\$10,000
Machinery, Equipment and Furniture	\$5,000
Building Improvements	\$25,000
Software	\$100,000

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, 2017
(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	15-70 years
Improvements Other than Buildings	20-100 years	N/A
Roads, Bridges, Culverts, and Traffic Signals	20-50 years	N/A
Machinery and Equipment	5-25 years	5-40 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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

M. Compensated Absences (Continued)

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

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

N. Accrued Liabilities and Long-Term Obligations

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

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

O. 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:

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Q. Fund Balance (Continued)

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.

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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Q. Fund Balance (Continued)

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, 2017, and is shown as unassigned fund balance in the General Fund.

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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

V. Pension

For purposes of measuring the net pension liabilities and assets, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about fiduciary net position of the pension plans and additions to deductions from their fiduciary net position have been determined on the same basis as they are reported by the pension systems. For this purpose, benefits payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The pension systems report investments at fair value.

NOTE 3 - CHANGE IN ACCOUNTING PRINCIPLES

For the year ended December 31, 2017, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 80, “Blending Requirements for Certain Component Units – An Amendment of GASB Statement No. 14”, GASB Statement No. 81 “Irrevocable Split Interest Agreements”.

GASB Statement No. 80 amends the blending requirements for the financial statement presentation of component units of all state and local governments. The additional criterion requires blending of a component unit incorporated as a not-for-profit corporation in which the primary government is the sole corporate member. The implementation of GASB Statement No. 80 did not have an effect on the financial statements of the County.

GASB Statement No. 81 improves accounting and financial reporting for irrevocable split-interest agreements by providing recognition and measurement guidance for situations in which a government is a beneficiary of the agreement. The implementation of GASB Statement No. 81 did not have an effect on the financial statements of the County.

NOTE 4 – ACCOUNTABILITY

A. Deficit Fund Balance

At December 31, 2017, the Courts Building capital projects fund had a deficit fund balance, in the amount of \$124,975. The deficit resulted from adjustments for accrued liabilities. The General Fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

NOTE 5 - BUDGETARY BASIS OF ACCOUNTING

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017
(Continued)

NOTE 5 - BUDGETARY BASIS OF ACCOUNTING (Continued)

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	\$3,726,541	(\$8,249,737)	\$24,539
Net Adjustment for Revenue Accruals	(100,891)	749,687	715,860
Net Adjustments for Expenditure Accruals	(1,660,953)	(593,997)	202,055
Net Adjustment for Other Sources/Uses	(1,849,010)	1,800,000	0
Funds Budgeted Elsewhere	10,657	0	0
Adjustment for Encumbrances	<u>1,349,275</u>	<u>227,128</u>	<u>581,143</u>
GAAP Basis	<u><u>\$1,475,619</u></u>	<u><u>(\$6,066,919)</u></u>	<u><u>\$1,523,597</u></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, 2017
(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;

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017
(Continued)

NOTE 6 - DEPOSITS AND INVESTMENTS (Continued)

9. Up to twenty-five percent of the County's average portfolio in either of the following:
 - a. commercial paper notes in entities incorporated under the laws of Ohio or any other State that have assets exceeding five hundred million dollars rated at the time of purchase, which are rated in the highest qualification established by two nationally recognized standard rating services, which do not exceed 10 percent of the value of the outstanding commercial paper of the issuing corporation, and which mature within two hundred seventy days after purchase;
 - b. bankers' acceptances eligible for purchase by the federal reserve system and which mature within one hundred eighty days after purchase;
10. Up to 15 percent of the County's average portfolio in notes issued by United States corporations or by depository institutions that are doing business under authority granted by the United States provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase;
11. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency or instrumentality, and/or highly rated commercial paper; and
12. Up to 1 percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

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

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

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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017
(Continued)

NOTE 6 - DEPOSITS AND INVESTMENTS (Continued)

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, \$35,583,689 of the County's bank balance of \$36,733,267 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although all State statutory requirements for the deposit of money had been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

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

Participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS requires the total market value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State.

Investments

As of December 31, 2017, the County had the following investments:

	Total	Less Than Six Months	Six Months to Three Years	More Than Three Years
Negotiable Certificates of Deposit	\$22,433,000	\$3,383,000	\$16,837,000	\$2,213,000
Federal Farm Credit Bank Notes	33,276,029	1,499,625	20,520,884	11,255,520
Federal Home Loan Bank Notes	42,150,210	0	26,717,484	15,432,726
Federal Home Loan Mortgage Corporation Notes	4,447,135	1,000,000	1,481,295	1,965,840
Federal National Mortgage Association Notes	52,133,387	0	45,341,553	6,791,834
Ohio Local Government Bonds	10,656,614	1,684,846	7,981,888	989,880
United State Treasurer Bonds	4,970,720	0	4,970,720	0
Mutual Funds	1,520,627	1,520,627	0	0
STAR Ohio	25,009,893	25,009,893	0	0
Total Investments	\$196,597,615	\$34,097,991	\$123,850,824	\$38,648,800

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017
(Continued)

NOTE 6 - DEPOSITS AND INVESTMENTS (Continued)

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The above chart identifies the County's recurring fair value measurements as of December 31, 2017. All of the County's investments measured at fair value are valued using quoted market prices (Level 1 inputs).

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 Moody's. Ohio Local Government Bonds carry a rating of A1 through Aaa by Moody's. 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.

	<u>Fair Value</u>	<u>Percentage of Portfolio</u>
Federal Farm Credit Bank	\$33,276,029	16.93%
Federal Home Loan Bank	42,150,210	21.44%
Federal Home Loan Mortgage Corporation	4,447,135	2.26%
Federal National Mortgage Association	52,133,387	26.52%
Ohio Local Government Notes and Bonds	10,656,614	5.42%
United States Treasury Bonds	4,970,720	2.53%

NOTE 7 - RECEIVABLES

Receivables at December 31, 2017, consisted of accounts (billings for user charged services); hotel and motel taxes; 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 \$2,839,023, will not be received within one year. Delinquent special assessments were \$66,794.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017
(Continued)

NOTE 7 – RECEIVABLES (Continued)

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

	<u>Amount</u>
Governmental Activities	
Major Funds	
General Fund	
Local Government	\$635,372
Homestead and Rollback	786,596
Casino Allocation	1,184,469
Charges for Services	359,333
Grants	128,143
Total General Fund	3,093,913
Auto and Gas	
Gasoline Tax	1,194,643
Motor Vehicle License Tax	2,559,988
Grants	6,184,394
Charges for Services	137,343
Total Auto and Gas	10,076,368
Developmental Disabilities	
Homestead and Rollback	1,016,255
Grants	917,089
Total Developmental Disabilities	1,933,344
Special Bond Retirement	
Homestead and Rollback	43,704
Total Major Funds	15,147,329
Nonmajor Funds	
Homestead	202,635
Grants	1,555,599
Fines & Forfeitures	48,795
Total Nonmajor Funds	1,807,029
Total Governmental Activities	16,954,358
Agency Funds:	
Library Support	1,589,757
Local Government	813,900
Auto Tags	824,537
Township Gas	940,144
Total Agency Funds	\$4,168,338

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017
(Continued)

NOTE 8 - PERMISSIVE SALES AND USE TAX

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

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

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

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

NOTE 9 - PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property located in the County. Real property tax revenues received in 2017 represent the collection of 2016 taxes. Real property taxes received in 2017 were levied after October 1, 2016, on the assessed values as of January 1, 2016, 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 2017 represent the collection of 2016 taxes. Public utility real and tangible personal property taxes received in 2017 became a lien on December 31, 2015, were levied after October 1, 2016, and are collected with real property taxes. Public utility real property is assessed at 35 percent of true value; public utility tangible personal property is currently assessed at varying percentages of true value.

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017
(Continued)

NOTE 9 - PROPERTY TAXES (Continued)

Accrued property taxes receivable represents real, public utility, and outstanding delinquent property taxes which were measurable as of December 31, 2017, and for which there was an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2017 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, 2017, was \$5.07 per \$1,000 of assessed value. The assessed values of real property and public utility property for tax year 2016, collected as tax receipts in 2017 were as follows:

<u>Category</u>	<u>Amount</u>
Real Property	\$6,749,765,130
Tangible Public Utility Property	339,780,580
Total Assessed Value	<u><u>\$7,089,545,710</u></u>

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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017
(Continued)

NOTE 11 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2017, was as follows:

	Balance January 1, 2017	Additions	Reductions	Balance December 31, 2017
Governmental Activities				
Nondepreciable Capital Assets				
Land	\$34,876,490	\$2,139,899	\$0	\$37,016,389
Land Improvements	20,857,838	19,018	0	20,876,856
Construction in Progress	31,865,718	41,446,518	(54,013,975)	19,298,261
Total NonDepreciable Capital Assets	<u>87,600,046</u>	<u>43,605,435</u>	<u>(54,013,975)</u>	<u>77,191,506</u>
Governmental Activities				
Depreciable Capital Assets				
Buildings	75,504,136	42,812,716	(102,076)	118,214,776
Improvements Other than Buildings Roads, Bridges, Culverts, and Traffic Signals	7,761,666	422,200	0	8,183,866
Machinery and Equipment	176,270,141	16,708,460	(422,821)	192,555,780
Total Depreciable Capital Assets	<u>31,167,472</u>	<u>4,413,859</u>	<u>(3,131,709)</u>	<u>32,449,622</u>
Less Accumulated Depreciation for				
Buildings	(24,415,040)	(2,392,752)	59,873	(26,747,919)
Improvements Other than Buildings Roads, Bridges, Culverts, and Traffic Signals	(2,704,414)	(377,309)	0	(3,081,723)
Machinery and Equipment	(75,273,853)	(4,960,928)	337,123	(79,897,658)
Total Accumulated Depreciations	<u>(16,540,926)</u>	<u>(2,351,950)</u>	<u>2,888,110</u>	<u>(16,004,766)</u>
Total Depreciable Capital Assets, Net	<u>(118,934,233)</u>	<u>(10,082,939)</u>	<u>3,285,106</u>	<u>(125,732,066)</u>
Governmental Activities Capital Assets, Net	<u>171,769,182</u>	<u>54,274,296</u>	<u>(371,500)</u>	<u>225,671,978</u>
	<u>\$259,369,228</u>	<u>\$97,879,731</u>	<u>(\$54,385,475)</u>	<u>\$302,863,484</u>

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017
(Continued)

NOTE 11 - CAPITAL ASSETS (Continued)

	Balance January 1, 2017	Additions	Reductions	Balance December 31, 2017
Business-Type Activities				
Nondepreciable Capital Assets				
Land	\$7,793,105	\$121,200	\$0	\$7,914,305
Construction in Progress	3,483,765	6,915,224	(7,562,209)	2,836,780
Total Nondepreciable Capital Assets	<u>11,276,870</u>	<u>7,036,424</u>	<u>(7,562,209)</u>	<u>10,751,085</u>
Depreciable Capital Assets				
Buildings	108,593,294	2,616,303	0	111,209,597
Machinery and Equipment	40,945,816	1,239,673	(160,404)	42,025,085
Sewer Lines	151,395,196	16,979,138	0	168,374,334
Total Depreciable Capital Assets	<u>300,934,306</u>	<u>20,835,114</u>	<u>(160,404)</u>	<u>321,609,016</u>
Less Accumulated Depreciation for				
Buildings	(31,806,483)	(2,484,229)	0	(34,290,712)
Machinery and Equipment	(25,331,937)	(1,400,506)	159,467	(26,572,976)
Sewer Lines	(29,259,471)	(2,417,260)	0	(31,676,731)
Total Accumulated Depreciation	<u>(86,397,891)</u>	<u>(6,301,995)</u>	<u>159,467</u>	<u>(92,540,419)</u>
Total Depreciable Capital Assets, Net	<u>214,536,415</u>	<u>14,533,119</u>	<u>(937)</u>	<u>229,068,597</u>
Business-Type Activities Capital Assets, Net	<u>\$225,813,285</u>	<u>\$21,569,543</u>	<u>(\$7,563,146)</u>	<u>\$239,819,682</u>

The County received capital assets from developers in the amount of \$7,386,286.

Depreciation expense was charged to governmental functions as follows:

General Government	
Legislative and Executive	\$833,497
Judicial	1,083,924
Public Safety	2,008,318
Public Works	5,485,868
Health	250,513
Human Services	420,286
Intergovernmental	533
Total Depreciation Expense - Governmental Activities	<u>\$10,082,939</u>
Business-Type Activities	
Other Enterprise	
Solid Waste Transfer Station	\$22,717
Storm Water	2,881
Total Depreciation Expense - Other Enterprise	<u>\$25,598</u>

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017
(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 Facility become operational in 2017 with the implementation of Phase I and subsequent phases of processing will 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, 2017, the General Fund had an interfund receivable, in the amount of \$2,036,566, from the Auto and Gas, Special Bond Retirement, and other governmental funds, in the amount of \$1,960,000, \$7,220, and \$69,346, 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 2017, 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, 2017
(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, 2017, 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 \$581,676, are due within one year.

The changes in the claims liability during 2016 and 2017 were as follows:

	<u>Beginning of the Year Liability</u>	<u>Current Year Claims and Changes in Estimate</u>	<u>Claims Payments</u>	<u>Balance at Year End</u>
2016	\$614,152	\$693,562	\$400,961	\$906,753
2017	\$906,753	\$0	\$325,077	\$581,676

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017
(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, 2017:

	<u>Contract Amount</u>	<u>Amount Paid as of 12/31/17</u>	<u>Outstanding Balance</u>
Kenmore Construction	\$15,049,431	\$4,177,945	\$10,871,486
Lend Lease Construction Inc	39,393,487	36,708,359	2,685,128
Strawser Paving Co	1,174,087	17,161	1,156,926
E L Robinson Engineering of Ohio	741,889	0	741,889
DLZ Ohio Inc	1,200,000	562,586	637,414
Franklin County Engineer	550,000	78,109	471,891
Garland/DBS Inc	469,500	0	469,500
2K General Co	860,868	451,417	409,451
Gannett Fleming Engineers	434,535	38,765	395,770
Trans Associates Engineering	387,765	0	387,765
CHA Consulting	333,533	144,637	188,896
Jobes Henderson & Associates In	150,000	0	150,000
MP Dory Co	208,117	76,062	132,055
Orchard Hiltz Mccliment Inc	644,300	515,878	128,422
	<u>\$61,597,512</u>	<u>\$42,770,919</u>	<u>\$18,826,593</u>

At year end, the significant encumbrances expected to be honored upon performance by the vendor in 2017 are as follows:

General Fund	\$1,349,272
Developmental Disabilities Fund	581,143
Other Governmental Funds	5,151,057
Sanitary Engineer Fund	727,562
Other Enterprise Funds	5,000
Total	<u>\$7,814,034</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, 2017
(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 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, 2017
(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, 2017
(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	Law Enforcement	Law Enforcement
Age and Service Requirements:	Age and Service Requirements:	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, 2017
(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
2017 Statutory Maximum Contribution Rates			
Employer	14.0%	18.1%	18.1%
Employee	10.0%	12.0%	13.0%
 2017 Actual Contribution Rates			
Employer:			
Pension	13.0%	17.1%	17.1%
Post-employment Health Care Benefits	1.0%	1.0%	1.0%
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 \$6,746,195 for 2017. Of this amount, \$303,718 is reported as due to other governments.

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, 2016, 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, 2017
(Continued)

NOTE 15 - DEFINED BENEFIT PENSION PLANS (Continued)

	OPERS
Proportionate share of the net pension liability	\$92,764,993
Proportionate share of the net pension asset	357,441
Proportion of the net pension liability	0.40850700%
Proportion of the net pension asset	0.64222200%
Pension expense	22,528,912

At December 31, 2017, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS
Deferred outflows of resources	
Net difference between projected and actual earnings on pension plan investments	\$13,902,058
Change in assumptions	14,800,781
Difference between expected & actual economic experience	125,736
Difference between employer contributions and proportionate share of contributions	30,127
County contributions subsequent to the measurement date	6,746,195
Total deferred outflows of resources	\$35,604,897
 Deferred inflows of resources	
Differences between expected and actual experience	\$734,900

The County reported \$6,746,195 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, 2018. 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 December31:	
2018	(12,004,599)
2019	(4,910,885)
2020	383,303
2021	-
Total	(\$16,532,181)

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017
(Continued)

NOTE 15 - DEFINED BENEFIT PENSION PLANS (Continued)

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.

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, 2016, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Wage inflation	3.25 percent
Future salary increases, including inflation	3.25 to 10.05 percent including wage inflation
COLA or ad hoc COLA	3 percent, simple
Investment rate of return	7.5 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 8.3 percent for 2016.

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 2016 and the long-term expected real rates of return:

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017
(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%	2.75%
Domestic equities	20.70%	6.34%
Real estate	10.00%	4.75%
Private equity	10.00%	8.97%
International equities	18.30%	7.95%
Other investments	18.00%	4.92%
Total	100.00%	5.66%

Discount Rate - The discount rate used to measure the total pension liability/asset was 7.5 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 7.5 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 (6.5 percent) or one-percentage-point higher (8.5 percent) than the current rate:

	1% Decrease 6.50%	Current Discount Rate 7.50%	1% Increase 8.50%
County's proportionate share of the net pension liability (asset):			
Traditional Pension Plan	\$141,719,248	\$92,764,993	\$51,970,261
Combined Plan	25,689	(357,441)	(655,066)

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017
(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 2017 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 2017 was 1.00%.

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, 2017, 2016, and 2015 were \$1,117,469, \$1,013,576 and 1,006,671, respectively; 96% had been contributed for 2017, and 100% has been contributed for 2016 and 2015. The remaining 2017 post-employment health care benefits liability has been reported as due to other governments 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 expects 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, 2017
(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
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
2013 Council for Older Adults Refunding	2013	2 - 9.86	\$7,245,000
2016 General Obligation Various Purpose Improvement and Refunding	2016	1.5 - 4	\$36,090,000

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017
(Continued)

NOTE 18 - LONG-TERM OBLIGATIONS (Continued)

	Original Issue Date	Interest Rate	Original Issue Amount
Sales Tax Revenue Bonds			
2015 Sales Tax Revenue Bonds	2015	2 – 5	\$41,000,000
Special Assessment Bonds			
2007A Various Purpose	2007	4.75	\$98,300
2009 Ditch Improvements	2009	3.5	\$50,000
2010 Ditch Improvements	2010	3 - 3.15	\$35,250
2011 Ditch Improvements	2011	2.1	\$16,000
2012 Ditch Improvements	2012	2.5	\$59,700
2013 Ditch Improvements	2013	2.5	\$85,800
2014 Ditch Improvements	2014	2.1	\$344,700
Revenue Bonds			
2007 Refunding Sewer Improvements	2007	4 – 5	\$32,895,000
2014 Sewer Improvements	2014	1 – 4	\$12,595,000
2017 Refunding Sewer Improvements	2017	2 – 5	\$17,480,000

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017
(Continued)

NOTE 18 - LONG-TERM OBLIGATIONS (Continued)

The County's long-term obligations activity for the year ended December 31, 2017, was as follows:

	Balance January 1, 2017	Additions	Reductions	Balance December 31, 2017	Due Within One Year
<u>Governmental Activities</u>					
General Sales Tax Revenue Bonds					
2015 Sales Tax Revenue Bonds	\$38,715,000	\$0	\$665,000	\$38,050,000	\$885,000
Bond Premium	1,124,909	0	19,322	1,105,587	0
Total Sales Tax Revenue Bonds	<u>39,839,909</u>	<u>0</u>	<u>684,322</u>	<u>39,155,587</u>	<u>885,000</u>
General Obligation Bonds					
2005 Capital Facilities Refunding	195,000	0	195,000	0	0
Bond Premium	3,388	0	3,388	0	0
2010 Jail Improvement	2,025,000	0	210,000	1,815,000	225,000
Bond Premium	91,664	0	10,694	80,970	0
2010 Hayes Improvement	1,100,000	0	110,000	990,000	115,000
Bond Premium	53,272	0	5,327	47,945	0
2010 Hayes Current Refunding	9,045,000	0	855,000	8,190,000	875,000
Bond Premium	396,088	0	37,441	358,647	0
2013 Council for Older Adults Refunding	6,450,000	0	680,000	5,770,000	700,000
Accreted Interest	115,421	46,039	0	161,460	0
Bond Premium	646,743	0	68,184	578,559	0
2016 General Obligation Various Purpose Improvement and Refunding Bond	34,765,000	0	1,580,000	33,185,000	580,000
Bond Premium	2,213,041	0	100,578	2,112,463	0
Total General Obligation Bonds	<u>57,099,617</u>	<u>46,039</u>	<u>3,855,612</u>	<u>53,290,044</u>	<u>2,495,000</u>
Special Assessment Bonds					
2007A Various Purpose	65,400	0	4,700	60,700	4,900
2009 Ditch Improvements	7,000	0	7,000	0	0
2010 Ditch Improvements	9,750	0	4,800	4,950	4,950
2011 Ditch Improvements	6,351	0	2,073	4,278	2,117
2012 Ditch Improvements	31,546	0	7,597	23,949	7,787
2013 Ditch Improvements	55,900	0	10,600	45,300	10,900
2014 Ditch Improvements	265,000	0	41,800	223,200	42,800
Total Special Assessment Bonds	<u>440,947</u>	<u>0</u>	<u>78,570</u>	<u>362,377</u>	<u>73,454</u>

(continued)

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017
(Continued)

NOTE 18 - LONG-TERM OBLIGATIONS (Continued)

	Balance January 1, 2017	Additions	Reductions	Balance December 31, 2017	Due Within One Year
<u>Governmental Activities</u>					
Other Long-Term Obligations					
Net Pension Liability	\$62,518,496	\$23,558,620	\$0	\$86,077,116	\$0
Compensated Absences Payable	6,104,825	2,636,002	2,288,087	6,452,740	1,732,393
Total Governmental Activities	<u>\$166,003,794</u>	<u>\$26,240,661</u>	<u>\$6,906,591</u>	<u>\$185,337,864</u>	<u>\$5,185,847</u>

	Balance January 1, 2017	Additions	Reductions	Balance December 31, 2017	Due Within One Year
<u>Business-Type Activities</u>					
Revenue Bonds					
2007 Refunding Sewer					
Improvements	\$18,330,000	\$0	\$18,330,000	\$0	\$0
Bond Premium	325,667	0	325,667	0	0
2014 Sewer					
Improvements	11,835,000	0	385,000	11,450,000	390,000
Bond Premium	166,736	0	5,424	161,312	0
2017 Refunding Sewer					
Improvements	0	17,480,000	2,165,000	15,315,000	2,375,000
Bond Premium	0	711,909	88,174	623,735	0
Total Revenue Bonds	<u>30,657,403</u>	<u>18,191,909</u>	<u>21,299,265</u>	<u>27,550,047</u>	<u>2,765,000</u>
Other Long-Term Obligations					
Net Pension Liability	4,734,346	1,953,531	0	6,687,877	0
Compensation Absences Payable	336,950	209,124	177,212	368,862	122,636
Concord Scioto Community Authority Payable	0	4,500,000	0	4,500,000	0
Tap-in Fees Payable	0	1,356,801	0	1,356,801	264,565
Postclosure Cost Payable	19,500	0	0	19,500	0
Total Business-Type Activities	<u>\$35,748,199</u>	<u>\$26,211,365</u>	<u>\$21,476,477</u>	<u>\$40,483,087</u>	<u>\$3,152,201</u>

Sales Tax Revenue Bonds

2015 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. The sales tax revenue bonds are payable from the Special Bond Retirement debt service fund.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017
(Continued)

NOTE 18 - LONG-TERM OBLIGATIONS (Continued)

Sales Tax Revenue Bonds (Continued)

The sales tax revenue 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>Dates Requirements</u>
<u>Redemption Dates</u>	<u>2015 Sales Tax Revenue Bonds</u>
2033	\$3,770,000
2034	3,925,000

The sales tax revenue 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:

	<u>Redemption Dates (All Inclusive)</u>
<u>Redemption Dates</u>	<u>2015 Sales Tax Revenue Bonds</u>
December 1, 2025 and thereafter	100%

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.

2005 Capital Facility Refunding Bond - the County issued \$3,540,000 in general obligation refunding bonds with interest rates from 3 percent to 4 percent, to refund \$3,390,000 of 1997 Capital Facilities general obligation bonds. The County did not contribute any cash to defease the bonds. The net proceeds of \$3,528,433 (after payment of \$55,599 in underwriting fees, insurance, and other issuance costs, of which \$706 was refunded back to the County) were used to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded general obligation bonds. As a result, \$3,390,000 of the 1997 Capital Facilities general obligation bonds is considered to be defeased and the liability for those bonds has been removed from the County's long-term obligations.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017
(Continued)

NOTE 18 - LONG-TERM OBLIGATIONS (Continued)

General Obligation Bonds (Continued)

2010 Jail Improvements, 2010 Hayes Improvements, 2010 Hayes Current Refunding – in 2010, the County issued general obligation bonds, in the amount of \$15,910,000, to refund the 2004 Capital Facilities refunding and 2004 Jail general obligation bonds, in the amount of \$15,965,000. The purpose of the bonds is to pay for the costs of improving certain County facilities, including the County Jail and Hayes Building.

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

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:

Mandatory Redemption Requirements

Year	2013 Council for Older Adults Refunding
2024	\$830,000
2025	\$855,000

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017
(Continued)

NOTE 18 - LONG-TERM OBLIGATIONS (Continued)

General Obligation Bonds (Continued)

2016 General Obligation Various Purpose Improvement and Refunding Bond - On May 25, 2016 the County issued \$36,090,000 in general obligation various purpose improvement and refunding bonds with interest rates ranging from 1.5 percent to 4% percent to refund \$980,000 of 2007 Various Purpose general obligation bonds, \$3,110,000 of the 2007 Various Purpose special assessment bonds, and \$32,000,000 for the purpose of paying the cost of the new Courthouse. A premium of \$2,297,387 was received on the sale of the bonds. Net proceeds in the amount of \$4,288,873 (after payment of \$41,738 in underwriting fees, insurance, and other issuance costs) were used to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded general obligation and special assessment bonds. As a result, 2007 Various Purpose general obligation and special assessment bonds are considered to be defeased and the liability for those bonds has been removed from the County's long-term obligations.

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:

Mandatory Redemption Requirements

Year	2016 General Obligation Various Purpose Improvement and Refunding Bond
2036	\$1,905,000
2037	\$1,965,000
2038	\$2,025,000
2039	\$2,085,000
2040	\$2,165,000
2041	\$2,255,000
2042	\$2,345,000
2043	\$2,435,000
2044	\$2,535,000
2045	\$2,635,000

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017
(Continued)

NOTE 18 - LONG-TERM OBLIGATIONS (Continued)

General Obligation Bonds (Continued)

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 \$112,288,643 at December 31, 2017.

Special Assessments

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.

Compensated Absences

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.

Net Pension Liability

See Note 15 for more details. The County pays obligations related to employee compensation from the fund benefiting from their services.

