



OHIO AUDITOR OF STATE
KEITH FABER



DELAWARE COUNTY
DECEMBER 31, 2021

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DELAWARE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program/Cluster Title	Pass Through Entity Number	Assistance Listing Number	Passed Through to Subrecipients	Disbursements
U.S. DEPARTMENT OF AGRICULTURE				
<i>Passed through Ohio Department of Job and Family Services:</i>				
<i>SNAP Cluster</i>				
State Administrative Matching Grants for Supplemental Nutrition Assistance Program	G-2021-11-5918 / G-2223-11-6918	10.561	\$0	\$168,613
Total SNAP Cluster			0	168,613
TOTAL U.S. DEPARTMENT OF AGRICULTURE			0	168,613
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<i>Passed through Ohio Development Services Agency:</i>				
Community Development Block Grants/State's program and non-entitlement Grant in Hawaii	B-D-20-1AT-4	14.228	12,371	12,371
COVID-19 Community Development Block Grants/State's program and non-entitlement Grant in Hawaii	B-F-20-1AT-1	14.228	0	13,750
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			12,371	26,121
U.S. DEPARTMENT OF INTERIOR				
<i>Direct:</i>				
Payment in Lieu of Taxes	N/A	15.226	0	41,573
TOTAL U.S. DEPARTMENT OF INTERIOR			0	41,573
U.S. DEPARTMENT OF JUSTICE				
<i>Passed through Ohio Office of Attorney General:</i>				
Crime Victim Assistance	2021-VOCA-133899530	16.575	0	97,525
Crime Victim Assistance	2022-VOCA-134714797	16.575	0	11,742
Crime Victim Assistance	2021-VOCA-133945431	16.575	0	36,042
Crime Victim Assistance	2021-VOCA-133946222	16.575	0	131,204
Total Crime Victim Assistance			0	276,513
TOTAL U.S. DEPARTMENT OF JUSTICE			0	276,513
U.S. DEPARTMENT OF LABOR				
<i>Passed through Ohio Department of Job and Family Services and Greater Ohio Workforce Board, Inc. (Area 7):</i>				
<i>Employment Service Cluster</i>				
Employment Service/Wagner-Peyser Funded Activities	2020/21-7221-1	17.207	0	1,398
Total Employment Service Cluster			0	1,398
Unemployment Insurance	2020/21-7221-1	17.225	0	31,291
Trade Adjustment Assistance	2020/21-7221-1	17.245	0	243
Workforce Investment Act/Workforce Innovation and Opportunity Act Cluster				
WIOA - Adult Program	2020/21-7221-1	17.258	0	224,869
WIOA - Youth Program	2020/21-7221-1	17.259	0	164,790
WIOA - Dislocated Worker Formula Grants/WIA National Emergency Grants	2020/21-7221-1	17.277	0	6,428
WIOA - Dislocated Worker Formula Grant	2020/21-7221-1	17.278	0	276,427
Total WIOA Cluster			0	672,514
TOTAL U.S. DEPARTMENT OF LABOR			0	705,446
U.S. DEPARTMENT OF TRANSPORTATION				
<i>Passed through Ohio Department of Transportation:</i>				
<i>Highway Planning and Construction Cluster</i>				
Highway Planning and Construction	PID 97431	20.205	0	150,764
Total Highway Planning and Construction Cluster			0	150,764
<i>Passed through Ohio Department of Public Safety:</i>				
<i>Highway Safety Cluster</i>				
State and Community Highway Safety	FFY 2020 Grant STEP-2020 Delaware County Sheriff -00088	20.600	0	8,290
Minimum Penalties for Repeat Offenders for Driving while Intoxicated	FFY 2020 Grant IDEP-2020 Delaware County Sheriff -00088	20.608	0	11,753
Total Highway Safety Cluster			0	20,043
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			0	170,807
U.S. DEPARTMENT OF TREASURY				
<i>Direct:</i>				
COVID-19 Emergency Rental Assistance Program	N/A	21.023	5,884,714	5,884,714
TOTAL U.S. DEPARTMENT OF TREASURY			5,884,714	5,884,714
U.S. DEPARTMENT OF EDUCATION				
<i>Passed through the Ohio Department of Developmental Disabilities:</i>				
Special Education - Grants for Infants and Families	H181A190024	84.181	80,950	80,950
Special Education - Grants for Infants and Families	H181A200024	84.181	180,051	180,051
Total Special Education - Grants for Infants and Families			261,001	261,001
TOTAL U.S. DEPARTMENT OF EDUCATION			261,001	261,001
U.S. ELECTION ASSISTANCE COMMISSION				
<i>Passed through Ohio Secretary of State:</i>				
2018 HAVA Election Security Grants	N/A	90.404	0	8,704
TOTAL U.S. ELECTION ASSISTANCE COMMISSION			0	8,704

DELAWARE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Passed through the Ohio Department of Job and Family Services:

MaryLee Allen Promoting Safe and Stable Families Program	G-2021-11-5918	93.556	0	106,940
MaryLee Allen Promoting Safe and Stable Families Program	G-2223-06-0325	93.556	0	9,498
Total MaryLee Allen Promoting Safe and Stable Families Program			0	116,438

Temporary Assistance for Needy Families	G-2021-11-5918 / G-2223-11-6918	93.558	0	1,478,421
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Child Support Enforcement	G2021-11-5919	93.563	0	722,933
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CCDF Cluster

Child Care and Development Block Grant	G-1819-11-5731/G-2021-11-5918	93.575	0	153,145
Total CCDF Cluster			0	153,145

Stephanie Tubbs Jones Child Welfare Services	G-2223-06-0325	93.645	0	1,877
Stephanie Tubbs Jones Child Welfare Services	G-2021-11-5918	93.645	0	54,849
Total Stephanie Tubbs Jones Child Welfare Services			0	56,726

Foster Care-Title IV-E	G-2021-11-5918	93.658	0	299,755
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Adoption Assistance	G-2021-11-5918 / G-2223-11-6918	93.659	0	291,686
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Social Services Block Grant	G-2021-11-5918 / G-2223-11-6918	93.667	0	566,328
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John H. Chafee Foster Care Program for Successful Transition to Adulthood	G-2021-11-5918 / G-2223-11-6918	93.674	0	50,172
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Children's Health Insurance Program	G-2021-11-5918 / G-2223-11-6918	93.767	0	52,512
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Medicaid Cluster

Medical Assistance Program	G-2021-11-5918 / G-2223-11-6918	93.778	0	943,454
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Opioid STR	G-2021-06-0415	93.788	0	70,169
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Passed through the Ohio Department of Developmental Disabilities:

Social Services Block Grant	316400065	93.667	0	82,673
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Medicaid Assistance Program	316400065	93.778	0	458,790
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TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

0 5,343,202

U.S. DEPARTMENT OF HOMELAND SECURITY

Passed through the Miami Valley Fire / EMS Alliance:

National Urban Search and Rescue (US&R) Response System	EMW-2018-CA-USR-0021	97.025	0	14,296
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Passed through the Ohio Department of Public Safety Emergency Management Agency:

Interagency Hazardous Materials Public Sector Training and Planning Grants	693JK31940044HMEP	20.703	0	9,120
Interagency Hazardous Materials Public Sector Training and Planning Grants	HMEP2019PG086	20.703	0	823
			0	9,943

Emergency Management Performance Grant

Emergency Management Performance Grant	EMPG-2019-079	97.042	0	6,478
Emergency Management Performance Grant	EMPG-2020-EP-00004	97.042	0	24,442
COVID-19 Emergency Management Performance Grant	EMC-2020-EP-00014	97.042	0	1,606
Emergency Management Performance Grant	EMC-2021-EP-00002	97.042	0	89,154
Total Emergency Management Performance Grant			0	121,680

TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY

0 145,919

TOTAL EXPENDITURES OF FEDERAL AWARDS

\$6,158,086 \$13,032,613

The accompanying notes are an integral part of this schedule.

DELAWARE COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Delaware County (the County) under programs of the federal government for the year ended December 31, 2021. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The Schedule presents only a selected portion of the operations of the County; it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

NOTE C – INDIRECT COST RATE

The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE D - SUBRECIPIENTS

The County passes certain federal awards received from the Ohio Department of Developmental Disabilities, Ohio Development Services Agency, and U.S. Treasury to other governments or not-for-profit agencies (subrecipients). As Note B describes, the County reports expenditures of Federal awards to subrecipients when paid in cash.

As a subrecipient, the County has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and those subrecipients achieve the award's performance goals.

NOTE E - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS

The County has a revolving loan fund (RLF) program to provide low-interest loans to businesses to create jobs for low to moderate income persons and to lend money to eligible persons to rehabilitate homes. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the County, passed through the Ohio Development Services Agency. The Schedule reports loans made and administrative costs as disbursements on the Schedule. The County did not have any loans made or administrative costs in 2021. The cash balance on hand in the revolving fund as of December 31, 2021 was \$3,900. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans.

NOTE F - MATCHING REQUIREMENTS

Certain Federal programs require the County to contribute non-Federal funds (matching funds) to support the federally funded programs. The County has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

Delaware County
145 North Union Street
Delaware, Ohio 43015

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Delaware County, (the County) as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 30, 2022, wherein we noted the County presented the Delaware County Finance Authority and the Delaware County Land Reutilization Corporation as discretely presented component units, the County restated beginning fund balances and net position to account for multiple Tax Increment Financing (TIF) agreements and their associated liabilities, and the financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the County. Our report includes a reference to other auditors who audited the financial statements of the Delaware County Transportation Improvement District, a discretely presented component unit of the County, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purposes of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Keith Faber
Auditor of State
Columbus, Ohio

August 30, 2022

OHIO AUDITOR OF STATE KEITH FABER



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Columbus, Ohio 43215
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE AND ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

Delaware County
145 North Union Street
Delaware, Ohio 43015

To the Board of County Commissioners:

Report on Compliance for Each Major Federal Program

Qualified and Unmodified Opinions

We have audited Delaware County's (the County) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of Delaware County's major federal programs for the year ended December 31, 2021. Delaware County's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings.

Qualified Opinion on COVID-19 Emergency Rental Assistance Program

In our opinion, except for the noncompliance described in the *Basis for Qualified and Unmodified Opinions* section of our report, Delaware County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the COVID-19 Emergency Rental Assistance Program for the year ended December 31, 2021.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, Delaware County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings for the year ended December 31, 2021.

Basis for Qualified and Unmodified Opinions

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Matter Giving Rise to Qualified Opinion on COVID-19 Emergency Rental Assistance Program

As described in finding 2021-001 in the accompanying schedule of findings, the County did not comply with requirements regarding reporting applicable to its AL #21.023 COVID-19 Emergency Rental Assistance Program major federal program.

Compliance with this requirement is necessary, in our opinion, for the County to comply with requirements applicable to that program.

Responsibilities of Management for Compliance

The County's Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the noncompliance finding identified in our audit described in the accompanying corrective action plan. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify a deficiency in internal control over compliance that we consider to be a material weakness.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings as item 2021-001 to be a material weakness.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the internal control over compliance finding identified in our audit described in the accompanying schedule of finding and corrective action plan. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of this testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely-presented component units, each major fund, and the aggregate remaining fund information of Delaware County (the County) as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated August 30, 2022, wherein we noted the financial statements of the Delaware County Transportation Improvement District, a discretely presented component unit, were audited by other auditors, the financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the County, and the County restated beginning fund balances and net position to account for multiple Tax Increment Financing (TIF) agreements and their associated liabilities. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is the responsibility of management and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Keith Faber
Auditor of State
Columbus, Ohio

August 30, 2022

DELAWARE COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2021

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	Yes
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified for all major programs except for the COVID-19 Emergency Rental Assistance Program, which we qualified regarding reporting requirements.
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	Yes
(d)(1)(vii)	Major Programs (list):	<ul style="list-style-type: none"> • COVID-19 Emergency Rental Assistance Program, AL #21.023 • Temporary Assistance for Needy Families, AL #93.558 • Medical Assistance Program, AL #93.778
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR § 200.520?	Yes

DELAWARE COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2021
(CONTINUED)

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

None.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

1. Title of Finding

Finding Number:	2021-001
Assistance Listing Number and Title:	AL # 21.023 COVID-19 – Emergency Rental Assistance Program
Federal Award Identification Number / Year:	N/A / 2021
Federal Agency:	U.S. Department of Treasury
Compliance Requirement:	Section L, Reporting Requirement
Pass-Through Entity:	No
Repeat Finding from Prior Audit?	No

Noncompliance and Material Weakness

2 C.F.R. § 1000 gives regulatory effect to the Department of Treasury for **2 C.F.R. § 200.302(b)(2)** which states, in part, the financial management system of each non-Federal entity must provide for the accurate, current, and complete disclosure of the financial results of each Federal award or program in accordance with the reporting requirements set forth in § 200.328.

2 C.F.R. § 200.328 states, in part, this information must be collected with the frequency required by the terms and conditions of the Federal award, but no less frequently than annually nor more frequently than quarterly except in unusual circumstances, for example where more frequent reporting is necessary for the effective monitoring of the Federal award or could significantly affect program outcomes, and preferably in coordination with performance reporting.

2 C.F.R. § 200.208(c) states, in part, additional Federal award conditions may include items such as requiring additional, more detailed financial reports.

H.R. 133, Consolidated Appropriations Act, Public Law 116-260; Division N Sec. 501 describes the enactment of the Emergency Rental Assistance (ERA) program. **Sect. 501(g)** describes the reporting requirements regarding such funds and provides, in relevant part, that the Secretary, in consultation with the Secretary of Housing and Urban Development, shall provide public reports (not less frequently than quarterly) regarding the use of funds made available under this section, which shall include, with respect to each eligible grantee under this section:

- (A) the number of eligible households that receive assistance from such payments;
- (B) the acceptance rate of applicants for assistance;
- (C) the type or types of assistance provided to each eligible household;
- (D) the average amount of funding provided per eligible household receiving assistance;
- (E) household income level and;
- (F) the average number of monthly rental or utility payments that were covered by the funding amount that a household received, as applicable. Additionally, Sec. 501(g) indicates that the Secretary may establish alternative reporting requirements for grantees.

DELAWARE COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2021
(CONTINUED)

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS (Continued)

The Department of Treasury's award terms for the Emergency Rental Assistance Program 1 states, in part, that a Recipient agrees to comply with any reporting obligations established by Treasury, including the Treasury Office of Inspector General, as relates to this award, including but not limited to: (i) reporting of information to be used by Treasury to comply with its public reporting obligations under section 501(g) and (ii) any reporting to Treasury and the Pandemic Response Accountability Committee that may be required pursuant to section 15011(b)(2) of Division B of the Coronavirus Aid, Relief, and Economic Security Act (Pub. L. No. 116-136), as amended by Section 801 of Division O of the Consolidated Appropriations Act, 2021 (Pub. L. No. 116-260). See Archived Grantee Award Terms for ERA 1. Additionally, a Recipient acknowledges that any such information required to be reported pursuant to this section may be publicly disclosed.

The Department of Treasury also requires Emergency Rental Assistance recipients to certify and submit monthly and quarterly reports. See Emergency Rental Assistance Program, Reporting Guidance. As a result, the Department required recipients to submit 15 reports, 6 of which were quarterly and 9 monthly, for Emergency Rental Assistance Program 1 throughout calendar year 2021.

The County did not submit the Q1 2021 Partial report for the Interim 1 cycle as required by Treasury, resulting in an observed error rate of 6.67%. The County also reported March 2021 activity within the April 2021 monthly report, causing the March disbursements to households of \$125,516 to be reported twice. Lastly, during our review of each submitted quarterly report, we noted numerous errors affecting completeness and accuracy; including missing subrecipient reporting information tabs, inaccurate administrative expenditures, and payments to households expenditures.

The County lacked procedures to help ensure all reports were submitted as required by the grant agreement and that submitted reports were accurate. Not submitting all reports or inaccurate reports could lead to inaccurate tracking of grants by the County. Treasury also relies on the reports submitted by the County to complete Federal Subaward Reporting System requirements as required by **2 C.F.R. § 170**.

We recommend the County review the federal award agreement and implement procedures to ensure they are meeting all compliance requirements as prescribed by the awarding agency. We further recommend the County implement procedures to maintain information in the event there is employee turnover regarding those tasked with grant management.

Officials' Response

See Corrective Action Plan.

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George Kaitsa Delaware County Auditor

CORRECTIVE ACTION PLAN 2 CFR § 200.511(c) DECEMBER 31, 2021

Finding Number: 2021-001
Planned Corrective Action: Financial Reporting
Anticipated Completion Date: October 31, 2022
Responsible Contact Person: Marisa Stith, Project Manager, Delaware County Board of Commissioners and Tyler Lane, Administrator of Economic Development

In response to Finding Number 2021-001, Delaware County's corrective action plan will involve a thorough evaluation of federal reporting. The County will work with the subrecipient, United Way of Delaware County, to identify enhancements that will better ensure completeness and accuracy of the certified quarterly reports. Before submitting the reports, the County will review the report for accuracy, completeness and ensure it is filed timely.

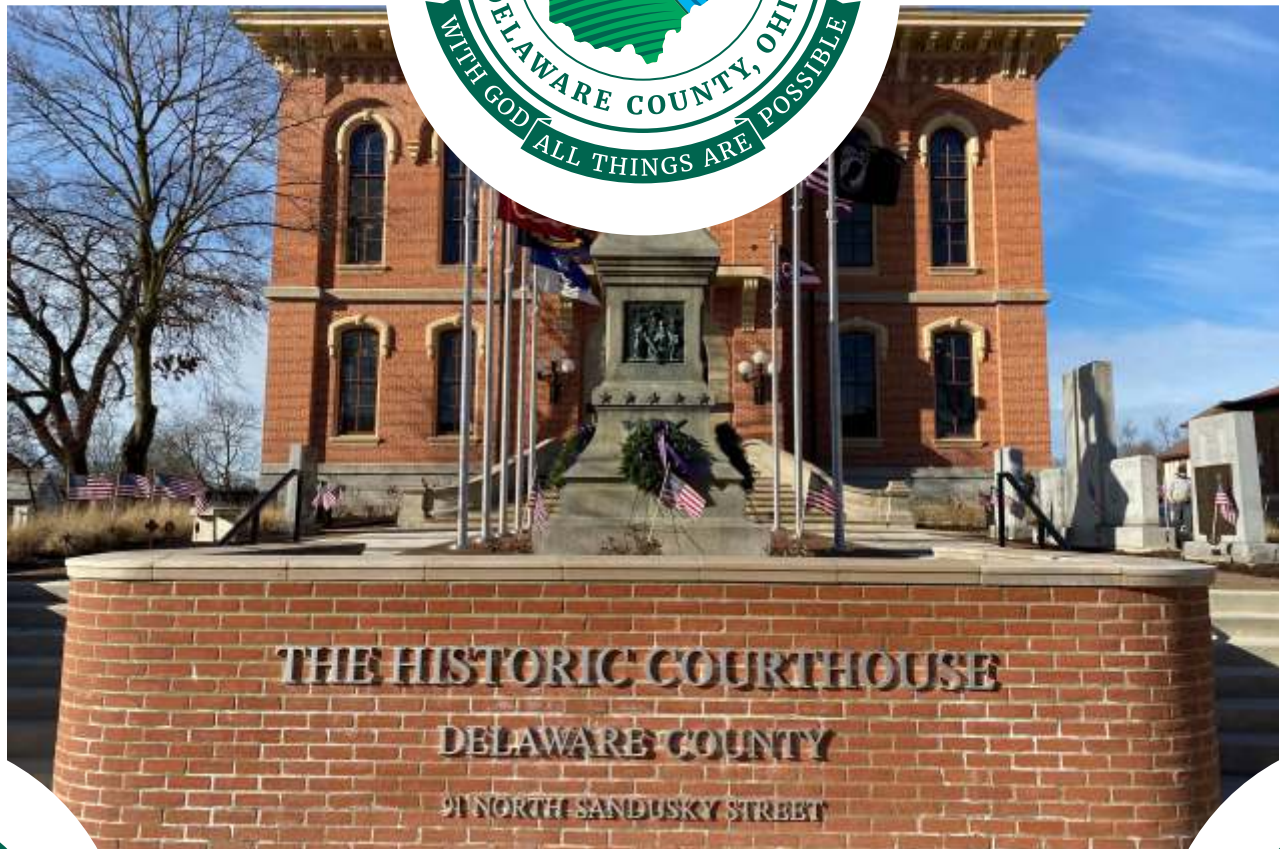
The March 29, 2022 Emergency Rental Assistance Program Reporting Guidance states that no monthly Emergency Rental Assistance reporting is required to be collected by United States Treasury after the June 30, 2022 reporting period.

Delaware County is an experienced County with a track record of effectively managing federal grants and adhering to federal reporting requirements. The County has requested an extension for filing the Quarter 1 2021 partial report for the Interim 1 cycle and filed it on August 30, 2022. As noted in the finding, Delaware County did file all subsequent monthly and quarterly certified reports required by the United States Treasury beginning with the first required monthly and quarterly reports.

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Delaware County, Ohio Annual Comprehensive Financial Report

For the Year Ended December 31, 2021



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Introductory Section





Delaware County, Ohio

Annual Comprehensive Financial Report

For the Year Ended December 31, 2021

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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Dedra Hall
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Delaware County, Ohio
 Annual Comprehensive Financial Report
 For the Year Ended December 31, 2021
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George Kaitsa Delaware County Auditor

August 30, 2022

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

The Annual Comprehensive Financial Report for Delaware County for the year ended December 31, 2021, 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, 2021, 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 20 percent from 174,214 in the 2010 census to 209,177 in the 2020 census. The estimated population in 2021 was 220,740. 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 52 percent to over \$9.31 billion between tax years 2012 and 2021.

Delaware County has been the number one fastest growing county in the state of Ohio by percentage of growth from 2011-2021. Even as the population continues to grow, the unemployment rate of the County has remained one of the lowest in the State. Compared to a State average of 4.5 percent, Delaware County's 2021 average unemployment rate stood at 2.4 percent. This is due to the stable and diverse business environment in the area. Many of the top ten employers in the County are nationally recognized. J.P. Morgan Chase and Co., Kroger Company, PCM/Sarcom Inc., Meijer Inc., Excel Inc., and American Showa are examples. The public school systems, the County, and Ohio Health (Grady Memorial Hospital) also provide a stable base of employment.

J.P. Morgan Chase and Co. remains the County's largest employer 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 Polaris Fashion Place, Central Ohio's largest retail mall with five 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 65,000 square feet golf and entertainment center and IKEA, a 354,000 square feet home furnishing retailer are located in the Polaris area just east of Interstate 71. In addition, the Simon Property Group and Tanger Factory Outlet Center, a 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 50 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.

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, Ohio

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 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. 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 renovation phase 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 of the Sheriff's Administration, Engineer, Regional

Delaware County, Ohio

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 2021 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 Annual Comprehensive Financial Report for the year ended December 31, 2020. This was the twenty-ninth 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 Annual Comprehensive 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*

Elected Officials

Board of Commissioners

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

Auditor

George Kaitsa

Clerk of Courts

Natalie Fravel

Coroner

Dr. Mark Hickman

Court of Common Pleas - General

David Gormely
James Schuck

Court of Common Pleas – Probate/Juvenile

David Hejmanowski

Court of Common Pleas – Domestic Relations

Randall Fuller

Engineer

Chris Bauserman

Prosecutor

Melissa Schiffel

Recorder

Melissa Jordan

Sheriff

Russell Martin

Treasurer

Donald Rankey, Jr.



