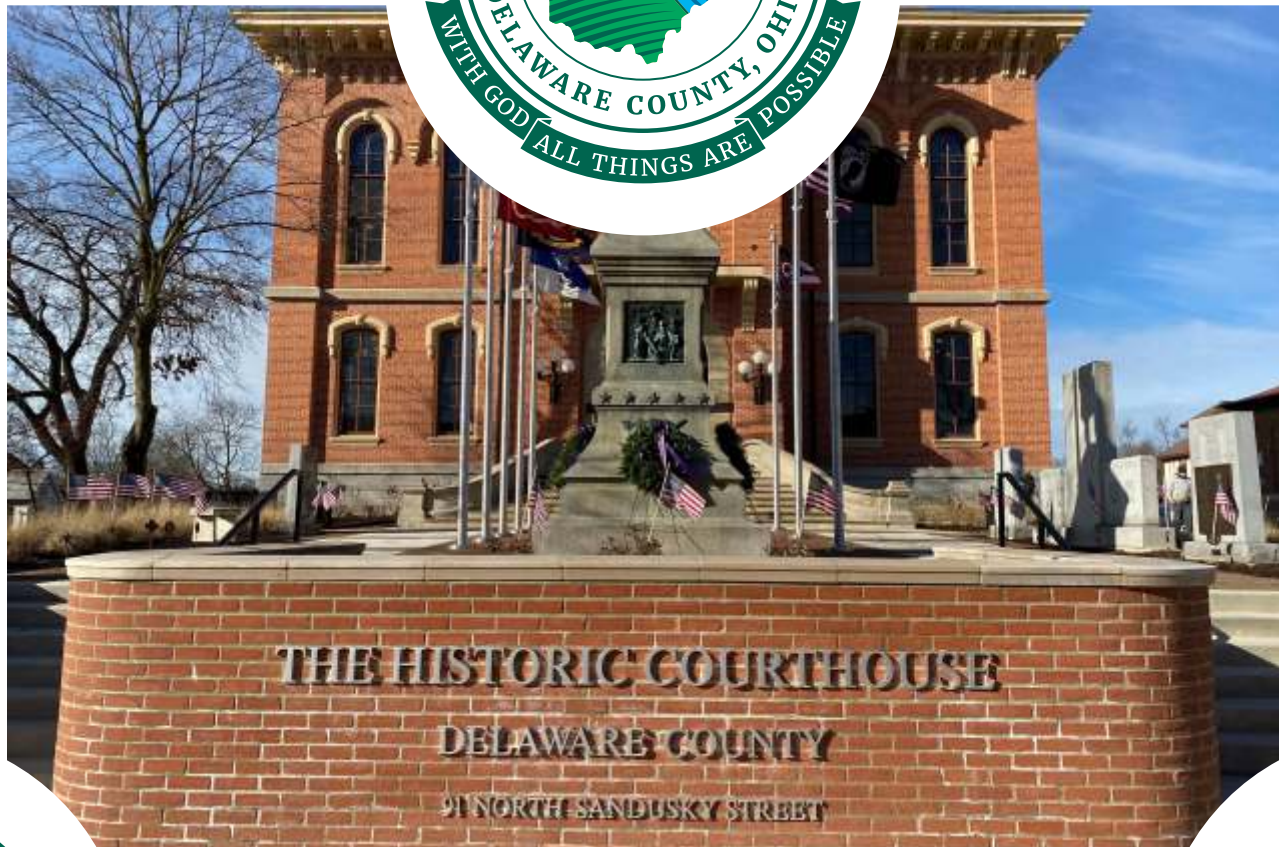


# Delaware County, Ohio Comprehensive Annual Financial Report

For the Year Ended December 31, 2020



# Introductory Section





# **Delaware County, Ohio**

## **Comprehensive Annual Financial Report For the Year Ended December 31, 2020**

### **George Kaitsa**

### **Delaware County Auditor**

Prepared by the Delaware County Auditor's Office

Seiji Kille – Chief Deputy Auditor

Brad Higgins – Administrator of Fiscal Services

#### **Financial Reporting Systems**

Tina Archangel – Accountant III

Julie Chappell – Accountant II

#### **Fiscal Specialist**

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Alice Oldham  
Macy Mankins  
Crystal Murfield

#### **Payroll**

Dedra Hall  
Melissa McAllister

**Delaware County, Ohio**  
**Comprehensive Annual Financial Report**  
**For the Year Ended December 31, 2020**  
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## George Kaitsa Delaware County Auditor

June 29, 2021

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

The Comprehensive Annual Financial Report for Delaware County for the year ended December 31, 2020, is hereby submitted. This report conforms to accounting principles generally accepted in the United States of America (GAAP) and provides full and complete disclosure of the financial position and operations of the County.

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, 2020, 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.

145 North Union 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 estimated population in 2020 was 209,177. 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 and 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 custodial 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 30.08 percent to over \$8.30 billion between tax years 2011 and 2020.

Delaware County has been the number one fastest growing county in the state of Ohio by percentage of growth from 2010-2019. 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 8.2 percent, Delaware County's 2020 average unemployment rate stood at 3.3 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., 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 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.

Topgolf, a golf and entertainment center, is marking its second year anniversary of the 65,000 square feet venue, its second Ohio location, in the Polaris area just east of Interstate 71. IKEA, the home furnishing retailer, is marking its fourth year anniversary of the 354,000 square feet store and is located in the Polaris area just east of Interstate 71. In addition, the Simon Property Group and Tanger Factory Outlet Center is marking its fifth year anniversary of the 350,000 square feet 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 46 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 renovation 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 light 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 and 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 seventeen years. That effort includes one hundred ninety one 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 County Engineer's Office continues to address the traffic congestion on some of the main traffic corridors in the County, namely, South Old 3C Highway, Lewis Center, and Home Road. Nearly \$200 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.

The County has completed the renovation of the historic Courthouse which is now home to the offices of the Board of Commissioners, Economic Development, Human Resources, Fiscal Services, Communications and the Veterans Service Office. This major improvement project included a new elevator, mechanical upgrades, and various interior restorations. A combination of cash reserves and sales tax receipts funded the project.

To accommodate the increasing facility needs, the County has purchased and is in the Construction Manager at risk selection phase of the renovation of the north campus of the Delaware Area Career Center. This 63.6 acre site which includes a 147,000 square foot facility became available due to the vocational school consolidating into a new campus. This multi-year project will include the offices

## **Delaware County, Ohio**

of the Sheriff's Administration, Engineer, Regional Sewer District, Code Compliance, Regional Planning, Soil and Water Conservation District and the OSU Co-operative Extension Service.

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 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.

Delaware County's Emergency Medical Services Department (DCEMS) has been named the 2020 EMS Agency of the Year for Ohio. DCEMS's medical director Dr. Ashish Panchal also has been named as the recipient of the Frank Giampetro Distinguished EMS Educator of the Year award. The EMS Star of Life Awards program is administered by the Ohio Department of Public Safety, Division of Emergency Medical Services. There are approximately 1,225 emergency medical service agencies in Ohio.

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 for the year ended December 31, 2020. This was the twenty-eighth 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 Comprehensive Annual Financial Report 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



# DELAWARE COUNTY *Ohio*

## **Board of Commissioners**

Barb Lewis, President  
Jeff Benton, Vice President  
Gary Merrell, Commissioner

## **Engineer**

Chris Bauserman

## **Auditor**

George Kaitsa

## **Prosecutor**

Melissa Schiffel

## **Clerk of Courts**

Natalie Fravel

## **Recorder**

Melissa Jordan

## **Coroner**

Dr. Mark Hickman

## **Sheriff**

Russell Martin

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

David Gormley  
James Schuck

## **Treasurer**

Michael Ringle

## **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, 2019

*Christopher P. Morill*

Executive Director/CEO

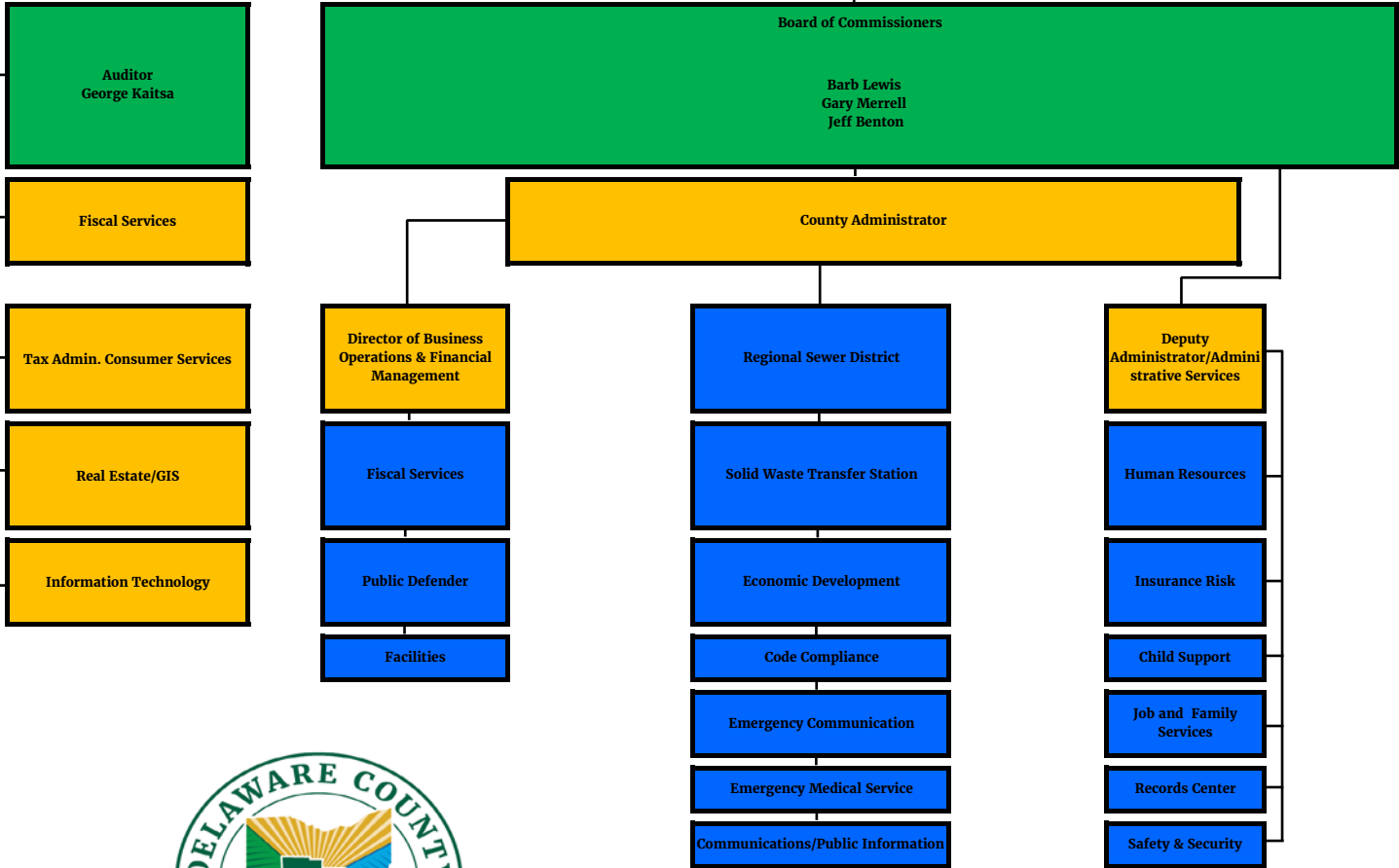
## 2019 Ohio Auditor of State Award with Distinction





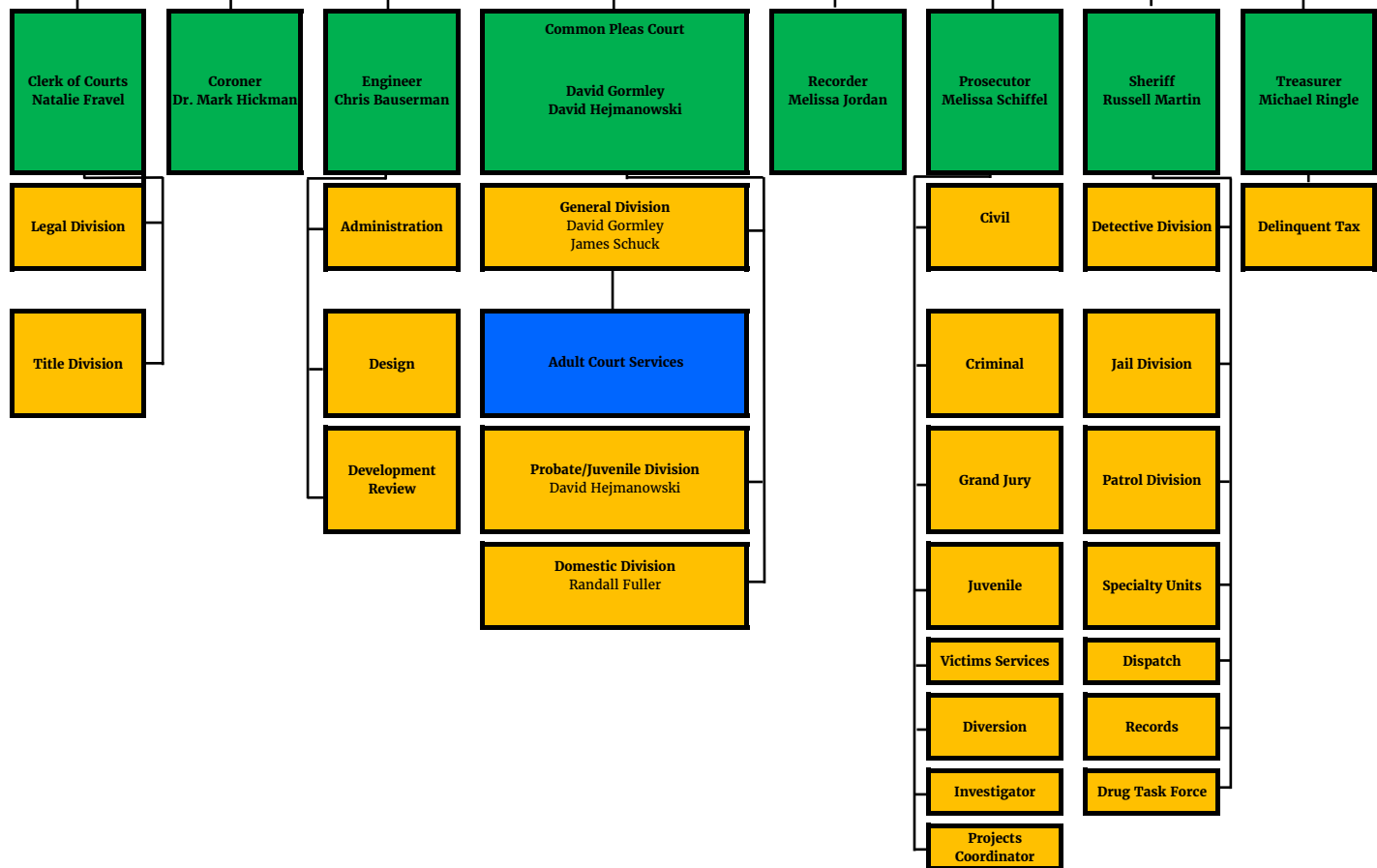
Delaware County

Citizens of



# Government Organizational Chart

## Delaware County



**Statutory Boards and Commissions**

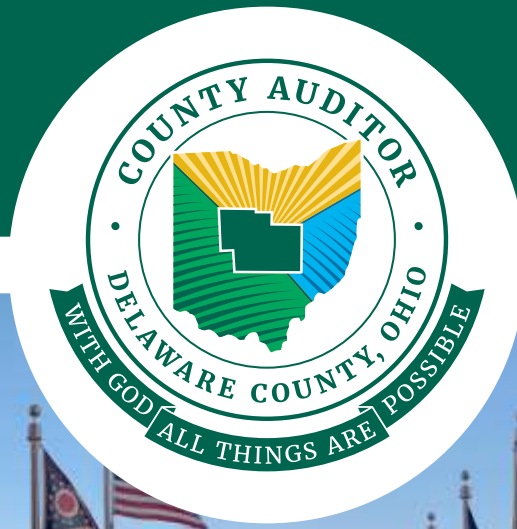
- Budget Commission
- Board of Revision
- Board of Elections Automatic Data Processing
- Board of County Records Commission
- Veterans Service Commission

**Appointed Boards and Commissions**

- Board of Developmental Disabilities
- Board of Mental Health, Alcohol, and Drug Addiction Services
- Emergency Management Executive Committee
- 9-1-1 Advisory Board
- Job and Family Services Planning Committee

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# Financial Section





88 East Broad Street, 5<sup>th</sup> Floor  
Columbus, Ohio 43215-3506  
(614) 466-3402 or (800) 443-9275  
CentralRegion@ohioauditor.gov

## INDEPENDENT AUDITOR'S REPORT

Delaware County  
145 North Union Street  
Delaware, Ohio 43015

To the Board of County Commissioners:

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Delaware County, Ohio (the County), as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

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

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

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

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

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

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

### ***Opinions***

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2020, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Auto and Gas, and Developmental Disabilities Funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

### ***Emphasis of Matters***

As discussed in Note 3 to the financial statements, during 2020, the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. We did not modify our opinion regarding this matter.

As discussed in Note 28 to the financial statements, the financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the County. We did not modify our opinion regarding this matter.

### ***Other Matters***

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require this presentation to include *management's discussion and analysis*, and schedules of net pension and other post-employment benefit liabilities and pension and other post-employment benefit 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 and the other auditors 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 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 subjected the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2021, 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.



Keith Faber  
Auditor of State  
Columbus, Ohio

June 29, 2021



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**Delaware County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2020  
Unaudited

The management's 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, 2020. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review the transmittal letter, notes to the basic financial statements and the basic financial statements to enhance their understanding of the County's financial performance.

**Financial Highlights**

Key financial highlights for 2020 are as follows:

- The total net position of the County increased \$50.4 million. Net position of governmental activities increased \$31.9 million, which represents a 10.20% increase from 2019's net position. This is primarily due to assumptions related to the net pension and OPEB liabilities and the receipt of COVID-19 related grants. Net position of business-type activities increased \$18.5 million, which represents a 6.10% increase from the 2019 net position. This is primarily due to assumptions related to net pension and OPEB liabilities and an increase in capital contributions received from developers.
- General revenues accounted for \$121.3 or 62.82% of total governmental activities revenue. Program specific revenues accounted for \$71.8 million or 37.18% of total governmental activities revenue. Sales tax revenue has grown approximately 18% over the past five years and makes up the largest portion (55.24%) of general revenues.
- The County had \$161.2 million in expenses related to governmental activities; \$71.8 million of these expenses were offset by program specific charges for services, grants or contributions. General revenues (primarily taxes) of \$121.3 million were adequate to provide for these programs.
- The General Fund, the County's largest major governmental fund, had revenues and other financing sources of \$111.8 million in 2020. The general fund had expenditures and other financing uses of \$107.8 million in 2020. The net change in fund balance was an increase of \$4 million or 5.54% from 2019 to 2020.
- The County's Developmental Disabilities fund, a major governmental fund, had revenues and other financing sources of \$26.3 million in 2020. The Developmental Disabilities fund had expenditures of \$19.1 million in 2020. The net change in fund balance was an increase of \$7.2 million or 26.99% from 2019 to 2020.
- The County's Auto and Gas fund, a major governmental fund, had revenues and other financing sources of \$18.1 million in 2020. The Auto and Gas fund had expenditures of \$17.3 million in 2020. The net change in fund balance was a decrease of \$837,119 or 4.68% from 2019 to 2020.
- Net position for the business-type activities, which are made up of the Delaware County Regional Sewer District, Delaware County Transfer Station and storm water systems, increased in 2020 by \$18.4 million or 6.10% from last year's net position.
- In the General Fund, final appropriations were \$21.8 million greater than actual expenditures. These variances are a result of the County's conservative budgeting process and prudent financial management.

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**Using the Basic Financial Statements (BFS)**

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand the County as an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities.

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 view of the County's finances and a longer-term view of those finances. 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. The fund financial statements also look at the County's most significant funds with all other non-major funds presented in total in one column. The County's major governmental funds are the General, Auto and Gas, and Developmental Disabilities.

**Reporting the County as a Whole**

***Statement of Net Position and the Statement of Activities***

The Statement of Net Position and the Statement of Activities answer the question, "How did we do financially during 2020?" These statements include *all assets, deferred outflows, liabilities, deferred inflows, revenues and expenses* using the *accrual basis of accounting* similar to the accounting used by most private-sector companies. This basis of accounting will take into account all of the current year's revenues and expenses regardless of when cash is received or paid.

These two statements report the County's net position and changes in net position. This change in net position is important because it tells the reader that, for the County as a whole, the financial position of the County has improved or diminished. The cause of this change may be the result of many factors, some financial, some not. Non-financial factors include the County's property tax base, current property tax laws in Ohio restricting revenue growth, facility condition, and other factors.

In the Statement of Net Position and the Statement of Activities, the County is divided into two distinct 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, and interest and fiscal charges. 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 goods or services basis to recover all or a significant portion of the expenses of the goods or services provided. The County's Sanitary Engineer, Solid Waste Transfer, and Storm Water funds are reported here.

The County's Statement of Net Position and Statement of Activities can be found on pages 24-27 of this report.

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**Reporting the County's Most Significant Funds**

***Fund Financial Statements***

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. Fund financial reports provide detailed information about the County's major funds. The County uses many funds to account for a multitude of financial transactions. However, these fund financial statements focus on the County's most significant funds.

The County's major governmental funds are the General Fund, Auto and Gas, and Developmental Disabilities. The County's major enterprise fund is the Sanitary Engineer fund. The analysis of the County's major governmental and proprietary funds begins on page 17.

***Governmental Funds***

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of expendable resources, as well as on balances of expendable resources available at end of the year. Such information may be useful in evaluating a government's near-term financing requirements.

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.

The County maintains a multitude of individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures, and changes in fund balance for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining elsewhere in this report. The basic governmental fund financial statements can be found on pages 28-33 and the budgetary statements for the general and major special revenue funds can be found on pages 34-36 of this report.

***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. The basic proprietary fund financial statements can be found on pages 37-40 of this report.

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***Notes to the Financial Statements***

The notes provide additional information that is essential to a full understanding of the data provided in the governmental-wide and fund financial statements. These notes to the basic financial statement can be found on pages 44-108 of this report.

***Required Supplementary Information (RSI)***

The RSI contains information regarding the County's proportionate share of the Ohio Public Employee Retirement System's (OPERS) net pension liability/net pension asset and the County's schedule of contribution to OPERS. The RSI can be found on pages 110-115 of this report.

***Government-Wide Financial Analysis***

The government-wide financial statements include not only the County itself (known as the primary government), but also a legally separate government organization for which the County is financially accountable. Financial information for the component unit, Delaware County Transportation Improvement District, is reported separately from the financial information presented for the primary government itself. The government-wide financial statements can be found on pages 17-18 of this report.

The Statement of Net Position provides the perspective of the County as a whole.

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**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

Table 1 provides a summary of the County's net position for 2020 and 2019.

Table 1  
Net Position  
(In Thousands)

	Governmental Activities (Restated)		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
<u>Assets</u>						
Current and Other Assets	\$256,769	\$240,134	\$90,633	\$86,623	\$347,402	\$326,757
Pension	1,027	560	76	43	1,103	\$603
Capital Assets, Net	365,765	334,879	270,609	255,263	636,374	\$590,142
Total Assets	<u>623,561</u>	<u>575,573</u>	<u>361,318</u>	<u>341,929</u>	<u>984,879</u>	<u>917,502</u>
<u>Deferred Outflows of Resources</u>						
Deferred Charge on Refunding	\$518	581	165	217	683	798
Pension	13,362	32,006	992	2,441	14,354	34,447
OPEB	8,964	3,995	665	305	9,629	4,300
Total Deferred Outflows of Resources	<u>22,844</u>	<u>36,582</u>	<u>1,822</u>	<u>2,963</u>	<u>24,666</u>	<u>39,545</u>
<u>Liabilities</u>						
Current and Other Liabilities	12,021	8,794	5,402	2,263	17,423	11,365
Long-Term Liabilities						
Pension	76,987	106,554	5,716	8,127	82,703	114,681
OPEB	53,875	50,938	4,000	3,887	57,875	54,825
Other Amounts	92,003	92,743	25,002	27,736	117,005	127,227
Total Liabilities	<u>234,886</u>	<u>259,029</u>	<u>40,120</u>	<u>42,013</u>	<u>275,006</u>	<u>308,098</u>
<u>Deferred Inflows of Resources</u>						
Property Taxes	40,925	38,045	0	0	40,925	38,045
Payment in Lieu of Taxes	1,599	983	0	0	1,599	983
Pension	16,744	1,628	1,243	124	17,987	1,752
OPEB	7,763	138	576	11	8,339	149
Total deferred inflows	<u>67,031</u>	<u>40,794</u>	<u>1,819</u>	<u>135</u>	<u>68,850</u>	<u>40,929</u>
<u>Net Position</u>						
Net Investment in Capital Assets						
Assets	285,464	254,616	246,234	228,180	531,698	482,796
Restricted	69,316	70,002	4,569	4,521	73,885	74,523
Unrestricted	(10,292)	(12,286)	70,398	70,044	60,106	57,758
Total Net Position	<u>\$344,488</u>	<u>\$312,332</u>	<u>\$321,201</u>	<u>\$302,745</u>	<u>\$665,689</u>	<u>\$615,077</u>

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The net pension liability (NPL) and the net other postemployment benefits (OPEB) liability combined are the largest liabilities reported by the County at December 31, 2020. The net pension liability is reported pursuant to Governmental Accounting Standards Board (GASB) Statement 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27." The net other postemployment benefits (OPEB) liability/asset is reported pursuant to GASB Statement 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions." For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability, and net OPEB liability to the reported net position and subtracting deferred outflows related to pension and OPEB and the net OPEB asset.

Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. Prior accounting for pensions (GASB 27) and postemployment benefits (GASB 45) focused on a funding approach. This approach limited net pension liability and OPEB costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's *net pension liability/asset* or *net OPEB liability/asset*. GASB 68 and GASB 75 take an earnings approach to pension and benefit accounting; however, the nature of Ohio's statewide pension/benefit plans and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

GASB 68 and GASB 75 require the net pension liability/asset and the net OPEB liability to equal the County's proportionate share of each plan's collective:

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

GASB notes that net pension liability and OPEB obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted that the unfunded portion of this promise is a present obligation of the government, part of a bargained-for benefit to the employee and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of these liabilities.

In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The Ohio Revised Code permits, but does not require, the retirement systems to provide health care to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the retirement system. In Ohio, there is no legal means to enforce the unfunded liability of the pension/OPEB plan as against the public employer. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The retirement system is responsible for the administration of the pension and benefit plans.



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

In accordance with GASB 68 and GASB 75, the County's statements prepared on an accrual basis of accounting include an annual pension expense and an annual OPEB expense for their proportionate share of each plan's change in net pension liability/asset and net OPEB liability, respectively, not accounted for as deferred inflows/outflows.

As indicated earlier, net position may serve over time as a useful indicator of County's financial position. Overall, the County's financial position increased in 2020. The net position in Governmental Activities increased by 10.20% while Business-Type Activities increased by 6.09%.

For governmental activities, assets increased due to the completion of several road, bridge and traffic signal projects.

In business-type activities, depreciable capital assets, net increased by \$6.6 million due to capital asset additions including completion of a sewer extension located on Home Road, a pump station, equipment and sewer lines.

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.

Prior to the implementation of GASB 68 and GASB 75, the County was able to report positive balances in all three categories of net position, both for the County as a whole, as well as for its separate governmental and business-type activities. However, after implementation the unrestricted portion of net position now has a negative balance in governmental activities.

Long-term liabilities decreased primarily due to better than expected investment returns. These liabilities are outside of the control of the County. The County contributes its statutorily required contributions to the pension systems; however, the pension systems collect, hold and distribute pensions and OPEB to County employees, not the County. The pension and OPEB liabilities will fluctuate annually due to a number of factors including investment returns, actuarial assumptions used, and the County's proportionate share of net pension and net OPEB costs.

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As a result, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability and the net OPEB liability to the reported net position and subtracting deferred outflows related to pension and OPEB and the net OPEB asset. Had the County not applied the requirements of GASB 68 and GASB 75, the unrestricted net position for the governmental activities and business-type activities would have been as follows for 2020 and 2019:

Table 2  
Net Position change due to implementation of GASB 68 & 75  
(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Unrestricted net position (with GASB 68/GASB 75)	(\$10,292)	(\$12,286)	\$70,397	\$70,044	\$60,105	\$57,758
<u>GASB 68 calculations:</u>						
Add-Deferred inflows-pension	16,744	1,627	1,243	124	17,987	1,751
Add-Net pension liability	76,986	106,553	5,715	8,126	82,701	114,679
Less-Deferred outflows-pension	(13,362)	(32,006)	(999)	(2,441)	(14,361)	(34,447)
Less-Net Pension asset	(1,026)	(559)	(76)	(42)	(1,102)	(601)
<u>GASB 75 calculations:</u>						
Add: Deferred inflows-OPEB	7,763	138	576	10	8,339	148
Add: Net OPEB liability	53,874	50,937	3,999	3,886	57,873	54,823
Less: Deferred outflows-OPEB	(8,964)	(3,994)	(665)	(304)	(9,629)	(4,298)
Unrestricted net position (without GASB 68/GASB 75)	<u>\$121,723</u>	<u>\$110,410</u>	<u>\$80,190</u>	<u>\$79,403</u>	<u>\$201,913</u>	<u>\$189,813</u>

As illustrated above, removal of the unfunded liability of the pension/OPEB plans results in a significantly higher unrestricted net position and an increase from 2019 to 2020 of \$12,100,000 or 6.37%. In the state of Ohio there is no legal means to enforce the unfunded liability of the pension/OPEB plan against the County.

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Table 3 reflects the changes in net position for 2020 and 2019, restated.

Table 3  
Changes in Net Position  
(In Thousands)

	Governmental Activities (Restated)		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Revenues						
Program Revenues						
Charges for Services	\$31,709	\$29,186	\$19,700	\$18,422	\$51,409	\$47,608
Operating Grants, Contributions, and Interest	36,703	24,215	0	0	36,703	24,215
Capital Grants and Contributions	3,376	10,098	18,580	16,997	21,956	27,095
Total Program Revenue	<u>71,788</u>	<u>63,499</u>	<u>38,280</u>	<u>35,419</u>	<u>110,068</u>	<u>98,918</u>
General Revenue						
Property Taxes	39,035	38,468	0	0	39,035	38,468
Payment in Lieu of Taxes	1,277	974	0	0	1,277	974
Hotel and Motel Tax	832	1,866	0	0	832	1,866
Sales Taxes	67,000	67,112	0	0	67,000	67,112
Grants and Entitlements	8,361	8,221	0	0	8,361	8,221
Interest	3,680	7,176	0	0	3,680	7,176
Other	1,104	970	12	52	1,116	1,022
Total General Revenues	<u>121,289</u>	<u>124,787</u>	<u>12</u>	<u>52</u>	<u>121,301</u>	<u>124,839</u>
Total Revenues	<u>193,077</u>	<u>188,286</u>	<u>38,292</u>	<u>35,471</u>	<u>231,369</u>	<u>223,757</u>
General Government						
Legislative and Executive	35,472	31,669	0	0	35,472	31,669
Judicial	13,659	14,660	0	0	13,659	14,660
Public Safety	56,185	56,455	0	0	56,185	56,455
Public Works	22,365	29,076	0	0	22,365	29,076
Health	20,218	22,231	0	0	20,218	22,231
Human Services	10,449	10,704	0	0	10,449	10,704
Intergovernmental	0	0	0	0	0	0
Interest and Fiscal Charges	2,833	2,739	0	0	2,833	2,739
Sanitary Engineer	0	0	19,200	19,367	19,200	19,367
Solid Waste Transfer Station	0	0	200	178	200	178
Storm Water Phase II	0	0	436	514	436	514
Total Expenses	<u>161,181</u>	<u>167,534</u>	<u>19,836</u>	<u>20,059</u>	<u>181,017</u>	<u>187,593</u>
Excess of Revenue Over Expenses	31,896	20,752	18,456	15,412	50,352	36,164
Net Position at Beginning of Year	<u>312,592</u>	<u>291,580</u>	<u>302,745</u>	<u>287,333</u>	<u>615,337</u>	<u>578,913</u>
Net Position at End of Year	<u><u>\$344,488</u></u>	<u><u>\$312,332</u></u>	<u><u>\$321,201</u></u>	<u><u>\$302,745</u></u>	<u><u>\$665,689</u></u>	<u><u>\$615,077</u></u>

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**Governmental Activities**

During 2020, the County experienced an overall increase in governmental activities net position of 10.20%. Revenues generated were \$193.1 million and expenses from all programs were \$161.2 million resulting in a surplus for the year of \$31.9 million. As previously stated, the requirement that the County recognize a pension/OPEB liability of over \$130.9 million distorts the County's net position and unrestricted net position.

Explanations for other between-year fluctuations are as follows:

- Charges for services revenue increased due to continued growth in Delaware County through new construction, record number of home sales in 2020 combined with increasing home values.
- A State Infrastructure Bank Loan was secured with the State of Ohio / ODOT for the infrastructure improvements to Africa and Cheshire Road.
- Continued growth in Delaware County population has allowed the sales tax revenue to be stable even during the COVID-19 pandemic.
- The County's capital assets increased due to several multi-year infrastructure projects for the replacement of County roads, bridges and traffic signals, as well as the renovation of the Byxbee Campus, Social Services complex and the historical renovation of the County Courthouse.

**Business-Type Activities**

The net position for Business-Type Activities increased \$18.5 million or 6.10%.

Explanations for between-year fluctuations are as follows:

- Charges for services increased in the Sanitary Engineer Fund due to a rate increase in the sewer charges as well as additional connections.
- Capital assets increased due to the completion of the Home Road sewer extension and other improvements made to various pump stations and plant rehabilitations.

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Table 4, 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 represents the total program activity expenses less revenue generated by the program.

Table 4  
Governmental Activities  
(In Thousands)

	Total Cost of Services		Net Cost of Services	
	2020	2019	2020	2019
General Government				
Legislative and Executive	\$35,472	\$31,669	\$18,097	\$14,269
Judicial	13,659	14,660	11,444	12,407
Public Safety	56,185	56,455	34,533	45,138
Public Works	22,365	29,076	5,060	8,988
Health	20,218	22,230	15,300	16,595
Human Services	10,449	10,704	2,125	3,330
Interest and Fiscal Charges	2,927	2,739	2,833	2,739
Total Expenses	<u>\$161,275</u>	<u>\$167,533</u>	<u>\$89,392</u>	<u>\$103,466</u>

The total cost of services decreased by \$5.8 million and net cost of services decrease by \$14.1 million from 2019 to 2020. Many of the expense categories decreased from the prior year due primarily to wage and benefit increases and decreases to the net pension and net OPEB expense. The provision adoptions of GASB 68 and 75 distort the true financial position of the County, requiring the County to recognize a pension/OPEB adjustment that increased expenses by \$20 million. As a result, it is difficult to ascertain the true operational cost of services and the change in cost of services from year to year. The chart in Table 5 shows total cost of services and net cost of services by function with the GASB Statement 68 and 75 and OPEB costs removed.

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Table 5  
Governmental Activities-GASB 68 & 75 Pension/OPEB Costs Removed  
(In Thousands)

	Total Cost of Services		Net Cost of Services	
	2020	2019	2020	2019
General Government				
Legislative and Executive	\$33,798	\$27,480	\$16,423	\$10,081
Judicial	12,743	12,317	10,528	10,066
Public Safety	51,639	45,034	29,987	33,717
Public Works	21,647	27,221	4,343	7,135
Health	19,394	20,077	14,478	14,442
Human Services	9,808	9,051	1,485	1,678
Interest and Fiscal Charges	2,833	2,739	2,833	2,739
Total Expenses	<u>\$151,862</u>	<u>\$143,919</u>	<u>\$80,077</u>	<u>\$79,858</u>

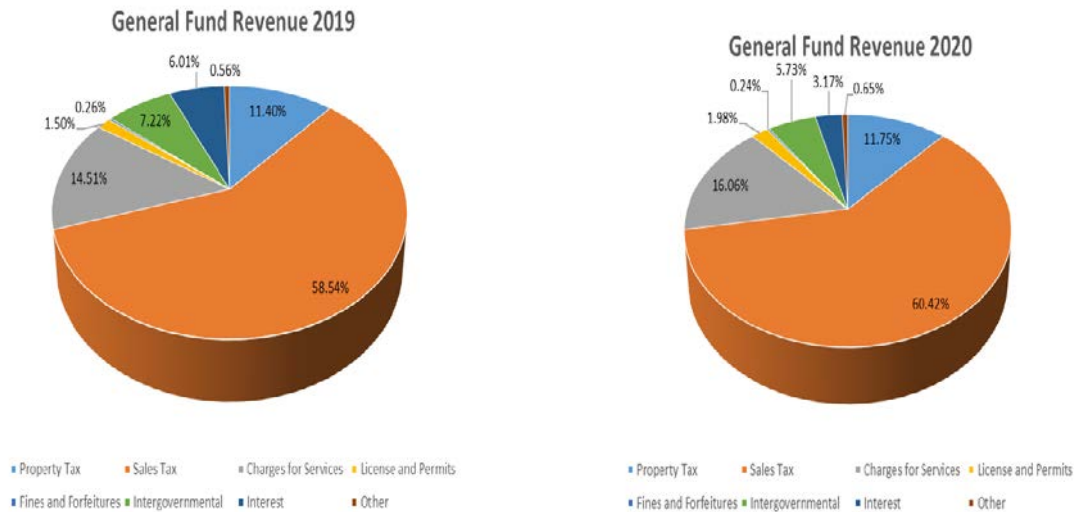
Removal of GASB 68 and 75 Pension/OPEB Costs presented above shows the County's total expenses increased approximately \$8.4 million or 5.87%, while the net cost of service increased by less than \$100 thousand. The Legislative and Executive program consists of costs associated with the general administration of County government including the services of the County Commissioners, Auditor, Treasurer, Recorder, and Prosecutor. The Judicial program accounts for cost associated with the administration of the County's court system. The cost associated with the operation of the County Jail, Sheriff's Department, and Emergency Medical Services Department is accounted for in the Public Safety program. The Public Works program accounts for costs associated with the operations of the County Engineer. The Health program primarily accounts for costs associated services for Developmental Disabilities. The Human Services program accounts for cost associated with Child Support, Child Welfare, and the Job and Family Services Department. The increase in cost was primarily due to increased expenses for several ongoing infrastructure projects prompted by the County addressing traffic congestion due to population growth. The increase in public safety expense was due to overtime and hazard pay for first responders in response to the COVID-19 pandemic. The increase in cost for public safety expenses was offset by grants from the federal government to fund necessary COVID-19 pandemic-related expenses.

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**GOVERNMENTAL FUNDS FINANCIAL ANALYSIS**

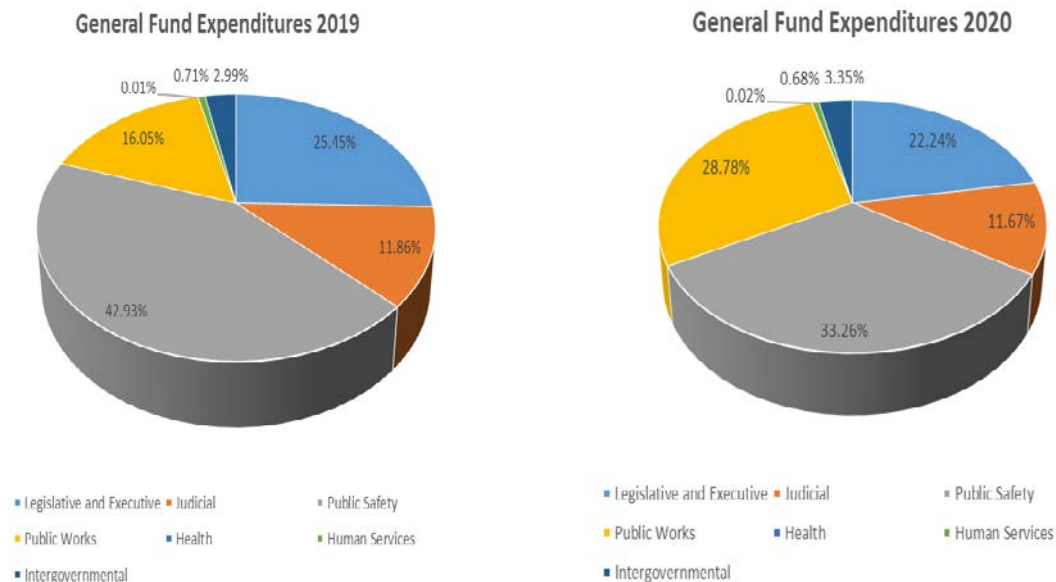
The County's major governmental funds are the General Fund, Auto and Gas Fund, and Developmental Disabilities Fund.

The following graphs below present the County's General Fund revenue for 2019 and 2020.



Overall, the County's General Fund balance increased by \$4.0 million or 5.5%. Primarily, this was caused by a decrease in public safety expenses in the general fund. A portion of this cost was eligible for grant funding in a special revenue fund to aid the County's response to the COVID-19 pandemic. There was also an increase in charges for services revenue for County Recorder general fees from the significant increase in new and existing home sales during 2020. Property tax revenue also increased due to increased property values and an increase in the County's property tax rates.