Revenue Bonds

2007 Refunding Sewer Improvements - 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.

2014 Sewer Improvements - 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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017
(Continued)

NOTE 18 - LONG-TERM OBLIGATIONS (Continued)

Revenue Bonds (Continued)

2017 Refunding Sewer Improvements – On March 13, 2017, the County issued sanitary sewer system refunding revenue bonds in the Sanitary Engineer enterprise fund, in the amount of \$17,480,000, for the purpose of paying the costs of refunding certain bonds that will be used to make improvements to the sanitary sewer treatment and collection system. The bonds have an interest rate ranging from 2 to 5% and will mature on December 1, 2023.

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, 2017:

	Assets
Restricted Assets held by the County	Sanitary Engineer
Revenue Bond Replacement	\$1,000,000
Revenue Bond Future Debt Service	\$3,511,729

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

The compensated absences liability will be paid from the fund from which the employees' salaries are paid. These funds include the Sanitary Engineer, Solid Waste Transfer Station, and Storm Water Phase II fund.

Net Pension Liability

See Note 15 for more details. The County pays obligations related to employee compensation from the fund benefiting from their services.

Concord Scioto Community Authority Liability

The County has entered into an inter-governmental agreement with the Concord Scioto Community Authority whereby the County has agreed to charge and collect a Surcharge on all sewer connections within the area governed by the agreement and remit the proceeds to the Authority to pay their cost for the capital improvements that were accepted by the County. The Authority issued \$4.5 million in bonds for the projects. There are several housing developments in process or in the planning stages that will pay the Surcharge. The initial collections will be used by the Authority for the interest costs associated with the financing. The County can continue to charge the Surcharge once the Authority has been paid for their costs.

Tap-in Fees Liability

The County has provided tap-in fee credits for several projects in return for expanding sewer capacity.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017
(Continued)

NOTE 18 - LONG-TERM OBLIGATIONS (Continued)

Postclosure Cost Payable

In accordance with a notice letter received from the Ohio Environmental Protection Agency (OEPA), the County entered into a trust agreement to meet rules established by the OEPA, requiring the owner or operator of a solid waste facility to provide assurance that funds will be available when needed for final closure, post closure and/or corrective measures at the facility. The County set aside \$19,500 in postclosure costs to meet the Ohio Administrative Cost Rule 3745-27-17. A liability in the amount of \$19,500 has been reported on the County's financial statements.

Principal and interest requirements to retire the bonds outstanding at December 31, 2017, were as follows:

Year	Governmental Activities					
	Sales Tax Revenue Bonds		General Obligation Bonds		Special Assessments Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2018	\$885,000	\$1,413,462	\$2,495,000	\$1,834,075	\$73,454	\$9,751
2019	905,000	1,386,913	2,490,000	1,734,925	70,142	7,913
2020	820,000	1,368,812	2,650,000	1,634,600	69,681	6,189
2021	885,000	1,352,412	2,685,000	1,537,600	62,900	4,463
2022	945,000	1,332,500	2,275,000	1,906,575	52,500	2,906
2023 - 2027	9,365,000	6,093,925	9,045,000	6,038,350	33,700	4,964
2028 - 2032	16,550,000	3,289,937	2,975,000	5,111,250	0	0
2033 - 2037	7,695,000	435,750	6,855,000	4,407,300	0	0
2038 - 2042	0	0	10,875,000	2,838,150	0	0
2043 - 2047	0	0	7,605,000	616,400		
	<u>\$38,050,000</u>	<u>\$16,673,711</u>	<u>\$49,950,000</u>	<u>\$27,659,225</u>	<u>\$362,377</u>	<u>\$36,186</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
2018	\$2,765,000	\$840,762
2019	2,850,000	759,912
2020	2,935,000	675,912
2021	2,990,000	614,062
2022	3,075,000	529,987
2023 - 2027	5,095,000	1,716,188
2028 - 2032	2,850,000	1,160,475
2033 - 2037	3,435,000	576,800
2038 - 2042	770,000	30,800
	<u>\$26,765,000</u>	<u>\$6,904,898</u>

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017
(Continued)

NOTE 18 - LONG-TERM OBLIGATIONS (Continued)

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.

As of December 31, 2017, the aggregate principal amounts outstanding for the above mentioned bonds was as follows:

Conduit Debt	Principal Amount Outstanding December 31, 2017
2003 Economic Development Revenue Bonds - Columbus Zoological Park Association	\$1,575,000
2007 Health Care Facilities Revenue Bonds - Willow Brook Christian Communities	\$19,900,000
2012 Adjustable Rate Demand Health Care Facilities Revenue Bonds - Willow Brook Christian Communities	\$13,229,000
2013 Health Care Facilities Revenue Bonds - Willow Brook Christian Communities	\$6,245,000
2016 Health Care Facilities Refunding Revenue Bonds - Sarah Moore Community	\$6,760,833

NOTE 19 - INTERFUND TRANSFERS

Interfund transfers for the year ended December 31, 2017, consisted of the following, as reported on the fund financial statements:

<u>Transfers to Nonmajor Governmental Funds from:</u>	
General Fund	\$10,291,434
Board of Developmental Disabilities	\$1,494,907
Nonmajor Governmental Funds	\$1,555,486
 <u>Transfers to Auto and Gas Fund from:</u>	
General Fund	\$80,000
 <u>Transfers to Courts Building Fund from:</u>	
General Fund	\$4,916,026
 <u>Transfers to Special Bond Retirement Fund from:</u>	
General Fund	\$1,569,576
 <u>Transfers to General Fund from:</u>	
Nonmajor Governmental Funds	\$365,424
Total	<u>\$20,272,853</u>

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017
(Continued)

NOTE 19 – INTERFUND TRANSFERS (Continued)

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, (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations and (4) move unexpended balance in the rescinded capital project fund to the to the fund that originally transferred the money to the capital projects fund. All transfers were in compliance with Ohio Revised Code Sections 5705.13, 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.

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	\$324,413	\$1,037,599	\$453,339
Materials and Supplies Inventory	192,440	726,633	0
Estate Trust	43,222	0	0
Unclaimed Monies	420,974	0	0
Total Nonspendable	981,049	1,764,232	453,339
Restricted for:			
	0	0	0
Developmental Disabilities	0	0	15,877,630
Road, Bridge, and Ditch Repair/ Improvement	0	24,878,707	0
Total Restricted	0	24,878,707	15,877,630
Committed for:			
Data Center	122,653	0	0
Economic Development	57,153	0	0
Reinberger Fellowship	32,737	0	0
Road, Bridge, and Ditch Repair/ Improvement	6,132,578	0	0
Total Committed	\$6,345,121	\$0	\$0

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017
(Continued)

NOTE 20 - FUND BALANCE (Continued)

Assigned for:

Property and Liability Insurance	147,818	0	0
Document Recording	805,412	0	0
Unpaid Obligations	827,346	0	0
Projected Budget Shortage	3,843,840	0	0
Health Insurance	1,700,699	0	0
Vehicle Titling	2,083,068	0	0
Total Assigned	<u>9,408,183</u>	<u>0</u>	<u>0</u>
Unassigned	<u>30,384,609</u>	<u>0</u>	<u>0</u>
Total Fund Balance	<u><u>\$47,118,962</u></u>	<u><u>\$26,642,939</u></u>	<u><u>\$16,330,969</u></u>

<u>Fund Balance</u>	<u>Sawmill Parkway</u>	<u>Courts Building</u>	<u>Special Bond Retirement</u>	<u>Other</u>
Nonspendable for:				
Prepaid Items	\$0	\$0	\$0	\$273,822
Materials and Supplies Inventory	<u>0</u>	<u>0</u>	<u>0</u>	<u>41748</u>
Total Nonspendable	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>315,570</u></u>

Restricted for:

Bond Retirement	0	0	891,777	0
Child Support Enforcement	0	0	0	2,452,505
County Agricultural Society	0	0	0	1,983,277
Children Services Operations	0	0	0	696,859
Community Services	0	0	0	572,420
Community Based Corrections	0	0	0	274,241
Court Operations	0	0	0	1,081,545
Capital Improvements	5,651,081	0	0	0
Delinquent Tax Collections	0	0	0	1,495,367
Dog and Kennel Operations	0	0	0	90,979
E911	0	0	0	2,551,948
Economic Development	0	0	0	182,014
Emergency Management	0	0	0	234,843
Hazard Mitigation	0	0	0	16,802
Indigent Guardian	0	0	0	5,417

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017
(Continued)

NOTE 20 - FUND BALANCE (Continued)

Fund Balance	Sawmill Parkway	Courts Building	Special Bond Retirement	Other
Job and Family Services Operations	0	0	0	984,598
Litter and Recycling	0	0	0	8,328
Prosecutor Law Enforcement	0	0	0	296,247
Real Estate Assessment	0	0	0	6,948,114
Road, Bridge, and Ditch Repair/Improvement	0	0	0	9,600,410
Sheriff Operations	0	0	0	474,724
Youth Services	0	0	0	36,120
Victim Services	0	0	0	86,552
Medicaid Local Sales	0	0	0	338,603
Total Restricted	5,651,081	0	891,777	30,411,913
Committed for:				
Capital Improvements	0	0	0	3,478,365
Total Committed	0	0	0	3,438,365
Unassigned (Deficit)	0	(124,975)	0	0
Total Fund Balance	\$5,651,081	(\$124,975)	\$891,777	\$34,165,848

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017
(Continued)

NOTE 21 - 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 \$6,637,220 in property taxes for the Board during 2017. Separate financial statements may be obtained from the Delaware-Morrow Mental Health and Recovery Services Board, 40 North Sandusky Street, Suite 301, Delaware, Ohio 43015.

B. Delaware County Regional Planning Commission

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

Continued existence of the Commission is dependent on the County's continued participation; however, the County does not have an equity interest in the Commission. In 2017, the County paid fees of \$132,443 which represents 59 percent of total contributions. Separate financial statements may be obtained from the Regional Planning Commission, 109 North Sandusky Street, Delaware, Ohio 43015.

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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017
(Continued)

NOTE 21 - JOINT VENTURES (Continued)

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 2017, Delaware County contributed \$650,240 for the Center's operations which represents 37 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.

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 2017, Delaware County contributed \$5,875 for COIRS' operations which represents .58 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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017
(Continued)

NOTE 22 - INSURANCE POOLS

A. County Risk Sharing Authority, Inc.

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

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

B. County Employee Benefits Consortium of Ohio, Inc.

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

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

NOTE 23 - RELATED ORGANIZATIONS

A. Delaware County District Library

The Delaware County District Library is a distinct political subdivision of the State of Ohio created under Chapter 3375 of the Ohio Revised Code. The Library is governed by a board of trustees. The County Commissioners appoint four of the trustees and the Common Pleas Court Judge appoints three of the trustees. The Board of Trustees possesses its own contracting and budgeting authority, hires and fires personnel, and does not depend on the County for operational subsidies.

Although the County serves as the taxing authority and can issue tax related debt on behalf of the Library, its role is limited to a ministerial function. The determination to request approval of a tax, the rate, and the purpose are discretionary decisions made solely by the Board of Library Trustees.

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017
(Continued)

NOTE 23 - RELATED ORGANIZATIONS (Continued)

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 24 - CONTINGENT LIABILITIES

A. Litigation

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

B. Federal and State Grants

For the period January 1, 2017, to December 31, 2017, 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 25 – TAX ABATEMENT DISCLOSURE

Pursuant to Ohio Revised Code Chapter 5709, the County provides tax incentives under The Community Reinvestment Area (CRA) program. The establishment of a CRA gives the County the ability to maintain and expand business located in the County and create new jobs by abating or reducing assessed valuation of properties, resulting in abated taxes, from new or improved business real estate. The County has offered CRA abatements to businesses based upon substantial project investment into the County.

On July 26, 2006, the County entered into CRA agreement with Citicorp North America Inc. In exchange for the CRA, Citicorp invested over \$500,000,000 million to create of 60 high-paying jobs. The County provided a property tax abatement in the amount of \$39,200,000. In 2017, the amount of County's property taxes foregone because of this agreement was \$176,540. The agreement is over 15 years for constructing and expanding its business operations as well as increasing employment. The agreement averages 72% abatement. The exemption percentages are as follows:

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017
(Continued)

NOTE 25 – TAX ABATEMENT DISCLOSURE (Continued)

Year 1-3	90%
Year 4-6	80%
Year 7-9	70%
Year 10-15	60%

NOTE 26 – LAND REUTILIZATION CORPORATION

The County established a land reutilization corporation (the “Corporation”) on December 28, 2017. The Delaware County Board of Commissioners authorized the incorporation under Chapter 1724 of the Ohio Revised Code. This is a not-for-profit corporation under the laws of the State of Ohio. The purpose of the Corporation is reclaiming, rehabilitating or reutilizing economically non-productive land throughout the County. The Corporation can potentially address parcels where the fair market value of the property has been greatly exceeded by the delinquent taxes and assessed liens and are; therefore, not economically feasible to initiate foreclosure actions upon. The Corporation has been designated as the County’s agent to further its mission to reclaim, rehabilitate, and reutilize vacant, abandoned, tax foreclosed and other real property in the County by exercising the powers of the County under Chapter 5722 of the Ohio Revised Code. The Board of Directors has not yet been established. Additional information pertaining to the Corporation can be obtained by contacting Jon Peterson, Delaware County Treasurer, 140 N. Sandusky St. Delaware, Ohio 43015.

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

	2016	2015	2014	2013
<u>Traditional Plan:</u>				
County's Proportion of the Net Pension Liability	0.4085070%	0.3885850%	0.3941180%	0.3941180%
County's Proportionate Share of the Net Pension Liability	\$92,764,993	\$67,252,842	\$47,535,035	\$46,461,378
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	\$53,639,550	\$48,970,375	\$48,524,892	\$50,195,462
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	172.94%	137.33%	97.96%	92.56%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	77.75%	81.08%	86.45%	86.36%

Note: Amounts presented as of the County's measurement date which is the prior year. Although this schedule is intended to show information for ten years, information prior to 2013 is not available. An additional column will be added each year.

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

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually Required Contribution	\$6,446,383	\$6,436,746	\$5,876,445	\$5,822,987
Contributions in Relation to the Contractually Required Contribution	<u>(6,446,383)</u>	<u>(6,436,746)</u>	<u>(5,876,445)</u>	<u>(5,822,987)</u>
Contribution Deficiency (excess)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contractually Required Contribution/Contributions as a Percentage of Covered-Employee Payroll	53,719,858	53,639,550	48,970,375	48,524,892
Contributions as a Percentage of Covered-Employee Payroll	12.00%	12.00%	12.00%	12.00%

2013	2012	2011	2010	2009	2008
\$6,525,410	\$4,989,091	\$5,081,243	\$4,024,321	\$3,805,610	\$2,914,385
(6,525,410)	(4,989,091)	(5,081,243)	(4,024,321)	(3,805,610)	(2,914,385)
0	0	0	0	0	0
50,195,462	49,890,910	50,812,430	45,115,706	46,809,471	41,634,071
13.00%	10.00%	10.00%	8.92%	8.13%	7.00%

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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 and the administration of tax certificates.

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.

Medicaid Local Sales Tax

To account for moneys distributed from the state that represent a one time distribution for all Counties with a permissive sale tax levied.

Agricultural Society Excise Tax

To account for excise tax on lodging of transient guests for the benefit of the Delaware County Fairgrounds.

(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
FEMA Fire Assistance Grant	Concealed Handgun
Emergency Management Agency	Sheriff Federal
Victim Services	Law Enforcement Corrections
Community Based Corrections	Indigent Guardian
Drug Enforcement and Education	Road and Bridge
Juvenile Court	
Hazard Mitigation	

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	DataFund
Prosecutor Law Enforcement	Indigent Application
Court Data	Indigent Driver Monitoring
Indigent Driver	

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.

Capital Improvement Reserve

To account for funds transferred from the General Fund for major capital improvements and renovations.

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.

Slate Ridge

To account for the collections of service payments to be used for public infrastructure improvements directly benefiting certain parcels of real property.

Board of Developmental Disabilities Capital Improvement

To account for capital improvement expenditures related to the Board of Developmental Disabilities.

Delaware County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2017

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$27,454,687	\$0	\$6,077,850	\$33,532,537
Cash and Cash Equivalents in Segregated Accounts	293,449	0	0	293,449
Hotel and Motel Taxes Receivable	226,670	0	0	226,670
Due from Other Governments	1,763,325	0	43,704	1,807,029
Due from External Party	20,010	0	0	20,010
Interfund Receivable	241,239	0	0	241,239
Prepaid Items	311,458	0	0	311,458
Materials and Supplies Inventory	4,112	0	0	4,112
Property Taxes Receivable	3,297,123	0	667,738	3,964,861
Special Assessments Receivable	1,414,624	0	3,551	1,418,175
Payment in Lieu of Taxes Receivable	0	0	253,235	253,235
Total Assets	<u>\$35,026,697</u>	<u>\$0</u>	<u>\$7,046,078</u>	<u>\$42,072,775</u>
<u>Liabilities</u>				
Accrued Wages Payable	324,676	0	0	324,676
Accounts Payable	434,330	0	52,451	486,781
Contracts Payable	0	0	407,201	407,201
Matured Compensated Absences Payable	1,991	0	0	1,991
Due to Other Governments	92,114	0	0	92,114
Due to External Party	184,418	0	0	184,418
Interfund Payable	310,585	0	0	310,585
Total Liabilities	<u>1,348,114</u>	<u>0</u>	<u>459,652</u>	<u>1,807,766</u>
<u>Deferred Inflows of Resources</u>				
Property Taxes	3,255,161	0	659,951	3,915,112
Payment in Lieu of Taxes	0	0	253,235	253,235
Unavailable Revenue	1,875,772	0	55,042	1,930,814
Total Deferred Inflows of Resources	<u>5,130,933</u>	<u>0</u>	<u>968,228</u>	<u>6,099,161</u>
<u>Fund Balances</u>				
Nonspendable	315,570	0	0	315,570
Restricted	28,232,080	0	2,179,833	30,411,913
Committed	0	0	3,438,365	3,438,365
Total Fund Balances	<u>28,547,650</u>	<u>0</u>	<u>5,618,198</u>	<u>34,165,848</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$35,026,697</u>	<u>\$0</u>	<u>\$7,046,078</u>	<u>\$42,072,775</u>

Delaware County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2017

	Real Estate Assessment	911	Ditch Maintenance	Job and Family Services
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$7,210,591	\$2,605,487	\$7,583,449	\$686,614
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Hotel and Motel Taxes Receivable	0	0	0	0
Due from Other Governments	0	182,317	0	117,531
Due from External Party	0	0	0	0
Interfund Receivable	0	0	0	241,239
Prepaid Items	41,748	269,710	0	0
Materials and Supplies Inventory	0	4,112	0	0
Property Taxes Receivable	0	3,297,123	0	0
Special Assessments Receivable	0	0	1,414,624	0
Total Assets	7,252,339	6,358,749	8,998,073	1,045,384
<u>Liabilities</u>				
Accrued Wages Payable	46,421	66,690	0	107,624
Accounts Payable	187,375	0	0	0
Matured Compensated Absences Payable	0	0	0	1,991
Due to Other Governments	7,135	10,235	0	33,942
Due to External Party	21,546	0	162,872	0
Interfund Payable	0	0	0	0
Total Liabilities	262,477	76,925	162,872	143,557
<u>Deferred Inflows of Resources</u>				
Property Taxes	0	3,255,161	0	0
Unavailable Revenue	0	200,893	1,414,624	0
Total Deferred Inflows of Resources	0	3,456,054	1,414,624	0
<u>Fund Balances</u>				
Nonspendable	41,748	273,822	0	0
Restricted	6,948,114	2,551,948	7,420,577	901,827
Total Fund Balances	6,989,862	2,825,770	7,420,577	901,827
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$7,252,339	\$6,358,749	\$8,998,073	\$1,045,384

(continued)

Delaware County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2017

	Children Services	Revolving Loan	Delinquent Real Estate Tax Account Collection	Child Support Enforcement
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$780,318	\$98,654	\$1,503,965	\$2,229,262
Cash and Cash Equivalents in Segregated Accounts	0	0	0	80
Hotel and Motel Taxes Receivable	0	0	0	0
Due from Other Governments	236,008	0	0	279,733
Due from External Party	20,010	0	0	0
Interfund Receivable	0	0	0	0
Prepaid Items	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	1,036,336	98,654	1,503,965	2,509,075
<u>Liabilities</u>				
Accrued Wages Payable	0	0	7,452	32,245
Accounts Payable	107,592	0	0	0
Matured Compensated Absences Payable	0	0	0	0
Due to Other Governments	0	0	1,146	4,979
Due to External Party	0	0	0	0
Interfund Payable	225,905	0	0	19,346
Total Liabilities	333,497	0	8,598	56,570
<u>Deferred Inflows of Resources</u>				
Property Taxes	0	0	0	0
Unavailable Revenue	5,980	0	0	0
Total Deferred Inflows of Resources	5,980	0	0	0
<u>Fund Balances</u>				
Nonspendable	0	0	0	0
Restricted	696,859	98,654	1,495,367	2,452,505
Total Fund Balances	696,859	98,654	1,495,367	2,452,505
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$1,036,336	\$98,654	\$1,503,965	\$2,509,075

Medicaid Local Sales	Agricultural Society Excise Tax	Other Public Safety	Other	Total
\$0	\$1,756,607	\$1,691,351	\$1,308,389	\$27,454,687
0	0	25	293,344	293,449
0	226,670	0	0	226,670
338,603	0	538,612	70,521	1,763,325
0	0	0	0	20,010
0	0	0	0	241,239
0	0	0	0	311,458
0	0	0	0	4,112
0	0	0	0	3,297,123
0	0	0	0	1,414,624
<u>338,603</u>	<u>1,983,277</u>	<u>2,229,988</u>	<u>1,672,254</u>	<u>35,026,697</u>
-	0	57,643	6,601	324,676
0	0	127,810	11,553	434,330
0	0	0	0	1,991
0	0	8,901	25,776	92,114
0	0	0	0	184,418
0	0	50,000	15,334	310,585
<u>0</u>	<u>0</u>	<u>244,354</u>	<u>59,264</u>	<u>1,348,114</u>
0	0	0	0	3,255,161
0	0	193,536	60,739	1,875,772
<u>0</u>	<u>0</u>	<u>193,536</u>	<u>60,739</u>	<u>5,130,933</u>
0	0	0	0	315,570
<u>338,603</u>	<u>1,983,277</u>	<u>1,792,098</u>	<u>1,552,251</u>	<u>28,232,080</u>
<u>338,603</u>	<u>1,983,277</u>	<u>1,792,098</u>	<u>1,552,251</u>	<u>28,547,650</u>
<u><u>\$338,603</u></u>	<u><u>\$1,983,277</u></u>	<u><u>\$2,229,988</u></u>	<u><u>\$1,672,254</u></u>	<u><u>\$35,026,697</u></u>

Delaware County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2017

	Permanent Improvement	Emergency Services	County Drainage	Ohio Public Works Commission
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$416,529	\$0	\$114,189	\$0
Due from Other Governments	43,704	0	0	0
Property Taxes Receivable	667,738	0	0	0
Special Assessments Receivable	0	0	3,551	0
Payment in Lieu of Taxes Receivable	0	0	0	0
Total Assets	<u>1,127,971</u>	<u>0</u>	<u>117,740</u>	<u>0</u>
<u>Liabilities</u>				
Accounts Payable	46,967	0	0	-
Contracts Payable	33,250	0	18,022	0
Total Liabilities	<u>80,217</u>	<u>0</u>	<u>18,022</u>	<u>0</u>
<u>Deferred Inflows of Resources</u>				
Property Taxes	659,951	0	0	0
Payment in Lieu of Taxes	0	0	0	0
Unavailable Revenue	51,491	0	3,551	0
Total Deferred Inflows of Resources	<u>711,442</u>	<u>0</u>	<u>3,551</u>	<u>0</u>
<u>Fund Balances</u>				
Restricted	336,312	0	96,167	0
Committed	0	0	0	0
Assigned	0	0	0	0
Total Fund Balances	<u>336,312</u>	<u>0</u>	<u>96,167</u>	<u>0</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$1,127,971</u>	<u>\$0</u>	<u>\$117,740</u>	<u>\$0</u>

Capital Improvement Reserve	Capital Acquisition	Slate Ridge	Board of Developmental Disabilities Capital Improvement	Total
\$3,000,000	\$443,849	\$242,952	\$1,860,331	\$6,077,850
0	0	0	0	43,704
0	0	0	0	667,738
0	0	0	0	3,551
0	0	253,235	0	253,235
<u>3,000,000</u>	<u>443,849</u>	<u>496,187</u>	<u>1,860,331</u>	<u>7,046,078</u>
0	5,484	0	0	52,451
0	0	0	355,929	407,201
<u>0</u>	<u>5,484</u>	<u>0</u>	<u>355,929</u>	<u>459,652</u>
0	0	0	0	659,951
0	0	253,235	0	253,235
0	0	0	0	55,042
<u>0</u>	<u>0</u>	<u>253,235</u>	<u>0</u>	<u>968,228</u>
0	0	242,952	1,504,402	2,179,833
3,000,000	438,365	0	0	3,438,365
0	0	0	0	0
<u>3,000,000</u>	<u>438,365</u>	<u>242,952</u>	<u>1,504,402</u>	<u>5,618,198</u>
<u>\$3,000,000</u>	<u>\$443,849</u>	<u>\$496,187</u>	<u>\$1,860,331</u>	<u>\$7,046,078</u>

Delaware County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2017

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Revenues</u>				
Property Taxes	\$3,686,491	\$0	\$652,686	\$4,339,177
Payment in Lieu of Taxes	0	0	245,226	245,226
Hotel and Motel Taxes	1,771,400	0	0	1,771,400
Special Assessments	1,227,851	0	4,324	1,232,175
Charges for Services	5,349,850	0	60,109	5,409,959
Licenses and Permits	372,994	0	0	372,994
Fines and Forfeitures	479,704	0	0	479,704
Intergovernmental	11,096,774	0	872,898	11,969,672
Other	167,773	0	2,934	170,707
Total Revenues	24,152,837	0	1,838,177	25,991,014
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	3,913,333	0	0	3,913,333
Judicial	349,349	0	0	349,349
Public Safety	6,967,545	0	0	6,967,545
Public Works	1,350,800	0	18,022	1,368,822
Health	72,725	0	0	72,725
Human Services	8,254,511	0	0	8,254,511
Intergovernmental	584,700	0	0	584,700
Capital Outlay	0	0	3,322,579	3,322,579
Debt Service				
Principal Retirement	0	2,620,000	0	2,620,000
Interest and Fiscal Charges	0	1,641,475	0	1,641,475
Total Expenditures	21,492,963	4,261,475	3,340,601	29,095,039
Excess of Revenues				
Under Expenditures	2,659,874	(4,261,475)	(1,502,424)	(3,104,025)
<u>Other Financing Sources (Uses)</u>				
Transfers In	2,830,126	4,258,370	6,253,331	13,341,827
Transfers Out	(1,301,634)	0	(253,852)	(1,555,486)
Total Other Financing Sources (Uses)	1,528,492	4,258,370	5,999,479	11,786,341
Changes in Fund Balances	4,188,366	(3,105)	4,497,055	8,682,316
Fund Balances at Beginning of Year	24,359,284	3,105	1,121,143	25,483,532
Fund Balances at End of Year	<u>\$28,547,650</u>	<u>\$0</u>	<u>\$5,618,198</u>	<u>\$34,165,848</u>