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Delaware County
Ohio**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2020

Christopher P. Morill

Executive Director/CEO

2020 Ohio Auditor of State Award with Distinction



THE STATE OF OHIO



KEITH FABER
OHIO AUDITOR OF STATE

OHIO AUDITOR OF STATE AWARD WITH DISTINCTION

Presented to

Delaware County

George Kaitsa, County Auditor

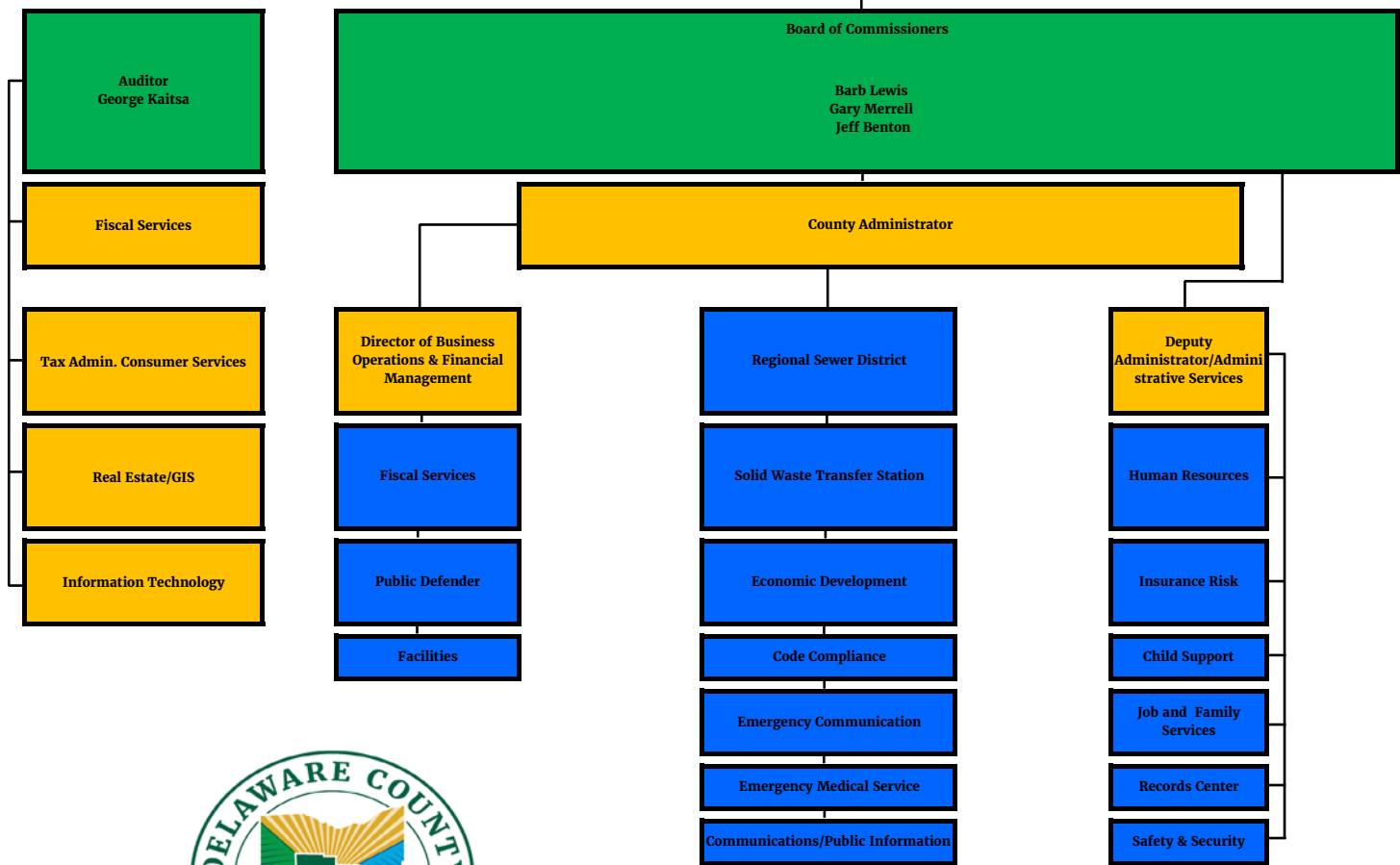
This award is presented for excellence in financial reporting related to your Comprehensive Annual Financial Report and compliance with applicable laws for the fiscal year ended in 2020.

Your exemplary reporting serves as the standard for clean, accountable government, representing the highest level of service to Ohioans.



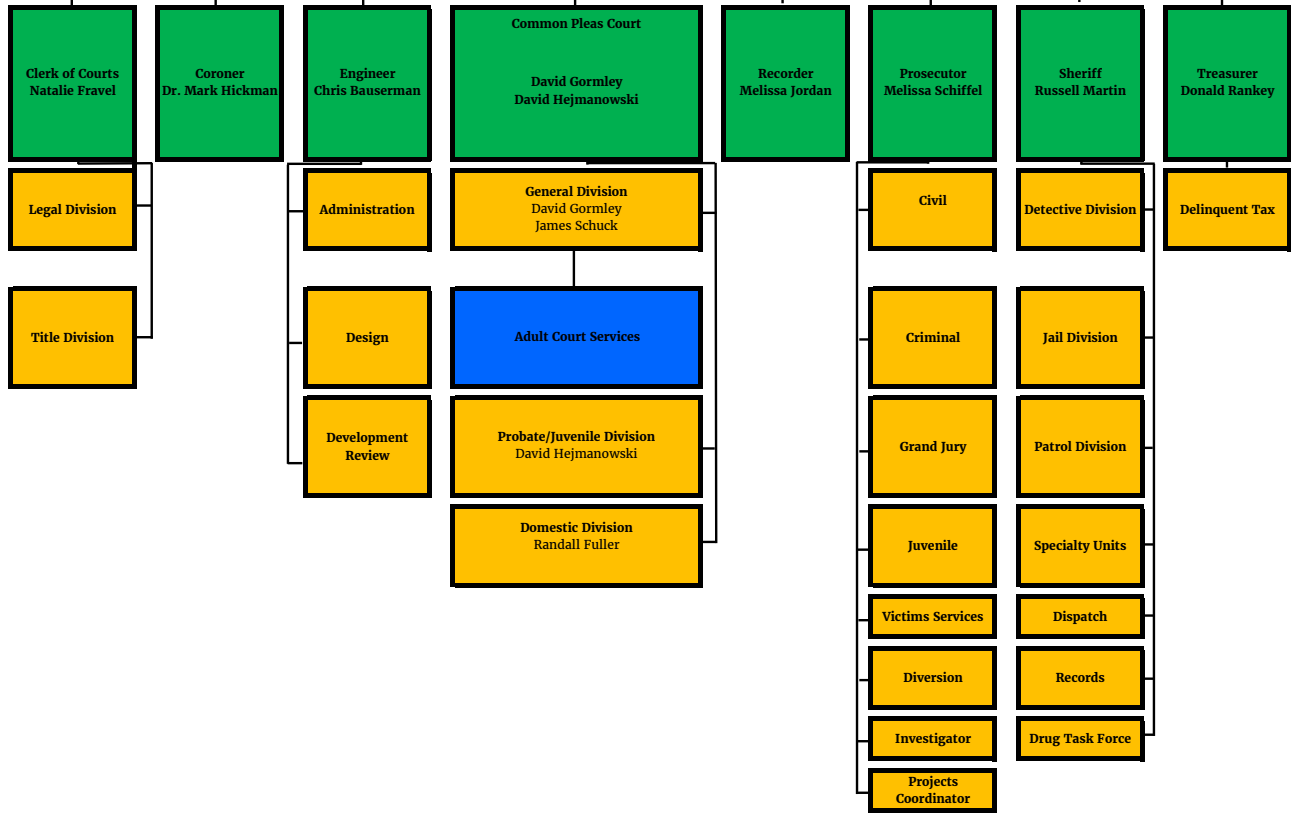
A handwritten signature in blue ink that reads "Keith Faber".

Keith Faber, Auditor of State



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



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OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
(800) 282-0370

INDEPENDENT AUDITOR'S REPORT

Delaware County
145 North Union Street
Delaware, Ohio 43015

To the Board of Commissioners:

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Delaware County, Ohio (the County), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2021, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, American Rescue Plan, and Developmental Disabilities Funds for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Delaware County Transportation Improvement District, which represents 37 percent, 55 percent, and 86 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units as of December 31, 2021, and the respective changes in financial position thereof for the year then ended. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Delaware County Transportation Improvement District, is based solely on the report of other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Efficient • Effective • Transparent

Emphasis of Matter

As discussed in Note 1 to the financial statements, the County is presenting the Delaware County Finance Authority and the Delaware County Land Reutilization Corporation as discretely presented component units. The District and Corporation were previously reported as related organizations. Our opinion is not modified with respect to this matter.

As discussed in Note 3C to the financial statements, during 2021, the County restated beginning fund balances and net position to account for multiple Tax Increment Financing (TIF) agreements and their associated liabilities as of December 30, 2020. Our opinion is not modified with respect to this matter.

As discussed in Note 32 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 with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the *management's discussion and analysis* and schedules of net pension and other post-employment benefit liabilities and pension and other post-employment benefit contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with evidence sufficient to express an opinion or provide any assurance.

Supplementary information

Our audit was conducted for the purpose of forming opinions on the financial statements as a whole. The combining and individual nonmajor fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual financial report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we will also issue our report dated August 30, 2022, 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. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's 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

August 30, 2022

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021
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, 2021. 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 2021 are as follows:

- The total net position of the County increased \$119.9 million. Net position of governmental activities increased \$95.9 million, which represents a 28% increase from 2020's net position. This is primarily due to decreased net pension and OPEB liability from the prior year. Net position of business-type activities increased \$24 million, which represents a 7.4% increase from the 2020's net position. This is primarily due to the decrease in net pension and OPEB liability from prior year and an increase in capital contributions received from developers.
- General revenues accounted for \$138.9 or 66.23% of total governmental activities revenue. Program specific revenues accounted for \$70.9 million or 33.77% of total governmental activities revenue. Sales tax revenue has grown approximately 18 percent over the past five years since 2016 and makes up the largest portion (58.77 percent) of general revenues.
- The County had \$113.9 million in expenses related to governmental activities; \$70.9 million of these expenses were offset by program specific charges for services, grants or contributions. General revenues (primarily taxes) of \$138.9 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 \$125.8 million in 2021. The general fund had expenditures and other financing uses of \$114.1 million in 2021. The net change in fund balance was an increase of \$11.7 million or 14.39% from 2020 to 2021.
- The County's Developmental Disabilities fund, a major governmental fund, had revenues of \$29 million in 2021. The Developmental Disabilities fund had expenditures of \$22 million in 2021. The net change in fund balance was an increase of \$7 million or 20.64% from 2020 to 2021.
- 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 2021 by \$24 million or 7.43% from last year's net position.
- In the general fund, final appropriations were \$14.7 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 a financial whole, 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, American Rescue Plan, and Developmental Disabilities funds.

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 2021?" 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.

The Statement of Net Position and the Statement of Activities reflect how the County performed financially during 2021. These statements include all assets, liabilities, deferred inflows and outflows using the accrual basis of accounting similar to the basis used by most private-sector companies. This basis of accounting considers all of the current year's revenues and expenses regardless of when cash is received or paid.

These 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 kinds 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 systems 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, American Rescue Plan fund, 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 18.

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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Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected on the government-wide financial statements because the resources from these funds are not available to support the County's programs. These funds also use the accrual basis of accounting. The basic fiduciary fund financial statements can be found on pages 41 of this report.

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 44-113 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/OPEB liability/net pension/OPEB asset and the County's schedule of contribution to OPERS. The RSI can be found on pages 114 - 119 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 legally separate government organizations for which the County is financially accountable. Financial information for the component units are reported separately from the financial information presented for the primary government itself. The government-wide financial statements can be found on pages 24 - 27 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 2021 and 2020.

Table 1
Net Position
(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
<u>Assets</u>						
Current and Other Assets	\$301,745	\$256,769	\$102,774	\$90,633	\$404,519	\$347,402
Pension	1,427	1,027	102	76	1,529	\$1,103
Capital Assets, Net	389,220	366,483	277,169	270,609	666,389	\$637,092
Total Assets	<u>692,392</u>	<u>624,279</u>	<u>380,045</u>	<u>361,318</u>	<u>1,072,437</u>	<u>985,597</u>
<u>Deferred Outflows of Resources</u>						
Deferred Charge on Refunding	452	518	112	165	564	683
Pension	11,478	13,362	824	992	12,302	14,354
OPEB	5,279	8,964	379	665	5,658	9,629
Total Deferred Outflows of Resources	<u>17,209</u>	<u>22,844</u>	<u>1,315</u>	<u>1,822</u>	<u>18,524</u>	<u>24,666</u>
<u>Liabilities</u>						
Current and Other Liabilities	37,226	12,021	4,551	5,402	41,777	11,365
Long-Term Liabilities						
Pension	58,448	76,987	4,197	5,716	62,645	82,703
OPEB	0	53,875	0	4,000	0	57,875
Other Amounts	94,367	98,055	21,819	25,002	116,186	127,227
Total Liabilities	<u>190,041</u>	<u>240,938</u>	<u>30,567</u>	<u>40,120</u>	<u>220,608</u>	<u>279,170</u>
<u>Deferred Inflows of Resources</u>						
Property Taxes	37,544	40,925	0	0	37,544	40,925
Payment in Lieu of Taxes	1,855	1,599	0	0	1,855	1,599
Pension	25,721	16,744	1,847	1,243	27,568	17,987
OPEB	21,536	7,763	1,546	576	23,082	8,339
Total deferred inflows	<u>86,656</u>	<u>67,031</u>	<u>3,393</u>	<u>1,819</u>	<u>90,049</u>	<u>68,850</u>
<u>Net Position</u>						
Net Investment in Capital Assets	306,147	285,464	255,896	246,234	562,043	531,698
Restricted	99,180	69,316	4,569	4,569	103,749	73,885
Unrestricted	27,576	(12,461)	86,934	72,567	114,510	60,106
Total Net Position	<u>\$432,903</u>	<u>\$342,319</u>	<u>\$347,399</u>	<u>\$323,370</u>	<u>\$780,302</u>	<u>\$665,689</u>

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The net pension liability/asset (NPL) and the net other postemployment benefits (OPEB) asset represent significant liabilities and assets reported by the County at December 31, 2021. 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 pension 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 OPEB accounting; however, the nature of Ohio's statewide pension/OPEB 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 asset 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 pension 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 OPEB plans.

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

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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 asset 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/asset, 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 2021. The net position in Governmental Activities increased by 28.46% while Business-Type Activities increased by 7.43%.

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

In business-type activities, depreciable capital assets, net increased due to capital asset additions including completion of the Hyatts Road pump station, Cheshire Road pump station and forcemain, 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 has been adversely impacted.

Long-term liabilities decreased primarily due to the elimination of a net OPEB liability from 2020 to 2021. 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 pension and OPEB asset to the reported net position and subtracting deferred outflows related to pension and OPEB and the net pension and 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 2021 and 2020:

(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Unrestricted net position (with GASB 68/GASB 75)	\$27,576	(\$12,461)	\$86,934	\$72,568	\$114,510	\$60,107
<u>GASB 68 calculations:</u>						
Add-Deferred inflows-pension	25,721	16,744	1,847	1,243	27,568	17,987
Add-Net pension liability	58,448	76,986	4,197	5,715	62,645	82,701
Less-Deferred outflows-pension	(11,478)	(13,362)	(789)	(999)	(12,267)	(14,361)
Less-Net Pension asset	(1,427)	(1,026)	102	(76)	(1,325)	(1,102)
<u>GASB 75 calculations:</u>						
Add: Deferred inflows-OPEB	21,536	7,763	1,546	576	23,082	8,339
Add (Less): Net OPEB asset	(7,036)	53,874	(505)	3,999	(7,541)	57,873
Less: Deferred outflows-OPEB	(5,279)	(8,964)	(414)	(665)	(5,693)	(9,629)
Unrestricted net position (without GASB 68/GASB 75)	<u>\$108,061</u>	<u>\$119,554</u>	<u>\$92,918</u>	<u>\$82,361</u>	<u>\$200,979</u>	<u>\$201,915</u>

As illustrated above, removal of the unfunded liability of the pension plans results in a significantly higher unrestricted net position. In the state of Ohio there is no legal means to enforce the unfunded liability of the pension plan against the County. Respectively the County also has no right to the OPEB Asset or Net Pension Asset.

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Table 3 reflects the changes in net position for 2021 and 2020:

Table 3
Changes in Net Position
(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Revenues						
Program Revenues						
Charges for Services	\$37,961	\$31,709	\$20,393	\$19,700	\$58,354	\$51,409
Operating Grants, Contributions, and Interest	32,803	36,703	0	0	32,803	36,703
Capital Grants and Contributions	93	3,376	19,515	18,580	19,608	21,956
Total Program Revenue	<u>70,857</u>	<u>71,788</u>	<u>39,908</u>	<u>38,280</u>	<u>110,765</u>	<u>110,068</u>
General Revenue						
Property Taxes	41,615	39,035	0	0	41,615	39,035
Payment in Lieu of Taxes	1,164	1,277	0	0	1,164	1,277
Hotel and Motel Tax	1,506	832	0	0	1,506	832
Sales Taxes	81,670	67,000	0	0	81,670	67,000
Grants and Entitlements	9,697	8,361	0	0	9,697	8,361
Interest	(1,340)	3,680	0	0	(1,340)	3,680
Other	4,647	1,104	19	12	4,666	1,116
Total General Revenues	<u>138,959</u>	<u>121,289</u>	<u>19</u>	<u>12</u>	<u>138,978</u>	<u>121,301</u>
Total Revenues	<u>209,816</u>	<u>193,077</u>	<u>39,927</u>	<u>38,292</u>	<u>249,743</u>	<u>231,369</u>
General Government						
Legislative and Executive	30,615	35,653	0	0	30,615	35,653
Judicial	7,772	13,758	0	0	7,772	13,758
Public Safety	27,140	56,675	0	0	27,140	56,675
Public Works	20,414	22,442	0	0	20,414	22,442
Health	17,860	20,306	0	0	17,860	20,306
Human Services	6,985	10,518	0	0	6,985	10,518
Intergovernmental	0	0	0	0	0	0
Interest and Fiscal Charges	3,110	2,833	0	0	3,110	2,833
Sanitary Engineer	0	0	15,657	19,269	15,657	19,269
Solid Waste Transfer Station	0	0	74	201	74	201
Storm Water Phase II	0	0	167	441	167	441
Total Expenses	<u>113,896</u>	<u>162,185</u>	<u>15,898</u>	<u>19,911</u>	<u>129,794</u>	<u>182,096</u>
Excess of Revenue Over Expenses	95,920	30,892	24,029	18,381	119,949	49,273
Net Position at B.O.Y (Restated)	<u>336,984</u>	<u>312,332</u>	<u>323,371</u>	<u>302,745</u>	<u>660,355</u>	<u>615,077</u>
Net Position at End of Year	<u>\$432,904</u>	<u>\$343,224</u>	<u>\$347,400</u>	<u>\$321,126</u>	<u>\$780,304</u>	<u>\$664,350</u>

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Governmental Activities

During 2021, the County experienced an overall increase in governmental activities net position of 28.46%. Revenues generated were \$209.8 million and expenses from all programs were \$113.9 million resulting in a surplus for the year of \$95.9 million. As previously stated, the requirement that the County recognize a pension liability of over \$58.4 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 record number of home sales in 2021 combined with increasing home values.
- Continued growth in Delaware County through new construction and increased home values have increased property tax revenues.
- Continued growth in Delaware County population has allowed the sales tax revenue to grow at a steady rate.
- 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 Byxbe Campus building, Social Services complex and completion of the historical renovation of the County Courthouse.

Business-Type Activities

The net position for Business-Type Activities increased \$24 million or 7.43%.

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 Hyatts Road Sanitary Pump Station and Cheshire Pump Station and Forcemain, as well as other improvements being 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 identifies the cost of those services supported by tax revenues and unrestricted intergovernmental revenues.

Table 4
Governmental Activities
(In Thousands)

	Total Cost of Services		Net Cost of Services	
	2021	2020	2021	2020
General Government				
Legislative and Executive	\$30,615	\$35,472	\$4,906	\$18,097
Judicial	7,772	13,659	4,730	11,444
Public Safety	27,140	56,185	13,777	34,533
Public Works	20,414	22,365	3,991	5,060
Health	17,860	20,218	13,703	15,300
Human Services	6,985	10,449	(1,178)	2,125
Interest and Fiscal Charges	3,110	2,833	3,110	2,833
Total Expenses	<u>\$113,896</u>	<u>\$161,181</u>	<u>\$43,039</u>	<u>\$89,392</u>

The total cost of services decreased by \$47.2 million and net cost of services decrease by \$46.4 million from 2020 to 2021. Many of the expense categories decreased from the prior year due primarily a decreases to the net pension and net OPEB liability. 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 decreased expenses by \$51 million. The significant decrease in the pension and OPEB liability for the County results from better than expected investment returns and a reduction in employee benefits. The combination of these resulted in OPEB liability turning into an asset for 2021. 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.

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021
Unaudited

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

	Total Cost of Services		Net Cost of Services	
	2021	2020	2021	2020
General Government				
Legislative and Executive	\$39,978	\$33,798	\$14,270	\$16,423
Judicial	12,893	12,743	9,853	10,528
Public Safety	52,311	51,639	38,949	29,987
Public Works	24,305	21,647	7,883	4,343
Health	22,318	19,394	18,161	14,478
Human Services	10,629	9,808	2,468	1,485
Interest and Fiscal Charges	3,110	2,833	3,110	2,833
Total Expenses	<u>\$165,544</u>	<u>\$151,862</u>	<u>\$94,694</u>	<u>\$80,077</u>

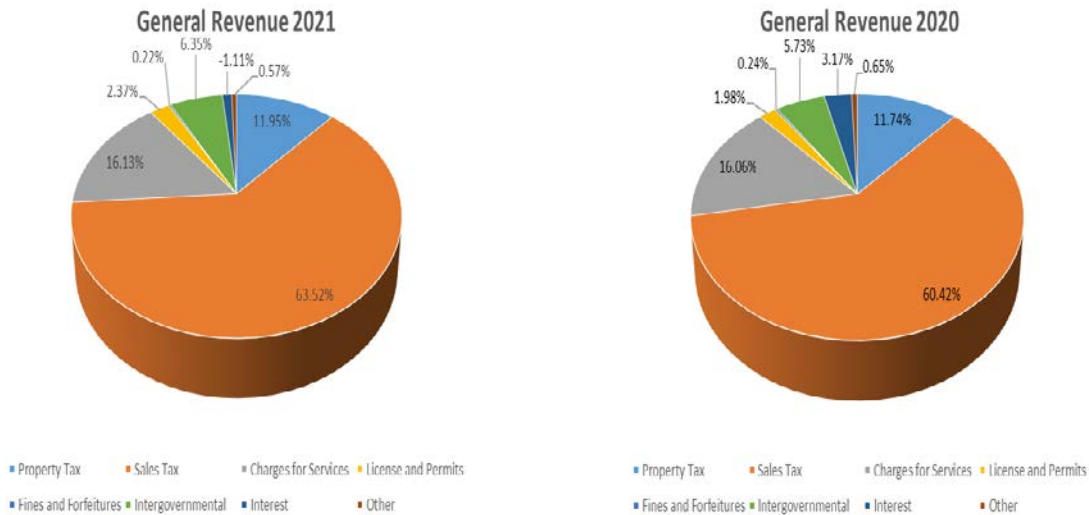
Removal of GASB 68 and 75 Pension/OPEB Costs presented above shows the County's total expenses increased approximately \$13.5 million or 8.90%, while the net cost of service increased by \$14.5 million or 18.06%. The Legislative and Executive program consists of costs associated with the general administration 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 costs associated with Child Support, Child Welfare, and the Job and Family Services Department. The increase was primarily due to the prior year; the County was awarded COVID-19 grants in 2020, which offset the COVID expenses for the Public Safety and Health. These grants did not exist in 2021. Also, the increase in cost was primarily due to increased expenses associated with several ongoing infrastructure projects prompted by the County addressing traffic congestion due to population growth.

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For the Year Ended December 31, 2021
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GOVERNMENTAL FUNDS FINANCIAL ANALYSIS

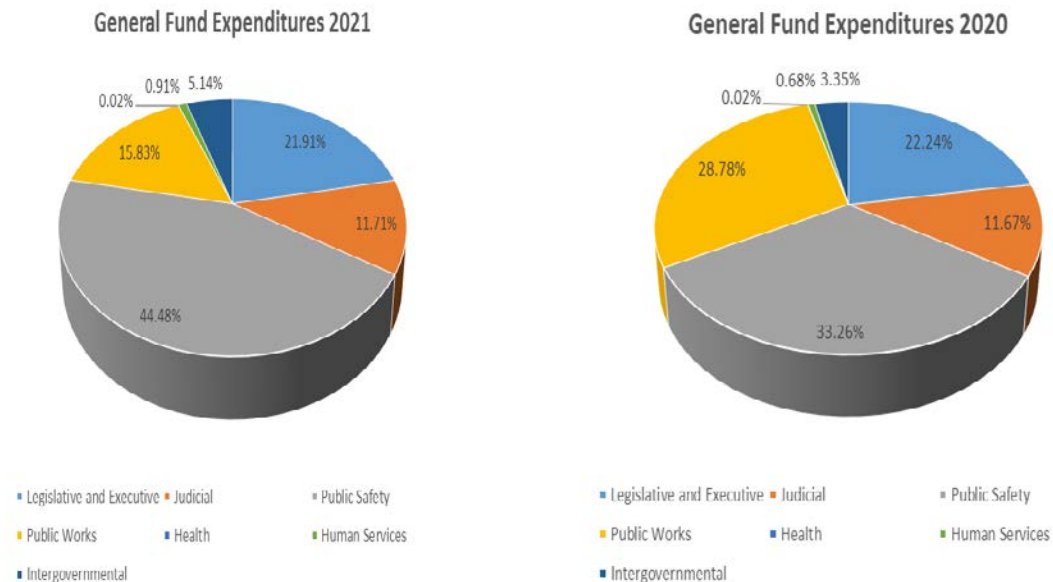
The County's major governmental funds are the General Fund, American Rescue Plan Fund, and Developmental Disabilities Fund.