The following graphs below present the County's General Fund expenditures for 2019 and 2020.





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Overall, expenditures increased \$3.6 million or 3.92% in the General fund from 2019 to 2020. The County experienced an increase in cost associated with Public Works due to the Home Road extension east of US 23, the Home Road and SR 315 intersection improvement project and renovation of the historic courthouse. The Cost of the Home Road projects are funded by the portion of the sales tax that is designed for road maintenance and repair. Refer to Note 7 for more information.

Fund balance in the Auto and Gas special revenue fund increased by \$837 thousand or 4.68%. This increase was due to 2020 being the first full year of receiving an increase in gasoline taxes from the State of Ohio.

Fund balance in the Developmental Disabilities special revenue fund increased by \$7.2 million or 26.99%. This was primarily due to an increase in property values paired with an additional 0.4 mill permanent operating levy assessed in 2018. The levy was necessary to continue to offer services to a growing population within the County.

### **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 \$18.3 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 \$43 thousand or 1.51%.

Net position in the Storm Water Phase II Fund increased by \$43 thousand or 19.60%. Revenues were consistent from the previous year and expenditures decreased slightly due to reduced cost related to services and charges.

### **BUDGETARY HIGHLIGHTS**

In addition to an annual budget of revenues and expenses for all County funds for use by County officials and department heads, the County prepares other budgetary documents as required by state statute. This includes the annual appropriations resolution which is effective the first day of January. The County's most significant budgeted fund is the General Fund. Despite COVID-19, the County's budgeted revenue was approximately the same as what was actually collected in 2020. This is due to prudent revenue forecasting by the County.

Actual expenditures were \$21.6 million less than the final budget. The majority of this variance was caused by a decrease in public safety expenses from the general fund. A portion of this cost was eligible for grant funding in a special revenue fund attributed to the County's response to the COVID-19 pandemic.

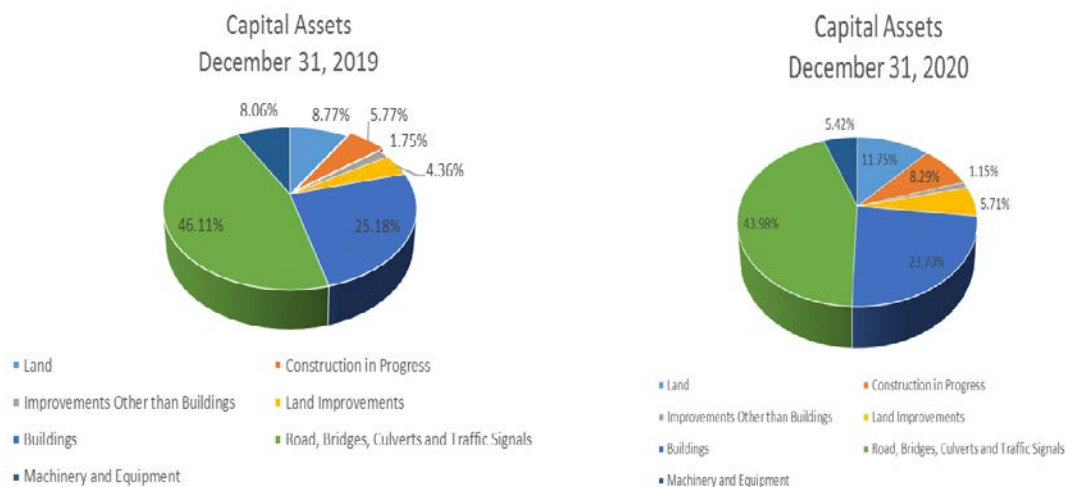
**Delaware County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2020  
Unaudited

**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, 2020, was \$285.5 million and \$246.2 million, 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. The County had a significant amount of ongoing construction in progress within Governmental Activities during 2020. Construction in progress in Governmental Activities increased \$3.7 million in 2020. In Business-Type Activities, over \$12.8 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 \$10 million.

The following graphs show the breakdown of Governmental Type Activities capital assets, net of accumulated depreciation by category at December 31, 2019 and December 31, 2020. See Note 10 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, 2019 and December 31, 2020. See Note 10 in the notes to the financial statement for more detail on the County's capital assets.



**Delaware County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2020  
Unaudited

***Debt Administration***

The County's debt administration has remained stable as expected and is within all its legal debt limitations. Delaware County has been given the highest credit rating possible of "AAA". The County's rating is based on financial management, debt burden and other economic factors.

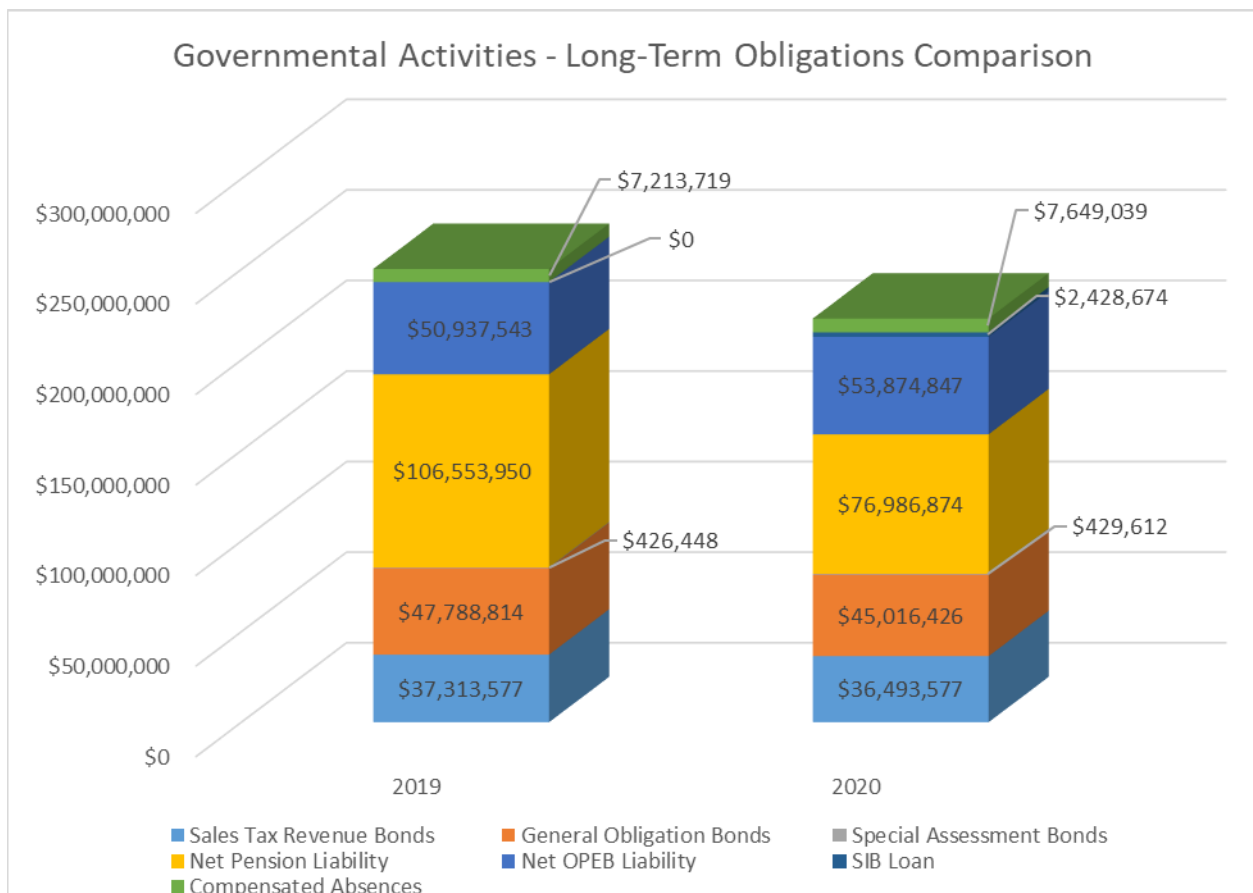
**Governmental Activities Debt**

During 2020, the County entered into a loan with the State Infrastructure Bank / ODOT in the amount of \$2,428,674 for the purpose of infrastructure improvements to Africa and Cheshire Road. The loan carries an interest rate of 0% for the first 12 months and 3% for the remainder of the loan. The loan has a final maturity date of November 1, 2025.

The County also issued \$99,700 in Special Assessment Bonds for ditch improvements.

Other County long-term obligations included net pension liability, net other post-employment benefit liability and compensated absences payable. 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 as of December 31, 2020 versus December 31, 2019 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.



**Delaware County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2020  
Unaudited

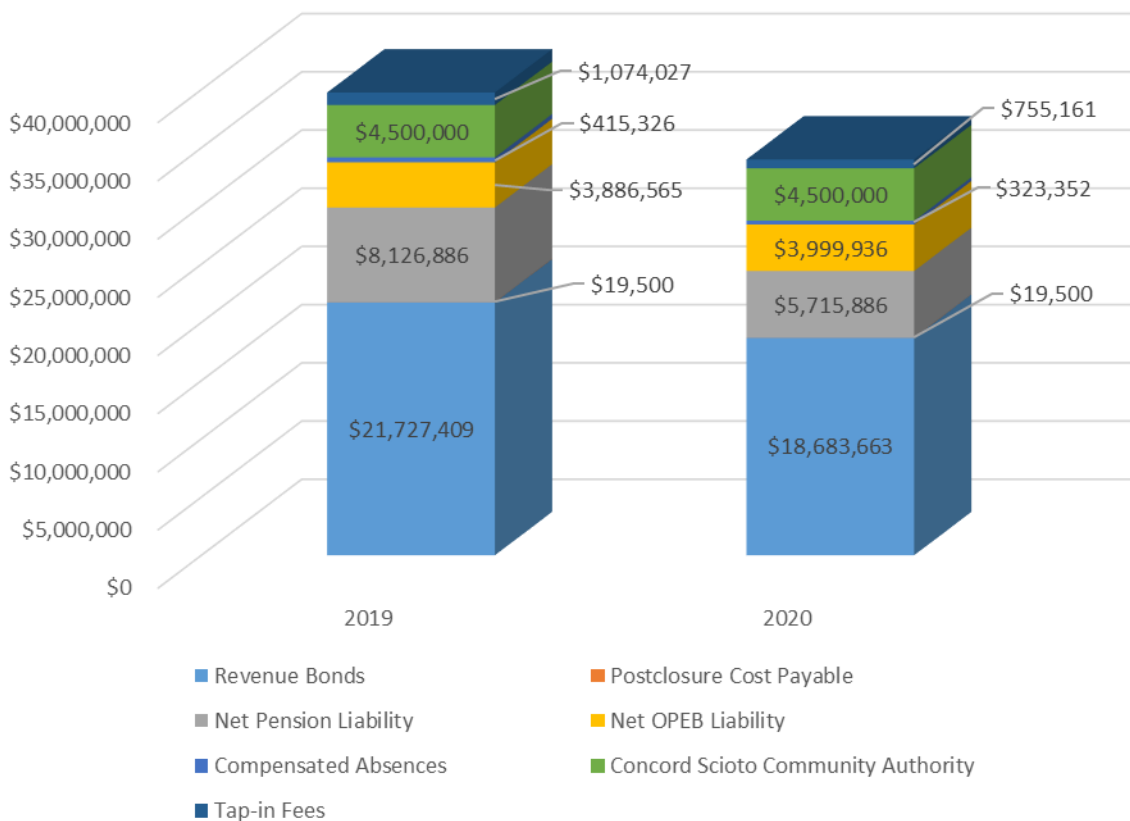
**Business-Type Activities Debt**

Total long-term debt obligations at December 31, 2020 in Business-Type Activities included \$18.7 million in sanitary sewer revenue bonds. Of this amount, \$18.7 million will be repaid from business-type activities.

In addition to the revenue bonds noted above, the County also had other long-term obligations including net pension liability, net other post-employment benefit liability, compensated absences payable, Concord Scioto Community Authority payable, tap-in fees payable, and postclosure cost payable. Additional information regarding the County's long-term obligations can be found in Note 18 to the basic financial statements.

A comparison of the Business-Type Activities long term obligation by category at December 31, 2019 versus December 31, 2020 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.

**Business-Type Activities Long-Term Obligations Comparison**



**Delaware County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2020  
Unaudited

**Economic Factors and Next Year's Budget and Rates**

The County has experienced significant growth over the past thirty years, both in population and in tax base; in 2020 the County remained one of the fastest growing counties in Ohio and the United States. The County's estimated population in 2020 (the latest information available from the U.S. Census Bureau) was approximately 209,177. For comparison, in the 1990 census the County population was 66,929. The County's financial condition continues to remain strong. The County's General Fund unassigned cash balance at December 31, 2020, was \$50.8 million, an amount sufficient to cover General Fund expenditures for approximately 6 months.

The average unemployment rate in the County was 3.9% for 2020, an increase from the 3.7% average in 2019. This is due to an overall increase in unemployment due to the global COVID 19 pandemic. Delaware County's stable and diverse business environment allows the County to enjoy the second lowest unemployment in Ohio. Inflationary trends in the region compare favorable to national indices.

The County's 2021 general fund approved budget of \$119.9 million is a 0.50% increase over last year's expenditures. The increase will allow for some modest increases in staffing and continued work on several capital projects including:

- County road and infrastructure improvements.
- Renovation and construction of the Social Services Complex and Byxbe Campus in 2021. The site, formerly occupied by the Delaware Area Career Center, will be home to the Engineer's Office, Sheriff Office, Regional Sewer District, Code Compliance Department, Delaware County Regional Planning Commission, Delaware Soil and Water Conservation District and OSU Extension Services.
- Multiple vehicle replacements for the Delaware County Emergency Medical Services paramedics and the sheriff's office.

The County believes by consolidating facilities and preparing infrastructure for even more growth, the 2021 budget balances these needs prudently and lays the groundwork for the continued growth within the County.

**Contacting the County's Financial Management**

This financial report is designed to provide our citizens, taxpayers, investors and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Honorable George Kaitsa, Delaware County Auditor, 145 North Union Street, Delaware, Ohio 43015. Questions may also be e-mailed to [auditor@co.delaware.oh.us](mailto:auditor@co.delaware.oh.us) or visit the Auditors link from the County's website: <http://www.auditor.co.delaware.oh.us/county-finances/>.

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**Delaware County, Ohio**  
Statement of Net Position  
December 31, 2020

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Transportation Improvement District
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$158,243,410	\$55,002,643	\$213,246,053	\$5,578,781
Cash and Cash Equivalents in Segregated Accounts	1,473,602	0	1,473,602	0
Cash and Cash Equivalents with Escrow Agent	0	307,447	307,447	0
Cash and Cash Equivalents with Fiscal Agent	20,755	0	20,755	0
Accounts Receivable	300,127	1,115,560	1,415,687	0
Hotel and Motel Taxes Receivable	60,665	0	60,665	0
Sales Taxes Receivable	18,827,897	0	18,827,897	0
Accrued Interest Receivable	254,598	0	254,598	0
Due from Other Governments	25,486,974	32,560	25,519,534	0
Due from Component Unit	1,640,124	0	1,640,124	0
Due from Primary Government	0	0	0	550,000
Prepaid Items	1,133,766	31,581	1,165,347	0
Materials and Supplies Inventory	1,571,767	200,794	1,772,561	0
Net Pension Asset	1,026,701	76,227	1,102,928	0
Property Taxes Receivable	41,547,097	0	41,547,097	0
Special Assessments Receivable	4,609,745	0	4,609,745	429,305
Payment in Lieu of Taxes Receivable	1,598,831	0	1,598,831	0
Concord Scioto Community Authority Receivable	0	33,941,926	33,941,926	0
Nondepreciable Capital Assets	94,178,333	25,818,807	119,997,140	0
Depreciable Capital Assets, Net	271,586,341	244,790,216	516,376,557	0
Total Assets	623,560,733	361,317,761	984,878,494	6,558,086
<b><u>Deferred Outflows of Resources</u></b>				
Deferred Charge on Refunding	517,659	165,033	682,692	0
Pension	13,362,160	992,072	14,354,232	0
OPEB	8,964,656	665,582	9,630,238	0
Total Deferred Outflows of Resources	22,844,475	1,822,687	24,667,162	0
Total Assets and Deferred Outflows of Resources	646,405,208	363,140,448	1,009,545,656	6,558,086
<b><u>Liabilities</u></b>				
Accrued Wages Payable	936,189	73,348	1,009,537	0
Accounts Payable	1,603,233	300,706	1,903,939	0
Matured Compensated Absences Payable	13,452	0	13,452	0
Contracts Payable	721,187	1,677,391	2,398,578	639,820
Due to Component Unit	550,000	0	550,000	0
Retainage Payable	0	521,815	521,815	0
Due to Other Governments	2,646,864	56,330	2,703,194	0
Payroll Withholdings Payable	1,470,690	0	1,470,690	0
Due to Primary Government	0	0	0	1,640,124
Claims Payable	1,466,701	0	1,466,701	0
Unearned Revenue	0	1,398,397	1,398,397	3,095,987
Developer Deposits	2,383,372	1,240,375	3,623,747	0
Accrued Interest Payable	229,095	133,550	362,645	0
Long-Term Liabilities				
Due Within One Year	5,595,651	3,710,679	9,306,330	0
Due in More Than One Year	86,407,365	21,291,676	107,699,041	0
Net Pension Liability	76,986,874	5,715,886	82,702,760	0
Net OPEB Liability	53,874,847	3,999,936	57,874,783	0
Total Liabilities	234,885,520	40,120,089	275,005,609	5,375,931
<b><u>Deferred Inflows of Resources</u></b>				
Property Taxes	40,924,837	0	40,924,837	0
Payment in Lieu of Taxes	1,598,831	0	1,598,831	0
Pension	16,744,328	1,243,182	17,987,510	0
OPEB	7,763,487	576,399	8,339,886	0
Total Deferred Inflows of Resources	67,031,483	1,819,581	68,851,064	0
Total Liabilities and Deferred Inflows of Resources	301,917,003	41,939,670	343,856,673	5,375,931

**Delaware County, Ohio**  
Statement of Net Position (continued)  
December 31, 2020

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Transportation Improvement District
<b><u>Net Position</u></b>				
Net Investment in Capital Assets	\$285,463,725	\$246,234,232	\$531,697,957	\$0
Restricted for:				
Capital Projects	11,563,199	0	11,563,199	0
County Agricultural Society	2,365,891	0	2,365,891	0
Legislative and Executive	3,792,554	0	3,792,554	0
Judicial	1,206,529	0	1,206,529	0
Public Works	23,034,984	0	23,034,984	0
Health	25,555,097	0	25,555,097	0
Other Purposes	1,798,248	0	1,798,248	0
Revenue Bond Replacement	0	1,000,000	1,000,000	0
Revenue Bond Future Debt Service	0	3,568,686	3,568,686	0
Unrestricted (Deficit)	(10,292,022)	70,397,860	60,105,838	1,182,155
Total Net Position	<u>\$344,488,205</u>	<u>\$321,200,778</u>	<u>\$665,688,983</u>	<u>\$1,182,155</u>

See accompanying notes to the basic financial statements



**Delaware County, Ohio**  
Statement of Activities  
For the Year Ended December 31, 2020

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
<b><u>Governmental Activities</u></b>				
General Government				
Legislative and Executive	\$35,472,172	\$17,059,985	\$312,308	\$2,400
Judicial	13,659,221	1,269,552	945,815	0
Public Safety	56,185,285	8,550,001	13,102,101	0
Public Works	22,365,025	3,646,072	10,285,635	3,373,453
Health	20,217,519	673,882	4,243,146	0
Human Services	10,448,959	509,869	7,814,277	0
Interest and Fiscal Charges	2,833,180	0	0	0
Total Governmental Activities	161,181,361	31,709,361	36,703,282	3,375,853
<b><u>Business-Type Activities</u></b>				
Sanitary Engineer	19,200,133	18,977,790	0	18,579,724
Other Enterprise				
Solid Waste Transfer Station	200,076	243,044	0	0
Storm Water Phase II	436,283	479,622	0	0
Total Other Enterprise	636,359	722,666	0	0
Total Business-Type Activities	19,836,492	19,700,456	0	18,579,724
Total Primary Government	\$181,017,853	\$51,409,817	\$36,703,282	\$21,955,577
<b><u>Component Unit</u></b>				
Transportation Improvement District	\$13,580,337	\$0	\$0	\$13,972,376

**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 (Restated)

Net Position at End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Change in Net Position			
Primary Government			Component
Governmental	Business-Type	Total	Unit
Activities	Activities		Transportation Improvement District
(\$18,097,479)	\$0	(\$18,097,479)	\$0
(11,443,854)	0	(11,443,854)	0
(34,533,183)	0	(34,533,183)	0
(5,059,865)	0	(5,059,865)	0
(15,300,491)	0	(15,300,491)	0
(2,124,813)	0	(2,124,813)	0
(2,833,180)	0	(2,833,180)	0
(89,392,865)	0	(89,392,865)	0
0	18,357,381	18,357,381	0
0	42,968	42,968	0
0	43,339	43,339	0
0	86,307	86,307	0
0	18,443,688	18,443,688	0
(89,392,865)	18,443,688	(70,949,177)	0
0	0	0	392,039
13,224,740	0	13,224,740	0
3,784,228	0	3,784,228	0
20,489,855	0	20,489,855	0
803,549	0	803,549	0
732,909	0	732,909	0
1,277,202	0	1,277,202	0
831,476	0	831,476	0
67,000,293	0	67,000,293	0
8,361,403	0	8,361,403	190,343
3,680,169	0	3,680,169	19
1,103,634	12,267	1,115,901	0
121,289,458	12,267	121,301,725	190,362
31,896,593	18,455,955	50,352,548	582,401
312,591,612	302,744,823	615,336,435	599,754
\$344,488,205	\$321,200,778	\$665,688,983	\$1,182,155

**Delaware County, Ohio**  
Balance Sheet  
**Governmental Funds**  
December 31, 2020

	General	Auto and Gas	Developmental Disabilities	Other Governmental	Total Governmental Funds
<b><u>Assets</u></b>					
Equity in Pooled Cash and Cash Equivalents	\$59,640,639	\$19,689,326	\$34,302,316	\$41,961,944	\$155,594,225
Cash and Cash Equivalents in Segregated Accounts	2,556	0	0	1,471,046	1,473,602
Accounts Receivable	150,515	135,126	311	14,175	300,127
Sales Taxes Receivable	18,827,897	0	0	0	18,827,897
Hotel and Motel Taxes Receivable	0	0	0	60,665	60,665
Accrued Interest Receivable	254,598	0	0	0	254,598
Due from Other Governments	6,349,753	5,179,458	3,781,447	10,176,316	25,486,974
Due from Component Unit	1,640,124	0	0	0	1,640,124
Interfund Receivable	964,929	0	0	245,494	1,210,423
Prepaid Items	506,725	12,316	19,598	490,887	1,029,526
Materials and Supplies Inventory	395,229	1,172,717	0	3,821	1,571,767
Property Taxes Receivable	15,145,128	0	21,007,110	5,394,859	41,547,097
Special Assessments Receivable	3,630	0	0	4,606,115	4,609,745
Payment in Lieu of Taxes Receivable	0	0	0	1,598,831	1,598,831
Restricted Assets					
Equity in Pooled Cash and Cash Equivalents	962,294	0	0	0	962,294
Total Assets	<u>104,844,017</u>	<u>26,188,943</u>	<u>59,110,782</u>	<u>66,024,153</u>	<u>256,167,895</u>
<b><u>Liabilities</u></b>					
Accrued Wages Payable	645,539	75,670	78,487	135,481	935,177
Accounts Payable	743,930	110,121	503,347	245,333	1,602,731
Matured Compensated Absences Payable	5,617	7,835	0	0	13,452
Contracts Payable	62,446	568,483	0	90,258	721,187
Due to Component Unit	550,000	0	0		550,000
Due to Other Governments	1,237,482	11,588	117,429	1,280,209	2,646,708
Payroll Withholdings Payable	1,470,690	0	0		1,470,690
Interfund Payable	0	751,328	0	459,095	1,210,423
Developer Deposits	0	2,383,372	0	0	2,383,372
Total Liabilities	<u>4,715,704</u>	<u>3,908,397</u>	<u>699,263</u>	<u>2,210,376</u>	<u>11,533,740</u>
<b><u>Deferred Inflows of Resources</u></b>					
Property Taxes	14,922,924	0	20,691,866	5,310,047	40,924,837
Payment in Lieu of Taxes	0	0	0	1,598,831	1,598,831
Unavailable Revenue	9,715,455	3,551,620	3,705,081	13,592,565	30,564,721
Total Deferred Inflows of Resources	<u>24,638,379</u>	<u>3,551,620</u>	<u>24,396,947</u>	<u>20,501,443</u>	<u>73,088,389</u>
<b><u>Fund Balances</u></b>					
Nonspendable	1,798,248	1,185,033	19,598	494,708	3,497,587
Restricted	0	17,543,893	33,994,974	39,357,222	90,896,089
Committed	6,585,948	0	0	3,460,404	10,046,352
Assigned	16,325,872	0	0	0	16,325,872
Unassigned	50,779,866	0	0	0	50,779,866
Total Fund Balances	<u>75,489,934</u>	<u>18,728,926</u>	<u>34,014,572</u>	<u>43,312,334</u>	<u>171,545,766</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$104,844,017</u>	<u>\$26,188,943</u>	<u>\$59,110,782</u>	<u>\$66,024,153</u>	<u>\$256,167,895</u>

See accompanying notes to the basic financial statements

**Delaware County, Ohio**  
Reconciliation of Total Governmental Fund Balances  
to Net Position of Governmental Activities  
December 31, 2020

Total Governmental Fund Balances	\$171,545,766
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**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	365,764,674
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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	93,551	
Sales Taxes Receivable	7,097,038	
Accrued Interest Receivable	196,310	
Due from Other Governments	17,945,817	
Delinquent Property Taxes Receivable	622,260	
Special Assessments Receivable	4,609,745	30,564,721

Deferred outflows of resources include deferred charges on refunding which do not provide current financial resources, and therefore, are not reported in the funds.	517,659
--	---------

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.	(229,095)
--	-----------

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

Sales Tax Revenue Bonds Payable	(36,469,751)	
General Obligation Bonds Payable	(45,016,426)	
Special Assessment Bonds Payable	(2,858,286)	
Compensated Absences Payable	(7,658,553)	(92,003,016)

An internal service fund is used by management to charge the cost of insurance to individual funds. The assets and deferred outflow of resources and liabilities and deferred inflow of resources of the internal service fund are included in governmental activities on the statement of net position.	198,019
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The net pension/OPEB - asset/liability is not due and receivable 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	13,347,433	
Deferred Outflows of Resources - OPEB	8,954,776	
Deferred inflows of resources - pension	(16,725,874)	
Deferred inflows of resources - OPEB	(7,754,931)	
Net pension asset	1,025,569	
Net OPEB liability	(53,815,471)	
Net pension liability	(76,902,025)	(131,870,523)

Net Position of Governmental Activities	\$344,488,205
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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, 2020

	General	Auto and Gas	Developmental Disabilities	Other Governmental	Total Governmental Funds
<b><u>Revenues</u></b>					
Property Taxes	\$13,149,252	\$0	\$20,399,536	\$5,295,984	\$38,844,772
Payment in Lieu of Taxes	0	0	0	1,277,202	1,277,202
Hotel and Motel Taxes	0	0	0	831,476	831,476
Sales Taxes	67,531,720	0	0	0	67,531,720
Special Assessments	0	0	0	2,276,062	2,276,062
Charges for Services	17,945,978	1,219,451	673,882	6,669,182	26,508,493
Licenses and Permits	2,217,183	154,655	0	419,824	2,791,662
Fines and Forfeitures	270,501	0	0	254,440	524,941
Intergovernmental	6,387,670	15,656,928	5,125,830	22,168,209	49,338,637
Interest	3,539,797	63,458	0	91,022	3,694,277
Other	726,151	23,821	78,669	274,993	1,103,634
<b>Total Revenues</b>	<b>111,768,252</b>	<b>17,118,313</b>	<b>26,277,917</b>	<b>39,558,394</b>	<b>194,722,876</b>
<b><u>Expenditures</u></b>					
Current					
General Government					
Legislative and Executive	21,152,506	0	0	3,796,234	24,948,740
Judicial	11,094,794	0	0	374,953	11,469,747
Public Safety	31,631,309	0	0	17,812,160	49,443,469
Public Works	27,370,660	17,253,747	0	1,338,363	45,962,770
Health	15,000	0	19,072,565	62,861	19,150,426
Human Services	647,200	0	0	8,902,193	9,549,393
Intergovernmental	3,190,492	0	0	3,987,024	7,177,516
Capital Outlay	0	0	0	11,496,469	11,496,469
Debt Service					
Principal Retirement	0	0	0	3,646,536	3,646,536
Interest and Fiscal Charges	0	0	0	2,840,661	2,840,661
Issuance Costs	0	0	0	3,500	3,500
<b>Total Expenditures</b>	<b>95,101,961</b>	<b>17,253,747</b>	<b>19,072,565</b>	<b>54,260,954</b>	<b>185,689,227</b>
Excess of Revenues Over (Under) Expenditures	16,666,291	(135,434)	7,205,352	(14,702,560)	9,033,649
<b><u>Other Financing Sources (Uses)</u></b>					
Sale of Capital Assets	40,698	72,553	23,951	7,351	144,553
SIB Loan Proceeds	0	0	0	2,428,674	2,428,674
Special Assessment Bond Proceeds	0	0	0	99,700	99,700
Transfers In	0	900,000	0	13,131,034	14,031,034
Transfers Out	(12,742,266)	0	0	(1,288,768)	(14,031,034)
<b>Total Other Financing Sources (Uses)</b>	<b>(12,701,568)</b>	<b>972,553</b>	<b>23,951</b>	<b>14,377,991</b>	<b>2,672,927</b>
Changes in Fund Balances	3,964,723	837,119	7,229,303	(324,569)	11,706,576
Fund Balances at Beginning of Year (Restated)	71,525,211	17,891,807	26,785,269	43,636,903	159,839,190
Fund Balances at End of Year	<u>\$75,489,934</u>	<u>\$18,728,926</u>	<u>\$34,014,572</u>	<u>\$43,312,334</u>	<u>\$171,545,766</u>

See accompanying notes to the basic financial statements

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**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, 2020

Changes in Fund Balances - Total Governmental Funds \$11,706,576

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

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

Capital Outlay - Nondepreciable Capital Assets	3,685,919	
Capital Outlay - Depreciable Capital Assets	40,724,021	
Depreciation	<u>(13,160,519)</u>	
		31,249,421

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	(144,553)	
Loss on Disposal of Capital Assets	<u>(219,450)</u>	
		(364,003)

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	190,509	
Sales Taxes	(531,427)	
Special Assessments	(90,653)	
Charges for Services	(301,144)	
Intergovernmental	(898,099)	
Interest	<u>(14,108)</u>	
		(1,644,922)

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	820,000	
General Obligation Bonds Payable	2,730,000	
Special Assessment Bonds Payable	<u>96,536</u>	
		3,646,536

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

Special Assessment Bonds		(99,700)
SIB Loan Proceeds		(2,428,674)

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	8,513	
Accreted Interest	(61,460)	
Amortization of Sales Tax Bond Premium	23,826	
Amortization of General Obligation Bond Premium	103,848	
Amortization of Deferred Charge on Refunding	<u>(63,746)</u>	
		10,981

(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, 2020

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	(444,834)
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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.	8,431,503
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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.	(12,157,043)
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Except for amounts reported as deferred inflows/outflows, changes in the net OPEB liability are reported as OPEB expense in the statement of activities.	(5,590,330)
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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.	(418,918)
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Change in Net Position of Governmental Activities	\$31,896,593
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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, 2020

	Budgeted Amounts			Variance with Final Budget Over (Under)
	Original	Final	Actual	
<b><u>Revenues</u></b>				
Property Taxes	\$13,249,400	\$13,249,400	\$13,362,935	\$113,535
Sales Taxes	66,985,892	66,985,892	67,217,129	231,237
Charges for Services	30,638,242	30,638,242	31,152,534	514,292
Licenses and Permits	1,973,900	1,973,900	2,217,206	243,306
Fines and Forfeitures	308,000	308,000	270,229	(37,771)
Intergovernmental	6,398,825	6,398,825	6,909,163	510,338
Interest	2,400,000	2,400,000	3,062,422	662,422
Other	3,378,708	3,378,708	738,210	(2,640,498)
Total Revenues	125,332,967	125,332,967	124,929,828	(403,139)
<b><u>Expenditures</u></b>				
Current				
General Government				
Legislative and Executive	41,097,946	44,641,057	39,769,012	4,872,045
Judicial	13,097,803	13,103,563	11,472,863	1,630,700
Public Safety	43,541,506	43,768,106	33,122,138	10,645,968
Public Works	26,900,000	26,900,000	25,404,199	1,495,801
Health	15,000	15,000	15,000	0
Human Services	759,279	759,279	642,406	116,873
Intergovernmental	3,206,334	6,181,334	3,365,492	2,815,842
Total Expenditures	128,617,868	135,368,339	113,791,110	21,577,229
Excess of Revenues Over (Under) Expenditures	(3,284,901)	(10,035,372)	11,138,718	21,174,090
<b><u>Other Financing Sources (Uses)</u></b>				
Sale of Assets	30,000	30,000	40,698	10,698
Advances In	0	0	1,848,932	1,848,932
Advances Out	0	0	(200,684)	(200,684)
Transfers In	112,307	212,307	1,112,096	899,789
Transfers Out	(12,224,660)	(13,160,815)	(12,766,450)	394,365
Total Other Financing Sources (Uses)	(12,082,353)	(12,918,508)	(9,965,408)	2,953,100
Changes in Fund Balance	(15,367,254)	(22,953,880)	1,173,310	24,127,190
Fund Balance at Beginning of Year	48,682,890	48,682,890	48,682,890	0
Prior Year Encumbrances Appropriated	1,956,637	1,956,637	1,956,637	0
Fund Balance at End of Year	<u>\$35,272,273</u>	<u>\$27,685,647</u>	<u>\$51,812,837</u>	<u>\$24,127,190</u>

See accompanying notes to the basic financial statements

**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, 2020

	Budgeted Amounts			Variance with Final Budget Over (Under)
	Original	Final	Actual	
<b><u>Revenues</u></b>				
Charges for Services	\$1,135,000	\$1,135,000	\$1,005,112	(\$129,888)
Licenses and Permits	160,000	160,000	154,655	(5,345)
Intergovernmental	15,014,120	15,870,060	15,955,494	85,434
Investment Income	0	0	63,458	63,458
Other	0	0	23,821	23,821
Total Revenues	16,309,120	17,165,060	17,202,540	37,480
<b><u>Expenditures</u></b>				
Current				
Public Works	20,354,459	20,354,459	17,773,202	2,581,257
Excess of Revenues (Under) Expenditures	(4,045,339)	(3,189,399)	(570,662)	2,618,737
<b><u>Other Financing Sources</u></b>				
Sale of Capital Assets	0	0	72,553	72,553
Advances Out	0	0	(1,648,672)	(1,648,672)
Transfers In	0	1,014,362	900,000	(114,362)
Total Other Financing Sources	0	1,014,362	(676,119)	(1,690,481)
Changes in Fund Balance	(4,045,339)	(2,175,037)	(1,246,781)	928,256
Fund Balance at Beginning of Year	17,782,070	17,782,070	17,782,070	0
Prior Year Encumbrances Appropriated	184,861	184,861	184,861	0
Fund Balance at End of Year	\$13,921,592	\$15,791,894	\$16,720,150	\$928,256

**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, 2020

	Budgeted Amounts			Variance with Final Budget Over (Under)
	Original	Final	Actual	
<b><u>Revenues</u></b>				
Property Taxes	\$20,614,000	\$20,614,000	\$20,715,429	\$101,429
Charges for Services	572,300	572,300	648,721	76,421
Intergovernmental	5,862,700	5,862,700	5,177,291	(685,409)
Other	466,135	466,135	452,532	(13,603)
Total Revenues	27,515,135	27,515,135	26,993,973	(521,162)
<b><u>Expenditures</u></b>				
Current				
Health	23,782,680	23,782,680	19,913,190	3,869,490
Excess of Revenues Over Expenditures	3,732,455	3,732,455	7,080,783	3,348,328
<b><u>Other Financing Sources</u></b>				
Sale of Capital Assets	500	500	23,951	23,451
Changes in Fund Balance	3,732,955	3,732,955	7,104,734	3,371,779
Fund Balance at Beginning of Year	26,136,745	26,136,745	26,136,745	0
Prior Year Encumbrances Appropriated	306,080	306,080	306,080	0
Fund Balance at End of Year	<u>\$30,175,780</u>	<u>\$30,175,780</u>	<u>\$33,547,559</u>	<u>\$3,371,779</u>

See accompanying notes to the basic financial statements

**Delaware County, Ohio**  
Statement of Fund Net Position  
**Proprietary Funds**  
December 31, 2020

	Enterprise Funds		Total Enterprise Funds	Governmental Activity Self Insurance Internal Service Fund
	Sanitary Engineer	Other Enterprise		
<b><u>Assets</u></b>				
<b><u>Current Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$46,358,278	\$4,056,179	\$50,414,457	\$1,686,891
Cash and Cash Equivalents with Escrow Agent	307,447	0	307,447	0
Accounts Receivable	1,095,646	19,914	1,115,560	0
Due from Other Governments	0	32,560	32,560	0
Prepaid Items	31,581	0	31,581	104,240
Materials and Supplies Inventory	200,794	0	200,794	0
Restricted Assets				
Equity in Pooled Cash and Cash Equivalents	4,568,686	19,500	4,588,186	20,755
Total Current Assets	52,562,432	4,128,153	56,690,585	1,811,886
<b><u>Noncurrent Assets</u></b>				
Net Pension Asset	70,225	6,002	76,227	1,132
Concord Scioto Community Authority Receivable	33,941,926	0	33,941,926	0
Nondepreciable Capital Assets	25,745,103	73,704	25,818,807	0
Depreciable Capital Assets, Net	244,113,396	676,820	244,790,216	0
Total Noncurrent Assets	303,870,650	756,526	304,627,176	1,132
Total Assets	356,433,082	4,884,679	361,317,761	1,813,018
<b><u>Deferred Outflows of Resources</u></b>				
Deferred Charge on Refunding	165,033	0	165,033	0
Deferred Outflows of Resources - Pension	913,959	78,113	992,072	14,727
Deferred Outflows of Resources - OPEB	613,175	52,407	665,582	9,880
Total Deferred Outflows of Resources	1,692,167	130,520	1,822,687	24,607
Total Assets and Deferred Outflows of Resources	358,125,249	5,015,199	363,140,448	1,837,625
<b><u>Liabilities</u></b>				
<b><u>Current Liabilities</u></b>				
Accrued Wages Payable	67,855	5,493	73,348	1,012
Accounts Payable	300,244	462	300,706	502
Contracts Payable	1,633,391	44,000	1,677,391	0
Due to Other Governments	55,484	846	56,330	156
Developer Deposits	424,150	816,225	1,240,375	0
Claims Payable	0	0	0	1,466,701
Unearned Revenue	1,398,397	0	1,398,397	0
Accrued Interest Payable	133,550	0	133,550	0
Revenue Bonds Payable	2,990,000	0	2,990,000	0
Compensated Absences Payable	108,926	11,753	120,679	0
Retainage Payable	521,815	0	521,815	0
Tap-in Fee Payable	600,000	0	600,000	0
Total Current Liabilities	8,233,812	878,779	9,112,591	1,468,371
<b><u>Long-Term Liabilities</u></b>				
Revenue Bonds Payable	15,693,663	0	15,693,663	0
Compensated Absences Payable	263,887	59,465	323,352	0
Postclosure Cost Payable	0	19,500	19,500	0
Net Pension Liability	5,265,828	450,058	5,715,886	84,849
Net OPEB Liability	3,684,988	314,948	3,999,936	59,376
Tap-in Fee Payable	755,161	0	755,161	0
Concord Scioto Community Authority Payable	4,500,000	0	4,500,000	0
Total Long-Term Liabilities	30,163,527	843,971	31,007,498	144,225
Total Liabilities	38,397,339	1,722,750	40,120,089	1,612,596
<b><u>Deferred Inflows of Resources</u></b>				
Deferred Inflows of Resources - Pension	1,145,296	97,886	1,243,182	18,454
Deferred Inflows of Resources - OPEB	531,015	45,384	576,399	8,556
Total Deferred Inflows of Resources	1,676,311	143,270	1,819,581	27,010
Total Liabilities and Deferred Inflows of Resources	40,073,650	1,866,020	41,939,670	1,639,606
<b><u>Net Position</u></b>				
Net Investment in Capital Assets	245,483,708	750,524	246,234,232	0
Restricted for Revenue Bond Replacement	1,000,000	0	1,000,000	0
Restricted for Revenue Bond Future Debt Service	3,568,686	0	3,568,686	0
Unrestricted	67,999,205	2,398,655	70,397,860	198,019
Total Net Position	\$318,051,599	\$3,149,179	\$321,200,778	\$198,019

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, 2020

	Enterprise Funds		Total Enterprise Funds	Governmental Activity Self Insurance Internal Service Fund
	Sanitary Engineer	Other Enterprise		
<b><u>Operating Revenues</u></b>				
Charges for Services	\$0	\$722,666	\$722,666	\$732,260
Charges for Services Pledged as Security on Revenue Bonds	18,977,790	0	18,977,790	0
Other	12,267	0	12,267	0
Total Operating Revenues	18,990,057	722,666	19,712,723	732,260
<b><u>Operating Expenses</u></b>				
Personal Services	4,060,239	334,577	4,394,816	65,173
Fringe Benefits	2,145,059	181,681	2,326,740	26,603
Services and Charges	3,866,862	74,429	3,941,291	0
Materials and Supplies	1,159,078	360	1,159,438	0
Claims	0	0	0	1,059,402
Depreciation	6,889,330	45,312	6,934,642	0
Total Operating Expenses	18,120,568	636,359	18,756,927	1,151,178
Operating Income (Loss)	869,489	86,307	955,796	(418,918)
<b><u>Non-Operating Revenues (Expenses)</u></b>				
(Loss) on the Disposal of Capital Assets	(174,397)	0	(174,397)	0
Interest Expense	(905,168)	0	(905,168)	0
Total Non-Operating Revenues (Expenses)	(1,079,565)	0	(1,079,565)	0
Income Before Contributions	(210,076)	86,307	(123,769)	(418,918)
Capital Contributions	18,579,724	0	18,579,724	0
Change in Net Position	18,369,648	86,307	18,455,955	(418,918)
Net Position at Beginning of Year	299,681,951	3,062,872	302,744,823	616,937
Net Position at End of Year	\$318,051,599	\$3,149,179	\$321,200,778	\$198,019

See accompanying notes to the basic financial statements

**Delaware County, Ohio**  
Statement of Cash Flows  
**Proprietary Funds**  
For the Year Ended December 31, 2020

	Enterprise Funds		Total Enterprise Funds	Governmental Activity Self Insurance Internal Service Fund
	Sanitary Engineer	Other Enterprise		
<b><u>Increase (Decrease) in Cash and Cash Equivalents</u></b>				
<b><u>Cash Flows from Operating Activities</u></b>				
Cash Received from Customers	\$19,036,481	\$707,189	\$19,743,670	\$0
Cash Received from Developers Deposits	424,150	816,225	1,240,375	732,260
Cash Received from Other Revenues	12,267	0	12,267	0
Cash Payments for Personal Services	(4,152,491)	(354,904)	(4,507,395)	(66,910)
Cash Payments for Fringe Benefits	(1,756,347)	(147,545)	(1,903,892)	(25,205)
Cash Payments for Services and Charges	(3,792,582)	(30,614)	(3,823,196)	(78,626)
Cash Payments for Materials and Supplies	(1,187,379)	(360)	(1,187,739)	0
Cash Payments for Claims	0	0	0	(518,802)
Net Cash Provided by Operating Activities	8,584,099	989,991	9,574,090	42,717
<b><u>Cash Flows from Capital and Related Financing Activities</u></b>				
Cash Received from Tap In Fees	8,645,456	0	8,645,456	0
Cash Payments for Acquisition of Capital Assets	(9,519,318)	(24,819)	(9,544,137)	0
Cash Payments for Principal on Revenue Bonds	(2,935,000)	0	(2,935,000)	0
Cash Payments for Interest on Revenue Bonds	(1,000,913)	0	(1,000,913)	0
Net Cash (Used for) Capital and Related Financing Activities	(4,809,775)	(24,819)	(4,834,594)	0
<b><u>Cash Flows from Investing Activities</u></b>				
Cash Received from Interest	0	0	0	0
Net Cash Flows Provided by Investing Activities	0	0	0	
Net Increase in Cash and Cash Equivalents	3,774,324	965,172	4,739,496	42,717
Cash and Cash Equivalents at Beginning of Year	47,460,087	3,110,507	50,570,594	1,664,929
Cash and Cash Equivalents at End of Year	\$51,234,411	\$4,075,679	\$55,310,090	\$1,707,646

(continued)

**Delaware County, Ohio**  
Statement of Cash Flows  
**Proprietary Funds (continued)**  
For the Year Ended December 31, 2020

	Enterprise Funds		Total	Governmental
	Sanitary	Other	Enterprise	Activity
	Engineer	Enterprise	Funds	Self Insurance
				Internal Service Fund
<b>Reconciliation of Operating Income (Loss)</b>				
<b><u>to Net Cash Provided by Operating Activities</u></b>				
Operating Income (Loss)	\$869,489	\$86,307	\$955,796	(\$418,918)
<b>Adjustments to Reconcile Operating Income (Loss)</b>				
<b><u>to Net Cash Provided by Operating Activities</u></b>				
Depreciation	6,889,330	45,312	6,934,642	0
Changes in Assets and Liabilities:				
(Increase) in Accounts Receivable	(15,351)	(15,477)	(30,828)	0
Increase in Developers Deposits	424,150	816,225	1,240,375	0
(Increase) in Prepaid Items	(10,289)	0	(10,289)	(68,214)
(Increase) Net Pension Asset	(30,897)	(2,639)	(33,536)	(494)
Decrease in Deferred Outflows-Pension	1,334,848	114,213	1,449,061	21,753
(Increase) in Deferred Outflows - OPEB	(332,443)	(28,332)	(360,775)	(5,151)
(Increase) Decrease in Materials and Supplies Inventory	(28,851)	0	(28,851)	0
Increase in Accrued Wages Payable	(129,604)	(9,918)	(139,522)	(1,893)
(Decrease) in Accounts Payable	69,302	(185)	69,117	0
Increase in Contracts Payable	0	44,000	44,000	0
Increase (Decrease) in Due to Other Governments	(3,760)	(1,346)	(5,106)	(256)
Increase in Claims Payable	0	0	0	528,419
(Decrease) in Net Pension Liability	(2,220,777)	(190,223)	(2,411,000)	(36,597)
(Decrease) Increase in OPEB Liability	105,326	8,045	113,371	(923)
Increase in Deferred Inflows-Pension	1,030,930	88,105	1,119,035	16,599
Increase in Deferred Inflows-OPEB	521,302	44,551	565,853	8,392
Increase in Unearned Revenue	74,042	0	74,042	0
Decrease in Compensated Absences Payable	37,352	(8,647)	28,705	0
Net Cash Provided by Operating Activities	<u>\$8,584,099</u>	<u>\$989,991</u>	<u>\$9,574,090</u>	<u>\$42,717</u>

**Noncash Capital and Related Financing Activity:**

In 2020, the Sanitary Engineer enterprise fund received capital assets from developers in the amount of \$10,216,402.