Delaware County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2017

	Real Estate Assessment	911	Ditch Maintenance	Job and Family Services
<u>Revenues</u>				
Property Taxes	\$0	\$3,686,491	\$0	\$0
Hotel and Motel Taxes	0	0	0	0
Special Assessments	0	0	1,227,851	0
Charges for Services	3,859,960	0	227,836	8,631
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	918,399	0	3,816,204
Other	95	30,944	500	27,274
Total Revenues	<u>3,860,055</u>	<u>4,635,834</u>	<u>1,456,187</u>	<u>3,852,109</u>
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	3,138,437	0	0	0
Judicial	0	0	0	0
Public Safety	0	3,304,508	0	0
Public Works	0	0	1,106,750	0
Health	0	0	0	0
Human Services	0	0	0	5,140,971
Intergovernmental	0	0	0	0
Total Expenditures	<u>3,138,437</u>	<u>3,304,508</u>	<u>1,106,750</u>	<u>5,140,971</u>
Excess of Revenues Over (Under) Expenditures	<u>721,618</u>	<u>1,331,326</u>	<u>349,437</u>	<u>(1,288,862)</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	335,000	0	1,656,533
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>335,000</u>	<u>0</u>	<u>1,656,533</u>
Changes in Fund Balances	721,618	1,666,326	349,437	367,671
Fund Balances at Beginning of Year	<u>6,268,244</u>	<u>1,159,444</u>	<u>7,071,140</u>	<u>534,156</u>
Fund Balances at End of Year	<u><u>\$6,989,862</u></u>	<u><u>\$2,825,770</u></u>	<u><u>\$7,420,577</u></u>	<u><u>\$901,827</u></u>

(continued)

Delaware County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds (continued)
For the Year Ended December 31, 2017

	Children Services	Revolving Loan	Delinquent Real Estate Tax Account Collection	Child Support Enforcement
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Hotel and Motel Taxes	0	0	0	0
Special Assessments	0	0	0	0
Charges for Services	0	0	249,430	490,863
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	1,281,994	0	0	1,374,320
Other	29,122	9,277	0	23,281
Total Revenues	<u>1,311,116</u>	<u>9,277</u>	<u>249,430</u>	<u>1,888,464</u>
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	0	18,230	566,490	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	1,297,308	0	0	1,605,173
Intergovernmental	0	0	0	0
Total Expenditures	<u>1,297,308</u>	<u>18,230</u>	<u>566,490</u>	<u>1,605,173</u>
Excess of Revenues Over (Under) Expenditures	<u>13,808</u>	<u>(8,953)</u>	<u>(317,060)</u>	<u>283,291</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	700,000	0	0	0
Transfers Out	(915,131)	0	0	0
Total Other Financing Sources (Uses)	<u>(215,131)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Changes in Fund Balances	(201,323)	(8,953)	(317,060)	283,291
Fund Balances at Beginning of Year	<u>898,182</u>	<u>107,607</u>	<u>1,812,427</u>	<u>2,169,214</u>
Fund Balances at End of Year	<u><u>\$696,859</u></u>	<u><u>\$98,654</u></u>	<u><u>\$1,495,367</u></u>	<u><u>\$2,452,505</u></u>

Medicaid Local Sales	Agricultural Society Excise Tax	Other Public Safety	Other	Total
\$0	\$0	\$0	\$0	\$3,686,491
0	1,771,400	0	0	1,771,400
0	0	0	0	1,227,851
0	0	323,501	189,629	5,349,850
0	0	372,994	0	372,994
0	0	78,204	401,500	479,704
450,175	0	2,450,455	805,227	11,096,774
0	0	24,895	22,385	167,773
<u>450,175</u>	<u>1,771,400</u>	<u>3,250,049</u>	<u>1,418,741</u>	<u>24,152,837</u>
0	0	0	190,176	3,913,333
0	0	0	349,349	349,349
0	0	3,663,037	0	6,967,545
0	0	0	244,050	1,350,800
0	0	0	72,725	72,725
0	0	0	211,059	8,254,511
0	584,700	0	0	584,700
<u>0</u>	<u>584,700</u>	<u>3,663,037</u>	<u>1,067,359</u>	<u>21,492,963</u>
<u>450,175</u>	<u>1,186,700</u>	<u>(412,988)</u>	<u>351,382</u>	<u>2,659,874</u>
0	0	138,593	0	2,830,126
(111,572)	0	0	(274,931)	(1,301,634)
<u>(111,572)</u>	<u>0</u>	<u>138,593</u>	<u>(274,931)</u>	<u>1,528,492</u>
338,603	1,186,700	(274,395)	76,451	4,188,366
0	796,577	2,066,493	1,475,800	24,359,284
<u>\$338,603</u>	<u>\$1,983,277</u>	<u>\$1,792,098</u>	<u>\$1,552,251</u>	<u>\$28,547,650</u>

Delaware County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2017

	Permanent Improvement	Emergency Services	County Drainage	Ohio Public Works Commission
<u>Revenues</u>				
Property Taxes	\$652,686	\$0	\$0	\$0
Payment in Lieu of Taxes	0	0	0	0
Special Assessments	0	0	4,324	0
Charges for Services	0	0	60,109	0
Intergovernmental	79,318	0	0	793,580
Other	0	0	2,934	0
Total Revenues	<u>732,004</u>	<u>0</u>	<u>67,367</u>	<u>793,580</u>
<u>Expenditures</u>				
General Government				
Public Works	0	0	18,022	0
Capital Outlay	667,648	0	157,781	793,580
Total Expenditures	<u>667,648</u>	<u>0</u>	<u>175,803</u>	<u>793,580</u>
Excess of Revenues Over (Under) Expenditures	<u>64,356</u>	<u>0</u>	<u>(108,436)</u>	<u>0</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	0	0	0
Transfers Out	0	(253,852)	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>(253,852)</u>	<u>0</u>	<u>0</u>
Changes in Fund Balances	64,356	(253,852)	(108,436)	0
Fund Balances at Beginning of Year	<u>271,956</u>	<u>253,852</u>	<u>204,603</u>	<u>0</u>
Fund Balances at End of Year	<u><u>\$336,312</u></u>	<u><u>\$0</u></u>	<u><u>\$96,167</u></u>	<u><u>\$0</u></u>

Capital Improvement Reserve	Capital Acquisition	Slate Ridge	Board of Developmental Disabilities Capital Improvement	Total
\$0	\$0	\$0	\$0	\$652,686
0	0	245,226	0	245,226
0	0	0	0	4,324
0	0	0	0	60,109
0	0	0	0	872,898
0	0	0	0	2,934
0	0	245,226	0	1,838,177
0	0	0	0	18,022
0	1,345,367	2,274	355,929	3,322,579
0	1,345,367	2,274	355,929	3,340,601
0	(1,345,367)	242,952	(355,929)	(1,502,424)
3,000,000	1,393,000	0	1,860,331	6,253,331
0	0	0	0	(253,852)
3,000,000	1,393,000	0	1,860,331	5,999,479
3,000,000	47,633	242,952	1,504,402	4,497,055
0	390,732	0	0	1,121,143
<u>\$3,000,000</u>	<u>\$438,365</u>	<u>\$242,952</u>	<u>\$1,504,402</u>	<u>\$5,618,198</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 County, Ohio
Combining Statement of Fund Net Position
Nonmajor Enterprise Funds
December 31, 2017

	Solid Waste Transfer Station	Storm Water Phase II	Total
<u>Assets</u>			
<u>Current Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$2,037,931	\$728,553	\$2,766,484
Cash and Cash Equivalents with Escrow Agent	0	0	0
Accounts Receivable	15,491	0	15,491
Due from Other Governments	0	48,048	48,048
Net Pension Asset	193	1,639	1,832
Restricted Assets - Cash and Cash Equivalents with Escrow Agent	19,500	0	19,500
Total Current Assets	2,073,115	778,240	2,851,355
<u>Noncurrent Assets</u>			
Nondepreciable Capital Assets	93,483	0	93,483
Depreciable Capital Assets, Net	642,366	23,043	665,409
Total Noncurrent Assets	735,849	23,043	758,892
Total Assets	2,808,964	801,283	3,610,247
<u>Deferred Outflows of Resources</u>			
Deferred Outflows of Resources - Pension	19,238	163,251	182,489
Total Assets and Deferred Outflows of Resources	2,828,202	964,534	3,792,736
<u>Liabilities</u>			
<u>Current Liabilities</u>			
Accrued Wages Payable	2,272	9,866	12,138
Contracts Payable	7,038	0	7,038
Due to Other Governments	350	1,525	1,875
Compensated Absences Payable	1,094	13,442	14,536
Total Current Liabilities	10,754	24,833	35,587
<u>Long-Term Liabilities</u>			
Compensated Absences Payable	741	47,679	48,420
Net Pension Liability	50,122	425,334	475,456
Postclosure Cost Payable	19,500	0	19,500
Total Long-Term Liabilities	70,363	473,013	543,376
Total Liabilities	81,117	497,846	578,963
<u>Deferred Inflows of Resources</u>			
Deferred Inflows of Resources - Pension	397	3,370	3,767
Total Liabilities and Deferred Inflows of Resources	81,514	501,216	582,730
<u>Net Position</u>			
Net Investment in Capital Assets	735,849	23,043	758,892
Unrestricted	2,010,839	440,275	2,451,114
Total Net Position	\$2,746,688	\$463,318	\$3,210,006

Delaware County, Ohio
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position
Nonmajor Enterprise Funds
For the Year Ended December 31, 2017

	Solid Waste Transfer Station	Storm Water Phase II	Total
<u>Operating Revenues</u>			
Charges for Services	\$212,449	\$399,356	\$611,805
<u>Operating Expenses</u>			
Personal Services	31,532	254,096	285,628
Fringe Benefits	22,824	214,537	237,361
Services and Charges	1,173	16,570	17,743
Materials and Supplies	5,912	360	6,272
Depreciation	22,717	2,881	25,598
Total Operating Expenses	84,158	488,444	572,602
Operating Income	128,291	(89,088)	39,203
Changes in Net Position	128,291	(89,088)	39,203
Net Position at Beginning of Year	2,618,397	552,406	3,170,803
Net Position at End of Year	<u>\$2,746,688</u>	<u>\$463,318</u>	<u>\$3,210,006</u>

Delaware County, Ohio
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended December 31, 2017

	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	\$211,963	\$366,796	\$578,759
Cash Payments for Personal Services	(29,098)	(246,931)	(276,029)
Cash Payments for Fringe Benefits	(7,479)	(114,327)	(121,806)
Cash Payments for Services and Charges	(1,173)	(16,570)	(17,743)
Cash Payments for Materials and Supplies	(5,912)	(360)	(6,272)
Net Cash Provided by Operating Activities	168,301	(11,392)	156,909
<u>Cash Flows from Capital and Related Financing Activities</u>			
Cash Payments for Acquisition of Capital Assets	(54,098)	0	(54,098)
Net Increase (Decrease) in Cash and Cash Equivalents	114,203	(11,392)	102,811
Cash and Cash Equivalents at Beginning of Year	1,943,228	739,945	2,683,173
Cash and Cash Equivalents at End of Year	\$2,057,431	\$728,553	\$2,785,984
<u>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</u>			
Operating Income (Loss)	\$128,291	(\$89,088)	\$39,203
<u>Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities</u>			
Depreciation	22,717	2,881	25,598
Changes in Assets and Liabilities:			
(Increase) in Accounts Receivable	(486)	(32,560)	(33,046)
(Increase) Net Pension Asset	(79)	(449)	(528)
(Increase) in Deferred Outflows - Pension	(9,205)	(58,975)	(68,180)
Increase in Accrued Wages Payable	1,710	372	2,082
Increase in Net Pension Liability	24,774	161,897	186,671
Increase in Deferred Inflows- Pension	(145)	(2,263)	(2,408)
Increase in Due to Other Governments	263	59	322
Increase in Compensated Absences Payable	461	6,734	7,195
Net Cash Provided by Operating Activities	\$168,301	(\$11,392)	\$156,909

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.

Sheriff Property Tax Proration

To account for the collection of property tax collected at Sheriff sales.

Cigarette Tax

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

Manufactured Home Tax

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

(continued)

Delaware County, Ohio
Combining Statements - Fiduciary Funds
Agency Funds (continued)

Domestic Violence

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

Library Support

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

Local Government

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

Auto Tags

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

Payroll Revolving

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

Park District

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

County Courts

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

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

Other Agency Funds

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

Delaware County Family and Children's
First Council
Treasurer
Housing Trust
Bond Accounts
Arson Registry
Engineer's Development Escrow

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2017

	Balance at January 1, 2017	Additions	Reductions	Balance at December 31, 2017
District Board of Health				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$9,452,660	\$7,545,593	\$7,106,985	\$9,891,268
<u>Liabilities</u>				
Undistributed Assets	\$9,452,660	\$7,545,593	\$7,106,985	\$9,891,268
Soil and Water				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$213,769	\$1,295,808	\$1,168,898	\$340,679
Due from External Party	156,659	184,418	156,659	184,418
Total Assets	\$370,428	\$1,480,226	\$1,325,557	\$525,097
<u>Liabilities</u>				
Undistributed Assets	\$370,428	\$1,480,226	\$1,325,557	\$525,097
Joint Mental Health Board				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$11,273,102	\$9,433,878	\$8,852,712	\$11,854,268
<u>Liabilities</u>				
Undistributed Assets	\$11,273,102	\$9,433,878	\$8,852,712	\$11,854,268
Regional Planning Commission				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$806,088	\$442,138	\$391,651	\$856,575
<u>Liabilities</u>				
Undistributed Assets	\$806,088	\$442,138	\$391,651	\$856,575

(continued)

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2017

	Balance at January 1, 2017	Additions	Reductions	Balance at December 31, 2017
Estate Tax				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$35,308	\$35,308	\$0
<u>Liabilities</u>				
Due to Other Governments	\$0	\$35,308	\$35,308	\$0
Real Estate Taxes				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$6,678,244	\$468,709,093	\$444,971,127	\$30,416,210
Property Taxes Receivable	423,930,384	461,623,031	423,930,384	461,623,031
Special Assessments Receivable	3,829,671	4,523,107	3,829,671	4,523,107
Total Assets	\$434,438,299	\$934,855,231	\$872,731,182	\$496,562,348
<u>Liabilities</u>				
Due to Other Governments	\$434,438,299	\$934,855,231	\$872,731,182	\$496,562,348
Sheriff Property Tax Proration				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$24,184	\$120,074	\$120,074	\$24,184
<u>Liabilities</u>				
Due to Other Governments	\$24,184	\$120,074	\$120,074	\$24,184
Cigarette Tax				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$11,304	\$11,304	\$0
<u>Liabilities</u>				
Due to Other Governments	\$0	\$11,304	\$11,304	\$0
Manufactured Home Tax				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$27,287	\$239,043	\$250,966	\$15,364
Property Taxes Receivable	209,671	219,487	209,671	219,487
Total Assets	\$236,958	\$458,530	\$460,637	\$234,851
<u>Liabilities</u>				
Due to Other Governments	\$236,958	\$458,530	\$460,637	\$234,851
Domestic Violence				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$12,656	\$30,701	\$28,944	\$14,413
<u>Liabilities</u>				
Undistributed Assets	\$12,656	\$30,701	\$28,944	\$14,413

(continued)

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2017

	Balance at January 1, 2017	Additions	Reductions	Balance at December 31, 2017
Library Support				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$3,179,514	\$3,179,514	\$0
Due from Other Governments	1,583,372	1,589,757	1,583,372	1,589,757
Total Assets	<u>\$1,583,372</u>	<u>\$4,769,271</u>	<u>\$4,762,886</u>	<u>\$1,589,757</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$1,583,372</u>	<u>\$4,769,271</u>	<u>\$4,762,886</u>	<u>\$1,589,757</u>
Local Government				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,597,125	\$1,597,125	\$0
Due from Other Governments	807,723	813,900	807,723	813,900
Total Assets	<u>\$807,723</u>	<u>\$2,411,025</u>	<u>\$2,404,848</u>	<u>\$813,900</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$807,723</u>	<u>\$2,411,025</u>	<u>\$2,404,848</u>	<u>\$813,900</u>
Auto Tags				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,649,075	\$1,649,075	\$0
Due from Other Governments	807,608	824,537	807,608	824,537
Total Assets	<u>\$807,608</u>	<u>\$2,473,612</u>	<u>\$2,456,683</u>	<u>\$824,537</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$807,608</u>	<u>\$2,473,612</u>	<u>\$2,456,683</u>	<u>\$824,537</u>
Payroll Revolving				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	<u>\$1,154,228</u>	<u>\$70,309,064</u>	<u>\$70,238,814</u>	<u>\$1,224,478</u>
<u>Liabilities</u>				
Payroll Withholdings	<u>\$1,154,228</u>	<u>\$70,309,064</u>	<u>\$70,238,814</u>	<u>\$1,224,478</u>
Park District				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	<u>\$2,460,093</u>	<u>\$6,060,157</u>	<u>\$6,071,979</u>	<u>\$2,448,271</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$2,460,093</u>	<u>\$6,060,157</u>	<u>\$6,071,979</u>	<u>\$2,448,271</u>

(continued)

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2017

	Balance at January 1, 2017	Additions	Reductions	Balance at December 31, 2017
County Courts				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$67,725	\$173,790	\$182,944	\$58,571
Cash and Cash Equivalents in Segregated Accounts	2,041,816	91,385,703	91,291,318	2,136,201
Total Assets	<u>\$2,109,541</u>	<u>\$91,559,493</u>	<u>\$91,474,262</u>	<u>\$2,194,772</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$2,109,541</u>	<u>\$91,559,493</u>	<u>\$91,474,262</u>	<u>\$2,194,772</u>
Township Gas				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,880,288	\$1,880,288	\$0
Due from Other Governments	917,251	940,144	917,251	940,144
Total Assets	<u>\$917,251</u>	<u>\$2,820,432</u>	<u>\$2,797,539</u>	<u>\$940,144</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$917,251</u>	<u>\$2,820,432</u>	<u>\$2,797,539</u>	<u>\$940,144</u>
Lodging Tax				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	<u>\$0</u>	<u>\$312,390</u>	<u>\$312,390</u>	<u>\$0</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$0</u>	<u>\$312,390</u>	<u>\$312,390</u>	<u>\$0</u>
Ohio Elections				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	<u>\$0</u>	<u>\$2,460</u>	<u>\$2,460</u>	<u>\$0</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$0</u>	<u>\$2,460</u>	<u>\$2,460</u>	<u>\$0</u>
Vision Insurance				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	<u>\$3,416</u>	<u>\$751,721</u>	<u>\$703,159</u>	<u>\$51,978</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$3,416</u>	<u>\$751,721</u>	<u>\$703,159</u>	<u>\$51,978</u>

(continued)

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2017

	Balance at January 1, 2017	Additions	Reductions	Balance at December 31, 2017
Child Support Deposits				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$0	\$533,263	\$533,263	\$0
<u>Liabilities</u>				
Undistributed Assets	\$0	\$533,263	\$533,263	\$0
Sheriff				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$969,742	\$12,276,255	\$12,364,171	\$881,826
<u>Liabilities</u>				
Undistributed Assets	\$969,742	\$12,276,255	\$12,364,171	\$881,826
Inmate				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$534,272	\$789,079	\$766,592	\$556,759
<u>Liabilities</u>				
Undistributed Assets	\$534,272	\$789,079	\$766,592	\$556,759
Delaware County Family and Children's First Council				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$137,823	\$629,744	\$685,214	\$82,353
<u>Liabilities</u>				
Undistributed Assets	\$137,823	\$629,744	\$685,214	\$82,353
Treasurer				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$262,948	\$114	\$3,557	\$259,505
<u>Liabilities</u>				
Undistributed Assets	\$262,948	\$114	\$3,557	\$259,505

(continued)

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2017

	Balance at January 1, 2017	Additions	Reductions	Balance at December 31, 2017
Housing Trust				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$364,578	\$1,146,818	\$1,196,992	\$314,404
<u>Liabilities</u>				
Due to Other Governments	\$364,578	\$1,146,818	\$1,196,992	\$314,404
Bond Accounts				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$908,313	\$1,253,731	\$1,089,722	\$1,072,322
<u>Liabilities</u>				
Undistributed Assets	\$908,313	\$1,253,731	\$1,089,722	\$1,072,322
Arson Registry				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$625	\$625	\$0
<u>Liabilities</u>				
Undistributed Assets	\$0	\$625	\$625	\$0
Engineers Development Escrow				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$412,940	\$853,635	\$17,874	\$1,248,701
<u>Liabilities</u>				
Due to External Party	\$412,940	\$853,635	\$17,874	\$1,248,701
Total - All Funds				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$34,260,054	\$577,663,191	\$551,749,701	\$60,173,544
Cash and Cash Equivalents in Segregated Accounts	3,545,830	104,984,300	104,955,344	3,574,786
Due from Other Governments	4,115,954	4,168,338	4,115,954	4,168,338
Due from External Party	156,659	184,418	156,659	184,418
Property Taxes Receivable	424,140,055	461,842,518	424,140,055	461,842,518
Special Assessments Receivable	3,829,671	4,523,107	3,829,671	4,523,107
Total Assets	\$470,048,223	\$1,153,365,872	\$1,088,947,384	\$534,466,711
<u>Liabilities</u>				
Due to Other Governments	\$439,179,973	\$949,104,065	\$886,979,913	\$501,304,125
Due to External Party	412,940	853,635	17,874	1,248,701
Payroll Withholdings	1,154,228	70,309,064	70,238,814	1,224,478
Undistributed Assets	29,301,082	133,099,108	131,710,783	30,689,407
Total Liabilities	\$470,048,223	\$1,153,365,872	\$1,088,947,384	\$534,466,711

**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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Revenues				
Property Taxes	\$11,206,430	\$11,206,430	\$11,197,414	(\$9,016)
Sales Taxes	56,053,115	56,053,115	57,581,296	1,528,181
Charges for Services	27,110,320	27,095,320	27,866,221	770,901
Licenses and Permits	1,623,950	1,623,950	1,704,820	80,870
Fines and Forfeitures	343,600	343,600	513,107	169,507
Intergovernmental	5,433,008	5,433,008	5,658,857	225,849
Interest	1,700,000	1,700,000	2,393,239	693,239
Other	3,328,150	3,265,150	3,860,670	595,520
Total Revenues	106,798,573	106,720,573	110,775,624	4,055,051
Expenditures				
Current				
General Government - Legislative and Executive				
Auditor				
Personal Services	697,900	741,962	724,795	17,167
Fringe Benefits	304,410	328,389	315,542	12,847
Services and Charges	19,000	19,000	15,507	3,493
Materials and Supplies	8,700	8,700	6,569	2,131
Total Auditor	1,030,010	1,098,051	1,062,413	35,638
Weights & Measures				
Personal Services	114,460	112,460	106,995	5,465
Fringe Benefits	82,120	84,120	81,238	2,882
Services and Charges	4,765	4,365	3,180	1,185
Materials and Supplies	3,000	3,400	2,847	553
Total Weights & Measures	204,345	204,345	194,260	10,085
Commissioners - Administrative				
Personal Services	722,579	722,579	627,827	94,752
Fringe Benefits	282,583	282,583	226,661	55,922
Services and Charges	27,186	27,186	21,705	5,481
Materials and Supplies	12,102	12,102	7,375	4,727
Total Commissioners - Administrative	1,044,450	1,044,450	883,568	160,882
Commissioners - General				
Services and Charges	2,818,837	2,129,437	2,102,576	26,861
Materials and Supplies	15,000	12,000	11,560	440
Total Commissioners - General	2,833,837	2,141,437	2,114,136	27,301
Record Center				
Personal Services	149,655	149,655	137,103	12,552
Fringe Benefits	59,160	59,160	51,080	8,080
Services and Charges	36,327	36,327	22,915	13,412
Materials and Supplies	30,000	30,000	23,946	6,054
Total Record Center	275,142	275,142	235,044	40,098

(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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Lands and Buildings				
Personal Services	\$921,643	\$921,643	\$890,472	\$31,171
Fringe Benefits	565,828	565,828	546,145	19,683
Services and Charges	1,228,512	1,228,512	1,109,572	118,940
Materials and Supplies	321,400	321,400	278,798	42,602
Total Lands and Buildings	3,037,383	3,037,383	2,824,987	212,396
County Garage				
Personal Services	142,128	141,128	140,860	268
Fringe Benefits	82,196	83,496	83,486	10
Services and Charges	88,000	88,000	71,798	16,202
Materials and Supplies	627,950	627,650	571,479	56,171
Total County Garage	940,274	940,274	867,623	72,651
Zoning				
Personal Services	3,186	3,186	3,183	3
Fringe Benefits	1,428	1,878	1,647	231
Services and Charges	0	770	402	368
Materials and Supplies	0	200	0	200
Total Zoning	4,614	6,034	5,232	802
Human Resources				
Personal Services	273,207	302,207	298,031	4,176
Fringe Benefits	100,384	110,784	108,472	2,312
Services and Charges	187,100	187,100	120,312	66,788
Materials and Supplies	16,500	16,500	6,769	9,731
Total Human Resources	577,191	616,591	533,584	83,007
Prosecutor				
Personal Services	1,269,895	1,269,895	1,233,745	36,150
Fringe Benefits	580,457	580,457	556,129	24,328
Services and Charges	84,561	84,561	80,123	4,438
Materials and Supplies	14,000	14,000	9,320	4,680
Total Prosecutor	1,948,913	1,948,913	1,879,317	69,596
Recorder				
Personal Services	244,000	244,000	229,405	14,595
Fringe Benefits	128,750	128,750	120,988	7,762
Services and Charges	3,150	3,150	2,524	626
Materials and Supplies	2,650	2,650	1,248	1,402
Total Recorder	378,550	378,550	354,165	24,385
Treasurer				
Personal Services	184,799	184,799	182,776	2,023
Fringe Benefits	107,835	107,835	107,541	294
Services and Charges	58,434	58,434	27,906	30,528
Materials and Supplies	1,900	1,900	1,404	496
Total Treasurer	352,968	352,968	319,627	33,341