The following graphs below present the County's General Fund revenue for 2021 and 2020.



Overall, the County's General Fund balance increased by \$11.7 million or 14.4%. Primarily, this was caused by an increase in sales tax and property tax collections. There was also an increase in charges for services revenue related to County Recorder general fees from the significant increase in new and existing home sales during 2021. Property tax revenue also increased due to increased property values, an increase in the County's property tax rates and increased delinquent property tax collections.

The following graphs below present the County's General Fund expenditures for 2021 and 2020.



Delaware County, Ohio
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Overall, expenditures increased \$2.4 million or 2.50% in the General fund from 2020 to 2021. The County experienced an increase in costs associated with Public Works due to the East Powell Road improvements, Home Road and Perry Road improvements, Hyatts Road improvements and the Salisbury and Liberty Road roundabout and renovation of the historic courthouse. Refer to Note 7 for more information.

Fund balance in the Developmental Disabilities special revenue fund increased by \$7.0 million or 20.6%. 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 a \$23.5 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 \$166 thousand or 5.76%.

Net position in the Storm Water Phase II Fund increased by \$377 thousand or 142.54%. Revenues increased slightly from the previous year and expenditures decreased due to reduced costs related to fringe benefits.

BUDGETARY HIGHLIGHTS

In addition to an annual budget of revenues and expenses/expenditures 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.

Actual expenditures were \$14.7 million less than the final budget. The majority of this variance occurred in the public works function in the General Fund. The public works function expense decreased due to public works projects being expensed from TIF funds instead of the General Fund. The County has several TIFs that are used to pay for infrastructure costs in the TIF area to have smart and responsible growth.

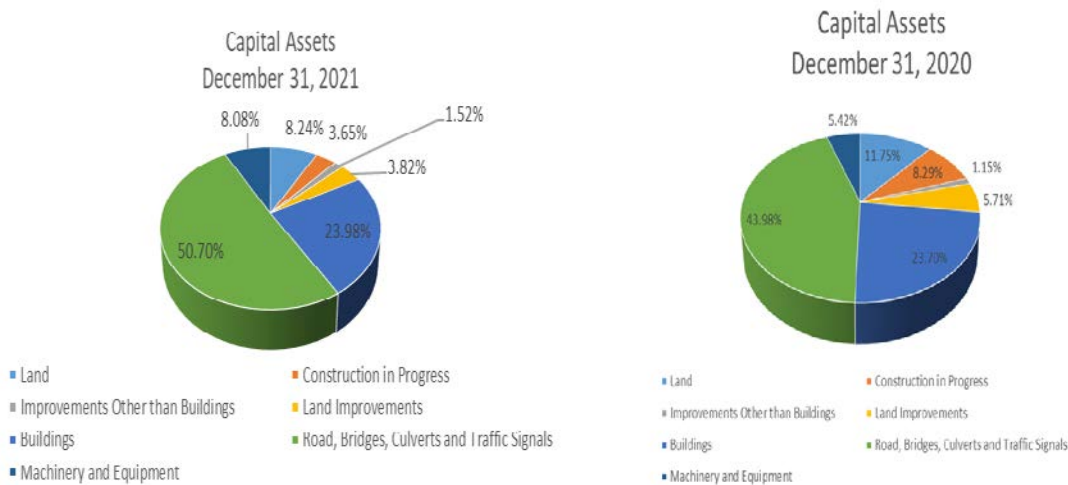
Delaware County, Ohio
 Management's Discussion and Analysis
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CAPITAL ASSETS AND DEBT ADMINISTRATION

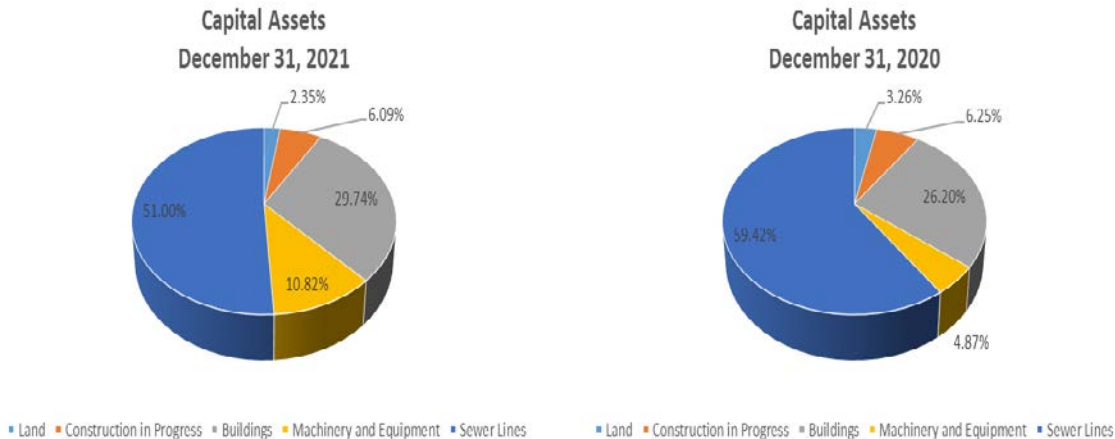
Capital Assets

The County's net investment in capital assets for Governmental and Business-Type Activities as of December 31, 2021, was \$306.1 million and \$255.9 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 2021. In Business-Type Activities, slightly over \$16.6 million was added to construction in progress for building improvements, pump stations and equipment upgrades. In addition, sanitary sewer lines were donated by developers, in the amount of \$7.3 million.

The following graphs show the breakdown of Governmental Type Activities capital assets, net of accumulated depreciation by category at December 31, 2021 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, 2021 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, 2021
 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.

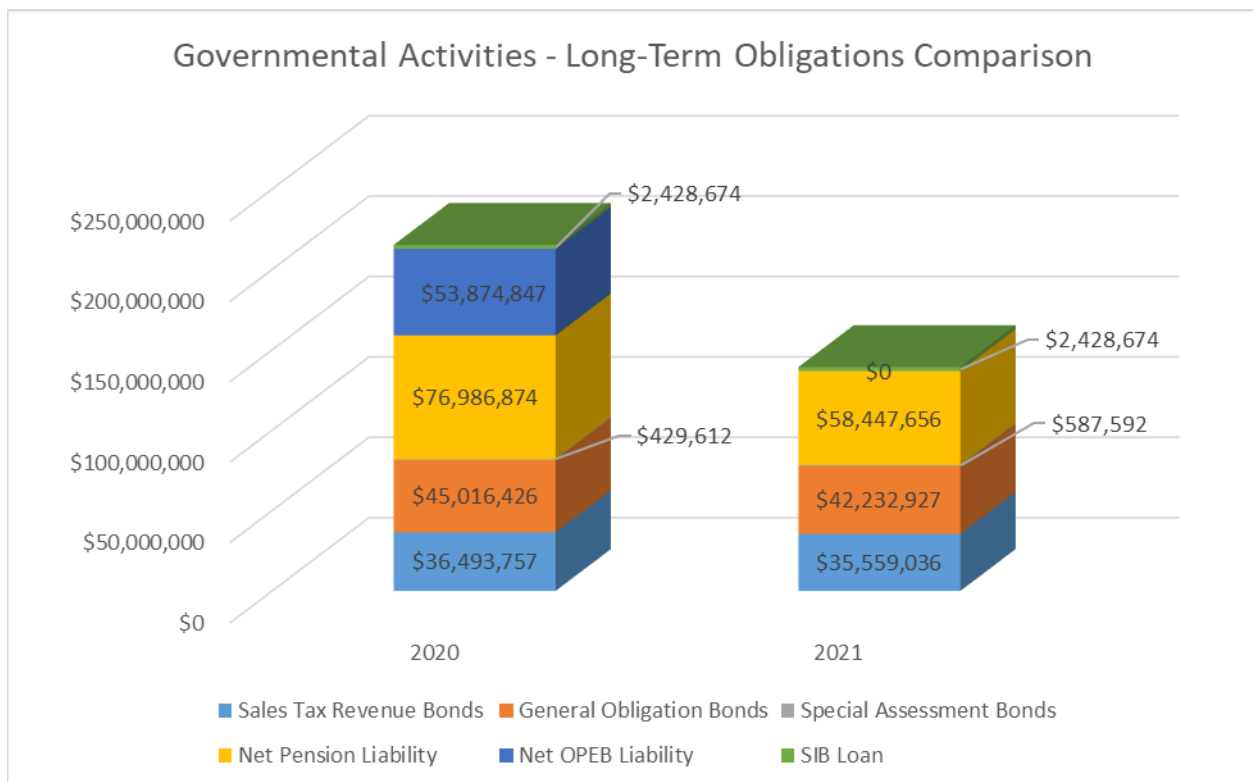
Governmental Activities Debt

During 2021, the County included long-term liabilities for certain TIF agreements that were entered into in prior years. The total amount of the long-term liabilities is approximately \$6.3 million.

The County also issued \$259,178 in Special Assessment Bonds for ditch improvements.

Other County long-term obligations include State Infrastructure Bank / ODOT loan, net pension 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, 2021 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 Governmental Activities long-term obligations.



Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021
Unaudited

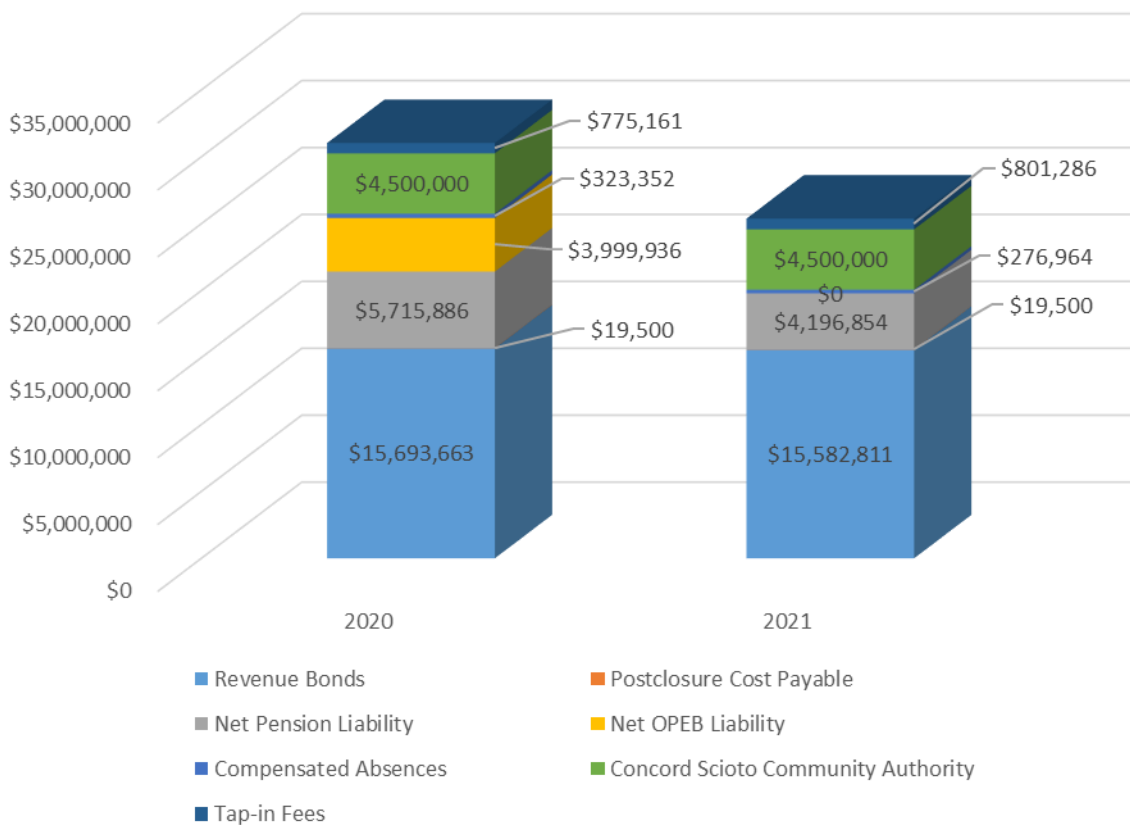
Business-type Activities Debt

Total long-term debt obligations at December 31, 2021 in Business-Type Activities included \$15.6 million in sanitary sewer revenue bonds. Of this amount, \$15.6 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, 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, 2021 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, 2021
Unaudited

Economic Factors and Next Year's Budget and Rates

The County has experienced significant growth in the past thirty years, both in population and in tax base; in 2021 the County remained one of the fastest growing counties in Ohio and the United States. The County's estimated population in 2021 (the latest information available from the U.S. Census Bureau) was approximately 220,740. 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 unrestricted cash balance at December 31, 2021, was \$74.4 million, an amount sufficient to cover General Fund expenditures for approximately 6 months.

The average unemployment rate in the County was 2.4% for 2021, a decrease from the 3.3% average in 2020. The low unemployment rate is due to the strong and diversified economy within the County. 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 2022 general fund approved budget of \$130 million is a 8.42% increase over last year's approved budget. The increase will allow for some modest increases in staffing and a 4% raise in salaries for non-union employees. The 2022 budget will continue work on several capital projects that including county road and infrastructure improvements.

- Renovation and construction of the Social Services Complex and Byxbe Campus in 2023. 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 2022 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 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, 2021

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$202,304,758	\$52,235,153	\$254,539,911	\$5,785,822
Cash and Cash Equivalents in Segregated Accounts	1,769,908	0	1,769,908	0
Cash and Cash Equivalents with Escrow Agent	0	367,504	367,504	0
Cash and Cash Equivalents with Fiscal Agent	10,973	0	10,973	0
Accounts Receivable	607,386	1,056,875	1,664,261	418,264
Hotel and Motel Taxes Receivable	110,117	0	110,117	0
Sales Taxes Receivable	22,912,048	0	22,912,048	0
Accrued Interest Receivable	224,167	0	224,167	0
Due from Other Governments	22,607,871	39,072	22,646,943	344,967
Due from Component Unit	3,712,019	0	3,712,019	0
Due from Primary Government	0	0	0	57,929
Prepaid Items	3,142,512	183,176	3,325,688	864
Materials and Supplies Inventory	1,629,682	193,906	1,823,588	0
Internal Balance	(9,751,187)	9,751,187	0	0
Property Taxes Receivable	37,927,844	0	37,927,844	0
Special Assessments Receivable	4,770,423	0	4,770,423	429,305
Payment in Lieu of Taxes Receivable	1,854,577	0	1,854,577	0
Concord Scioto Community Authority Receivable	0	33,852,470	33,852,470	0
Restricted Assets-Equity in Pooled Cash and Cash Equivalents	875,305	4,588,186	5,463,491	6,799,545
Nondepreciable Capital Assets	97,396,687	22,966,798	120,363,485	549,547
Depreciable Capital Assets, Net	291,822,892	254,202,612	546,025,504	0
Net Pension Asset	1,427,208	102,481	1,529,689	0
OPEB Asset	7,036,449	505,253	7,541,702	0
Total Assets	692,391,639	380,044,673	1,072,436,312	14,386,243
<u>Deferred Outflows of Resources</u>				
Deferred Charge on Refunding	452,263	111,543	563,806	0
Pension	11,477,900	824,174	12,302,074	0
OPEB	5,278,548	379,027	5,657,575	0
Total Deferred Outflows of Resources	17,208,711	1,314,744	18,523,455	0
Total Assets and Deferred Outflows of Resources	709,600,350	381,359,417	1,090,959,767	14,299,651
<u>Liabilities</u>				
Accrued Wages Payable	1,195,956	82,237	1,278,193	0
Accounts Payable	2,268,500	293,114	2,561,614	103,724
Matured Compensated Absences Payable	31,031	0	31,031	0
Contracts Payable	2,110,124	283,926	2,394,050	0
Due to Component Unit	57,929	0	57,929	0
Retainage Payable	51,104	367,504	418,608	0
Due to Other Governments	2,027,884	436,379	2,464,263	9,112
Payroll Withholdings Payable	1,453,594	0	1,453,594	0
Due to Primary Government	0	0	0	3,712,019
Claims Payable	1,459,864	0	1,459,864	0
Unearned Revenue	20,323,572	1,532,248	21,855,820	1,600,000
Developer Deposits	4,693,411	1,504,344	6,197,755	0
Accrued Interest Payable	1,553,448	51,572	1,605,020	12,951
Long-Term Liabilities				
Due Within One Year	5,525,867	3,713,362	9,239,229	0
Due in More Than One Year	88,841,522	18,105,561	106,947,083	3,500,000
Net Pension Liability	58,447,756	4,196,854	62,644,610	0
Total Liabilities	190,041,562	30,567,101	220,608,663	8,937,806
<u>Deferred Inflows of Resources</u>				
Property Taxes	37,543,998	0	37,543,998	0
Payment in Lieu of Taxes	1,854,577	0	1,854,577	0
Pension	25,721,187	1,846,915	27,568,102	0
OPEB	21,535,560	1,546,366	23,081,926	0
Total Deferred Inflows of Resources	86,655,322	3,393,281	90,048,603	0
Total Liabilities and Deferred Inflows of Resources	276,696,884	33,960,382	310,657,266	8,937,806

Delaware County, Ohio
Statement of Net Position (continued)
December 31, 2021

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
Net Position				
Net Investment in Capital Assets	\$306,147,328	\$255,895,856	\$562,043,184	\$549,547
Restricted for:				
Capital Projects	19,841,057	0	19,841,057	0
County Agricultural Society	1,323,896	0	1,323,896	0
Legislative and Executive	6,765,014	0	6,765,014	0
Judicial	1,318,792	0	1,318,792	0
Public Safety	4,581,286	0	4,581,286	0
Public Works	25,163,057	0	25,163,057	0
Health	36,082,985	0	36,082,985	0
Human Services	794,900	0	794,900	0
Prepayments	2,135,428	0	2,135,428	0
Inventory	298,239	0	298,239	0
Unclaimed Monies	875,305	0	875,305	0
Delaware County Finance Authority	0	0	0	6,799,545
Revenue Bond Replacement	0	1,000,000	1,000,000	0
Revenue Bond Future Debt Service	0	3,568,686	3,568,686	0
Road Projects	0	0	0	1,404,689
Unrestricted (Deficit)	27,576,179	86,934,493	114,510,672	(3,305,344)
Total Net Position	\$432,903,466	\$347,399,035	\$780,302,501	\$5,448,437

See accompanying notes to the basic financial statements

Delaware County, Ohio
Statement of Activities
For the Year Ended December 31, 2021

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
<u>Governmental Activities</u>				
General Government				
Legislative and Executive	\$30,615,487	\$19,206,876	\$6,502,441	\$0
Judicial	7,771,767	1,592,838	1,448,787	0
Public Safety	27,139,520	10,828,195	2,534,709	0
Public Works	20,414,278	5,190,749	11,139,588	93,229
Health	17,860,071	673,348	3,484,030	0
Human Services	6,984,652	468,460	7,693,871	0
Interest and Fiscal Charges	3,109,922	0	0	0
Total Governmental Activities	<u>113,895,697</u>	<u>37,960,466</u>	<u>32,803,426</u>	<u>93,229</u>
<u>Business-Type Activities</u>				
Sanitary Engineer	15,657,320	19,609,159	0	19,514,931
Other Enterprise				
Solid Waste Transfer Station	74,039	240,096	0	0
Storm Water Phase II	167,030	543,949	0	0
Total Other Enterprise	<u>241,069</u>	<u>784,045</u>	<u>0</u>	<u>0</u>
Total Business-Type Activities	<u>15,898,389</u>	<u>20,393,204</u>	<u>0</u>	<u>19,514,931</u>
Total Primary Government	<u>\$129,794,086</u>	<u>\$58,353,670</u>	<u>\$32,803,426</u>	<u>\$19,608,160</u>
Component Units	<u>\$6,097,539</u>	<u>\$603,138</u>	<u>\$0</u>	<u>\$6,464,251</u>

General Revenues

Property Taxes Levied for
 General Operating
 Public Safety-911
 Health-Board of Developmental Disabilities
 Human Services-Council for Older Adults
 Permanent Improvement
Payment in Lieu of Taxes
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			
Governmental Activities	Business-Type Activities	Total	Component Units
(\$4,906,170)	\$0	(\$4,906,170)	\$0
(4,730,142)	0	(4,730,142)	0
(13,776,616)	0	(13,776,616)	0
(3,990,712)	0	(3,990,712)	0
(13,702,693)	0	(13,702,693)	0
1,177,679	0	1,177,679	0
(3,109,922)	0	(3,109,922)	0
(43,038,576)	0	(43,038,576)	0
0	23,466,770	23,466,770	0
0	166,057	166,057	0
0	376,919	376,919	0
0	542,976	542,976	0
0	24,009,746	24,009,746	0
(43,038,576)	24,009,746	(19,028,830)	0
0	0	0	969,850
14,946,193	0	14,946,193	0
3,960,151	0	3,960,151	0
21,128,092	0	21,128,092	0
750,611	0	750,611	0
830,160	0	830,160	0
1,163,823	0	1,163,823	0
1,505,539	0	1,505,539	0
81,669,852	0	81,669,852	0
9,696,593	0	9,696,593	94,948
(1,339,938)	0	(1,339,938)	28,937
4,647,590	18,594	4,666,184	349,945
138,958,666	18,594	138,977,260	473,830
95,920,090	24,028,340	119,948,430	1,443,680
336,983,376	323,370,695	660,354,071	4,004,757
<u>\$432,903,466</u>	<u>\$347,399,035</u>	<u>\$780,302,501</u>	<u>\$5,448,437</u>

Delaware County, Ohio
Balance Sheet
Governmental Funds
December 31, 2021

	General	American Rescue Plan	Developmental Disabilities	Other Governmental	Total Governmental Funds
<u>Assets</u>					
Equity in Pooled Cash and Cash Equivalents	\$69,207,765	\$20,323,572	\$41,292,811	\$69,808,116	\$200,632,264
Cash and Cash Equivalents in Segregated Accounts	2,377	0	0	1,767,531	1,769,908
Accounts Receivable	202,575	0	500	404,311	607,386
Sales Taxes Receivable	22,912,048	0	0	0	22,912,048
Hotel and Motel Taxes Receivable	0	0	0	110,117	110,117
Accrued Interest Receivable	224,167	0	0	0	224,167
Due from Other Governments	4,361,318	0	2,778,672	15,467,881	22,607,871
Due from Component Unit	3,712,019	0	0	0	3,712,019
Interfund Receivable	6,175,483	0	0	99,613	6,275,096
Prepaid Items	2,135,428	0	20,059	903,406	3,058,893
Materials and Supplies Inventory	298,239	0	0	1,331,443	1,629,682
Property Taxes Receivable	15,388,199	0	16,687,651	5,851,994	37,927,844
Special Assessments Receivable	3,630	0	0	4,766,793	4,770,423
Payment in Lieu of Taxes Receivable	0	0	0	1,854,577	1,854,577
Restricted Assets					
Equity in Pooled Cash and Cash Equivalents	875,305	0	0	0	875,305
Total Assets	125,498,553	20,323,572	60,779,693	102,365,782	308,967,600
<u>Liabilities</u>					
Accrued Wages Payable	826,429	0	92,742	275,469	1,194,640
Accounts Payable	859,485	0	469,772	936,632	2,265,889
Matured Compensated Absences Payable	3,248	0	1,924	25,859	31,031
Contracts Payable	654,883	0	0	1,455,241	2,110,124
Due to Component Unit	0	0	0	57,929	57,929
Due to Other Governments	1,274,301	0	129,597	623,783	2,027,681
Payroll Withholdings Payable	1,453,594	0	0	0	1,453,594
Interfund Payable	0	0	0	16,026,283	16,026,283
Developer Deposits	0	0	0	4,693,411	4,693,411
Unearned Revenue	0	20,323,572	0	0	20,323,572
Retainage Payable	0	0	0	51,104	51,104
Total Liabilities	5,071,940	20,323,572	694,035	24,145,711	50,235,258
<u>Deferred Inflows of Resources</u>					
Property Taxes	15,236,257	0	16,519,838	5,787,903	37,543,998
Payment in Lieu of Taxes	0	0	0	1,854,577	1,854,577
Unavailable Revenue	12,248,927	0	2,532,188	17,298,606	32,079,721
Total Deferred Inflows of Resources	27,485,184	0	19,052,026	24,941,086	71,478,296
<u>Fund Balances</u>					
Nonspendable	3,308,972	0	20,059	2,234,849	5,563,880
Restricted	0	0	41,013,573	56,431,104	97,444,677
Committed	8,940,480	0	0	10,747,017	19,687,497
Assigned	6,200,849	0	0	0	6,200,849
Unassigned	74,491,128	0	0	(16,133,985)	58,357,143
Total Fund Balances	92,941,429	0	41,033,632	53,278,985	187,254,046
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$125,498,553	\$20,323,572	\$60,779,693	\$102,365,782	\$308,967,600