See accompanying notes to the basic financial statements

**Delaware County, Ohio**  
Statement of Fiduciary Net Position  
**Custodial Funds**  
December 31, 2020

<u><b>Assets</b></u>	<u><b>Custodial Funds</b></u>
Equity in Pooled Cash and Cash Equivalents	\$37,433,060
Cash and Cash Equivalents in Segregated Accounts	2,984,509
Due from Other Governments	5,008,945
Property Taxes Receivable	544,275,408
Special Assessments Receivable	6,565,385
Total Assets	<u>596,267,307</u>
 <u><b>Liabilities</b></u>	
Due to Other Governments	<u>10,500,292</u>
Total Liabilities	<u>10,500,292</u>
 <u><b>Deferred Inflows of Resources</b></u>	
Property and Other Local Taxes	<u>535,289,605</u>
Total Deferred Inflows of Resources	<u>535,289,605</u>
 <u><b>Net Position</b></u>	
Restricted for:	
Individuals, Organizations, and Other Governments	<u>50,477,410</u>
Total Net Position	<u><u>\$50,477,410</u></u>

See accompanying notes to the basic financial statements



**Delaware County, Ohio**  
Statement of Changes in Fiduciary Net Position  
**Custodial Funds**  
December 31, 2020

<u><b>Additions</b></u>	<u><b>Custodial Funds</b></u>
Intergovernmental	\$18,225,392
Amounts Received as Fiscal Agent	32,904,048
Licenses, Permit, and Fees for Other Organizations	51,789,565
Fines and Forfeitures for Other Governments	2,112,315
Property Tax Collections for Other Governments	552,538,615
Special Assessments Collections for Other Governments	6,565,384
Sheriff Sales Collections for Others	8,932,517
Other	548,729
Total Additions	<u><u>\$673,616,565</u></u>
 <u><b>Deductions</b></u>	
Distributions of State Funds to Other Governments	18,095,376
Distributions as Fiscal Agent	32,592,540
Distribution to Others	448,557
Licenses, Permits, and Fees Distributions to Other Governments	51,614,293
Fines and Forfeitures Distributions to Other Governments	2,187,996
Special Assessments Distributions to Other Governments	5,392,849
Sheriff Sales Distributions to Others	8,990,697
Property Tax Distributions to Other Governments	549,475,651
Total Deductions	<u><u>668,797,959</u></u>
 Net Change in Fiduciary Net Position	 4,818,606
 Net Position Beginning of Year (Restated)	 <u>45,658,804</u>
Net Position End of Year	<u><u>\$50,477,410</u></u>

See accompanying notes to the basic financial statements

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**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2020**

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

**A. The County**

Delaware County, Ohio (County) was created in 1808. The County is governed by a board of three Commissioners elected by the voters of the County. Other officials elected by the voters of the County that manage various segments of the County's operations are the Auditor, Clerk of Courts, Coroner, 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, 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 (the primary government) has one component unit, the Delaware County Transportation Improvement District (TID) due to the potential that it will provide a financial benefit or impose a financial burden on the County.

Discretely Presented Component Unit – The County's component unit is discretely presented in the government-wide financial statements.

Delaware County Transportation Improvement District – The Delaware County Transportation Improvement District (the District) is a body politic and corporate, created for the purpose of financing, constructing, maintaining, repairing and operating selected transportation projects. The District was specifically created pursuant to Chapter 5540.02 of the Ohio Revised Code. The District was created by action of the Board of Trustees on May 17, 2018. The District is governed by a seven-member Board of Trustees that acts as the authoritative and legislative body. The Board is comprised of five voting members with each Board member serving a term of two years and there are no term limits for reappointment. The Board members are appointed by the Delaware County Commissioners. None of the Board members receive compensation for serving on the Board. During 2020, the County made a contribution in the amount of \$400,000 to the Delaware County Transportation Improvement District for the purpose of providing for planning, development, design, construction, maintenance or repair of any transportation project undertaken by the TID. Separately issued financial statements can be obtained from the Delaware County Transportation Improvement District, 140 North Sandusky Street, Delaware, Ohio 43015.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2020**  
**(Continued)**

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

Joint Ventures - The County participates in two joint ventures, the Delaware-Morrow Mental Health and Recovery Services Board and the Delaware County Regional Planning Commission. (See Note 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 22)

Insurance Pools - The County participates in two insurance pools, the County Risk Sharing Authority, Inc. (CORSAs) and the County Employee Benefits Consortium of Ohio, Inc. (See Note 23)

Related Organizations - Delaware County officials are responsible for appointing the board members of the Delaware County District Library, the Delaware County Finance Authority, and Land Reutilization Corporation. (See Note 24)

**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. Interfund services provided and used are not eliminated in the process of consolidation.

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

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2020**  
**(Continued)**

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Fund Financial Statements

During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. The focus of governmental and enterprise fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The internal service fund is presented in a single column on the proprietary fund financial statements. The discretely presented component, while not considered to be major, is shown in a separate column. Fiduciary funds are reported by type.

B. Fund Accounting

The County uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the County are reported in three categories: governmental, proprietary, and fiduciary.

Governmental Funds

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

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

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

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

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

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

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2020**  
**(Continued)**

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

Sanitary Engineer Fund - To account for the provision of wastewater treatment services to residential and commercial users within the County.

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

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

Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, custodial funds, and private purpose trust 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 2020. The County's fiduciary funds are custodial funds. Custodial funds are used to account for assets held by the County as fiscal agent for other district and entities; for various taxes, assessments, fines, and fees collected for the benefit of and distributed to other governments; and for State shared resources received from the State and distributed to other local governments.

C. Measurement Focus

Government-Wide Financial Statements

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

Fund Financial Statements

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

Governmental fund financial statements, therefore, include a reconciliation with brief explanations to better identify the relationship between the government-wide financial statements and the fund financial statements for governmental funds.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2020**  
**(Continued)**

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Fund Financial Statements (Continued)**

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

**D. Basis of Accounting**

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

**Revenues - Exchange and Nonexchange Transactions**

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

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

Under the modified accrual basis, the following revenue sources are considered both measurable and available at year end: sales taxes, charges for services, fines and forfeitures, state-levied locally shared taxes (including gasoline tax and motor vehicle license tax), grants, and interest. Unearned revenue represents amounts under the accrual basis of accounting for which asset recognition criteria have been met but for which revenue recognition criteria have not been met because these amounts have not yet been earned.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2020**  
**(Continued)**

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position may report deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until that time. For the County, deferred outflows of resources consists of a deferred charge on refunding and pension and OPEB 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 and OPEB are explained further in Notes 15 and 16.

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, OPEB and unavailable revenue. Property taxes represent amounts for which there was an enforceable legal claim as of December 31, 2020, but which were levied to finance 2021 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 and OPEB are reported on the government-wide statement of net position and are further explained in Notes 15 and 16.

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 custodial funds, are legally required to be budgeted and appropriated. The major documents prepared are the certificate of estimated resources and the appropriations resolution, both of which are prepared on the budgetary basis of accounting. The certificate of estimated resources establishes a limit on the amount the County Commissioners may appropriate. The appropriations resolution is the County Commissioners' authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the County Commissioners. The legal level of control has been established by the County Commissioners at the fund, program, department, and object level for all funds. Budgetary information for the Indigent Application special revenue fund is not reported because it is not included in the "appropriated budget" which is adopted for the County.



**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2020**  
**(Continued)**

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**E. Budgetary Process (Continued)**

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

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

**F. Cash and Investments**

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

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

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

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

During 2020, the County investments were limited to Farm Federal Credit Bank (FFCB) securities, Federal Home Loan Bank (FHLB) securities, Federal Home Loan Mortgage Association (FNMA) securities, Ohio Local Government Bonds, Commercial Paper, negotiable certificates of deposits and the State Treasury Asset Reserve of Ohio (STAR Ohio). Investments are reported at fair value which is based on quoted market prices.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2020**  
**(Continued)**

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**F. Cash and Investments (Continued)**

During 2020, the County invested in STAR Ohio. STAR Ohio (the State Treasury Asset Reserve of 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 2020 was \$3,539,797 which included \$2,697,366 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, 2020, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

**H. Inventory**

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

**I. Restricted Assets**

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

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

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

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2020**  
**(Continued)**

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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**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.

Capitalization Thresholds by Asset Type	
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.

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.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2020**  
**(Continued)**

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**L. Interfund Receivables/Payables**

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

**M. Compensated Absences**

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

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

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

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.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2020**  
**(Continued)**

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**P. Net Position**

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

**Q. Fund Balance**

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

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

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.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2020**  
**(Continued)**

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Q. Fund Balance (Continued)**

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

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

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

The County has established, by resolution, an account to accumulate resources to stabilize the County's budget against cyclical changes in revenues and expenditures. The amount of money in this account in any fiscal year will be less than one-sixth of the expenditures during the preceding fiscal year from the General Fund. Additional funding would require the County Commissioners to amend the resolution. The resources may be used as determined by the County Commissioners to mitigate revenue shortfalls. This account had a balance of \$5 million as of December 31, 2020, 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.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2020**  
**(Continued)**

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**T. Internal Activity**

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

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

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

**U. Estimates**

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

**V. Pensions/Other Postemployment Benefits (OPEB)**

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

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2020**  
**(Continued)**

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**NOTE 3 – ACCOUNTABILITY AND COMPLIANCE**

**A. Change in Accounting Principles**

For 2020, the County implemented GASB Statement No. 84, Fiduciary Activities; and related guidance from (GASB) Implementation Guide No. 2019-2, Fiduciary Activities, GASB Statement No. 89, Accounting for Interest Cost Incurred before the End of a Construction Period and GASB Statement No. 95, Postponement of Effective Dates of Certain Authoritative Guidance.

GASB Statement No. 84 established specific criteria for identifying activities that should be reported as fiduciary activities and clarifies whether and how business type activities should report their fiduciary activities. Due to the implementation of GASB Statement No. 84, the County will no longer be reporting agency funds. The County reviewed its agency funds and certain funds will be reported in the new fiduciary fund classification of custodial funds, while other funds have been reclassified as governmental funds. These fund reclassifications resulted in the restatement of the County's financial statements.

GASB Statement No. 89, established accounting requirements for interest costs incurred before the end of a construction period. Such interest cost includes all interest that was previously accounted for in accordance with the requirements of paragraph 5-22 of Statement No. 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements, which are superseded by this Statement. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest costs incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type of activity or enterprise fund. This Statement also reiterates that in the financial statements prepared using the current financial resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles. The implementation of GASB Statement No. 89 did not have an effect on the financial statements of the County.

GASB Statement No. 95, the primary objective of this statement is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. The objective is accomplished by postponing the effective dates of certain provision in Statement and Implementation Guides that first become effective or are scheduled to become effective for periods beginning after June 15, 2018, and later. The implementation of GASB Statement No. 95 did not have effect on the financial statements of the County.



**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2020**  
**(Continued)**

**NOTE 3 – ACCOUNTABILITY AND COMPLIANCE (Continued)**

**Restatement of Fund Balances and Net Position**

During 2020, the County implemented GASB Statement No. 84. The implementation of this statement had the following effect on fund balance as previously reported at December 31, 2019.

	Fund Balance December 31, 2019	GASB Statement No. 84	Restated Fund Balance December 31, 2019
Governmental fund:			
General Fund	\$71,265,143	\$260,068	\$71,525,211
Auto and Gas	17,891,807	0	17,891,807
Developmental Disabilities	26,785,269	0	26,785,269
Other Governmental	42,404,244	1,232,659	43,636,903
Total	<u>\$158,346,463</u>	<u>\$1,492,727</u>	<u>\$159,839,190</u>

During 2020, the implementation of GASB Statement No. 84, had the following effect on net position as previously reported at December 31, 2019.

	Net Position December 31, 2019	GASB Statement No. 84	Restated Net Position December 31, 2019
Net Position			
Governmental-Type Activities	\$311,098,885	\$1,492,727	\$312,591,612
Business-Type Activities	302,744,823	0	302,744,823
Total	<u>\$613,843,708</u>	<u>\$1,492,727</u>	<u>\$615,336,435</u>

Due to the implementation of GASB Statement No. 84, the new classification of custodial funds is reporting a beginning net position of \$45,658,804. Also, related to the implementation of GASB Statement No. 84, the County will no longer be reporting agency funds. At December 31, 2019, agency funds reported assets and liabilities of \$585,391,763.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2020**  
**(Continued)**

**NOTE 4 - BUDGETARY BASIS OF ACCOUNTING**

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

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

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. 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		
	<u>General</u>	<u>Auto and Gas</u>	<u>Developmental Disabilities</u>
Budget Basis	\$1,173,310	(\$1,246,781)	\$7,104,734
Net Adjustment for Revenue Accruals	178,343	(84,226)	(345,089)
Net Adjustments for Expenditure Accruals	1,974,274	(66,351)	(80,971)
Net Adjustment for Other Sources/Uses	(1,648,249)	1,648,672	0
Funds Budgeted Elsewhere	(621,936)	0	0
Adjustment for Encumbrances	<u>2,908,981</u>	<u>585,805</u>	<u>550,629</u>
GAAP Basis	<u><u>\$3,964,723</u></u>	<u><u>\$837,119</u></u>	<u><u>\$7,229,303</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, 2020**  
**(Continued)**

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**NOTE 5 - DEPOSITS AND INVESTMENTS**

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

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

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States, or any book entry zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligation or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided the fair 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, 2020**  
**(Continued)**

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**NOTE 5 - 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, 2020**  
**(Continued)**

**NOTE 5 - 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, \$29,474,581 of the County's bank balance of \$29,753,990 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 fair 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 fair 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, 2020, the County had the following investments:

	Total	Less Than Six Months	Six Months to Three Years	More Than Three Years
Negotiable Certificates of Deposit	\$10,804,974	\$943,778	\$4,588,829	\$5,272,367
Federal Farm Credit Bank Notes	8,010,880	0	4,005,680	4,005,200
Federal Home Loan Bank Notes	11,149,419	3,516,893	2,626,526	5,006,000
Federal National Mortgage Association Notes	15,674,802	0	2,126,340	13,548,462
Ohio Local Government Bonds	18,451,536	3,486,814	10,554,772	4,409,950
Mutual Funds	1,136,785	1,136,785	0	0
STAR Ohio	157,513,580	157,513,580	0	0
Commercial Paper	8,479,034	6,999,020	1,480,014	0
Total Investments	<u>\$231,221,010</u>	<u>\$173,596,870</u>	<u>\$25,382,161</u>	<u>\$32,241,979</u>

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, 2020. All of the County's investments measured at fair value are valued using quoted market prices (Level 1 inputs).

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2020**  
**(Continued)**

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**NOTE 5 - DEPOSITS AND INVESTMENTS (Continued)**

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

The negotiable certificate of deposit are generally insured by the FDIC and/or SIPC. The Federal Farm Credit Bank Notes, Federal Home Loan Bank Notes, U.S. Treasury Bonds, 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. 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>
Negotiable Certificates of Deposit	\$10,804,974	4.67%
Federal Farm Credit Bank Notes	8,010,880	3.46%
Federal Home Loan Bank Notes	11,149,419	4.82%
Federal National Mortgage Association	15,674,802	6.78%
Ohio Local Government Bonds	18,451,536	7.98%
Mutual Funds	1,136,785	0.49%
STAR Ohio	157,513,580	68.12%
Commercial Paper	8,479,034	3.67%

**NOTE 6 - RECEIVABLES**

Receivables at December 31, 2020, 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; note; Concord Scioto Community Authority; City of Delaware; Delaware County Transportation Improvement District; Delaware County Finance Authority and payment in lieu of taxes. All receivables are considered collectible in full and within one year, except for property taxes, special assessments, City of Delaware-Sawmill Parkway Receivable, Delaware County Finance Authority, and Concord Scioto Community Authority. Refer to note 11 for information about Concord Scioto Community Authority Receivable.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2020**  
**(Continued)**

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**NOTE 6 – RECEIVABLES (Continued)**

On June 23, 2014, the County entered the Sawmill Parkway Cooperative Agreement (Agreement) with the City of Delaware (City) for the right-of-way acquisition, construction, installation, equipping and improvement of Sawmill Parkway Extension (Project). During 2015, the County issued \$41,000,000 in sales tax supported bonds for payment of the costs of the Project. The total cost of the Project was \$42,463,834. The City of Delaware is responsible for paying \$5,868,402 upon receipt of the final completion certificate. The financial completion certificate was certified on December 31, 2019. Those payments will be made from service payments in lieu of taxes (PILOTs) pursuant to the creation of one or more tax incremental financing areas within the City and in proximity to the site of the Project. Estimated collectability is projected to be fifty years. The County does not expect to collect any receipts for at least ten years.

Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. Special assessments, in the amount of \$2,454,612, will not be received within one year. Delinquent special assessments were \$276,204.

On June 18, 2020, the County entered the Delaware County Revolving Loan Fund Cooperative Agreement by and between the Delaware County Finance Authority (DCFA) and Buckeye State Bank. During 2020, the County contributed \$2,500,000 and received contributions to the fund from Liberty Township and Orange Township, each in the amount of \$250,000 to assist small businesses experiencing significant cash flow and operating fund shortages and struggling to remain in operation. The DCFA and Buckeye State Bank administered loans to recipients. Terms of the loans are 6 monthly interest only payments followed by 54 monthly principal and interest payments. As of December 31, 2020, there is no expected loan loss. The County does not expect to collect this receivable for at least five years.

Receivables recorded on the County's financial statements are recorded to the extent the amounts are determined material and substantiated, not only by supporting documentation but also by a reasonable systematic method of determining their existence, completeness, valuation, and collectability. Using these criteria, the County has elected to not record child support arrearages in the custodial funds. These amounts, while potentially significant, are not considered measurable and, because collections are often significantly in arrears, the County is unable to determine a reasonable value.

A summary of the principal amounts due from other governments is included on the following page.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2020**  
**(Continued)**

**NOTE 6 – RECEIVABLES (Continued)**

Principal amounts due from other governments:

	<u>Amount</u>
Governmental Activities	
Major Funds	
General Fund	
Local Government	\$656,927
Homestead and Rollback	963,648
Casino Allocation	1,247,757
Charges for Services	246,460
DCFA	3,000,000
Grants	234,961
Total General Fund	<u>6,349,753</u>
Major Funds	
Auto and Gas	
Gasoline Tax	1,654,797
Motor Vehicle License Tax	3,466,158
Grants	34,033
Charges for Services	24,470
Total Auto and Gas	<u>5,179,458</u>
Developmental Disabilities	
Homestead and Rollback	1,074,978
Grants	2,650,521
Charges for Services	55,948
Total Developmental Disabilities	<u>3,781,447</u>
Total Major Funds	<u>15,310,658</u>
Nonmajor Funds	
Homestead	263,532
Grants	3,991,039
City of Delaware-Sawmill Parkway	5,868,402
Fines & Forfeitures	53,343
Total Nonmajor Funds	<u>10,176,316</u>
Total Governmental Activities	<u>25,486,974</u>
Custodial Funds:	
Library Support	1,699,175
Local Government	856,463
Auto Tags	1,019,984
Township Gas	1,433,323
Total Custodial Funds	<u>5,008,945</u>



**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2020**  
**(Continued)**

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**NOTE 7 - 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 8 - PROPERTY TAXES**

Property taxes include amounts levied against all real and public utility property located in the County. Real property tax revenues received in 2020 represent the collection of 2019 taxes. Real property taxes received in 2020 were levied after October 1, 2019, on the assessed values as of January 1, 2019, 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 2020 represent the collection of 2019 taxes. Public utility real and tangible personal property taxes received in 2020 became a lien on December 31, 2018, were levied after October 1, 2019, 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, 2020**  
**(Continued)**

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**NOTE 8 - PROPERTY TAXES (Continued)**

Accrued property taxes receivable represents real, public utility, and outstanding delinquent property taxes which were measurable as of December 31, 2020, and for which there was an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2020 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, 2020, was \$5.70 per \$1,000 of assessed value. The assessed values of real property and public utility property for tax year 2019, collected as tax receipts in 2020 were as follows:

Category	Amount
Real Property	\$7,888,804,530
Tangible Public Utility Property	409,824,500
Total Assessed Value	<u>\$8,298,629,030</u>

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

According to State law, the County has entered into agreements with a number of property owners under which the County has granted property tax exemptions to those property owners and agreed to construct certain infrastructure improvements. The property owners have agreed to make payments to the County to help pay the costs of the infrastructure improvements. The amount of those payments generally reflects all or a portion of the property taxes which the property owners would have paid if their taxes had not been exempted.

The property owners' contractual promise to make these payments in lieu of taxes generally continues until the costs of the improvement have been paid or the agreement expires, whichever occurs first. Future development by those owners or others may result in subsequent agreements to make payments in lieu of taxes and may therefore spread the costs of the improvements to a larger number of property owners.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2020**  
**(Continued)**

**NOTE 10 - CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2020, was as follows:

	Balance January 1, 2020	Additions	Reductions	Balance December 31, 2020
Governmental Activities				
Nondepreciable Capital Assets				
Land	\$41,975,275	\$996,118	\$0	\$42,971,393
Land Improvements	20,880,773	0	0	20,880,773
Construction in Progress	27,636,366	38,934,575	(36,244,774)	30,326,167
Total NonDepreciable Capital Assets	<u>90,492,414</u>	<u>39,930,693</u>	<u>(36,244,774)</u>	<u>94,178,333</u>
Governmental Activities				
Depreciable Capital Assets				
Buildings	120,521,839	221,815	0	120,743,654
Improvements Other than Buildings	8,381,634	0	0	8,381,634
Roads, Bridges, Culverts, and Traffic Signals	220,760,653	37,096,198	(52,067)	257,804,784
Machinery and Equipment	38,565,097	3,406,008	(1,300,199)	40,670,906
Total Depreciable Capital Assets	<u>388,229,223</u>	<u>40,724,021</u>	<u>(1,352,266)</u>	<u>427,600,978</u>
Less Accumulated Depreciation for				
Buildings	(31,598,179)	(2,447,495)	0	(34,045,674)
Improvements Other than Buildings	(3,848,367)	(343,703)	0	(4,192,070)
Roads, Bridges, Culverts, and Traffic Signals	(89,705,552)	(7,276,728)	43,903	(96,938,377)
Machinery and Equipment	(18,690,283)	(3,092,593)	944,360	(20,838,516)
Total Accumulated Depreciations	<u>(143,842,381)</u>	<u>(13,160,519)</u>	<u>988,263</u>	<u>(156,014,637)</u>
Total Depreciable Capital Assets, Net	<u>244,386,842</u>	<u>27,563,502</u>	<u>(364,003)</u>	<u>271,586,341</u>
Governmental Activities Capital Assets, Net	<u><u>\$334,879,256</u></u>	<u><u>\$67,494,195</u></u>	<u><u>(\$36,608,777)</u></u>	<u><u>\$365,764,674</u></u>

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2020**  
**(Continued)**

**NOTE 10 - CAPITAL ASSETS (Continued)**

	Balance January 1, 2020	Additions	Reductions	Balance December 31, 2020
Business-Type Activities				
Nondepreciable Capital Assets				
Land	\$8,770,498	\$49,836	\$0	\$8,820,334
Construction in Progress	7,671,752	11,689,552	(2,362,831)	16,998,473
Total Nondepreciable Capital Assets	16,442,250	11,739,388	(2,362,831)	25,818,807
Depreciable Capital Assets				
Buildings	112,368,994	335,664	0	112,704,658
Machinery and Equipment	43,201,110	691,534	(266,312)	43,626,332
Sewer Lines	188,487,779	12,050,655	0	200,538,434
Total Depreciable Capital Assets	344,057,883	13,077,853	(266,312)	356,869,424
Less Accumulated Depreciation for:				
Buildings	(39,311,763)	(2,545,269)	0	(41,857,032)
Machinery and Equipment	(29,038,016)	(1,513,363)	91,915	(30,459,464)
Sewer Lines	(36,886,702)	(2,876,010)	0	(39,762,712)
Total Accumulated Depreciation	(105,236,481)	(6,934,642)	91,915	(112,079,208)
Total Depreciable Capital Assets, Net	238,821,402	6,143,211	(174,397)	244,790,216
Business-Type Activities Capital Assets, Net	\$255,263,652	\$17,882,599	(\$2,537,228)	\$270,609,023

The County received capital assets from developers in the amount of \$10,216,402.

Depreciation expense was charged to governmental functions as follows:

General Government	
Legislative and Executive	\$1,406,402
Judicial	1,099,768
Public Safety	2,298,354
Public Works	7,842,640
Health	229,037
Human Services	284,318
Total Depreciation Expense Governmental Activities	\$13,160,519
Business-Type Activities - Sanitary Engineer	\$6,889,330
Business-Type Activities - Other Enterprise	
Solid Waste Transfer Station	42,432
Storm Water	2,880
Total Depreciation Expense Other Enterprise	45,312
Total Depreciation Expense	\$6,934,642

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2020**  
**(Continued)**

**NOTE 11 – CONCORD SCIOTO COMMUNITY AUTHORITY RECEIVABLE**

On November 1, 2007, the 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; subsequent phases of processing will be initiated as future development occurs. The Facility's operations 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. The County will receive 2.0 mills of the 10.25 mills Community Development Charge collected by the Authority to reimburse the County for the cost incurred for the Facility. The total cost incurred by the County for the Facility was \$33,941,926. The County projection of the collection of the receivable is as follows:

Concord Scioto Community Authority Receivable	
Year	
2021	25,000
2022	45,000
2023	70,000
2024	100,000
2025	125,000
2026-2030	500,000
2031-2035	1,000,000
2036-2040	2,000,000
2041-2045	4,000,000
2046-2050	6,000,000
2051-2055	9,000,000
2056-2058	11,076,926
Total	\$33,941,926

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2020**  
**(Continued)**

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**NOTE 12 - INTERFUND AND EXTERNAL RECEIVABLES/PAYABLES**

At December 31, 2020, the General Fund had an interfund receivable, in the amount of \$964,929, from the Auto and Gas, Special Bond Retirement, Hardin Ditch Bond Retirement and Drainage Improvement Fund, in the amount of \$751,328, \$6,566, \$423, and \$206,612, respectively, due to providing cash flow resources until the receipt of grant moneys and for services provided. Other governmental funds had an interfund receivable in the amount of \$245,494 due to the Job and Family Services Special Revenue Fund and due from the Workforce Investment Act and Children Services Special Revenue Funds in the amount of \$120,138 and \$125,356, respectively. These balances resulted from the lag time between the dates that interfund goods and services are provided and payments between funds are made.

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. Coverage remains consistent with the previous years.

**B. Health Benefits**

In 2020, the County participated in a risk-sharing pool, the County Employee Benefits Consortium of Ohio, Inc. (CEBCO). CEBCO charges a fixed premium per month per enrolled employee. The premiums, along with an administrative charge, are paid into the General Fund by participating County funds and, in turn, the premiums are paid to CEBCO. Premiums charged by CEBCO are based upon the County's claims experience. An excess coverage policy covers annual individual claims in excess of \$75,000 with an unlimited maximum. CEBCO retains liability for claims that exceed the expected losses and charged premiums.

**C. Workers' Compensation**

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

The plan allows the County to administer its own workers' compensation claims, including the approval of claims and the payment of compensation and medical payments for injured employees. The plan requires that the County participate in the Self-Insured Employers Guaranty Fund through the State of Ohio that guarantees that claims liabilities are satisfied if the self-insured employer is unable to pay the claims.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2020**  
**(Continued)**

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**NOTE 13 - RISK MANAGEMENT (Continued)**

**C. Workers' Compensation**

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, 2020, 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 \$1,466,701, are due within one year.

The changes in the claims liability during 2019 and 2020 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>
2019	\$428,802	\$920,170	\$410,615	\$938,357
2020	938,357	1,047,146	518,802	1,466,701

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2020**  
**(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, 2020:

	Contract Amount	Amount Paid as of 12/31/20	Outstanding Balance
Strawser Paving Company	\$8,449,673	\$2,144,814	\$6,304,859
Shelly & Sands Inc	6,009,122	0	6,009,122
The Shelly Company	5,741,312	855,347	4,885,965
Peterson Construction Company	4,293,029	0	4,293,029
John Eramo & Sons Inc	3,761,575	0	3,761,575
Peterson Construction Company	3,054,000	0	3,054,000
DLZ Ohio Inc	3,500,000	1,586,425	1,913,575
Peterson Construction Company	1,672,000	0	1,672,000
Peterson Construction Company	2,237,000	1,076,704	1,160,296
MS Consultants	879,000	0	879,000
MS Consultants	636,000	60,277	575,723
Delaware County TID	550,000	0	550,000
Jacobs Engineering Group Inc	520,813	15,624	505,189
Black & Veatch	765,240	271,565	493,675
Arcadis US Inc	816,813	436,318	380,495
LJB Inc	462,919	84,953	377,966
Double Z Construction	816,424	453,024	363,400
Structurepoint Inc	359,602	0	359,602
Kimley Horn & Associates	345,264	0	345,264
Prime AE Group	559,262	233,031	326,231
The Mannik & Smith Group Inc	359,602	44,855	314,747
IBI Group Engineering Services	300,000	0	300,000
	<u>\$46,088,650</u>	<u>\$7,262,937</u>	<u>\$38,825,713</u>

At year end, the significant encumbrances expected to be honored upon performance by the vendor in 2020 are as follows:

General Fund	\$2,971,154
Developmental Disabilities Fund	550,629
Auto and Gas Fund	585,806
Other Governmental Funds	1,544,446
Sanitary Engineer Fund	1,004,046
Total	<u>\$6,656,081</u>



**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2020**  
**(Continued)**

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**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.

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.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2020**  
**(Continued)**

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**NOTE 15 - DEFINED BENEFIT PENSION PLANS (Continued)**

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.

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
<b>State and Local</b>	<b>State and Local</b>	<b>State and Local</b>
<b>Age and Service Requirements:</b>	<b>Age and Service Requirements:</b>	<b>Age and Service Requirements:</b>
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
<b>Formula:</b>	<b>Formula:</b>	<b>Formula:</b>
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
<b>Public Safety</b>	<b>Public Safety</b>	<b>Public Safety</b>
<b>Age and Service Requirements:</b>	<b>Age and Service Requirements:</b>	<b>Age and Service Requirements:</b>
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, 2020**  
**(Continued)**

**NOTE 15 - DEFINED BENEFIT PENSION PLANS (Continued)**

<b>Group A</b>	<b>Group B</b>	<b>Group C</b>
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
<b>Law Enforcement</b>	<b>Law Enforcement</b>	<b>Law Enforcement</b>
<b>Age and Service Requirements:</b>	<b>Age and Service Requirements:</b>	<b>Age and Service Requirements:</b>
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
<b>Public Safety and Law Enforcement Formula:</b>	<b>Public Safety and Law Enforcement Formula:</b>	<b>Public Safety and Law Enforcement Formula:</b>
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, 2020**  
**(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.

Beginning in 2022, the combined plan will be consolidated under the traditional plan (defined benefit plan) and the combined plan option will no longer be available for new hires beginning in 2022.

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

	<b><u>State and Local</u></b>	<b><u>Public Safety</u></b>	<b><u>Law Enforcement</u></b>
<b>2020 Statutory Maximum Contribution Rates</b>			
Employer	14.0%	18.1%	18.1%
Employee	10.0%	12.0%	13.0%
<b>2020 Actual Contribution Rates</b>			
Employer:			
Pension	14.0%	18.1%	18.1%
Post-employment Health Care Benefits	0.0%	0.0%	0.0%
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 \$9,067,107 for 2020. Of this amount, \$158,147 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, 2019, 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, 2020**  
**(Continued)**

**NOTE 15 - DEFINED BENEFIT PENSION PLANS (Continued)**

	<b>OPERS</b>	
Proportionate share of the net pension liability	\$82,702,760	Traditional Plan
Proportionate share of the net pension asset	1,102,928	Combined Plan
Proportion of the net pension liability	0.41841600%	Traditional Plan
Proportion of the net pension asset	0.52892100%	Combined Plan
Pension expense	13,075,232	Traditional Plan
Pension expense	342,239	Combined Plan

At December 31, 2020, the County's total pension expense is \$13,417,471.

At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>OPERS- Traditional</b>	<b>OPERS- Combined</b>	<b>Total</b>
<b>Deferred outflows of resources</b>			
Change in assumptions	\$4,420,191	\$113,723	\$4,533,914
Change in employer's proportionate percentage/difference between employer contributions	753,211	0	753,211
County contributions subsequent to the measurement date	8,724,868	342,239	9,067,107
Total deferred outflows of resources	<u>\$13,898,270</u>	<u>\$455,962</u>	<u>\$14,354,232</u>
<b>Deferred inflows of resources</b>			
Differences between expected and actual experience	\$1,045,658	\$258,933	\$1,304,591
Net difference between projected and actual earnings on pension plan investments	16,497,344	143,053	16,640,397
Difference between employer contributions and proportionate share of contributions	42,522	0	42,522
Total deferred inflows of resources	<u>17,585,524</u>	<u>401,986</u>	<u>17,987,510</u>

The County reported \$9,067,107 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, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2020**  
**(Continued)**

**NOTE 15 - DEFINED BENEFIT PENSION PLANS (Continued)**

	<b>OPERS- Traditional</b>	<b>OPERS- Combined</b>	<b>Total</b>
December 31:			
2021	(\$1,195,490)	(\$70,284)	(\$1,265,774)
2022	(5,349,251)	(67,598)	(5,416,849)
2023	683,150	(27,709)	655,441
2024	(6,550,531)	(80,083)	(6,630,614)
2025	0	(14,944)	(14,944)
Thereafter	0	(27,645)	(27,645)
Total	<u>(\$12,412,122)</u>	<u>(\$288,263)</u>	<u>(\$12,700,385)</u>

**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, 2020, 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 10.75 percent including wage inflation
COLA or ad hoc COLA	Pre-1/7/13 Retirees: 3 percent, simple
	Post-1/7/13 Retirees: 1.4 percent through 2020 then 2.15 percent simple
Investment rate of return	7.2 percent
Actuarial cost method	Individual entry age

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables. The most recent experience study was for the five year period ended December 31, 2015.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2020**  
**(Continued)**

**NOTE 15 - DEFINED BENEFIT PENSION PLANS (Continued)**

During 2020, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. 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 annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was 17.2% for 2020.

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 2019 and the long-term expected real rates of return:

<b>Asset Class</b>	<b>Weighted Average Long-Term Expected</b>	
	<b>Target Allocation</b>	<b>Real Rate of Return (Arithmetic)</b>
Fixed income	25.00%	1.83%
Domestic equities	19.00%	5.75%
Real estate	10.00%	5.20%
Private equity	12.00%	10.70%
International equities	21.00%	7.66%
Other investments	13.00%	4.98%
<b>Total</b>	<b>100.00%</b>	<b>5.61%</b>

**Discount Rate** - The discount rate used to measure the total pension liability/asset was 7.2 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.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2020**  
**(Continued)**

**NOTE 15 - DEFINED BENEFIT PENSION PLANS (Continued)**

**Sensitivity of the County's Proportionate Share of the Net Pension (Asset)/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 7.2 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 (6.2 percent) or one-percentage-point higher (8.2 percent) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
	6.20%	7.20%	8.20%
County's proportionate share of the net pension liability (asset):			
Traditional Pension Plan	\$136,403,616	\$82,702,760	\$34,427,268
Combined Plan	(666,440)	(1,102,928)	(1,417,508)

**NOTE 16 – DEFINED BENEFIT OTHER POST EMPLOYMENT BENEFIT LIABILITY PLANS (OPEB)**

**Net OPEB Liability**

The net OPEB liability reported on the statement of net position represents a liability to employees for OPEB. OPEB is a component of exchange transactions—between an employer and its employees—of salaries and benefits for employee services. OPEB 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 OPEB is a present obligation because it was created as a result of employment exchanges that already have occurred.