(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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Board of Elections				
Personal Services	\$996,436	\$996,436	\$901,272	\$95,164
Fringe Benefits	479,474	479,474	447,815	31,659
Services and Charges	725,750	643,538	443,500	200,038
Materials and Supplies	109,700	109,700	80,188	29,512
Capital Outlay	0	82,212	79,065	3,147
Total Board of Elections	2,311,360	2,311,360	1,951,840	359,520
Public Community Relation				
Personal Services	70,040	71,150	71,147	3
Fringe Benefits	31,599	31,779	31,773	6
Services and Charges	121,116	119,826	66,400	53,426
Materials and Supplies	9,000	9,000	3,237	5,763
Total Public Community Relation	231,755	231,755	172,557	59,198
Property and Casualty Insurance				
Personal Services	35,121	35,121	35,100	21
Fringe Benefits	15,817	15,917	15,859	58
Services and Charges	1,133,625	968,525	847,975	120,550
Materials and Supplies	1,000	1,000	0	1,000
Total Property and Casualty Insurance	1,185,563	1,020,563	898,934	121,629
Health Insurance				
Personal Services	35,121	35,121	35,100	21
Fringe Benefits	15,816	15,816	15,783	33
Services and Charges	16,938,100	17,090,100	15,856,429	1,233,671
Materials and Supplies	13,000	13,000	1,535	11,465
Total Health Insurance	17,002,037	17,154,037	15,908,847	1,245,190
Data Center				
Personal Services	504,377	504,377	457,288	47,089
Fringe Benefits	243,578	218,578	190,130	28,448
Services and Charges	414,473	414,473	404,950	9,523
Materials and Supplies	29,556	29,556	29,100	456
Capital Outlay	289,404	289,404	289,358	46
Total Data Center	1,481,388	1,456,388	1,370,826	85,562
Joint Economic Development				
Personal Services	167,768	167,768	167,580	188
Fringe Benefits	55,318	55,318	55,296	22
Services and Charges	175,200	175,200	141,843	33,357
Materials and Supplies	9,500	9,500	844	8,656
Total Joint Economic Development	407,786	407,786	365,563	42,223
Unclaimed Monies				
Services and Charges	40,000	40,000	7,172	32,828

(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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Reinberger Fellowship				
Personal Services	\$29,609	\$29,609	\$24,709	\$4,900
Fringe Benefits	10,391	10,391	9,017	1,374
Total Reinberger Fellowship	40,000	40,000	33,726	6,274
Legislative and Executive	35,327,566	34,706,027	31,983,421	2,722,606
General Government - Judicial				
Public Defender				
Personal Services	85,375	85,375	85,292	83
Fringe Benefits	41,765	41,785	41,777	8
Services and Charges	1,491,000	1,490,980	1,232,587	258,393
Materials and Supplies	3,000	3,000	834	2,166
Total Public Defender	1,621,140	1,621,140	1,360,490	260,650
Clerk of Courts				
Personal Services	622,850	624,350	624,230	120
Fringe Benefits	315,340	313,840	286,225	27,615
Services and Charges	39,400	39,400	33,218	6,182
Materials and Supplies	28,500	28,500	26,780	1,720
Capital Outlay	0	52,004	51,276	728
Total Clerk of Courts	1,006,090	1,058,094	1,021,729	36,365
Common Pleas Court				
Personal Services	562,382	568,082	535,858	32,224
Fringe Benefits	283,696	283,696	244,424	39,272
Services and Charges	93,750	88,050	47,680	40,370
Materials and Supplies	35,499	35,499	15,585	19,914
Total Common Pleas Court	975,327	975,327	843,547	131,780
Court of Appeals				
Services and Charges	38,000	38,000	25,895	12,105
Adult Court Services				
Personal Services	642,207	642,842	642,813	29
Fringe Benefits	287,415	286,780	265,890	20,890
Services and Charges	7,060	7,060	5,774	1,286
Total Adult Court Services	936,682	936,682	914,477	22,205
Domestic Relations				
Personal Services	976,175	976,175	716,555	259,620
Fringe Benefits	451,683	451,683	269,236	182,447
Services and Charges	107,600	107,600	50,239	57,361
Materials and Supplies	27,000	27,000	21,256	5,744
Total Domestic Relations	1,562,458	1,562,458	1,057,286	505,172
Juvenile Court				
Personal Services	1,717,523	1,717,523	1,613,554	103,969
Fringe Benefits	850,659	850,659	761,351	89,308
Services and Charges	267,000	252,000	201,190	50,810
Materials and Supplies	83,964	68,964	40,598	28,366
Capital Outlay	0	30,000	29,636	364
Total Juvenile Court	2,919,146	2,919,146	2,646,329	272,817
Detention Center				
Services and Charges	660,240	660,240	650,240	10,000

(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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Probate Court				
Personal Services	\$339,520	\$339,520	\$334,055	\$5,465
Fringe Benefits	171,519	171,519	169,912	1,607
Services and Charges	86,950	86,950	84,332	2,618
Materials and Supplies	2,000	2,000	1,350	650
Total Probate Court	599,989	599,989	589,649	10,340
Jury Commission				
Personal Services	76,119	76,119	76,042	77
Fringe Benefits	52,674	52,724	52,710	14
Services and Charges	163,850	163,800	133,881	29,919
Materials and Supplies	7,200	7,200	6,912	288
Total Jury Commission	299,843	299,843	269,545	30,298
Municipal Court				
Personal Services	5,000	5,000	0	5,000
Fringe Benefits	825	825	0	825
Services and Charges	500,000	520,000	516,585	3,415
Total Municipal Court	505,825	525,825	516,585	9,240
Total General Government - Judicial	11,124,740	11,196,744	9,895,772	1,300,972
Total General Government	46,452,306	45,902,771	41,879,193	4,023,578
Public Safety				
Code Compliance				
Personal Services	1,126,445	962,445	954,071	8,374
Fringe Benefits	520,971	520,971	408,433	112,538
Services and Charges	135,975	299,975	285,988	13,987
Materials and Supplies	21,362	21,362	17,798	3,564
Total Code Compliance	1,804,753	1,804,753	1,666,290	138,463
Employee Safety				
Personal Services	98,500	98,500	98,094	406
Fringe Benefits	37,000	37,000	36,230	770
Services and Charges	7,000	3,500	968	2,532
Materials and Supplies	17,000	20,500	17,749	2,751
Total Employee Safety	159,500	159,500	153,041	6,459
Emergency Medical Services				
Personal Services	6,818,822	6,718,822	6,514,549	204,273
Fringe Benefits	3,009,680	2,959,680	2,739,955	219,725
Services and Charges	1,817,103	1,834,815	1,747,832	86,983
Materials and Supplies	217,475	327,475	282,811	44,664
Capital Outlay	196,854	219,142	218,390	752
Total Emergency Medical Services	12,059,934	12,059,934	11,503,537	556,397
Railroad Task Force				
Services and Charges	1,000	800	0	800
Materials and Supplies	0	200	164	36
Total Railroad Task Force	1,000	1,000	164	836
Victim's Assistance				
Personal Services	61,796	61,796	60,374	1,422
Fringe Benefits	42,203	42,203	28,304	13,899
Services and Charges	7,200	7,200	350	6,850
Materials and Supplies	100	100	0	100
Total Victim's Assistance	111,299	111,299	89,028	22,271

(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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Coroner				
Personal Services	\$140,630	\$140,630	\$139,728	\$902
Fringe Benefits	103,438	103,438	103,372	66
Services and Charges	122,400	122,400	112,830	9,570
Materials and Supplies	2,800	2,800	1,766	1,034
Total Coroner	369,268	369,268	357,696	11,572
Sheriff				
Personal Services	10,267,605	10,267,605	9,197,994	1,069,611
Fringe Benefits	4,629,361	4,629,361	4,065,824	563,537
Services and Charges	932,622	932,622	703,526	229,096
Materials and Supplies	708,337	693,737	567,044	126,693
Capital Outlay	67,298	81,898	79,948	1,950
Total Sheriff	16,605,223	16,605,223	14,614,336	1,990,887
Prisoner Transport				
Services and Charges	41,416	41,416	38,416	3,000
Jail/Pay for Stay				
Personal Services	4,224,212	4,224,212	4,115,590	108,622
Fringe Benefits	1,967,464	1,967,464	1,676,523	290,941
Services and Charges	1,760,553	1,760,553	1,465,196	295,357
Materials and Supplies	376,057	376,057	269,198	106,859
Capital Outlay	8,700	8,700	8,347	353
Total Jail/Pay for Stay	8,336,986	8,336,986	7,534,854	802,132
Sheriff Firing Range				
Services and Charges	17,500	17,500	2,545	14,955
Materials and Supplies	2,500	2,500	0	2,500
Capital Outlay	12,500	12,500	10,730	1,770
Total Sheriff Firing Range	32,500	32,500	13,275	19,225
Sheriff Local Funds				
Services and Charges	28,000	22,000	4,757	17,243
Materials and Supplies	5,500	5,500	4,359	1,141
Capital Outlay	0	6,000	5,833	167
Total Sheriff Local Funds	33,500	33,500	14,949	18,551
Total Public Safety	39,555,379	39,555,379	35,985,586	3,569,793
Public Works				
Road and Bridge Projects				
Services and Charges	0	900	603	297
Capital Outlay	14,564,078	14,484,078	13,689,973	794,105
Total Road and Bridge Projects	14,564,078	14,484,978	13,690,576	794,402
Health				
County Home				
Services and Charges	15,000	15,000	15,000	0

(continued)

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Human Services				
Veterans Services				
Personal Services	212,205	212,205	204,729	7,476
Fringe Benefits	102,780	102,780	101,639	1,141
Services and Charges	256,900	256,900	170,793	86,107
Materials and Supplies	31,000	31,000	18,947	12,053
Total Veteran Services	<u>602,885</u>	<u>602,885</u>	<u>496,108</u>	<u>106,777</u>
 Total Human Services	 <u>602,885</u>	 <u>602,885</u>	 <u>496,108</u>	 <u>106,777</u>
 Intergovernmental	 <u>972,000</u>	 <u>1,122,085</u>	 <u>903,208</u>	 <u>218,877</u>
 Total Expenditures	 <u>102,161,648</u>	 <u>101,683,098</u>	 <u>92,969,671</u>	 <u>8,713,427</u>
 Excess of Revenues Over Expenditures	 <u>4,636,925</u>	 <u>5,037,475</u>	 <u>17,805,953</u>	 <u>12,768,478</u>
 <u>Other Financing Sources (Uses)</u>				
Sale of Assets	10,000	10,000	13,191	3,191
Advances In	0	0	1,955,515	1,955,515
Advances Out	0	0	(106,505)	(106,505)
Transfers In	0	0	915,423	915,423
Transfers Out	(12,464,765)	(17,385,901)	(16,857,036)	528,865
 Total Other Financing Sources (Uses)	 <u>(12,454,765)</u>	 <u>(17,375,901)</u>	 <u>(14,079,412)</u>	 <u>3,296,489</u>
 Changes in Fund Balance	 (7,817,840)	 (12,338,426)	 3,726,541	 16,064,967
 Fund Balance at Beginning of Year	 29,239,204	 29,239,204	 29,239,204	 0
 Prior Year Encumbrances Appropriated	 1,614,946	 1,614,946	 1,614,946	 0
 Fund Balance at End of Year	 <u>\$23,036,310</u>	 <u>\$18,515,724</u>	 <u>\$34,580,691</u>	 <u>\$16,064,967</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Auto and Gas Special Revenue Fund
For the Year Ended December 31, 2017

	<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	\$1,405,000	\$1,405,000	\$1,050,645	(\$354,355)
Licenses and Permits	145,000	145,000	160,560	15,560
Intergovernmental	16,243,186	13,718,631	12,100,446	(1,618,185)
Other	0	0	98,572	98,572
Total Revenues	17,793,186	15,268,631	13,410,223	(1,858,408)
<u>Expenditures</u>				
Current				
Public Works				
Personal Services	4,222,170	4,222,170	4,080,765	141,405
Fringe Benefits	2,098,708	2,098,708	1,940,169	158,539
Services and Charges	1,855,410	1,855,410	1,811,378	44,032
Materials and Supplies	1,564,510	1,564,510	999,020	565,490
Capital Outlay	18,669,070	16,273,364	11,121,115	5,152,249
Total Expenditures	28,409,868	26,014,162	19,952,447	6,061,715
Excess of Revenues (Under) Expenditures	(10,616,682)	(10,745,531)	(6,542,224)	4,203,307
<u>Other Financing Sources (Uses)</u>				
Sale of Fixed Assets	0	0	12,487	12,487
Advances Out	0	0	(1,800,000)	(1,800,000)
Transfers In	0	80,000	80,000	0
Total Other Financing Sources (Uses)	0	80,000	(1,707,513)	(1,787,513)
Changes in Fund Balance	(10,616,682)	(10,665,531)	(8,249,737)	2,415,794
Fund Balance at Beginning of Year	35,378,723	35,378,723	35,378,723	0
Prior Year Encumbrances Appropriated	252,070	252,070	252,070	0
Fund Balance at End of Year	\$25,014,111	\$24,965,262	\$27,381,056	\$2,415,794

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, 2017

	<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	\$15,809,637	\$15,809,637	\$15,886,694	\$77,057
Charges for Services	640,091	640,091	585,048	(55,043)
Intergovernmental	4,398,723	4,398,723	4,570,869	172,146
Other	355,086	355,086	437,702	82,616
Total Revenues	21,203,537	21,203,537	21,480,313	276,776
<u>Expenditures</u>				
Current				
Health				
Personal Services	5,057,231	5,057,231	4,836,794	220,437
Fringe Benefits	2,326,377	2,326,377	2,186,323	140,054
Services and Charges	13,721,991	13,721,991	12,346,744	1,375,247
Materials and Supplies	169,990	169,990	112,475	57,515
Other	109,333	109,333	47,099	62,234
Capital Outlay	494,489	494,489	66,008	428,481
Total Expenditures	21,879,411	21,879,411	19,595,443	2,283,968
Excess of Revenues Over (Under) Expenditures	(675,874)	(675,874)	1,884,870	2,560,744
<u>Other Financing Sources (Uses)</u>				
Sale of Capital Assets	500	500	0	(500)
Transfers In	0	6,000,000	6,000,000	0
Transfers Out	0	(7,860,331)	(7,860,331)	0
Total Other Financing Sources (Uses)	500	(1,859,831)	(1,860,331)	(500)
Changes in Fund Balance	(675,374)	(2,535,705)	24,539	2,560,244
Fund Balance at Beginning of Year	13,671,904	13,671,904	13,671,904	0
Prior Year Encumbrances Appropriated	825,374	825,374	825,374	0
Fund Balance at End of Year	\$13,821,904	\$11,961,573	\$14,521,817	\$2,560,244

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Sawmill Parkway Capital Projects Fund
For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Interest	\$0	\$65,000	\$84,784	\$19,784
<u>Expenditures</u>				
Capital Outlay				
Capital Outlay	3,055,000	3,886,000	3,830,796	55,204
Changes in Fund Balance	(3,055,000)	(3,821,000)	(3,746,012)	149,976
Fund Balance at Beginning of Year	9,397,093	9,397,093	9,397,093	0
Fund Balance at End of Year	<u>\$6,342,093</u>	<u>\$5,576,093</u>	<u>\$5,651,081</u>	<u>\$224,964</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, 2017

	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				
Services and Charges	0	22,412	22,412	0
Materials and Supplies	0	724,114	723,157	957
Capital Outlay	25,432,139	26,661,700	26,661,700	0
Total Expenditures	25,432,139	27,408,226	27,407,269	957
Excess of Revenues (Under) Expenditures	(25,432,139)	(27,408,226)	(27,407,269)	957
<u>Other Financing Sources</u>				
Transfers In	3,000,000	4,915,841	4,916,026	185
Changes in Fund Balance	(22,432,139)	(22,492,385)	(22,491,243)	1,142
Fund Balance at Beginning of Year	22,312,950	22,312,950	22,312,950	0
Prior Year Encumbrances Appropriated	179,439	179,439	179,439	0
Fund Balance at End of Year	\$60,250	\$4	\$1,146	\$1,142

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, 2017

	<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	\$882,427	\$753,427	\$746,507	(\$6,920)
Payment in Lieu of Taxes	105,950	175,950	177,436	1,486
Special Assessments	427,145	427,145	425,229	(1,916)
Intergovernmental	108,000	95,200	95,176	(24)
Total Revenues	<u>1,523,522</u>	<u>1,451,722</u>	<u>1,444,348</u>	<u>(7,374)</u>
<u>Expenditures</u>				
Current				
Legislative and Executive Services and Charges	31,500	35,266	22,736	12,530
Debt Service				
Principal Retirement	1,753,570	1,753,570	1,753,570	0
Interest and Fiscal Charges	1,748,645	1,748,645	1,748,645	0
Total Expenditures	<u>3,533,715</u>	<u>3,537,481</u>	<u>3,524,951</u>	<u>12,530</u>
Excess of Revenues (Under) Expenditures	(2,010,193)	(2,085,759)	(2,080,603)	5,156
<u>Other Financing Sources</u>				
Advances In	0	0	505	505
Transfers In	2,098,412	2,098,412	1,569,576	(528,836)
Total Other Financing Sources	<u>2,098,412</u>	<u>2,098,412</u>	<u>1,570,081</u>	<u>(528,331)</u>
Changes in Fund Balance	88,219	12,653	(510,522)	(523,175)
Fund Balance at Beginning of Year	<u>1,371,643</u>	<u>1,371,643</u>	<u>1,371,643</u>	<u>0</u>
Fund Balance at End of Year	<u>\$1,459,862</u>	<u>\$1,384,296</u>	<u>\$861,121</u>	<u>(\$523,175)</u>

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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$16,417,485	\$16,417,485	\$16,370,738	(\$46,747)
Tap In Fees	6,201,821	6,201,821	7,766,672	1,564,851
Licenses and Permits	1,196	1,196	1,375	179
Interest Revenue	0	0	46,418	46,418
Other	0	0	1,500	1,500
Bond Proceeds	0	17,480,000	17,480,000	0
Premium on Bonds Issued	0	0	711,909	711,909
Total Revenues	22,620,502	40,100,502	42,378,612	2,278,110
<u>Expenses</u>				
Personal Services	3,695,000	3,696,150	3,606,672	89,478
Fringe Benefits	1,767,000	1,765,850	1,669,351	96,499
Services and Charges	6,340,380	6,295,746	3,910,742	2,385,004
Materials and Supplies	1,496,136	1,625,136	1,316,373	308,763
Capital Outlay	16,107,352	16,022,986	7,273,484	8,749,502
Debt Service				
Principal Retirement	2,690,000	2,690,000	2,550,000	140,000
Interest Expense	1,173,312	1,173,312	746,244	427,068
Issuance Cost	0	237,883	236,496	1,387
Payment to Refunding Bond Escrow Agent	0	18,692,408	18,692,408	0
Total Expenses	33,269,180	52,199,471	40,001,770	12,197,701
Changes in Fund Balance	(10,648,678)	(12,098,969)	2,376,842	14,475,811
Fund Balance at Beginning of Year	36,680,743	36,680,743	36,680,743	0
Prior Year Encumbrances Appropriated	708,359	708,359	708,359	0
Fund Balance at End of Year	\$26,740,424	\$25,290,133	\$39,765,944	\$14,475,811

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, 2017

	<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	\$110,600	\$110,600	\$143,940	\$33,340
<u>Expenditures</u>				
Current				
Legislative and Executive Services and Charges	103,700	228,000	168,558	59,442
Materials and Supplies	17,300	17,300	14,575	2,725
Total Expenditures	121,000	245,300	183,133	62,167
Changes in Fund Balance	(10,400)	(134,700)	(39,193)	95,507
Fund Balance at Beginning of Year	835,105	835,105	835,105	0
Prior Year Encumbrances Appropriated	5,500	5,500	5,500	0
Fund Balance at End of Year	<u>\$830,205</u>	<u>\$705,905</u>	<u>\$801,412</u>	<u>\$95,507</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Medicaid Local Sales Tax
For the Year Ended December 31, 2017

	<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	\$120,000	\$111,572	\$111,572	\$0
<u>Expenditures</u>				
Current				
Legislative and Executive	0	0	0	0
Excess of Revenues Over Expenditures	120,000	111,572	111,572	0
<u>Other Financing (Uses)</u>				
Transfers Out	0	(111,572)	(111,572)	0
Changes in Fund Balance	120,000	0	0	0
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u>\$120,000</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
Title Administration Special Revenue Fund
For the Year Ended December 31, 2017

	<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	\$1,300,000	\$1,300,000	\$1,382,763	\$82,763
Other	0	0	60	60
Total Revenues	<u>1,300,000</u>	<u>1,300,000</u>	<u>1,382,823</u>	<u>82,823</u>
<u>Expenditures</u>				
Current				
Legislative and Executive				
Personal Services	519,821	519,821	420,251	99,570
Fringe Benefits	332,445	332,445	239,997	92,448
Services and Charges	120,450	120,450	108,807	11,643
Materials and Supplies	31,200	36,450	22,948	13,502
Capital Outlay	20,000	20,000	0	20,000
Total Expenditures	<u>1,023,916</u>	<u>1,029,166</u>	<u>792,003</u>	<u>237,163</u>
Excess of Revenues Over Expenditures	276,084	270,834	590,820	319,986
<u>Other Financing (Uses)</u>				
Transfers Out	0	(550,000)	(550,000)	0
Changes in Fund Balance	276,084	(279,166)	40,820	319,986
Fund Balance at Beginning of Year	<u>1,953,481</u>	<u>1,953,481</u>	<u>1,953,481</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$2,229,565</u></u>	<u><u>\$1,674,315</u></u>	<u><u>\$1,994,301</u></u>	<u><u>\$319,986</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, 2017

	<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	\$3,664,900	\$3,664,900	\$3,859,960	\$195,060
Other	0	0	95	95
Total Revenues	<u>3,664,900</u>	<u>3,664,900</u>	<u>3,860,055</u>	<u>195,155</u>
<u>Expenditures</u>				
Current				
Legislative and Executive				
Personal Services	1,151,618	1,151,618	1,137,480	14,138
Fringe Benefits	544,048	544,048	536,673	7,375
Services and Charges	3,491,870	3,491,870	2,165,120	1,326,750
Materials and Supplies	48,800	48,800	23,535	25,265
Capital Outlay	35,000	35,000	0	35,000
Total Expenditures	<u>5,271,336</u>	<u>5,271,336</u>	<u>3,862,808</u>	<u>1,408,528</u>
Changes in Fund Balance	(1,606,436)	(1,606,436)	(2,753)	1,603,683
Fund Balance at Beginning of Year	6,044,542	6,044,542	6,044,542	0
Prior Year Encumbrances Appropriated	546,016	546,016	546,016	0
Fund Balance at End of Year	<u>\$4,984,122</u>	<u>\$4,984,122</u>	<u>\$6,587,805</u>	<u>\$1,603,683</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, 2017

	<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	\$3,438,542	\$3,438,542	\$3,481,816	\$43,274
Intergovernmental	770,548	770,548	918,399	147,851
Other	25,172	25,172	30,944	5,772
Total Revenues	<u>4,234,262</u>	<u>4,234,262</u>	<u>4,431,159</u>	<u>196,897</u>
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	1,594,150	1,594,150	1,477,774	116,376
Fringe Benefits	767,225	767,225	610,873	156,352
Services and Charges	1,495,312	1,495,312	1,233,335	261,977
Materials and Supplies	308,231	308,231	208,431	99,800
Capital Outlay	52,775	52,775	46,174	6,601
Total Expenditures	<u>4,217,693</u>	<u>4,217,693</u>	<u>3,576,587</u>	<u>641,106</u>
Excess of Revenues Over Expenditures	16,569	16,569	854,572	838,003
<u>Other Financing Sources</u>				
Transfers In	335,000	335,000	335,000	0
Changes in Fund Balance	351,569	351,569	1,189,572	838,003
Fund Balance at Beginning of Year	1,148,467	1,148,467	1,148,467	0
Prior Year Encumbrances Appropriated	17,700	17,700	17,700	0
Fund Balance at End of Year	<u>\$1,517,736</u>	<u>\$1,517,736</u>	<u>\$2,355,739</u>	<u>\$838,003</u>

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, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Special Assessments	\$1,353,473	\$1,353,473	\$1,227,851	(\$125,622)
Charges for Services	100,000	100,000	227,836	127,836
Other	0	0	500	500
Total Revenues	<u>1,453,473</u>	<u>1,453,473</u>	<u>1,456,187</u>	<u>2,714</u>
<u>Expenditures</u>				
Current				
Public Works				
Services and Charges	832,569	922,569	838,426	84,143
Materials and Supplies	86,500	103,055	82,375	20,680
Capital Outlay	72,000	159,100	157,959	1,141
Total Expenditures	<u>991,069</u>	<u>1,184,724</u>	<u>1,078,760</u>	<u>105,964</u>
Changes in Fund Balance	462,404	268,749	377,427	108,678
Fund Balance at Beginning of Year	<u>7,206,022</u>	<u>7,206,022</u>	<u>7,206,022</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$7,668,426</u></u>	<u><u>\$7,474,771</u></u>	<u><u>\$7,583,449</u></u>	<u><u>\$108,678</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, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$8,327	\$8,327	\$8,631	\$304
Intergovernmental	4,091,918	3,726,918	3,698,673	(28,245)
Other	10,000	10,000	27,274	17,274
Total Revenues	<u>4,110,245</u>	<u>3,745,245</u>	<u>3,734,578</u>	<u>(10,667)</u>
<u>Expenditures</u>				
Current				
Human Services				
Personal Services	3,591,671	3,151,671	2,985,936	165,735
Fringe Benefits	1,953,288	1,559,508	1,451,065	108,443
Services and Charges	940,295	1,110,295	978,805	131,490
Materials and Supplies	25,350	25,350	20,991	4,359
Total Expenditures	<u>6,510,604</u>	<u>5,846,824</u>	<u>5,436,797</u>	<u>410,027</u>
Excess of Revenues (Under) Expenditures	(2,400,359)	(2,101,579)	(1,702,219)	399,360
<u>Other Financing Sources</u>				
Transfers In	1,866,471	1,716,471	1,656,533	(59,938)
Changes in Fund Balance	(533,888)	(385,108)	(45,686)	339,422
Fund Balance at Beginning of Year	662,127	662,127	662,127	0
Prior Year Encumbrances Appropriated	37,958	37,958	37,958	0
Fund Balance at End of Year	<u><u>\$166,197</u></u>	<u><u>\$314,977</u></u>	<u><u>\$654,399</u></u>	<u><u>\$339,422</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Children Services Special Revenue Fund
For the Year Ended December 31, 2017

	<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	\$1,181,453	\$1,181,453	\$1,092,182	(\$89,271)
Other	2,071	2,071	9,112	7,041
Total Revenues	<u>1,183,524</u>	<u>1,183,524</u>	<u>1,101,294</u>	<u>(82,230)</u>
<u>Expenditures</u>				
Current				
Human Services				
Services and Charges	1,853,156	1,703,156	1,211,051	492,105
Materials and Supplies	36,000	36,000	1,592	34,408
Total Expenditures	<u>1,889,156</u>	<u>1,739,156</u>	<u>1,212,643</u>	<u>526,513</u>
Excess of Revenues (Under) Expenditures	(705,632)	(555,632)	(111,349)	444,283
<u>Other Financing Sources (Uses)</u>				
Transfers In	1,000,000	700,000	700,000	0
Transfers Out	(1,250,000)	(915,131)	(915,131)	0
Total Other Financing Sources (Uses)	<u>(250,000)</u>	<u>(215,131)</u>	<u>(215,131)</u>	<u>0</u>
Changes in Fund Balance	(955,632)	(770,763)	(326,480)	444,283
Fund Balance at Beginning of Year	895,632	895,632	895,632	0
Prior Year Encumbrances Appropriated	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>	<u>0</u>
Fund Balance at End of Year	<u>\$0</u>	<u>\$184,869</u>	<u>\$629,152</u>	<u>\$444,283</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Revolving Loan Special Revenue Fund
For the Year Ended December 31, 2017