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, 2021

Total Governmental Fund Balances \$187,254,046

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 389,219,579

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	325,465	
Sales Taxes Receivable	8,924,310	
Accrued Interest Receivable	169,171	
Due from Other Governments	17,506,506	
Delinquent Property Taxes Receivable	383,846	
Special Assessments Receivable	<u>4,770,423</u>	
		32,079,721

Deferred outflows of resources include deferred charges on refunding which do not provide current financial resources, and therefore, are not reported in the funds. 452,263

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. (1,553,448)

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

Sales Tax Revenue Bonds Payable	(35,559,036)	
General Obligation Bonds Payable	(42,232,927)	
Special Assessment Bonds Payable	(587,592)	
Notes Payable	(8,774,115)	
Compensated Absences Payable	<u>(7,213,719)</u>	
		(94,367,389)

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. 212,792

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	11,465,022	
Deferred Outflows of Resources - OPEB	5,272,626	
Deferred inflows of resources - Pension	(25,692,329)	
Deferred inflows of resources - OPEB	(21,511,398)	
Net pension asset	1,425,607	
Net OPEB Asset	7,028,554	
Net Pension Liability	<u>(58,382,180)</u>	
		<u>(80,394,098)</u>

Net Position of Governmental Activities \$432,903,466

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, 2021

	General	American Rescue Plan	Developmental Disabilities	Other Governmental	Total Governmental Funds
<u>Revenues</u>					
Property Taxes	\$15,016,455	\$0	\$21,275,523	\$5,561,643	\$41,853,621
Payment in Lieu of Taxes	0	0	0	1,163,823	1,163,823
Hotel and Motel Taxes	0	0	0	1,505,539	1,505,539
Sales Taxes	79,842,580	0	0	0	79,842,580
Special Assessments	0	0	0	2,468,370	2,468,370
Charges for Services	20,273,585	0	673,348	10,028,305	30,975,238
Licenses and Permits	2,973,899	0	0	538,934	3,512,833
Fines and Forfeitures	273,614	0	0	337,819	611,433
Intergovernmental	7,979,961	0	6,584,663	28,467,935	43,032,559
Interest	(1,389,549)	0	0	76,750	(1,312,799)
Other	720,187	0	452,910	3,474,493	4,647,590
Total Revenues	125,690,732	0	28,986,444	53,623,611	208,300,787
<u>Expenditures</u>					
Current					
General Government					
Legislative and Executive	21,368,141	0	0	10,358,963	31,727,104
Judicial	11,421,527	0	0	449,953	11,871,480
Public Safety	43,367,981	0	0	8,943,034	52,311,015
Public Works	15,440,431	0	0	18,831,793	34,272,224
Health	15,000	0	21,967,384	84,800	22,067,184
Human Services	888,140	0	0	9,560,799	10,448,939
Intergovernmental	5,009,542	0	0	2,808,230	7,817,772
Capital Outlay	0	0	0	15,041,126	15,041,126
Debt Service					
Principal Retirement	0	0	0	3,856,287	3,856,287
Interest and Fiscal Charges	0	0	0	2,785,089	2,785,089
Issuance Costs	0	0	0	5,000	5,000
Total Expenditures	97,510,762	0	21,967,384	72,725,074	192,203,220
Excess of Revenues Over (Under) Expenditures	28,179,970	0	7,019,060	(19,101,463)	16,097,567
<u>Other Financing Sources (Uses)</u>					
Sale of Capital Assets	80,756	0	0	17,376	98,132
Issuance of Note	0	0	0	1,423,320	1,423,320
Issuance of Special Assessment Bond	0	0	0	259,178	259,178
Transfers In	0	0	0	18,052,992	18,052,992
Transfers Out	(16,571,408)	0	0	(1,481,584)	(18,052,992)
Total Other Financing Sources (Uses)	(16,490,652)	0	0	18,271,282	1,780,630
Changes in Fund Balances	11,689,318	0	7,019,060	(830,181)	17,878,197
Fund Balances at Beginning of Year (Restated)	81,252,111	0	34,014,572	54,109,166	169,375,849
Fund Balances at End of Year	\$92,941,429	\$0	\$41,033,632	\$53,278,985	\$187,254,046

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, 2021

Changes in Fund Balances - Total Governmental Funds \$17,878,197

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	2,500,354	
Capital Outlay - Depreciable Capital Assets	34,603,511	
Depreciation	<u>(14,202,553)</u>	22,901,312

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	(98,132)	
Loss on Disposal of Capital Assets	<u>(66,275)</u>	(164,407)

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	(238,414)	
Sales Taxes	1,827,272	
Special Assessments	160,678	
Charges for Services	231,914	
Intergovernmental	(439,311)	
Interest	<u>(27,139)</u>	1,515,000

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	885,000	
General Obligation Bonds Payable	2,745,000	
Other Notes Payable	125,089	
Special Assessment Bonds Payable	<u>101,198</u>	3,856,287

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		(259,178)
Slate Ridge Note Proceeds		<u>(1,423,320)</u>

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	(318,651)	
Accreted Interest	(67,673)	
Amortization of Sales Tax Bond Premium	25,715	
Amortization of General Obligation Bond Premium	106,172	
Amortization of Deferred Charge on Refunding	<u>(65,396)</u>	(319,833)

(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, 2021

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 and OPEB contributions are reported as expenditures in the governmental funds; however, the statement of net position reports these amounts as deferred outflows.	8,389,121
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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.	(318,104)
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Except for amounts reported as deferred inflows/outflows, changes in the net OPEB are reported as expense in the statement of activities.	43,405,408
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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.	14,773
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Change in Net Position of Governmental Activities	\$95,920,090
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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, 2021

	Budgeted Amounts			Variance with Final Budget Over (Under)
	Original	Final	Actual	
<u>Revenues</u>				
Property Taxes	\$15,133,934	\$15,133,934	\$14,866,487	(\$267,447)
Sales Taxes	64,400,000	72,800,019	77,585,701	4,785,682
Charges for Services	30,973,426	30,973,426	33,882,017	2,908,591
Licenses and Permits	2,066,000	2,066,000	2,940,515	874,515
Fines and Forfeitures	305,000	305,000	283,370	(21,630)
Intergovernmental	6,100,825	6,100,825	7,724,498	1,623,673
Interest	1,900,000	1,900,000	1,126,629	(773,371)
Other	3,547,397	3,594,901	689,053	(2,905,848)
Total Revenues	124,426,582	132,874,105	139,098,270	6,224,165
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	42,474,734	42,459,622	36,286,189	6,173,433
Judicial	13,152,045	13,147,439	11,603,764	1,543,675
Public Safety	45,346,670	46,173,292	43,907,484	2,265,808
Public Works	19,649,113	21,350,683	17,710,012	3,640,671
Health	15,000	15,000	15,000	0
Human Services	837,950	887,950	885,505	2,445
Intergovernmental	5,623,503	6,335,050	5,259,542	1,075,508
Total Expenditures	127,099,015	130,369,036	115,667,496	14,701,540
Excess of Revenues (Under) Over Expenditures	(2,672,433)	2,505,069	23,430,774	20,925,705
<u>Other Financing Sources (Uses)</u>				
Sale of Assets	30,000	30,000	80,756	50,756
Refund of Prior Year Expenditure	0	0	1,640,124	1,640,124
Advances In	0	0	4,089,187	4,089,187
Advances Out	0	0	(640,850)	(640,850)
Transfers In	3,469,480	3,469,480	3,382,484	(86,996)
Transfers Out	(18,139,038)	(19,868,120)	(19,832,121)	35,999
Total Other Financing Sources (Uses)	(14,639,558)	(16,368,640)	(11,280,420)	5,088,220
Changes in Fund Balance	(17,311,991)	(13,863,571)	12,150,354	26,013,925
Fund Balance at Beginning of Year (Restated)	48,916,124	48,916,124	48,916,124	0
Prior Year Encumbrances Appropriated	2,962,889	2,962,889	2,962,889	0
Fund Balance at End of Year	\$34,567,022	\$38,015,442	\$64,029,367	\$26,013,925

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
American Rescue Plan Act Fund
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Intergovernmental	\$20,315,090	\$20,315,090	\$20,315,090	\$0
Investment Income	0	0	8,482	8,482
Total Revenues	20,315,090	20,315,090	20,323,572	8,482
<u>Expenditures</u>				
Current				
Total Expenditures	0	0	0	0
Excess of Revenues (Under) Expenditures	20,315,090	20,315,090	20,323,572	8,482
Changes in Fund Balance	20,315,090	20,315,090	20,323,572	8,482
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	\$20,315,090	\$20,315,090	\$20,323,572	\$8,482

See accompanying notes to the basic financial statements

Delaware County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Developmental Disabilities Fund
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$21,014,000	\$21,014,000	\$21,117,197	\$103,197
Charges for Services	609,300	609,300	647,368	38,068
Intergovernmental	5,399,000	5,399,000	6,587,956	1,188,956
Other	466,120	466,120	60,616	(405,504)
Total Revenues	27,488,420	27,488,420	28,413,137	924,717
<u>Expenditures</u>				
Current				
Health	23,530,929	24,303,929	21,917,448	2,386,481
Excess of Revenues Over (Under) Expenditures	3,957,491	3,184,491	6,495,689	3,311,198
<u>Other Financing Sources</u>				
Sale of Capital Assets	500	500	0	(500)
Changes in Fund Balance	3,957,991	3,184,991	6,495,689	3,310,698
Fund Balance at Beginning of Year	33,547,559	33,547,559	33,547,559	0
Prior Year Encumbrances Appropriated	550,629	550,629	550,629	0
Fund Balance at End of Year	\$38,056,179	\$37,283,179	\$40,593,877	\$3,310,698

See accompanying notes to the basic financial statements

Delaware County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2021

	Enterprise Funds		Total Enterprise Funds	Governmental Activity Self Insurance Internal Service Fund
	Sanitary Engineer	Other Enterprise		
Assets				
Current Assets				
Equity in Pooled Cash and Cash Equivalents	\$47,638,481	\$4,596,672	\$52,235,153	\$1,672,494
Cash and Cash Equivalents with Escrow Agent	367,504	0	367,504	0
Accounts Receivable	1,056,875	0	1,056,875	0
Due from Other Governments	0	39,072	39,072	0
Prepaid Items	183,176	0	183,176	83,619
Materials and Supplies Inventory	184,907	8,999	193,906	0
Total Current Assets	49,430,943	4,644,743	54,075,686	1,756,113
Noncurrent Assets				
Interfund Receivable	9,751,187	0	9,751,187	0
Restricted Assets				
Equity in Pooled Cash and Cash Equivalents	4,568,686	19,500	4,588,186	10,973
Concord Scioto Community Authority Receivable	33,852,470	0	33,852,470	0
Nondepreciable Capital Assets	22,917,913	48,885	22,966,798	0
Depreciable Capital Assets, Net	253,546,287	656,325	254,202,612	0
Net Pension Asset	94,475	8,006	102,481	1,601
OPEB Asset	465,781	39,472	505,253	7,895
Total Noncurrent Assets	325,196,799	772,188	325,968,987	20,469
Total Assets	374,627,742	5,416,931	380,044,673	1,776,582
Deferred Outflows of Resources				
Deferred Charge on Refunding	111,543	0	111,543	0
Deferred Outflows of Resources - Pension	759,785	64,389	824,174	12,878
Deferred Outflows of Resources - OPEB	349,416	29,611	379,027	5,922
Total Deferred Outflows of Resources	1,220,744	94,000	1,314,744	18,800
Total Assets and Deferred Outflows of Resources	375,848,486	5,510,931	381,359,417	1,795,382
Liabilities				
Current Liabilities				
Accrued Wages Payable	74,924	7,313	82,237	1,316
Accounts Payable	293,114	0	293,114	2,611
Contracts Payable	283,926	0	283,926	0
Due to Other Governments	435,254	1,125	436,379	203
Developer Deposits	386,350	1,117,994	1,504,344	0
Claims Payable	0	0	0	1,459,864
Unearned Revenue	1,532,248	0	1,532,248	0
Accrued Interest Payable	51,572	0	51,572	0
Revenue Bonds Payable	3,075,000	0	3,075,000	0
Compensated Absences Payable	119,559	18,803	138,362	0
Retainage Payable	367,504	0	367,504	0
Tap-in Fee Payable	500,000	0	500,000	0
Total Current Liabilities	7,119,451	1,145,235	8,264,686	1,463,994
Long-Term Liabilities				
Revenue Bonds Payable	12,507,811	0	12,507,811	0
Compensated Absences Payable	215,902	61,062	276,964	0
Postclosure Cost Payable	0	19,500	19,500	0
Net Pension Liability	3,868,975	327,879	4,196,854	65,576
Tap-in Fee Payable	801,286	0	801,286	0
Concord Scioto Community Authority Payable	4,500,000	0	4,500,000	0
Total Long-Term Liabilities	21,893,974	408,441	22,302,415	65,576
Total Liabilities	29,013,425	1,553,676	30,567,101	1,529,570
Deferred Inflows of Resources				
Deferred Inflows of Resources - Pension	1,702,625	144,290	1,846,915	28,858
Deferred Inflows of Resources - OPEB	1,425,556	120,810	1,546,366	24,162
Total Deferred Inflows of Resources	3,128,181	265,100	3,393,281	53,020
Total Liabilities and Deferred Inflows of Resources	32,141,606	1,818,776	33,960,382	1,582,590
Net Position				
Net Investment in Capital Assets	255,190,646	705,210	255,895,856	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	83,947,548	2,986,945	86,934,493	212,792
Total Net Position	\$343,706,880	\$3,692,155	\$347,399,035	\$212,792

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, 2021

	Enterprise Funds		Total Enterprise Funds	Governmental Activity
	Sanitary Engineer	Other Enterprise		Self Insurance Internal Service Fund
<u>Operating Revenues</u>				
Charges for Services	\$0	\$784,045	\$784,045	\$733,837
Charges for Services Pledged as Security on Revenue Bonds	19,609,159	0	19,609,159	0
Other	18,594	0	18,594	0
Total Operating Revenues	19,627,753	784,045	20,411,798	733,837
<u>Operating Expenses</u>				
Personal Services	4,002,968	351,552	4,354,520	65,939
Fringe Benefits	(1,909,438)	(176,439)	(2,085,877)	(29,100)
Services and Charges	4,397,761	19,833	4,417,594	71,855
Materials and Supplies	1,071,690	809	1,072,499	11,187
Claims	0	0	0	599,183
Depreciation	7,234,119	45,314	7,279,433	0
Total Operating Expenses	14,797,100	241,069	15,038,169	719,064
Operating Income	4,830,653	542,976	5,373,629	14,773
<u>Non-Operating Revenues (Expenses)</u>				
(Loss) on the Disposal of Capital Assets	(12,420)	0	(12,420)	0
Interest Expense	(847,800)	0	(847,800)	0
Total Non-Operating Revenues (Expenses)	(860,220)	0	(860,220)	0
Income Before Contributions	3,970,433	542,976	4,513,409	14,773
Capital Contributions	19,514,931	0	19,514,931	0
Change in Net Position	23,485,364	542,976	24,028,340	14,773
Net Position at Beginning of Year (Restated)	320,221,516	3,149,179	323,370,695	198,019
Net Position at End of Year	\$343,706,880	\$3,692,155	\$347,399,035	\$212,792

See accompanying notes to the basic financial statements

Delaware County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2021

	Enterprise Funds		Total Enterprise Funds	Governmental Activity
	Sanitary Engineer	Other Enterprise		Self Insurance Internal Service Fund
<u>Increase (Decrease) in Cash and Cash Equivalents</u>				
<u>Cash Flows from Operating Activities</u>				
Cash Received from Customers	\$19,781,781	\$797,447	\$20,579,228	\$0
Cash Received from Developers Deposits	59,626	1,132,705	1,192,331	0
Cash Received from Transactions with Other Funds	0	0	0	733,837
Cash Received from Other Revenues	18,594	0	18,594	0
Cash Payments for Personal Services	(4,033,251)	(341,085)	(4,374,336)	(65,791)
Cash Payments for Fringe Benefits	(1,791,121)	(143,535)	(1,934,656)	(25,893)
Cash Payments for Services and Charges	(4,050,995)	(73,294)	(4,124,289)	(41,452)
Cash Payments for Materials and Supplies	(1,041,911)	(809)	(1,042,720)	(11,187)
Cash Payments for Return of Developers Deposits	(97,426)	(830,936)	(928,362)	
Cash Payments for Claims	0	0	0	(613,693)
Net Cash Provided by Operating Activities	8,845,297	540,493	9,385,790	(24,179)
<u>Cash Flows from Capital and Related Financing Activities</u>				
Cash Received from Tap In Fees	12,004,572	0	12,004,572	0
Cash Advanced Out Evans Farms Commercial TIF Fund	(9,751,187)	0	(9,751,187)	0
Cash Payments for Acquisition of Capital Assets	(7,810,076)	0	(7,810,076)	0
Cash Payments for Principal on Revenue Bonds	(2,990,000)	0	(2,990,000)	0
Cash Payments for Interest on Revenue Bonds	(1,128,263)	0	(1,128,263)	0
Net Cash (Used for) Capital and Related Financing Activities	(9,674,954)	0	(9,674,954)	0
<u>Cash Flows from Investing Activities</u>				
Cash Received from Interest	0	0	0	0
Net Cash Flows Provided by Investing Activities	0	0	0	
Net Increase (Decrease) in Cash and Cash Equivalents	(829,657)	540,493	(289,164)	(24,179)
Cash and Cash Equivalents at Beginning of Year (Restated)	53,404,328	4,075,679	57,480,007	1,707,646
Cash and Cash Equivalents at End of Year	\$52,574,671	\$4,616,172	\$57,190,843	\$1,683,467

(continued)

Delaware County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2021

	Enterprise Funds		Total Enterprise Funds	Governmental Activity
	Sanitary Engineer	Other Enterprise		Self Insurance Internal Service Fund
Reconciliation of Operating Income to Net Cash Provided by Operating Activities				
Operating Income	\$4,830,653	\$542,976	\$5,373,629	\$14,773
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities				
Depreciation	7,234,119	45,314	7,279,433	0
Changes in Assets and Liabilities:				
(Increase)/Decrease in Accounts Receivable	38,771	13,402	52,173	0
Increase/(Decrease) in Developers Deposits	(37,800)	301,769	263,969	0
(Increase)/Decrease in Prepaid Items	(10,472)	0	(10,472)	20,621
(Increase) Net Pension Asset	(24,250)	(2,004)	(26,254)	(469)
Decrease in Deferred Outflows-Pension	154,174	13,724	167,898	1,849
(Increase) in Deferred Outflows - OPEB	263,759	22,796	286,555	3,958
(Increase) Decrease in Materials and Supplies Inventory	15,887	(8,999)	6,888	0
Increase in Accrued Wages Payable	7,069	1,820	8,889	304
(Decrease) in Accounts Payable	(7,130)	(462)	(7,592)	0
(Decrease) Increase in Contracts Payable	0	(44,000)	(44,000)	0
Increase (Decrease) in Due to Other Governments	379,770	279	380,049	47
(Decrease) in Claims Payable	0	0	0	(4,728)
(Decrease) in Net Pension Liability	(1,396,853)	(122,179)	(1,519,032)	(19,273)
(Decrease) Increase in OPEB Liability	(3,684,988)	(314,948)	(3,999,936)	(59,376)
(Increase) in OPEB Asset	(465,781)	(39,472)	(505,253)	(7,895)
Increase in Deferred Inflows-Pension	557,329	46,404	603,733	10,404
Increase in Deferred Inflows-OPEB	894,541	75,426	969,967	15,606
Increase in Unearned Revenue	133,851	0	133,851	0
Increase (Decrease) in Compensated Absences Payable	(37,352)	8,647	(28,705)	0
Net Cash Provided by Operating Activities	<u>\$8,845,297</u>	<u>\$540,493</u>	<u>\$9,385,790</u>	<u>(\$24,179)</u>

Noncash Capital and Related Financing Activity:

In 2021, the Sanitary Engineer enterprise fund received capital assets from developers in the amount of \$7,399,390.

See accompanying notes to the basic financial statements

Delaware County, Ohio
Statement of Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2021

<u>Assets</u>	<u>Custodial Funds</u>
Equity in Pooled Cash and Cash Equivalents	\$43,145,245
Cash and Cash Equivalents in Segregated Accounts	2,248,466
Due from Other Governments	7,891,225
Property Taxes Receivable	553,352,689
Special Assessments Receivable	8,056,981
 Total Assets	 <u>614,694,606</u>
 <u>Liabilities</u>	
Accrued Wages Payable	81,090
Accounts Payable	1,486,077
Contracts Payable	\$164,871
Due to Other Governments	16,178,218
 Total Liabilities	 <u>17,910,256</u>
 <u>Deferred Inflows of Resources</u>	
Property and Other Local Taxes	547,512,061
 Total Deferred Inflows of Resources	 <u>547,512,061</u>
 <u>Net Position</u>	
Restricted for:	
Individuals, Organizations, and Other Governments	49,272,289
Total Net Position	<u><u>\$49,272,289</u></u>

See accompanying notes to the basic financial statements

Delaware County, Ohio
Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2021

<u>Additions</u>	<u>Custodial Funds</u>
Intergovernmental	\$10,251,616
Amounts Received as Fiscal Agent	35,912,779
Licenses, Permit, and Fees for Other Organizations	62,207,750
Fines and Forfeitures for Other Governments	3,083,524
Property Tax Collections for Other Governments	600,176,087
Special Assessments Collections for Other Governments	8,056,981
Sheriff Sales Collections for Others	2,651,550
Other	755,982
	<hr/>
Total Additions	<u><u>\$723,096,269</u></u>
<u>Deductions</u>	
Distributions of State Funds to Other Governments	9,211,454
Distributions as Fiscal Agent	35,691,044
Distribution to Others	1,121,019
Licenses, Permits, and Fees Distributions to Other Governments	62,203,220
Fines and Forfeitures Distributions to Other Governments	3,493,508
Special Assessments Distributions to Other Governments	6,565,385
Sheriff Sales Distributions to Others	2,694,498
Property Tax Distributions to Other Governments	603,321,262
	<hr/>
Total Deductions	<u><u>724,301,390</u></u>
Net Change in Fiduciary Net Position	(1,205,121)
Net Position Beginning of Year	<u>50,477,410</u>
Net Position End of Year	<u><u>\$49,272,289</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, 2021

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 three component unit, the Delaware County Transportation Improvement District (the "District"), Delaware County Finance Authority (the "Authority") and Delaware County Land Reutilization Corporation (the "Corporation") due to the potential that it will provide a financial benefit or impose a financial burden on the County.

Discretely Presented Component Units – The County's component unit column in the government-wide financial statements identifies the financial data of the County's component units, the District, the Authority and the Corporation.

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. 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, 2021
(Continued)

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

Delaware County Finance Authority – The Delaware County Finance Authority (the “Authority”) was created on April 24, 2006 under the authority of Ohio Revised Section 4582.21 through 4582.59 for the purpose of engaging in activities that enhance, foster, aid, provide, or promote transportation, economic development, housing, recreation, education, governmental operations, culture, or research within Delaware County, Ohio. The Board of Directors (the Board) is the governing board of the Authority. The Board consists of seven members each of whom shall serve for a term of four years and are appointed by the Board of Delaware County Commissioners. The officers of the Board consist of the Chair, Vice-Chair, Treasurer/CFO and Secretary. The officers are elected annually by the Board. All the powers of the Authority are exercised at the discretion of and by or under the direction of the Board. The Board promulgates and approves, all policies and enters into contracts, intergovernmental agreements, and other agreements that further the authorized purposes of the Authority. Separately issued financial statements can be obtained from the Treasurer of the Delaware County Finance Authority, 101 North Sandusky Street, Delaware, Ohio 43015.