The net OPEB liability represents the County's proportionate share of each OPEB plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each OPEB plan's fiduciary net position. The net OPEB liability 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 these estimates annually.

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 OPEB are financed; however, the County does receive the benefit of employees' services in exchange for compensation including OPEB.

GASB 75 assumes the liability is solely the obligation of the employer, because they benefit from employee services. OPEB contributions come from these employers and health care plan enrollees which pay a portion of the health care costs in the form of a monthly premium. The Ohio Revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. Any change to benefits or funding could significantly affect the net OPEB liability. Resulting adjustments to the net OPEB liability would be effective when the changes are legally enforceable. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.



**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2020**  
**(Continued)**

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**NOTE 16 – DEFINED BENEFIT OPEB PLANS (Continued)**

**Net OPEB Liability (Continued)**

The proportionate share of each plan's unfunded benefits is presented as a long-term *net OPEB liability* on the accrual basis of accounting. Any liability for the contractually-required OPEB 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 - The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the traditional pension and the combined plans. This trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or refund, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' CAFR referenced below for additional information.

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

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy - The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2020**  
**(Continued)**

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**NOTE 16 – DEFINED BENEFIT OPEB PLANS (Continued)**

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2019, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2020, OPERS did not allocate any employer contributions to health care for members in the traditional and combined plans.

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

The County's contractually required contribution was \$0 for 2020.

**OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2018, rolled forward to the measurement date of December 31, 2019, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. The County's proportion of the net OPEB liability was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	<u>OPERS</u>
Proportion of the Net OPEB Liability	<u>0.419000%</u>
Proportionate Share of the Net OPEB Liability	\$57,874,785
OPEB Expense	6,278,818

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2020**  
**(Continued)**

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**NOTE 16 – DEFINED BENEFIT OPEB PLANS (Continued)**

**Net OPEB Liability (Continued)**

At December 31, 2019, the County's reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>OPERS</u>
<b>Deferred Outflows of Resources</b>	
Differences between expected and actual experience	\$1,552
Changes of assumptions	9,160,963
Change in Proportion and Difference Between County Contributions and Proportionate Share of Contributions	467,723
	<hr/>
Total Deferred Outflows of Resources	<u><u>\$9,630,238</u></u>
<b>Deferred Inflows of Resources</b>	
Differences between expected and actual experience	\$5,292,915
Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	2,946,968
Change in Proportion and Difference Between County Contributions and Proportionate Share of Contributions	100,003
	<hr/>
Total Deferred Inflows of Resources	<u><u>\$8,339,886</u></u>

\$0 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending December 31:	<u>OPERS</u>
2021	\$1,879,041
2022	668,236
2023	2,345
2024	(1,259,270)
2025	0
Thereafter	<hr/> 0
Total	<u><u>\$1,290,352</u></u>

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2020**  
**(Continued)**

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**NOTE 16 – DEFINED BENEFIT OPEB PLANS (Continued)**

**Net OPEB Liability (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 and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2018, rolled forward to the measurement date of December 31, 2019. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	3.25 percent
Projected Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
Single Discount Rate:	
Current measurement date	3.16 percent
Prior Measurement date	3.96 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate	
Current measurement date	2.75 percent
Prior Measurement date	3.71 percent
Health Care Cost Trend Rate	
Current measurement date	10.5 percent, initial 3.50 percent, ultimate in 2030
Prior Measurement date	10.0 percent, initial 3.25 percent, ultimate in 2029
Actuarial Cost Method	Individual Entry Age

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2020**  
**(Continued)**

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**NOTE 16 – DEFINED BENEFIT OPEB PLANS (Continued)**

**Net OPEB Liability (Continued)**

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

The most recent experience study was completed for the five year period ended December 31, 2015.

The long-term expected rate of return on health care 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.

During 2019, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio is 19.7 percent for 2020.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2020**  
**(Continued)**

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**NOTE 16 – DEFINED BENEFIT OPEB PLANS (Continued)**

**Net OPEB Liability (Continued)**

The allocation of investment assets with the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The table below displays the Board-approved asset allocation policy for 2020 and the long-term expected real rates of return:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed Income	36.00 %	1.53 %
Domestic Equities	21.00	5.75
Real Estate Investment Trust	6.00	5.69
International Equities	23.00	7.66
Other investments	14.00	4.90
Total	<u>100.00 %</u>	<u>5.11 %</u>

**Discount Rate** A single discount rate of 3.16 percent was used to measure the OPEB liability on the measurement date of December 31, 2020. A single discount rate of 3.96 percent was used to measure the OPEB liability on the measurement date of December 31, 2019. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 2.75 percent. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2034. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2034, and the municipal bond rate was applied to all health care costs after that date.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2020**  
**(Continued)**

**NOTE 16 – DEFINED BENEFIT OPEB PLANS (Continued)**

**Net OPEB Liability (Continued)**

**Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate**

The following table presents the County's proportionate share of the net OPEB liability calculated using the single discount rate of 3.16 percent, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (2.16 percent) or one-percentage-point higher (4.16 percent) than the current rate:

	1% Decrease 2.16%	Current Discount Rate 3.16%	1% Increase 4.16%
County's proportionate share of the net OPEB liability	\$75,738,440	\$57,874,783	\$43,571,810

**Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate**

Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability. The following table presents the net OPEB liability calculated using the assumed trend rates, and the expected net OPEB liability if it were calculated using a health care cost trend rate that is 1.0 percent lower or 1.0 percent higher than the current rate.

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2020 is 10.5 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuary's project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.5 percent in the most recent valuation.

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
County's proportionate share of the net OPEB liability	\$56,166,950	\$57,874,783	\$59,560,850

**Changes Between the Measurement Date and the Reporting Date**

On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and pre-Medicare retirees in an effort to decrease costs and increase the solvency of the health care plan. These changes are effective January 1, 2022, and include changes to base allowances and eligibility for Medicare retirees as well as replacing OPERS sponsored medical plans for pre-Medicare retirees with monthly allowances similar to the program for Medicare retirees. These changes are not reflected in the current year financial statements but are expected to decrease the associated OPEB liability.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2020**  
**(Continued)**

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**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).



**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2020**  
**(Continued)**

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**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			
2019 Bond Refunding	2019	1.79	\$8,570,000
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
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
2012 Ditch Improvements	2012	2.5	\$59,700
2013 Ditch Improvements	2013	2.5	\$85,800
2014 Ditch Improvements	2014	2.1	\$344,700
2018 Ditch Improvements	2018	3.22	\$232,000
2020 Ditch Improvements	2020	3.5	\$99,700
Revenue Bonds			
2014 Sewer Improvements	2014	1 – 4	\$12,595,000
2017 Refunding Sewer Improvements	2017	2 – 5	\$17,480,000
ODOT State Infrastructure Bank Loan	2020	3	\$2,428,674

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2020**  
**(Continued)**

**NOTE 18 - LONG-TERM OBLIGATIONS (Continued)**

The County's long-term obligations activity for the year ended December 31, 2020, was as follows:

	Balance January 1, 2020	Additions	Reductions	Balance December 31, 2020	Due Within One Year
<u>Governmental Activities</u>					
General Sales Tax Revenue Bonds					
2015 Sales Tax Revenue Bonds	\$36,260,000	\$0	\$820,000	\$35,440,000	\$885,000
Bond Premium	1,053,577	0	23,826	1,029,751	0
Total Sales Tax Revenue Bonds	37,313,577	0	843,826	36,469,751	885,000
General Obligation Bonds					
2013 Council for Older Adults Refunding	4,350,000	0	750,000	3,600,000	770,000
Accreted Interest	267,970	61,460	0	329,430	0
Bond Premium	436,176	0	75,202	360,974	0
2016 General Obligation Various Purpose Improvement and Refunding Bond	32,120,000	0	450,000	31,670,000	455,000
Bond Premium	2,044,668	0	28,646	2,016,022	0
2019 Various Purpose Refunding Bond	8,570,000	0	1,530,000	7,040,000	1,520,000
Total General Obligation Bonds	47,788,814	61,460	2,833,848	45,016,426	2,745,000
Special Assessment Bonds					
2007A Various Purpose	50,700	0	5,400	45,300	5,600
2012 Ditch Improvements	8,181	0	8,181	0	0
2013 Ditch Improvements	23,200	0	11,500	11,700	11,700
2014 Ditch Improvements	136,800	0	44,600	92,200	45,600
2018 Ditch Improvements	207,567	0	26,855	180,712	27,751
2020 Ditch Improvements	0	99,700	0	99,700	10,547
Total Special Assessment Bonds	426,448	99,700	96,536	429,612	101,198

(continued)

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2020**  
**(Continued)**

**NOTE 18 - LONG-TERM OBLIGATIONS (Continued)**

	Balance January 1,  2020	Additions	Reductions	Balance December 31, 2020	Due Within One Year
<u>Governmental Activities</u>					
Other Long-Term Obligations					
SIB Loan	\$0	\$2,428,674	\$0	\$2,428,674	\$0
Net Pension Liability	106,553,950	0	29,567,076	76,986,874	0
Net OPEB Liability	50,937,543	2,937,304	0	53,874,847	0
Compensated Absences Payable	7,213,719	2,804,733	2,359,899	7,658,553	1,864,453
Total Governmental Activities	<u>\$250,234,051</u>	<u>\$8,331,871</u>	<u>\$35,701,185</u>	<u>\$222,864,737</u>	<u>\$5,595,651</u>
	Balance January 1, 2020	Additions	Reductions	Balance December 31, 2020	Due Within One Year
<u>Business-Type Activities</u>					
Revenue Bonds					
2014 Sewer					
Improvements	10,660,000	0	405,000	10,255,000	410,000
Bond Premium	150,182	0	5,706	144,476	0
2017 Sewer					
Improvements	10,490,000	0	2,530,000	7,960,000	2,580,000
Bond Premium	427,227	0	103,040	324,187	0
Total Revenue Bonds	<u>21,727,409</u>	<u>0</u>	<u>3,043,746</u>	<u>18,683,663</u>	<u>2,990,000</u>
Other Long-Term Obligations					
Net Pension Liability	8,126,886	0	2,411,000	5,715,886	0
Net OPEB Liability	3,886,565	113,371	0	3,999,936	0
Compensation Absences Payable	415,326	188,939	160,234	444,031	120,679
Concord Scioto Community Authority Payable	4,500,000	0	0	4,500,000	0
Tap-in Fees Payable	1,074,027	939,828	657,694	1,356,161	600,000
Postclosure Cost Payable	19,500	0	0	19,500	0
Total Other Long-Term Obligations	<u>18,022,304</u>	<u>1,242,138</u>	<u>3,228,928</u>	<u>16,035,514</u>	<u>720,679</u>
Total Business-Type Activities	<u>\$39,749,713</u>	<u>\$1,242,138</u>	<u>\$6,272,674</u>	<u>\$34,719,177</u>	<u>\$3,710,679</u>

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2020**  
**(Continued)**

**NOTE 18 - LONG-TERM OBLIGATIONS (Continued)**

**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.

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:

	Dates Requirements
Redemption Dates	2015 Sales Tax Revenue Bonds
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:

	Redemption Dates (All Inclusive)
Redemption Dates	2015 Sales Tax Revenue Bonds
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.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2020**  
**(Continued)**

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**NOTE 18 - LONG-TERM OBLIGATIONS (Continued)**

**General Obligation Bonds (Continued)**

On November 6, 2019, the County issued Various Purpose Refunding Bonds in the amount of \$8,570,000 with an interest rate of 1.79% to refund \$1,350,000 of 2010 Jail Improvement, \$750,000 of 2010 Hayes Improvements, and \$6,395,000 of 2010 Hayes Current Refunding bonds. Net proceeds of \$8,501,747 were used to purchase U.S. Government Securities after payment of issuance costs. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded bonds. As a result, the original bonds which were refunded are considered to be defeased and the liability of these bonds has been removed from the County's long-term obligation. Although the refunding will result in the recognition of an accounting loss of \$68,253 for the year ended December 31, 2019, the County lowered its aggregated debt service payments by \$556,822 over the next five years and obtained an economic gain of \$504,531.

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, 2020**  
**(Continued)**

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**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, 2020**  
**(Continued)**

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**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 \$163,625,726 at December 31, 2020.

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, 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, Title Administration, Community Based Corrections, Concealed Handgun, Drug Court, Juvenile Court, Road and Bridge, and Law Library Resources Board, and Litter 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.

Net OPEB Liability

See Note 16 for more details. The County pays obligations related to employee compensation from the fund benefiting from their services.

Revenue Bonds

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, 2020**  
**(Continued)**

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**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, 2020:

	<u>Assets</u>
	Sanitary
<u>Restricted Assets held by the County for:</u>	<u>Engineer</u>
Revenue Bond Replacement	\$1,000,000
Revenue Bond Future Debt Service	\$3,568,686

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.

**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.

**State Infrastructure Bank Loan**

In March 2020 the County entered into a loan agreement with the Ohio Department of Transportation (ODOT) and the Mid-Ohio Regional Planning Commission (MORPC) in the amount of \$2,428,674 for the purpose of financing the resurfacing of Africa Road and Cheshire Road. MORPC has committed a portion of its Annual Federal Allocation to pay loan principal due beginning May 1, 2023 through final maturity on November 1, 2025. No interest is assessed on the loan for the first year. After the first year, semi-annual interest payments at 3% are due from the County through maturity on November 1, 2025.



**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2020**  
**(Continued)**

**NOTE 18 - LONG-TERM OBLIGATIONS (Continued)**

**Tap-in Fees Liability**

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

**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 Code 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, 2020, were as follows:

Year	Governmental Activities					
	Sales Tax Revenue Bonds		General Obligation Bonds		Special Assessments Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2021	885,000	1,352,412	2,745,000	1,381,816	101,198	14,431
2022	945,000	1,332,500	2,305,000	1,781,983	92,602	11,070
2023	985,000	1,308,875	2,790,000	1,283,129	47,646	8,426
2024	1,070,000	1,279,325	2,795,000	1,222,450	49,219	6,759
2025	1,620,000	1,247,225	2,355,000	1,161,368	50,967	5,006
2026-2030	15,190,000	4,589,562	2,785,000	5,329,050	87,980	5,043
2031-2035	14,745,000	1,394,626	4,185,000	4,772,250	0	0
2036-2040	0	0	10,145,000	3,564,900	0	0
2041-2045	0	0	12,205,000	1,502,600	0	0
	<u>\$35,440,000</u>	<u>\$12,504,525</u>	<u>\$42,310,000</u>	<u>\$21,999,546</u>	<u>\$429,612</u>	<u>\$50,735</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
2021	2,990,000	340,000
2022	3,075,000	231,000
2023	3,165,000	117,800
2024	455,000	0
2025	475,000	0
2026-2030	2,650,000	0
2031-2035	3,180,000	0
2036-2038	2,225,000	
	<u>\$18,215,000</u>	<u>\$688,800</u>

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2020**  
**(Continued)**

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**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, 2020, the aggregate principal amounts outstanding for the above mentioned bonds was as follows:

<b>Conduit Debt</b>	<b>Principal Amount Outstanding December 31, 2020</b>
2003 Economic Development Revenue Bonds - Columbus Zoological Park Association	\$1,070,000
2016 Health Care Facilities Refunding Revenue Bonds - Sarah Moore Community	\$6,156,667
2018 Health Care Facilities Revenue Refunding Bonds - Willow Brook Christian Communities	\$36,814,000

**NOTE 19 - INTERFUND TRANSFERS**

Interfund transfers for the year ended December 31, 2019, consisted of the following, as reported on the fund financial statements:

<u>Transfers to Nonmajor Governmental Funds from:</u>	
General Fund	\$12,742,266
Nonmajor Governmental Fund	1,288,768
	<u>\$14,031,034</u>

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2020**  
**(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	\$509,343	\$12,316	\$19,598
Materials and Supplies Inventory	395,229	1,172,717	0
Unclaimed Monies	893,676	0	0
Total Nonspendable	<u>1,798,248</u>	<u>1,185,033</u>	<u>19,598</u>
Restricted for:			
Developmental Disabilities	0	0	33,994,974
Road, Bridge, and Ditch Repair/ Improvement	<u>0</u>	<u>17,543,893</u>	<u>0</u>
Total Restricted	<u>0</u>	<u>17,543,893</u>	<u>33,994,974</u>
Committed for:			
Data Center	232,962	0	0
Economic Development	246,785	0	0
Business Loans	3,000,000	0	0
Ohio Wesleyan University	50,000	0	0
Road, Bridge, and Ditch Repair/ Improvement	<u>3,056,201</u>	<u>0</u>	<u>0</u>
Total Committed	<u>\$6,585,948</u>	<u>\$0</u>	<u>\$0</u>

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2020**  
**(Continued)**

**NOTE 20 - FUND BALANCE (Continued)**

Fund Balance	General	Auto and Gas	Developmental Disabilities
Assigned for:			
Property and Liability Insurance	151,144	0	0
Document Recording	1,053,460	0	0
Unpaid Obligations	645,984	0	0
Assigned for Future Obligations	11,177,903	0	0
Health Insurance	1,184,716	0	0
Vehicle Titling	2,112,665	0	0
Total Assigned	16,325,872	0	0
Unassigned	50,779,866	0	0
Total Fund Balance	\$75,489,934	\$18,728,926	\$34,014,572

Fund Balance	Other Governmental
Nonspendable for:	
Prepaid Items	\$490,887
Materials and Supplies Inventory	3,821
Total Nonspendable	494,708

Restricted for:	
Board of Elections	2,553
Bond Retirement	457,544
Capital Improvement	3,358,720
Children Services Operations	4,814,106
Community Based Corrections	330,889
County Agricultural Society	2,365,891
Court Operations	2,191,959
COVID-19	15,100
Delinquent Tax Collections	1,765,693
Dog and Kennel Operations	116,836
E911	4,710,565
Economic Development	113,499
Emergency Management	285,595
Indigent Guardian	62,015
Job and Family Services Operations	1,339,510
Law Enforcement	1,258,627
Litter and Recycling	21,423
Prosecutor Law Enforcement	213,241
Real Estate Assessment	5,841,832
Road, Bridge, Ditch Repair/ Improvement	9,489,464
Sheriff Operations	417,436
Victim Services	146,550
Youth Services	38,174
Total Restricted	\$39,357,222

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2020**  
**(Continued)**

**NOTE 20 - FUND BALANCE (Continued)**

<u>Fund Balance</u>	<u>Other</u>
Committed for:	
Capital Improvements	\$3,460,404
Total Committed	<u>\$3,460,404</u>
Unassigned (Deficit)	\$0
Total Unassigned (Deficit)	<u>\$0</u>
Total Fund Balance	<u><u>\$43,312,334</u></u>

**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 \$7.2 million in property taxes for the Board during 2020. 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 2020, the County paid fees of \$142,589 which represents 32 percent of total contributions. Separate financial statements may be obtained from the Regional Planning Commission, 109 North Sandusky Street, Delaware, Ohio 43015.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2020**  
**(Continued)**

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**NOTE 22 – JOINTLY GOVERNED ORGANIZATIONS**

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

The Delaware-Knox-Marion-Morrow Joint Solid Waste Management District (District) makes the disposal of waste in the four county area more comprehensive in terms of recycling, incinerating, and land filling. The Board of Directors consists of twelve members; the three county commissioners of each of the four counties. The Board exercises total control over the operation of the District including budgeting, appropriating, contracting, and designating management; however, the County has no ongoing financial interest or responsibility for the District. Most of the District's revenue was received from private haulers. Information can be obtained from the Delaware-Knox-Marion-Morrow Joint Solid Waste Management District, 117 East High Street, Suite 257, Mt. Vernon, Ohio 43050.

**B. Central Ohio Youth Center**

The Central Ohio Youth Center (Center) is a jointly governed organization including Champaign, Delaware, Madison, and Union counties. The Center provides facilities for the training, treatment, and rehabilitation of delinquent, dependent, abused, or neglected children and was established under Section 2151.34 of the Ohio Revised Code. The operation of the Center is controlled by a joint board of trustees whose membership consists of two appointees of the Union County Commissioners, one appointee of the Delaware County Commissioners, and one appointee each from Champaign and Madison counties. Each county's ability to influence the operations of the Center is limited to its representation on the Board of Trustees. Appropriations are adopted by the Board of Trustees who exercise control over the operation and maintenance of the Center. Union County serves as the fiscal agent. Each county is charged for their share of the operating cost of the Center based on the number of individuals from their county in attendance. In 2019, Delaware County contributed \$426,577 for the Center's operations which represents 30 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 2019, Delaware County contributed \$5,100 for COIRS' operations which represents 1.65 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, 2020**  
**(Continued)**

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**NOTE 23 - INSURANCE POOLS**

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

The County Risk Sharing Authority, Inc., (CORSAs) 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 24 - 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, 2020**  
**(Continued)**

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**NOTE 24 - 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.

**B. 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 is made up of two Delaware County Commissioners, the Delaware County Treasurer, a representative from Delaware County's largest municipality and a representative from a township within Delaware County with a population greater than 10,000. Additional information pertaining to the Corporation can be obtained by contacting Jon Peterson, Delaware County Treasurer, 145 N. Union St. Delaware, Ohio 43015.

**NOTE 25 - CONTINGENT LIABILITIES**

**A. Litigation**

The County is a party to 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, 2020, to December 31, 2020, the County received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designees. Such audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under the terms of the grant. Based on prior experience, the County believes such disallowances, if any, would be immaterial.



**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2020**  
**(Continued)**

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**NOTE 26 – 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 2020, the amount of County's property taxes foregone because of this agreement was \$187,339. The agreement is over 15 years for constructing and expanding its business operations as well as increasing employment. The agreement averages 75% abatement. The exemption percentages are as follows:

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

**NOTE 27 – DELAWARE COUNTY TRANSPORTATION IMPROVEMENT DISTRICT**

Key disclosures for the Delaware County Transportation Improvement District (the District) are as follows:

**Deposits**

Custodial credit risk is the risk that in the event of bank failure, the District will not be able to recover deposits or collateral securities that are in the possession of an outside party. Although all statutory requirements for the deposit of money have been followed, noncompliance with Federal requirements could potentially subject the District to a successful claim by the Federal Deposit Insurance Corporation (FDIC).

The District has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by:

- Eligible securities pledged to the District and deposited with a qualified trustee by the financial institution as security for repayment whose market value at all times shall be at least 105% of the deposits being secured; or
- 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% of the deposits being secured or a rate set by the Treasurer of State. For 2020, the District's financial institution was approved for a collateral rate of 102% through the OPCS.

At December 31, 2020, the carrying amount of all District deposits was \$5.6 million. Of the bank balance of \$5,578,781, \$5,328,781 was exposed to custodial credit risk and was collateralized with the Ohio Pooled Collateral System, while \$250,000 was covered by the FDIC.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2020**  
**(Continued)**

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**NOTE 27 – DELAWARE COUNTY TRANSPORTATION IMPROVEMENT DISTRICT**  
**(Continued)**

Intergovernmental Agreements

The Delaware County Commissioners and Delaware County Engineer's Office have committed to provide funding to the District to facilitate the development and implementation of the District's projects. For 2020, the Commissioners and Engineer's Office contributed \$5,200,000 for the improvements at Home Road and U.S. 23, \$7,119,525 for infrastructure improvements at Hyatts Road and U.S. 23 and \$550,000 for the Graphics Way extension project. The District also earns a percentage on each agreement, as stipulated in each agreement, for administrative fees that are recorded in the General Fund.

Interfund Transactions

At December 31, 2020, the General Fund had an interfund receivable of \$176,664 due from the Capital Projects Fund for administration fees on the Home Road Extension project.

Lease Agreement

During 2020, the District entered into a lease agreement with the Riverby Estates Homeowners Association (the Association) for the construction of entrance improvements into the subdivision. The Association leased the project to the District to perform the construction, with completion of the improvements considered payment in full of the rental payment. The project was completed during the year.

Receivables

Receivables at December 31, 2020 consisted of amounts due from Delaware County in the amount of \$550,000 for the completion of the Graphics Way extension project and special assessments in the amount of \$429,305 for the completion of the Riverby Estates improvements. All receivables are considered collectible in full due to the agreements with Delaware County Commissioners for project funding and the collectability of special assessments through property tax collections. Special assessments reported in the Capital Projects Fund is expected to be collected over the next twenty years as part of the property tax collections from residents at Riversby Estates. Amounts due from Delaware County are expected to be collected in the subsequent year.

Contractual Commitments

As of December 31, 2020, the District has a contractual commitment with Complete General Construction Company for the Hyatts Road and U.S. 23 infrastructure project. The total contracted amount for the project is \$7,119,525, with \$3,383,718 paid as of December 31, 2020, leaving a remaining contracted amount of \$3,735,807. In addition to the amount paid above, the District has recorded contracts payable in the amount of \$639,820 on the basic financial statements for costs incurred prior to year-end.

COVID-19 Pandemic

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the ensuing emergency measures may impact subsequent periods of the District. The impact on the District's future operating costs, receipts, and any recovery from emergency funding, either federal or state, cannot be estimated.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2020**  
**(Continued)**

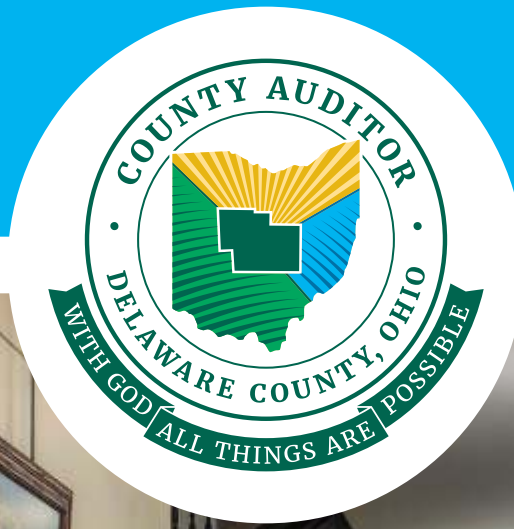
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**NOTE 28 – COVID-19**

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID 19 pandemic. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the County. The County's investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be recognized in subsequent periods, if any, cannot be determined. In addition, the impact of the County's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated. Additional funding will be available through the Consolidated Appropriations Act 2021, passed by Congress on December 21, 2020, and/or the American Rescue Plan Act, passed by Congress on March 11, 2021. In May 2021, the County received \$20 million in relief funds for the American Rescue Plan Act of 2021 passed in March 2021. The payment represents the first half of the total allocation of \$40 million to be received by the County, with the balance of the funding to be delivered approximately twelve months later.

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# Required Supplementary Information



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

	2020	2019	2018	2017	2016	2015	2014
<u>Traditional Plan:</u>							
County's Proportion of the Net Pension Liability	0.4184160%	0.4187270%	0.4051750%	0.4085070%	0.3885850%	0.3941180%	0.3941180%
County's Proportionate Share of the Net Pension Liability	\$82,702,761	\$114,680,836	\$63,564,103	\$92,764,993	\$67,252,842	\$47,535,035	\$46,461,378
Covered Payroll	\$58,866,450	\$56,279,200	\$51,074,854	\$49,711,217	\$47,778,600	\$41,406,858	\$46,450,600
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	140.49%	203.77%	124.45%	186.61%	140.76%	114.80%	100.02%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	82.17%	74.70%	84.66%	77.75%	81.08%	86.45%	86.36%
	2020	2019	2018	2017	2016	2015	2014

Combined Plan:

County's Proportion of the Net Pension Asset	0.5289210%	0.5387390%	0.5718830%	0.6422220%	0.6252700%	0.5786750%	0.5787650%
County's Proportionate Share of the Net Pension Asset	\$1,102,928	\$602,431	\$778,518	\$357,441	\$304,269	\$222,803	\$60,720
Covered Payroll	\$2,354,579	\$2,304,136	\$2,342,131	\$2,914,892	\$2,631,283	\$2,270,792	\$2,348,962
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	46.84%	26.15%	33.24%	12.26%	8.47%	9.81%	2.58%

Note 1: 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 2014 is not available. An additional column will be added each year.

Note 2: There were no changes of benefit terms from the amounts reported for 2014-2020.

Note 3: There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2014-2016. For 2017, the following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date: (a) reduction in the actuarially assumed rate of return from 8.00% down to 7.50%, (b) for defined benefit investments, decreasing the wage inflation from 3.75% to 3.25% and (c) changing the future salary increases from a range of 4.25%-10.05% to 3.25%-10.75%. There were no changes in assumptions for 2018. For 2019 the following were the most significant changes of the assumptions that affected the total pension liability since the prior measurement date: (a) the assumed rate of return and discount rate were reduced from 7.50% down to 7.20%. There were no changes in assumptions for 2020.

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

	2020	2019	2018
<i>Traditional Plan:</i>			
Contractually Required Contribution	\$8,724,868	\$8,241,303	\$7,879,088
Contributions in Relation to the Contractually Required Contribution	<u>(8,724,868)</u>	<u>(8,241,303)</u>	<u>(7,879,088)</u>
Contribution Deficiency (excess)	<u>0</u>	<u>0</u>	<u>0</u>
Covered Payroll	\$62,320,486	\$58,866,450	\$56,279,200
Contributions as a Percentage of Covered-Payroll	14.00%	14.00%	14.00%
<i>Combined Plan</i>			
Contractually Required Contribution	\$342,239	\$329,641	\$322,579
Contributions in Relation to the Contractually Required Contribution	<u>(342,239)</u>	<u>(329,641)</u>	<u>(322,579)</u>
Contribution Deficiency (excess)	<u>0</u>	<u>0</u>	<u>0</u>
Covered Payroll	\$2,444,564	\$2,354,579	\$2,304,136
Contributions as a Percentage of Covered-Payroll	14.00%	14.00%	14.00%

2017	2016	2015	2014	2013	2012	2011
\$6,639,731	\$5,965,436	\$5,733,432	\$4,968,823	\$6,038,578	\$4,989,091	\$5,081,243
(6,639,731)	(5,941,023)	(5,767,979)	(4,852,489)	(6,023,455)	(4,989,091)	(5,081,243)
0	24,413	(34,547)	116,334	15,123	0	0
\$51,074,854	\$49,711,217	\$47,778,600	\$41,406,858	\$46,450,600	\$49,890,910	\$50,812,430
13.00%	12.00%	12.00%	12.00%	13.00%	10.00%	10.00%
\$304,477	\$349,787	\$315,754	\$272,495	\$305,365	\$233,471	\$237,783
(304,477)	(349,787)	(315,754)	(272,495)	(305,365)	(233,471)	(237,783)
0	0	0	0	0	0	0
\$2,342,131	\$2,914,892	\$2,631,283	\$2,270,792	\$2,348,962	\$2,334,710	\$2,377,830
13.00%	12.00%	12.00%	12.00%	13.00%	10.00%	10.00%



**Delaware County, Ohio**  
Schedule of the County's Proportionate Share of the Net OPEB Liability  
Ohio Public Employees Retirement System  
Last Three Years

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<u>Traditional Plan:</u>				
County's Proportion of the Net OPEB Liability	0.4190000%	0.4204650%	0.4078100%	0.4078100%
County's Proportionate Share of the Net OPEB Liability	\$57,874,783	\$54,824,108	\$44,285,160	\$41,190,194
County's covered payroll	\$61,221,029	\$58,583,336	\$53,416,985	\$52,626,108
County's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	94.53%	93.58%	82.90%	78.27%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	47.80%	46.33%	54.14%	54.05%

Note 1: 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 2017 is not available. An additional column will be added each year.

Note 2: There were no changes in benefit terms from the amounts reported for 2017-2019.

Note 3: There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2017. For 2018, the following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date: (a) reduction in the actuarially assumed rate of return from 4.23% down to 3.85%. For 2019, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) the discount rate was increased from 3.85% up to 3.96% , (b) The investment rate of return was decreased from 6.50% percent down to 6.00%, (c) the municipal bond rate was increased from 3.31% up to 3.71% and (d) the health care cost trend rate was increased from 7.5%, initial/3.25%, ultimate in 2018 up to 10.00%, initial/3.25% ultimate in 2029. For 2020, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) the discount rate was decreased from 3.96% up to 3.16%, (b) the municipal bond rate was decreased from 3.71% up to 2.75% and (c) the health care cost trend rate was increased from 10.% initial/3.25% , ultimate in 2019 up to 10.50-%, initial/3.5% ultimate in 2030.

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

	2020	2019	2018	2017	2016
Contractually Required Contribution	\$0	\$0	\$0	\$534,170	\$1,048,468
Contributions in Relation to the Contractually Required Contribution	0	0	-	(534,170)	(1,048,468)
Contribution Deficiency (excess)	0	0	0	0	0
Covered-employee payroll	\$64,765,050	\$61,221,029	\$58,583,336	\$53,416,985	\$52,626,858
OPEB Contributions as a Percentage of Covered-Employee Payroll	0.00%	0.00%	0.00%	1.00%	2.00%

The OPEB plan includes the members from the traditional plan and the combined plan.

<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
\$1,013,955	\$854,164	\$486,832	\$2,089,024	\$2,127,610
<u>(1,013,955)</u>	<u>(854,164)</u>	<u>(486,832)</u>	<u>(2,089,024)</u>	<u>(2,127,610)</u>
<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>
\$50,409,883	\$43,677,650	\$48,799,562	\$52,225,620	\$53,190,260
2.00%	2.00%	1.00%	4.00%	5.00%

**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 Agency**

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

**COVID-19**

To account for grant moneys received from the federal government to assist with the COVID-19 pandemic response.

**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	Sheriff*
Emergency Management Agency	Probation
Victim Services	Concealed Handgun
Community Based Corrections	Drug Enforcement and Education
Juvenile Court	Law Enforcement Corrections
Indigent Guardian	Road and Bridge
Sheriff Federal	Department of Rehabilitation and Correction

**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	Drug Court
Litter	Indigent Driver Monitoring
Workforce Investment Act	Legal Research
Community Development Block Grant	Common Pleas Court
Court Data	Prosecutor Law Enforcement
Data Fund	Indigent Application Fee*
Help America Vote	Common Pleas Special Project

\* This fund only exists on a GAAP basis and is not part of the County's appropriated budget; therefore, no budgetary statement is presented.

**Nonmajor Debt Service Fund**

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

**Special Bond Retirement**

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

**General Bond Retirement**

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

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

**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 restricted for major equipment purchases or renovations to County buildings.

**Sawmill Parkway**

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

**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 Redevelopment Tax Equivalent**

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.

**Olentangy Crossing Redevelopment Tax Equivalent**

To account for resources collected from public improvements made to parcels requiring the owner of the parcel to provide service payments in lieu of taxes.

**State Infrastructure Bank Loan**

To account for a loan for the infrastructure improvements to Africa and Cheshire Road.

**Delaware County, Ohio**  
Combining Balance Sheet  
**Nonmajor Governmental Funds**  
December 31, 2020

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$34,381,417	\$414,063	\$7,166,464	\$41,961,944
Cash and Cash Equivalents in Segregated Accounts	1,471,046	0	0	1,471,046
Accounts Receivable	14,175	0	0	14,175
Hotel and Motel Taxes Receivable	60,665	0	0	60,665
Due from Other Governments	1,781,889	46,112	8,348,315	10,176,316
Interfund Receivable	245,494	0	0	245,494
Prepaid Items	490,887	0	0	490,887
Materials and Supplies Inventory	3,821	0	0	3,821
Property Taxes Receivable	3,796,133	757,332	841,394	5,394,859
Special Assessments Receivable	2,151,456	2,454,612	47	4,606,115
Payment in Lieu of Taxes Receivable	0	0	1,598,831	1,598,831
Total Assets	<u>44,396,983</u>	<u>3,672,119</u>	<u>17,955,051</u>	<u>66,024,153</u>
<b><u>Liabilities</u></b>				
Accrued Wages Payable	135,481	0	0	135,481
Accounts Payable	245,333	0	0	245,333
Contracts Payable	0	0	90,258	90,258
Due to Other Governments	1,280,209	0	0	1,280,209
Due to External Party	0	0	0	0
Interfund Payable	245,494	6,989	206,612	459,095
Total Liabilities	<u>1,906,517</u>	<u>6,989</u>	<u>296,870</u>	<u>2,210,376</u>
<b><u>Deferred Inflows of Resources</u></b>				
Property Taxes	3,734,776	746,222	829,049	5,310,047
Payment in Lieu of Taxes	0	0	1,598,831	1,598,831
Unavailable Revenue	2,720,024	2,511,834	8,360,707	13,592,565
Total Deferred Inflows of Resources	<u>6,454,800</u>	<u>3,258,056</u>	<u>10,788,587</u>	<u>20,501,443</u>
<b><u>Fund Balances</u></b>				
Nonspendable	494,708	0	0	494,708
Restricted	35,540,958	407,074	3,409,190	39,357,222
Committed	0	0	3,460,404	3,460,404
Total Fund Balances	<u>36,035,666</u>	<u>407,074</u>	<u>6,869,594</u>	<u>43,312,334</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$44,396,983</u>	<u>\$3,672,119</u>	<u>\$17,955,051</u>	<u>\$66,024,153</u>

**Delaware County, Ohio**  
Combining Balance Sheet  
**Nonmajor Special Revenue Funds**  
December 31, 2020

	Real Estate Assessment	911	Ditch Maintenance	Job and Family Services
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$5,881,772	\$4,747,145	\$9,682,007	\$520,651
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	4,455	0	0
Hotel and Motel Taxes Receivable	0	0	0	0
Due from Other Governments	0	166,181	0	483,436
Interfund Receivable	0	0	0	245,494
Prepaid Items	60,000	385,454	10,403	0
Materials and Supplies Inventory	0	3,821	0	0
Property Taxes Receivable	0	3,796,133	0	0
Special Assessments Receivable	0	0	2,151,456	0
Total Assets	5,941,772	9,103,189	11,843,866	1,249,581
<b><u>Liabilities</u></b>				
Accrued Wages Payable	20,625	28,358	0	43,409
Accounts Payable	16,142	3,322	686	2,640
Due to Other Governments	3,173	9,355	191,857	16,862
Interfund Payable	0	0	0	0
Total Liabilities	39,940	41,035	192,543	62,911
<b><u>Deferred Inflows of Resources</u></b>				
Property Taxes	0	3,734,776	0	0
Unavailable Revenue	0	227,538	2,151,456	0
Total Deferred Inflows of Resources	0	3,962,314	2,151,456	0
<b><u>Fund Balances</u></b>				
Nonspendable	60,000	389,275	10,403	0
Restricted	5,841,832	4,710,565	9,489,464	1,186,670
Total Fund Balances	5,901,832	5,099,840	9,499,867	1,186,670
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	5,941,772	9,103,189	11,843,866	1,249,581

(continued)



**Delaware County, Ohio**  
Combining Balance Sheet  
**Nonmajor Special Revenue Funds (continued)**  
December 31, 2020

	Children Services	Revolving Loan	Delinquent Real Estate Tax Account Collection	Child Support Enforcement
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$1,658,748	\$185	\$1,762,641	\$3,163,669
Cash and Cash Equivalents in Segregated Accounts	0	0	0	80
Accounts Receivable	0	0	9,720	0
Hotel and Motel Taxes Receivable	0	0	0	0
Due from Other Governments	435,407	0	0	42,552
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	2,094,155	185	1,772,361	3,206,301
<b><u>Liabilities</u></b>				
Accrued Wages Payable	0	0	5,778	12,541
Accounts Payable	174,592	0	0	606
Due to Other Governments	0	0	890	1,923
Interfund Payable	125,356	0	0	0
Total Liabilities	299,948	0	6,668	15,070
<b><u>Deferred Inflows of Resources</u></b>				
Property Taxes	0	0	0	0
Unavailable Revenue	171,332	0	0	0
Total Deferred Inflows of Resources	171,332	0	0	0
<b><u>Fund Balances</u></b>				
Nonspendable	0	0	0	0
Restricted	1,622,875	185	1,765,693	3,191,231
Total Fund Balances	1,622,875	185	1,765,693	3,191,231
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$2,094,155	\$185	\$1,772,361	\$3,206,301

COVID-19	Agricultural Society Excise Tax	Other Public Safety	Other	Total
\$15,100	\$3,346,121	\$2,030,185	\$1,573,193	\$34,381,417
0	0	1,260,350	210,616	1,471,046
0	0	0	0	14,175
0	60,665	0	0	60,665
0	0	459,139	195,174	1,781,889
0	0	0	0	245,494
0	0	0	35,030	490,887
0	0	0	0	3,821
0	0	0	0	3,796,133
0	0	0	0	2,151,456
15,100	3,406,786	3,749,674	2,014,013	44,396,983
0	0	23,767	1,003	135,481
0	0	30,753	16,592	245,333
0	1,040,895	9,252	6,002	1,280,209
0	0	0	120,138	245,494
0	1,040,895	63,772	143,735	1,906,517
0	0	0	0	3,734,776
0	0	151,363	18,335	2,720,024
0	0	151,363	18,335	6,454,800
0	0	0	35,030	494,708
15,100	2,365,891	3,534,539	1,816,913	35,540,958
15,100	2,365,891	3,534,539	1,851,943	36,035,666
\$15,100	\$3,406,786	\$3,749,674	\$2,014,013	\$44,396,983