	<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	\$10,000	\$10,000	\$0	(\$10,000)
Other	0	0	9,277	9,277
Total Revenues	<u>10,000</u>	<u>10,000</u>	<u>9,277</u>	<u>(723)</u>
<u>Expenditures</u>				
Current				
Legislative and Executive Services and Charges	<u>18,900</u>	<u>57,971</u>	<u>18,230</u>	<u>39,741</u>
Changes in Fund Balance	(8,900)	(47,971)	(8,953)	39,018
Fund Balance at Beginning of Year	98,707	98,707	98,707	0
Prior Year Encumbrances Appropriated	<u>8,900</u>	<u>8,900</u>	<u>8,900</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$98,707</u></u>	<u><u>\$59,636</u></u>	<u><u>\$98,654</u></u>	<u><u>\$39,018</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Tax Account Collection Special Revenue Fund
For the Year Ended December 31, 2017

	<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	\$500,000	\$256,000	\$249,430	(\$6,570)
<u>Expenditures</u>				
Current				
Legislative and Executive				
DRETAC - Prosecutor				
Personal Services	343,986	248,986	240,617	8,369
Fringe Benefits	158,161	128,161	99,183	28,978
Services and Charges	8,000	3,000	0	3,000
Materials and Supplies	2,000	0	0	0
DRETAC - Treasurer				
Personal Services	119,092	119,142	119,090	52
Fringe Benefits	61,651	61,601	50,001	11,600
Services and Charges	112,534	112,534	59,980	52,554
Materials and Supplies	9,500	9,500	2,669	6,831
Tax Certification Administration				
Services and Charges	0	10,000	5,900	4,100
Materials and Supplies	0	5,000	0	5,000
Total Expenditures	814,924	697,924	577,440	120,484
Changes in Fund Balance	(314,924)	(441,924)	(328,010)	113,914
Fund Balance at Beginning of Year	1,824,441	1,824,441	1,824,441	0
Prior Year Encumbrances Appropriated	7,534	7,534	7,534	0
Fund Balance at End of Year	<u>\$1,517,051</u>	<u>\$1,390,051</u>	<u>\$1,503,965</u>	<u>\$113,914</u>

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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$480,000	\$480,000	\$495,908	\$15,908
Intergovernmental	1,430,780	1,430,780	1,133,600	(297,180)
Other	15,000	15,000	23,281	8,281
	1,925,780	1,925,780	1,652,789	(272,991)
Total Revenues				
<u>Expenditures</u>				
Current				
Human Services				
Personal Services	864,852	864,852	819,206	45,646
Fringe Benefits	486,416	486,416	430,975	55,441
Services and Charges	587,373	587,373	368,209	219,164
Materials and Supplies	13,700	13,700	8,106	5,594
	1,952,341	1,952,341	1,626,496	325,845
Total Expenditures				
Changes in Fund Balance	(26,561)	(26,561)	26,293	52,854
Fund Balance at Beginning of Year	2,121,679	2,121,679	2,121,679	0
Prior Year Encumbrances Appropriated	37,801	37,801	37,801	0
Fund Balance at End of Year	\$2,132,919	\$2,132,919	\$2,185,773	\$52,854

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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Licenses and Permits	\$260,000	\$260,000	\$241,557	(\$18,443)
Fines and Forfeitures	36,000	36,000	26,073	(9,927)
Other	3,500	3,500	5,971	2,471
Total Revenues	299,500	299,500	273,601	(25,899)
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	191,195	191,195	176,645	14,550
Fringe Benefits	94,645	84,645	72,514	12,131
Services and Charges	57,765	70,265	63,671	6,594
Materials and Supplies	18,900	6,850	6,344	506
Capital Outlay	28,000	30,550	30,534	16
Total Expenditures	390,505	383,505	349,708	33,797
Changes in Fund Balance	(91,005)	(84,005)	(76,107)	7,898
Fund Balance at Beginning of Year	168,175	168,175	168,175	0
Fund Balance at End of Year	\$77,170	\$84,170	\$92,068	\$7,898

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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$106,315	\$106,315	\$104,830	(\$1,485)
Intergovernmental	153,600	168,300	164,542	(3,758)
Total Revenues	259,915	274,615	269,372	(5,243)
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	182,000	182,000	171,496	10,504
Fringe Benefits	78,050	78,050	76,083	1,967
Services and Charges	17,450	37,650	32,537	5,113
Materials and Supplies	20,596	23,096	9,133	13,963
Capital Outlay	60,000	52,000	50,046	1,954
Total Expenditures	358,096	372,796	339,295	33,501
Changes in Fund Balance	(98,181)	(98,181)	(69,923)	28,258
Fund Balance at Beginning of Year	301,000	301,000	301,000	0
Prior Year Encumbrances Appropriated	5,446	5,446	5,446	0
Fund Balance at End of Year	\$208,265	\$208,265	\$236,523	\$28,258

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
FEMA Fire Assistance Grant
For the Year Ended December 31, 2017

	<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	\$182,872	\$182,872	\$182,872	\$0
<u>Expenditures</u>				
Current				
Public Safety				
Capital Outlay	203,191	203,191	203,191	0
Excess of Revenues Over (Under) Expenditures	(20,319)	(20,319)	(20,319)	0
<u>Other Financing Sources</u>				
Transfers In	20,319	20,319	20,319	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
Hazard Mitigation Grant Program Revenue Fund
For the Year Ended December 31, 2017

	<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	\$788,763	\$414,830	\$414,830	\$0
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	850,000	492,970	463,087	29,883
Changes in Fund Balance	(61,237)	(78,140)	(48,257)	29,883
Fund Balance at Beginning of Year	80,073	80,073	80,073	0
Fund Balance at End of Year	<u>\$18,836</u>	<u>\$1,933</u>	<u>\$31,816</u>	<u>\$29,883</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Victim Services Special Revenue Fund
For the Year Ended December 31, 2017

	<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	\$486,015	\$489,040	\$445,482	(\$43,558)
<u>Expenditures</u>				
Current				
Public Safety				
Prosecutor's Victims of Crime				
Personal Services	111,196	105,582	94,600	10,982
Fringe Benefits	62,158	67,054	66,911	143
Services and Charges	360	360	340	20
Juvenile Court's Victims of Crime Grant				
Personal Services	174,751	169,891	166,229	3,662
Fringe Benefits	107,203	99,203	96,851	2,352
Services and Charges	46,100	21,100	13,745	7,355
Materials and Supplies	0	4,860	4,149	711
State Victim's Assistance Grant Juvenile Court				
Personal Services	15,352	14,372	13,482	890
Fringe Benefits	8,836	9,013	8,612	401
Services and Charges	0	803	803	0
Total Expenditures	<u>525,956</u>	<u>492,238</u>	<u>465,722</u>	<u>26,516</u>
Excess of Revenues (Under) Expenditures	(39,941)	(3,198)	(20,240)	(17,042)
<u>Other Financing Sources (Uses)</u>				
Advances In	0	0	34,000	34,000
Advances Out	0	0	(34,000)	(34,000)
Transfers In	34,322	35,078	35,078	0
Total Other Financing Sources (Uses)	<u>34,322</u>	<u>35,078</u>	<u>35,078</u>	<u>0</u>
Changes in Fund Balance	(5,619)	31,880	14,838	(17,042)
Fund Balance at Beginning of Year	<u>20,721</u>	<u>20,721</u>	<u>20,721</u>	<u>0</u>
Fund Balance at End of Year	<u>\$15,102</u>	<u>\$52,601</u>	<u>\$35,559</u>	<u>(\$17,042)</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$130,000	\$131,200	\$129,931	(\$1,269)
Intergovernmental	429,486	354,486	338,820	(15,666)
Total Revenues	559,486	485,686	468,751	(16,935)
<u>Expenditures</u>				
Current				
Community Based Corrections				
Personal Services	199,983	199,726	194,865	4,861
Fringe Benefits	77,606	77,863	74,747	3,116
Services and Charges	960	1,477	1,463	14
Intensive Supervision				
Services and Charges	53,200	58,200	25,878	32,322
Materials and Supplies	77,700	77,700	76,770	930
Intensive Supervision Electronic Monitoring				
Services and Charges	50,000	50,000	27,387	22,613
Mental Health Docket				
Personal Services	43,276	43,276	43,236	40
Fringe Benefits	14,763	17,923	16,872	1,051
Services and Charges	2,480	2,480	480	2,000
Materials and Supplies	4,750	1,590	0	1,590
Drug Court Docket				
Personal Services	59,755	49,755	44,109	5,646
Fringe Benefits	9,830	9,830	7,256	2,574
Services and Charges	1,480	1,480	480	1,000
Materials and Supplies	4,250	4,250	0	4,250
Total Expenditures	600,033	595,550	513,543	82,007
Excess of Revenues (Under) Expenditures	(40,547)	(109,864)	(44,792)	65,072
<u>Other Financing Sources</u>				
Advances In	0	0	22,000	22,000
Advances Out	0	0	(22,000)	(22,000)
Transfers In	26,333	26,333	26,333	0
Changes in Fund Balance	(14,214)	(83,531)	(18,459)	65,072
Fund Balance at Beginning of Year	240,113	240,113	240,113	0
Fund Balance at End of Year	\$225,899	\$156,582	\$221,654	\$65,072

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, 2017

	<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	\$21,466	\$21,513	\$47
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	16,000	23,000	19,980	3,020
Changes in Fund Balance	0	(1,534)	1,533	3,067
Fund Balance at Beginning of Year	3,884	3,884	3,884	0
Fund Balance at End of Year	<u>\$3,884</u>	<u>\$2,350</u>	<u>\$5,417</u>	<u>\$3,067</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, 2017

	<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	\$27,430	\$39,430	\$40,127	\$697
Fines and Forfeitures	10,000	11,337	11,837	500
Intergovernmental	635,357	635,357	732,196	96,839
Other	0	0	1,200	1,200
Total Revenues	672,787	686,124	785,360	99,236
<u>Expenditures</u>				
Current				
Public Safety				
Juvenile Court Restitution				
Services and Charges	10,000	13,000	12,954	46
Dispute Restitution				
Services and Charges	0	20,000	20,000	0
Juvenile Care and Custody				
Personal Services	486,348	491,748	447,407	44,341
Fringe Benefits	279,799	286,699	229,924	56,775
Services and Charges	0	39,022	28,789	10,233
Materials and Supplies	0	10,948	0	10,948
Juvenile Account Incentive				
Services and Charges	2,000	2,000	1,200	800
Materials and Supplies	5,000	5,000	1,193	3,807
Juvenile Court Special Projects				
Services and Charges	40,000	40,000	0	40,000
Materials and Supplies	10,000	10,000	718	9,282
Juvenile Court Other Projects				
Services and Charges	33,000	33,000	19,105	13,895
Materials and Supplies	2,500	2,500	1,938	562
Total Expenditures	868,647	953,917	763,228	190,689
Changes in Fund Balance	(195,860)	(267,793)	22,132	289,925
Fund Balance at Beginning of Year	571,493	571,493	571,493	0
Fund Balance at End of Year	<u>\$375,633</u>	<u>\$303,700</u>	<u>\$593,625</u>	<u>\$289,925</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, 2017

	<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	\$350	\$350	\$617	\$267
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	8,000	8,000	0	8,000
Changes in Fund Balance	(7,650)	(7,650)	617	8,267
Fund Balance at Beginning of Year	10,124	10,124	10,124	0
Fund Balance at End of Year	<u>\$2,474</u>	<u>\$2,474</u>	<u>\$10,741</u>	<u>\$8,267</u>

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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$0	\$5,100	\$5,100	\$0
Other	4,000	0	0	0
Total Revenues	4,000	5,100	5,100	0
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	5,000	5,000	225	4,775
Materials and Supplies	10,000	10,000	4,669	5,331
Total Expenditures	15,000	15,000	4,894	10,106
Changes in Fund Balance	(11,000)	(9,900)	206	10,106
Fund Balance at Beginning of Year	35,914	35,914	35,914	0
Fund Balance at End of Year	\$24,914	\$26,014	\$36,120	\$10,106

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, 2017

	<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	\$135,000	\$135,000	\$123,649	(\$11,351)
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	54,103	44,103	29,446	14,657
Fringe Benefits	34,405	34,405	20,112	14,293
Services and Charges	102,150	72,150	68,700	3,450
Materials and Supplies	16,750	56,750	56,061	689
Capital Outlay	15,000	15,000	7,500	7,500
Total Expenditures	222,408	222,408	181,819	40,589
Changes in Fund Balance	(87,408)	(87,408)	(58,170)	29,238
Fund Balance at Beginning of Year	358,490	358,490	358,490	0
Prior Year Encumbrances Appropriated	8,050	8,050	8,050	0
Fund Balance at End of Year	<u>\$279,132</u>	<u>\$279,132</u>	<u>\$308,370</u>	<u>\$29,238</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Leap Grant Special Revenue Fund
For the Year Ended December 31, 2017

	<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	\$240,374	\$180,371	\$135,371	(\$45,000)
Other	24,386	17,724	17,724	0
Total Revenues	<u>264,760</u>	<u>198,095</u>	<u>153,095</u>	<u>(45,000)</u>
<u>Expenditures</u>				
Current				
Public Safety				
LEAP				
Personal Services	49,039	27,186	27,185	1
Services and Charges	120,133	113,038	110,259	2,779
Materials and Supplies	22,771	13,884	13,844	40
Capital Outlay	<u>60,800</u>	<u>48,102</u>	<u>47,952</u>	<u>150</u>
Total Expenditures	<u>252,743</u>	<u>202,210</u>	<u>199,240</u>	<u>2,970</u>
Excess of Revenues Over (Under) Expenditures	12,017	(4,115)	(46,145)	(42,030)
<u>Other Financing Sources (Uses)</u>				
Advances In	0	0	50,000	50,000
Advances Out	0	0	(99,515)	(99,515)
Transfers In	<u>56,863</u>	<u>56,863</u>	<u>56,863</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>56,863</u>	<u>56,863</u>	<u>7,348</u>	<u>(49,515)</u>
Changes in Fund Balance	68,880	52,748	(38,797)	(91,545)
Fund Balance at Beginning of Year	<u>55,184</u>	<u>55,184</u>	<u>55,184</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$126,138</u></u>	<u><u>\$110,006</u></u>	<u><u>\$18,461</u></u>	<u><u>(\$91,545)</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Law Enforcement Corrections Special Revenue Fund
For the Year Ended December 31, 2017

	<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	\$21,120	\$21,120	\$22,000	\$880
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	21,120	21,120	6,570	14,550
Changes in Fund Balance	0	0	15,430	15,430
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$15,430</u>	<u>\$15,430</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, 2017

	<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	\$35,000	\$35,000	\$37,823	\$2,823
Intergovernmental	3,000	3,000	1,692	(1,308)
Total Revenues	<u>38,000</u>	<u>38,000</u>	<u>39,515</u>	<u>1,515</u>
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	25,951	25,951	23,708	2,243
Fringe Benefits	5,333	5,333	4,871	462
Services and Charges	2,000	2,000	1,000	1,000
Total Expenditures	<u>33,284</u>	<u>33,284</u>	<u>29,579</u>	<u>3,705</u>
Changes in Fund Balance	4,716	4,716	9,936	5,220
Fund Balance at Beginning of Year	<u>55,346</u>	<u>55,346</u>	<u>55,346</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$60,062</u></u>	<u><u>\$60,062</u></u>	<u><u>\$65,282</u></u>	<u><u>\$5,220</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Drug Enforcement and Education Special Revenue Fund
For the Year Ended December 31, 2017

	<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	\$3,000	\$3,000	\$2,471	(\$529)
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	10,000	10,000	7,947	2,053
Changes in Fund Balance	(7,000)	(7,000)	(5,476)	1,524
Fund Balance at Beginning of Year	9,541	9,541	9,541	0
Fund Balance at End of Year	<u>\$2,541</u>	<u>\$2,541</u>	<u>\$4,065</u>	<u>\$1,524</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$10	\$10	\$0	(\$10)
Fines and Forfeitures	253,750	253,750	278,830	25,080
Other	16,500	16,500	9,566	(6,934)
Total Revenues	270,260	270,260	288,396	18,136
<u>Expenditures</u>				
Current				
Judicial				
Personal Services	55,182	55,182	31,983	23,199
Fringe Benefits	9,077	9,077	5,261	3,816
Services and Charges	115,544	115,544	84,397	31,147
Materials and Supplies	105,128	105,128	81,268	23,860
Capital Outlay	0	6,300	6,286	14
Total Expenditures	284,931	291,231	209,195	82,036
Changes in Fund Balance	(14,671)	(20,971)	79,201	100,172
Fund Balance at Beginning of Year	193,083	193,083	193,083	0
Prior Year Encumbrances Appropriated	14,671	14,671	14,671	0
Fund Balance at End of Year	\$193,083	\$186,783	\$286,955	\$100,172

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, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$66,370	\$66,370	\$72,954	\$6,584
<u>Expenditures</u>				
Current				
Health				
Personal Services	41,378	42,075	41,235	840
Fringe Benefits	27,935	27,286	27,095	191
Services and Charges	3,450	5,027	4,541	486
Materials and Supplies	1,840	215	205	10
Total Expenditures	74,603	74,603	73,076	1,527
Changes in Fund Balance	(8,233)	(8,233)	(122)	8,111
Fund Balance at Beginning of Year	8,734	8,734	8,734	0
Prior Year Encumbrances Appropriated	1,115	1,115	1,115	0
Fund Balance at End of Year	<u>\$1,616</u>	<u>\$1,616</u>	<u>\$9,727</u>	<u>\$8,111</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Workforce Investment Act Special Revenue Fund
For the Year Ended December 31, 2017

	<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	\$966,763	\$491,763	\$460,435	(\$31,328)
Other	0	0	2,997	2,997
Total Revenues	<u>966,763</u>	<u>491,763</u>	<u>463,432</u>	<u>(28,331)</u>
<u>Expenditures</u>				
Current				
Human Services				
Services and Charges	618,611	333,611	225,355	108,256
Materials and Supplies	7,000	7,000	0	7,000
Total Expenditures	<u>625,611</u>	<u>340,611</u>	<u>225,355</u>	<u>115,256</u>
Excess of Revenues Over Expenditures	341,152	151,152	238,077	86,925
<u>Other Financing (Uses)</u>				
Transfers Out	<u>(450,000)</u>	<u>(274,931)</u>	<u>(274,931)</u>	<u>0</u>
Changes in Fund Balance	(108,848)	(123,779)	(36,854)	86,925
Fund Balance at Beginning of Year	135,509	135,509	135,509	0
Prior Year Encumbrances Appropriated	<u>24,211</u>	<u>24,211</u>	<u>24,211</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$50,872</u></u>	<u><u>\$35,941</u></u>	<u><u>\$122,866</u></u>	<u><u>\$86,925</u></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, 2017

	<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	\$264,000	\$264,000	\$223,989	(\$40,011)
Other	0	0	3,244	3,244
Total Revenues	<u>264,000</u>	<u>264,000</u>	<u>227,233</u>	<u>(36,767)</u>
<u>Expenditures</u>				
Current				
Public Works				
Services and Charges	<u>264,000</u>	<u>265,927</u>	<u>245,460</u>	<u>20,467</u>
Changes in Fund Balance	0	(1,927)	(18,227)	(16,300)
Fund Balance at Beginning of Year	<u>109,927</u>	<u>109,927</u>	<u>109,927</u>	<u>0</u>
Fund Balance at End of Year	<u>\$109,927</u>	<u>\$108,000</u>	<u>\$91,700</u>	<u>(\$16,300)</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, 2017

	<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	\$10,323	(\$7,627)
Other	50	50	541	491
Total Revenues	<u>18,000</u>	<u>18,000</u>	<u>10,864</u>	<u>(7,136)</u>
<u>Expenditures</u>				
Current				
Judicial				
Services and Charges	10,000	10,000	0	10,000
Materials and Supplies	15,000	15,000	89	14,911
Capital Outlay	15,000	15,000	0	15,000
Total Expenditures	<u>40,000</u>	<u>40,000</u>	<u>89</u>	<u>39,911</u>
Changes in Fund Balance	(22,000)	(22,000)	10,775	32,775
Fund Balance at Beginning of Year	<u>48,505</u>	<u>48,505</u>	<u>48,505</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$26,505</u></u>	<u><u>\$26,505</u></u>	<u><u>\$59,280</u></u>	<u><u>\$32,775</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, 2017

	<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	\$71,500	\$71,500	\$75,765	\$4,265
Other	1,000	1,000	2,380	1,380
Total Revenues	72,500	72,500	78,145	5,645
<u>Expenditures</u>				
Current				
Judicial				
Clerk of Common Pleas Data				
Services and Charges	62,700	52,700	37,464	15,236
Materials and Supplies	12,000	22,000	20,743	1,257
Juvenile Court Data				
Services and Charges	6,000	6,000	0	6,000
Materials and Supplies	12,000	12,000	0	12,000
Probate Court Data				
Services and Charges	30,000	30,000	0	30,000
Materials and Supplies	20,000	20,000	0	20,000
Total Expenditures	142,700	142,700	58,207	84,493
Changes in Fund Balance	(70,200)	(70,200)	19,938	90,138
Fund Balance at Beginning of Year	325,211	325,211	325,211	0
Fund Balance at End of Year	<u>\$255,011</u>	<u>\$255,011</u>	<u>\$345,149</u>	<u>\$90,138</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, 2017

	<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	\$9,900	\$9,900	\$9,930	\$30
Other	100	100	595	495
Total Revenues	<u>10,000</u>	<u>10,000</u>	<u>10,525</u>	<u>525</u>
<u>Expenditures</u>				
Current				
Judicial				
Services and Charges	20,000	20,000	0	20,000
Materials and Supplies	20,000	20,000	0	20,000
Total Expenditures	<u>40,000</u>	<u>40,000</u>	<u>0</u>	<u>40,000</u>
Changes in Fund Balance	(30,000)	(30,000)	10,525	40,525
Fund Balance at Beginning of Year	<u>51,296</u>	<u>51,296</u>	<u>51,296</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$21,296</u></u>	<u><u>\$21,296</u></u>	<u><u>\$61,821</u></u>	<u><u>\$40,525</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, 2017

	<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	\$51,000	\$74,000	\$68,146	(\$5,854)
Other	2,388	2,388	3,062	674
Total Revenues	<u>53,388</u>	<u>76,388</u>	<u>71,208</u>	<u>(5,180)</u>
<u>Expenditures</u>				
Current				
Judicial				
Services and Charges	<u>19,000</u>	<u>19,000</u>	<u>12,986</u>	<u>6,014</u>
Changes in Fund Balance	34,388	57,388	58,222	834
Fund Balance at Beginning of Year	<u>228,280</u>	<u>228,280</u>	<u>228,280</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$262,668</u></u>	<u><u>\$285,668</u></u>	<u><u>\$286,502</u></u>	<u><u>\$834</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Agricultural Society Excise Tax
For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Hotel and Motel Tax	\$1,800,000	\$1,800,000	\$1,607,183	(\$192,817)
<u>Expenditures</u>				
Current				
Intergovernmental	1,800,000	1,800,000	606,760	1,193,240
Changes in Fund Balance	0	0	1,000,423	1,000,423
Fund Balance at Beginning of Year	756,184	756,184	756,184	0
Fund Balance at End of Year	<u>\$756,184</u>	<u>\$756,184</u>	<u>\$1,756,607</u>	<u>\$1,000,423</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Drug Court Special Revenue Fund
For the Year Ended December 31, 2017

	<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	\$57,016	\$56,623	\$56,623	\$0
<u>Expenditures</u>				
Current				
Judicial				
Family Drug Court				
Personal Services	9,186	8,269	8,269	0
Fringe Benefits	2,849	2,788	2,788	0
Materials and Supplies	0	632	632	0
Specialized Court Docket				
Personal Services	33,779	41,779	39,896	1,883
Fringe Benefits	16,799	22,399	21,736	663
Total Expenditures	62,613	75,867	73,321	2,546
Changes in Fund Balance	(5,597)	(19,244)	(16,698)	2,546
Fund Balance at Beginning of Year	39,793	39,793	39,793	0
Fund Balance at End of Year	\$34,196	\$20,549	\$23,095	\$2,546

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, 2017

	<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	2,620,000	2,620,000	2,620,000	0
Interest and Fiscal Charges	1,641,475	1,641,475	1,641,475	0
Total Expenditures	4,261,475	4,261,475	4,261,475	0
Excess of Revenues (Under) Expenditures	(4,261,475)	(4,261,475)	(4,261,475)	0
<u>Other Financing Sources</u>				
Transfers In	4,261,475	4,261,475	4,258,370	(3,105)
Changes in Fund Balance	0	0	(3,105)	(3,105)
Fund Balance at Beginning of Year	3,105	3,105	3,105	0
Fund Balance at End of Year	<u>\$3,105</u>	<u>\$3,105</u>	<u>\$0</u>	<u>(\$3,105)</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$618,784	\$618,784	\$622,111	\$3,327
Intergovernmental	72,000	72,000	79,318	7,318
Total Revenues	690,784	690,784	701,429	10,645
<u>Expenditures</u>				
Capital Outlay				
Services and Charges	254,132	254,132	161,804	92,328
Materials and Supplies	37,000	37,000	28,620	8,380
Capital Outlay	635,848	635,848	508,538	127,310
Total Expenditures	926,980	926,980	698,962	228,018
Changes in Fund Balance	(236,196)	(236,196)	2,467	238,663
Fund Balance at Beginning of Year	268,421	268,421	268,421	0
Prior Year Encumbrances Appropriated	31,880	31,880	31,880	0
Fund Balance at End of Year	\$64,105	\$64,105	\$302,768	\$238,663

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, 2017

	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
<u>Other Financing (Uses)</u>				
Transfers Out	(253,852)	(253,852)	(253,852)	0
Changes in Fund Balance	(253,852)	(253,852)	(253,852)	0
Fund Balance at Beginning of Year	253,852	253,852	253,852	0
Fund Balance at End of Year	\$0	\$0	\$0	\$0

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
County Drainage Capital Projects Fund
For the Year Ended December 31, 2017