Delaware County Land Reutilization Corporation – The Delaware County Land Reutilization Corporation (the “Authority”) is a county land reutilization corporation that was formed on January 26, 2018 when the Delaware County Board of Commissioners authorized the incorporation of the Corporation under Chapter 1724 of the Ohio Revised Code through resolution as a not-for-profit corporation under the laws of the State of Ohio. The purpose of the Corporation is for reclaiming, rehabilitating or reutilizing economically non-productive land throughout Delaware County. The Corporation can potentially address parcels where the fair 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. By establishing the Corporation, the County can begin to address dilapidated housing issues in communities located in the County and also return properties to productive use. 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. Pursuant to Section 1724.03 (B) of the Ohio Revised Code, the Board of Directors of the Corporation shall be composed of five members and no more than nine members including, (1) the County Treasurer, (2) at least two members of the County Board of Commissioners, (3) one member who is a representative of the largest municipal corporation, based on the population according to the most recent federal decennials census, that is located in the County, (4), one member who is a representative of a township with a population of at least ten thousand in the unincorporated area of the township according to the most recent decennial census, and (5) any remaining members selected by the County Treasurer and the County Commissioners who are members of the Corporation board. The term of office of each ex officio directors runs concurrently with the term of office of that elected official. The term of office of each appointed director is two years. Separately issued financial statements can be obtained from Karen First, Fiscal Manager, 91 N. Sandusky St., Delaware, Ohio 43015.

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. (CORSA) and the County Employee Benefits Consortium of Ohio, Inc. (See Note 23)

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(Continued)

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

Related Organizations - Delaware County officials are responsible for appointing the board members of the Delaware County District Library.

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, 2021
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements

During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. The focus of governmental and enterprise fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The internal service fund is presented in a single column on the proprietary fund financial statements. The discretely presented component units, 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.

American Rescue Plan Act (ARPA) Fund - To account for grant money received under the American Rescue Plan Act (ARPA) that is restricted for use on ARPA programs.

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, 2021
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, 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 2021. 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, 2021
(Continued)

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, 2021
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position may report deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until that time. For the County, deferred outflows of resources consists of a deferred charge on refunding and pension 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, 2021, but which were levied to finance 2022 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 Fee 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, 2021
(Continued)

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 2021, the County investments were limited to United States Treasurer Bonds, Mutual Funds, 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, 2021
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Cash and Investments (Continued)

During 2021, 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, commercial paper, 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 2021 was (\$1,389,549).

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, 2021, 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, 2021
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. Capital Assets

General capital assets are capital assets which are associated with and generally arise from governmental activities. They generally result from expenditures in governmental funds. General capital assets are reported in the governmental activities column on the government-wide statement of net position but are not reported on the fund financial statements. Capital assets used by the enterprise funds are reported in both the business-type activities column on the government-wide statement of net position and in the respective funds.

All capital assets are capitalized at cost and updated for additions and reductions during the year. Donated capital assets are recorded at acquisition value on the date donated.

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

Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized. Interest incurred during the construction of enterprise fund capital assets is also capitalized.

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, 2021
(Continued)

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, 2021
(Continued)

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, 2021
(Continued)

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, 2021, 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, 2021
(Continued)

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, 2021
(Continued)

NOTE 3 – ACCOUNTABILITY AND COMPLIANCE

A. Change in Accounting Principles

For 2021, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 98, “The Annual Comprehensive Financial Report”. GASB Statement No. 98 establishes the terminology annual comprehensive financial reports and its acronym ACFR. The new terminology and acronym replaces instances of comprehensive annual financial report and its acronym in generally accepted accounting principles for state and local governments.

B. Deficit Fund Balances

Fund balances at December 31, 2021 included the following individual fund deficits:

<u>Nonmajor funds</u>	<u>Deficit</u>
Evans Farms Commercial	\$10,688,590
Slate Ridge-2	5,430,898
Other Special Revenue (WIA)	14,497

The general fund is liable for any deficit in these funds and provides transfers when cash is required, not when accruals occur. The deficit fund balances resulted from adjustments for accrued liabilities.

C. Restatement of Fund Balances and Net Position

The County’s Economic Development Department worked with developers and other County officials to enter into various Tax Increment Financing (TIF) agreements and developer agreements to pay for improvements within the County. It will be several years before the TIF areas begins to generate revenue to pay for infrastructure improvements. The expenses initially were paid out of the General, Auto, and Gas Fund and Sanitary Fund instead of the TIF fund. The restatement below is to move the expenses to the TIF fund and record interfund payable/receivable to the General Fund. The restatement had the following effect on fund balances, as previously reported at December 31, 2020:

	<u>Fund Balance</u> <u>December 31, 2020</u>	<u>Correction of</u> <u>Prior Year</u> <u>Error</u>	<u>Restated Fund</u> <u>Balance</u> <u>December 31,</u> <u>2020</u>
Governmental and Business Type funds:			
General Fund	\$75,489,934	\$5,762,177	\$81,252,111
Sanitary Fund	318,051,599	2,169,917	320,221,516
Other Governmental (Auto and Gas Fund)	18,728,926	724,406	19,453,332
Other Governmental (Slate Ridge 2 Fund)	0	(8,656,500)	(8,656,500)
Total	<u>\$412,270,459</u>	<u>(\$0)</u>	<u>\$412,270,459</u>

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(Continued)

NOTE 3 – ACCOUNTABILITY AND COMPLIANCE (Continued)

In addition, the County entered into various TIF Notes to pay back developers for infrastructure improvements initially paid for by the developers. The restatement below had the following effect on net position as previously reported at December 31, 2020:

	Net Position December 31, 2020	Restatement	Restated Net Position December 31, 2020
Net Position			
Governmental-Type Activities	\$344,488,205	(\$7,504,829)	\$336,983,376
Business-Type Activities	321,200,778	2,169,917	323,370,695
Total	<u>\$665,688,983</u>	<u>(\$5,334,912)</u>	<u>\$660,354,071</u>

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(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		
	General	America Rescue Plan	Developmental Disabilities
Budget Basis	\$12,150,354	\$20,323,572	\$6,495,689
Net Adjustment for Revenue Accruals	182,248	(20,323,572)	181,203
Net Adjustments for Expenditure Accruals	1,867,286	0	5,689
Net Adjustment for Other Sources/Uses	(5,093,662)	0	0
Funds Budgeted Elsewhere	537,554	0	0
Adjustment for Encumbrances	2,045,538	0	336,479
GAAP Basis	\$11,689,318	\$0	\$7,019,060

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, 2021
(Continued)

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, 2021
(Continued)

NOTE 5 - DEPOSITS AND INVESTMENTS (Continued)

9. Up to forty 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, 2021
(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, \$11,397,399 of the County's bank balance of \$11,647,399 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, 2021, the County had the following investments:

	Total	Less Than Six Months	Six Months to Three Years	More Than Three Years
Negotiable Certificates of Deposit	\$8,920,660	\$988,060	\$4,278,203	\$3,654,397
Federal Home Loan Bank Notes	38,204,694	0	2,554,704	35,649,990
Federal National Mortgage Association Notes	18,739,050	0	2,062,920	16,676,130
Ohio Local Government Bonds	25,249,329	7,594,824	13,027,556	4,626,949
Ohio Local Government Bonds- Private Placement	6,867,162	0	0	6,867,162
United States Treasurer Bonds	15,353,750	0	15,353,750	0
Mutual Funds	2,430,703	2,430,703	0	0
STAR Ohio	62,892,382	62,892,382	0	0
Commercial Paper	119,389,510	94,440,110	24,949,400	0
Total Investments	\$298,047,240	\$168,346,079	\$62,226,553	\$67,474,628

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(Continued)

NOTE 5 - DEPOSITS AND INVESTMENTS (Continued)

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The above chart identifies the County's recurring fair value measurements as of December 31, 2021. All of the County's investments with the exception of Ohio Local Government Bonds-Private Placement measured at fair value are valued using quoted market prices (Level 1 inputs). The Ohio Local Government Bonds-Private Placement are valued using significant unobservable inputs (Level 3 inputs).

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County's investment policy restricts the County Treasurer from investing in any securities other than those identified in the Ohio Revised Code; all investments must mature within five years from the date of investment unless matched to a specific obligation or debt of the County with the exception of the Ohio Local Government Bonds-Private Placement. The investment policy permits the County Treasurer to invest in Ohio Local Government Bonds for up to ten years.

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. Ohio Local Government Bonds Private Placement are not rated. The County has no policy dealing with credit risk beyond the requirements of State statute. Ohio law requires that mutual funds in eligible securities must be rated in the highest category at the time of purchase by at least one nationally recognized standard rating service. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service. The County places no limit on the amount of its inactive monies it may invest in a particular security. The following table indicates the percentage of each investment to the County's total portfolio.

Negotiable Certificates of Deposit	\$8,920,660	2.99%
Federal Home Loan Bank Notes	38,204,694	12.82%
Federal National Mortgage Association	18,739,050	6.29%
Ohio Local Government Bonds	25,249,329	8.47%
Ohio Local Government Bonds-Private Placement	6,867,162	2.30%
United States Treasurer Bonds	15,353,750	5.15%
Mutual Funds	2,430,703	0.82%
STAR Ohio	62,892,382	21.10%
Commercial Paper	119,389,510	40.06%

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(Continued)

NOTE 6 - RECEIVABLES

Receivables at December 31, 2021, 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.

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 \$2,342,592, will not be received within one year. Delinquent special assessments were \$345,138.

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, 2021, 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, 2021
(Continued)

NOTE 6 – RECEIVABLES (Continued)

Principal amounts due from other governments:

	Amount
Governmental Activities	
Major Funds	
General Fund	
Local Government	\$899,532
Homestead and Rollback	985,427
Casino Allocation	1,514,004
Charges for Services	547,304
Grants	415,051
Total General Fund	\$4,361,318
Developmental Disabilities	
Homestead and Rollback	\$826,104
Grants	1,870,640
Charges for Services	81,928
Total Developmental Disabilities	\$2,778,672
Total Major Funds	\$7,139,990
Nonmajor Funds	
Homestead	\$269,125
Grants	9,795,989
City of Delaware-Sawmill Parkway	5,223,210
Charges for Services	179,557
Total Nonmajor Funds	\$15,467,881
Total Governmental Activities	\$22,607,871
Custodial Funds:	
Library Support	\$2,333,238
Local Government	1,128,093
Auto Tags	1,023,610
Township Gas	1,567,792
District Board of Health	1,348,046
Soil and Water	406,716
Family and Children First Council	83,730
Total Custodial Funds	\$7,891,225

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(Continued)

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 2021 represent the collection of 2020 taxes. Real property taxes received in 2021 were levied after October 1, 2020, on the assessed values as of January 1, 2020, 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 2021 represent the collection of 2020 taxes. Public utility real and tangible personal property taxes received in 2021 became a lien on December 31, 2020, were levied after October 1, 2020, 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 custodial 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, 2021
(Continued)

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, 2021, and for which there was an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2021 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, 2021, was \$5.65 per \$1,000 of assessed value. The assessed values of real property and public utility property for tax year 2020, collected as tax receipts in 2021 were as follows:

<u>Category</u>	<u>Amount</u>
Real Property	\$8,859,258,820
Tangible Public Utility Property	455,231,930
Total Assessed Value	<u><u>\$9,314,490,750</u></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, 2021
(Continued)

NOTE 10 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2021, was as follows:

	Balance January 1, 2021	Additions	Reductions	Balance December 31, 2021
Governmental Activities				
Nondepreciable Capital Assets				
Land	\$43,689,393	\$2,139,341	\$0	\$45,828,734
Land Improvements	20,880,773	14,563	0	20,895,336
Construction in Progress	30,326,167	30,081,574	(29,735,124)	30,672,617
Total NonDepreciable Capital Assets	<u>94,896,333</u>	<u>32,235,478</u>	<u>(29,735,124)</u>	<u>97,396,687</u>
Governmental Activities				
Depreciable Capital Assets				
Buildings	120,743,654	10,583,832	(83,190)	131,244,296
Improvements Other than Buildings	8,381,634	0	0	8,381,634
Roads, Bridges, Culverts, and Traffic Signals	257,804,784	19,876,711	(201,321)	277,480,174
Machinery and Equipment	40,670,906	4,142,968	(608,450)	44,205,424
Total Depreciable Capital Assets	<u>427,600,978</u>	<u>34,603,511</u>	<u>(892,961)</u>	<u>461,311,528</u>
Less Accumulated Depreciation for				
Buildings	(34,045,674)	(2,488,625)	42,988	(36,491,311)
Improvements Other than Buildings	(4,192,070)	(179,765)	0	(4,371,835)
Roads, Bridges, Culverts, and Traffic Signals	(96,938,377)	(8,217,710)	139,010	(105,017,077)
Machinery and Equipment	(20,838,516)	(3,316,453)	546,556	(23,608,413)
Total Accumulated Depreciations	<u>(156,014,637)</u>	<u>(14,202,553)</u>	<u>728,554</u>	<u>(169,488,636)</u>
Total Depreciable Capital Assets, Net	<u>271,586,341</u>	<u>20,400,958</u>	<u>(164,407)</u>	<u>291,822,892</u>
Governmental Activities Capital Assets, Net	<u>\$366,482,674</u>	<u>\$52,636,436</u>	<u>(\$29,899,531)</u>	<u>\$389,219,579</u>

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(Continued)

NOTE 10 - CAPITAL ASSETS (Continued)

	Balance January 1, 2021	Additions	Reductions	Balance December 31, 2021
	<u>2021</u>	<u> </u>	<u> </u>	<u>2021</u>
Business-Type Activities				
Nondepreciable Capital Assets				
Land	\$8,820,334	\$0	\$0	\$8,820,334
Construction in Progress	<u>16,998,473</u>	<u>5,714,833</u>	<u>(8,566,842)</u>	<u>14,146,464</u>
Total Nondepreciable Capital Assets	<u>25,818,807</u>	<u>5,714,833</u>	<u>(8,566,842)</u>	<u>22,966,798</u>
Depreciable Capital Assets				
Buildings	112,704,658	8,566,842	0	121,271,500
Machinery and Equipment	43,626,332	611,567	(94,060)	44,143,839
Sewer Lines	<u>200,538,434</u>	<u>7,525,840</u>	<u>0</u>	<u>208,064,274</u>
Total Depreciable Capital Assets	<u>356,869,424</u>	<u>16,704,249</u>	<u>(94,060)</u>	<u>373,479,613</u>
Less Accumulated Depreciation for:				
Buildings	(41,857,032)	(2,758,821)	0	(44,615,853)
Machinery and Equipment	(30,459,464)	(1,540,253)	81,640	(31,918,077)
Sewer Lines	<u>(39,762,712)</u>	<u>(2,980,359)</u>	<u>0</u>	<u>(42,743,071)</u>
Total Accumulated Depreciation	<u>(112,079,208)</u>	<u>(7,279,433)</u>	<u>81,640</u>	<u>(119,277,001)</u>
Total Depreciable Capital Assets, Net	<u>244,790,216</u>	<u>9,424,816</u>	<u>(12,420)</u>	<u>254,202,612</u>
Business-Type Activities Capital Assets, Net	<u>\$270,609,023</u>	<u>\$15,139,649</u>	<u>(\$8,579,262)</u>	<u>\$277,169,410</u>

The County received capital assets from developers in the amount of \$7,399,390.

Depreciation expense was charged to governmental functions as follows:

General Government	
Legislative and Executive	\$1,257,251
Judicial	1,188,986
Public Safety	2,470,064
Public Works	8,802,705
Health	256,001
Human Services	<u>227,546</u>
Total Depreciation Expense	<u>\$14,202,553</u>
Governmental Activities	
Business-Type Activities - Sanitary Engineer	\$7,234,119
Business-Type Activities - Other Enterprise	
Solid Waste Transfer Station	42,433
Storm Water	<u>2,881</u>
Total Depreciation Expense Other Enterprise	<u>45,314</u>
Total Depreciation Expense	<u>\$7,279,433</u>

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(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 collected \$89,456 of this receivable in 2021, which leads to the net amount owed of \$33,852,470 as of December 31, 2021. The County projection of the collection of the receivable is as follows:

Year	Concord Scioto Community Authority Receivable
2022	100,000
2023	150,000
2024	200,000
2025	250,000
2025	275,000
2026-2031	750,000
2032-2036	1,000,000
2037-2041	2,000,000
2042-2046	4,000,000
2047-2051	6,000,000
2052-2056	9,000,000
2056-2058	10,127,470
Total	\$33,852,470

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(Continued)

NOTE 12 - INTERFUND AND EXTERNAL RECEIVABLES/PAYABLES

At December 31, 2021, the General Fund had an interfund receivable, in the amount of \$6,175,483, from the Auto and Gas, Slate Ridge TIF II, and Special Bond Retirement, in the amount of \$160,000, \$6,008,378, and \$7,105, 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 \$99,613 due to the Job and Family Services Special Revenue Fund and due from the Workforce Investment Act Fund. This balance resulted from the lag time between the dates interfund goods and services are provided and payments between funds are made.

The Sanitary Fund had an intefund receivable in the amount of \$9,751,187, from Evans Farms Commercial TIF Capital Project Fund. This balance resulted from an advance from the Sanitary Fund to the Evans Farms Commercial TIF Capital Projects Fund to provide resources to pay for the sewer infrastructure that the Evans Farms Commercial TIF Capital Project Fund is responsible for as part of the TIF agreement. The sewer infrastructure is required to be in place before the development could occur. Once the development occurs, the Evans Farms Commercial TIF will begin to generate revenue to pay back the Sanitary Fund for this advance.

All interfund balances, with the exception of the \$6,008,378 receivable to the General Fund from the Slate Ridge II fund and the \$9,751,187 receivable in the Sanitary Fund from the Evans Commercial TIF Capital Projects Fund, are expected to 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 2021, the County participated in a risk-sharing pool, the County Employee Benefits Consortium of Ohio, Inc. (CEBCO). CEBCO charges a fixed premium per month per enrolled employee. The premiums, along with an administrative charge, are paid into the General Fund by participating County funds and, in turn, the premiums are paid to CEBCO. Premiums charged by CEBCO are based upon the County's claims experience. An excess coverage policy covers annual individual claims in excess of \$75,000 with an unlimited maximum. CEBCO retains liability for claims that exceed the expected losses and charged premiums.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(Continued)

NOTE 13 - RISK MANAGEMENT (Continued)

C. Workers' Compensation

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

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

Reimbursements to the State's Disabled Workers' Relief Fund must be paid on a semi-annual basis. The County purchased stop-loss insurance for per accident maximum and per employee maximum coverage of \$500,000 each through Midwest Employers Casualty Company. The County hired a third-party administrator, Sedgwick Claims Management Service, Inc., to review and monitor all claims on behalf of the County. The plan is accounted for in an internal service fund.

All funds of the County participate in the program and make payments to the Workers' Compensation Self Insurance internal service fund based on actuarial estimates of the amounts needed to pay prior- and current-year claims. The liability for unpaid claims costs reported in the fund at December 31, 2021, 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 \$1,459,864, are due within one year.

The changes in the claims liability during 2020 and 2021 were as follows:

	Beginning of the Year Liability	Current Year Claims and Changes in Estimate	Claims Payments	Balance at Year End
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
2020	\$938,357	\$1,047,146	\$518,802	\$1,466,701
2021	1,466,701	606,856	613,693	1,459,864

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(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, 2021:

	<u>Contract Amount</u>	<u>Amount Paid as of 12/31/21</u>	<u>Outstanding Balance</u>
Strawser Paving Company	\$8,449,674	\$6,815,046	\$1,634,628
Peterson Construction Company	7,581,000	2,836,633	4,744,367
Shelly & Sands Inc	6,009,122	942,644	5,066,478
Peterson Construction Company	4,293,029	3,957,230	335,799
Delaware County TID	3,800,000	1,600,000	2,200,000
Beheler Excavating Inc	3,099,966	1,264,824	1,835,142
Peterson Construction Company	3,054,000	1,475,216	1,578,784
Delaware County TID	3,000,000	0	3,000,000
Double Z Construction Co	2,762,053	2,092,565	669,488
HDR Engineering Inc	2,416,962	1,488,418	928,544
Meacham & Apel Architects Inc	2,129,016	1,750,427	378,589
MS Consultants Inc	879,000	116,037	762,963
Carpenter Marty Transportation Inc	793,116	322,026	471,090
Black & Veatch Corp	765,420	271,745	493,675
MS Consultants Inc	636,000	243,147	392,853
Double Z Construction Co	567,259	0	567,259
WSP USA INC	552,306	2,130	550,176
E L Robinson Engineering	353,901	32,000	321,901
	<u>\$51,141,824</u>	<u>\$25,210,088</u>	<u>\$25,931,736</u>

At year end, the significant encumbrances expected to be honored upon performance by the vendor in 2022 are as follows:

General Fund	\$2,045,538
Developmental Disabilities Fund	336,479
Other Governmental Funds	1,354,066
Sanitary Engineer Fund	433,533
Total	<u>\$4,169,616</u>

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(Continued)

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, 2021
(Continued)

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 ACFR referenced above for additional information):

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(Continued)

NOTE 15 - DEFINED BENEFIT PENSION PLANS (Continued)

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

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

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

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

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(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 ACFR.

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:

	State and Local	Public Safety	Law Enforcement
2021 Statutory Maximum Contribution Rates			
Employer	14.0%	18.1%	18.1%
Employee	10.0%	12.0%	13.0%
 2021 Actual Contribution Rates			
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 \$9,001,604 for 2021. Of this amount, \$205,031 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, 2020, 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, 2021
(Continued)

NOTE 15 - DEFINED BENEFIT PENSION PLANS (Continued)

Proportionate share of the net pension liability	\$62,644,610	Traditional Plan
Proportionate share of the net pension asset	1,529,689	Combined Plan
Proportion of the net pension liability	0.44284600%	Traditional Plan
Proportion of the net pension asset	0.52992120%	Combined Plan
Pension expense	653,549	Traditional Plan
Pension expense	(82,908)	Combined Plan

At December 31, 2021, the County's total pension expense is \$570,641.

At December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS- Traditional	OPERS- Combined	Total
Deferred outflows of resources			
Change in assumptions	\$0	\$95,529	\$95,529
Change in employer's proportionate percentage/difference between employer contributions	3,204,941	0	3,204,941
County contributions subsequent to the measurement date	<u>8,673,121</u>	<u>328,483</u>	<u>9,001,604</u>
Total deferred outflows of resources	<u>\$11,878,062</u>	<u>\$424,012</u>	<u>\$12,302,074</u>
Deferred inflows of resources			
Differences between expected and actual experience	\$2,620,476	\$288,590	\$2,909,066
Net difference between projected and actual earnings on pension plan investments	24,417,040	227,488	24,644,528
Difference between employer contributions and proportionate share of contributions	14,508	0	14,508
Total deferred inflows of resources	<u>\$27,052,024</u>	<u>\$516,078</u>	<u>\$27,568,102</u>

The County reported \$9,001,604 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, 2022. 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, 2021
(Continued)

NOTE 15 - DEFINED BENEFIT PENSION PLANS (Continued)

	OPERS- Traditional	OPERS- Combined	Total
December 31:			
2022	(\$8,185,384)	(\$109,527)	(\$8,294,911)
2023	(2,378,361)	(69,563)	(2,447,924)
2024	(9,953,214)	(122,036)	(10,075,250)
2025	(3,330,124)	(56,774)	(3,386,898)
2026	0	(24,330)	(24,330)
Thereafter	0	(38,319)	(38,319)
Total	<u>(\$23,847,083)</u>	<u>(\$420,549)</u>	<u>(\$24,267,632)</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: 0.5 percent through 2021 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.

In October 2020, the OPERS Board adopted a change in COLA for Post-January 7, 2013 retirees, changing it from 1.40% simple through 2020; 2.15% simple to 0.50% simple through 2021 and 2.15% simple.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(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 11.700% 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 2020 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed income	25.00%	1.32%
Domestic equities	21.00%	5.64%
Real estate	10.00%	5.39%
Private equity	12.00%	10.42%
International equities	23.00%	7.36%
Other investments	9.00%	4.75%
Total	100.00%	5.43%

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, 2021
(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	\$119,494,924	\$62,644,610	\$15,373,665
Combined Plan	(1,065,141)	(1,529,689)	(1,875,921)

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

Net OPEB Asset

The net OPEB asset 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 as a result of employment exchanges that already have occurred.