**Delaware County, Ohio**  
Combining Balance Sheet  
**Nonmajor Capital Projects Funds**  
December 31, 2020

	Permanent Improvement	Sawmill Parkway	County Drainage
<b><u>Assets</u></b>			
Equity in Pooled Cash and Cash Equivalents	\$1,281,895	\$50,470	\$212,565
Due from Other Governments	51,239	5,868,402	0
Property Taxes Receivable	841,394	0	0
Special Assessments Receivable	0	0	47
Payment in Lieu of Taxes Receivable	0	0	0
	<hr/>	<hr/>	<hr/>
Total Assets	2,174,528	5,918,872	212,612
	<hr/>	<hr/>	<hr/>
<b><u>Liabilities</u></b>			
Contracts Payable	2,646	0	0
Interfund Payable	0	0	206,612
	<hr/>	<hr/>	<hr/>
Total Liabilities	2,646	0	206,612
	<hr/>	<hr/>	<hr/>
<b><u>Deferred Inflows of Resources</u></b>			
Property Taxes	829,049	0	0
Payment in Lieu of Taxes	0	0	0
Unavailable Revenue	63,584	5,868,402	47
	<hr/>	<hr/>	<hr/>
Total Deferred Inflows of Resources	892,633	5,868,402	47
	<hr/>	<hr/>	<hr/>
<b><u>Fund Balances</u></b>			
Restricted	1,279,249	50,470	5,953
Committed	0	0	0
	<hr/>	<hr/>	<hr/>
Total Fund Balances	1,279,249	50,470	5,953
	<hr/>	<hr/>	<hr/>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$2,174,528</u>	<u>\$5,918,872</u>	<u>\$212,612</u>

Ohio Public Works Commission	Capital Improvement Reserve	Capital Acquisition	Slate Ridge Redevelopment TIF	Board of Developmental Disabilities Capital Improvement
\$0	\$1,274,217	\$2,273,799	\$8,320	\$1,351,076
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	553,391	0
0	1,274,217	2,273,799	561,711	1,351,076
0	0	0	0	0
0	87,612	0	0	0
0	0	0	0	0
0	87,612	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	553,391	0
0	0	0	0	0
0	0	0	553,391	0
0	0	0	8,320	1,351,076
0	1,186,605	2,273,799	0	0
0	1,186,605	2,273,799	8,320	1,351,076
\$0	\$1,274,217	\$2,273,799	\$561,711	\$1,351,076

**Delaware County, Ohio**  
Combining Balance Sheet  
**Nonmajor Capital Projects Funds (continued)**  
December 31, 2020

	Olentangy Crossing Redevelopment Tax Equivalent	State Infrastructure Bank Loan	Total
<b><u>Assets</u></b>			
Equity in Pooled Cash and Cash Equivalents	\$714,122	\$0	\$7,166,464
Due from Other Governments	0	2,428,674	8,348,315
Property Taxes Receivable	0	0	841,394
Special Assessments Receivable	0	0	47
Payment in Lieu of Taxes Receivable	1,045,440	0	1,598,831
	<hr/>	<hr/>	<hr/>
Total Assets	1,759,562	2,428,674	17,955,051
	<hr/>	<hr/>	<hr/>
<b><u>Liabilities</u></b>			
Accounts Payable	0	0	-
Contracts Payable	0	0	90,258
Interfund Payable	0	0	206,612
	<hr/>	<hr/>	<hr/>
Total Liabilities	0	0	296,870
	<hr/>	<hr/>	<hr/>
<b><u>Deferred Inflows of Resources</u></b>			
Property Taxes	0	0	829,049
Payment in Lieu of Taxes	1,045,440	0	1,598,831
Unavailable Revenue	0	2,428,674	8,360,707
	<hr/>	<hr/>	<hr/>
Total Deferred Inflows of Resources	1,045,440	2,428,674	10,788,587
	<hr/>	<hr/>	<hr/>
<b><u>Fund Balances</u></b>			
Restricted	714,122	0	3,409,190
Committed	0	0	3,460,404
	<hr/>	<hr/>	<hr/>
Total Fund Balances	714,122	0	6,869,594
	<hr/>	<hr/>	<hr/>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$1,759,562</u>	<u>\$2,428,674</u>	<u>\$17,955,051</u>

**Delaware County, Ohio**  
Combining Balance Sheet  
**Nonmajor Debt Service Funds**  
December 31, 2020

	Special Bond Retirement	General Bond Retirement	Total
<b><u>Assets</u></b>			
Equity in Pooled Cash and Cash Equivalents	\$407,115	\$6,948	\$414,063
Due from Other Governments	46,112	0	46,112
Property Taxes Receivable	757,332	0	757,332
Special Assessments Receivable	2,454,612	0	2,454,612
	<hr/>	<hr/>	<hr/>
Total Assets	3,665,171	6,948	3,672,119
	<hr/>	<hr/>	<hr/>
<b><u>Liabilities</u></b>			
Interfund Payable	6,989	0	6,989
	<hr/>	<hr/>	<hr/>
<b><u>Deferred Inflows of Resources</u></b>			
Property Taxes	746,222	0	746,222
Unavailable Revenue	2,511,834	0	2,511,834
	<hr/>	<hr/>	<hr/>
Total Deferred Inflows of Resources	3,258,056	0	3,258,056
	<hr/>	<hr/>	<hr/>
<b><u>Fund Balances</u></b>			
Restricted	400,126	6,948	407,074
	<hr/>	<hr/>	<hr/>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$3,665,171</u>	<u>\$6,948</u>	<u>\$3,672,119</u>

**Delaware County, Ohio**  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
**Nonmajor Governmental Funds**  
For the Year Ended December 31, 2020

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b><u>Revenues</u></b>				
Property Taxes	\$3,765,864	\$801,405	\$728,715	\$5,295,984
Payment in Lieu of Taxes	0	0	1,277,202	1,277,202
Hotel and Motel Taxes	831,476	0	0	831,476
Special Assessments	1,914,525	361,537	0	2,276,062
Charges for Services	6,668,759	0	423	6,669,182
Licenses and Permits	419,824	0	0	419,824
Fines and Forfeitures	254,440	0	0	254,440
Intergovernmental	21,506,931	100,299	560,979	22,168,209
Interest	5,468	82,181	3,373	91,022
Other	269,289	0	5,704	274,993
Total Revenues	35,636,576	1,345,422	2,576,396	39,558,394
<b><u>Expenditures</u></b>				
Current				
General Government				
Legislative and Executive	3,772,102	24,132	0	3,796,234
Judicial	374,953	0	0	374,953
Public Safety	17,812,160	0	0	17,812,160
Public Works	1,334,543	0	3,820	1,338,363
Health	62,861	0	0	62,861
Human Services	8,902,193	0	0	8,902,193
Intergovernmental	3,346,178	0	640,846	3,987,024
Capital Outlay	0	0	11,496,469	11,496,469
Debt Service				
Principal Retirement	0	3,561,536	85,000	3,646,536
Interest and Fiscal Charges	0	1,663,250	1,177,411	2,840,661
Issuance Cost	0	3,500	0	3,500
Total Expenditures	35,604,990	5,252,418	13,403,546	54,260,954
Excess of Revenues Under Expenditures	31,586	(3,906,996)	(10,827,150)	(14,702,560)
<b><u>Other Financing Sources (Uses)</u></b>				
Sale of Capital Assets	7,351	0	0	7,351
SIB Loan Proceeds	0	0	2,428,674	2,428,674
Special Assessment Bond Proceeds	0	3,613	96,087	99,700
Transfers In	2,657,080	3,909,357	6,564,597	13,131,034
Transfers Out	(1,288,768)	0	0	(1,288,768)
Total Other Financing Sources (Uses)	1,375,663	3,912,970	9,089,358	14,377,991
Changes in Fund Balances	1,407,249	5,974	(1,737,792)	(324,569)
Fund Balances at Beginning of Year (Restated)	34,628,417	401,100	8,607,386	43,636,903
Fund Balances at End of Year	\$36,035,666	\$407,074	\$6,869,594	\$43,312,334

**Delaware County, Ohio**  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
**Nonmajor Special Revenue Funds**  
For the Year Ended December 31, 2020

	Real Estate Assessment	911	Ditch Maintenance	Job and Family Services
<b><u>Revenues</u></b>				
Property Taxes	\$0	\$3,765,864	\$0	\$0
Hotel and Motel Taxes	0	0	0	0
Special Assessments	0	0	1,914,525	0
Charges for Services	4,427,587	0	245,114	538
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	932,253	0	3,812,985
Interest	0	0	0	0
Other	0	49,835	0	11,459
Total Revenues	4,427,587	4,747,952	2,159,639	3,824,982
<b><u>Expenditures</u></b>				
Current				
General Government				
Legislative and Executive	2,902,551	0	0	0
Judicial	0	0	0	0
Public Safety	0	4,226,896	0	0
Public Works	0	0	1,269,376	0
Health	0	0	0	0
Human Services	0	0	0	5,166,120
Intergovernmental	0	0	0	0
Total Expenditures	2,902,551	4,226,896	1,269,376	5,166,120
Excess of Revenues Over (Under) Expenditures	1,525,036	521,056	890,263	(1,341,138)
<b><u>Other Financing Sources (Uses)</u></b>				
Sale of Capital Assets	0	0	7,351	0
Transfers In	0	0	0	1,737,045
Transfers Out	0	0	0	(18,194)
Total Other Financing Sources (Uses)	0	0	7,351	1,718,851
Changes in Fund Balances	1,525,036	521,056	897,614	377,713
Fund Balances at Beginning of Year (Restated)	4,376,796	4,578,784	8,602,253	808,957
Fund Balances at End of Year	\$5,901,832	\$5,099,840	\$9,499,867	\$1,186,670

(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, 2020

	Children Services	Revolving Loan	Delinquent Real Estate Tax Account Collection	Child Support Enforcement
<b>Revenues</b>				
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	640,329	509,331
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	2,209,334	0	0	1,319,287
Interest	0	0	0	0
Other	13,321	0	5,082	35,729
Total Revenues	2,222,655	0	645,411	1,864,347
<b>Expenditures</b>				
Current				
General Government				
Legislative and Executive	0	89,000	544,875	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	1,951,344	0	0	1,518,186
Intergovernmental	0	0	0	0
Total Expenditures	1,951,344	89,000	544,875	1,518,186
Excess of Revenues Over (Under) Expenditures	271,311	(89,000)	100,536	346,161
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	0	0	0	0
Transfers In	768,194	0	11,970	0
Transfers Out	(1,095,538)	0	0	0
Total Other Financing Sources (Uses)	(327,344)	0	11,970	0
Changes in Fund Balances	(56,033)	(89,000)	112,506	346,161
Fund Balances at Beginning of Year (Restated)	1,678,908	89,185	1,653,187	2,845,070
Fund Balances at End of Year	\$1,622,875	\$185	\$1,765,693	\$3,191,231

COVID-19	Agricultural Society Excise Tax	Other Public Safety	Other	Total
\$0	\$0	\$0	\$0	\$3,765,864
0	831,476	0	0	831,476
0	0	0	0	1,914,525
0	0	709,183	136,677	6,668,759
0	0	419,824	0	419,824
0	0	49,584	204,856	254,440
10,533,538	0	1,995,671	703,863	21,506,931
2,325	0	0	3,143	5,468
0	0	149,670	4,193	269,289
10,535,863	831,476	3,323,932	1,052,732	35,636,576
198,926	0	0	36,750	3,772,102
0	0	0	374,953	374,953
10,321,837	0	3,263,427	0	17,812,160
0	0	0	65,167	1,334,543
0	0	0	62,861	62,861
0	0	0	266,543	8,902,193
0	3,346,178	0	0	3,346,178
10,520,763	3,346,178	3,263,427	806,274	35,604,990
15,100	(2,514,702)	60,505	246,458	31,586
0	0	0	0	7,351
0	0	139,871	0	2,657,080
0	0	0	(175,036)	(1,288,768)
0	0	139,871	(175,036)	1,375,663
15,100	(2,514,702)	200,376	71,422	1,407,249
0	4,880,593	3,334,163	1,780,521	34,628,417
\$15,100	\$2,365,891	\$3,534,539	\$1,851,943	\$36,035,666

**Delaware County, Ohio**  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
**Nonmajor Capital Projects Funds**  
For the Year Ended December 31, 2020

	Permanent Improvement	Sawmill Parkway	County Drainage
<b><u>Revenues</u></b>			
Property Taxes	\$728,715	\$0	\$0
Payment in Lieu of Taxes	0	0	0
Charges for Services	0	0	423
Intergovernmental	91,179	0	0
Interest	0	3,373	0
Other	0	0	3,704
Total Revenues	819,894	3,373	4,127
<b><u>Expenditures</u></b>			
General Government			
Intergovernmental	0	0	0
Public Works	0	0	0
Capital Outlay	278,061	0	245,133
Debt Service			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	1,159,961	0
Total Expenditures	278,061	1,159,961	245,133
Excess of Revenues Over (Under) Expenditures	541,833	(1,156,588)	(241,006)
<b><u>Other Financing Sources</u></b>			
SIB Loan Proceeds	0	0	0
Special Assessment Bond Proceeds	0	0	96,087
Transfers In	0	0	85,000
Total Other Financing Sources	0	0	181,087
Changes in Fund Balances	541,833	(1,156,588)	(59,919)
Fund Balances at Beginning of Year (Restated)	737,416	1,207,058	65,872
Fund Balances at End of Year	\$1,279,249	\$50,470	\$5,953

Ohio Public Works Commission	Capital Improvement Reserve	Capital Acquisition	Slate Ridge Redevelopment TIF	Board of Developmental Disabilities Capital Improvement
\$0	\$0	\$0	\$0	\$0
0	0	0	354,273	0
0	0	0	0	0
469,800	0	0	0	0
0	0	0	0	0
0	0	2,000	0	0
469,800	0	2,000	354,273	0
0	0	0	0	0
0	0	0	3,820	0
469,800	6,115,498	1,606,262	350,000	0
0	0	0	0	0
0	0	0	0	0
469,800	6,115,498	1,606,262	353,820	0
0	(6,115,498)	(1,604,262)	453	0
0	0	0	0	0
0	0	0	0	0
0	4,979,597	1,500,000	0	0
0	4,979,597	1,500,000	0	0
0	(1,135,901)	(104,262)	453	0
0	2,322,506	2,378,061	7,867	1,351,076
\$0	\$1,186,605	\$2,273,799	\$8,320	\$1,351,076

**Delaware County, Ohio**  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
**Nonmajor Capital Projects Funds (continued)**  
For the Year Ended December 31, 2020

	Olentangy Crossing Redevelopment Tax Equivalent	State Infrastructure Bank Loan	Total
<b><u>Revenues</u></b>			
Property Taxes	\$0	\$0	\$728,715
Payment in Lieu of Taxes	922,929	0	1,277,202
Charges for Services	0	0	423
Intergovernmental	0	0	560,979
Interest	0	0	3,373
Other	0	0	5,704
Total Revenues	922,929	0	2,576,396
<b><u>Expenditures</u></b>			
General Government			
Intergovernmental	640,846	0	640,846
Public Works	0	0	3,820
Capital Outlay	3,041	2,428,674	11,496,469
Debt Service			
Principal Retirement	85,000	0	85,000
Interest and Fiscal Charges	17,450	0	1,177,411
Total Expenditures	746,337	2,428,674	13,403,546
Excess of Revenues Over (Under) Expenditures	176,592	(2,428,674)	(10,827,150)
<b><u>Other Financing Sources</u></b>			
SIB Loan Proceeds		2,428,674	2,428,674
Special Assessment Bond Proceeds		0	96,087
Transfers In	0	0	6,564,597
Total Other Financing Sources	0	2,428,674	9,089,358
Changes in Fund Balances	176,592	0	(1,737,792)
Fund Balances at Beginning of Year (Restated)	537,530	0	8,607,386
Fund Balances at End of Year	\$714,122	\$0	\$6,869,594

**Delaware County, Ohio**  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
**Nonmajor Debt Service Funds**  
For the Year Ended December 31, 2020

	Special Bond Retirement	General Bond Retirement	Total
<b><u>Revenues</u></b>			
Property Taxes	\$801,405	\$0	\$801,405
Special Assessments	361,537	0	361,537
Intergovernmental	100,299	0	100,299
Interest	82,181	0	82,181
Total Revenues	<u>1,345,422</u>	<u>0</u>	<u>1,345,422</u>
<b><u>Expenditures</u></b>			
General Government			
Legislative and Executive	24,132	0	24,132
Debt Service			
Principal Retirement	1,931,536	1,630,000	3,561,536
Interest and Fiscal Charges	412,744	1,250,506	1,663,250
Issuance Costs	0	3,500	3,500
Total Expenditures	<u>2,368,412</u>	<u>2,884,006</u>	<u>5,252,418</u>
Excess of Revenues (Under) Expenditures	<u>(1,022,990)</u>	<u>(2,884,006)</u>	<u>(3,906,996)</u>
<b><u>Other Financing Sources</u></b>			
Special Assessment Bond Issued	0	3,613	3,613
Transfers In	1,028,851	2,880,506	3,909,357
Total Other Financing Sources	<u>1,028,851</u>	<u>2,884,119</u>	<u>3,912,970</u>
Changes in Fund Balances	5,861	113	5,974
Fund Balances at Beginning of Year (Restated)	<u>394,265</u>	<u>6,835</u>	<u>401,100</u>
Fund Balances at End of Year	<u><u>\$400,126</u></u>	<u><u>\$6,948</u></u>	<u><u>\$407,074</u></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, 2020

	Solid Waste Transfer Station	Storm Water Phase II	Total
<b><u>Assets</u></b>			
<b><u>Current Assets</u></b>			
Equity in Pooled Cash and Cash Equivalents	\$2,333,888	\$1,722,291	\$4,056,179
Accounts Receivable	19,914	0	19,914
Due from Other Governments	0	32,560	32,560
Restricted Assets - Cash and Cash Equivalents with Escrow Agent	19,500	0	19,500
Total Current Assets	2,373,302	1,754,851	4,128,153
<b><u>Noncurrent Assets</u></b>			
Net pension Asset	1,182	4,820	6,002
Nondepreciable Capital Assets	73,704	0	73,704
Depreciable Capital Assets, Net	662,418	14,402	676,820
Total Noncurrent Assets	737,304	19,222	756,526
Total Assets	3,110,606	1,774,073	4,884,679
<b><u>Deferred Outflows of Resources</u></b>			
Deferred Outflows of Resources - Pension	15,389	62,724	78,113
Deferred Outflows of Resources - OPEB	10,325	42,082	52,407
Total Assets and Deferred Outflows of Resources	3,136,320	1,878,879	5,015,199
<b><u>Liabilities</u></b>			
<b><u>Current Liabilities</u></b>			
Accrued Wages Payable	1,061	4,432	5,493
Accounts Payable	462	0	462
Contracts Payable	44,000	0	44,000
Due to Other Governments	163	683	846
Developer Deposits	0	816,225	816,225
Compensated Absences Payable	1,778	9,975	11,753
Total Current Liabilities	47,464	831,315	878,779
<b><u>Long-Term Liabilities</u></b>			
Compensated Absences Payable	5,666	53,799	59,465
Net Pension Liability	88,667	361,391	450,058
Net OPEB Liability	62,049	252,899	314,948
Postclosure Cost Payable	19,500	0	19,500
Total Long-Term Liabilities	175,882	668,089	843,971
Total Liabilities	223,346	1,499,404	1,722,750
<b><u>Deferred Inflows of Resources</u></b>			
Deferred Inflows of Resources - Pension	19,285	78,601	97,886
Deferred Inflows of Resources - OPEB	8,941	36,443	45,384
Total Deferred Inflows of Resources	28,226	115,044	143,270
Total Liabilities and Deferred Inflows of Resources	251,572	1,614,448	1,866,020
<b><u>Net Position</u></b>			
Net Investment in Capital Assets	736,122	14,402	750,524
Unrestricted	2,148,626	250,029	2,398,655
Total Net Position	\$2,884,748	\$264,431	\$3,149,179

**Delaware County, Ohio**  
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position  
**Nonmajor Enterprise Funds**  
For the Year Ended December 31, 2020

	Solid Waste Transfer Station	Storm Water Phase II	Total
<b><u>Operating Revenues</u></b>			
Charges for Services	\$243,044	\$479,622	\$722,666
<b><u>Operating Expenses</u></b>			
Personal Services	70,831	263,746	334,577
Fringe Benefits	27,242	154,439	181,681
Services and Charges	59,571	14,858	74,429
Materials and Supplies	0	360	360
Depreciation	42,432	2,880	45,312
Total Operating Expenses	200,076	436,283	636,359
Operating Income (Loss)	42,968	43,339	86,307
Changes in Net Position	42,968	43,339	86,307
Net Position at Beginning of Year	2,841,780	221,092	3,062,872
Net Position at End of Year	<u>\$2,884,748</u>	<u>\$264,431</u>	<u>\$3,149,179</u>

**Delaware County, Ohio**  
Combining Statement of Cash Flows  
**Nonmajor Enterprise Funds**  
For the Year Ended December 31, 2020

	Solid Waste Transfer Station	Storm Water Phase II	Total
<b><u>Increase (Decrease) in Cash and Cash Equivalents</u></b>			
<b><u>Cash Flows from Operating Activities</u></b>			
Cash Received from Customers	\$243,055	\$464,134	\$707,189
Cash Received from Developers Deposits	0	816,225	816,225
Cash Payments for Personal Services	(69,921)	(284,983)	(354,904)
Cash Payments for Fringe Benefits	(20,583)	(126,962)	(147,545)
Cash Payments for Services and Charges	(15,756)	(14,858)	(30,614)
Cash Payments for Materials and Supplies	0	(360)	(360)
Net Cash Provided by Operating Activities	<u>136,795</u>	<u>853,196</u>	<u>989,991</u>
<b><u>Cash Flows from Capital and Related Financing Activities</u></b>			
Cash Payments for Acquisition of Capital Assets	<u>(24,819)</u>	<u>0</u>	<u>(24,819)</u>
Net Increase in Cash and Cash Equivalents	111,976	853,196	965,172
Cash and Cash Equivalents at Beginning of Year	<u>2,241,412</u>	<u>869,095</u>	<u>3,110,507</u>
Cash and Cash Equivalents at End of Year	<u><u>\$2,353,388</u></u>	<u><u>\$1,722,291</u></u>	<u><u>\$4,075,679</u></u>
<b><u>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</u></b>			
Operating Income (Loss)	\$41,812	\$38,627	\$80,439
<b><u>Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities</u></b>			
Depreciation	42,432	2,880	45,312
Changes in Assets and Liabilities:			
Decrease (Increase) in Accounts Receivable	11	(15,488)	(15,477)
Increase in Developers Deposits	0	816,225	816,225
(Increase) in Net Pension Asset	(520)	(2,119)	(2,639)
Decrease in deferred outflows - pensions	23,287	95,024	118,311
(Increase) in deferred outflows - OPEB	(5,094)	(20,692)	(25,786)
(Decrease) in Net Pension Liability	(37,404)	(152,819)	(190,223)
Increase in OPEB Liability	1,830	6,215	8,045
Increase in deferred inflows-pension	17,313	70,560	87,873
Increase in deferred inflows-OPEB	8,670	35,337	44,007
(Decrease) in Accrued Wages Payable	(1,970)	(7,948)	(9,918)
Increase in Accounts Payable	(185)	0	(185)
Increase in Contracts Payable	44,000	0	44,000
Increase in Due to Other Governments	(267)	(1,079)	(1,346)
Increase in Compensated Absences Payable	<u>2,880</u>	<u>(11,527)</u>	<u>(8,647)</u>
Net Cash Provided by Operating Activities	<u><u>\$136,795</u></u>	<u><u>\$853,196</u></u>	<u><u>\$989,991</u></u>

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

Custodial Funds are used to report fiduciary activities that are not required to be reported in a trust fund. These funds do not account for the County's own source revenue. The following is a description of the County's custodial funds:

**Undivided Monies Fund**

To account for various taxes, special assessments, and state undivided monies collected and distributed for the benefit of other governments.

**Fiscal Agent Fund**

To account for monies received and distributed by the County as fiscal agent for the benefit of legally separate entities including the District Board of Health, Soil and Water Conservation District, Delaware-Morrow Mental Health and Recovery Services Board, Preservation Park of Delaware County, Delaware County Family and Children First Council and Delaware County Regional Planning Commission.

**Miscellaneous Court/Safety Fund**

To account for various fines and fees collected and distributed through the courts for the benefit of others.

**Other Custodial Funds**

To account for monies held by the County to be distributed through the courts for the benefit of others.

**Delaware County, Ohio**  
Combining Statement of Fiduciary Net Position  
**Custodial Funds**  
December 31, 2020

	<b>Undivided Monies</b>	<b>Fiscal Agent</b>	<b>Miscellaneous Court/Safety</b>	<b>Other</b>	<b>Custodial Funds</b>
<b><u>Assets</u></b>					
Equity in Pooled Cash and Cash Equivalents	\$11,096,926	\$26,271,237	\$64,897	\$0	\$37,433,060
Cash and Cash Equivalents in Segregated Accounts	921,806	0	1,555,799	506,904	2,984,509
Due from Other Governments	5,008,945	0	0	0	5,008,945
Property Taxes Receivable	544,275,408	0	0	0	544,275,408
Special Assessments Receivable	6,565,385	0	0	0	6,565,385
Total Assets	<u>567,868,470</u>	<u>26,271,237</u>	<u>1,620,696</u>	<u>506,904</u>	<u>596,267,307</u>
<b><u>Liabilities</u></b>					
Due to Other Governments	<u>10,500,292</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,500,292</u>
Total Liabilities	<u>10,500,292</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,500,292</u>
<b><u>Deferred Inflows of Resources</u></b>					
Property and Other Local Taxes	<u>535,289,605</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>535,289,605</u>
Total Deferred Inflows of Resources	<u>535,289,605</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>535,289,605</u>
<b><u>Net Position</u></b>					
Restricted for:					
Individuals, Organizations, and Other Governments	<u>22,078,573</u>	<u>26,271,237</u>	<u>1,620,696</u>	<u>506,904</u>	<u>50,477,410</u>
Total Net Position	<u><u>\$22,078,573</u></u>	<u><u>\$26,271,237</u></u>	<u><u>\$1,620,696</u></u>	<u><u>\$506,904</u></u>	<u><u>\$50,477,410</u></u>

See accompanying notes to the basic financial statements

**Delaware County, Ohio**  
Combining Statements of Change in Fiduciary Net Position  
**Custodial Funds**  
December 31, 2020

	<b>Undivided Monies</b>	<b>Fiscal Agent</b>	<b>Miscellaneous Court/Safety</b>	<b>Other</b>	<b>Total Custodial Funds</b>
<b><u>Additions</u></b>					
Intergovernmental	\$18,225,392	\$0	\$0	\$0	\$18,225,392
Amounts Received as Fiscal Agent	0	32,904,048	0	0	32,904,048
Licenses, Permit, and Fees for Other Organizations	51,789,565	0	0	0	51,789,565
Fines and Forfeitures for Other Governments	0	0	2,112,315	0	2,112,315
Property Tax Collections for Other Governments	552,538,615	0	0	0	552,538,615
Special Assessments Collections for Other Governments	6,565,384	0	0	0	6,565,384
Sheriff Sales Collections for Others	8,932,517	0	0	0	8,932,517
Other	0	0	0	548,729	548,729
Total Additions	<u>638,051,473</u>	<u>32,904,048</u>	<u>2,112,315</u>	<u>548,729</u>	<u>\$673,616,565</u>
<b><u>Deductions</u></b>					
Distributions of State Funds to Other Governments	18,095,376	0	0	0	18,095,376
Distributions as Fiscal Agent	0	32,592,540	0	0	32,592,540
Distribution to Others	0	0	0	448,557	448,557
Licenses, Permits, and Fees Distributions to Other Governments	51,614,293	0	0	0	51,614,293
Fines and Forfeitures Distributions to Other Governments	0	0	2,187,996	0	2,187,996
Special Assessments Distributions to Other Governments	5,392,849	0	0	0	5,392,849
Sheriff Sales Distributions to Others	8,990,697	0	0	0	8,990,697
Property Tax Distributions to Other Governments	<u>549,475,651</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>549,475,651</u>
Total Deductions	<u>633,568,866</u>	<u>32,592,540</u>	<u>2,187,996</u>	<u>448,557</u>	<u>668,797,959</u>
Net Change in Fiduciary Net Position	4,482,607	311,508	(75,681)	100,172	4,818,606
Net Position Beginning of Year (Restated)	<u>17,595,966</u>	<u>25,959,729</u>	<u>1,696,377</u>	<u>406,732</u>	<u>45,658,804</u>
Net Position End of Year	<u><u>\$22,078,573</u></u>	<u><u>\$26,271,237</u></u>	<u><u>\$1,620,696</u></u>	<u><u>\$506,904</u></u>	<u><u>\$50,477,410</u></u>

See accompanying notes to the basic financial statements

**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, 2020

	Budgeted Amounts			Variance with Final Budget Over (Under)
	Original	Final	Actual	
<b><u>Revenues</u></b>				
Property Taxes	\$13,249,400	\$13,249,400	\$13,362,935	\$113,535
Sales Taxes	66,985,892	66,985,892	67,217,129	231,237
Charges for Services	30,638,242	30,638,242	31,152,534	514,292
Licenses and Permits	1,973,900	1,973,900	2,217,206	243,306
Fines and Forfeitures	308,000	308,000	270,229	(37,771)
Intergovernmental	6,398,825	6,398,825	6,909,163	510,338
Interest	2,400,000	2,400,000	3,062,422	662,422
Other	3,378,708	3,378,708	738,210	(2,640,498)
Total Revenues	125,332,967	125,332,967	124,929,828	(403,139)
<b><u>Expenditures</u></b>				
Current				
General Government - Legislative and Executive				
Auditor				
Personal Services	881,000	881,000	850,792	30,208
Fringe Benefits	356,500	356,500	313,272	43,228
Services and Charges	54,968	54,968	54,280	688
Materials and Supplies	11,994	11,994	11,988	6
Total Auditor	1,304,462	1,304,462	1,230,332	74,130
Weights & Measures				
Personal Services	127,000	127,000	113,852	13,148
Fringe Benefits	75,950	75,950	58,509	17,441
Services and Charges	6,990	6,990	4,407	2,583
Materials and Supplies	2,900	2,900	1,928	972
Total Weights & Measures	212,840	212,840	178,696	34,144
Commissioners - Administrative				
Personal Services	827,000	827,000	737,543	89,457
Fringe Benefits	298,300	298,300	261,279	37,021
Services and Charges	102,960	102,960	25,146	77,814
Materials and Supplies	16,950	16,950	9,935	7,015
Total Commissioners - Administrative	1,245,210	1,245,210	1,033,903	211,307
Commissioners - General				
Services and Charges	2,982,829	2,953,279	2,262,586	690,693
Materials and Supplies	18,078	47,628	45,325	2,303
Total Commissioners - General	3,000,907	3,000,907	2,307,911	692,996
Record Center				
Personal Services	220,977	220,977	209,554	11,423
Fringe Benefits	82,800	82,800	81,848	952
Services and Charges	27,000	30,000	27,923	2,077
Materials and Supplies	32,994	29,994	28,974	1,020
Total Record Center	363,771	363,771	348,299	15,472

(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, 2020

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
				Over (Under)
Lands and Buildings				
Personal Services	\$1,177,004	\$1,167,004	\$1,109,126	\$57,878
Fringe Benefits	611,290	611,290	541,219	70,071
Services and Charges	1,496,969	1,496,969	1,457,519	39,450
Materials and Supplies	283,620	293,620	288,067	5,553
Total Lands and Buildings	3,568,883	3,568,883	3,395,931	172,952
County Garage				
Personal Services	168,740	168,740	138,020	30,720
Fringe Benefits	86,107	86,107	70,940	15,167
Services and Charges	88,970	88,970	74,729	14,241
Materials and Supplies	707,662	707,662	522,885	184,777
Total County Garage	1,051,479	1,051,479	806,574	244,905
Zoning				
Personal Services	2,960	2,980	2,977	3
Fringe Benefits	1,008	1,008	922	86
Services and Charges	1,470	1,470	160	1,310
Materials and Supplies	250	230	0	230
Total Zoning	5,688	5,688	4,059	1,629
Human Resources				
Personal Services	413,607	413,607	404,010	9,597
Fringe Benefits	187,014	187,014	163,706	23,308
Services and Charges	196,479	196,479	62,238	134,241
Materials and Supplies	20,900	20,900	14,005	6,895
Total Human Resources	818,000	818,000	643,959	174,041
Revolving Loan General Fund				
Services and Charges	0	3,000,000	3,000,000	0
Prosecutor				
Personal Services	1,759,058	1,759,058	1,616,944	142,114
Fringe Benefits	714,752	705,452	650,804	54,648
Services and Charges	99,350	99,350	88,143	11,207
Materials and Supplies	10,000	10,000	9,117	883
Total Prosecutor	2,583,160	2,573,860	2,365,008	208,852
Recorder				
Personal Services	300,000	300,000	279,225	20,775
Fringe Benefits	153,368	153,368	130,257	23,111
Services and Charges	3,350	3,350	2,758	592
Materials and Supplies	2,650	2,650	2,649	1
Total Recorder	459,368	459,368	414,889	44,479
Treasurer				
Personal Services	235,000	235,000	232,217	2,783
Fringe Benefits	126,183	126,183	118,787	7,396
Services and Charges	43,600	71,600	65,195	6,405
Materials and Supplies	2,000	2,000	1,878	122
Total Treasurer	406,783	434,783	418,077	16,706

(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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Board of Elections				
Personal Services	\$1,236,925	\$1,636,925	\$1,635,824	\$1,101
Fringe Benefits	468,259	532,759	527,377	5,382
Services and Charges	1,269,988	1,269,988	1,052,278	217,710
Materials and Supplies	208,510	208,510	162,070	46,440
Total Board of Elections	3,183,682	3,648,182	3,377,549	270,633
Public Community Relation				
Personal Services	109,000	109,000	107,659	1,341
Fringe Benefits	51,700	51,700	45,741	5,959
Services and Charges	75,640	75,640	63,908	11,732
Materials and Supplies	7,000	7,000	2,107	4,893
Total Public Community Relation	243,340	243,340	219,415	23,925
Property and Casualty Insurance				
Personal Services	47,828	47,828	47,806	22
Fringe Benefits	14,946	14,996	14,959	37
Services and Charges	802,000	801,950	699,976	101,974
Total Property and Casualty Insurance	864,774	864,774	762,741	102,033
Health Insurance				
Services and Charges	18,643,200	18,703,111	16,518,487	2,184,624
Materials and Supplies	6,000	6,000	253	5,747
Total Health Insurance	18,649,200	18,709,111	16,518,740	2,190,371
Data Center				
Personal Services	844,589	844,589	742,726	101,863
Fringe Benefits	315,041	315,041	251,433	63,608
Services and Charges	598,125	598,125	492,454	105,671
Materials and Supplies	51,748	51,748	41,457	10,291
Capital Outlay	400,000	400,000	395,143	4,857
Total Data Center	2,209,503	2,209,503	1,923,213	286,290
Joint Economic Development				
Personal Services	325,095	333,595	331,716	1,879
Fringe Benefits	131,601	131,601	126,275	5,326
Services and Charges	342,100	333,600	297,124	36,476
Materials and Supplies	8,100	8,100	3,327	4,773
Total Joint Economic Development	806,896	806,896	758,442	48,454
Unclaimed Monies				
Services and Charges	100,000	100,000	61,274	38,726
Excess Foreclosure				
Services and Charges	20,000	20,000	0	20,000
Legislative and Executive	41,097,946	44,641,057	39,769,012	4,872,045

(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, 2020

	Budgeted Amounts			Variance with Final Budget Over (Under)
	Original	Final	Actual	
General Government - Judicial				
Public Defender				
Personal Services	\$96,000	\$96,000	\$68,729	\$27,271
Fringe Benefits	48,400	48,400	45,619	2,781
Services and Charges	1,310,050	1,310,050	1,254,381	55,669
Materials and Supplies	2,700	2,700	640	2,060
Total Public Defender	1,457,150	1,457,150	1,369,369	87,781
Clerk of Courts				
Personal Services	819,094	819,094	776,451	42,643
Fringe Benefits	492,317	492,317	340,581	151,736
Services and Charges	31,400	31,400	26,972	4,428
Materials and Supplies	29,500	29,500	28,529	971
Total Clerk of Courts	1,372,311	1,372,311	1,172,533	199,778
Common Pleas Court				
Personal Services	798,814	798,814	763,313	35,501
Fringe Benefits	380,433	380,433	371,224	9,209
Services and Charges	306,220	311,980	204,447	107,533
Materials and Supplies	71,005	65,872	27,189	38,683
Capital Outlay	0	5,133	5,133	0
Total Common Pleas Court	1,556,472	1,562,232	1,371,306	190,926
Court of Appeals				
Services and Charges	38,000	38,000	27,138	10,862
Adult Court Services				
Personal Services	903,959	903,959	853,075	50,884
Fringe Benefits	366,302	366,302	340,927	25,375
Services and Charges	5,760	5,760	5,314	446
Total Adult Court Services	1,276,021	1,276,021	1,199,316	76,705
Domestic Relations				
Personal Services	1,137,609	1,137,609	1,054,563	83,046
Fringe Benefits	488,117	488,117	424,148	63,969
Services and Charges	126,950	126,950	72,536	54,414
Materials and Supplies	29,500	29,500	18,457	11,043
Total Domestic Relations	1,782,176	1,782,176	1,569,704	212,472
Juvenile Court				
Personal Services	2,104,462	2,104,462	1,900,561	203,901
Fringe Benefits	948,695	948,695	779,418	169,277
Services and Charges	306,496	306,496	300,596	5,900
Materials and Supplies	149,519	149,519	102,299	47,220
Total Juvenile Court	3,509,172	3,509,172	3,082,874	426,298
Detention Center				
Services and Charges	672,875	672,875	461,131	211,744

(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, 2020

	Budgeted Amounts			Variance with Final Budget Over (Under)
	Original	Final	Actual	
Probate Court				
Personal Services	\$467,866	\$467,866	\$462,376	\$5,490
Fringe Benefits	225,080	225,080	188,044	37,036
Services and Charges	127,200	127,200	126,961	239
Materials and Supplies	2,500	2,500	1,251	1,249
Total Probate Court	822,646	822,646	778,632	44,014
Municipal Court				
Personal Services	35,100	35,100	8,732	26,368
Fringe Benefits	5,880	5,880	1,436	4,444
Services and Charges	570,000	570,000	430,692	139,308
Total Municipal Court	610,980	610,980	440,860	170,120
Total General Government - Judicial	13,097,803	13,103,563	11,472,863	1,630,700
Total General Government	54,195,749	57,744,620	51,241,875	6,502,745
Public Safety				
Code Compliance				
Personal Services	1,627,110	1,607,110	1,387,299	219,811
Fringe Benefits	673,184	673,184	515,992	157,192
Services and Charges	207,735	227,735	217,305	10,430
Materials and Supplies	30,350	30,350	18,666	11,684
Total Code Compliance	2,538,379	2,538,379	2,139,262	399,117
Employee Safety				
Personal Services	111,601	111,601	91,476	20,125
Fringe Benefits	42,583	42,583	35,148	7,435
Services and Charges	54,999	54,999	51,868	3,131
Materials and Supplies	11,000	11,000	2,172	8,828
Total Employee Safety	220,183	220,183	180,664	39,519
Emergency Medical Services				
Personal Services	7,389,985	7,389,985	5,020,220	2,369,765
Fringe Benefits	3,018,297	3,018,297	1,684,804	1,333,493
Services and Charges	1,548,069	1,640,369	1,640,369	0
Materials and Supplies	322,818	447,818	446,975	843
Total Emergency Medical Services	12,279,169	12,496,469	8,792,368	3,704,101
Railroad Task Force				
Services and Charges	600	600	384	216
Materials and Supplies	200	200	0	200
Total Railroad Task Force	800	800	384	416
Victim's Assistance				
Personal Services	78,200	76,700	76,448	252
Fringe Benefits	40,868	51,668	41,053	10,615
Services and Charges	6,100	6,100	250	5,850
Total Victim's Assistance	125,168	134,468	117,751	16,717

(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, 2020

	Budgeted Amounts			Variance with Final Budget Over (Under)
	Original	Final	Actual	
Coroner				
Personal Services	\$170,500	\$170,500	\$160,834	\$9,666
Fringe Benefits	112,468	112,468	111,722	746
Services and Charges	214,392	214,392	187,875	26,517
Materials and Supplies	5,240	5,240	4,369	871
Total Coroner	502,600	502,600	464,800	37,800
Sheriff				
Personal Services	11,966,661	11,966,661	8,382,917	3,583,744
Fringe Benefits	5,203,293	5,203,293	3,087,088	2,116,205
Services and Charges	1,157,537	1,076,037	868,112	207,925
Materials and Supplies	501,580	576,580	512,577	64,003
Capital Outlay	0	6,500	6,216	284
Total Sheriff	18,829,071	18,829,071	12,856,910	5,972,161
Prisoner Transport				
Services and Charges	51,368	51,368	27,698	23,670
Jail/Pay for Stay				
Personal Services	4,659,235	4,724,235	4,681,037	43,198
Fringe Benefits	1,780,165	1,715,165	1,747,502	(32,337)
Services and Charges	2,071,268	2,071,268	1,741,814	329,454
Materials and Supplies	453,493	453,493	365,307	88,186
Total Jail/Pay for Stay	8,964,161	8,964,161	8,535,660	428,501
Sheriff Firing Range				
Services and Charges	4,500	4,500	405	4,095
Materials and Supplies	9,200	9,200	390	8,810
Total Sheriff Firing Range	13,700	13,700	795	12,905
Sheriff Local Funds				
Services and Charges	6,407	6,407	966	5,441
Materials and Supplies	10,500	10,500	4,880	5,620
Total Sheriff Local Funds	16,907	16,907	5,846	11,061
Total Public Safety	43,541,506	43,768,106	33,122,138	10,645,968
Public Works				
Road and Bridge Projects				
Services and Charges	3,520,000	3,155,000	3,114,830	40,170
Capital Outlay	23,380,000	23,745,000	22,289,369	1,455,631
Total Road and Bridge Projects	26,900,000	26,900,000	25,404,199	1,495,801
Capital Outlay	0	0	0	0
Total Public Works	26,900,000	26,900,000	25,404,199	1,495,801
County Home				
Services and Charges	15,000	15,000	15,000	0
Total Health	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, 2020