	<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	\$500	\$4,324	\$3,824
Charges for Services	0	58,000	60,109	2,109
Other	2,000	2,000	2,934	934
Total Revenues	<u>2,000</u>	<u>60,500</u>	<u>67,367</u>	<u>6,867</u>
<u>Expenditures</u>				
Capital Outlay				
Services and Charges	<u>76,873</u>	<u>218,619</u>	<u>210,968</u>	<u>7,651</u>
Changes in Fund Balance	(74,873)	(158,119)	(143,601)	14,518
Fund Balance at Beginning of Year	129,730	129,730	129,730	0
Prior Year Encumbrances Appropriated	<u>74,873</u>	<u>74,873</u>	<u>74,873</u>	<u>0</u>
Fund Balance at End of Year	<u>\$129,730</u>	<u>\$46,484</u>	<u>\$61,002</u>	<u>\$14,518</u>

Delaware County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Ohio Public Works Commission Capital Projects Fund
 For the Year Ended December 31, 2017

	<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	\$985,000	\$793,580	\$793,580	\$0
<u>Expenditures</u>				
Capital Outlay				
Capital Outlay	985,000	793,580	793,580	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, 2017

	<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	1,533,471	1,782,721	1,354,267	428,454
Excess of Revenues (Under) Expenditures	(1,533,471)	(1,782,721)	(1,354,267)	428,454
<u>Other Financing Sources</u>				
Transfers In	1,190,400	1,440,400	1,393,000	(47,400)
Changes in Fund Balance	(343,071)	(342,321)	38,733	381,054
Fund Balance at Beginning of Year	47,661	47,661	47,661	0
Prior Year Encumbrances Appropriated	343,071	343,071	343,071	0
Fund Balance at End of Year	<u>\$47,661</u>	<u>\$48,411</u>	<u>\$429,465</u>	<u>\$381,054</u>

Delaware County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Capital Improvement Reserve Fund
 For the Year Ended December 31, 2017

	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
<u>Other Financing Sources</u>				
Transfers In	3,000,000	3,000,000	3,000,000	0
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	\$3,000,000	\$3,000,000	\$3,000,000	\$0

Delaware County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Slate Ridge Redevelopment Capital Projects Fund
 For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Payment in Lieu of Taxes	\$140,000	\$245,000	\$245,226	\$226
<u>Expenditures</u>				
Capital Outlay				
Services and Charges	10,000	10,000	2,274	7,726
Changes in Fund Balance	140,000	245,000	242,952	(2,048)
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u>\$140,000</u>	<u>\$245,000</u>	<u>\$242,952</u>	<u>(\$2,048)</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Board of Developmental Disabilities Capital Improvement
For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Total Revenues	\$0	\$0	\$0	\$0
<u>Expenditures</u>				
Capital Outlay				
Capital Outlay	0	469,500	469,500	0
Excess of Revenues (Under) Expenditures	0	(469,500)	(469,500)	0
<u>Other Financing Sources</u>				
Transfers In	1,450,000	1,851,331	1,860,331	9,000
Changes in Fund Balance	1,450,000	1,381,831	1,390,831	9,000
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u>\$1,450,000</u>	<u>\$1,381,831</u>	<u>\$1,390,831</u>	<u>\$9,000</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$190,000	\$190,000	\$211,963	\$21,963
<u>Expenses</u>				
Personal Services	30,500	30,300	29,098	1,202
Fringe Benefits	7,400	7,600	7,479	121
Services and Charges	106,800	106,800	10,319	96,481
Materials and Supplies	10,000	10,000	5,912	4,088
Capital Outlay	110,000	110,000	49,952	60,048
Total Expenses	264,700	264,700	102,760	161,940
Changes in Fund Balance	(74,700)	(74,700)	109,203	183,903
Fund Balance at Beginning of Year	1,919,228	1,919,228	1,919,228	0
Prior Year Encumbrances Appropriated	4,500	4,500	4,500	0
Fund Balance at End of Year	\$1,849,028	\$1,849,028	\$2,032,931	\$183,903

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, 2017

	<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	\$240,000	\$240,000	\$231,083	(\$8,917)
Licenses and Permits	135,000	135,000	135,713	713
Total Revenues	<u>375,000</u>	<u>375,000</u>	<u>366,796</u>	<u>(8,204)</u>
<u>Expenses</u>				
Personal Services	262,271	262,271	246,931	15,340
Fringe Benefits	143,395	143,395	114,327	29,068
Services and Charges	60,700	60,700	16,570	44,130
Materials and Supplies	4,840	4,840	360	4,480
Total Expenses	<u>471,206</u>	<u>471,206</u>	<u>378,188</u>	<u>93,018</u>
Changes in Fund Balance	(96,206)	(96,206)	(11,392)	84,814
Fund Balance at Beginning of Year	<u>739,946</u>	<u>739,946</u>	<u>739,946</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$643,740</u></u>	<u><u>\$643,740</u></u>	<u><u>\$728,554</u></u>	<u><u>\$84,814</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenses, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Worker's Compensation Self Insurance Internal Service Fund
For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$592,200	\$592,200	\$605,509	\$13,309
<u>Expenses</u>				
Personal Services	59,028	59,028	58,961	67
Fringe Benefits	29,792	29,812	29,795	17
Services and Charges	523,500	523,480	477,965	45,515
Materials and Supplies	1,000	91,000	84,865	6,135
Total Expenses	613,320	703,320	651,586	51,734
Changes in Fund Balance	(21,120)	(111,120)	(46,077)	65,043
Fund Balance at Beginning of Year	1,467,178	1,467,178	1,467,178	0
Fund Balance at End of Year	<u>\$1,446,058</u>	<u>\$1,356,058</u>	<u>\$1,421,101</u>	<u>\$65,043</u>

Statistical Section



Delaware County, Ohio
Statistical Section Description

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

CONTENTS

Financial Trends S2

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

Revenue Capacity..... S14

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

Debt Capacity S29

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

Demographic and Economic Information 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)

	2017	2016	2015	2014	2013
Governmental Activities					
Net Investment in Capital Assets	\$220,119,522	\$196,141,372	\$176,514,278	\$170,939,087	\$163,761,956
Restricted for					
Capital Projects	4,847,072	209,268	162,550	160,557	2,556,085
Debt Service	124,865	653,053	3,096,012	3,520,973	3,619,197
Other Purposes	64,565,045	67,363,000	67,397,272	66,287,974	62,575,608
Unrestricted	18,037,200	24,584,941	23,958,348	53,682,715	41,526,612
Total Governmental Activities Net Position	<u>307,693,704</u>	<u>288,951,634</u>	<u>271,128,460</u>	<u>294,591,306</u>	<u>274,039,458</u>
Business-Type Activities					
Net Investment in Capital Assets	206,730,356	200,928,068	195,936,665	194,772,450	191,396,664
Restricted	4,511,729	4,910,907	4,878,426	4,866,423	3,342,399
Unrestricted	32,922,059	26,414,490	18,753,512	16,412,893	15,473,238
Total Business-Type Activities Net Position	<u>244,164,144</u>	<u>232,253,465</u>	<u>219,568,603</u>	<u>216,051,766</u>	<u>210,212,301</u>
Primary Government					
Net Investment in Capital Assets	426,849,878	397,069,440	372,450,943	365,711,537	355,158,620
Restricted	74,048,711	73,136,228	75,534,260	74,835,927	72,093,289
Unrestricted	50,959,259	50,999,431	42,711,860	70,095,608	56,999,850
Total Primary Government Net Position	<u>\$551,857,848</u>	<u>\$521,205,099</u>	<u>\$490,697,063</u>	<u>\$510,643,072</u>	<u>\$484,251,759</u>

<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
\$152,239,794	\$144,086,249	\$143,016,132	\$130,487,681	\$117,815,451
1,307,964	655,146	1,193,199	897,370	4,726,081
3,681,733	3,883,811	3,866,702	4,309,892	4,731,809
64,759,070	61,265,528	58,656,207	65,992,215	74,755,053
40,734,623	41,677,632	33,625,261	27,948,032	20,576,215
<u>262,723,184</u>	<u>251,568,366</u>	<u>240,357,501</u>	<u>229,635,190</u>	<u>222,604,609</u>
174,704,538	170,651,155	167,420,934	165,762,089	151,824,983
3,407,449	3,342,000	3,565,775	4,242,263	4,242,263
27,788,274	27,590,373	27,707,730	27,247,259	36,081,835
<u>205,900,261</u>	<u>201,583,528</u>	<u>198,694,439</u>	<u>197,251,611</u>	<u>192,149,081</u>
326,944,332	314,737,404	310,437,066	296,249,770	269,640,434
73,156,216	69,146,485	67,281,883	75,441,740	88,455,206
68,522,897	69,268,005	61,332,991	55,195,291	56,658,050
<u>\$468,623,445</u>	<u>\$453,151,894</u>	<u>\$439,051,940</u>	<u>\$426,886,801</u>	<u>\$414,753,690</u>

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

	2017	2016	2015	2014	2013
Expenses					
Governmental Activities					
General Government					
Legislative and Executive	\$24,033,782	\$21,263,796	\$18,168,347	\$18,727,055	\$16,915,430
Judicial	12,521,018	9,882,267	9,782,809	9,260,581	8,850,663
Public Safety	49,622,712	42,023,492	38,402,580	39,608,819	36,880,700
Public Works	24,734,574	24,989,011	19,991,370	18,167,267	19,292,895
Health	20,486,489	18,957,420	15,913,623	18,717,249	17,227,363
Human Services	10,355,718	9,826,515	10,246,348	9,413,296	8,712,330
Intergovernmental	0	1,681,670	13,326,320	1,378,776	6,726,719
Conservation and Recreation	0	0	0	750	533
Interest and Fiscal Charges	3,257,142	3,217,288	2,045,698	1,074,766	1,423,474
Total Governmental Activities Expenses	<u>145,011,435</u>	<u>131,841,459</u>	<u>127,877,095</u>	<u>116,348,559</u>	<u>116,030,107</u>
Business-Type Activities					
Sanitary Engineer	19,337,847	16,987,386	17,569,010	14,700,080	15,061,716
Other Enterprise					
Solid Waste Transfer Station	84,158	64,581	64,517	52,529	47,779
Storm Sewer Phase II	488,444	323,546	293,393	290,975	205,606
Delaware Area Transit	0	0	0	1,913,641	2,090,185
Total Business-Type Activities Expenses	<u>19,910,449</u>	<u>17,375,513</u>	<u>17,926,920</u>	<u>16,957,225</u>	<u>17,405,286</u>
Total Primary Government Expenses	<u>164,921,884</u>	<u>149,216,972</u>	<u>145,804,015</u>	<u>133,305,784</u>	<u>133,435,393</u>
Program Revenues					
Governmental Activities					
Charges for Services					
General Government					
Legislative and Executive	13,659,789	13,340,277	12,759,794	12,409,160	14,300,418
Judicial	1,858,586	1,685,314	1,663,485	2,003,375	1,879,714
Public Safety	7,316,850	6,662,484	6,333,063	5,720,309	4,509,145
Public Works	3,249,447	3,376,182	4,308,052	2,914,145	1,981,462
Health	617,903	623,080	316,919	343,421	409,635
Human Services	499,494	483,314	514,008	511,929	482,921
Conservation and Recreation	0	0	0	0	0
Operating Grants, Contributions, and Interest	27,271,683	22,363,371	22,512,793	22,748,328	21,206,886
Capital Grants and Contributions	5,077,682	5,333,778	1,336,393	3,381,232	2,118,983
Total Governmental Activities Program Revenues	<u>59,551,434</u>	<u>53,867,800</u>	<u>49,744,507</u>	<u>50,031,899</u>	<u>46,889,164</u>

2012	2011	2010	2009	2008
\$16,718,431	\$16,863,307	\$16,664,573	\$16,187,133	\$17,011,942
8,316,455	8,633,665	9,460,900	7,869,846	7,985,127
37,131,237	36,536,618	36,146,078	32,871,883	30,547,798
17,130,062	15,004,047	17,232,200	16,917,985	16,116,024
17,825,898	18,143,585	16,984,910	15,509,270	16,261,568
8,135,944	8,633,376	10,173,131	13,697,155	14,453,924
4,028,038	818,883	729,793	692,130	715,735
4,915	9,006	463,389	91,516	8,498
1,835,978	1,512,232	3,338,841	1,920,806	2,035,819
<u>111,126,958</u>	<u>106,154,719</u>	<u>111,193,815</u>	<u>105,757,724</u>	<u>105,136,435</u>
14,378,723	13,982,114	14,083,578	14,919,486	13,454,621
61,351	57,313	34,916	54,461	81,335
212,573	266,524	275,674	128,010	274,251
1,865,407	1,770,233	1,660,044	1,299,282	1,310,738
<u>16,518,054</u>	<u>16,076,184</u>	<u>16,054,212</u>	<u>16,401,239</u>	<u>15,120,945</u>
<u>127,645,012</u>	<u>122,230,903</u>	<u>127,248,027</u>	<u>122,158,963</u>	<u>120,257,380</u>
13,053,640	12,045,467	12,001,511	11,541,142	11,377,033
1,733,880	1,577,530	1,834,306	1,516,867	1,417,927
4,159,742	4,372,226	4,191,365	2,868,882	2,664,246
2,153,148	1,929,958	1,779,015	1,584,985	3,183,361
385,741	443,040	497,555	512,077	773,342
453,420	424,318	416,803	399,128	384,956
1,159	0	0	0	0
22,011,621	21,055,743	23,807,557	28,401,048	26,192,747
2,182,264	0	5,930,837	540,414	953,932
<u>46,134,615</u>	<u>41,848,282</u>	<u>50,458,949</u>	<u>47,364,543</u>	<u>46,947,544</u>

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

	2017	2016	2015	2014	2013
Business-Type Activities					
Charges for Services					
Sanitary Engineer	\$16,491,883	\$15,806,012	\$15,267,838	\$13,719,103	\$12,888,355
Other Enterprise					
Solid Waste Transfer Station	212,449	195,861	174,145	171,131	169,403
Storm Water Phase II	399,356	394,952	366,389	349,671	336,897
Delaware Area Transit	0	0	0	292,719	322,471
Operating Grants, Contributions, and Interest	0	0	0	2,228,338	1,403,234
Capital Grants and Contributions	14,669,522	13,557,342	11,158,952	5,945,522	6,514,351
Total Business-Type Activities Program Revenues	<u>31,773,210</u>	<u>29,954,167</u>	<u>26,967,324</u>	<u>22,706,484</u>	<u>21,634,711</u>
Total Primary Government Program Revenues	<u>91,324,644</u>	<u>83,821,967</u>	<u>76,711,831</u>	<u>72,738,383</u>	<u>68,523,875</u>
Net (Expense) Revenue					
Governmental Activities	(85,723,717)	(77,973,659)	(78,132,588)	(66,316,660)	(69,140,943)
Business-Type Activities	11,862,761	12,578,654	9,040,404	5,749,259	4,229,425
Total Primary Government Net Expense	<u>(73,860,956)</u>	<u>(65,395,005)</u>	<u>(69,092,184)</u>	<u>(60,567,401)</u>	<u>(64,911,518)</u>
General Revenues and Other Changes in Net Position					
Governmental Activities					
Property Taxes Levied for					
General Operating	11,746,682	10,934,876	10,665,275	9,845,980	9,733,039
Public Safety-911	3,682,842	2,354,732	2,277,364	2,173,328	2,149,858
Health-Board of Developmental Disabilities	16,572,887	15,557,962	15,229,911	14,545,886	11,500,273
Human Services-Council for Older Adults	1,037,713	833,074	900,497	820,539	811,090
Permanent Improvement	388,913	607,501	592,482	547,001	540,726
Payment in Lieu of Taxes	917,274	676,970	667,339	492,639	536,207
Hotel and Motel Tax	1,771,400	1,081,344	0	0	0
Sales Taxes	57,903,251	56,842,445	52,840,305		
General Operating	0	0	0	50,184,396	47,798,963
Public Works-Auto and Gas	0	0	0	0	0
Grants and Entitlements not					
Restricted to Other Programs	6,224,815	5,020,744	5,170,464	4,989,276	4,990,399
Interest	2,198,799	354,844	1,952,090	1,586,988	583,501
Other	1,757,495	1,532,341	1,798,652	1,724,975	1,855,661
Transfers	0	0	0	(42,500)	(42,500)
Total Governmental Activities	<u>104,202,071</u>	<u>95,796,833</u>	<u>92,094,379</u>	<u>86,868,508</u>	<u>80,457,217</u>
Business-Type Activities					
Interest	46,418	37,968	13,781	1,102	1,524
Other	1,500	68,240	39,578	46,604	38,591
Transfers	0	0	0	42,500	42,500
Special Item - DATA Transit	0	0	(2,677,795)	0	0
Total Business-Type Activities	<u>47,918</u>	<u>106,208</u>	<u>(2,624,436)</u>	<u>90,206</u>	<u>82,615</u>
Total Primary Government	<u>104,249,989</u>	<u>95,903,041</u>	<u>89,469,943</u>	<u>86,958,714</u>	<u>80,539,832</u>
Changes in Net Position					
Governmental Activities	18,742,070	17,823,174	13,961,791	20,551,848	11,316,274
Business-Type Activities	11,910,679	12,684,862	6,415,968	5,839,465	4,312,040
Total Primary Government Changes in Net Position	<u>\$30,652,749</u>	<u>\$30,508,036</u>	<u>\$20,377,759</u>	<u>\$26,391,313</u>	<u>\$15,628,314</u>

2012	2011	2010	2009	2008
\$12,780,812	\$12,742,844	\$11,625,030	\$11,851,870	\$11,879,685
155,809	166,272	154,238	155,015	148,578
398,001	243,879	295,161	206,450	241,206
320,072	227,243	183,410	180,901	210,634
1,399,990	1,483,681	1,070,551	1,091,642	879,963
5,629,473	4,023,131	3,926,211	7,862,525	11,671,942
20,684,157	18,887,050	17,254,601	21,348,403	25,032,008
66,818,772	60,735,332	67,713,550	68,712,946	71,979,552
(64,992,343)	(64,306,437)	(60,734,866)	(58,393,181)	(58,188,891)
4,166,103	2,810,866	1,200,389	4,947,164	9,911,063
(60,826,240)	(61,495,571)	(59,534,477)	(53,446,017)	(48,277,828)
9,648,816	10,057,588	10,072,289	5,811,377	6,610,326
2,129,554	2,202,495	2,197,272	2,182,280	2,163,551
11,257,083	11,696,582	11,657,042	11,553,439	11,510,253
804,070	838,140	786,629	830,380	832,914
536,047	558,743	559,559	555,740	555,276
619,615	384,860	240,937	89,586	72,213
0	0	0	0	0
43,873,148	42,314,886	38,193,995	36,223,013	21,423,965
0	0	0	0	14,283,323
3,784,442	3,752,464	4,128,424	3,543,135	3,866,855
1,530,899	2,223,044	2,343,063	2,315,037	5,927,822
2,005,987	1,538,500	1,327,967	2,294,224	1,033,480
(42,500)	(50,000)	(50,000)	(75,000)	(75,000)
76,147,161	75,517,302	71,457,177	65,323,211	68,204,978
1,710	8,052	11,036	38,969	122,026
106,420	20,171	181,403	41,397	98,995
42,500	50,000	50,000	75,000	75,000
0	0	0	0	0
150,630	78,223	242,439	155,366	296,021
76,297,791	75,595,525	71,699,616	65,478,577	68,500,999
11,154,818	11,210,865	10,722,311	6,930,030	10,016,087
4,316,733	2,889,089	1,442,828	5,102,530	10,207,084
\$15,471,551	\$14,099,954	\$12,165,139	\$12,032,560	\$20,223,171

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

	2017	2016	2015	2014	2013	2012
General Fund						
Reserved	\$0	\$0	\$0	\$0	\$0	\$0
Unreserved, Designated	0	0	0	0	0	0
Unreserved	0	0	0	0	0	0
Nonspendable	981,049	2,101,847	2,047,528	1,904,953	1,947,894	1,692,210
Committed	6,345,121	475,970	8,729,645	21,938,000	10,207,812	8,646,617
Assigned	9,408,183	9,919,771	17,531,344	4,406,588	10,162,443	4,160,740
Unassigned	30,384,609	33,145,755	17,957,055	17,006,766	14,248,450	21,928,175
Total General Fund	<u>47,118,962</u>	<u>45,643,343</u>	<u>46,265,572</u>	<u>45,256,307</u>	<u>36,566,599</u>	<u>36,427,742</u>
All Other Governmental Funds						
Reserved	0	0	0	0	0	0
Unreserved, Reported in						
Special Revenue Funds	0	0	0	0	0	0
Debt Service Fund	0	0	0	0	0	0
Capital Projects Funds	0	0	0	0	0	0
Nonspendable	2,533,141	1,481,736	1,681,008	1,616,576	1,254,975	1,525,972
Restricted	77,711,108	101,424,482	96,744,795	58,019,754	54,747,276	57,001,027
Committed	3,438,365	662,688	1,755,090	4,686,470	2,818,368	1,222,983
Assigned	0	253,852	253,852	253,852	253,852	253,852
Unassigned (Deficit)	(124,975)	0	(2,478,824)	(5,570)	(267,786)	(170,109)
Total All Other Governmental Funds	<u>83,557,639</u>	<u>103,822,758</u>	<u>97,955,921</u>	<u>64,571,082</u>	<u>58,806,685</u>	<u>59,833,725</u>
Total Governmental Funds	<u>\$130,676,601</u>	<u>\$149,466,101</u>	<u>\$144,221,493</u>	<u>\$109,827,389</u>	<u>\$95,373,284</u>	<u>\$96,261,467</u>

GASB Statement No. 54 was implemented in 2011.

<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
\$0	\$0	\$438,788	\$625,703
0	0	3,496,780	0
0	0	19,580,694	16,547,524
1,679,663	571,161	0	0
7,205,150	2,240,722	0	0
4,324,936	5,136,976	0	0
17,456,401	15,468,324	0	0
<u>30,666,150</u>	<u>23,417,183</u>	<u>23,516,262</u>	<u>17,173,227</u>
0	0	2,710,504	1,537,044
0	0	59,311,605	67,470,878
0	0	115,747	103,570
0	0	834,587	4,351,060
1,637,729	1,252,890	0	0
55,339,560	53,290,734	0	0
6,504,054	6,351,106	0	0
253,852	253,852	0	0
(186,011)	(113,481)	0	0
<u>63,549,184</u>	<u>61,035,101</u>	<u>62,972,443</u>	<u>73,462,552</u>
<u>\$94,215,334</u>	<u>\$84,452,284</u>	<u>\$86,488,705</u>	<u>\$90,635,779</u>

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

	2017	2016	2015	2014	2013	2012
Revenues						
Property Taxes	\$33,451,412	\$30,304,572	\$29,514,459	\$28,169,050	\$24,804,519	\$24,410,237
Payment in Lieu of Taxes	917,274	676,970	667,339	492,639	536,207	619,615
Hotel and Motel Tax	1,771,400	1,081,344	0	0	0	0
Sales Taxes	57,597,893	56,435,306	52,391,087	50,186,640	47,374,799	44,263,578
Special Assessments	1,553,745	1,461,657	1,201,470	1,084,954	978,161	932,772
Charges for Services	22,832,226	21,686,383	22,190,196	21,209,675	19,619,202	19,048,553
Licenses and Permits	2,238,374	2,212,366	1,698,986	1,443,603	1,582,215	1,475,045
Fines and Forfeitures	984,342	722,802	523,263	898,577	690,684	736,714
Intergovernmental	34,304,966	31,532,915	29,046,942	30,577,968	28,777,174	26,279,329
Interest	2,206,807	347,979	1,962,842	1,624,463	523,753	1,557,662
Other	1,757,495	1,554,029	1,837,247	1,878,660	1,740,322	1,978,223
Total Revenues	159,615,934	148,016,323	141,033,831	137,566,229	126,627,036	121,301,728
Expenditures						
Current						
General Government						
Legislative and Executive	20,702,670	20,290,928	18,553,620	18,141,930	16,459,297	16,260,390
Judicial	10,155,493	9,566,261	9,377,915	9,026,523	8,777,804	8,419,479
Public Safety	42,428,317	39,459,591	36,653,628	36,018,451	35,727,097	35,894,768
Public Works	35,505,871	34,705,167	21,795,462	23,760,737	17,072,867	17,361,201
Health	18,899,970	18,385,354	15,692,921	18,150,624	16,642,644	17,766,365
Human Services	8,746,989	9,297,697	9,541,434	9,044,891	8,418,403	7,790,467
Intergovernmental	1,982,520	1,396,370	13,306,767	1,378,993	6,726,719	4,028,038
Conservation and Recreation	0	0	0	0	0	0
Capital Outlay	32,245,591	35,935,346	17,324,662	2,956,695	13,331,813	6,849,528
Debt Service						
Principal Retirement	4,373,570	4,617,691	4,572,270	3,885,051	3,652,416	3,408,424
Current Refunding	0	0	0	0	0	0
Interest and Fiscal Charges	3,390,120	2,909,661	1,674,580	1,182,277	1,519,432	1,495,869
Issuance Costs	0	351,337	362,232	0	0	0
Total Expenditures	178,431,111	176,915,403	148,855,491	123,546,172	128,328,492	119,274,529
Excess of Revenues Over (Under) Expenditures	(18,815,177)	(28,899,080)	(7,821,660)	14,020,057	(1,701,456)	2,027,199

2011	2010	2009	2008
\$25,422,253	\$25,199,180	\$20,818,189	\$21,668,073
384,860	240,937	89,586	72,213
0	0	0	0
41,361,429	38,088,578	35,899,775	35,941,919
948,898	923,971	1,303,030	1,363,074
17,652,681	17,998,437	16,065,503	16,651,732
1,309,401	1,273,748	1,131,278	1,261,105
731,339	882,625	524,890	498,477
25,399,196	29,249,242	33,147,776	29,556,461
2,260,373	2,451,997	2,211,537	6,464,240
1,529,841	1,416,169	2,447,682	1,115,826
<u>117,000,271</u>	<u>117,724,884</u>	<u>113,639,246</u>	<u>114,593,120</u>
16,122,685	16,428,343	15,403,761	16,180,405
8,504,308	8,696,907	7,703,981	7,382,865
34,926,053	36,044,246	31,201,955	29,499,860
12,245,317	21,516,060	25,249,152	20,355,379
17,766,506	20,863,189	17,523,419	16,182,369
8,348,845	9,898,293	13,356,841	13,776,420
813,968	726,441	687,215	710,820
9,006	479,594	88,112	8,498
3,580,646	5,224,294	1,395,229	8,198,685
3,274,800	3,646,400	3,407,000	3,242,500
0	15,965,000	0	0
1,616,219	2,271,486	1,845,146	1,960,435
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>107,208,353</u>	<u>141,760,253</u>	<u>117,861,811</u>	<u>117,498,236</u>
<u>9,791,918</u>	<u>(24,035,369)</u>	<u>(4,222,565)</u>	<u>(2,905,116)</u>