The net OPEB asset 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 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 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, 2021
(Continued)

NOTE 16 – DEFINED BENEFIT OPEB PLANS (Continued)

Net OPEB Asset (Continued)

The proportionate share of each plan's unfunded benefits is presented as a long-term *net OPEB asset* 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' ACFR 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, 2021
(Continued)

NOTE 16 – DEFINED BENEFIT OPEB PLANS (Continued)

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2021, 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 2021, 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 2021.

Effective January 1, 2022, OPERS will discontinue the group plans currently offered to non-Medicare retirees and reemployed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via an HRA allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses. These changes are reflected in the December 31, 2020, measurement data health care valuation.

OPEB Asset, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

The net OPEB asset for OPERS were determined by an actuarial valuation as of December 31, 2019, rolled forward to the measurement date of December 31, 2020, 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:

	OPERS
Proportion of the Net OPEB Liability	0.44312300%
Proportionate Share of the Net OPEB Asset	\$7,541,702
OPEB Expense	(44,186,552)

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(Continued)

NOTE 16 – DEFINED BENEFIT OPEB PLANS (Continued)

Net OPEB Liability (Continued)

At December 31, 2021, the County’s reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	OPERS
Deferred Outflows of Resources	
Differences between expected and actual experience	\$0
Changes of assumptions	3,707,586
Change in Proportion and Difference Between County Contributions and Proportionate Share of Contributions	1,949,989
	\$5,657,575
Deferred Inflows of Resources	
Differences between expected and actual experience	\$6,806,342
Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	4,016,815
Change of assumptions	12,219,818
Change in Proportion and Difference Between County Contributions and Proportionate Share of Contributions	38,951
	\$23,081,926

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	OPERS
Year Ending December 31:	
2022	(\$8,935,807)
2023	(6,269,695)
2024	(1,745,544)
2025	(473,305)
2026	0
Thereafter	0
	0
Total	(\$17,424,351)

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(Continued)

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, 2019, rolled forward to the measurement date of December 31, 2020. 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	6.00 percent
Prior Measurement date	3.16 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate	
Current measurement date	2.00 percent
Prior Measurement date	2.75 percent
Health Care Cost Trend Rate	
Current measurement date	8.5 percent, initial 3.50 percent, ultimate in 2035
Prior Measurement date	10.5 percent, initial 3.50 percent, ultimate in 2030
Actuarial Cost Method	Individual Entry Age

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(Continued)

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 2020, 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 10.5 percent for 2020.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(Continued)

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	34.00 %	1.07 %
Domestic Equities	25.00	5.64
Real Estate Investment Trust	7.00	6.48
International Equities	25.00	7.36
Other investments	9.00	4.02
Total	<u>100.00 %</u>	<u>4.43 %</u>

Discount Rate A single discount rate of 6.00% was used to measure the total OPEB asset on the measurement date of December 31, 2020. 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) a 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 the actuarial assumed rate of return on the health care investment portfolio of 6.00% and a municipal bond rate of 2.00%. 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 the year 2120. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2120, the duration of the projection period through which projected health care payments are fully funded.

Change in Benefit Terms - On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and non-Medicare retirees in efforts 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 non-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are reflected in the December 31, 2020 measurement date health care valuation which are reported by the County at December 31, 2021. These changes significantly decreased the total OPEB liability for the measurement date December 31, 2020.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(Continued)

NOTE 16 – DEFINED BENEFIT OPEB PLANS (Continued)

Net OPEB Liability (Continued)

Sensitivity of the County’s Proportionate Share of the Net OPEB Asset to Changes in the Discount Rate

The following table presents the County’s proportionate share of the net OPEB asset calculated using the single discount rate of 6.00 percent, as well as what the County’s proportionate share of the net OPEB asset would be if it were calculated using a discount rate that is one-percentage-point lower (5.00 percent) or one-percentage-point higher (7.00 percent) than the current rate:

	1% Decrease 5.00%	Current Discount Rate 6.00%	1% Increase 7.00%
County's proportionate share of the net OPEB asset	\$1,875,287	\$7,541,702	\$12,199,950

Sensitivity of the County’s Proportionate Share of the Net OPEB Asset 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 2021 is 8.5 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 asset	\$7,725,506	\$7,541,702	\$7,336,056

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(Continued)

NOTE 17 - OTHER BENEFITS

A. Compensated Absences

The criteria for determining vacation and sick leave benefits are derived from negotiated agreements and State laws.

County employees earn and accumulate vacation at varying rates depending on length of service. Current policy credits vacation leave on the employee's anniversary date when a service benchmark is reached, vacation is accrued regularly throughout the year. Accumulated vacation cannot exceed three times the annual accumulation rate for an employee.

Employees are paid for 100 percent of earned unused vacation leave upon termination.

Sick leave is earned at various rates as defined by County policy and union contracts and accumulated without limit. Sick leave benefits are paid upon retirement based on various rates and maximums depending on the contract.

B. Health Care Benefits

Health care benefits are provided to most employees through the County Employee Benefits Consortium of Ohio, Inc. (CEBCO).

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(Continued)

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			
2007 A Various Purpose	2007	4.75	\$98,300
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
2021 Ditch Improvements	2021	1.5	\$259,178
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
Slate Ridge 2 Note	2020-2021	0	\$2,141,320
Creekside TIF Note	2018	9	\$3,616,210
Home High TIF Note	2020	4.5	\$713,000

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(Continued)

NOTE 18 - LONG-TERM OBLIGATIONS (Continued)

The County's long-term obligations activity for the year ended December 31, 2021, was as follows:

	Balance January 1, 2021	Additions	Reductions	Balance December 31, 2021	Due Within One Year
<u>Governmental Activities</u>					
General Sales Tax Revenue Bonds					
2015 Sales Tax Revenue Bonds	\$35,440,000	\$0	\$885,000	\$34,555,000	\$945,000
Bond Premium	1,029,751	0	25,715	1,004,036	0
Total Sales Tax Revenue Bonds	<u>36,469,751</u>	<u>0</u>	<u>910,715</u>	<u>35,559,036</u>	<u>945,000</u>
General Obligation Bonds					
2013 Council for Older Adults Refunding	3,600,000	0	770,000	2,830,000	340,000
Accreted Interest	329,430	67,673	0	397,103	0
Bond Premium	360,974	0	77,208	283,766	0
2016 General Obligation Various Purpose Improvement and Refunding Bond	31,670,000	0	455,000	31,215,000	455,000
Bond Premium	2,016,022	0	28,964	1,987,058	0
2019 Various Purpose Refunding Bond	7,040,000	0	1,520,000	5,520,000	1,510,000
Total General Obligation Bonds	<u>45,016,426</u>	<u>67,673</u>	<u>2,851,172</u>	<u>42,232,927</u>	<u>2,305,000</u>
Special Assessment Bonds					
2007A Various Purpose	45,300	0	5,600	39,700	5,900
2013 Ditch Improvements	11,700	0	11,700	0	0
2014 Ditch Improvements	92,200	0	45,600	46,600	46,600
2018 Ditch Improvements	180,712	0	27,751	152,961	28,658
2020 Ditch Improvements	99,700	0	10,547	89,153	11,444
2021 Ditch Improvements	0	259,178	0	259,178	29,427
Total Special Assessment Bonds	<u>429,612</u>	<u>259,178</u>	<u>101,198</u>	<u>587,592</u>	<u>122,029</u>
Other Long-Term Obligations					
SIB Loan	2,428,674	0	0	2,428,674	389,863
Slate Ridge Note	718,000	1,423,320	125,089	2,016,231	0
Creekside TIF Note	3,616,210	0	0	3,616,210	0
Home High TIF Note	713,000	0	0	713,000	0
Net Pension Liability	76,986,874	0	18,539,118	58,447,756	0
Net OPEB Liability	53,874,847	0	53,874,847	0	0
Compensated Absences Payable	7,658,553	1,904,890	2,349,724	7,213,719	1,763,975
Total Governmental Activities	<u>227,911,947</u>	<u>3,655,061</u>	<u>78,751,863</u>	<u>152,815,145</u>	<u>5,525,867</u>

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(Continued)

NOTE 18 - LONG-TERM OBLIGATIONS (Continued)

	Balance January 1, 2021	Additions	Reductions	Balance December 31, 2021	Due Within One Year
<u>Business-Type Activities</u>					
Revenue Bonds					
2014 Sewer					
Improvements	10,255,000	0	410,000	9,845,000	420,000
Bond Premium	144,476	0	5,776	138,700	0
2017 Sewer					
Improvements	7,960,000	0	2,580,000	5,380,000	2,655,000
Bond Premium	324,187	0	105,076	219,111	0
Total Revenue Bonds	18,683,663	0	3,100,852	15,582,811	3,075,000
Other Long-Term Obligations					
Net Pension Liability	5,715,886	0	1,519,032	4,196,854	0
Net OPEB Liability	3,999,936	0	3,999,936	0	0
Compensation Absences Payable	444,031	175,154	203,859	415,326	138,362
Concord Scioto Community Authority Payable	4,500,000	0	0	4,500,000	0
Tap-in Fees Payable	1,355,161	146,550	200,425	1,301,286	500,000
Postclosure Cost Payable	19,500	0	0	19,500	0
Total Other Long-Term Obligations	16,034,514	321,704	5,923,252	10,432,966	638,362
Total Business-Type Activities	\$34,718,177	\$321,704	\$9,024,104	\$26,015,777	\$3,713,362

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(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:

Redemption Dates	Dates Requirements 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	Redemption Dates (All Inclusive) 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, 2021
(Continued)

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, 2021
(Continued)

NOTE 18 - LONG-TERM OBLIGATIONS (Continued)

General Obligation Bonds (Continued)

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

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

Mandatory Redemption Requirements

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(Continued)

NOTE 18 - LONG-TERM OBLIGATIONS (Continued)

General Obligation Bonds (Continued)

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors should not exceed 1 percent of the total assessed valuation of the County. The Revised Code further provides that the total voted and unvoted net debt of the County less the same exempt debt should not exceed a sum equal to 3 percent of the first \$100,000,000, plus 1.5 percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus 2.5 percent of such valuation in excess of \$300,000,000. The effect of the debt limitations described above is an overall debt margin of \$180,572,976 at December 31, 2021.

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.

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.

TIF Notes

The County entered into various TIF Notes to pay back developers for infrastructure improvements.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(Continued)

NOTE 18 - LONG-TERM OBLIGATIONS (Continued)

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.

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, 2021:

	Assets
	Sanitary Engineer
Restricted Assets held by the County	
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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(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. The liability is reduced as the tap-in credits are used.

Postclosure Cost Payable

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

Principal and interest requirements to retire the bonds outstanding at December 31, 2021, were as follows:

Year	Governmental Activities					
	Sales Tax Revenue Bonds		General Obligation Bonds		Special Assessments Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2022	945,000	1,332,500	2,305,000	1,781,983	122,029	16,802
2023	985,000	1,308,875	2,790,000	1,283,129	78,784	12,447
2024	1,070,000	1,279,325	2,795,000	1,222,450	80,903	10,234
2025	1,620,000	1,247,225	2,355,000	1,161,368	83,205	7,927
2026	2,775,000	1,198,625	500,000	1,107,850	85,651	5,562
2027-2031	15,865,000	3,930,750	2,885,000	5,220,650	137,020	5,424
2032-2036	11,295,000	854,812	5,490,000	4,607,850	0	0
2037-2041	0	0	10,495,000	3,218,050	0	0
2042-2046	0	0	9,950,000	1,014,400	0	0
	<u>\$34,555,000</u>	<u>\$11,152,112</u>	<u>\$39,565,000</u>	<u>\$20,617,730</u>	<u>\$587,592</u>	<u>\$58,397</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
2022	3,075,000	529,988
2023	3,165,000	443,438
2024	455,000	346,237
2025	475,000	328,037
2026	490,000	309,037
2027-2031	2,750,000	1,258,837
2032-2036	3,305,000	707,475
2037-2038	1,510,000	91,200
	<u>\$15,225,000</u>	<u>\$4,014,249</u>

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(Continued)

NOTE 18 - LONG-TERM OBLIGATIONS (Continued)

Conduit Debt

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

As of December 31, 2021, the aggregate principal amounts outstanding for the above mentioned bonds was as follows:

Conduit Debt	Principal Amount Outstanding December 31, 2021
2016 Health Care Facilities Refunding Revenue Bonds - Sarah Moore Community	\$5,240,000
2018 Health Care Facilities Revenue Refunding Bonds - Willow Brook Christian Communities	\$9,029,000

NOTE 19 - INTERFUND TRANSFERS

Interfund transfers for the year ended December 31, 2021, consisted of the following, as reported on the fund financial statements:

<u>Transfers to Nonmajor Governmental Funds from:</u>	
General Fund	\$16,571,408
Nonmajor Governmental Fund	1,481,584
	\$18,052,992

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(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	American Rescue Plan	Developmental Disabilities
Nonspendable for:			
Prepaid Items	\$2,135,428	\$0	\$20,059
Materials and Supplies Inventory	298,239	0	0
Unclaimed Monies	875,305	0	0
Total Nonspendable	<u>3,308,972</u>	<u>0</u>	<u>20,059</u>
Restricted for:			
Developmental Disabilities	0	0	41,013,573
Road, Bridge, and Ditch Repair/ Improvement	0	0	0
Total Restricted	<u>0</u>	<u>0</u>	<u>41,013,573</u>
Committed for:			
Data Center	489,862	0	0
Economic Development	372,354	0	0
Road, Bridge, and Ditch Repair/ Improvement	8,078,264	0	0
Total Committed	<u>\$8,940,480</u>	<u>\$0</u>	<u>\$0</u>

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(Continued)

NOTE 20 - FUND BALANCE (Continued)

Fund Balance	General	Plan	Disabilities
Assigned for:			
Property and Liability Insurance	22,259	0	0
Document Recording	1,176,518	0	0
Unpaid Obligations	873,712	0	0
Assigned for Future Obligations	774,830	0	0
Health Insurance	826,369	0	0
Vehicle Titling	2,527,161	0	0
Total Assigned	<u>6,200,849</u>	<u>0</u>	<u>0</u>
Unassigned	<u>74,491,128</u>	<u>0</u>	<u>0</u>
Total Fund Balance	<u><u>\$92,941,429</u></u>	<u><u>\$0</u></u>	<u><u>\$41,033,632</u></u>

Restricted for:

Bond Retirement	379,075
Real Estate Assessment	7,088,959
E911	5,016,298
Ditch Maintenance	10,552,282
Job and Family Services Operations	1,139,187
Children Services	1,764,334
Auto and Gas	14,164,320
Delinquent Tax Collections	1,581,321
Child Support Enforcement	3,421,779
Emergency Rental Assistance	44,349
Ag Society Excise Tax	1,323,896
Other Public Safety Special Revenue	3,794,854
Other Special Revenue	1,728,575
Permanent Improvement	1,478,994
Sawmill Parkway	50,522
County Drainage	286,609
Slate Ridge	305,636
DODD Capital Improvement	1,351,076
Creekside TIF	149,792
Orange TIF	33,043
Olentangy Cross	776,203
Total Restricted	<u><u>\$56,431,104</u></u>

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(Continued)

NOTE 20 - FUND BALANCE (Continued)

Fund Balance	Other
Committed for:	
Capital Improvements	\$10,747,017
Total Committed	\$10,747,017
Unassigned (Deficit)	(\$16,133,985)
Total Unassigned (Deficit)	(\$16,133,985)
Total Fund Balance	\$53,278,985

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 \$7.4 million in property taxes for the Board during 2021. 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 2021, the County paid fees of \$116,995 which represents 59 percent of total contributions. Separate financial statements may be obtained from the Regional Planning Commission, 109 North Sandusky Street, Delaware, Ohio 43015.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(Continued)

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 2021, Delaware County contributed \$417,901 for the Center's operations which represents 19 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 2021, Delaware County contributed \$4,700 for COIRS' operations which represents 1.44 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, 2021
(Continued)

NOTE 23 - INSURANCE POOLS

A. County Risk Sharing Authority, Inc.

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

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

B. County Employee Benefits Consortium of Ohio, Inc.

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

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

NOTE 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, 2021
(Continued)

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, 2021, to December 31, 2021, the County received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designees. Such audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under the terms of the grant. Based on prior experience, the County believes such disallowances, if any, would be immaterial.

NOTE 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 2021, the amount of County's property taxes foregone because of this agreement was \$190,339. 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 – ASSET RETIREMENT OBLIGATIONS

Ohio Revised Code Section 6111.44 requires the County to submit any changes to their sewerage system to the Ohio EPA for approval. Through this review process, the County is responsible for addressing any public safety issues associated with the waste water treatment facilities. Any ARO associated with these public safety issues are not reasonably estimable. Currently, there is significant uncertainty as to what public safety items would need addressed; therefore, a reliable estimated amount could not be determined.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(Continued)

NOTE 28 – 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, 2021, the carrying amount of all District deposits was \$4.2 million. Of the bank balance of \$4,231,075, \$3,981,075 was exposed to custodial credit risk and was collateralized with the Ohio Pooled Collateral System, while \$250,000 was covered by the FDIC.

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 2021, the Commissioners and Engineer's Office contributed \$2,100,000 for the North Road extension and \$1,600,000 for Home Road and Sawmill Parkway improvements. These contributions are reported as intergovernmental revenues in the Capital Projects Fund in the basic financial statements. The District also earns a percentage on each agreement, as stipulated in each agreement, for administrative fees that are recorded as intergovernmental revenue in the General Fund in the basic financial statements.

The \$1,600,000 received from the Delaware County Commissioners and the Delaware County Engineer's Office for the Home Road and Sawmill Parkway infrastructure project was reported as unearned revenue on the basic financial statements, as construction is slated to commence in 2022.

As part of the funding commitment agreements between the District, the Delaware County Commissioners, and the Delaware County Engineer's Office, the District is required to return all unspent monies associated with a project to the Delaware County Engineer's Office after the project has been completed and the District has received its share of administrative fees. These amounts are presented as due to Delaware County on the basic financial statements. For 2021, the \$712,019 reported as due to Delaware County is associated with unspent monies for the completed North Road extension project.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(Continued)

NOTE 28 – DELAWARE COUNTY TRANSPORTATION IMPROVEMENT DISTRICT
(Continued)

Interfund Transactions

At December 31, 2021, the General Fund had an interfund receivable of \$37,019 due from the Capital Projects Fund for administration fees on the North 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, 2021 consisted of amounts due from other governments in the amount of \$250,000 for the Ohio Department of Transportation's (ODOT) share of the North Road extension project, special assessments in the amount of \$429,305 for the completion of the Riverby Estates improvements, and accounts receivable in the amount of \$418,264 for Del-Co Water Company's share of the Hyatts Road and U.S. 23 project. 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, beginning in 2022. Amounts due from ODOT are expected to be collected in the subsequent year.

NOTE 29 – DELAWARE COUNTY LAND REUTILIZATION CORPORATION

Key disclosures for the Delaware County Land Reutilization Corporation (the Corporation) are as follows:

Deposits

At December 31, 2021, the carrying amount of all Corporation deposits was \$64,117 and the bank balance of all deposits was \$64,117. All of the bank balance was covered by FDIC.

Transaction with County

Pursuant to and in accordance with Section 321.261 (B) of the Ohio Revised Code, the Corporation has been authorized by the Delaware County Board of Commissioners to receive 0.50% of all collections of delinquent real property and manufactured and mobile home taxes that are deposited into the County's Delinquent Tax Assessment and Collection Tax (DTACT) fund and will be available for appropriation by the Corporation to fund operations. During 2021, the Corporation had revenues of \$57,929 related to the DTACT fund. During 2021, the Corporation gave \$311,046 in proceeds from the sale of the Delaware County historic jail to Delaware County. This amount was net of closing costs, administrative fees, insurance, attorney fees and reimbursements.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(Continued)

NOTE 29 – DELAWARE COUNTY LAND REUTILIZATION CORPORATION (Continued)

Receivables

At December 31, 2021, the Corporation had a receivable of \$57,929 due from Delaware County for DTACT funds owed to the Corporation. This amount is reported as “due from primary government” on the basic financial statements.

NOTE 30 – DELAWARE COUNTY FINANCE AUTHORITY

Key disclosures for the Delaware County Finance Authority (the Authority) are as follows:

Deposits

Custodial credit risk is the risk that, in the event of bank failure, the Authority will not be able to recover deposits or collateral securities that are in the possession of an outside party. The Authority has no deposit policy for custodial credit risk beyond the requirements of State statute.

Ohio law requires that deposits either be insured or protected by (1) eligible securities pledged to the Authority’s 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 percent of the deposits being secured, or (2) participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS requires the total market value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State. For 2021, the Authority’s financial institution was approved for a collateral rate of 102 percent through the OPCS. Although all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the Authority to a successful claim by the FDIC.

At year end the carrying amount, excluding cash with fiscal agent, the Authority's deposits was \$3,392,824 and based on the criteria described in GASB Statement No. 40, “Deposits and Investment Risk Disclosures”, as of December 31, 2021, \$212 of the Authority’s bank balance of \$3,408,667 was exposed to custodial risk as discussed below, while \$3,408,455 was covered by the FDIC.

Receivables

Receivables at December 31, 2021 consisted of intergovernmental receivable totaling \$94,967 related to conduit and financing fees. This receivable is considered collectible in full.

Capital Assets

The Authority had \$549,547 in Land at December 31, 2021.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(Continued)

NOTE 30– DELAWARE COUNTY FINANCE AUTHORITY (Continued))

Program Bond Reserve Fund

The Authority has established a Bond Fund Program to provide long-term, fixed interest rate financing for qualified industrial, commercial and public projects. The primary objective of the Program Reserve Bond Fund is to further economic development efforts and investment in Delaware and throughout central Ohio.

To fund the Program Reserve Bond Fund, the Authority issued \$3,500,000 taxable revenue bonds which were purchased by the Delaware County Treasurer. The bond proceeds were deposited into the Program Reserve Bond Fund and are reported as restricted assets on the statement of net position. Interest earned on investments purchased by the grant proceeds is not required to be maintained in the Program Reserve Bond Fund and may be used by the Authority for general operations.

Under the Program Reserve Bond Fund, debt service requirements on each bond issue are secured by a pledge of amounts to be received under financing agreements, leases, or loan agreements with borrowers who utilize the financed facilities. In addition, all borrowers are required to provide 10% of the bond premium in a reserve (which is used to make the final payment on the bonds). Amounts in the Program Reserve Bond Fund may be used for debt service in the event the borrower is unable to make the required payments under the lease or loan agreements.

The Authority issued \$3,500,000 Taxable Revenue Bonds, Series 2021, on December 20, 2021 for the purpose of funding a program reserve for the Authority's Program Reserve Bond Fund. These taxable revenue bonds constitute a special obligation of the Authority and the principal and interest is payable from and secured solely by the general revenues of the Authority. The bonds were issued at an interest rate of 2% with interest payments due semi-annually and principal due in full on December 1, 2031.

Revolving Loan Fund

On June 18, 2020, the Authority entered the Delaware County Revolving Loan Fund Cooperative Agreement by and between Delaware County 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 Authority 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, 2021, there is no expected loan loss. On the basic financial statements, the Authority reports a non-current liability "Due to Delaware County – RLF Payable" in the amount of \$3,000,000 as the Authority does not expect to repay Delaware County for at least five years from the date of issuance.

Conduit Debt

Conduit financing represent bonds and notes for project financings which are collateralized by the related amounts to be received. In accordance with GASB Interpretation No. 2 "Disclosure of Conduit Debt Obligations", the bonds issued by the Authority under the conduit financing program do not create a liability to the Authority and therefore are not presented on the Authority's financial statements. The Authority has no responsibility for the payment of the debt issued as the repayment is supported solely by the credit of the borrowing entity. Under the conduit financing program, there is no credit exposure to the Authority. The total amount of conduit debt issued and the outstanding at December 31, 2021 is \$1,970,000.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(Continued)

NOTE 30– DELAWARE COUNTY FINANCE AUTHORITY (Continued)

Related Party Transactions

The Delaware County Treasurer purchased the Authority's Program Reserve Bonds totaling \$3,500,000 as an investment.