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget Over (Under)
Human Services				
Veterans Services				
Personal Services	\$270,300	\$270,300	\$269,461	\$839
Fringe Benefits	123,384	123,384	113,140	10,244
Services and Charges	335,365	335,365	236,470	98,895
Materials and Supplies	30,230	30,230	23,335	6,895
Total Veteran Services	759,279	759,279	642,406	116,873
Total Human Services	759,279	759,279	642,406	116,873
Intergovernmental	3,206,334	6,181,334	3,365,492	2,815,842
Total Expenditures	128,617,868	135,368,339	113,791,110	21,577,229
Excess of Revenues Over (Under) Expenditures	(3,284,901)	(10,035,372)	11,138,718	21,174,090
<b><u>Other Financing Sources (Uses)</u></b>				
Sale of Assets	30,000	30,000	40,698	10,698
Advances In	0	0	1,848,932	1,848,932
Advances Out	0	0	(200,684)	(200,684)
Transfers In	112,307	212,307	1,112,096	899,789
Transfers Out	(12,224,660)	(13,160,815)	(12,766,450)	394,365
Total Other Financing Sources (Uses)	(12,082,353)	(12,918,508)	(9,965,408)	2,953,100
Changes in Fund Balance	(15,367,254)	(22,953,880)	1,173,310	24,127,190
Fund Balance at Beginning of Year	48,682,890	48,682,890	48,682,890	0
Prior Year Encumbrances Appropriated	1,956,637	1,956,637	1,956,637	0
Fund Balance at End of Year	<u>\$35,272,273</u>	<u>\$27,685,647</u>	<u>\$51,812,837</u>	<u>\$24,127,190</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, 2020

	Budgeted Amounts			Variance with Final Budget Over (Under)
	Original	Final	Actual	
<b><u>Revenues</u></b>				
Charges for Services	\$1,135,000	\$1,135,000	\$1,005,112	(\$129,888)
Licenses and Permits	160,000	160,000	154,655	(5,345)
Intergovernmental	15,014,120	15,870,060	15,955,494	85,434
Investment Income	0	0	63,458	63,458
Other	0	0	23,821	23,821
Total Revenues	16,309,120	17,165,060	17,202,540	37,480
<b><u>Expenditures</u></b>				
Current				
Personal Services	4,819,965	4,819,965	4,668,422	151,543
Fringe Benefits	2,527,711	2,527,711	2,105,082	422,629
Services and Charges	1,823,473	1,968,473	1,729,737	238,736
Materials and Supplies	2,815,329	2,465,329	1,965,547	499,782
Capital Outlay	8,367,981	8,572,981	7,304,414	1,268,567
Total Expenditures	20,354,459	20,354,459	17,773,202	2,581,257
Excess of Revenues (Under) Expenditures	(4,045,339)	(3,189,399)	(570,662)	2,618,737
<b><u>Other Financing Sources</u></b>				
Sale of Capital Assets	0	0	72,553	72,553
Advances Out	0	0	(1,648,672)	(1,648,672)
Transfers In	0	1,014,362	900,000	(114,362)
Total Other Financing Sources	0	1,014,362	(676,119)	(1,690,481)
Changes in Fund Balance	(4,045,339)	(2,175,037)	(1,246,781)	928,256
Fund Balance at Beginning of Year	17,782,070	17,782,070	17,782,070	0
Prior Year Encumbrances Appropriated	184,861	184,861	184,861	0
Fund Balance at End of Year	\$13,921,592	\$15,791,894	\$16,720,150	\$928,256

**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, 2020

	Budgeted Amounts			Variance with Final Budget Over (Under)
	Original	Final	Actual	
<b><u>Revenues</u></b>				
Property Taxes	\$20,614,000	\$20,614,000	\$20,715,429	\$101,429
Charges for Services	572,300	572,300	648,721	76,421
Intergovernmental	5,862,700	5,862,700	5,177,291	(685,409)
Other	466,135	466,135	452,532	(13,603)
Total Revenues	27,515,135	27,515,135	26,993,973	(521,162)
<b><u>Expenditures</u></b>				
Current				
Personal Services	5,547,000	5,547,000	5,310,457	236,543
Fringe Benefits	2,802,000	2,802,000	2,312,066	489,934
Services and Charges	15,052,380	15,052,380	12,172,819	2,879,561
Materials and Supplies	196,300	196,300	117,848	78,452
Other	125,000	125,000	0	125,000
Capital Outlay	60,000	60,000	0	60,000
Total Expenditures	23,782,680	23,782,680	19,913,190	3,869,490
Excess of Revenues Over Expenditures	3,732,455	3,732,455	7,080,783	3,348,328
<b><u>Other Financing Sources</u></b>				
Sale of Capital Assets	500	500	23,951	23,451
Changes in Fund Balance	3,732,955	3,732,955	7,104,734	3,371,779
Fund Balance at Beginning of Year	26,136,745	26,136,745	26,136,745	0
Prior Year Encumbrances Appropriated	306,080	306,080	306,080	0
Fund Balance at End of Year	\$30,175,780	\$30,175,780	\$33,547,559	\$3,371,779



**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, 2020

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget Over (Under)
<b><u>Revenues</u></b>				
Charges for Services	\$18,593,975	\$18,593,975	\$19,040,231	\$446,256
Tap In Fees	6,518,797	6,518,797	8,645,456	2,126,659
Licenses and Permits	2,039	2,039	3,750	1,711
Other	9,944	9,944	12,267	2,323
Total Revenues	25,124,755	25,124,755	27,701,704	2,576,949
<b><u>Expenses</u></b>				
Personal Services	4,428,000	4,428,000	4,152,491	275,509
Fringe Benefits	1,949,000	1,949,000	1,756,347	192,653
Services and Charges	5,183,190	4,858,190	4,120,688	737,502
Materials and Supplies	1,442,314	1,442,314	1,267,493	174,821
Capital Outlay	31,074,822	31,074,822	10,282,491	20,792,331
Debt Service				
Principal Retirement	2,935,000	2,935,000	2,935,000	0
Interest Expense	675,912	1,000,913	1,000,913	0
Total Expenses	47,688,238	47,688,239	25,515,423	22,172,816
Changes in Fund Balance	(22,563,483)	(22,563,484)	2,186,281	24,749,765
Fund Balance at Beginning of Year	46,802,528	46,802,528	46,802,528	0
Prior Year Encumbrances Appropriated	509,960	509,960	509,960	0
Fund Balance at End of Year	\$24,749,005	\$24,749,004	\$49,498,769	\$24,749,765

**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, 2020

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget Over (Under)
<b><u>Revenues</u></b>				
Charges for Services	\$113,400	\$113,400	\$209,448	\$96,048
<b><u>Expenditures</u></b>				
Current				
Legislative and Executive				
Services and Charges	97,865	97,865	69,338	28,527
Materials and Supplies	17,300	17,300	17,264	36
Total Expenditures	115,165	115,165	86,602	28,563
Changes in Fund Balance	(1,765)	(1,765)	122,846	124,611
Fund Balance at Beginning of Year	929,629	929,629	929,629	0
Prior Year Encumbrances Appropriated	4,975	4,975	4,975	0
Fund Balance at End of Year	<u>\$932,839</u>	<u>\$932,839</u>	<u>\$1,057,450</u>	<u>\$124,611</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, 2020

	Budgeted Amounts			Variance with Final Budget Over (Under)
	Original	Final	Actual	
<b><u>Revenues</u></b>				
Charges for Services	\$1,300,000	\$1,300,000	\$1,364,967	\$64,967
<b><u>Expenditures</u></b>				
Current				
Legislative and Executive				
Personal Services	654,007	655,907	594,835	61,072
Fringe Benefits	335,270	333,370	264,873	68,497
Services and Charges	219,475	229,475	134,992	94,483
Materials and Supplies	27,900	27,900	12,256	15,644
Total Expenditures	1,236,652	1,246,652	1,006,956	239,696
Excess of Revenues Over Expenditures	63,348	53,348	358,011	304,663
<b><u>Other Financing (Uses)</u></b>				
Transfers Out	(112,095)	(1,112,095)	(1,112,095)	0
Changes in Fund Balance	(48,747)	(1,058,747)	(754,084)	304,663
Fund Balance at Beginning of Year	2,775,917	2,775,917	2,775,917	0
Fund Balance at End of Year	\$2,727,170	\$1,717,170	\$2,021,833	\$304,663

**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, 2020

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget Over (Under)
<b><u>Revenues</u></b>				
Charges for Services	\$4,305,250	\$4,305,250	\$4,427,587	\$122,337
<b><u>Expenditures</u></b>				
Current				
Legislative and Executive				
Personal Services	1,530,482	1,530,482	1,420,244	110,238
Fringe Benefits	618,817	618,817	552,858	65,959
Services and Charges	1,909,535	1,909,535	1,181,712	727,823
Materials and Supplies	56,900	56,900	16,675	40,225
Capital Outlay	60,000	60,000	0	60,000
Total Expenditures	4,175,734	4,175,734	3,171,489	1,004,245
Changes in Fund Balance	129,516	129,516	1,256,098	1,126,582
Fund Balance at Beginning of Year	4,219,915	4,219,915	4,219,915	0
Prior Year Encumbrances Appropriated	197,805	197,805	197,805	0
Fund Balance at End of Year	<u>\$4,547,236</u>	<u>\$4,547,236</u>	<u>\$5,673,818</u>	<u>\$1,126,582</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, 2020

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget Over (Under)
<b><u>Revenues</u></b>				
Property Taxes	\$3,708,607	\$3,708,607	\$3,826,113	\$117,506
Intergovernmental	324,107	324,107	329,789	5,682
Other	45,380	45,380	45,380	0
Total Revenues	4,078,094	4,078,094	4,201,282	123,188
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Personal Services	1,884,762	1,884,762	1,717,362	167,400
Fringe Benefits	737,076	737,076	576,437	160,639
Services and Charges	1,060,256	1,153,256	1,053,355	99,901
Materials and Supplies	398,976	438,976	438,018	958
Capital Outlay	741,630	608,630	582,864	25,766
Total Expenditures	4,822,700	4,822,700	4,368,036	454,664
Changes in Fund Balance	(744,606)	(744,606)	(166,754)	577,852
Fund Balance at Beginning of Year	3,863,749	3,863,749	3,863,749	0
Prior Year Encumbrances Appropriated	16,289	16,289	16,289	0
Fund Balance at End of Year	\$3,135,432	\$3,135,432	\$3,713,284	\$577,852

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**COVID 19 Special Revenue Fund**  
For the Year Ended December 31, 2020

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget Over (Under)
<b><u>Revenues</u></b>				
Intergovernmental	\$1,822,417	\$10,699,323	\$10,533,538	(\$165,785)
Other	0	94	2,325	2,231
Total Revenues	1,822,417	10,699,417	10,535,863	(163,554)
<b><u>Expenditures</u></b>				
Current				
Public Works				
Personal Services	27,515	6,579,278	6,579,278	0
Fringe Benefits	0	3,253,404	3,253,404	0
Services and Charges	0	187,410	184,742	2,668
Materials and Supplies	0	447,700	435,286	12,414
Capital Outlay	0	68,052	68,052	0
Total Expenditures	27,515	10,535,844	10,520,762	15,082
Changes in Fund Balance	1,794,902	163,573	15,101	(148,472)
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	\$1,794,902	\$163,573	\$15,101	(\$148,472)

**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, 2020

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget Over (Under)
<b><u>Revenues</u></b>				
Special Assessments	\$1,837,299	\$1,837,299	\$1,914,525	\$77,226
Charges for Services	100,000	100,000	245,114	145,114
Total Revenues	1,937,299	1,937,299	2,159,639	222,340
<b><u>Expenditures</u></b>				
Current				
Public Works				
Services and Charges	1,112,330	1,142,830	1,109,068	33,762
Materials and Supplies	137,000	137,000	49,060	87,940
Capital Outlay	125,000	125,000	98,723	26,277
Total Expenditures	1,374,330	1,404,830	1,256,851	147,979
Excess of Revenues Over Expenditures	562,969	532,469	902,788	370,319
<b><u>Other Financing Sources (Uses)</u></b>				
Sale of Capital Assets	0	0	7,351	7,351
Changes in Fund Balance	562,969	532,469	910,139	377,670
Fund Balance at Beginning of Year	8,771,868	8,771,868	8,771,868	0
Fund Balance at End of Year	\$9,334,837	\$9,304,337	\$9,682,007	\$377,670

**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, 2020

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget Over (Under)
<b><u>Revenues</u></b>				
Charges for Services	\$1,400	\$1,400	\$538	(\$862)
Intergovernmental	3,722,746	3,722,746	3,494,074	(228,672)
Other	12,000	12,000	11,459	(541)
Total Revenues	3,736,146	3,736,146	3,506,071	(230,075)
<b><u>Expenditures</u></b>				
Current				
Human Services				
Personal Services	3,230,483	3,188,983	3,028,740	160,243
Fringe Benefits	1,631,309	1,631,309	1,463,439	167,870
Services and Charges	927,649	994,431	812,016	182,415
Materials and Supplies	35,900	39,900	21,428	18,472
Total Expenditures	5,825,341	5,854,623	5,325,623	529,000
Excess of Revenues (Under) Expenditures	(2,089,195)	(2,118,477)	(1,819,552)	298,925
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers In	2,001,471	2,001,471	1,737,045	(264,426)
Transfers Out	(200,470)	(200,470)	(18,194)	182,276
Total Other Financing Sources (Uses)	1,801,001	1,801,001	1,718,851	(82,150)
Changes in Fund Balance	(288,194)	(317,476)	(100,701)	216,775
Fund Balance at Beginning of Year	563,667	563,667	563,667	0
Prior Year Encumbrances Appropriated	26,184	26,184	26,184	0
Fund Balance at End of Year	\$301,657	\$272,375	\$489,150	\$216,775



**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, 2020

	Budgeted Amounts			Variance with Final Budget Over (Under)
	Original	Final	Actual	
<b><u>Revenues</u></b>				
Intergovernmental	\$2,251,800	\$2,251,800	\$2,176,715	(\$75,085)
Other	20,000	20,000	13,321	(6,679)
Total Revenues	2,271,800	2,271,800	2,190,036	(81,764)
<b><u>Expenditures</u></b>				
Current				
Human Services				
Services and Charges	2,066,072	2,233,359	2,123,553	109,806
Materials and Supplies	18,500	51,500	34,408	17,092
Total Expenditures	2,084,572	2,284,859	2,157,961	126,898
Excess of Revenues Over (Under) Expenditures	187,228	(13,059)	32,075	45,134
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers In	950,470	950,470	768,194	(182,276)
Transfers Out	(1,260,000)	(1,260,000)	(1,095,538)	164,462
Total Other Financing Sources (Uses)	(309,530)	(309,530)	(327,344)	(17,814)
Changes in Fund Balance	(122,302)	(322,589)	(295,269)	27,320
Fund Balance at Beginning of Year	1,658,941	1,658,941	1,658,941	0
Prior Year Encumbrances Appropriated	125,472	125,472	125,472	0
Fund Balance at End of Year	<u>\$1,662,111</u>	<u>\$1,461,824</u>	<u>\$1,489,144</u>	<u>\$27,320</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, 2020

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget Over (Under)
<b><u>Revenues</u></b>				
Other	\$0	\$0	\$0	\$0
<b><u>Expenditures</u></b>				
Current				
Legislative and Executive Services and Charges	23,000	89,000	89,000	0
Changes in Fund Balance	(23,000)	(89,000)	(89,000)	0
Fund Balance at Beginning of Year	89,185	89,185	89,185	0
Fund Balance at End of Year	<u>\$66,185</u>	<u>\$185</u>	<u>\$185</u>	<u>\$0</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, 2020

	Budgeted Amounts			Variance with Final Budget Over (Under)
	Original	Final	Actual	
<b><u>Revenues</u></b>				
Charges for Services	\$440,000	\$440,000	\$640,329	\$200,329
Other	5,000	5,000	5,082	82
Total Revenues	445,000	445,000	645,411	200,411
<b><u>Expenditures</u></b>				
Current				
Legislative and Executive				
DRETAC - Prosecutor				
Personal Services	157,351	157,351	156,909	442
Fringe Benefits	46,485	46,485	46,485	0
DRETAC - Treasurer				
Personal Services	168,000	168,000	162,777	5,223
Fringe Benefits	64,567	64,567	63,168	1,399
Services and Charges	128,500	128,500	128,110	390
Materials and Supplies	10,000	10,000	3,311	6,689
Tax Certification Administration				
Materials and Supplies	5,000	5,000	0	5,000
Total Expenditures	579,903	579,903	560,760	19,143
Excess of Revenues Over (Under) Expenditures	(134,903)	(134,903)	84,651	219,554
<b><u>Other Financing Sources</u></b>				
Transfers In	0	11,970	11,970	0
Changes in Fund Balance	(134,903)	(122,933)	96,621	219,554
Fund Balance at Beginning of Year	1,659,720	1,659,720	1,659,720	0
Fund Balance at End of Year	\$1,524,817	\$1,536,787	\$1,756,341	\$219,554

**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, 2020

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget Over (Under)
<b><u>Revenues</u></b>				
Charges for Services	\$490,000	\$490,000	\$509,692	\$19,692
Intergovernmental	1,445,766	1,445,766	1,319,287	(126,479)
Other	20,000	20,000	35,729	15,729
Total Revenues	1,955,766	1,955,766	1,864,708	(91,058)
<b><u>Expenditures</u></b>				
Current				
Human Services				
Personal Services	936,362	936,362	869,925	66,437
Fringe Benefits	462,888	462,888	431,156	31,732
Services and Charges	557,883	557,883	255,456	302,427
Materials and Supplies	12,000	12,000	7,901	4,099
Capital Outlay	20,000	20,000	0	20,000
Total Expenditures	1,989,133	1,989,133	1,564,438	424,695
Changes in Fund Balance	(33,367)	(33,367)	300,270	333,637
Fund Balance at Beginning of Year	2,827,886	2,827,886	2,827,886	0
Prior Year Encumbrances Appropriated	29,650	29,650	29,650	0
Fund Balance at End of Year	<u>\$2,824,169</u>	<u>\$2,824,169</u>	<u>\$3,157,806</u>	<u>\$333,637</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Dog and Kennel Special Revenue Fund**  
For the Year Ended December 31, 2020

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget Over (Under)
<b><u>Revenues</u></b>				
Licenses and Permits	\$265,000	\$265,000	\$260,305	(\$4,695)
Fines and Forfeitures	27,000	27,000	17,753	(9,247)
Other	3,500	3,500	3,321	(179)
Total Revenues	295,500	295,500	281,379	(14,121)
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Personal Services	204,700	204,700	186,470	18,230
Fringe Benefits	78,670	78,670	66,956	11,714
Services and Charges	57,600	53,665	33,739	19,926
Materials and Supplies	13,500	11,500	7,978	3,522
Capital Outlay	0	5,935	5,935	0
Total Expenditures	354,470	354,470	301,078	53,392
Excess of Revenues (Under) Expenditures	(58,970)	(58,970)	(19,699)	39,271
<b><u>Other Financing Sources</u></b>				
Transfers In	0	0	40,000	40,000
Changes in Fund Balance	(58,970)	(58,970)	20,301	79,271
Fund Balance at Beginning of Year	81,306	81,306	81,306	0
Fund Balance at End of Year	\$22,336	\$22,336	\$101,607	\$79,271

**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, 2020

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget Over (Under)
<b><u>Revenues</u></b>				
Charges for Services	\$134,900	\$134,900	\$134,449	(\$451)
Intergovernmental	172,000	189,200	176,243	(12,957)
Total Revenues	306,900	324,100	310,692	(13,408)
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Personal Services	185,800	185,800	165,452	20,348
Fringe Benefits	72,250	72,250	64,995	7,255
Services and Charges	28,300	40,300	11,392	28,908
Materials and Supplies	20,550	36,085	24,774	11,311
Capital Outlay	0	5,300	2,698	2,602
Total Expenditures	306,900	339,735	269,311	70,424
Changes in Fund Balance	0	(15,635)	41,381	57,016
Fund Balance at Beginning of Year	213,778	213,778	213,778	0
Fund Balance at End of Year	<u>\$213,778</u>	<u>\$198,143</u>	<u>\$255,159</u>	<u>\$57,016</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**911 Wireless Special Revenue Fund**  
For the Year Ended December 31, 2020

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget Over (Under)
<b><u>Revenues</u></b>				
Intergovernmental	\$602,464	\$602,464	\$602,464	\$0
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Services and Charges	195,302	188,167	116,883	71,284
Materials and Supplies	12,200	12,200	8,003	4,197
Capital Outlay	0	7,135	6,955	180
Total Expenditures	207,502	207,502	131,841	75,661
Changes in Fund Balance	394,962	394,962	470,623	75,661
Fund Balance at Beginning of Year	483,321	483,321	483,321	0
Fund Balance at End of Year	\$878,283	\$878,283	\$953,944	\$75,661

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Help America Vote Special Revenue Fund**  
For the Year Ended December 31, 2020

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget Over (Under)
<b><u>Revenues</u></b>				
Intergovernmental	\$2,400	\$2,400	\$2,400	\$0
Investment Income	78	153	153	0
Total Revenues	2,478	2,553	2,553	0
<b><u>Expenditures</u></b>				
Current				
Legislative and Executive				
Services and Charges	50,474	50,549	50,474	75
Materials and Supplies	2,400	2,400	0	2,400
Total Expenditures	52,874	52,949	50,474	2,475
Changes in Fund Balance	(50,396)	(50,396)	(47,921)	2,475
Fund Balance at Beginning of Year	78	78	78	0
Prior Year Encumbrances Appropriated	50,396	50,396	50,396	0
Fund Balance at End of Year	\$78	\$78	\$2,553	\$2,475



**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Sheriff Federal Special Revenue Fund**  
For the Year Ended December 31, 2020

	Budgeted Amounts			Variance with Final Budget Over (Under)
	Original	Final	Actual	
<b><u>Revenues</u></b>				
Fines and Forfeitures	\$178,527	\$228,527	\$188,886	(\$39,641)
Other	100,058	100,058	0	(100,058)
Total Revenues	278,585	328,585	188,886	(139,699)
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Personal Services	44,013	31,229	17,735	13,494
Services and Charges	135,965	104,599	80,508	24,091
Materials and Supplies	52,590	100,347	53,858	46,489
Capital Outlay	187,650	229,036	155,991	73,045
Total Expenditures	420,218	465,211	308,092	157,119
Excess of Revenues Over (Under) Expenditures	(141,633)	(136,626)	(119,206)	17,420
<b><u>Other Financing Sources</u></b>				
Advances-In	0	0	146,260	146,260
Advances-Out	0	0	(146,260)	(146,260)
Transfers In	42,500	42,500	43,750	1,250
Total Other Financing Sources (Uses)	42,500	42,500	43,750	1,250
Changes in Fund Balance	(99,133)	(94,126)	(75,456)	18,670
Fund Balance at Beginning of Year	70,849	70,849	70,849	0
Prior Year Encumbrances Appropriated	67,574	67,574	67,574	0
Fund Balance at End of Year	\$39,290	\$44,297	\$62,967	\$18,670

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Department of Rehabilitation and Correction Subsidy Grant Special Revenue Fund**  
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Intergovernmental	\$75,000	\$75,000	\$75,000	\$0
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Personal Services	45,360	45,360	45,197	163
Fringe Benefits	15,340	15,340	7,435	7,905
Services and Charges	5,480	5,480	4,298	1,182
Materials and Supplies	24,000	24,000	14,630	9,370
Total Expenditures	90,180	90,180	71,560	18,620
Changes in Fund Balance	(15,180)	(15,180)	3,440	18,620
Fund Balance at Beginning of Year	28,262	28,262	28,262	0
Fund Balance at End of Year	\$13,082	\$13,082	\$31,702	\$18,620

**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, 2020

	Budgeted Amounts			Variance with Final Budget Over (Under)
	Original	Final	Actual	
<b><u>Revenues</u></b>				
Intergovernmental	\$516,783	\$516,783	\$483,262	(\$33,521)
Other	0	0	52,945	52,945
Total Revenues	516,783	516,783	536,207	19,424
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Prosecutor's Victims of Crime				
Personal Services	125,068	125,068	108,108	16,960
Fringe Benefits	61,166	61,166	51,607	9,559
Services and Charges	500	500	0	500
Juvenile Court's Victims of Crime Grant				
Personal Services	224,000	226,000	217,088	8,912
Fringe Benefits	135,875	133,875	119,918	13,957
Services and Charges	4,613	31,863	31,848	15
State Victim's Assistance Grant Juvenile Court				
Personal Services	6,655	6,633	6,633	0
Fringe Benefits	4,265	4,039	4,039	0
Services and Charges	12,896	13,694	13,693	1
Total Expenditures	575,038	602,838	552,934	49,904
Excess of Revenues (Under) Expenditures	(58,255)	(86,055)	(16,727)	69,328
<b><u>Other Financing Sources (Uses)</u></b>				
Advances In	0	0	54,000	54,000
Advances Out	0	0	(54,000)	(54,000)
Transfers In	56,121	56,121	56,121	0
Transfers Out				0
Total Other Financing Sources (Uses)	56,121	56,121	56,121	0
Changes in Fund Balance	(2,134)	(29,934)	39,394	69,328
Fund Balance at Beginning of Year	77,617	77,617	77,617	0
Fund Balance at End of Year	\$75,483	\$47,683	\$117,011	\$69,328

**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, 2020

	Budgeted Amounts			Variance with Final Budget Over (Under)
	Original	Final	Actual	
<b><u>Revenues</u></b>				
Charges for Services	\$122,000	\$122,000	\$114,823	(\$7,177)
Intergovernmental	343,012	343,012	344,594	1,582
Total Revenues	465,012	465,012	459,417	(5,595)
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Pre-Trial Diversion				
Personal Services	1,949	1,949	1,877	72
Fringe Benefits	1,030	1,030	1,020	10
Community Based Corrections				
Personal Services	189,612	183,162	180,049	3,113
Fringe Benefits	70,906	77,356	74,980	2,376
Services and Charges	480	480	480	0
Materials and Supplies	1,625	1,625	0	1,625
Intensive Supervision				
Services and Charges	41,470	41,470	16,662	24,808
Materials and Supplies	84,700	84,700	36,687	48,013
Intensive Supervision Electronic Monitoring				
Services and Charges	35,000	35,000	35,000	0
Mental Health Docket				
Personal Services	35,820	35,820	35,183	637
Fringe Benefits	18,042	18,042	17,591	451
Services and Charges	336	336	326	10
Drug Court Docket				
Personal Services	25,762	25,762	25,535	227
Fringe Benefits	4,238	4,238	4,200	38
Total Expenditures	510,970	510,970	429,590	81,380
Changes in Fund Balance	(45,958)	(45,958)	29,827	75,785
Fund Balance at Beginning of Year	241,651	241,651	241,651	0
Fund Balance at End of Year	\$195,693	\$195,693	\$271,478	\$75,785

**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, 2020

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget Over (Under)
<b><u>Revenues</u></b>				
Charges for Services	\$20,000	\$20,000	\$17,964	(\$2,036)
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Services and Charges	20,000	20,000	0	20,000
Changes in Fund Balance	0	0	17,964	17,964
Fund Balance at Beginning of Year	44,051	44,051	44,051	0
Fund Balance at End of Year	<u>\$44,051</u>	<u>\$44,051</u>	<u>\$62,015</u>	<u>\$17,964</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, 2020

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget Over (Under)
<b><u>Revenues</u></b>				
Charges for Services	\$34,500	\$34,500	\$22,185	(\$12,315)
Fines and Forfeitures	10,000	10,000	11,748	1,748
Intergovernmental	665,615	665,615	796,815	131,200
Total Revenues	710,115	710,115	830,748	120,633
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Juvenile Court Restitution				
Services and Charges	10,000	11,750	11,671	79
Dispute Restitution				
Services and Charges	10,000	10,000	5,419	4,581
Juvenile Care and Custody				
Personal Services	661,977	661,977	484,483	177,494
Fringe Benefits	354,214	354,214	243,692	110,522
Services and Charges	10,600	20,600	14,438	6,162
Juvenile Account Incentive				
Services and Charges	2,000	2,000	243	1,757
Materials and Supplies	5,000	5,000	38	4,962
Juvenile Court Special Projects				
Services and Charges	40,000	40,000	997	39,003
Materials and Supplies	10,000	10,000	1,540	8,460
Juvenile Court Other Projects				
Services and Charges	33,000	33,000	5,886	27,114
Materials and Supplies	3,500	3,500	0	3,500
Total Expenditures	1,140,291	1,152,041	768,407	383,634
Changes in Fund Balance	(430,176)	(441,926)	62,341	504,267
Fund Balance at Beginning of Year	619,330	619,330	619,330	0
Fund Balance at End of Year	\$189,154	\$177,404	\$681,671	\$504,267

**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, 2020

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget Over (Under)
<b><u>Revenues</u></b>				
Intergovernmental	\$300	\$300	\$618	\$318
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Services and Charges	8,000	8,000	0	8,000
Changes in Fund Balance	(7,700)	(7,700)	618	8,318
Fund Balance at Beginning of Year	12,293	12,293	12,293	0
Fund Balance at End of Year	<u>\$4,593</u>	<u>\$4,593</u>	<u>\$12,911</u>	<u>\$8,318</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, 2020

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget Over (Under)</u>
<b><u>Revenues</u></b>				
Charges for Services	\$4,500	\$4,500	\$2,250	(\$2,250)
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Services and Charges	5,000	5,000	500	4,500
Materials and Supplies	10,000	10,000	1,935	8,065
Total Expenditures	15,000	15,000	2,435	12,565
Changes in Fund Balance	(10,500)	(10,500)	(185)	10,315
Fund Balance at Beginning of Year	38,358	38,358	38,358	0
Fund Balance at End of Year	<u>\$27,858</u>	<u>\$27,858</u>	<u>\$38,173</u>	<u>\$10,315</u>



**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Concealed Handgun Special Revenue Fund**  
For the Year Ended December 31, 2020

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget Over (Under)
<b><u>Revenues</u></b>				
Licenses and Permits	\$120,000	\$120,000	\$127,258	\$7,258
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Services and Charges	66,251	66,251	51,855	14,396
Materials and Supplies	100,500	100,500	49,569	50,931
Total Expenditures	166,751	166,751	101,424	65,327
Changes in Fund Balance	(46,751)	(46,751)	25,834	72,585
Fund Balance at Beginning of Year	222,187	222,187	222,187	0
Prior Year Encumbrances Appropriated	4,550	4,550	4,550	0
Fund Balance at End of Year	<u>\$179,986</u>	<u>\$179,986</u>	<u>\$252,571</u>	<u>\$72,585</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, 2020

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget Over (Under)
<b><u>Revenues</u></b>				
Total Revenues	\$0	\$0	\$0	\$0
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Services and Charges	5,940	49,148	47,980	1,168
Capital Outlay	43,208	0	0	0
Total Expenditures	49,148	49,148	47,980	1,168
Changes in Fund Balance	(49,148)	(49,148)	(47,980)	1,168
Fund Balance at Beginning of Year	49,148	49,148	49,148	0
Fund Balance at End of Year	\$0	\$0	\$1,168	\$1,168

**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, 2020

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget Over (Under)
<b><u>Revenues</u></b>				
Fines and Forfeitures	\$40,000	\$40,000	\$18,464	(\$21,536)
Intergovernmental	3,000	3,000	0	(3,000)
Total Revenues	43,000	43,000	18,464	(24,536)
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Personal Services	30,958	30,958	13,805	17,153
Fringe Benefits	5,540	5,540	2,739	2,801
Services and Charges	2,000	2,000	1,200	800
Total Expenditures	38,498	38,498	17,744	20,754
Changes in Fund Balance	4,502	4,502	720	(3,782)
Fund Balance at Beginning of Year	62,981	62,981	62,981	0
Fund Balance at End of Year	\$67,483	\$67,483	\$63,701	(\$3,782)

**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, 2020

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget Over (Under)
<b><u>Revenues</u></b>				
Fines and Forfeitures	\$2,500	\$2,500	\$1,619	(\$881)
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Services and Charges	7,000	5,000	0	5,000
Materials and Supplies	1,000	0	0	0
Total Expenditures	8,000	5,000	0	5,000
Changes in Fund Balance	(5,500)	(2,500)	1,619	4,119
Fund Balance at Beginning of Year	3,404	3,404	3,404	0
Fund Balance at End of Year	(\$2,096)	\$904	\$5,023	\$4,119

**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, 2020

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget Over (Under)
<b><u>Revenues</u></b>				
Fines and Forfeitures	\$269,607	\$269,607	\$201,360	(\$68,247)
Other	3,000	3,000	4,193	1,193
Total Revenues	272,607	272,607	205,553	(67,054)
<b><u>Expenditures</u></b>				
Current				
Judicial				
Personal Services	34,020	53,730	51,714	2,016
Fringe Benefits	5,596	21,852	20,313	1,539
Services and Charges	123,433	123,433	112,342	11,091
Materials and Supplies	96,357	96,357	73,679	22,678
Total Expenditures	259,406	295,372	258,048	37,324
Changes in Fund Balance	13,201	(22,765)	(52,495)	(29,730)
Fund Balance at Beginning of Year	369,343	369,343	369,343	0
Prior Year Encumbrances Appropriated	3,290	3,290	3,290	0
Fund Balance at End of Year	\$385,834	\$349,868	\$320,138	(\$29,730)

**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, 2020

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget Over (Under)</u>
<b><u>Revenues</u></b>				
Intergovernmental	\$76,500	\$76,500	\$77,843	\$1,343
<b><u>Expenditures</u></b>				
Current				
Health				
Personal Services	49,776	48,776	41,778	6,998
Fringe Benefits	30,615	30,615	21,432	9,183
Services and Charges	2,229	5,029	1,917	3,112
Total Expenditures	82,620	84,420	65,127	19,293
Changes in Fund Balance	(6,120)	(7,920)	12,716	20,636
Fund Balance at Beginning of Year	8,934	8,934	8,934	0
Fund Balance at End of Year	<u>\$2,814</u>	<u>\$1,014</u>	<u>\$21,650</u>	<u>\$20,636</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, 2020

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget Over (Under)
<b><u>Revenues</u></b>				
Intergovernmental	\$514,996	\$514,996	\$342,177	(\$172,819)
<b><u>Expenditures</u></b>				
Current				
Human Services				
Services and Charges	115,360	220,320	185,138	35,182
Materials and Supplies	14,000	44,175	30,810	13,365
Total Expenditures	129,360	264,495	215,948	48,547
Excess of Revenues Over Expenditures	385,636	250,501	126,229	(124,272)
<b><u>Other Financing (Uses)</u></b>				
Transfers Out	(275,000)	(175,040)	(175,036)	4
Changes in Fund Balance	110,636	75,461	(48,807)	(124,268)
Fund Balance at Beginning of Year	133,961	133,961	133,961	0
Prior Year Encumbrances Appropriated	3,110	3,110	3,110	0
Fund Balance at End of Year	\$247,707	\$212,532	\$88,264	(\$124,268)

**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, 2020

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget Over (Under)</u>
<b><u>Revenues</u></b>				
Intergovernmental	\$0	\$30,000	\$60,073	\$30,073
<b><u>Expenditures</u></b>				
Current				
Public Works				
Services and Charges	<u>0</u>	<u>91,607</u>	<u>69,483</u>	<u>22,124</u>
Changes in Fund Balance	0	(61,607)	(9,410)	52,197
Fund Balance at Beginning of Year	<u>105,724</u>	<u>105,724</u>	<u>105,724</u>	<u>0</u>
Fund Balance at End of Year	<u>\$105,724</u>	<u>\$44,117</u>	<u>\$96,314</u>	<u>\$52,197</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, 2020

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget Over (Under)
<b><u>Revenues</u></b>				
Charges for Services	\$9,000	\$9,000	\$7,552	(\$1,448)
Interest	500	500	618	118
Total Revenues	9,500	9,500	8,170	(1,330)
<b><u>Expenditures</u></b>				
Current				
Judicial				
Services and Charges	20,000	20,000	0	20,000
Materials and Supplies	20,000	20,000	100	19,900
Capital Outlay	10,000	10,000	0	10,000
Total Expenditures	50,000	50,000	100	49,900
Changes in Fund Balance	(40,500)	(40,500)	8,070	48,570
Fund Balance at Beginning of Year	80,312	80,312	80,312	0
Fund Balance at End of Year	\$39,812	\$39,812	\$88,382	\$48,570

**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, 2020

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget Over (Under)
<b><u>Revenues</u></b>				
Charges for Services	\$73,000	\$73,000	\$61,333	(\$11,667)
Interest	4,000	4,000	1,706	(2,294)
Total Revenues	77,000	77,000	63,039	(13,961)
<b><u>Expenditures</u></b>				
Current				
Judicial				
Clerk of Common Pleas Data				
Services and Charges	51,500	51,500	35,523	15,977
Materials and Supplies	22,000	22,000	3,279	18,721
Juvenile Court Data				
Services and Charges	6,000	6,000	0	6,000
Materials and Supplies	10,000	10,000	0	10,000
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	139,500	139,500	38,802	100,698
Changes in Fund Balance	(62,500)	(62,500)	24,237	86,737
Fund Balance at Beginning of Year	354,662	354,662	354,662	0
Fund Balance at End of Year	\$292,162	\$292,162	\$378,899	\$86,737

**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, 2020

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget Over (Under)
<b><u>Revenues</u></b>				
Charges for Services	\$9,000	\$9,000	\$4,843	(\$4,157)
Interest	500	500	588	88
Total Revenues	9,500	9,500	5,431	(4,069)
<b><u>Expenditures</u></b>				
Current				
Judicial				
Services and Charges	35,000	35,000	0	35,000
Materials and Supplies	15,000	15,000	0	15,000
Total Expenditures	50,000	50,000	0	50,000
Changes in Fund Balance	(40,500)	(40,500)	5,431	45,931
Fund Balance at Beginning of Year	76,797	76,797	76,797	0
Fund Balance at End of Year	\$36,297	\$36,297	\$82,228	\$45,931

**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, 2020

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget Over (Under)
<b><u>Revenues</u></b>				
Charges for Services	\$44,500	\$44,500	\$40,797	(\$3,703)
<b><u>Expenditures</u></b>				
Current				
Judicial				
Common Pleas Mediation				
Services and Charges	50,000	50,000	5,069	44,931
Materials and Supplies	1,000	1,000	0	1,000
Common Pleas Guardian Ad Litem				
Services and Charges	30,000	30,000	4,430	25,570
Alternative Dispute Resolution				
Services and Charges	32,500	32,500	2,637	29,863
Domestic Relations				
Services and Charges	51,000	51,000	0	51,000
Materials and Supplies	2,500	2,500	0	2,500
Total Expenditures	167,000	167,000	12,136	154,864
Changes in Fund Balance	(122,500)	(122,500)	28,661	151,161
Fund Balance at Beginning of Year	361,191	361,191	361,191	0
Fund Balance at End of Year	\$238,691	\$238,691	\$389,852	\$151,161

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Agricultural Society Excise Tax Special Revenue Fund**  
For the Year Ended December 31, 2020

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget Over (Under)
<b><u>Revenues</u></b>				
Hotel and Motel Tax	\$1,500,000	\$1,500,000	873,696	(\$626,304)
<b><u>Expenditures</u></b>				
Current				
Intergovernmental	3,400,000	3,400,000	2,305,283	1,094,717
Changes in Fund Balance	(1,900,000)	(1,900,000)	(1,431,587)	468,413
Fund Balance at Beginning of Year	4,777,708	4,777,708	4,777,708	0
Fund Balance at End of Year	\$2,877,708	\$2,877,708	\$3,346,121	\$468,413

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Drug Court Special Revenue Fund**  
For the Year Ended December 31, 2020

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget Over (Under)
<b><u>Revenues</u></b>				
Intergovernmental	\$51,716	\$51,716	\$77,574	\$25,858
<b><u>Expenditures</u></b>				
Current				
Judicial				
Specialized Court Docket				
Personal Services	31,998	31,998	23,894	8,104
Fringe Benefits	19,582	19,582	14,637	4,945
Total Expenditures	51,580	51,580	38,531	13,049
Changes in Fund Balance	136	136	39,043	38,907
Fund Balance at Beginning of Year	8,821	8,821	8,821	0
Fund Balance at End of Year	\$8,957	\$8,957	\$47,864	\$38,907

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Prosecutor Law Enforcement Special Revenue Fund**  
For the Year Ended December 31, 2020