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

	2017	2016	2015	2014	2013	2012
Other Financing Sources (Uses)						
Sale of Capital Assets	\$25,678	\$45,173	\$24,462	\$131,847	\$628,120	\$1,734
Sales Tax Revenue Bond Proceeds	0	0	41,000,000	0	0	0
General Obligation Bonds Issued	0	0	0	0	0	0
General Obligation Refunding Bonds Issued	0	36,090,000	0	0	7,245,000	0
Special Assessment Bonds Issued	0	0		344,700	85,800	59,700
Premium on Revenue Bonds	0	0	1,191,302	0	0	0
Premium on General Obligation Bonds Issued	0	2,297,388	0	0	0	0
Refunding Bonds Issued	0	0	0	0	726,457	0
Bonds Issued	0	0	0	0	0	0
Payment to Refunding Bond Escrow Agent	0	(4,288,873)	0	0	(7,829,604)	0
Transfers In	20,272,853	15,012,898	8,718,430	9,482,889	21,739,066	8,503,248
Transfers Out	(20,272,853)	(15,012,898)	(8,718,430)	(9,525,388)	(21,781,566)	(8,545,748)
Total Other Financing Sources (Uses)	<u>25,678</u>	<u>34,143,688</u>	<u>42,215,764</u>	<u>434,048</u>	<u>813,273</u>	<u>18,934</u>
Changes in Fund Balances	<u>(\$18,789,499)</u>	<u>\$5,244,608</u>	<u>\$34,394,104</u>	<u>\$14,454,105</u>	<u>(\$888,183)</u>	<u>\$2,046,133</u>
Debt Service as a Percentage of Noncapital Expenditures	6.0%	5.8%	5.1%	4.6%	4.7%	4.7%

<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
\$5,132	\$0	\$0	\$16,303
0	0	0	0
0	5,255,050	0	0
0	15,910,000	0	0
16,000	35,250	50,000	261,500
0	0	0	0
0	214,433	0	0
0	634,215	0	0
0	0	0	0
0	0	0	0
16,962,132	14,278,381	13,498,247	14,095,679
<u>(17,012,132)</u>	<u>(14,328,381)</u>	<u>(13,573,247)</u>	<u>(14,170,679)</u>
<u>(28,868)</u>	<u>21,998,948</u>	<u>(25,000)</u>	<u>202,803</u>
<u>\$9,763,050</u>	<u>(\$2,036,421)</u>	<u>(\$4,247,565)</u>	<u>(\$2,702,313)</u>
4.9%	17.8%	5.2%	5.1%

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			
2017	\$5,943,420,190	\$806,344,940	\$19,285,043,229	\$339,780,580	\$386,114,295
2016	5,814,827,450	773,890,070	18,824,907,200	288,816,130	328,200,148
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

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	\$7,089,545,710	\$19,671,157,524	36.04	5.14
0	0	6,877,533,650	19,153,107,348	35.91	5.08
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

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

	2017	2016	2015	2014	2013	2012
General	\$1.80	\$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	1.8000
Commercial/Industrial	1.8000	1.8000	1.8000	1.8000	1.8000	1.8000
Tangible/Public Utility Personal	1.8000	1.8000	1.8000	1.8000	1.8000	1.8000
Permanent Improvement	0.10	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	0.1000
Commercial/Industrial	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000
Tangible/Public Utility Personal	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000
Developmental Disabilities						
Effective Millage Rates						
Residential/Agriculture	2.6600	2.6600	2.6600	2.6600	2.1000	2.1000
Commercial/Industrial	2.3255	2.5508	2.6600	2.6600	2.1000	2.1000
Tangible/Public Utility Personal	2.5597	2.5931	2.6600	2.6600	2.1000	2.1000
911						
Effective Millage Rates						
Residential/Agriculture	0.4500	0.4500	0.4500	0.4498	0.4500	0.4500
Commercial/Industrial	0.3925	0.4305	0.4317	0.4500	0.4483	0.4434
Tangible/Public Utility Personal	0.4344	0.4380	0.4462	0.4500	0.4500	0.4500
Senior Citizen Bond	0.10	0.14	0.15	0.15	0.15	0.15
Effective Millage Rates						
Residential/Agriculture	0.10	0.14	0.15	0.15	0.15	0.15
Commercial/Industrial	0.10	0.14	0.15	0.15	0.15	0.15
Tangible/Public Utility Personal	0.10	0.14	0.15	0.15	0.15	0.15
Total Delaware County (Total Direct Rate)						
Effective Millage Rates						
Residential/Agriculture	5.1100	5.1500	5.1600	5.1598	4.6000	4.6000
Commercial/Industrial	4.7180	5.0213	5.1417	5.1600	4.5983	4.5934
Tangible/Public Utility Personal	4.9940	5.0711	5.1562	5.1600	4.6000	4.6000
Total Weighted Average Tax Rate	4.9407	5.0808	5.1599	5.1594	4.5993	4.5900
School Districts						
Big Walnut	30.26-38.85	29.80-38.30	30.70 - 39.20	33.90 - 41.65	33.90 - 41.69	33.41 - 41.20
Delaware	56.54-83.55	52.54-78.24	52.83 - 78.51	52.80 - 78.20	51.31 - 76.73	50.92 - 76.38
Out-of-County School Districts						
Buckeye Valley	26.00-35.00	28.30-37.30	25.20 - 34.20	26.09 - 34.80	25.96 - 34.66	25.99 - 34.73
Centerburg	24.74-38.49	24.24-37.96	24.20 - 37.93	24.65 - 38.27	24.60 - 38.20	24.60 - 38.20
Dublin	53.13-88.09	56.98-88.59	57.06 - 88.59	58.28 - 88.59	57.18 - 87.34	50.16 - 80.40
Elgin	31.31-43.52	32.57-44.86	32.58 - 44.86	32.60 - 44.86	33.67 - 45.75	33.69 - 45.78
Highland	24.33-24.50	24.33-24.50	21.47 - 24.50	24.37 - 24.50	24.37 - 24.50	24.37 - 24.50
Johnstown-Monroe	34.22-45.00	35.67-46.40	36.17 - 46.90	28.76 - 39.20	28.63 - 39.10	29.08 - 39.60
North Union	27.76-32.80	29.48-34.50	29.92 - 34.95	30.67 - 35.70	31.65 - 36.60	32.10 - 37.10
Northridge	29.90-42.70	30.23-43.00	31.43 - 44.20	32.43 - 45.16	31.33 - 44.07	32.16 - 44.91
Olentangy	53.84-84.30	51.97-78.62	52.57 - 78.62	53.23 - 78.62	52.93 - 78.62	52.56 - 78.62
Westerville	53.48-79.20	59.33-80.50	59.41 - 80.60	59.03 - 80.05	59.03 - 80.10	52.09 - 73.20

2011	2010	2009	2008
\$1.80	\$1.80	\$1.00	\$1.20
1.8000	1.8000	1.0000	1.2000
1.8000	1.8000	1.0000	1.2000
1.8000	1.8000	1.0000	1.2000
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
2.0983	2.0875	2.0822	2.0805
2.0529	2.0470	2.0517	2.0702
2.1000	2.1000	2.1000	2.1000
0.4493	0.4468	0.4455	0.4388
0.4284	0.4310	0.4316	0.4432
0.4500	0.4500	0.4500	0.4500
0.15	0.14	0.15	0.15
0.15	0.14	0.15	0.15
0.15	0.14	0.15	0.15
0.15	0.14	0.15	0.15
4.5977	4.5743	3.7777	3.9693
4.5313	4.5180	3.7333	3.9634
4.6000	4.5900	3.8000	4.0000
4.5900	4.5680	3.7732	3.9697
33.38 - 41.82	26.04 - 35.51	26.84 - 35.34	24.53 - 33.03
40.33 - 66.91	40.23 - 66.80	40.79 - 67.42	40.20 - 67.1
25.81 - 34.73	25.99 - 34.95	25.80 - 34.80	23.95 - 32.65
24.57 - 38.16	24.55 - 38.16	24.52 - 38.20	25.33 - 38.85
48.81 - 80.40	48.68 - 80.40	40.83 - 72.50	40.67 - 72.50
34.09 - 46.17	34.17 - 46.17	25.68 - 37.68	26.26 - 38.26
24.37 - 24.50	24.37 - 24.50	24.36 - 24.50	22.18 - 22.30
29.34 - 40.30	29.34 - 40.30	20.00 - 30.70	20.00 - 30.70
32.30 - 37.25	32.25 - 37.25	34.10 - 39.10	35.80 - 40.80
32.35 - 45.55	32.35 - 45.55	23.49 - 36.20	23.75 - 36.50
43.64 - 70.72	44.15 - 70.72	44.08 - 70.72	35.18 - 62.00
50.28 - 72.95	50.28 - 73.00	42.28 - 73.00	41.54 - 72.50

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

	2017	2016	2015	2014	2013	2012
Joint Vocational School Districts						
Central Ohio	1.60-1.60	\$1.60-1.60	\$1.60 - 1.60	\$1.60 - 1.60	\$1.60 - 1.60	\$1.60 - 1.60
Delaware County	2.33-3.20	2.32-3.20	2.33 - 3.20	2.43 - 3.20	2.38 - 3.20	2.36 - 3.20
Knox County	2.13-6.40	2.18-6.40	2.18 - 6.40	2.39 -6.40	2.39 - 6.40	2.39 - 6.40
Licking County	2.55-2.55	2.58-2.58	2.54 - 2.54	2.56 - 2.56	2.48 - 2.48	2.54 - 2.54
Tri-Rivers	2.00-4.40	2.00-4.40	2.00 - 4.40	2.03 - 4.40	2.21 - 4.40	2.21 - 4.40
Corporations						
Ashley	19.76-21.40	21.20-21.40	21.20 - 21.40	21.09 - 21.40	21.08 - 21.40	21.08 - 21.40
Columbus	2.10-2.10	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	2.70 - 2.70
Dublin	1.93-2.95	1.94-2.95	1.94 - 2.95	1.95 - 2.95	1.95 - 2.95	1.95 - 2.95
Galena	3.39-3.70	3.63-3.70	3.66 - 3.70	3.69 - 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	1.30 - 1.30
Powell	3.97-3.97	3.65-3.65	3.65 - 3.65	3.73 - 3.73	3.96 - 9.96	3.89 - 3.89
Shawnee Hills	8.40-13.57	9.12-13.57	9.11 - 13.57	9.32 - 13.57	10.63 - 14.92	10.56 - 14.92
Sunbury	2.50-2.50	2.50-2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50
Westerville	14.72-23.06	13.24-20.30	13.24 - 20.30	13.43 - 20.30	13.42 - 20.30	13.41 - 20.30
Townships						
Berkshire	0.80-0.80	0.80-0.80	0.80 - 0.80	0.80 - 0.80	0.80 - 0.80	0.80 - 0.80
Berlin	7.34-8.03	4.93-5.08	4.93 - 5.08	5.07 - 5.08	5.07 - 5.08	5.05 - 5.08
Brown	3.89-4.90	3.96-4.90	3.96 - 4.90	3.13 - 3.80	4.24 - 4.90	4.24 - 4.90
Concord	5.95-8.80	6.47-8.80	6.47 - 8.80	6.77 - 8.80	6.78 - 9.20	8.85 - 11.30
Delaware	2.23-2.40	2.26-2.40	2.26 - 2.40	2.27 - 2.40	2.28 - 2.40	2.27 - 2.40
Genoa	12.15-13.30	13.11-13.30	11.53 - 11.70	11.30 - 11.30	11.30 - 11.30	11.30 - 11.30
Harlem	8.91-10.00	9.30-10.00	9.32 - 10.00	10.00 - 10.00	10.00 - 10.00	10.00 - 10.00
Kingston	2.30-2.30	2.30-2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30
Liberty	6.13-6.77	6.68-6.85	6.69 - 6.85	6.85 - 6.85	1.20 - 2.45	6.52 - 8.45
Marlboro	2.60-2.60	2.30-2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30
Orange	9.52-10.60	10.47-11.10	10.82 - 11.10	10.05 - 11.10	2.55 - 3.60	8.53 - 8.60
Oxford	5.71-6.30	5.45-6.30	5.30 - 6.30	6.10 - 6.30	6.10 - 6.30	6.10 - 6.30
Porter	2.50-2.50	2.50-2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50
Radnor	6.49-7.40	6.43-7.40	6.43 - 7.40	7.39 - 7.40	7.40 - 7.11	7.10 - 7.40
Scioto	4.84-5.29	5.00-6.15	5.80 - 6.15	6.29 - 6.30	6.23 - 6.24	6.01 - 6.01
Thompson	3.39-3.80	3.36-3.80	3.36 - 3.80	3.48 - 3.80	2.68 - 4.20	3.79 - 4.20
Trenton	2.50-2.50	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	2.20 - 2.20
Washington	9.15-15.45	9.76-15.45	9.79 - 15.45	10.13 - 15.45	10.16 - 15.45	10.16 - 15.45

2011	2010	2009	2008
\$1.30 - 1.30	\$1.30 - 1.30	\$1.30 - 1.30	\$1.30 - 1.30
2.29 - 3.20	2.29 - 3.20	2.29 - 3.20	2.28 - 3.20
2.34 - 6.40	2.35 - 6.40	2.34 - 6.40	2.56 - 6.40
2.52 - 2.52	2.50 - 2.50	2.50 - 2.50	3.00 - 3.00
2.35 - 4.40	2.23 - 4.40	2.22 - 4.40	2.25 - 4.40
19.99 - 20.40	18.18 - 18.60	18.07 - 18.60	17.23 - 18.60
2.10 - 2.10	2.10 - 2.10	2.10 - 2.10	2.10 - 2.10
2.70 - 2.70	2.70 - 2.70	2.70 - 2.70	2.85 - 2.85
1.94 - 2.95	1.94 - 2.95	1.95 - 2.95	1.94 - 2.95
3.70 - 3.70	3.50 - 3.70	3.50 - 3.70	3.52 - 3.70
1.30 - 1.30	1.30 - 1.30	1.30 - 1.30	1.30 - 1.30
3.72 - 3.72	3.80 - 3.80	3.71 - 3.71	3.59 - 3.59
10.49 - 14.92	10.30 - 14.92	10.26 - 14.92	10.32 - 14.92
2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50
12.92 - 20.30	8.71 - 16.10	10.31 - 17.70	10.21 - 17.64
0.80 - 0.80	0.80 - 0.80	0.80 - 0.80	0.80 - 0.80
5.08 - 5.08	4.83 - 5.08	4.91 - 5.08	4.91 - 5.08
4.29 - 4.90	4.30 - 4.90	4.29 - 4.90	4.37 - 4.90
8.42 - 11.30	8.38 - 11.30	8.37 - 11.30	8.36 - 11.30
2.27 - 2.40	2.28 - 2.40	2.28 - 2.40	2.08 - 2.20
11.23 - 11.30	8.58 - 9.40	8.56 - 9.40	8.38 - 9.40
9.97 - 10.00	9.89 - 10.00	9.88 - 10.00	9.93 - 10.00
2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30
6.82 - 8.43	6.56 - 8.44	6.71 - 8.38	6.74 - 8.43
2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30
8.28 - 8.60	8.18 - 8.60	8.26 - 8.60	8.36 - 8.60
6.22 - 6.30	4.23 - 4.50	4.18 - 4.50	4.30 - 4.50
2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50
7.22 - 7.40	7.20 - 7.40	7.20 - 7.40	4.07 - 4.40
5.89 - 5.89	6.40 - 6.50	6.45 - 6.55	6.00 - 6.07
4.03 - 4.20	4.02 - 4.20	4.01 - 4.20	2.10 - 2.10
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
10.10 - 15.45	7.97 - 14.48	7.99 - 14.48	7.92 - 14.47

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

	2017	2016	2015	2014	2013	2012
Other Units						
BST&G Fire District	4.15-4.85	2.79-3.00	\$2.81 - 3.00	\$3.00 - 3.00	\$2.98 - 3.00	\$2.00 - 2.00
Delaware County District Library	0.87-1.00	0.95-1.00	0.96 - 1.00	1.00 - 1.00	1.00 - 1.00	1.00 - 1.00
Delaware County Health District	0.55-0.70	0.59-0.70	0.60 - 0.70	0.62 - 0.70	0.63 - 0.70	0.63 - 0.70
Delaware-Morrow Mental Health District	0.88-1.00	0.23-0.25	0.95 - 1.00	1.00 - 1.00	1.00 - 1.00	1.00 - 1.00
Delaware Preservation Park District	0.52-0.60	0.57-0.60	0.57 - 0.60	0.60 - 0.60	0.60 - 0.60	0.60 - 0.60
Elm Valley Joint Fire District	3.19-3.87	3.15-3.87	3.15 - 3.87	3.77 - 3.87	3.77 - 3.87	2.80 - 2.90
Fort Morrow Fire District	3.46-5.00	3.64-5.00	3.66 - 5.00	3.80 - 5.00	4.47 - 5.00	4.47 - 5.00
Kingston-Porter Fire District	2.84-7.50	2.65-7.50	2.65 - 7.50	3.67 - 7.50	3.47 - 7.50	3.47 - 7.50
Senior Citizens	1.05-1.20	1.06-1.20	1.20 - 1.20	1.20 - 1.20	0.90 - 0.90	0.90 - 0.90
Sunbury Community Library	0.84-1.00	0.93-1.00	0.98 - 1.00	1.00 - 1.00	1.00 - 1.00	1.00 - 1.00
Tri-Township Fire District	5.23-6.40	5.65-6.40	5.65 - 6.40	5.27 - 5.40	5.27 - 5.40	5.27 - 5.40
Westerville Public Library	1.79-2.00	1.97-2.00	1.99 - 2.00	2.00 - 2.00	2.00 - 2.00	2.00 - 2.00

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.

2011	2010	2009	2008
\$1.96 - 2.00	\$1.96 - 2.00	\$1.95 - 2.00	\$1.96 - 2.00
0.99 - 1.00	1.02 - 1.03	0.04 - 0.04	0.06 - 0.06
0.59 - 0.70	0.59 - 0.70	0.59 - 0.70	0.58 - 0.70
0.99 - 1.00	0.99 - 1.00	0.99 - 1.00	0.99 - 1.00
0.59 - 0.60	0.59 - 0.60	0.59 - 0.60	0.24 - 0.40
2.90 - 2.90	2.00 - 2.50	2.00 - 2.50	2.11 - 2.50
4.53 - 5.00	4.73 - 5.00	4.73 - 5.00	1.81 - 2.00
3.51 - 7.50	3.69 - 7.68	3.63 - 7.67	3.89 - 7.70
0.88 - 0.90	0.88 - 0.90	0.88 - 0.90	0.57 - 0.70
1.00 - 1.00	0.99 - 1.00	N/A	N/A
5.19 - 5.40	5.18 - 5.40	5.17 - 5.40	5.25 - 5.40
0.80 - 0.80	0.79 - 0.80	0.78 - 0.80	0.80 - 0.80

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

Year	Current Tax Levy (1)	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections	Total Tax Collections	Percent of Total Tax Collections to Current Tax Levy
2017	\$36,247,267	\$35,533,107	98.03%	\$362,909	\$35,896,016	99.03%
2016	35,167,298	34,023,987	96.75%	673,257	34,697,244	98.66
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

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
2017	\$0	\$0	0.00%	\$0	\$0	0.00%
2016	0	0	0.00	0	0	0.00
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

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	2017			2008		
		Total Assessed Valuation	Rank	Percent of Total County Assessed Valuation	Total Assessed Valuation	Rank	Percent of Total County Assessed Valuation
Ohio Power Co.	Public Utility	\$131,069,320	1	1.85%			
AEP Ohio Transmission Systems Inc.	Public Utility	122,343,220	2	1.73			
American Transmission Systems, Inc.	Public Utility	44,163,710	3	0.62	11,279,380	7	0.18
Citigroup Technology, Inc.	IT Services	25,239,690	4	0.36			
Columbia Gas of Ohio	Public Utility	20,713,500	5	0.29	12,110,970	5	0.20
Banc One Management Corp	Finance	15,029,870	6	0.21			
Kroger Company	Retail	11,494,260	7	0.16	15,047,520	2	0.24
Nationwide Mutual Insurance Co.	Insurance	11,197,390	8	0.16	9,772,570	10	0.16
BRE DDR BR Lewis Center OH LLC	Developer	9,975,010	9	0.14			
Consolidated Electric Cooperative Inc	Public Utility	9,353,810	10	0.13			
Columbus and Southern Power	Public Utility				81,163,970	1	1.31
J. P. Morgan Chase and Co.	Finance				15,023,480	3	0.24
NP Limited Partnership	Developer				9,788,450	9	0.16
Meijer, Inc.	Retail				12,374,000	4	0.20
Evans Capital Investments Limited	Developer				11,451,700	6	0.18
New Par	Public Utility				10,344,360	8	0.17
Total Principal Taxpayers		400,579,780		5.66	188,356,400		3.04
All Other Taxpayers		6,688,965,930		94.34	6,004,372,774		96.96
Total County Assessed Value		<u>\$7,089,545,710</u>		<u>100.00%</u>	<u>\$6,192,729,174</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>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Sales Tax Payments/Transient Sales	\$12,486,840	\$12,356,384	\$12,055,670	\$12,212,086	\$12,336,936
Direct Pay Tax Return Payments	1,004,786	1,359,715	1,382,092	1,022,330	607,053
Seller's Use Tax Return Payments	10,564,454	11,053,287	9,885,832	9,107,119	8,993,313
Consumer's Use Tax Return Payments	2,871,699	3,142,066	2,191,060	2,337,124	2,118,868
Motor Vehicle Tax Payments	6,717,461	6,064,889	5,859,754	5,581,817	5,004,176
Non-Resident Motor Vehicle Payments	49,285	29,146	22,002	22,579	15,950
Resident and Non-Resident Watercraft and Outboard Motors	112,030	85,998	70,819	77,491	82,400
Department of Liquor Control	196,232	195,749	171,705	155,181	141,835
Sales Tax on Motor Vehicle Fuel Refunds	22,451	25,761	29,485	34,526	2,538
Sales/Use Tax Voluntary Payments	41,911	42,363	82,827	36,692	60,354
Statewide Master Numbers	23,048,532	21,756,262	20,133,677	19,504,200	18,900,457
Sales/Use Tax Assessment Payments	333,629	285,290	429,556	157,732	130,290
Streamlined Sales Tax Payments	134,657	99,774	51,882	31,361	25,933
Use Tax Amnesty Payments	2,074	4,554	5,970	8,101	42,418
Sales/Use Tax Refunds Approved	(112,139)	(173,471)	(94,795)	(200,034)	(180,740)
Destination Sourcing Adjustment/Managed Audit	123,991	107,540	113,551	96,091	0
Total	<u>\$57,597,893</u>	<u>\$56,435,306</u>	<u>\$52,391,087</u>	<u>\$50,184,396</u>	<u>\$48,281,781</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.

2012	2011	2010	2009	2008
\$11,078,242	\$10,984,450	\$10,045,821	\$9,193,471	\$8,780,199
571,892	540,598	455,159	287,821	313,729
8,053,036	7,820,413	6,133,088	6,396,974	6,151,045
1,406,870	1,216,379	1,347,004	1,049,031	1,257,366
4,727,110	4,354,750	3,979,447	3,590,414	3,669,313
11,849	11,041	11,124	7,821	9,923
60,437	75,490	56,942	46,444	62,438
129,070	111,759	103,379	95,551	87,827
1,950	1,543	1,871	1,502	1,962
24,027	30,138	23,559	17,324	25,312
18,311,211	17,556,352	16,506,930	15,866,240	15,743,812
141,100	162,863	160,099	133,452	191,892
21,386	19,640	14,962	0	0
75,270	10,846	0	0	0
(297,139)	(153,953)	(259,592)	(97,143)	(222,342)
0	0	0	0	0
<u>\$44,316,311</u>	<u>\$42,742,309</u>	<u>\$38,579,793</u>	<u>\$36,588,902</u>	<u>\$36,072,476</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
2017	34,156	3,287,820,000	\$3.00
2016	33,038	3,187,520,000	3.08
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

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)
2017	\$53,290,044	0.27%	\$266
2016	57,099,617	0.30	291
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

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
2017	\$0	\$0	\$39,155,587	\$53,290,044	\$362,377	\$0	\$27,550,047
2016	0	0	39,839,909	57,099,617	440,947	0	30,657,403
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

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>
\$120,358,055	600.40	0.92
128,037,876	651.71	1.03
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

Delaware County, Ohio
 Revenue Bond Coverage
 Last Seven Years

Year	Operating Revenues	Tap Fees	Gross Revenues	Less Operating Expenses (excluding depreciation)	Net Available Revenues
2017	\$19,495,204	\$4,764,851	\$24,260,055	\$11,191,802	\$13,068,253
2016	15,874,252	5,610,982	21,485,234	10,140,509	11,344,725
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

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	
\$2,550,000	\$982,740	\$3,532,740	3.70
2,575,000	1,286,863	3,861,863	2.94
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

Delaware County, Ohio
Special Assessment Bond Coverage
Last Ten Years

Year	Special Assessment Collections	Debt Service		Total	Coverage Ratio
		Principal	Interest		
2017	\$425,229	\$321,570	\$86,081	\$407,651	1.04
2016	539,397	412,690	64,217	476,907	1.13
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

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

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

	2017	2016	2015	2014	2013
Assessed Value of County	\$7,089,545,710	\$6,877,533,650	\$6,605,440,190	\$6,246,628,450	\$6,164,665,040
Voted Debt Limitation (1)	\$175,738,643	\$170,438,341	\$163,636,005	\$154,665,711	\$152,616,626
2003 Capital Facilities Refunding	0	0	0	0	0
2004 Capital Facilities Refunding	0	0	0	0	0
2004 Jail	0	0	0	0	0
2005 Capital Facilities Refunding	0	195,000	645,000	1,070,000	1,475,000
2005 Council for Older Adults	0	0	0	575,000	1,130,000
2007 Various Purpose	0	0	1,030,000	1,094,800	1,157,100
2010 Jail Improvement	1,815,000	2,025,000	2,225,000	2,520,000	2,800,000
2010 Hayes Improvement	990,000	1,100,000	1,200,000	1,340,000	1,440,000
2010 Jail Current Refunding	0	0	0	0	540,000
2010 Hayes Current Refunding	8,190,000	9,045,000	9,875,000	10,685,000	12,070,000
2010 Capital Improvements	0	0	0	160,400	315,950
2013 Council for Older Adults Refunding	5,770,000	6,565,421	7,115,000	7,175,000	7,245,000
2016 General Obligation Various Purpose Improvement and Refunding Bond	33,185,000	34,765,000	0	0	0
1999 Road Improvements	0	0	0	0	0
2007 Various Purpose	0	0	3,280,000	3,535,200	3,777,900
2007A Various Purpose	60,700	65,400	69,800	74,000	78,100
2007B Various Purpose	0	0	23,400	45,800	67,200
2008 Ditch Improvements	0	0	37,600	73,700	108,500
2009 Ditch Improvements	0	7,000	13,800	20,400	26,800
2010 Ditch Improvements	4,950	9,750	14,400	18,950	23,350
2011 Ditch Improvements	4,278	6,351	8,381	10,370	12,318
2012 Ditch Improvements	23,949	31,546	38,957	46,188	53,242
2013 Ditch Improvements	45,300	55,900	66,300	76,400	85,800
2014 Ditch Improvements	223,200	265,000	306,000	344,700	0
1999 Sewer Improvements	0	0	0	0	0
2003 Capital Facilities	0	0	0	0	0
2003 Capital Facilities Refunding	0	0	0	0	0
2007 Refunding Sewer Improvements Revenue	0	18,330,000	20,525,000	22,615,000	24,625,000
2014 Sewer Improvements Revenue Debt	11,450,000	11,835,000	12,215,000	12,595,000	0
2017 Sewer Improvements Revenue Debt	15,315,000	0	0	0	0
2015 Sales Tax Revenue Bonds	38,050	38,715,000	39,345,000	0	0
Total Debt	77,115,427	123,016,368	98,033,638	64,075,908	57,031,260