Subsequent Event

The Authority entered into conduit financing agreements with Liberty Township and the City of Delaware in the amounts of \$8,740,000 and \$7,500,000, respectively. The purpose of these financing arrangements is for the construction of new Liberty Township replacement Fire Station #321 and Road Buildings while the financing for the City of Delaware is for roadway improvements at U.S. 36 and State Route 37.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(Continued)

NOTE 31– CONDENSED COMPONENT UNITS STATEMENTS

	Delaware County Transportation Improvement District	Delaware County Land Reutilization Corporation	Delaware County Finance Authority	Total
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$4,231,075	\$64,117	\$1,490,630	\$5,785,822
Accounts Receivable	418,264	0	0	418,264
Due from Other Governments	250,000	0	94,967	344,967
Due from Primary Government	0	57,929	0	57,929
Prepaid	0	864	0	864
Special Assessments Receivable	429,305	0	0	429,305
Restricted Assets-Equity in Pooled Cash	0	0	6,799,545	6,799,545
Capital Assets-Land	0	0	549,547	549,547
Total Assets	5,328,644	122,910	8,934,689	14,386,243
<u>Liabilities</u>				
Accounts Payable	0	3,569	100,155	103,724
Due to Other Governments	0	0	9,112	9,112
Due to Primary Government	712,019	0	3,000,000	3,712,019
Unearned Revenue	1,600,000	0	0	1,600,000
Accrued Interest Payable	0	0	12,951	12,951
Due in More than One Year	0	0	3,500,000	3,500,000
Total Liabilities	2,312,019	3,569	6,622,218	8,937,806
<u>Net Position</u>				
Net Position in Capital Assets	0	0	549,547	549,547
Finance Authority	0	0	6,799,545	6,799,545
Road Projects	1,404,689	0	0	1,404,689
Unrestricted	1,611,936	119,341	(5,036,621)	(3,305,344)
Total Net Position	3,016,625	119,341	2,312,471	5,448,437
<u>Expenses</u>				
Expenses	4,667,834	361,932	1,067,773	6,097,539
Program Revenue-Charges for Services	0	0	603,138	603,138
Program Revenue-Capital Grants & Contributions	6,464,251	0	0	6,464,251
Net Program Revenue (Expenses)	1,796,417	(361,932)	(464,635)	969,850
Other General Revenue	38,053	108,929	326,848	473,830
Change in Net Position	1,834,470	(253,003)	(137,787)	1,443,680
Net Position at the Beginning of Year	1,182,155	372,344	2,450,258	4,004,757
Net Position at End of the Year	3,016,625	119,341	2,312,471	5,448,437

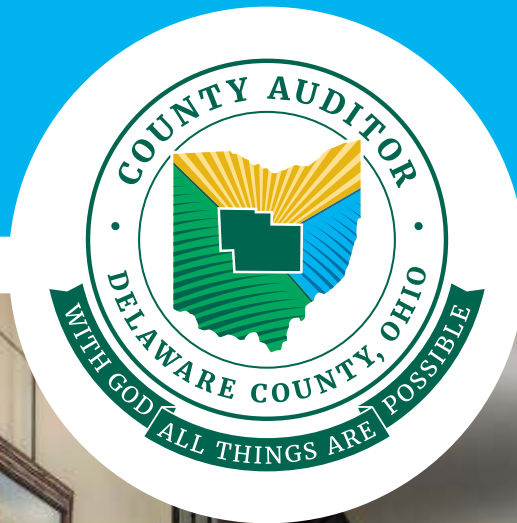
Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021
(Continued)

NOTE 32 – COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June, 2021 while the national state of emergency continues. During 2021, the County received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the County. The impact on the County's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

The County's investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be realized in subsequent periods, if any, cannot be determined.

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 Eight Years

	2021	2020	2019	2018	2017	2016	2015	2014
<u>Traditional Plan:</u>								
County's Proportion of the Net Pension Liability	0.4230508%	0.4184160%	0.4187270%	0.4051750%	0.4085070%	0.3885850%	0.3941180%	0.3941180%
County's Proportionate Share of the Net Pension Liability	\$62,644,610	\$82,702,761	\$114,680,836	\$63,564,103	\$92,764,993	\$67,252,842	\$47,535,035	\$46,461,378
Covered Payroll	\$61,950,864	\$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	101.12%	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	86.88%	82.17%	74.70%	84.66%	77.75%	81.08%	86.45%	86.36%
<u>Combined Plan:</u>								
County's Proportion of the Net Pension Asset	0.5299212%	0.5289210%	0.5387390%	0.5718830%	0.6422220%	0.6252700%	0.5786750%	0.5787650%
County's Proportionate Share of the Net Pension Asset	\$1,529,689	\$1,102,928	\$602,431	\$778,518	\$357,441	\$304,269	\$222,803	\$60,720
Covered Payroll	\$2,346,307	\$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	65.2%	46.84%	26.15%	33.24%	12.26%	8.47%	9.81%	2.58%
Plan Fiduciary Net Position as a Percentage of the Total Pension Asset	157.67%	145.28%	126.64%	137.28%	116.55%	116.90%	114.83%	104.56%

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 2014-2021.

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. There were no changes in assumptions for 2021.

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

	2021	2020	2019	2018	2017
<i>Traditional Plan:</i>					
Contractually Required Contribution	\$8,673,121	\$8,724,868	\$8,241,303	\$7,879,088	\$6,639,731
Contributions in Relation to the Contractually Required Contribution	<u>(8,673,121)</u>	<u>(8,724,868)</u>	<u>(8,241,303)</u>	<u>(7,879,088)</u>	<u>(6,639,731)</u>
Contribution Deficiency (excess)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Covered-employee payroll	\$61,950,864	\$62,320,486	\$58,866,450	\$56,279,200	\$51,074,854
Contributions as a Percentage of Covered-Payroll	14.00%	14.00%	14.00%	14.00%	13.00%
<i>Combined Plan</i>					
Contractually Required Contribution	\$328,483	\$342,239	\$329,641	\$322,579	\$304,477
Contributions in Relation to the Contractually Required Contribution	<u>(328,483)</u>	<u>(342,239)</u>	<u>(329,641)</u>	<u>(322,579)</u>	<u>(304,477)</u>
Contribution Deficiency (excess)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Covered-employee payroll	\$2,346,307	\$2,444,564	\$2,354,579	\$2,304,136	\$2,342,131
Contributions as a Percentage of Covered-Payroll	14.00%	14.00%	14.00%	14.00%	13.00%

2016	2015	2014	2013	2012
\$5,965,436	\$5,733,432	\$4,968,823	\$6,038,578	\$4,989,091
(5,941,023)	(5,767,979)	(4,852,489)	(6,023,455)	(4,989,091)
24,413	(34,547)	116,334	15,123	0
\$49,711,967	\$47,778,600	\$41,406,858	\$46,450,600	\$49,890,910
12.00%	12.00%	12.00%	13.00%	10.00%
\$349,787	\$315,754	\$272,495	\$305,365	\$233,471
(349,787)	(315,754)	(272,495)	(305,365)	(233,471)
0	0	0	0	0
\$2,914,892	\$2,631,283	\$2,270,792	\$2,348,962	\$2,334,710
12.00%	12.00%	12.00%	13.00%	10.00%

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

	2021	2020	2019	2018	2017
<u>Traditional Plan:</u>					
County's Proportion of the Net OPEB Liability/Asset	0.4233150%	0.4190000%	0.4204650%	0.4078100%	0.4078100%
County's Proportionate Share of the Net OPEB Liability (Asset)	(\$7,541,702)	\$57,874,783	\$54,824,108	\$44,285,160	\$41,190,194
County's covered payroll	\$64,297,171	\$61,221,029	\$58,583,336	\$53,416,985	\$52,626,109
County's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	-11.73%	94.54%	93.58%	82.90%	78.27%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	115.57%	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 2017-2020. For 2021, the following were the most significant changes in benefit terms since the prior measurement date: the Board approved several changes to the health care plan offered to Medicare and non-Medicare retirees in efforts to decrease costs and increase the solvency of the health care Plan. These changes are effective January 1, 2022 and include changes to base allowance and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for non-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are reflected in the December 31, 2020 measurement date health care valuation. These changes significantly decreased the total OPEB liability for the measurement date December 31, 2020.

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 10.0% initial/3.25%, ultimate in 2019 up to 10.50%, initial/3.5% ultimate in 2030. For 2021, 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 3.16% up to 6.00%, (b) the municipal bond rate was decreased from 2.75% up to 2.00% and (c) the health care cost trend rate was decreased from 10.00% initial/3.50%, ultimate in 2030 down to 8.50%, initial/3.50% ultimate in 2035.

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

	2021	2020	2019	2018	2017
Contractually Required Contribution	\$0	\$0	\$0	\$0	\$534,170
Contributions in Relation to the Contractually Required Contribution	0	0	0	0	(534,170)
Contribution Deficiency (excess)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Covered-employee payroll	\$64,297,171	\$64,765,050	\$61,221,029	\$58,583,336	\$53,416,985
OPEB Contributions as a Percentage of Covered- Employee Payroll	0.00%	0.00%	0.00%	0.00%	1.00%

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

2016	2015	2014	2013	2012
\$1,048,468	\$1,013,955	\$854,164	\$486,832	\$2,089,024
(1,048,468)	(1,013,955)	(854,164)	(486,832)	(2,089,024)
0	0	0	0	0
\$52,626,858	\$50,409,883	\$43,677,650	\$48,799,562	\$52,225,620
2.00%	2.00%	2.00%	1.00%	4.00%

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Delaware County, Ohio
Combining Statements - Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

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

Real Estate Assessment

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

911

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

Ditch Maintenance

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

Job and Family Services

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

Children Services

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

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.

Agricultural Society Excise Tax

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

Auto and Gas

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.

Emergency Rental Assistance

To account for the federal grant used to provide assistance to eligible households for rental assistance related to COVID-19.

(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*

* 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 TIF

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.

Orange Road Tax Equivalent

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

(continued)

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

Nonmajor Capital Projects Funds (continued)

Orange Road Tax Equivalent

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

Slate Ridge Redevelopment TIF II

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

Creekside Redevelopment TIF

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

Evans Farm Commercial Tax Equivalent

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

Delaware County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2021

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$53,576,433	\$386,180	\$15,845,503	\$69,808,116
Cash and Cash Equivalents in Segregated Accounts	1,767,531	0	0	1,767,531
Accounts Receivable	404,311	0	0	404,311
Hotel and Motel Taxes Receivable	110,117	0	0	110,117
Due from Other Governments	7,071,047	47,254	8,349,580	15,467,881
Interfund Receivable	99,613	0	0	99,613
Prepaid Items	903,406	0	0	903,406
Materials and Supplies Inventory	1,331,443	0	0	1,331,443
Property Taxes Receivable	4,192,202	804,876	854,916	5,851,994
Special Assessments Receivable	2,420,644	2,342,592	3,557	4,766,793
Payment in Lieu of Taxes Receivable	0	0	1,854,577	1,854,577
	<u>71,876,747</u>	<u>3,580,902</u>	<u>26,908,133</u>	<u>102,365,782</u>
Total Assets				
<u>Liabilities</u>				
Accrued Wages Payable	275,469	0	0	275,469
Accounts Payable	936,632	0	0	936,632
Contracts Payable	492,293	0	962,948	1,455,241
Matured Compensated Absences Payable	25,859	0	0	25,859
Due to Other Governments	611,301	0	12,482	623,783
Due to Component Unit	57,929	0	0	57,929
Interfund Payable	259,613	7,105	15,759,565	16,026,283
Developer Deposits	4,693,411	0	0	4,693,411
Retainage Payable	0	0	51,104	51,104
	<u>7,352,507</u>	<u>7,105</u>	<u>16,786,099</u>	<u>24,145,711</u>
Total Liabilities				
<u>Deferred Inflows of Resources</u>				
Property Taxes	4,147,662	793,766	846,475	5,787,903
Payment in Lieu of Taxes	0	0	1,854,577	1,854,577
Unavailable Revenue	6,536,072	2,400,956	8,361,578	17,298,606
	<u>10,683,734</u>	<u>3,194,722</u>	<u>11,062,630</u>	<u>24,941,086</u>
Total Deferred Inflows of Resources				
<u>Fund Balances</u>				
Nonspendable	2,234,849	0	0	2,234,849
Restricted	51,620,154	379,075	4,431,875	56,431,104
Committed	0	0	10,747,017	10,747,017
Unassigned (Deficit)	(14,497)	0	(16,119,488)	(16,133,985)
	<u>53,840,506</u>	<u>379,075</u>	<u>(940,596)</u>	<u>53,278,985</u>
Total Fund Balances				
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$71,876,747</u>	<u>\$3,580,902</u>	<u>\$26,908,133</u>	<u>\$102,365,782</u>

Delaware County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2021

	Real Estate Assessment	911	Ditch Maintenance	Job and Family Services
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$7,489,729	\$5,072,449	\$10,958,998	\$606,953
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Hotel and Motel Taxes Receivable	0	0	0	0
Due from Other Governments	0	169,367	0	610,406
Interfund Receivable	0	0	0	99,613
Prepaid Items	177,923	59,349	10,923	0
Materials and Supplies Inventory	0	5,858	0	0
Property Taxes Receivable	0	4,192,202	0	0
Special Assessments Receivable	0	0	2,420,644	0
Total Assets	7,667,652	9,499,225	13,390,565	1,316,972
<u>Liabilities</u>				
Accrued Wages Payable	27,918	41,173	0	61,653
Accounts Payable	368,560	3,640	0	42,625
Matured Compensated Absences Payable	0	0	0	0
Due to Other Governments	4,292	11,338	406,716	73,507
Due to Component Unit	0	0	0	0
Contracts Payable	0	0	0	0
Interfund Payable	0	0	0	0
Developer Deposits	0	0	0	0
Total Liabilities	400,770	56,151	406,716	177,785
<u>Deferred Inflows of Resources</u>				
Property Taxes	0	4,147,662	0	0
Unavailable Revenue	0	213,907	2,420,644	0
Total Deferred Inflows of Resources	0	4,361,569	2,420,644	0
<u>Fund Balances</u>				
Nonspendable	177,923	65,207	10,923	0
Restricted	7,088,959	5,016,298	10,552,282	1,139,187
Unassigned (Deficit)	0	0	0	0
Total Fund Balances	7,266,882	5,081,505	10,563,205	1,139,187
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$7,667,652	\$9,499,225	\$13,390,565	\$1,316,972

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Delaware County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2021

	Children Services	Auto and Gas	Delinquent Real Estate Tax Account Collection	Child Support Enforcement
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$1,771,572	\$17,560,299	\$1,667,148	\$3,395,669
Cash and Cash Equivalents in Segregated Accounts	0	0	0	80
Accounts Receivable	0	404,311	0	0
Hotel and Motel Taxes Receivable	0	0	0	0
Due from Other Governments	260,416	5,483,666	0	44,000
Interfund Receivable	0	0	0	0
Prepaid Items	0	46,491	26,700	0
Materials and Supplies Inventory	0	1,325,585	0	0
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	2,031,988	24,820,352	1,693,848	3,439,749
<u>Liabilities</u>				
Accrued Wages Payable	0	89,038	8,967	15,594
Accounts Payable	157,959	155,660	17,551	0
Matured Compensated Absences Payable	0	25,859	0	0
Due to Other Governments	20,934	15,273	1,380	2,376
Due to Component Unit	0	0	57,929	0
Contracts Payable	0	492,293	0	0
Interfund Payable	0	160,000	0	0
Developer Deposits	0	4,693,411	0	0
Total Liabilities	178,893	5,631,534	85,827	17,970
<u>Deferred Inflows of Resources</u>				
Property Taxes	0	0	0	0
Unavailable Revenue	88,761	3,652,422	0	0
Total Deferred Inflows of Resources	88,761	3,652,422	0	0
<u>Fund Balances</u>				
Nonspendable	0	1,372,076	26,700	0
Restricted	1,764,334	14,164,320	1,581,321	3,421,779
Unassigned (Deficit)	0	0	0	0
Total Fund Balances	1,764,334	15,536,396	1,608,021	3,421,779
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$2,031,988	\$24,820,352	\$1,693,848	\$3,439,749

(continued)

COVID-19	Emergency Rental Assistance	Agricultural Society Excise Tax	Other Public Safety	Other	Total
\$0	\$106,906	\$1,238,779	\$2,033,495	\$1,674,436	\$53,576,433
0	0	0	1,553,490	213,961	1,767,531
0	0	0	0	0	404,311
0	0	110,117	0	0	110,117
0	0	0	439,605	63,587	7,071,047
0	0	0	0	0	99,613
0	546,990	0	0	35,030	903,406
0	0	0	0	0	1,331,443
0	0	0	0	0	4,192,202
0	0	0	0	0	2,420,644
0	653,896	1,348,896	4,026,590	1,987,014	71,876,747
0	0	0	29,511	1,615	275,469
0	62,557	0	33,503	94,577	936,632
0	0	0	0	0	25,859
0	0	25,000	8,745	41,740	611,301
0	0	0	0	0	57,929
0	0	0	0	0	492,293
0	0	0	0	99,613	259,613
0	0	0	0	0	4,693,411
0	62,557	25,000	71,759	237,545	7,352,507
0	0	0	0	0	4,147,662
0	0	0	159,977	361	6,536,072
0	0	0	159,977	361	10,683,734
0	546,990	0	0	35,030	2,234,849
0	44,349	1,323,896	3,794,854	1,728,575	51,620,154
0	0	0	0	(14,497)	(14,497)
0	591,339	1,323,896	3,794,854	1,749,108	53,840,506
\$0	\$653,896	\$1,348,896	\$4,026,590	\$1,987,014	\$71,876,747

Delaware County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2021

	Permanent Improvement	Sawmill Parkway	Creekside TIF	Orange Road TIF	County Drainage
<u>Assets</u>					
Equity in Pooled Cash and Cash Equivalents	\$1,493,519	\$50,522	\$162,274	\$33,043	\$314,232
Due from Other Governments	52,504	5,868,402	0	0	0
Property Taxes Receivable	854,916	0	0	0	0
Special Assessments Receivable	0	0	0	0	3,557
Payment in Lieu of Taxes Receivable	0	0	207,636	21,654	0
Total Assets	<u>2,400,939</u>	<u>5,918,924</u>	<u>369,910</u>	<u>54,697</u>	<u>317,789</u>
<u>Liabilities</u>					
Accounts Payable	0	0	0	0	0
Contracts Payable	14,525	0	0	0	27,623
Due to Other Governments	0	0	12,482	0	0
Interfund Payable	0	0	0	0	0
Retainage Payable	0	0	0	0	0
Total Liabilities	<u>14,525</u>	<u>0</u>	<u>12,482</u>	<u>0</u>	<u>27,623</u>
<u>Deferred Inflows of Resources</u>					
Property Taxes	846,475	0	0	0	0
Payment in Lieu of Taxes	0	0	207,636	21,654	0
Unavailable Revenue	60,945	5,868,402	0	0	3,557
Total Deferred Inflows of Resources	<u>907,420</u>	<u>5,868,402</u>	<u>207,636</u>	<u>21,654</u>	<u>3,557</u>
<u>Fund Balances</u>					
Restricted	1,478,994	50,522	149,792	33,043	286,609
Committed	0	0	0	0	0
Unassigned (Deficit)	0	0	0	0	0
Total Fund Balances	<u>1,478,994</u>	<u>50,522</u>	<u>149,792</u>	<u>33,043</u>	<u>286,609</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$2,400,939</u>	<u>\$5,918,924</u>	<u>\$369,910</u>	<u>\$54,697</u>	<u>\$317,789</u>

(continued)

Ohio Public Works Commission	Capital Improvement Reserve	Capital Acquisition	Slate Ridge TIF	Slate Ridge TIF 2	Board of Developmental Disabilities Capital Improvement
\$0	\$8,659,503	\$2,122,015	\$305,636	\$577,480	\$1,351,076
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	556,278	723,835	0
0	8,659,503	2,122,015	861,914	1,301,315	1,351,076
0	0	0	0	0	0
0	21,490	13,011	0	0	0
0	0	0	0	0	0
0	0	0	0	6,008,378	0
0	0	0	0	0	0
0	21,490	13,011	0	6,008,378	0
0	0	0	0	0	0
0	0	0	556,278	723,835	0
0	0	0	0	0	0
0	0	0	556,278	723,835	0
0	0	0	305,636	0	1,351,076
0	8,638,013	2,109,004	0	0	0
0	0	0	0	(5,430,898)	0
0	8,638,013	2,109,004	305,636	(5,430,898)	1,351,076
\$0	\$8,659,503	\$2,122,015	\$861,914	\$1,301,315	\$1,351,076

(continued)

Delaware County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds (continued)
December 31, 2021

	Olentangy Crossing Redevelopment Tax Equivalent	Ohio Public Works Commission	Evans Farms Commercial TIF	State Infrastructure Bank Loan	Total
<u>Assets</u>					
Equity in Pooled Cash and Cash Equivalents	\$776,203	\$0	\$0	\$0	\$15,845,503
Due from Other Governments	0	0	0	2,428,674	8,349,580
Property Taxes Receivable	0	0	0	0	854,916
Special Assessments Receivable	0	0	0	0	3,557
Payment in Lieu of Taxes Receivable	345,174	0	0	0	1,854,577
Total Assets	<u>1,121,377</u>	<u>0</u>	<u>0</u>	<u>2,428,674</u>	<u>26,908,133</u>
<u>Liabilities</u>					
Accounts Payable	0	0	0	0	-
Contracts Payable	0	0	886,299	0	962,948
Due to Other Governments	0	0	0	0	12,482
Interfund Payable	0	0	9,751,187	0	15,759,565
Retainage Payable	0	0	51,104	0	51,104
Total Liabilities	<u>0</u>	<u>0</u>	<u>10,688,590</u>	<u>0</u>	<u>16,786,099</u>
<u>Deferred Inflows of Resources</u>					
Property Taxes	0	0	0	0	846,475
Payment in Lieu of Taxes	345,174	0	0	0	1,854,577
Unavailable Revenue	0	0	0	2,428,674	8,361,578
Total Deferred Inflows of Resources	<u>345,174</u>	<u>0</u>	<u>0</u>	<u>2,428,674</u>	<u>11,062,630</u>
<u>Fund Balances</u>					
Restricted	776,203	0	0	0	4,431,875
Committed	0	0	0	0	10,747,017
Unassigned (Deficit)	0	0	(10,688,590)	0	(16,119,488)
Total Fund Balances	<u>776,203</u>	<u>0</u>	<u>(10,688,590)</u>	<u>0</u>	<u>(940,596)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$1,121,377</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,428,674</u>	<u>\$26,908,133</u>

Delaware County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
For the Year Ended December 31, 2021

	Special Bond Retirement	General Bond Retirement	Total
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$379,232	\$6,948	\$386,180
Due from Other Governments	47,254	0	47,254
Property Taxes Receivable	804,876	0	804,876
Special Assessments Receivable	2,342,592	0	2,342,592
 Total Assets	3,573,954	6,948	3,580,902
<u>Liabilities</u>			
Interfund Payable	7,105	0	7,105
<u>Deferred Inflows of Resources</u>			
Property Taxes	793,766	0	793,766
Unavailable Revenue	2,400,956	0	2,400,956
 Total Deferred Inflows of Resources	3,194,722	0	3,194,722
<u>Fund Balances</u>			
Restricted	372,127	6,948	379,075
 Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$3,573,954	\$6,948	\$3,580,902

Delaware County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2021

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Revenues</u>				
Property Taxes	\$3,976,968	\$750,611	\$834,064	\$5,561,643
Payment in Lieu of Taxes	0	0	1,163,823	1,163,823
Hotel and Motel Taxes	1,505,539	0	0	1,505,539
Special Assessments	2,093,192	374,254	924	2,468,370
Charges for Services	9,947,026	0	81,279	10,028,305
Licenses and Permits	538,934	0	0	538,934
Fines and Forfeitures	337,819	0	0	337,819
Intergovernmental	28,179,647	92,393	195,895	28,467,935
Interest	7,420	69,278	52	76,750
Other	531,500	0	2,942,993	3,474,493
Total Revenues	47,118,045	1,286,536	5,219,030	53,623,611
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	10,339,473	19,490	0	10,358,963
Judicial	449,953	0	0	449,953
Public Safety	8,943,034	0	0	8,943,034
Public Works	18,831,793	0	0	18,831,793
Health	84,800	0	0	84,800
Human Services	9,560,799	0	0	9,560,799
Intergovernmental	2,547,534	0	260,696	2,808,230
Capital Outlay	0	0	15,041,126	15,041,126
Debt Service				
Principal Retirement	0	3,646,198	210,089	3,856,287
Interest and Fiscal Charges	0	2,732,909	52,180	2,785,089
Issuance Cost	0	5,000	0	5,000
Total Expenditures	50,757,386	6,403,597	15,564,091	72,725,074
Excess of Revenues Under Expenditures	(3,639,341)	(5,117,061)	(10,345,061)	(19,101,463)
<u>Other Financing Sources (Uses)</u>				
Sale of Capital Assets	17,376	0	0	17,376
Issuance of Note	0	0	1,423,320	1,423,320
Issuance of Special Assessment Bond	0	5,000	254,178	259,178
Transfers In	3,455,057	5,084,062	9,513,873	18,052,992
Transfers Out	(1,481,584)	0	0	(1,481,584)
Total Other Financing Sources (Uses)	1,990,849	5,089,062	11,191,371	18,271,282
Changes in Fund Balances	(1,648,492)	(27,999)	846,310	(830,181)
Fund Balances at Beginning of Year, Restated	55,488,998	407,074	(1,786,906)	54,109,166
Fund Balances at End of Year	\$53,840,506	\$379,075	(\$940,596)	\$53,278,985