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget Over (Under)
<b><u>Revenues</u></b>				
Other	\$35,000	\$35,000	\$0	(\$35,000)
<b><u>Expenditures</u></b>				
Current				
Legislative and Executive				
Personal Services	29,965	29,965	28,475	1,490
Fringe Benefits	4,929	4,929	4,684	245
Total Expenditures	34,894	34,894	33,159	1,735
Changes in Fund Balance	106	106	(33,159)	(33,265)
Fund Balance at Beginning of Year	35,784	35,784	35,784	0
Fund Balance at End of Year	<u>\$35,890</u>	<u>\$35,890</u>	<u>\$2,625</u>	<u>(\$33,265)</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**General Bond Retirement Debt Service Fund**  
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget Over (Under)</u>
<b><u>Revenues</u></b>				
Total Revenues	\$0	\$0	\$0	\$0
<b><u>Expenditures</u></b>				
Current				
Legislative and Executive				
Debt Service				
Principal Retirement	1,630,000	1,630,000	1,630,000	0
Interest and Fiscal Charges	1,250,506	1,250,506	1,250,506	0
Issuance Costs	0	3,500	3,500	0
Total Expenditures	2,880,506	2,884,006	2,884,006	0
Excess of Revenues (Under) Expenditures	(2,880,506)	(2,884,006)	(2,884,006)	0
<b><u>Other Financing Sources (Uses)</u></b>				
Ditch Improvement Bonds Proceeds	0	0	3,613	3,613
Transfers In	2,880,506	2,880,506	2,880,506	0
Total Other Financing Sources	2,880,506	2,880,506	2,884,119	3,613
Changes in Fund Balance	0	(3,500)	113	3,613
Fund Balance at Beginning of Year	6,835	6,835	6,835	0
Fund Balance at End of Year	<u>\$6,835</u>	<u>\$3,335</u>	<u>\$6,948</u>	<u>\$3,613</u>



**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Special Bond Retirement Debt Service Fund**  
For the Year Ended December 31, 2020

	Budgeted Amounts			Variance with Final Budget Over (Under)
	Original	Final	Actual	
<b><u>Revenues</u></b>				
Property Taxes	\$803,210	\$803,210	\$814,640	\$11,430
Special Assessments	438,527	447,563	442,171	(5,392)
Intergovernmental	100,000	100,000	100,299	299
Interest	0	0	1,547	1,547
Total Revenues	1,341,737	1,350,773	1,358,657	7,884
<b><u>Expenditures</u></b>				
Current				
Legislative and Executive Services and Charges	26,359	26,966	24,132	2,834
Debt Service				
Principal Retirement	1,931,536	1,931,536	1,931,536	0
Interest and Fiscal Charges	412,744	412,744	412,744	0
Total Expenditures	2,370,639	2,371,246	2,368,412	2,834
Excess of Revenues Over (Under) Expenditures	(1,028,902)	(1,020,473)	(1,009,755)	10,718
<b><u>Other Financing Sources</u></b>				
Advances In	0	0	423	423
Transfers In	1,028,851	1,028,851	1,028,851	0
Total Other Financing Sources (Uses)	1,028,851	1,028,851	1,029,274	423
Changes in Fund Balance	(51)	8,378	19,519	11,141
Fund Balance at Beginning of Year	386,801	386,801	386,801	0
Fund Balance at End of Year	\$386,750	\$395,179	\$406,320	\$11,141

**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, 2020

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget Over (Under)
<b><u>Revenues</u></b>				
Property Taxes	\$696,681	\$696,681	\$740,587	\$43,906
Intergovernmental	72,000	72,000	91,179	19,179
Total Revenues	768,681	768,681	831,766	63,085
<b><u>Expenditures</u></b>				
Capital Outlay				
Services and Charges	23,500	207,450	142,813	64,637
Materials and Supplies	58,693	58,693	54,720	3,973
Capital Outlay	1,270,195	1,086,245	165,101	921,144
Total Expenditures	1,352,388	1,352,388	362,634	989,754
Changes in Fund Balance	(583,707)	(583,707)	469,132	1,052,839
Fund Balance at Beginning of Year	724,663	724,663	724,663	0
Prior Year Encumbrances Appropriated	13,500	13,500	13,500	0
Fund Balance at End of Year	\$154,456	\$154,456	\$1,207,295	\$1,052,839

**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, 2020

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget Over (Under)
<b><u>Revenues</u></b>				
Charges for Services	\$0	\$0	\$423	\$423
Other	2,500	12,500	3,704	(8,796)
Total Revenues	2,500	12,500	4,127	(8,373)
<b><u>Expenditures</u></b>				
Capital Outlay				
Services and Charges	211,612	293,988	287,306	6,682
Total Expenditures	211,612	293,988	287,306	6,682
Excess of Revenues (Under) Expenditures	(209,112)	(281,488)	(283,179)	(1,691)
<b><u>Other Financing Sources</u></b>				
Sale of Capital Assets	0	106,000	96,087	(9,913)
Transfers In	0	85,000	85,000	0
Total Other Financing Sources (Uses)	0	191,000	181,087	(9,913)
Changes in Fund Balance	(209,112)	(90,488)	(102,092)	(11,604)
Fund Balance at Beginning of Year	314,657	314,657	314,657	0
Fund Balance at End of Year	<u>\$105,545</u>	<u>\$224,169</u>	<u>\$212,565</u>	<u>(\$11,604)</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, 2020

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget Over (Under)</u>
<b><u>Revenues</u></b>				
Intergovernmental	\$569,800	\$569,800	\$469,800	(\$100,000)
<b><u>Expenditures</u></b>				
Capital Outlay				
Capital Outlay	<u>569,800</u>	<u>569,800</u>	<u>469,800</u>	<u>100,000</u>
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></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, 2020

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget Over (Under)</u>
<b><u>Revenues</u></b>				
Other	\$0	\$0	\$2,000	\$2,000
<b><u>Expenditures</u></b>				
Capital Outlay				
Capital Outlay	<u>3,876,495</u>	<u>3,876,495</u>	<u>2,120,872</u>	<u>1,755,623</u>
Excess of Revenues (Under) Expenditures	(3,876,495)	(3,876,495)	(2,118,872)	1,757,623
<b><u>Other Financing Sources</u></b>				
Transfers In	<u>1,500,000</u>	<u>1,500,000</u>	<u>1,500,000</u>	<u>0</u>
Changes in Fund Balance	(2,376,495)	(2,376,495)	(618,872)	1,757,623
Fund Balance at Beginning of Year	2,356,373	2,356,373	2,356,373	0
Prior Year Encumbrances Appropriated	<u>90,260</u>	<u>90,260</u>	<u>90,260</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$70,138</u></u>	<u><u>\$70,138</u></u>	<u><u>\$1,827,761</u></u>	<u><u>\$1,757,623</u></u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Capital Improvement Reserve Capital Projects Fund**  
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget Over (Under)</u>
<b><u>Revenues</u></b>				
Total Revenues	\$0	\$0	\$0	\$0
<b><u>Expenditures</u></b>				
Capital Outlay				
Capital Outlay	8,912,992	8,912,992	7,681,234	1,231,758
Excess of Revenues (Under) Expenditures	(8,912,992)	(8,912,992)	(7,681,234)	1,231,758
<b><u>Other Financing Sources</u></b>				
Transfers In	5,500,000	5,500,000	4,979,597	(520,403)
Changes in Fund Balance	(3,412,992)	(3,412,992)	(2,701,637)	711,355
Fund Balance at Beginning of Year	3,419,741	3,419,741	3,419,741	0
Prior Year Encumbrances Appropriated	82,992	82,992	82,992	0
Fund Balance at End of Year	<u>\$89,741</u>	<u>\$89,741</u>	<u>\$801,096</u>	<u>\$711,355</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Slate Ridge Redevelopment Tax Equivalent Capital Projects Fund**  
For the Year Ended December 31, 2020

	Budgeted Amounts			Variance with Final Budget Over (Under)
	Original	Final	Actual	
<b><u>Revenues</u></b>				
Payment in Lieu of Taxes	\$76,957	\$431,957	\$354,273	(\$77,684)
<b><u>Expenditures</u></b>				
Capital Outlay				
Services and Charges	900	4,800	3,820	980
Capital Outlay	0	0	0	0
Total Expenditures	900	354,800	353,820	0
Changes in Fund Balance	76,057	77,157	453	(76,704)
Fund Balance at Beginning of Year	7,867	7,867	7,867	0
Fund Balance at End of Year	<u>\$83,924</u>	<u>\$85,024</u>	<u>\$8,320</u>	<u>(\$76,704)</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Olentangy Crossing Redevelopment Tax Equivalent Capital Projects Fund**  
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget Over (Under)</u>
<b><u>Revenues</u></b>				
Payment in Lieu of Taxes	\$167,699	\$167,699	\$282,083	\$114,384
<b><u>Expenditures</u></b>				
Capital Outlay				
Services and Charges	2,799	3,111	3,041	70
Debt Service				
Principal Retirement	85,000	85,000	85,000	0
Interest and Fiscal charges	17,450	17,450	17,450	0
Total Expenditures	105,249	105,561	105,491	70
Changes in Fund Balance	62,450	62,138	176,592	114,454
Fund Balance at Beginning of Year	537,530	537,530	537,530	0
Fund Balance at End of Year	<u>\$599,980</u>	<u>\$599,668</u>	<u>\$714,122</u>	<u>\$114,454</u>



**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, 2020

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget Over (Under)</u>
<b><u>Revenues</u></b>				
Interest	\$0	\$0	\$3,373	\$3,373
<b><u>Expenditures</u></b>				
Capital Outlay				
Debt Service				
Interest and Fiscal charges	1,159,961	1,159,961	1,159,961	0
Total Expenditures	1,159,961	1,159,961	1,159,961	0
Changes in Fund Balance	(1,159,961)	(1,159,961)	(1,156,588)	3,373
Fund Balance at Beginning of Year	1,207,058	1,207,058	1,207,058	0
Fund Balance at End of Year	<u>\$47,097</u>	<u>\$47,097</u>	<u>\$50,470</u>	<u>\$3,373</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**State Infrastructure Bank Loan Capital Projects Fund**  
For the Year Ended December 31, 2020

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget Over (Under)
<b><u>Revenues</u></b>				
Loan Proceeds	\$3,382,400	\$3,382,400	\$2,428,674	(\$953,726)
<b><u>Expenditures</u></b>				
Capital Outlay				
Capital Outlay	3,382,400	3,382,400	2,428,674	953,726
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  
**Board of Developmental Disabilities Capital Improvement Capital Projects Fund**  
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget</u> <u>Over (Under)</u>
<b><u>Revenues</u></b>				
Total Revenues	\$0	\$0	\$0	\$0
<b><u>Expenditures</u></b>				
Capital Outlay				
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Changes in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	<u>1,351,076</u>	<u>1,351,076</u>	<u>1,351,076</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,351,076</u></u>	<u><u>\$1,351,076</u></u>	<u><u>\$1,351,076</u></u>	<u><u>\$0</u></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, 2020

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget Over (Under)
<b><u>Revenues</u></b>				
Charges for Services	\$262,500	\$262,500	\$243,055	(\$19,445)
<b><u>Expenses</u></b>				
Personal Services	71,200	71,200	69,921	1,279
Fringe Benefits	23,050	23,050	20,583	2,467
Services and Charges	80,800	80,800	15,756	65,044
Materials and Supplies	1,000	1,000	0	1,000
Capital Outlay	80,000	80,000	24,819	55,181
Total Expenses	256,050	256,050	131,079	124,971
Changes in Fund Balance	6,450	6,450	111,976	105,526
Fund Balance at Beginning of Year	2,221,912	2,221,912	2,221,912	0
Fund Balance at End of Year	\$2,228,362	\$2,228,362	\$2,333,888	\$105,526

**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, 2020

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget Over (Under)
<b><u>Revenues</u></b>				
Charges for Services	\$248,000	\$248,000	267,268	\$19,268
Licenses and Permits	132,000	132,000	196,866	64,866
Total Revenues	380,000	380,000	464,134	84,134
<b><u>Expenses</u></b>				
Personal Services	324,696	324,696	284,983	39,713
Fringe Benefits	141,570	141,570	126,962	14,608
Services and Charges	65,700	65,700	14,858	50,842
Materials and Supplies	4,840	4,840	360	4,480
Total Expenses	536,806	536,806	427,163	109,643
Changes in Fund Balance	(156,806)	(156,806)	36,971	193,777
Fund Balance at Beginning of Year	869,096	869,096	869,096	0
Fund Balance at End of Year	\$712,290	\$712,290	\$906,067	\$193,777

**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, 2020

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget Over (Under)</u>
<b><u>Revenues</u></b>				
Charges for Services	\$662,000	\$662,000	\$732,260	\$70,260
Total Revenues	662,000	662,000	732,260	70,260
<b><u>Expenses</u></b>				
Personal Services	66,982	66,982	66,910	72
Fringe Benefits	25,176	25,226	25,205	21
Services and Charges	592,750	592,700	571,983	20,717
Materials and Supplies	42,000	86,000	80,229	5,771
Total Expenses	726,908	770,908	744,327	26,581
Changes in Fund Balance	(64,908)	(108,908)	(12,067)	96,841
Fund Balance at Beginning of Year	1,629,855	1,629,855	1,629,855	0
Prior Year Encumbrances Appropriated	26,500	26,500	26,500	0
Fund Balance at End of Year	<u>\$1,591,447</u>	<u>\$1,547,447</u>	<u>\$1,644,288</u>	<u>\$96,841</u>

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# 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)

	2020	(Restated) 2019	2018	(Restated) 2017	2016
<b>Governmental Activities</b>					
Net Investment in Capital Assets	\$285,463,725	\$254,616,476	\$231,030,232	\$220,119,522	\$196,141,372
Restricted for					
Capital Projects	11,563,199	10,204,129	7,664,899	4,847,072	209,268
Debt Service		0	0	124,865	653,053
Other Purposes	57,753,303	60,057,170	52,432,861	64,565,045	67,363,000
Unrestricted	<u>(10,292,022)</u>	<u>(12,286,163)</u>	<u>(1,349,585)</u>	<u>18,037,200</u>	<u>24,584,941</u>
Total Governmental Activities Net Position	<u>344,488,205</u>	<u>312,591,612</u>	<u>289,778,407</u>	<u>307,693,704</u>	<u>288,951,634</u>
<b>Business-Type Activities</b>					
Net Investment in Capital Assets	246,234,232	228,179,703	216,534,918	206,730,356	200,928,068
Restricted	4,568,686	4,520,955	4,514,413	4,511,729	4,910,907
Unrestricted	<u>70,397,860</u>	<u>70,044,165</u>	<u>66,284,109</u>	<u>32,922,059</u>	<u>26,414,490</u>
Total Business-Type Activities Net Position	<u>321,200,778</u>	<u>302,744,823</u>	<u>287,333,440</u>	<u>244,164,144</u>	<u>232,253,465</u>
<b>Primary Government</b>					
Net Investment in Capital Assets	531,697,957	482,796,179	447,565,150	426,849,878	397,069,440
Restricted	73,885,188	74,782,254	64,612,173	74,048,711	73,136,228
Unrestricted	<u>60,105,838</u>	<u>57,758,002</u>	<u>64,934,524</u>	<u>50,959,259</u>	<u>50,999,431</u>
Total Primary Government Net Position	<u>\$665,688,983</u>	<u>\$615,336,435</u>	<u>\$577,111,847</u>	<u>\$551,857,848</u>	<u>\$521,205,099</u>

Note:

The net position at December 31, 2014 has been restated for GASB Statement Numbers 68 and 71.

The net position at December 31, 2017 has been restated for GASB Statement No. 75.

The net position at December 31, 2019 has been restated for GASB Statement No. 84.

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

**Delaware County, Ohio**

Changes in Net Position  
Last Ten Years  
(accrual basis of accounting)

	2020	2019	2018	2017	2016
<b>Expenses</b>					
Governmental Activities					
General Government					
Legislative and Executive	\$35,472,172	\$31,669,428	\$28,763,171	\$24,033,782	\$21,263,796
Judicial	13,659,221	14,658,891	12,615,374	12,521,018	9,882,267
Public Safety	56,185,285	56,455,381	49,907,427	49,622,712	42,023,492
Public Works	22,365,025	29,076,029	25,755,572	24,734,574	24,989,011
Health	20,217,519	22,230,984	20,450,842	20,486,489	18,957,420
Human Services	10,448,959	10,704,287	9,673,772	10,355,718	9,826,515
Intergovernmental	0	0	0	0	1,681,670
Conservation and Recreation	0	0	0	0	0
Interest and Fiscal Charges	2,833,180	2,738,927	3,176,234	3,257,142	3,217,288
Total Governmental Activities Expenses	161,181,361	167,533,927	150,342,392	145,011,435	131,841,459
Business-Type Activities					
Sanitary Engineer	19,200,133	19,367,343	18,687,676	19,337,847	16,987,386
Other Enterprise					
Solid Waste Transfer Station	200,076	178,218	177,248	84,158	64,581
Storm Sewer Phase II	436,283	514,059	430,736	488,444	323,546
Delaware Area Transit	0	0	0	0	0
Total Business-Type Activities Expenses	19,836,492	20,059,620	19,295,660	19,910,449	17,375,513
Total Primary Government Expenses	181,017,853	187,593,547	169,638,052	164,921,884	149,216,972
<b>Program Revenues</b>					
Governmental Activities					
Charges for Services					
General Government					
Legislative and Executive	\$17,059,985	15,262,200	14,718,333	13,659,789	13,340,277
Judicial	1,269,552	1,545,804	1,638,205	1,858,586	1,685,314
Public Safety	8,550,001	7,784,167	7,145,945	7,316,850	6,662,484
Public Works	3,646,072	3,523,887	4,598,089	3,249,447	3,376,182
Health	673,882	573,729	644,205	617,903	623,080
Human Services	509,869	495,880	515,141	499,494	483,314
Conservation and Recreation		0	0	0	0
Operating Grants, Contributions, and Interest	36,703,282	24,215,077	23,387,079	27,271,683	22,363,371
Capital Grants and Contributions	3,375,853	10,098,333	4,539,738	5,077,682	5,333,778
Total Governmental Activities Program Revenues	71,788,496	63,499,077	57,186,735	59,551,434	53,867,800

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

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

	2020	2019	2018	2017	2016
<b>Business-Type Activities</b>					
Charges for Services					
Sanitary Engineer	\$18,977,790	\$17,675,851	\$17,208,226	\$16,491,883	\$15,806,012
Other Enterprise					
Solid Waste Transfer Station	243,044	258,855	236,360	212,449	195,861
Storm Water Phase II	479,622	487,375	399,781	399,356	394,952
Delaware Area Transit	0	0	0	0	0
Operating Grants, Contributions, and Interest	0	0	0	0	0
Capital Grants and Contributions	19,700,456	16,996,942	47,547,789	14,669,522	13,557,342
<b>Total Business-Type Activities Program Revenues</b>	<b>39,400,912</b>	<b>35,419,023</b>	<b>65,392,156</b>	<b>31,773,210</b>	<b>29,954,167</b>
<b>Total Primary Government Program Revenues</b>	<b>111,189,408</b>	<b>98,918,100</b>	<b>122,578,891</b>	<b>91,324,644</b>	<b>83,821,967</b>
<b>Net (Expense) Revenue</b>					
Governmental Activities	(89,392,865)	(103,465,850)	(93,155,657)	(85,723,717)	(77,973,659)
Business-Type Activities	18,443,688	15,359,403	46,096,496	11,862,761	12,578,654
<b>Total Primary Government Net Expense</b>	<b>(70,949,177)</b>	<b>(88,106,447)</b>	<b>(47,059,161)</b>	<b>(73,860,956)</b>	<b>(65,395,005)</b>
<b>General Revenues and Other Changes in Net Position</b>					
Governmental Activities					
Property Taxes Levied for					
General Operating	13,224,740	12,990,047	12,063,486	11,746,682	10,934,876
Public Safety-911	3,784,228	3,725,618	3,474,048	3,682,842	2,354,732
Health-Board of Developmental Disabilities	20,489,855	20,240,237	16,089,385	16,572,887	15,557,962
Human Services-Council for Older Adults	803,549	791,978	670,282	1,037,713	833,074
Permanent Improvement	732,909	719,972	668,531	388,913	607,501
Payment in Lieu of Taxes	1,277,202	974,194	947,646	917,274	676,970
Hotel and Motel Tax	831,476	1,866,207	1,570,500	1,771,400	1,081,344
Sales Taxes					
General Operating	67,000,293	67,111,602	62,941,622	57,903,251	56,842,445
Grants and Entitlements not					
Restricted to Other Programs	8,361,403	8,221,124	8,049,151	6,224,815	5,020,744
Interest	3,680,169	7,175,710	4,625,338	2,198,799	354,844
Other	1,103,634	969,639	1,819,744	1,757,495	1,532,341
Transfers	0	0	0	0	0
<b>Total Governmental Activities</b>	<b>121,289,458</b>	<b>124,786,328</b>	<b>112,919,733</b>	<b>104,202,071</b>	<b>95,796,833</b>
<b>Business-Type Activities</b>					
Interest	0	0	0	46,418	37,968
Other	12,267	51,980	0	1,500	68,240
Transfers	0	0	0	0	0
Special Item - DATA Transit	0	0	0	0	0
<b>Total Business-Type Activities</b>	<b>12,267</b>	<b>51,980</b>	<b>0</b>	<b>47,918</b>	<b>106,208</b>
<b>Total Primary Government</b>	<b>121,301,725</b>	<b>124,838,308</b>	<b>112,919,733</b>	<b>104,249,989</b>	<b>95,903,041</b>
<b>Changes in Net Position</b>					
Governmental Activities	31,896,593	21,320,478	19,764,076	18,742,070	17,823,174
Business-Type Activities	18,455,955	15,411,383	46,142,072	11,910,679	12,684,862
<b>Total Primary Government Changes in Net Position</b>	<b>\$50,352,548</b>	<b>\$36,731,861</b>	<b>\$65,906,148</b>	<b>\$30,652,749</b>	<b>\$30,508,036</b>

2015	2014	2013	2012	2011
\$15,267,838	\$13,719,103	\$12,888,355	\$12,780,812	\$12,742,844
174,145	171,131	169,403	155,809	166,272
366,389	349,671	336,897	398,001	243,879
0	292,719	322,471	320,072	227,243
0	2,228,338	1,403,234	1,399,990	1,483,681
11,158,952	5,945,522	6,514,351	5,629,473	4,023,131
26,967,324	22,706,484	21,634,711	20,684,157	18,887,050
76,711,831	72,738,383	68,523,875	66,818,772	60,735,332
(78,132,588)	(66,316,660)	(69,140,943)	(64,992,343)	(64,306,437)
9,040,404	5,749,259	4,229,425	4,166,103	2,810,866
(69,092,184)	(60,567,401)	(64,911,518)	(60,826,240)	(61,495,571)
10,665,275	9,845,980	9,733,039	9,648,816	10,057,588
2,277,364	2,173,328	2,149,858	2,129,554	2,202,495
15,229,911	14,545,886	11,500,273	11,257,083	11,696,582
900,497	820,539	811,090	804,070	838,140
592,482	547,001	540,726	536,047	558,743
667,339	492,639	536,207	619,615	384,860
0	0	0	0	0
52,840,305	50,184,396	47,798,963	43,873,148	42,314,886
5,170,464	4,989,276	4,990,399	3,784,442	3,752,464
1,952,090	1,586,988	583,501	1,530,899	2,223,044
1,798,652	1,724,975	1,855,661	2,005,987	1,538,500
0	(42,500)	(42,500)	(42,500)	(50,000)
92,094,379	86,868,508	80,457,217	76,147,161	75,517,302
13,781	1,102	1,524	1,710	8,052
39,578	46,604	38,591	106,420	20,171
0	42,500	42,500	42,500	50,000
(2,677,795)	0	0	0	0
(2,624,436)	90,206	82,615	150,630	78,223
89,469,943	86,958,714	80,539,832	76,297,791	75,595,525
13,961,791	20,551,848	11,316,274	11,154,818	11,210,865
6,415,968	5,839,465	4,312,040	4,316,733	2,889,089
\$20,377,759	\$26,391,313	\$15,628,314	\$15,471,551	\$14,099,954

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

	2020	2019	2018	2017	2016
General Fund					
Nonspendable	1,798,248	5,771,166	1,008,944	981,049	2,101,847
Committed	6,585,948	12,061,688	12,979,038	6,345,121	475,970
Assigned	16,325,872	20,122,362	15,508,102	9,408,183	9,919,771
Unassigned	50,779,866	33,309,927	31,952,386	30,384,609	33,145,755
Total General Fund	75,489,934	71,265,143	61,448,470	47,118,962	45,643,343
All Other Governmental Funds					
Nonspendable	1,699,339	1,406,274	1,370,045	2,533,141	1,481,736
Restricted	90,896,089	80,974,557	71,737,847	77,711,108	101,424,482
Committed	3,460,404	4,700,567	7,945,653	3,438,365	662,688
Assigned	0	0	0	0	253,852
Unassigned (Deficit)	0	(78)	0	(124,975)	0
Total All Other Governmental Funds	96,055,832	87,081,320	81,053,545	83,557,639	103,822,758
Total Governmental Funds	<u>\$171,545,766</u>	<u>\$158,346,463</u>	<u>\$142,502,015</u>	<u>\$130,676,601</u>	<u>\$149,466,101</u>



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

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

	2020	2019	2018	2017	2016
<b>Revenues</b>					
Property Taxes	\$38,844,772	\$38,434,479	\$32,950,012	\$33,451,412	\$30,304,572
Payment in Lieu of Taxes	1,277,202	974,194	947,646	917,274	676,970
Hotel and Motel Tax	831,476	1,866,207	1,570,500	1,771,400	1,081,344
Sales Taxes	67,531,720	66,612,154	62,296,083	57,597,893	56,435,306
Special Assessments	2,276,062	2,087,175	1,705,715	1,553,745	1,461,657
Charges for Services	26,508,493	24,681,723	24,538,523	22,832,226	21,686,383
Licenses and Permits	2,791,662	2,211,730	2,206,159	2,238,374	2,212,366
Fines and Forfeitures	524,941	703,708	783,382	984,342	722,802
Intergovernmental	49,338,637	38,858,736	33,581,623	34,304,966	31,532,915
Interest	3,694,277	7,166,716	4,626,751	2,206,807	347,979
Other	1,103,634	969,639	1,819,744	1,757,495	1,554,029
Total Revenues	194,722,876	184,566,461	167,026,138	159,615,934	148,016,323
<b>Expenditures</b>					
Current					
General Government					
Legislative and Executive	24,948,740	26,500,788	22,636,441	20,702,670	20,290,928
Judicial	11,469,747	11,233,073	10,842,463	10,155,493	9,566,261
Public Safety	49,443,469	45,686,027	44,602,676	42,428,317	39,459,591
Public Works	45,962,770	34,229,945	31,777,976	35,505,871	34,705,167
Health	19,150,426	19,890,454	19,928,819	18,899,970	18,385,354
Human Services	9,549,393	8,642,378	8,855,259	8,746,989	9,297,697
Intergovernmental	7,177,516	3,576,111	7,085,348	1,982,520	1,396,370
Conservation and Recreation		0	0	0	0
Capital Outlay	11,496,469	12,373,557	3,034,822	32,245,591	35,935,346
Debt Service					
Principal Retirement	3,646,536	3,489,575	3,453,354	4,373,570	4,617,691
Current Refunding		0	0	0	0
Interest and Fiscal Charges	2,840,661	3,138,974	3,257,286	3,390,120	2,909,661
Issuance Costs	3,500	68,253	5,500	0	351,337
Total Expenditures	185,689,227	168,829,135	155,479,944	178,431,111	176,915,403
Excess of Revenues Over (Under) Expenditures	9,033,649	15,737,326	11,546,194	(18,815,177)	(28,899,080)

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

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

	2020	2019	2018	2017	2016
<b>Other Financing Sources (Uses)</b>					
Sale of Capital Assets	\$144,553	\$32,122	\$47,220	\$25,678	\$45,173
SIB Loan Proceeds	2,428,674	0	0	0	0
Sales Tax Revenue Bond Proceeds	0	0	0	0	0
General Obligation Bonds Issued	0	0	0	0	0
General Obligation Refunding Bonds Issued	0	8,570,000	0	0	36,090,000
Special Assessment Bonds Issued	99,700	0	232,000	0	0
Premium on Revenue Bonds	0	0	0	0	0
Premium on General Obligation Bonds Issued	0	0	0	0	2,297,388
Refunding Bonds Issued	0	0	0	0	0
Payment to Refunding Bond Escrow Agent	0	(8,495,000)	0	0	(4,288,873)
Transfers In	14,031,034	13,938,304	12,721,397	20,272,853	15,012,898
Transfers Out	(14,031,034)	(13,938,304)	(12,721,397)	(20,272,853)	(15,012,898)
<b>Total Other Financing Sources (Uses)</b>	<b>2,672,927</b>	<b>107,122</b>	<b>279,220</b>	<b>25,678</b>	<b>34,143,688</b>
<b>Changes in Fund Balances</b>	<b>\$11,706,576</b>	<b>\$15,844,448</b>	<b>\$11,825,414</b>	<b>(\$18,789,499)</b>	<b>\$5,244,608</b>
<b>Debt Service as a Percentage of Noncapital Expenditures</b>	<b>4.6%</b>	<b>4.9%</b>	<b>4.9%</b>	<b>6.2%</b>	<b>6.2%</b>

2015	2014	2013	2012	2011
\$24,462	\$131,847	\$628,120	\$1,734	\$5,132
0	0	0	0	0
41,000,000	0	0	0	0
0	0	0	0	0
0	0	7,245,000	0	0
0	344,700	85,800	59,700	16,000
1,191,302	0	0	0	0
0	0	0	0	0
0	0	726,457	0	0
0	0	(7,829,604)	0	0
8,718,430	9,482,889	21,739,066	8,503,248	16,962,132
(8,718,430)	(9,525,388)	(21,781,566)	(8,545,748)	(17,012,132)
42,215,764	434,048	813,273	18,934	(28,868)
<u>\$34,394,104</u>	<u>\$14,454,105</u>	<u>(\$888,183)</u>	<u>\$2,046,133</u>	<u>\$9,763,050</u>
5.1%	4.6%	4.7%	4.7%	4.9%

**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			
2020	\$6,993,837,570	\$894,966,960	\$22,539,441,514	\$409,824,500	\$465,709,659
2019	6,801,332,530	863,157,460	21,898,542,829	369,644,060	420,050,068
2018	6,627,980,910	850,468,210	21,366,997,486	350,498,190	398,293,398
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

**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 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, 2.5 percent, and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10 percent rollback for commercial/industrial property was eliminated.

Assessed Value	Total		Weighted Average Tax Rate (1)
	Estimated Actual Value	Ratio	
\$8,298,629,030	\$23,005,151,173	36.07	5.38
8,034,134,050	22,318,592,897	36.00	5.34
7,828,947,310	21,765,290,884	35.97	4.93
7,089,545,710	19,671,157,524	36.04	5.18
6,877,533,650	19,153,107,348	35.91	5.03
6,605,440,190	18,572,474,227	35.57	5.06
6,246,628,450	17,571,449,686	35.55	5.16
6,164,665,040	17,350,232,023	35.53	4.60
6,119,864,510	17,223,391,776	35.53	4.60
6,379,447,020	17,978,222,943	35.48	4.59

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

	2020	2019	2018	2017	2016
General	\$1.80	\$1.80	\$1.80	\$1.80	\$1.80
Effective Millage Rates					
Residential/Agriculture	\$1.80	1.8000	1.8000	1.8000	1.8000
Commercial/Industrial	\$1.80	1.8000	1.8000	1.8000	1.8000
Tangible/Public Utility Personal	\$1.80	1.8000	1.8000	1.8000	1.8000
Permanent Improvement	0.10	0.10	0.10	0.10	0.10
Effective Millage Rates					
Residential/Agriculture	0.1000	0.1000	0.1000	0.1000	0.1000
Commercial/Industrial	0.1000	0.1000	0.1000	0.1000	0.1000
Tangible/Public Utility Personal	0.1000	0.1000	0.1000	0.1000	0.1000
Developmental Disabilities					
Effective Millage Rates					
Residential/Agriculture	2.7063	2.7195	2.3255	2.5381	2.5509
Commercial/Industrial	2.9272	2.9565	2.5597	2.6124	2.5932
Tangible/Public Utility Personal	3.0600	3.0600	2.6600	2.6600	2.6600
911					
Effective Millage Rates					
Residential/Agriculture	0.6300	0.5554	0.5567	0.6074	0.4305
Commercial/Industrial	0.5524	0.6091	0.6113	0.6218	0.4380
Tangible/Public Utility Personal	0.6031	0.6300	0.6300	0.6300	0.4500
Senior Citizen Bond	0.11	0.11	0.10	0.12	0.14
Effective Millage Rates					
Residential/Agriculture	0.11	0.11	0.10	0.12	0.14
Commercial/Industrial	0.11	0.11	0.10	0.12	0.14
Tangible/Public Utility Personal	0.11	0.11	0.10	0.12	0.14
Total Delaware County (Total Direct Rate)					
Effective Millage Rates					
Residential/Agriculture	5.3463	5.2848	4.8821	5.1655	5.0214
Commercial/Industrial	5.4896	5.5756	5.1710	5.2542	5.0712
Tangible/Public Utility Personal	5.6731	5.7000	5.2900	5.3100	5.1500
Total Weighted Average Tax Rate	5.3779	5.3352	4.9317	5.1825	5.0324
School Districts					
Big Walnut	34.39-43.01	31.55-40.17	30.26-38.85	29.51-38.01	29.80-38.30
Delaware	55.43-82.47	56.33-83.35	56.54-83.55	52.13-77.94	52.54-78.24
Buckeye Valley	27.46-36.46	28.10-37.10	26.00-35.00	26.00-35.00	28.30-37.30
Olentangy	53.46-84.30	53.73-84.30	53.84-84.30	58.90-85.44	51.97-78.62
Out-of-County School Districts					
Centerburg	24.64-38.40	24.74-38.49	24.74-38.49	25.55-39.28	24.24-37.96
Dublin	57.83-93.49	58.73-93.70	53.13-88.09	56.47-88.59	56.98-88.59
Elgin	32.44-43.49	30.27-42.46	31.31-43.52	30.98-43.31	32.57-44.86
Highland	24.25-24.25	24.33-24.50	24.33-24.50	24.33-24.50	24.33-24.50
Johnstown-Monroe	32.63-43.40	32.73-43.50	34.22-45.00	34.68-45.40	35.67-46.40
North Union	27.04-32.10	27.24-32.25	27.76-32.80	29.19-34.25	29.48-34.50
Northridge	31.05-43.60	27.04-39.60	29.90-42.70	30.53-43.30	30.23-43.00
Westerville	53.32-80.06	53.25-79.95	53.48-79.20	59.16-80.35	59.33-80.50



2015	2014	2013	2012	2011
\$1.80	\$1.80	\$1.80	\$1.80	\$1.80
1.8000	1.8000	1.8000	1.8000	1.8000
1.8000	1.8000	1.8000	1.8000	1.8000
1.8000	1.8000	1.8000	1.8000	1.8000
0.10	0.10	0.10	0.10	0.10
0.1000	0.1000	0.1000	0.1000	0.1000
0.1000	0.1000	0.1000	0.1000	0.1000
0.1000	0.1000	0.1000	0.1000	0.1000
2.5592	2.6600	2.1000	2.1000	2.0983
2.6452	2.6600	2.1000	2.1000	2.0529
2.6600	2.6600	2.1000	2.1000	2.1000
0.4317	0.4317	0.4500	0.4500	0.4493
0.4462	0.4462	0.4483	0.4434	0.4284
0.4500	0.4500	0.4500	0.4500	0.4500
0.15	0.15	0.15	0.15	0.15
0.15	0.15	0.15	0.15	0.15
0.15	0.15	0.15	0.15	0.15
0.15	0.15	0.15	0.15	0.15
5.0409	5.1417	4.6000	4.6000	4.5977
5.1414	5.1562	4.5983	4.5934	4.5313
5.1600	5.1600	4.6000	4.6000	4.6000
5.0553	5.1597	4.5992	4.5993	4.5900
30.70 - 39.20	33.90 - 41.65	33.90 - 41.69	33.41 - 41.20	33.38 - 41.82
52.83 - 78.51	52.80 - 78.20	51.31 - 76.73	50.92 - 76.38	40.33 - 66.91
25.20 - 34.20	26.09 - 34.80	25.96 - 34.66	25.99 - 34.73	25.81 - 34.73
52.57 - 78.62	53.23 - 78.62	52.93 - 78.62	52.56 - 78.62	43.64 - 70.72
24.20 - 37.93	24.65 - 38.27	24.60 - 38.20	24.60 - 38.20	24.57 - 38.16
57.06 - 88.59	58.28 - 88.59	57.18 - 87.34	50.16 - 80.40	48.81 - 80.40
32.58 - 44.86	32.60 - 44.86	33.67 - 45.75	33.69 - 45.78	34.09 - 46.17
21.47 - 24.50	24.37 - 24.50	24.37 - 24.50	24.37 - 24.50	24.37 - 24.50
36.17 - 46.90	28.76 - 39.20	28.63 - 39.10	29.08 - 39.60	29.34 - 40.30
29.93 - 34.95	30.67 - 35.70	31.65 - 36.60	32.10 - 37.10	32.30 - 37.25
31.43 - 44.20	32.43 - 45.16	31.33 - 44.07	32.16 - 44.91	32.35 - 45.55
59.41 - 80.60	59.03 - 80.05	59.03 - 80.10	52.09 - 73.20	50.28 - 72.95

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

	2020	2019	2018	2017	2016
<b>Joint Vocational School Districts</b>					
Central Ohio	1.60-1.60	\$1.60-1.60	\$1.60-1.60	\$1.60-1.60	\$1.60-1.60
Delaware County	2.26-6.30	2.26-3.20	2.25-3.20	1.50-1.50	2.32-3.20
Knox County	2.13-6.40	2.13-6.40	2.13-6.40	2.18-6.40	2.18-6.40
Licking County	2.55-2.55	2.55-2.55	2.55-2.55	2.57-2.57	2.58-2.58
Tri-Rivers	2.00-4.40	2.00-4.40	2.00-4.40	2.00-4.40	2.00-4.40
<b>Corporations</b>					
Ashley	19.98-21.4	19.98-21.40	19.76-21.40	21-24-21.40	21.20-21.40
Columbus	2.10-2.10	2.10-2.10	2.10-2.10	2.10-2.10	2.10-2.10
Delaware	1.05-1.05	1.05-2.70	1.05-2.60	1.05-2.60	2.70-2.70
Dublin	1.93-2.95	1.93-2.95	1.93-2.95	1.94-2.950	1.94-2.95
Galena	3.67-3.70	3.70-3.70	3.39-3.70	3.63-3.70	3.63-3.70
Ostrander	1.30-1.30	1.30-1.30	1.30-1.30	1.30-1.30	1.30-1.30
Powell	2.15-2.15	2.67-2.67	3.97-4.12	3.42-3.57	3.65-3.65
Shawnee Hills	8.42-13.57	8.41-13.57	8.40-13.57	9.12-13.57	9.12-13.57
Sunbury	2.50-2.50	2.50-2.50	2.50-2.50	2.50-2.50	2.50-2.50
Westerville	13.06-21.42	14.65-23.00	14.72-23.06	16.03-23.10	13.24-20.30
<b>Townships</b>					
Berkshire	0.80-0.80	0.80-0.80	0.80-0.80	0.80-0.80	0.80-0.80
Berlin	7.14-8.03	7.28-8.03	7.34-8.03	4.88-5.08	4.93-5.08
Brown	2.84-3.85	3.89-4.90	3.89-4.90	3.96-4.90	3.96-4.90
Concord	5.88-8.80	5.93-8.80	5.95-8.80	6.45-8.80	6.47-8.80
Delaware	2.21-2.40	2.23-2.40	2.23-2.40	2.30-2.40	2.26-2.40
Genoa	13.24-14.30	12.15-13.30	12.15-13.30	13.10-13.30	13.11-13.30
Harlem	9.62-10.00	9.62-10.00	8.91-10.00	9.61-10.00	9.30-10.00
Kingston	2.30-2.30	2.30-2.30	2.30-2.30	2.30-2.30	2.30-2.30
Liberty	6.08-6.73	6.10-6.74	6.13-6.77	6.64-6.83	6.68-6.85
Marlboro	2.60-2.60	2.60-2.60	2.60-2.60	2.60-2.60	2.30-2.30
Orange	9.47-10.60	9.50-10.60	9.52-10.60	10.24-10.60	10.47-11.10
Oxford	5.84-6.30	5.71-6.30	5.71-6.30	5.75-6.30	5.45-6.30
Porter	2.50-2.50	2.50-2.50	2.50-2.50	2.50-2.50	2.50-2.50
Radnor	7.40-7.40	7.40-7.40	6.49-7.40	6.44-7.40	6.43-7.40
Scioto	4.91-5.40	5.03-5.50	4.84-5.29	5.80-6.15	5.00-6.15
Thompson	3.24-3.62	3.24-3.62	3.39-3.80	3.37-3.80	3.36-3.80
Trenton	2.50-2.50	2.50-2.50	2.50-2.50	2.50-2.50	2.50-2.50
Troy	2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20
Washington	9.08-15.45	9.15-15.45	9.15-15.45	9.69-15.45	9.76-15.45