2012	2011	2010	2009	2008
\$6,119,864,510	\$6,379,447,020	\$6,355,039,570	\$6,257,413,840	\$6,192,729,174
\$151,496,613	\$157,986,176	\$157,375,989	\$154,935,346	\$153,318,229
1,370,000	2,695,000	3,965,000	5,195,000	6,390,000
0	0	0	13,485,000	14,070,000
0	0	0	2,480,000	2,925,000
1,855,000	2,215,000	2,555,000	2,875,000	3,180,000
8,905,000	9,415,000	9,910,000	10,385,000	10,845,000
1,217,000	1,274,600	1,330,000	1,383,200	1,434,400
2,865,000	2,930,000	2,995,000	0	0
1,465,000	1,490,000	1,515,000	0	0
1,075,000	1,555,000	2,025,000	0	0
12,295,000	12,440,000	12,580,000	0	0
466,750	612,900	745,050	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	120,000
4,013,000	4,240,400	4,460,000	4,666,800	4,865,600
82,000	85,700	89,200	92,600	95,600
87,700	107,300	126,100	144,000	161,200
141,900	174,100	205,100	234,900	261,500
33,000	38,900	44,700	50,000	0
27,600	31,700	35,250	0	0
14,226	16,000	0	0	0
59,700	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	2,395,000
685,000	1,345,000	1,980,000	2,595,000	3,195,000
0	0	0	0	1,015,000
26,560,000	28,420,000	30,210,000	31,930,000	32,140,000
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
63,217,876	69,086,600	74,770,400	75,516,500	83,093,300

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

	2017	2016	2015	2014	2013
Exemptions					
2004 Jail	\$0	\$0	\$0	\$0	\$0
2007 Various Purpose	0	0	1,030,000	1,094,800	1,157,100
2010 Jail Improvement	1,815,000	2,025,000	2,225,000	2,520,000	2,800,000
2010 Jail Current Refunding	0	0	0	0	540,000
1999 Road Improvements	0	0	0	0	0
2007 Various Purpose	0	0	3,280,000	3,535,200	3,777,900
2007A Various Purpose	60,700	65,400	69,800	74,000	78,100
2007B Various Purpose	0	0	23,400	45,800	67,200
2008 Ditch Improvements	0	0	37,600	73,700	108,500
2009 Ditch Improvements	0	7,000	13,800	20,400	26,800
2010 Ditch Improvements	4,950	9,750	14,400	18,950	23,350
2011 Ditch Improvements	4,278	6,351	8,381	10,370	12,318
2012 Ditch Improvements	23,949	31,546	38,957	46,188	53,242
2013 Ditch Improvements	45,300	55,900	66,300	76,400	85,800
2014 Ditch Improvements	223,200	265,000	306,000	344,700	0
1999 Sewer Improvements	0	0	0	0	0
2003 Capital Facilities	0	0	0	0	0
2003 Capital Facilities Refunding	0	0	0	0	0
2007 Refunding Sewer Improvements	0	18,330,000	20,525,000	22,615,000	24,625,000
2014 Sewer Improvements Revenue Debt	11,450,000	11,835,000	12,215,000	12,595,000	0
2015 Sales Tax Revenue Bonds	38,050	38,715,000	39,345,000	0	0
Total Exemptions	13,665,427	71,345,947	79,198,638	43,070,508	33,355,310
Net Debt	63,450,000	51,670,421	18,835,000	21,005,400	23,675,950
Total Voted Legal Debt Margin (Debt Limitation Minus Net Debt)	\$112,288,643	\$118,767,920	\$144,801,005	\$133,660,311	\$128,940,676
Legal Debt Margin as a Percentage of the Debt Limit (Voted)	63.90%	69.68%	88.49%	86.42%	84.49%
Unvoted Debt Limitation	\$70,895,457	\$68,775,337	\$66,054,402	\$62,466,285	\$61,646,650
Total Legal Debt Margin (Unvoted)	\$7,445,457	\$17,104,916	\$47,219,402	\$41,460,885	\$37,970,700
Legal Debt Margin as a Percentage of the Debt Limit (Unvoted)	10.50%	24.87%	71.49%	66.37%	61.59%
The voted debt limitations calculated as follows:					
Six Million Plus	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000
2 1/2 percent of Assessment Value in excess of \$300,000,000	169,738,643	164,438,341	157,636,005	148,665,711	146,616,626
Total voted debt limitation	\$175,738,643	\$170,438,341	\$163,636,005	\$154,665,711	\$152,616,626

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

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

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

2012	2011	2010	2009	2008
\$0	\$0	\$0	\$2,480,000	\$2,925,000
1,217,000	1,274,600	1,330,000	1,383,200	1,434,400
2,865,000	2,930,000	2,995,000	0	0
1,075,000	1,555,000	2,025,000	0	0
0	0	0	0	120,000
4,013,000	4,240,400	4,460,000	4,666,800	4,865,600
82,000	85,700	89,200	92,600	95,600
87,700	107,300	126,100	144,000	161,200
141,900	174,100	205,100	234,900	261,500
33,000	38,900	44,700	50,000	0
27,600	31,700	35,250	0	0
14,226	16,000	0	0	0
59,700	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	2,395,000
685,000	1,345,000	1,980,000	2,595,000	3,195,000
0	0	0	0	1,015,000
26,560,000	28,420,000	30,210,000	31,930,000	32,140,000
0	0	0	0	0
0	0	0	0	0
<u>36,861,126</u>	<u>40,218,700</u>	<u>43,500,350</u>	<u>43,576,500</u>	<u>48,608,300</u>
<u>26,356,750</u>	<u>28,867,900</u>	<u>31,270,050</u>	<u>31,940,000</u>	<u>34,485,000</u>
<u>\$125,139,863</u>	<u>\$129,118,276</u>	<u>\$126,105,939</u>	<u>\$122,995,346</u>	<u>\$118,833,229</u>
82.60%	81.73%	80.13%	79.38%	77.51%
<u>\$61,198,645</u>	<u>\$63,794,470</u>	<u>\$63,550,396</u>	<u>\$62,574,138</u>	<u>\$61,927,292</u>
<u>\$34,841,895</u>	<u>\$34,926,570</u>	<u>\$32,280,346</u>	<u>\$30,634,138</u>	<u>\$27,442,292</u>
56.93%	54.75%	50.79%	48.96%	44.31%
\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000
<u>145,496,613</u>	<u>151,986,176</u>	<u>151,375,989</u>	<u>148,935,346</u>	<u>147,318,229</u>
<u>\$151,496,613</u>	<u>\$157,986,176</u>	<u>\$157,375,989</u>	<u>\$154,935,346</u>	<u>\$153,318,229</u>

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	
2017	\$34,557,825	\$32,459,412	\$2,098,413	\$665,000	\$1,433,413	1.00
2016	33,861,184	31,787,901	2,073,283	630,000	1,452,312	1.00
2015	31,434,652	29,185,487	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

Year	Population	Personal Income	Per Capita Personal Income	Unemployment Rate
2017	200,464	\$13,071,062,000	\$66,532	3.50%
2016	196,463	12,475,155,000	64,634	3.50
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

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	2017			2008		
		Number of Employees	Rank	Percent of Total Employment	Number of Employees	Rank	Percent of Total Employment
J. P. Morgan Chase and Co.	Finance	10,700	1	10.71%	7,893	1	9.10%
Kroger Company	Retail/Warehouse	2,249	2	2.25	1,620	2	1.87
Olentangy Local School District	School System	2,203	3	2.21	1,564	3	1.80
Delaware County	Government	1,159	4	1.16	1,082	4	1.25
Ohio Health (Grady Memorial Hospital)	Hospital/Medical Services	1,108	5	1.11	577	8	0.67
PCM/Sarcom Inc	IT Solutions	1,001	6	1.00			
Meijer Limited Partnership	Retail	746	7	0.75			
Exel Inc	Motor Freight Transportation	660	8	0.66			
Delaware City School District	School System	632	9	0.63	538	10	0.62
American Showa, Inc.	Manufacturing	600	10	0.60	709	6	0.82
Central Ohio Primary Care Physicans, Inc.	Hospital/Medical Services				935	5	1.08
Ohio Wesleyan University	Private Liberal Arts University				612	7	0.70
WalMart Real Estate Business Trust	Retail				554	9	0.64
Total		21,058		21.08%	16,084		18.55%
Total Employment Within the County		99,900			86,700		

Sources: Local Companies
Columbus Region County Profiles

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

	2017	2016	2015	2014
General Government				
Legislative and Executive				
Auditor				
Number of Non-Exempt Conveyances	5,649	5,544	5,089	4,847
Number of Exempt Conveyances	2,359	2,442	2,328	2,293
Number of Dog Tags Sold		18,385	18,675	20,381
Number of Weights/Measures Inspections	809	882	243	527
Number of Weights/Measures Tests Performed	6,052	2,193	2,546	2,186
Commissioners				
Number of Resolutions	1,391	1,343	1,544	1,493
Number of Annexations	5	5	6	12
Community and Economic Development				
Number of Business Starts	N/A	315	337	310
Number of Active Businesses	N/A	3,030	3,280	3,282
Job Creations	208	195	238	247
Job Retention	198	185	632	666
Treasurer				
Percentage Return on Portfolio	1.16	0.79	0.56	0.51
Board of Elections				
Number of Registered Voters	135,778	133,075	124,080	121,174
Number of Voters Last General Election	45,726	106,996	59,118	60,144
Percentage of Register Voters that Voted	33.68	80.40	47.65	49.63
Recorder				
Number of Total Instruments Recorded	36,887	40,529	37,127	33,309
Number of Deeds Recorded	10,031	10,110	9,271	8,685
Number of Mortgages Recorded	11,129	12,953	11,571	9,899
Number of Mortgages Discharged	12,664	13,906	13,093	11,431
Number of Mortgages Assignments Recorded	801	612	839	821
Number of Easements Recorded	780	903	685	530
Number of Plats Recorded	105	122	131	103
Number of Federal Tax Liens Recorded	243	192	233	187
Number of Mechanics Liens Recorded	69	40	75	81
Number of Land Contracts Recorded	12	27	17	17
Number of Sheriff's Deeds Recorded	95	139	191	237
Data Processing				
Number of Users Served	1,100	1,100	1,100	1,000
Judicial				
Common Pleas Court				
Number of Civil Cases Filed	752	773	862	935
Number of Criminal Cases Filed	722	652	685	659
Number of Domestic Cases Filed	706	608	547	604
Probate Court				
Number of Estate Cases Filed	501	485	423	440
Number of Guardianship Cases Filed	79	93	102	86
Number of Trust Cases Filed	7	14	20	13
Number of Civil Action Cases Filed	34	11	21	15
Number of Adoption Cases Filed	48	44	39	31
Number of Marriage Applications	886	879	882	757

2013	2012	2011	2010	2009	2008
5,367	4,481	3,532	3,747	3,453	3,890
2,438	2,397	2,193	2,349	2,438	2,484
21,345	20,988	21,246	20,835	19,492	20,063
578	551	590	581	629	494
2,198	2,220	2,139	2,087	2,192	1,917
1,343	1,422	1,483	1,683	1,614	1,554
7	4	4	1	4	10
366	393	370	N/A	N/A	397
3,276	3,184	3,219	3,166	3,157	3,142
279	107	214	101	232	0
594	646	175	97	22	26
0.64	0.82	0.66	1.19	0.28	2.53
116,883	125,596	118,916	119,690	118,316	119,612
28,164	99,254	64,657	69,509	49,829	93,055
24.10	79.03	54.37	58.07	42.12	77.80
45,525	53,737	38,611	40,646	40,679	34,746
9,364	8,174	5,020	4,958	4,866	5,315
14,516	15,723	11,393	12,329	12,508	9,835
18,644	20,933	13,147	13,336	13,681	9,936
1,304	1,799	1,306	1,276	1,633	1,462
657	518	473	426	345	741
119	86	47	42	48	78
213	273	379	530	347	354
60	49	64	112	131	240
19	21	20	25	18	9
320	354	273	456	376	452
1,000	875	802	670	644	600
1,049	1,464	1,586	1,857	1,840	1,705
666	580	758	668	614	634
598	628	728	685	644	603
543	469	490	487	460	426
98	83	93	108	108	106
5	5	6	10	7	7
28	29	21	24	21	19
42	36	10	39	30	57
741	803	742	751	742	775

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

	2017	2016	2015	2014
General Government (continued)				
Judicial (continued)				
Juvenile Court				
Number of Delinquent Cases Filed	433	418	426	544
Number of Unruly Cases Filed	135	118	130	126
Number of Unfiled Charges	1,727	1,849	195	277
Number of Custody Related Cases Filed	656	651	254	264
Number of Adult Cases Filed	79	86	254	487
Number of Traffic Cases Filed	892	833	775	783
Number of Abused/Neglect/Dependent Filed	59	69	40	61
Public Safety				
Sheriff				
Jail Operation				
Number of Inmates	4,393	4,169	3,949	3,898
Inmate Profile Felonies	1,745	1,571	1,500	1,602
Inmate Profile Misdemeanors	2,558	2,519	2,335	2,127
Inmate Profile Male	3,253	3,026	2,836	2,886
Inmate Profile Female	1,140	1,142	1,113	1,012
Enforcement Uniform Crime Reporting				
Number of Homicides Reported	1	2	1	0
Number of Rapes Reported	17	29	46	14
Number of Robberies Reported	11	18	12	8
Number of Burglaries Reported	93	318	333	162
Number of Thefts Reported	1,030	1,247	1,208	916
Number of Auto Thefts Reported	52	27	48	51
Number of Vandalisms Reported	156	182	253	167
Number of Domestic Violence/Disputes Reported	526	477	461	445
Number of Arsons Reported	6	7	4	3
Number of Assaults Reported	100	182	143	60
Number of Kidnappings Reported	17	9	4	0
Intensive Supervision				
Number of New Basic Clients	1,148	1,182	1,158	1,126
Number of Offenders on Electronic House Arrest	151	189	165	128
Number of New Intensive Supervision Clients	415	389	355	234
Emergency Medical Services				
Number of Emergency Runs	7,493	6,406	6,844	7,055
Number of Transports	3,016	3,405	3,284	2,775
911 Calls				
Number of Total Calls	106,148	110,323	111,986	114,428
Number of Incidents	102,271*	40,820	40,357	42,795
Code Compliance				
Number of Residential Permits Issued	3,449	3,030	2,483	2,390
Number of Commercial Permits Issued	1,070	1,517	889	657
Number of Single Family Dwellings Units	681	672	510	467
Number of Inspections Performed	24,571	22,676	16,869	16,932

2013	2012	2011	2010	2009	2008
505	1,075	544	1,212	1,291	1,345
97	122	100	362	500	374
1,378	1,706	1,217	1,601	1,621	1,854
242	228	413	1,074	1,006	980
71	106	77	101	93	102
844	830	712	962	931	995
N/A	N/A	N/A	N/A	N/A	N/A
3,595	3,483	3,992	3,673	3,895	3,854
1,529	1,957	2,694	1,738	1,588	1,173
1,917	1,526	1,298	1,935	2,281	2,681
2,708	2,629	3,005	2,804	3,048	2,969
887	854	987	869	847	885
1	2	1	0	1	0
24	19	16	3	43	31
14	17	14	14	21	14
169	263	357	393	450	328
970	631	1,021	784	1,375	1,022
45	59	42	105	86	71
234	257	240	420	642	341
517	526	530	581	422	474
0	3	11	0	7	7
83	64	70	113	176	74
0	2	9	2	3	4
1,287	1,014	970	567	477	438
212	163	144	750	440	671
175	88	72	89	90	88
6,565	4,953	6,294	5,811	4,894	4,601
2,706	3,953	2,795	3,239	3,764	2,739
116,868	119,656	85,417	84,877	83,348	103,032
41,740	61,040	42,782	43,591	42,442	41,901
2,447	2,159	1,859	1,655	1,269	1,344
645	703	656	688	587	534
555	537	439	386	325	419
18,542	16,309	14,375	14,098	12,698	16,194

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

	2017	2016	2015	2014
Public Safety (continued)				
Victim Services Prosecutor				
Number of Cases Filed	996	989	908	746
Number of Victims of Crimes Served	1,012	1,117	1,012	852
Public Works				
Engineer				
Miles of Roads Resurfaced	43	39	33	28
Number of Bridges Replaced/Improved	8	10	9	8
Traffic Signals Installed	5	4	1	1
Ditch Maintenance				
Number of Total Projects	518	490	472	447
Sewer District				
Number of New Tap Connections	1,118	831	656	490
Number of User Equivalent	34,156	33,038	32,207	31,551
Health				
Developmental Disabilities				
Number of Clients Enrolled	2,766	2,586	2,447	2,326
Human Services				
Jobs and Family Services				
Number of Individuals who Received Food Stamps	8,696	9,361	9,686	10,572
Number of Individuals who Received Cash Assistance	506	518	593	842
Monthly Average Medicaid Eligible	16,270	15,698	15,843	13,740
Children's Services				
Average Client Count in Foster Care	28	27	16	14
Number of Investigations Conducted	424	581	581	582
Child Support Enforcement Agency				
Total Number of Active Support Orders	4,582	4,488	4,463	4,335
Total Number of Paternities Administrative	62	50	48	79
Total Number of Paternities Failed to Appear	89	75	50	54
Total Number of Child and Medical Support Admin	90	67	87	92
Veteran Services				
Number of Client Contacts	5,743	5,630	6,624	5,501
Number of Awarded Applications	68	95	118	102
Number of Transports to VA Clinic	540	528	576	682

Source: Delaware County Departments and Offices

N/A - Not Available

* Revised Standard

2013	2012	2011	2010	2009	2008
717	722	713	690	614	713
902	869	856	816	893	850
54	31	36	35	13	24
10	11	4	8	7	11
1	0	1	2	1	1
423	403	393	382	378	368
699	624	527	432	405	477
31,062	30,363	29,739	29,212	28,780	27,707
2,293	2,237	2,177	2,018	1,834	1,675
11,392	12,363	12,905	12,281	11,026	8,874
1,139	1,699	2,739	2,883	2,617	2,252
N/A	N/A	N/A	N/A	N/A	N/A
23	25	36	51	58	89
584	598	N/A	N/A	N/A	N/A
4,387	4,511	4,633	4,905	4,918	4,853
103	93	129	121	121	83
78	70	74	146	88	76
134	117	145	152	125	129
4,323	4,560	5,829	8,439	8,549	8,959
115	69	136	154	180	150
611	428	549	521	530	535

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

	2017	2016	2015	2014	2013	2012
General Government						
Legislative and Executive						
Auditor General	13.00	11.00	11.00	11.50	10.00	10.00
Auditor Real Estate Assessment	21.00	19.00	18.00	18.00	19.00	18.00
Auditor Data Support	9.00	8.00	8.00	7.00	7.00	6.00
Commissioners General Office	9.50	9.50	9.00	9.50	9.50	8.50
Commissioners Records Center	4.00	4.00	4.00	4.00	4.00	4.00
Commissioners Lands, Buildings, Garage	28.00	27.00	25.00	26.00	26.00	25.00
Commissioners Administrative Services	7.50	6.50	6.50	6.50	5.50	4.50
Commissioners Economic Development	2.00	2.00	2.00	1.00	2.00	1.00
Prosecutor	27.00	26.50	25.50	26.00	27.00	25.50
Recorder	6.00	6.00	6.00	5.00	6.00	6.00
Treasurer	6.50	6.50	6.50	6.00	6.00	6.00
Board of Elections	19.50	19.00	18.00	17.00	18.00	15.50
Title Administration	11.50	12.50	10.50	10.50	10.50	12.00
Judicial						
Public Defender	2.00	2.00	2.00	2.00	2.00	2.00
Clerk of Courts	14.50	14.50	12.50	14.50	13.50	14.50
Common Pleas Court and Jury Commission	14.00	18.00	18.00	16.00	19.00	20.00
Domestic Relations Court	15.00	0.00	0.00	0.00	0.00	0.00
Adult Court Services	13.50	14.00	13.50	14.00	11.50	10.50
Juvenile Court	35.50	37.00	35.50	39.50	37.00	34.00
Probate Court	8.00	8.00	8.00	9.00	8.50	8.00
Law Library	0.50	0.50	0.50	0.50	0.50	0.50
Public Safety						
Sheriff	215.50	205.00	197.50	202.50	202.50	211.50
Emergency Medical and Management Services	110.50	110.50	108.50	109.00	108.00	109.50
911	29.00	29.50	26.50	29.00	29.00	28.50
Code Compliance	15.00	18.00	18.00	16.00	18.00	18.00
Coroner	3.00	3.00	3.00	3.00	3.00	3.00
Dog and Kennel	4.00	3.00	3.50	3.00	4.00	3.00
Community and Juvenile Grants	17.50	17.00	16.00	16.00	16.00	18.50
Public Works						
Engineer and Map Room	73.00	75.00	74.00	71.00	69.50	68.50
Sanitary Sewer	71.00	69.00	69.00	69.00	60.00	55.00
Health						
Developmental Disabilities	84.00	85.50	78.00	71.00	83.00	89.00
Human Services						
Jobs and Family Services	64.00	75.00	80.00	79.00	76.00	66.00
Juvenile Grants	8.00	8.00	5.00	3.00	8.00	8.50
Child Support Enforcement Agency	20.00	19.00	20.00	20.00	19.50	19.50
Veterans Services	5.25	5.25	5.25	5.25	4.25	5.25
Transportation						
Delaware Transit Authority	0.00	0.00	0.00	29.00	30.50	29.50
Total	<u>987.25</u>	<u>974.25</u>	<u>944.25</u>	<u>969.25</u>	<u>973.75</u>	<u>964.75</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

2011	2010	2009	2008
10.00	10.50	9.50	9.50
18.00	17.50	19.00	15.00
7.00	6.00	7.00	7.00
8.50	7.50	7.00	7.00
3.00	3.00	3.00	3.00
27.00	26.00	26.00	25.00
5.50	6.50	6.50	6.50
2.00	2.00	2.00	1.00
23.00	22.50	21.00	19.50
6.00	6.00	6.00	6.00
6.00	7.00	7.00	6.00
15.50	14.50	15.00	14.00
10.50	9.50	9.50	10.00
2.00	2.00	2.00	2.00
13.00	12.50	12.50	12.50
19.50	19.00	17.50	17.00
0.00	0.00	0.00	0.00
9.00	8.50	7.00	8.00
34.50	35.50	32.50	30.00
7.00	5.50	5.00	5.00
0.50	0.50	0.50	0.50
214.50	210.50	194.50	188.00
107.50	110.00	108.00	108.00
32.50	27.00	19.00	23.00
19.00	19.00	23.00	24.00
3.00	3.00	2.00	2.00
3.00	3.00	2.00	2.00
18.00	17.50	20.00	19.00
67.00	67.00	70.00	70.00
54.00	50.00	48.50	49.50
96.00	94.00	95.00	87.50
67.50	67.00	66.00	65.00
9.50	7.00	7.50	6.50
18.00	18.00	18.00	16.50
4.75	6.75	5.25	5.25
30.50	27.50	24.50	18.50
<u>972.25</u>	<u>949.25</u>	<u>918.75</u>	<u>889.25</u>

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

	2017	2016	2015	2014	2013	2012
General Government						
Legislative and Executive						
Commissioners						
Administrative Office Space (sq. ft.)	10,194	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	10,011
Treasurer						
Administrative Office Space (sq. ft.)	6,101	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	11,892
Board of Elections						
Administrative Office Space (sq. ft.)	16,614	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	4,735
Buildings and Grounds						
Administrative Office Space (sq. ft.)	6,350	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	3,518
Judicial						
Administrative Office Space (sq. ft.)	94,450	0	0	0	0	0
Common Pleas Court						
Number of Court Rooms	9	5	5	5	5	5
Probate Court						
Number of Court Rooms	1	1	1	1	1	1
Juvenile Court						
Number of Court Rooms	4	4	4	4	4	4
Clerk of Courts						
Administrative Office Space (sq. ft.)	2,226	2,226	2,226	2,226	2,226	2,226
Public Safety						
Sheriff						
Jail Capacity	286	274	274	274	274	274
Number of Patrol Vehicles	40	34	37	47	47	38
Probation						
Administrative Office Space (sq. ft.)	3,289	3,289	3,289	3,289	3,289	3,289
Emergency Medical Services						
Number of Stations	6	6	6	6	6	6
Number of Emergency Squads	20	19	18	18	17	17
Public Works						
Engineer						
Centerline Miles of Roads	333.64	333.64	333.64	333.64	333.64	333.64
Number of Bridges	378	378	378	378	378	378
Number of Traffic Signals	19	17	15	15	14	13
Building Department						
Administrative Office Space (sq. ft.)	902	902	902	902	902	902
Sewer District						
Number of Treatment Facilities	10	9	9	9	9	8
Number of Pumping Stations	24	24	24	24	24	24
Miles of Sewer Lines	456.81	456.81	445.98	435.65	430.83	422.94

2011	2010	2009	2008
10,194	10,194	10,194	10,194
10,011	10,011	10,011	10,011
6,101	6,101	6,101	6,101
11,892	11,892	10,283	10,283
16,614	16,614	16,614	12,937
4,735	4,735	4,735	4,735
6,350	6,350	6,350	6,350
3,518	3,518	2,583	2,583
0	0	0	0
5	5	5	5
1	1	1	1
4	4	3	3
2,226	2,226	2,226	2,226
274	181	181	181
38	38	38	38
3,289	3,289	3,289	3,289
6	6	6	6
16	15	15	13
334.15	334.15	344.48	341.10
369	368	359	359
13	12	10	9
902	902	902	902
8	8	8	8
24	25	28	27
421.51	420.00	394.69	379.62

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

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Human Services						
Jobs and Family Services						
Administrative Office Space (sq. ft.)	21,045	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	7,294
Veteran Services						
Administrative Office Space (sq. ft.)	2,665	2,665	2,665	2,665	2,665	2,665
Other						
Delaware Area Transit Facility (sq. ft.)	0	0	0	12,000	12,000	12,000

Source: Various County Departments

<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
21,045	21,045	19,616	19,616
7,294	7,294	7,294	7,294
2,665	1,242	1,242	1,242
0	0	0	0