2015	2014	2013	2012	2011
\$1.60 - 1.60	\$1.60 - 1.60	\$1.60 - 1.60	\$1.60 - 1.60	\$1.30 - 1.30
2.33 - 3.20	2.43 - 3.20	2.38 - 3.20	2.36 - 3.20	2.29 - 3.20
2.18 - 6.40	2.39 - 6.40	2.39 - 6.40	2.39 - 6.40	2.34 - 6.40
2.54 - 2.54	2.56 - 2.56	2.48 - 2.48	2.54 - 2.54	2.52 - 2.52
2.00 - 4.40	2.03 - 4.40	2.21 - 4.40	2.21 - 4.40	2.35 - 4.40
21.20 - 21.40	21.09 - 21.40	21.08 - 21.40	21.08 - 21.40	19.99 - 20.40
2.10 - 2.10	2.10 - 2.10	2.10 - 2.10	2.10 - 2.10	2.10 - 2.10
2.70 - 2.70	2.70 - 2.70	2.70 - 2.70	2.70 - 2.70	2.70 - 2.70
1.94 - 2.95	1.95 - 2.95	1.95 - 2.95	1.95 - 2.95	1.94 - 2.95
3.66 - 3.70	3.69 - 3.70	3.70 - 3.70	3.70 - 3.70	3.70 - 3.70
1.30 - 1.30	1.30 - 1.30	1.30 - 1.30	1.30 - 1.30	1.30 - 1.30
3.65 - 3.65	3.73 - 3.73	3.96 - 9.96	3.89 - 3.89	3.72 - 3.72
10.46-14.92	9.32 - 13.57	10.63 - 14.92	10.56 - 14.92	10.49 - 14.92
2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50
13.24 - 20.30	13.43 - 20.30	13.42 - 20.30	13.41 - 20.30	12.92 - 20.30
1.25-1.25	0.80 - 0.80	0.80 - 0.80	0.80 - 0.80	0.80 - 0.80
4.93 - 5.08	5.07 - 5.08	5.07 - 5.08	5.05 - 5.08	5.08 - 5.08
3.96 - 4.90	3.13 - 3.80	4.24 - 4.90	4.24 - 4.90	4.29 - 4.90
6.47 - 8.80	6.77 - 8.80	6.78 - 9.20	8.85 - 11.30	8.42 - 11.30
2.26 - 2.40	2.27 - 2.40	2.28 - 2.40	2.27 - 2.40	2.27 - 2.40
11.53 - 11.70	11.30 - 11.30	11.30 - 11.30	11.30 - 11.30	11.23 - 11.30
9.32 - 10.00	10.00 - 10.00	10.00 - 10.00	10.00 - 10.00	9.97 - 10.00
2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30
6.69 - 6.85	6.85 - 6.85	1.20 - 2.45	6.52 - 8.45	6.82 - 8.43
2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30
10.82 - 11.10	10.05 - 11.10	2.55 - 3.60	8.53 - 8.60	8.28 - 8.60
5.30 - 6.30	6.10 - 6.30	6.10 - 6.30	6.10 - 6.30	6.22 - 6.30
2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50
6.43 - 7.40	7.39 - 7.40	7.40 - 7.11	7.10 - 7.40	7.22 - 7.40
5.80 - 6.15	6.29 - 6.30	6.23 - 6.24	6.01 - 6.01	5.89 - 5.89
3.36 - 3.80	3.48 - 3.80	2.68 - 4.20	3.79 - 4.20	4.03 - 4.20
2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50
2.20 - 2.20	2.20 - 2.20	2.20 - 2.20	2.20 - 2.20	2.20 - 2.20
9.79 - 15.45	10.13 - 15.45	10.16 - 15.45	10.16 - 15.45	10.10 - 15.45

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

	2020	2019	2018	2017	2016
Other Units					
BST&G Fire District	4.09-4.85	\$4.14-4.85	\$4.15-4.85	\$2.76-3.00	\$2.79-3.00
Delaware County District Library	0.87-1.00	0.87-1.00	0.87-1.00	0.95-1.00	0.95-1.00
Delaware County Health District	0.54-0.70	0.55-0.70	0.55-0.70	0.59-0.70	0.59-0.70
Delaware-Morrow Mental Health District	0.87-1.00	0.88-1.00	0.88-1.00	0.95-1.00	0.23-0.25
Delaware Preservation Park District	0.82-0.90	0.82-0.90	0.52-0.60	0.57-0.60	0.57-0.60
Elm Valley Joint Fire District	3.20-3.87	3.21-3.87	3.19-3.87	3.16-3.87	3.15-3.87
Fort Morrow Fire District	3.45-5.00	3.45-5.00	3.46-5.00	3.45-5.00	3.64-5.00
Kingston-Porter Fire District	3.13-7.50	3.14-7.50	3.18-7.50	3.42-7.50	2.65-7.50
Richwood-North Union Public Library	0.97-1.00				
Senior Citizens	1.20 - 1.20	1.20 - 1.20	1.20 - 1.20	1.20 - 1.20	1.06-1.20
Sunbury Community Library	0.84-1.00	0.84-1.00	0.84-1.00	0.93-1.000	0.93-1.00
Tri-Township Fire District	5.20-6.40	5.21-6.40	5.23-6.40	5.62-6.40	5.65-6.40
Westerville Public Library	1.79-2.00	1.79-2.00	1.79-2.00	1.99-2.00	1.97-2.00

**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.

2015	2014	2013	2012	2011
\$2.81 - 3.00	\$3.00 - 3.00	\$2.98 - 3.00	\$2.00 - 2.00	\$1.96 - 2.00
0.96 - 1.00	1.00 - 1.00	1.00 - 1.00	1.00 - 1.00	0.99 - 1.00
0.60 - 0.70	0.62 - 0.70	0.63 - 0.70	0.63 - 0.70	0.59 - 0.70
0.95 - 1.00	1.00 - 1.00	1.00 - 1.00	1.00 - 1.00	0.99 - 1.00
0.57 - 0.60	0.60 - 0.60	0.60 - 0.60	0.60 - 0.60	0.59 - 0.60
3.15 - 3.87	3.77 - 3.87	3.77 - 3.87	2.80 - 2.90	2.90 - 2.90
3.66 - 5.00	3.80 - 5.00	4.47 - 5.00	4.47 - 5.00	4.53 - 5.00
3.43 - 7.50	3.67 - 7.50	3.47 - 7.50	3.47 - 7.50	3.51 - 7.50
1.20 - 1.20	1.20 - 1.20	0.90 - 0.90	0.90 - 0.90	0.88 - 0.90
0.94-1.00	1.00 - 1.00	1.00 - 1.00	1.00 - 1.00	1.00 - 1.00
5.65 - 6.40	5.27 - 5.40	5.27 - 5.40	5.27 - 5.40	5.19 - 5.40
1.99 - 2.00	2.00 - 2.00	2.00 - 2.00	2.00 - 2.00	0.80 - 0.80

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

Year	Current Tax Levy (1)	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections	Total Tax Collections	Percent of Total Tax Collections to Current Tax Levy
2020	\$43,667,938	\$42,976,926	98.42%	\$713,825	\$43,690,750	100.05%
2019	42,355,210	41,822,620	0.99	631,766	42,454,386	100.23
2018	38,148,326	37,509,849	98.33	622,985	38,132,834	99.96
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	676,257	34,700,244	98.67
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

**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
2020	\$0	\$0	0.00%	\$0	\$0	0.00%
2019	0	0	0.00	0	0	0.00
2018	0	0	0.00	0	0	0.00
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

**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	2020			2011		
		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	\$164,259,060	1	34.91%			
AEP Ohio Transmission Systems Inc.	Public Utility	142,790,740	2	30.34			
American Transmission Systems, Inc.	Public Utility	51,649,160	3	10.98	10,807,260	6	0.17
Columbia Gas of Ohio	Public Utility	25,993,790	4	5.52	16,578,780	2	0.26
Citigroup Technology, Inc.	IT Services	25,319,600	5	5.38	14,069,440	4	0.22
Banc One Management Corp	Finance	15,029,880	6	3.19	15,029,890	3	0.23
Kroger Company	Retail	11,913,650	7	2.53	10,845,840	5	0.17
Consolidated Electric Cooperative Inc	Public Utility	11,821,080	8	2.51			
Nationwide Mutual Insurance Co.	Insurance	11,784,510	9	2.50	10,019,610	8	0.16
Lake Club Endeavors LLC	Developer	10,011,550	10	2.13			
Columbus and Southern Power	Public Utility				97,241,510	1	1.52
Meijer, Inc.	Retail				10,089,690	7	0.16
NP Limited Partnership	Developer				9,966,110	9	0.16
Evans Capital Investments Limited	Developer				9,654,660	10	0.15
Total Principal Taxpayers		470,573,020		100.00	204,302,790		3.20
All Other Taxpayers				0.00	6,175,144,230		96.80
Total County Assessed Value		<u>\$470,573,020</u>		<u>100.00%</u>	<u>\$6,379,447,020</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	2020	2019	2018	2017	2016
Sales Tax Payments/Transient Sales	\$11,297,469	\$13,766,288	\$13,320,433	\$12,486,840	\$12,356,384
Direct Pay Tax Return Payments	240,951	439,763	403,521	1,004,786	1,359,715
Seller's Use Tax Return Payments	19,631,675	14,845,360	12,628,437	10,564,454	11,053,287
Consumer's Use Tax Return Payments	4,234,996	4,135,375	3,834,372	2,871,699	3,142,066
Motor Vehicle Tax Payments	7,482,484	7,504,533	7,053,330	6,717,461	6,064,889
Non-Resident Motor Vehicle Payments	58,684	62,602	47,423	49,285	29,146
Resident and Non-Resident Watercraft and Outboard Motors	187,230	122,845	120,088	112,030	85,998
Department of Liquor Control	320,646	242,278	216,194	196,232	195,749
Sales Tax on Motor Vehicle Fuel Refunds	4,503	29,447	41,986	22,451	25,761
Sales/Use Tax Voluntary Payments	17,932	64,094	53,392	41,911	42,363
Statewide Master Numbers	21,834,499	24,125,541	24,160,788	23,048,532	21,756,262
Sales/Use Tax Assessment Payments	321,783	345,192	350,230	333,629	285,290
Streamlined Sales Tax Payments	1,821,183	868,319	161,438	134,657	99,774
Use Tax Amnesty Payments	307	878	28,032	2,074	4,554
Sales/Use Tax Refunds Approved	(195,786)	(125,815)	(295,181)	(112,139)	(173,471)
Destination Sourcing Adjustment/Managed Audit	273,163	185,455	171,600	123,991	107,540
Total	<u>\$67,531,719</u>	<u>\$66,612,155</u>	<u>\$62,296,083</u>	<u>\$57,597,893</u>	<u>\$56,435,306</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.

2015	2014	2013	2012	2011
\$12,055,670	\$12,212,086	\$12,336,936	\$11,078,242	\$10,984,450
1,382,092	1,022,330	607,053	571,892	540,598
9,885,832	9,107,119	8,993,313	8,053,036	7,820,413
2,191,060	2,337,124	2,118,868	1,406,870	1,216,379
5,859,754	5,581,817	5,004,176	4,727,110	4,354,750
22,002	22,579	15,950	11,849	11,041
70,819	77,491	82,400	60,437	75,490
171,705	155,181	141,835	129,070	111,759
29,485	34,526	2,538	1,950	1,543
82,827	36,692	60,354	24,027	30,138
20,133,677	19,504,200	18,900,457	18,311,211	17,556,352
429,556	157,732	130,290	141,100	162,863
51,882	31,361	25,933	21,386	19,640
5,970	8,101	42,418	75,270	10,846
(94,795)	(200,034)	(180,740)	(297,139)	(153,953)
113,551	96,091	0	0	0
<u>\$52,391,087</u>	<u>\$50,184,396</u>	<u>\$48,281,781</u>	<u>\$44,316,311</u>	<u>\$42,742,309</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
2020	36,906	3,808,670,000	\$3.01
2019	35,736	3,172,670,000	3.53
2018	35,063	3,468,110,000	3.14
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

**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)
2020	\$45,016,426	0.20%	\$215
2019	47,788,814	0.21%	\$228
2018	50,683,283	0.23%	247
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

**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	
	Sales Tax Revenue Bonds	General Obligation Bonds	Special Assessment Bonds	SIB Loan	General Obligation Bonds	Revenue Bonds
2020	\$36,469,751	\$45,016,426	\$429,612	\$2,428,674	\$0	\$18,683,663
2019	37,313,577	47,788,814	426,448	0	0	21,727,409
2018	38,244,873	50,683,283	521,023	0	0	24,682,825
2017	39,155,587	53,290,044	362,377	0	0	27,550,047
2016	39,839,909	57,099,617	440,947	0	0	30,657,403
2015	40,488,214	23,423,608	3,925,487	0	0	33,276,743
2014	0	26,026,811	4,317,110	0	0	35,789,218
2013	0	29,686,348	4,308,933	0	0	25,062,474
2012	0	32,384,774	4,539,039	0	685,000	27,031,742
2011	0	35,475,528	4,778,068	0	1,350,678	26,819,394

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

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

Total Primary Government	Per Capita (1)	Percentage of Personal Income (1)
\$103,028,126	492.54	0.65
107,256,248	512.75	0.71
114,132,004	557.21	0.80
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

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

Year	Operating Revenues	Tap Fees	Gross Revenues	Less Operating Expenses (excluding depreciation)	Net Available Revenues
2020	\$18,977,790	\$8,645,456	\$27,623,246	\$11,231,238	\$16,392,008
2019	\$17,675,851	\$6,699,279	\$24,375,130	\$11,657,055	\$12,718,075
2018	\$17,208,226	\$6,805,732	\$24,013,958	\$11,090,448	\$12,923,510
2017	16,491,883	7,768,172	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	
\$2,935,000	\$675,913	\$3,610,913	4.54
\$2,850,000	\$759,912	\$3,609,912	3.52
\$2,765,000	\$1,043,263	\$3,808,263	3.39
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			Coverage Ratio
		Principal	Interest	Total	
2020	\$442,170	\$361,536	\$80,634	442,170	1.00
2019	440,032	354,575	85,457	440,032	1.00
2018	399,653	323,354	76,548	399,902	1.00
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

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

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

	2020	2019	2018	2017	2016
Assessed Value of County	\$8,298,629,030	\$8,034,134,050	\$7,828,947,310	\$7,089,545,710	\$6,877,533,650
Voted Debt Limitation (1)	\$205,965,726	\$199,353,351	\$194,223,683	\$175,738,643	\$170,438,341
2003 Capital Facilities Refunding	0	0	0	0	0
2005 Capital Facilities Refunding	0	0	0	0	195,000
2005 Council for Older Adults	0	0	0	0	0
2007 Various Purpose	0	0	0	0	0
2010 Jail Improvement	0	0	1,590,000	1,815,000	2,025,000
2010 Hayes Improvement	0	0	875,000	990,000	1,100,000
2010 Jail Current Refunding	0	0	0	0	0
2010 Hayes Current Refunding	0	0	7,315,000	8,190,000	9,045,000
2010 Capital Improvements	0	0	0	0	0
2013 Council for Older Adults Refunding	3,600,000	4,350,000	5,070,000	5,770,000	6,565,421
2016 General Obligation Various Purpose Improvement and Refunding Bond	31,670,000	32,120,000	32,605,000	33,185,000	34,765,000
2019 General Obligation Various Purpose Refunding Bonds	7,040,000	8,570,000	0	0	0
2007 Various Purpose	0	0	0	0	0
2007A Various Purpose	45,300	50,700	55,800	60,700	65,400
2007B Various Purpose	0	0	0	0	0
2008 Ditch Improvements	0	0	0	0	0
2009 Ditch Improvements	0	0	0	0	7,000
2010 Ditch Improvements	0	0	0	4,950	9,750
2011 Ditch Improvements	0	0	2,161	4,278	6,351
2012 Ditch Improvements	0	8,181	16,162	23,949	31,546
2013 Ditch Improvements	11,700	23,200	34,400	45,300	55,900
2014 Ditch Improvements	92,200	136,800	180,500	223,200	265,000
2018 Ditch Improvements	180,712	207,567	232,000	0	0
2020 Ditch Improvements	99,700	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	0	0	0	18,330,000
2014 Sewer Improvements Revenue Debt	10,255,000	10,660,000	11,060,000	11,450,000	11,835,000
2017 Refunding Sewer Improvements Revenue	7,960,000	10,490,000	12,940,000	15,315,000	0
2015 Sales Tax Revenue Bonds	35,440,000	36,260,000	37,165,000	38,050,000	38,715,000
2020 ODOT State Infrastructure Bank Loan	2,428,674	0	0	0	0
Total Debt	98,823,286	102,876,448	109,141,023	115,127,377	123,016,368

2015	2014	2013	2012	2011
\$6,605,440,190	\$6,246,628,450	\$6,164,665,040	\$6,119,864,510	\$6,379,447,020
\$163,636,005	\$154,665,711	\$152,616,626	\$151,496,613	\$157,986,176
0	0	0	1,370,000	2,695,000
645,000	1,070,000	1,475,000	1,855,000	2,215,000
0	575,000	1,130,000	8,905,000	9,415,000
1,030,000	1,094,800	1,157,100	1,217,000	1,274,600
2,225,000	2,520,000	2,800,000	2,865,000	2,930,000
1,200,000	1,340,000	1,440,000	1,465,000	1,490,000
0	0	540,000	1,075,000	1,555,000
9,875,000	10,685,000	12,070,000	12,295,000	12,440,000
0	160,400	315,950	466,750	612,900
7,115,000	7,175,000	7,245,000	0	0
0	0	0	0	0
0	0	0	0	0
3,280,000	3,535,200	3,777,900	4,013,000	4,240,400
69,800	74,000	78,100	82,000	85,700
23,400	45,800	67,200	87,700	107,300
37,600	73,700	108,500	141,900	174,100
13,800	20,400	26,800	33,000	38,900
14,400	18,950	23,350	27,600	31,700
8,381	10,370	12,318	14,226	16,000
38,957	46,188	53,242	59,700	0
66,300	76,400	85,800	0	0
306,000	344,700	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	685,000	1,345,000
0	0	0	0	0
20,525,000	22,615,000	24,625,000	26,560,000	28,420,000
12,215,000	12,595,000	0	0	0
0	0	0	0	0
39,345,000	0	0	0	0
0	0	0	0	0
98,033,638	64,075,908	57,031,260	63,217,876	69,086,600

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

	2020	2019	2018	2017	2016
Exemptions					
2007 Various Purpose	0	0	0	0	0
2010 Jail Improvement	0	0	1,590,000	1,815,000	2,025,000
2010 Jail Current Refunding	0	0	0	0	0
2007 Various Purpose	0	0	0	0	0
2007A Various Purpose	45,300	50,700	55,800	60,700	65,400
2007B Various Purpose	0	0	0	0	0
2008 Ditch Improvements	0	0	0	0	0
2009 Ditch Improvements	0	0	0	0	7,000
2010 Ditch Improvements	0	0	0	4,950	9,750
2011 Ditch Improvements	0	0	2,161	4,278	6,351
2012 Ditch Improvements	0	8,181	16,162	23,949	31,546
2013 Ditch Improvements	11,700	23,200	34,400	45,300	55,900
2014 Ditch Improvements	92,200	136,800	180,500	223,200	265,000
2018 Ditch Improvements	180,712	207,567	232,000	0	0
2020 Ditch Improvements	99,700	0	0	0	0
2003 Capital Facilities	0	0	0	0	0
2007 Refunding Sewer Improvements	0	0	0	0	18,330,000
2014 Sewer Improvements Revenue Debt	10,255,000	10,660,000	11,060,000	11,450,000	11,835,000
2017 Refunding Sewer Improvements Revenue	7,960,000	10,490,000	12,940,000	15,315,000	0
2015 Sales Tax Revenue Bonds	35,440,000	36,260,000	37,165,000	38,050,000	38,715,000
Total Exemptions	54,084,612	57,836,448	63,276,023	66,992,377	71,345,947
Net Debt	44,738,674	45,040,000	45,865,000	48,135,000	51,670,421
Total Voted Legal Debt Margin (Debt Limitation Minus Net Debt)	<u>\$161,227,052</u>	<u>\$154,313,351</u>	<u>\$148,358,683</u>	<u>\$127,603,643</u>	<u>\$118,767,920</u>
Legal Debt Margin as a Percentage of the Debt Limit (Voted)	78.28%	77.41%	76.39%	72.61%	69.68%
Unvoted Debt Limitation	<u>\$82,986,290</u>	<u>\$80,341,341</u>	<u>\$78,289,473</u>	<u>\$70,895,457</u>	<u>\$68,775,337</u>
Total Legal Debt Margin (Unvoted)	<u>\$38,247,616</u>	<u>\$35,301,341</u>	<u>\$32,424,473</u>	<u>\$22,760,457</u>	<u>\$17,104,916</u>
Legal Debt Margin as a Percentage of the Debt Limit (Unvoted)	46.09%	43.94%	41.42%	32.10%	24.87%
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	<u>199,965,726</u>	<u>193,353,351</u>	<u>188,223,683</u>	<u>169,738,643</u>	<u>164,438,341</u>
Total voted debt limitation	<u>\$205,965,726</u>	<u>\$199,353,351</u>	<u>\$194,223,683</u>	<u>\$175,738,643</u>	<u>\$170,438,341</u>

**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.

2015	2014	2013	2012	2011
1,030,000	1,094,800	1,157,100	1,217,000	1,274,600
2,225,000	2,520,000	2,800,000	2,865,000	2,930,000
0	0	540,000	1,075,000	1,555,000
3,280,000	3,535,200	3,777,900	4,013,000	4,240,400
69,800	74,000	78,100	82,000	85,700
23,400	45,800	67,200	87,700	107,300
37,600	73,700	108,500	141,900	174,100
13,800	20,400	26,800	33,000	38,900
14,400	18,950	23,350	27,600	31,700
8,381	10,370	12,318	14,226	16,000
38,957	46,188	53,242	59,700	0
66,300	76,400	85,800	0	0
306,000	344,700	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	685,000	1,345,000
20,525,000	22,615,000	24,625,000	26,560,000	28,420,000
12,215,000	12,595,000	0	0	0
0	0	0	0	0
39,345,000	0	0	0	0
79,198,638	43,070,508	33,355,310	36,861,126	40,218,700
18,835,000	21,005,400	23,675,950	26,356,750	28,867,900
\$144,801,005	\$133,660,311	\$128,940,676	\$125,139,863	\$129,118,276
88.49%	86.42%	84.49%	82.60%	81.73%
\$66,054,402	\$62,466,285	\$61,646,650	\$61,198,645	\$63,794,470
\$47,219,402	\$41,460,885	\$37,970,700	\$34,841,895	\$34,926,570
71.49%	66.37%	61.59%	56.93%	54.75%
\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000
157,636,005	148,665,711	146,616,626	145,496,613	151,986,176
\$163,636,005	\$154,665,711	\$152,616,626	\$151,496,613	\$157,986,176

**Delaware County, Ohio**  
Pledged Revenue Coverage Governmental Revenue Bonds  
Last Six Years

Sales Tax Revenue Bonds						
Year	Sales Tax Revenue	Retained For General Fund	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2020	\$45,023,397	\$42,834,585	\$2,188,812	\$820,000	\$1,368,812	1.00
2019	44,410,323	42,118,411	2,291,912	905,000	1,386,912	1.00
2018	37,378,000	35,079,538	2,298,463	885,000	1,413,463	1.00
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
2020	209,177	\$15,851,054,000	\$75,778	3.30%
2019	209,177	15,176,138,000	74,093	3.70
2018	204,826	14,298,120,000	71,325	3.40
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

**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	2020			2011		
		Number of Employees	Rank	Percent of Total Employment	Number of Employees	Rank	Percent of Total Employment
J. P. Morgan Chase and Co.	Finance	9,400	1	9.04%	9,447	1	10.87%
Olentangy Local School District	School System	2,647	2	2.55	1,812	3	2.09
Kroger Company	Retail/Warehouse	2,150	3	2.07	2,027	2	2.33
Delaware County	Government	1,113	4	1.07	1,155	4	1.33
Ohio Health (Grady Memorial Hospital)	Hospital/Medical Services	1,100	5	1.06	522	10	0.60
PCM/Sarcom Inc	IT Solutions	1,001	6	0.96			
DHL Supply Chain	Distribution/Warehouse	744	7	0.72			
Meijer Limited Partnership	Retail	709	8	0.68	686	6	0.79
Delaware City School District	School System	654	9	0.63	712	5	0.82
American Showa, Inc.	Manufacturing	600	10	0.58			
Big Walnut Local School District	School System				591	7	0.68
WalMart Real Estate Business Trust	Retail				540	8	0.62
Ohio Wesleyan University	Private Liberal Arts University				537	9	0.62
Total		<u>20,118</u>		<u>19.34%</u>	<u>18,029</u>		<u>20.75%</u>
Total Employment Within the County		<u>103,996</u>			<u>86,900</u>		

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

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

	2020	2019	2018	2017	2016
General Government					
Legislative and Executive					
Auditor					
Number of Non-Exempt Conveyances	5,723	5,633	5,598	5,649	5,544
Number of Exempt Conveyances	2,688	2,317	2,389	2,359	2,442
Number of Dog Tags Sold	17,863	17,974	18,580	19,405	18,385
Number of Weights/Measures Inspections	257	990	916	809	882
Number of Weights/Measures Tests Performed	3,498	4,199	3,850	3,312	2,193
Commissioners					
Number of Resolutions	1,189	1,281	1,437	1,391	1,343
Number of Annexations	7	7	6	5	5
Community and Economic Development					
Number of Business Starts	N/A	N/A	N/A	N/A	315
Number of Active Businesses	N/A	N/A	N/A	N/A	3,030
Job Creations	0	92	181	208	195
Job Retention	147	92	166	198	185
Treasurer					
Percentage Return on Portfolio	1.00	1.73	1.51	1.16	0.79
Board of Elections					
Number of Registered Voters	151,756	140,280	141,936	135,778	133,075
Number of Voters Last General Election	127,111	37,466	95,993	45,726	106,996
Percentage of Register Voters that Voted	83.76	26.71	67.63	33.68	80.40
Recorder					
Number of Total Instruments Recorded	53,426	48,563	34,935	36,887	40,529
Number of Deeds Recorded	10,886	10,242	10,224	10,031	10,110
Number of Mortgages Recorded	19,410	12,492	10,417	11,129	12,953
Number of Mortgages Discharged	20,376	12,504	11,335	12,664	13,906
Number of Mortgages Assignments Recorded	883	846	852	801	612
Number of Easements Recorded	746	748	636	780	903
Number of Plats Recorded	137	102	119	105	122
Number of Federal Tax Liens Recorded	78	258	247	243	192
Number of Mechanics Liens Recorded	68	79	81	69	40
Number of Land Contracts Recorded	16	16	9	12	27
Number of Sheriff's Deeds Recorded	14	44	62	95	139
Data Processing					
Number of Users Served	1,400	1,400	1,200	1,100	1,100
Judicial					
Common Pleas Court					
Number of Civil Cases Filed	584	734	726	752	773
Number of Criminal Cases Filed	855	837	733	722	652
Number of Domestic Cases Filed	706	719	728	706	608
Probate Court					
Number of Estate Cases Filed	542	546	487	501	485
Number of Guardianship Cases Filed	91	105	103	79	93
Number of Trust Cases Filed	2	7	11	7	14
Number of Civil Action Cases Filed	14	15	15	34	11
Number of Adoption Cases Filed	34	41	52	48	44
Number of Marriage Applications	871	781	856	886	879

2015	2014	2013	2012	2011
5,089	4,847	5,367	4,481	3,532
2,328	2,293	2,438	2,397	2,193
18,675	20,381	21,345	20,988	21,246
243	527	578	551	590
2,546	2,186	2,198	2,220	2,139
1,544	1,493	1,343	1,422	1,483
6	12	7	4	4
337	310	366	393	370
3,280	3,282	3,276	3,184	3,219
238	247	279	107	214
632	666	594	646	175
0.56	0.51	0.64	0.82	0.66
124,080	121,174	116,883	125,596	118,916
59,118	60,144	28,164	99,254	64,657
47.65	49.63	24.10	79.03	54.37
37,127	33,309	45,525	53,737	38,611
9,271	8,685	9,364	8,174	5,020
11,571	9,899	14,516	15,723	11,393
13,093	11,431	18,644	20,933	13,147
839	821	1,304	1,799	1,306
685	530	657	518	473
131	103	119	86	47
233	187	213	273	379
75	81	60	49	64
17	17	19	21	20
191	237	320	354	273
1,100	1,000	1,000	875	802
862	935	1,049	1,464	1,586
685	659	666	580	758
547	604	598	628	728
423	440	543	469	490
102	86	98	83	93
20	13	5	5	6
21	15	28	29	21
39	31	42	36	10
882	757	741	803	742

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

	2020	2019	2018	2017	2016
General Government (continued)					
Judicial (continued)					
Juvenile & Domestic Relations Court					
Number of Delinquent Cases Filed	252	403	391	433	418
Number of Unruly Cases Filed	77	122	178	135	118
Number of Unfiled Charges	1,016	2,097	1,815	1,727	1,849
Number of Custody Related Cases Filed	652	663	678	659	651
Number of Adult Cases Filed	55	90	77	79	86
Number of Traffic Cases Filed	640	807	757	892	833
Number of Abused/Neglect/Dependent Filed	47	49	58	59	69
Public Safety					
Sheriff					
Jail Operation					
Number of Inmates	3,157	4,437	3,633	4,393	4,169
Inmate Profile Felonies	1,305	1,794	1,671	1,745	1,571
Inmate Profile Misdemeanors	1,846	2,639	2,893	2,558	2,519
Inmate Profile Male	2,382	3,184	2,622	3,253	3,026
Inmate Profile Female	773	1,253	1,011	1,140	1,142
Enforcement Uniform Crime Reporting					
Number of Homicides Reported	0	4	0	1	2
Number of Rapes Reported	8	20	10	17	29
Number of Robberies Reported	12	4	6	11	18
Number of Burglaries Reported	42	61	80	93	318
Number of Thefts Reported	753	939	1,101	1,030	1,247
Number of Auto Thefts Reported	53	30	60	52	27
Number of Vandalisms Reported	150	33	124	156	182
Number of Domestic Violence/Disputes Reported	511	513	517	526	477
Number of Arsons Reported	2	2	1	6	7
Number of Assaults Reported	56	190	76	100	182
Number of Kidnappings Reported	0	3	3	17	9
Intensive Supervision					
Number of New Basic Clients	977	580	485	1,148	1,182
Number of Offenders on Electronic House Arrest	208	211	152	151	189
Number of New Intensive Supervision Clients	358	257	112	415	389
Emergency Medical Services					
Number of Emergency Runs	7,267	6,067	6,366	7,493	6,406
Number of Transports	3,041	3,248	3,422	3,016	3,405
911 Calls					
Number of Total Calls	95,738	106,750	106,813	106,148	110,323
Number of Incidents	92,713	105,496	104,461	102,271	40,820
Code Compliance					
Number of Residential Permits Issued	4,351	3,459	3,664	3,449	3,030
Number of Commercial Permits Issued	890	744	649	1,070	1,517
Number of Single Family Dwellings Units	1,039	776	719	681	672
Number of Inspections Performed	26,052	23,734	23,011	24,571	22,676

2015	2014	2013	2012	2011
426	544	505	1,075	544
130	126	97	122	100
195	277	1,378	1,706	1,217
254	264	242	228	413
254	487	71	106	77
775	783	844	830	712
40	61	N/A	N/A	N/A
3,949	3,898	3,595	3,483	3,992
1,500	1,602	1,529	1,957	2,694
2,335	2,127	1,917	1,526	1,298
2,836	2,886	2,708	2,629	3,005
1,113	1,012	887	854	987
1	0	1	2	1
46	14	24	19	16
12	8	14	17	14
333	162	169	263	357
1,208	916	970	631	1,021
48	51	45	59	42
253	167	234	257	240
461	445	517	526	530
4	3	0	3	11
143	60	83	64	70
4	0	0	2	9
1,158	1,126	1,287	1,014	970
165	128	212	163	144
355	234	175	88	72
6,844	7,055	6,565	4,953	6,294
3,284	2,775	2,706	3,953	2,795
111,986	114,428	116,868	119,656	85,417
40,357	42,795	41,740	61,040	42,782
2,483	2,390	2,447	2,159	1,859
889	657	645	703	656
510	467	555	537	439
16,869	16,932	18,542	16,309	14,375

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

	2020	2019	2018	2017	2016
Public Safety (continued)					
Victim Services Prosecutor					
Number of Cases Filed	1,142	1,051	1,296	996	989
Number of Victims of Crimes Served	1,101	1,023	1,134	1,012	1,117
Public Works					
Engineer					
Miles of Roads Resurfaced	47	38	43	41	39
Number of Bridges Replaced/Improved	4	5	2	8	10
Traffic Signals Installed	7	4	2	5	4
Ditch Maintenance					
Number of Total Projects	580	564	541	518	490
Sewer District					
Number of New Tap Connections	1,170	673	907	1,118	831
Number of User Equivalent	36,906	35,736	35,063	34,156	33,038
Health					
Developmental Disabilities					
Number of Clients Enrolled	2,282	2,285	2,673	2,535	2,489
Human Services					
Jobs and Family Services					
Number of Individuals who Received Food Stamps	9,179	8,665	6,748	8,696	9,361
Number of Individuals who Received Cash Assistance	490	512	359	506	518
Monthly Average Medicaid Eligible	16,167	19,910	15,170	16,270	15,698
Children's Services					
Average Client Count in Foster Care	35	31	34	28	27
Number of Investigations Conducted	351	373	500	424	581
Child Support Enforcement Agency					
Total Number of Active Support Orders	4,371	4,548	4,585	4,582	4,488
Total Number of Paternities Administrative	36	42	44	62	50
Total Number of Paternities Failed to Appear	66	84	64	89	75
Total Number of Child and Medical Support Admin	51	51	101	90	67
Veteran Services					
Number of Client Contacts	49	6,918	6,289	5,743	5,630
Number of Awarded Applications	41	155	71	68	95
Number of Transports to VA Clinic	181	421	463	540	528

**Source:** Delaware County Departments and Offices

N/A - Not Available



2015	2014	2013	2012	2011
908	746	717	722	713
1,012	852	902	869	856
33	28	54	31	36
9	8	10	11	4
1	1	1	0	1
472	447	423	403	393
656	490	699	624	527
32,207	31,551	31,062	30,363	29,739
2,359	2,244	2,178	2,237	2,177
9,686	10,572	11,392	12,363	12,905
593	842	1,139	1,699	2,739
15,843	13,740	N/A	N/A	N/A
16	14	23	25	36
581	582	584	598	N/A
4,463	4,335	4,387	4,511	4,633
48	79	103	93	129
50	54	78	70	74
87	92	134	117	145
6,624	5,501	4,323	4,560	5,829
118	102	115	69	136
576	682	611	428	549

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

	2020	2019	2018	2017	2016
General Government					
Legislative and Executive					
Auditor General	15.50	14.00	15.00	13.00	11.00
Auditor Real Estate Assessment	18.50	22.00	20.00	21.00	19.00
Auditor Data Support	11.00	10.00	8.00	9.00	8.00
Commissioners General Office	12.00	12.00	9.50	9.50	9.50
Commissioners Records Center	5.00	5.00	4.00	4.00	4.00
Commissioners Lands, Buildings, Garage	28.00	28.00	26.00	28.00	27.00
Commissioners Administrative Services	7.50	6.50	7.50	7.50	6.50
Commissioners Economic Development	4.00	4.00	3.00	2.00	2.00
Prosecutor	28.00	27.50	27.50	27.00	26.50
Recorder	6.00	6.50	6.00	6.00	6.00
Treasurer	7.50	7.50	6.50	6.50	6.50
Board of Elections	22.50	18.50	21.50	19.50	19.00
Title Administration	11.00	11.50	10.50	11.50	12.50
Judicial					
Public Defender	2.00	2.00	2.00	2.00	2.00
Clerk of Courts	15.50	14.00	14.50	14.50	14.50
Common Pleas Court and Jury Commission	13.50	15.50	16.00	14.00	18.00
Domestic Relations Court	16.00	14.00	15.00	15.00	0.00
Adult Court Services	15.00	17.00	14.50	13.50	14.00
Juvenile Court	31.50	36.00	35.50	35.50	37.00
Probate Court	8.00	9.00	8.00	8.00	8.00
Law Library	0.50	0.50	0.50	0.50	0.50
Public Safety					
Sheriff	234.00	241.50	218.00	215.50	205.00
Emergency Medical and Management Services	111.00	109.00	107.00	110.50	110.50
911	32.00	29.50	26.50	29.00	29.50
Code Compliance	19.00	20.00	19.00	15.00	18.00
Coroner	3.00	3.00	3.00	3.00	3.00
Dog and Kennel	3.00	4.00	4.00	4.00	3.00
Community and Juvenile Grants	14.50	16.50	15.50	17.50	17.00
Public Works					
Engineer and Map Room	75.00	76.00	74.00	73.00	75.00
Sanitary Sewer	70.00	72.00	71.00	71.00	69.00
Health					
Developmental Disabilities	97.50	87.00	87.00	84.00	85.50
Human Services					
Jobs and Family Services	62.00	63.00	60.00	64.00	75.00
Juvenile Grants	10.00	10.00	7.00	8.00	8.00
Child Support Enforcement Agency	16.50	18.50	18.50	20.00	19.00
Veterans Services	5.25	6.25	5.75	5.25	5.25
Transportation					
Delaware Transit Authority	0.00	0.00	0.00	0.00	0.00
Total	1,031.25	1,037.25	987.25	987.25	974.25

**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

2015	2014	2013	2012	2011
11.00	11.50	10.00	10.00	10.00
18.00	18.00	19.00	18.00	18.00
8.00	7.00	7.00	6.00	7.00
9.00	9.50	9.50	8.50	8.50
4.00	4.00	4.00	4.00	3.00
25.00	26.00	26.00	25.00	27.00
6.50	6.50	5.50	4.50	5.50
2.00	1.00	2.00	1.00	2.00
25.50	26.00	27.00	25.50	23.00
6.00	5.00	6.00	6.00	6.00
6.50	6.00	6.00	6.00	6.00
18.00	17.00	18.00	15.50	15.50
10.50	10.50	10.50	12.00	10.50
2.00	2.00	2.00	2.00	2.00
12.50	14.50	13.50	14.50	13.00
18.00	16.00	19.00	20.00	19.50
0.00	0.00	0.00	0.00	0.00
13.50	14.00	11.50	10.50	9.00
35.50	39.50	37.00	34.00	34.50
8.00	9.00	8.50	8.00	7.00
0.50	0.50	0.50	0.50	0.50
197.50	202.50	202.50	211.50	214.50
108.50	109.00	108.00	109.50	107.50
26.50	29.00	29.00	28.50	32.50
18.00	16.00	18.00	18.00	19.00
3.00	3.00	3.00	3.00	3.00
3.50	3.00	4.00	3.00	3.00
16.00	16.00	16.00	18.50	18.00
74.00	71.00	69.50	68.50	67.00
69.00	69.00	60.00	55.00	54.00
78.00	71.00	83.00	89.00	96.00
80.00	79.00	76.00	66.00	67.50
5.00	3.00	8.00	8.50	9.50
20.00	20.00	19.50	19.50	18.00
5.25	5.25	4.25	5.25	4.75
0.00	29.00	30.50	29.50	30.50
944.25	969.25	973.75	964.75	972.25

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

	2020	2019	2018	2017	2016	2015
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						
Common Pleas Court						
Number of Court Rooms	9	9	9	9	5	5
Administrative Office Space (sq. ft.)	33,028	33,028	33,028	33,028	3,200	3,200
Probate Court						
Number of Court Rooms	1	1	1	1	1	1
Administrative Office Space (sq. ft.)	2,471	2,471	2,471	2,471	2,471	2,471
Juvenile Court						
Number of Court Rooms	4	4	4	4	4	4
Administrative Office Space (sq. ft.)	15,237	15,237	15,237	15,237	15,237	15,237
Clerk of Courts						
Administrative Office Space (sq. ft.)	6,531	6,531	6,531	6,531	2,226	2,226
Public Safety						
Sheriff						
Jail Capacity	286	286	286	286	274	274
Number of Patrol Vehicles	40	40	40	40	34	37
Adult Court Services/Adult Probation						
Administrative Office Space (sq. ft.)	7,432	7,432	7,432	7,432	3,289	3,289
Emergency Medical Services						
Number of Stations	6	6	6	6	6	6
Number of Emergency Squads	20	20	20	20	19	18
Public Works						
Engineer						
Centerline Miles of Roads	333.64	333.64	333.64	333.64	333.64	333.64
Number of Bridges	367	378	378	378	378	378
Number of Traffic Signals	31	21	21	19	17	15
Building Department						
Administrative Office Space (sq. ft.)	902	902	902	902	902	902
Sewer District						
Number of Treatment Facilities	10	10	10	10	9	9
Number of Pumping Stations	25	24	24	24	24	24
Miles of Sewer Lines	456.81	456.81	456.81	456.81	456.81	445.98

2014	2013	2012	2011
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	11,892	11,892
16,614	16,614	16,614	16,614
4,735	4,735	4,735	4,735
6,350	6,350	6,350	6,350
3,518	3,518	3,518	3,518
5	5	5	5
3,200	3,200	3,200	3,200
1	1	1	1
2,471	2,471	2,471	2,471
4	4	4	4
15,237	15,237	15,237	15,237
2,226	2,226	2,226	2,226
274	274	274	274
47	47	38	38
3,289	3,289	3,289	3,289
6	6	6	6
18	17	17	16
333.64	333.64	333.64	334.15
378	378	378	369
15	14	13	13
902	902	902	902
9	9	8	8
24	24	24	24
435.65	430.83	422.94	421.51

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</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	0	0	0

**Source:** Various County Departments

<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
21,045	21,045	21,045	21,045
7,294	7,294	7,294	7,294
2,665	2,665	2,665	2,665
12,000	12,000	12,000	0