Delaware County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2021

	Real Estate Assessment	911	Ditch Maintenance	Job and Family Services
Revenues				
Property Taxes	\$0	\$3,976,968	\$0	\$0
Hotel and Motel Taxes	0	0	0	0
Special Assessments	0	0	2,093,192	0
Charges for Services	4,856,020	0	217,125	2,660
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	995,802	0	3,907,071
Interest	0	0	0	0
Other	1,919	42,696	0	8,449
Total Revenues	4,857,939	5,015,466	2,310,317	3,918,180
Expenditures				
Current				
General Government				
Legislative and Executive	3,492,889	0	0	0
Judicial	0	0	0	0
Public Safety	0	5,033,801	0	0
Public Works	0	0	1,246,979	0
Health	0	0	0	0
Human Services	0	0	0	5,894,167
Intergovernmental	0	0	0	0
Total Expenditures	3,492,889	5,033,801	1,246,979	5,894,167
Excess of Revenues Over (Under) Expenditures	1,365,050	(18,335)	1,063,338	(1,975,987)
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	0	0
Transfers In	0	0	0	1,938,280
Transfers Out	0	0	0	(9,776)
Total Other Financing Sources (Uses)	0	0	0	1,928,504
Changes in Fund Balances	1,365,050	(18,335)	1,063,338	(47,483)
Fund Balances at Beginning of Year (Restated)	5,901,832	5,099,840	9,499,867	1,186,670
Fund Balances at End of Year	<u>\$7,266,882</u>	<u>\$5,081,505</u>	<u>\$10,563,205</u>	<u>\$1,139,187</u>

(continued)

Delaware County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds (continued)
For the Year Ended December 31, 2021

	Children Services	Auto and Gas	Delinquent Real Estate Tax Account Collection	Child Support Enforcement
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Hotel and Motel Taxes	0	0	0	0
Special Assessments	0	0	0	0
Charges for Services	0	2,080,468	641,471	465,800
Licenses and Permits	0	187,227	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	2,096,507	11,034,388	0	1,205,890
Interest	0	4,200	0	0
Other	5,085	34,248	19,106	34,637
Total Revenues	<u>2,101,592</u>	<u>13,340,531</u>	<u>660,577</u>	<u>1,706,327</u>
Expenditures				
Current				
General Government				
Legislative and Executive	0	0	962,701	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	17,571,064	0	0
Health	0	0	0	0
Human Services	1,719,149	0	0	1,475,779
Intergovernmental	0	0	0	0
Total Expenditures	<u>1,719,149</u>	<u>17,571,064</u>	<u>962,701</u>	<u>1,475,779</u>
Excess of Revenues Over (Under) Expenditures	<u>382,443</u>	<u>(4,230,533)</u>	<u>(302,124)</u>	<u>230,548</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	0	17,376	0	0
Transfers In	934,776	296,221	144,452	0
Transfers Out	(1,175,760)	0	0	0
Total Other Financing Sources (Uses)	<u>(240,984)</u>	<u>313,597</u>	<u>144,452</u>	<u>0</u>
Changes in Fund Balances	141,459	(3,916,936)	(157,672)	230,548
Fund Balances at Beginning of Year	<u>1,622,875</u>	<u>19,453,332</u>	<u>1,765,693</u>	<u>3,191,231</u>
Fund Balances at End of Year	<u><u>\$1,764,334</u></u>	<u><u>\$15,536,396</u></u>	<u><u>\$1,608,021</u></u>	<u><u>\$3,421,779</u></u>

COVID-19	Emergency Rental Assistance	Agricultural Society Excise Tax	Other Public Safety	Other	Total
\$0	\$0	\$0	\$0	\$0	\$3,976,968
0	0	1,505,539	0	0	1,505,539
0	0	0	0	0	2,093,192
0	0	0	1,524,889	158,593	9,947,026
0	0	0	351,707	0	538,934
0	0	0	47,486	290,333	337,819
396,900	5,988,759	0	1,782,920	771,410	28,179,647
6	2,861	0	0	353	7,420
0	0	0	344,224	41,136	531,500
<u>396,906</u>	<u>5,991,620</u>	<u>1,505,539</u>	<u>4,051,226</u>	<u>1,261,825</u>	<u>47,118,045</u>
396,900	5,400,281	0	0	86,702	10,339,473
0	0	0	12,438	437,515	449,953
0	0	0	3,909,233	0	8,943,034
0	0	0	0	13,750	18,831,793
0	0	0	0	84,800	84,800
15,106	0	0	0	456,598	9,560,799
0	0	2,547,534	0	0	2,547,534
<u>412,006</u>	<u>5,400,281</u>	<u>2,547,534</u>	<u>3,921,671</u>	<u>1,079,365</u>	<u>50,757,386</u>
<u>(15,100)</u>	<u>591,339</u>	<u>(1,041,995)</u>	<u>129,555</u>	<u>182,460</u>	<u>(3,639,341)</u>
0	0	0	0	0	17,376
0	0	0	130,760	10,568	3,455,057
0	0	0	0	(296,048)	(1,481,584)
<u>0</u>	<u>0</u>	<u>0</u>	<u>130,760</u>	<u>(285,480)</u>	<u>1,990,849</u>
(15,100)	591,339	(1,041,995)	260,315	(103,020)	(1,648,492)
15,100	0	2,365,891	3,534,539	1,852,128	55,488,998
<u>\$0</u>	<u>\$591,339</u>	<u>\$1,323,896</u>	<u>\$3,794,854</u>	<u>\$1,749,108</u>	<u>\$53,840,506</u>

Delaware County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2021

	Permanent Improvement	Sawmill Parkway	Creekside TIF	Orange Road TIF	County Drainage
<u>Revenues</u>					
Property Taxes	\$834,064	\$0	\$0	\$0	\$0
Payment in Lieu of Taxes	0	0	117,187	17,371	0
Special Assessments	0	0	0	0	924
Charges for Services	0	0	0	0	81,279
Intergovernmental	102,666	0	0	0	0
Interest	0	52	0	0	0
Other	0	0	0	0	4,035
Total Revenues	936,730	52	117,187	17,371	86,238
<u>Expenditures</u>					
General Government					
Intergovernmental	0	0	12,482	0	0
Public Works	0	0	0	0	0
Capital Outlay	736,985	0	1,459	185	59,760
Debt Service					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
Total Expenditures	736,985	0	13,941	185	59,760
Excess of Revenues Over (Under) Expenditures	199,745	52	103,246	17,186	26,478
<u>Other Financing Sources</u>					
Issuance of Note	0	0	0	0	0
Issuance of Special Assessment Bond	0	0	0	0	254,178
Transfers In	0	0	0	0	0
Total Other Financing Sources	0	0	0	0	254,178
Changes in Fund Balances	199,745	52	103,246	17,186	280,656
Fund Balances at Beginning of Year	1,279,249	50,470	46,546	15,857	5,953
Fund Balances at End of Year	\$1,478,994	\$50,522	\$149,792	\$33,043	\$286,609

Ohio Public Works Commission	Capital Improvement Reserve	Capital Acquisition	Slate Ridge	Slate Ridge TIF 2	Board of Developmental Disabilities Capital Improvement
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	300,518	252,873	0
0	0	0	0	0	0
0	0	0	0	0	0
93,229	0	0	0	0	0
0	0	0	0	0	0
0	711,766	0	0	2,227,192	0
93,229	711,766	0	300,518	2,480,065	0
0	0	0	0	0	0
0	0	0	0	0	0
93,229	1,591,801	1,310,795	3,202	552,694	0
0	0	0	0	125,089	0
0	0	0	0	0	0
93,229	1,591,801	1,310,795	3,202	677,783	0
0	(880,035)	(1,310,795)	297,316	1,802,282	0
0	0	0	0	1,423,320	0
0	0	0	0	0	0
0	8,331,443	1,146,000	0	0	0
0	8,331,443	1,146,000	0	1,423,320	0
0	7,451,408	(164,795)	297,316	3,225,602	0
0	1,186,605	2,273,799	8,320	(8,656,500)	1,351,076
\$0	\$8,638,013	\$2,109,004	\$305,636	(\$5,430,898)	\$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, 2021

	Olentangy Crossing Redevelopment Tax Equivalent	Evans Farms Commercial TIF	State Infrastructure Bank Loan	Total
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$834,064
Payment in Lieu of Taxes	475,874	0	0	1,163,823
Special Assessments	0	0	0	924
Charges for Services	0	0	0	81,279
Intergovernmental	0	0	0	195,895
Interest	0	0	0	52
Other	0	0	0	2,942,993
Total Revenues	475,874	0	0	5,219,030
<u>Expenditures</u>				
General Government				
Intergovernmental	248,214	0	0	260,696
Public Works	0	0	0	0
Capital Outlay	2,426	10,688,590	0	15,041,126
Debt Service				
Principal Retirement	85,000	0	0	210,089
Interest and Fiscal Charges	15,750	0	36,430	52,180
Total Expenditures	351,390	10,688,590	36,430	15,564,091
Excess of Revenues Over (Under) Expenditures	124,484	(10,688,590)	(36,430)	(10,345,061)
<u>Other Financing Sources</u>				
SIB Loan Proceeds	0	0	0	1,423,320
Special Assessment Bond Proceeds	0	0	0	254,178
Transfers In	0	0	36,430	9,513,873
Total Other Financing Sources	0	0	36,430	11,191,371
Changes in Fund Balances	124,484	(10,688,590)	0	846,310
Fund Balances at Beginning of Year	651,719	0	0	(1,786,906)
Fund Balances at End of Year	\$776,203	(\$10,688,590)	\$0	(\$940,596)

Delaware County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2021

	Special Bond Retirement	General Bond Retirement	Total
<u>Revenues</u>			
Property Taxes	\$750,611	\$0	\$750,611
Special Assessments	374,254	0	374,254
Intergovernmental	92,393	0	92,393
Interest	69,278	0	69,278
Other	0	0	0
Total Revenues	<u>1,286,536</u>	<u>0</u>	<u>1,286,536</u>
<u>Expenditures</u>			
General Government			
Legislative and Executive	19,490	0	19,490
Debt Service			
Principal Retirement	2,026,198	1,620,000	3,646,198
Interest and Fiscal Charges	1,522,443	1,210,466	2,732,909
Issuance Costs	0	5,000	5,000
Total Expenditures	<u>3,568,131</u>	<u>2,835,466</u>	<u>6,403,597</u>
Excess of Revenues (Under) Expenditures	<u>(2,281,595)</u>	<u>(2,835,466)</u>	<u>(5,117,061)</u>
<u>Other Financing Sources</u>			
Issuance of Special Assessment Bond	0	5,000	5,000
Transfers In	2,253,596	2,830,466	5,084,062
Total Other Financing Sources	<u>2,253,596</u>	<u>2,835,466</u>	<u>5,089,062</u>
Changes in Fund Balances	(27,999)	0	(27,999)
Fund Balances at Beginning of Year	<u>400,126</u>	<u>6,948</u>	<u>407,074</u>
Fund Balances at End of Year	<u><u>\$372,127</u></u>	<u><u>\$6,948</u></u>	<u><u>\$379,075</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, 2021

	Solid Waste Transfer Station	Storm Water Phase II	Total
<u>Assets</u>			
<u>Current Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$2,453,220	\$2,143,452	\$4,596,672
Cash and Cash Equivalents with Escrow Agent	0	0	0
Materials and Supplies Inventory	0	8,999	8,999
Due from Other Governments	0	39,072	39,072
Total Current Assets	<u>2,453,220</u>	<u>2,191,523</u>	<u>4,644,743</u>
<u>Noncurrent Assets</u>			
Restricted Assets - Cash and Cash Equivalents with Escrow Agent	19,500	0	19,500
Nondepreciable Capital Assets	48,885	0	48,885
Depreciable Capital Assets, Net	644,804	11,521	656,325
Net pension Asset	1,601	6,405	8,006
OPEB Asset	7,894	31,578	39,472
Total Noncurrent Assets	<u>722,684</u>	<u>49,504</u>	<u>772,188</u>
Total Assets	<u>3,175,904</u>	<u>2,241,027</u>	<u>5,416,931</u>
<u>Deferred Outflows of Resources</u>			
Deferred Outflows of Resources - Pension	12,878	51,511	64,389
Deferred Outflows of Resources - OPEB	5,922	23,689	29,611
Total Assets and Deferred Outflows of Resources	<u>3,194,704</u>	<u>2,316,227</u>	<u>5,510,931</u>
<u>Liabilities</u>			
<u>Current Liabilities</u>			
Accrued Wages Payable	1,074	6,239	7,313
Due to Other Governments	165	960	1,125
Developer Deposits	0	1,117,994	1,117,994
Compensated Absences Payable	2,104	16,699	18,803
Total Current Liabilities	<u>3,343</u>	<u>1,141,892</u>	<u>1,145,235</u>
<u>Long-Term Liabilities</u>			
Compensated Absences Payable	2,460	58,602	61,062
Net Pension Liability	65,576	262,303	327,879
Postclosure Cost Payable	19,500	0	19,500
Total Long-Term Liabilities	<u>87,536</u>	<u>320,905</u>	<u>408,441</u>
Total Liabilities	<u>90,879</u>	<u>1,462,797</u>	<u>1,553,676</u>
<u>Deferred Inflows of Resources</u>			
Deferred Inflows of Resources - Pension	28,858	115,432	144,290
Deferred Inflows of Resources - OPEB	24,162	96,648	120,810
Total Deferred Inflows of Resources	<u>53,020</u>	<u>212,080</u>	<u>265,100</u>
Total Liabilities and Deferred Inflows of Resources	<u>143,899</u>	<u>1,674,877</u>	<u>1,818,776</u>
<u>Net Position</u>			
Net Investment in Capital Assets	693,689	11,521	705,210
Unrestricted	2,357,116	629,829	2,986,945
Total Net Position	<u>\$3,050,805</u>	<u>\$641,350</u>	<u>\$3,692,155</u>

Delaware County, Ohio
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position
Nonmajor Enterprise Funds
For the Year Ended December 31, 2021

	Solid Waste Transfer Station	Storm Water Phase II	Total
<u>Operating Revenues</u>			
Charges for Services	\$240,096	\$543,949	\$784,045
<u>Operating Expenses</u>			
Personal Services	64,138	287,414	351,552
Fringe Benefits	(41,721)	(134,718)	(176,439)
Services and Charges	8,740	11,093	19,833
Materials and Supplies	449	360	809
Depreciation	42,433	2,881	45,314
Total Operating Expenses	74,039	167,030	241,069
Operating Income (Loss)	166,057	376,919	542,976
Changes in Net Position	166,057	376,919	542,976
Net Position at Beginning of Year	2,884,748	264,431	3,149,179
Net Position at End of Year	<u>\$3,050,805</u>	<u>\$641,350</u>	<u>\$3,692,155</u>

Delaware County, Ohio
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended December 31, 2021

	Solid Waste Transfer Station	Storm Water Phase II	Total
<u>Increase (Decrease) in Cash and Cash Equivalents</u>			
<u>Cash Flows from Operating Activities</u>			
Cash Received from Customers	\$260,010	\$537,437	\$797,447
Cash Received from Developers Deposits	0	1,132,705	1,132,705
Cash Payments for Personal Services	(67,005)	(274,080)	(341,085)
Cash Payments for Fringe Benefits	(20,022)	(123,513)	(143,535)
Cash Payments for Services and Charges	(53,202)	(20,092)	(73,294)
Cash Payments for Materials and Supplies	(449)	(360)	(809)
Cash Payments for Return of Developers Deposits		(830,936)	(830,936)
Net Cash Provided by Operating Activities	<u>119,332</u>	<u>421,161</u>	<u>540,493</u>
<u>Cash Flows from Capital and Related Financing Activities</u>			
Cash Payments for Acquisition of Capital Assets	<u>0</u>	<u>0</u>	<u>0</u>
Net Increase in Cash and Cash Equivalents	119,332	421,161	540,493
Cash and Cash Equivalents at Beginning of Year	<u>2,353,388</u>	<u>1,722,291</u>	<u>4,075,679</u>
Cash and Cash Equivalents at End of Year	<u><u>\$2,472,720</u></u>	<u><u>\$2,143,452</u></u>	<u><u>\$4,616,172</u></u>
<u>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</u>			
Operating Income	\$166,057	\$376,919	\$542,976
<u>Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities</u>			
Depreciation	42,433	2,881	45,314
Changes in Assets and Liabilities:			
Decrease (Increase) in Accounts Receivable	19,914	0	19,914
Decrease in Due from Other Governments	0	(6,512)	(6,512)
Increase in Developers Deposits	0	301,769	301,769
(Increase) in Materials & Supplies Inventory	0	(8,999)	(8,999)
(Increase) in Net Pension Asset	(419)	(1,585)	(2,004)
(Increase) in deferred outflows - pensions	2,511	11,213	13,724
(Increase) in deferred outflows - OPEB	4,403	18,393	22,796
(Decrease) in Net Pension Liability	(23,091)	(99,088)	(122,179)
(Decrease) in OPEB Liability	(62,049)	(252,899)	(314,948)
(Increase) in OPEB Asset	(7,894)	(31,578)	(39,472)
Increase in deferred inflows-pension	9,573	36,831	46,404
Increase in deferred inflows-OPEB	15,221	60,205	75,426
(Decrease) in Accrued Wages Payable	13	1,807	1,820
Increase in Accounts Payable	(462)	0	(462)
(Decrease) in Contracts Payable	(44,000)	0	(44,000)
Increase in Due to Other Governments	2	277	279
Increase in Compensated Absences Payable	(2,880)	11,527	8,647
Net Cash Provided by Operating Activities	<u><u>\$119,332</u></u>	<u><u>\$421,161</u></u>	<u><u>\$540,493</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
For the Year Ended December 31, 2021

<u>Assets</u>	<u>Undivided Monies</u>	<u>Fiscal Agent</u>	<u>Miscellaneous Court/Safety</u>	<u>Other</u>	<u>Custodial Funds</u>
Equity in Pooled Cash and Cash Equivalents	\$16,393,748	\$26,679,700	\$71,797	-	\$43,145,245
Cash and Cash Equivalents in Segregated Accounts	967,684	-	1,138,915	141,867	2,248,466
Due from Other Governments	6,052,733	1,838,492	-	-	7,891,225
Property Taxes Receivable	553,352,689	-	-	-	553,352,689
Special Assessments Receivable	8,056,981	-	-	-	8,056,981
Total Assets	584,823,835	28,518,192	1,210,712	141,867	614,694,606
 <u>Liabilities</u>					
Accrued Wages Payable		81,090			81,090
Accounts Payable		1,486,077			1,486,077
Contracts Payable		164,871			164,871
Due to Other Governments	15,885,036	293,182	-	-	16,178,218
Total Liabilities	15,885,036	2,025,220	-	-	17,910,256
 <u>Deferred Inflows of Resources</u>					
Property and Other Local Taxes	547,512,061	-	-	-	547,512,061
Total Deferred Inflows of Resources	547,512,061	-	-	-	547,512,061
 <u>Net Position</u>					
Restricted for:					
Individuals, Organizations, and Other Governments	21,426,738	26,492,972	1,210,712	141,867	49,272,289
Total Net Position	\$21,426,738	\$26,492,972	\$1,210,712	\$141,867	\$49,272,289

Delaware County, Ohio
Combining Statements of Change in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2021

<u>Additions</u>	<u>Undivided Monies</u>	<u>Fiscal Agent</u>	<u>Miscellaneous Court/Safety</u>	<u>Other</u>	<u>Total Custodial Funds</u>
Intergovernmental	\$10,251,616	\$0	\$0	\$0	\$10,251,616
Amounts Received as Fiscal Agent	0	35,912,779			35,912,779
Licenses, Permit, and Fees for Other Organizations	62,207,750				62,207,750
Fines and Forfeitures for Other Governments	0		3,083,524		3,083,524
Property Tax Collections for Other Governments	600,176,087				600,176,087
Special Assessments Collections for Other Governments	8,056,981				8,056,981
Sheriff Sales Collections for Others	2,651,550				2,651,550
Other				755,982	755,982
Total Additions	683,343,984	35,912,779	3,083,524	755,982	\$723,096,269
<u>Deductions</u>					
Distributions of State Funds to Other Governments	9,211,454				9,211,454
Distributions as Fiscal Agent	0	35,691,044			35,691,044
Distribution to Others	0			1,121,019	1,121,019
Licenses, Permits, and Fees Distributions to Other Governments	62,203,220				62,203,220
Fines and Forfeitures Distributions to Other Governments	0		3,493,508		3,493,508
Special Assessments Distributions to Other Governments	6,565,385				6,565,385
Sheriff Sales Distributions to Others	2,694,498				2,694,498
Property Tax Distributions to Other Governments	603,321,262				603,321,262
Total Deductions	683,995,819	35,691,044	3,493,508	1,121,019	724,301,390
 Net Change in Fiduciary Net Position	 (651,835)	 221,735	 (409,984)	 (365,037)	 (1,205,121)
Net Position Beginning of Year	22,078,573	26,271,237	1,620,696	506,904	50,477,410
Net Position End of Year	<u>\$21,426,738</u>	<u>\$26,492,972</u>	<u>\$1,210,712</u>	<u>\$141,867</u>	<u>\$49,272,289</u>

See accompanying notes to the basic financial statements

**Individual Fund Schedules of Revenue, 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, 2021

	Budgeted Amounts			Variance with Final Budget Over (Under)
	Original	Final	Actual	
<u>Revenues</u>				
Property Taxes	\$15,133,934	\$15,133,934	\$14,866,487	(\$267,447)
Sales Taxes	64,400,000	72,800,019	77,585,701	4,785,682
Charges for Services	30,973,426	30,973,426	33,882,017	2,908,591
Licenses and Permits	2,066,000	2,066,000	2,940,515	874,515
Fines and Forfeitures	305,000	305,000	283,370	(21,630)
Intergovernmental	6,100,825	6,100,825	7,724,498	1,623,673
Interest	1,900,000	1,900,000	1,126,629	(773,371)
Other	3,547,397	3,594,901	689,053	(2,905,848)
Total Revenues	124,426,582	132,874,105	139,098,270	6,224,165
<u>Expenditures</u>				
Current				
General Government - Legislative and Executive				
Auditor				
Personal Services	904,000	930,000	928,207	1,793
Fringe Benefits	361,205	361,205	349,111	12,094
Services and Charges	87,850	61,850	40,822	21,028
Materials and Supplies	16,245	16,245	15,855	390
Total Auditor	1,369,300	1,369,300	1,333,995	35,305
Weights & Measures				
Personal Services	106,700	106,700	102,743	3,957
Fringe Benefits	64,150	64,150	38,185	25,965
Services and Charges	6,785	6,785	5,701	1,084
Materials and Supplies	2,400	2,400	1,812	588
Total Weights & Measures	180,035	180,035	148,441	31,594
Commissioners - Administrative				
Personal Services	827,500	814,000	735,551	78,449
Fringe Benefits	309,400	309,400	250,357	59,043
Services and Charges	86,300	86,300	36,855	49,445
Materials and Supplies	19,387	19,387	10,705	8,682
Total Commissioners - Administrative	1,242,587	1,229,087	1,033,468	195,619
Commissioners - General				
Services and Charges	3,078,437	3,078,437	2,315,957	762,480
Materials and Supplies	49,248	49,248	30,713	18,535
Total Commissioners - General	3,127,685	3,127,685	2,346,670	781,015
Record Center				
Personal Services	217,611	217,611	206,283	11,328
Fringe Benefits	83,979	83,979	83,319	660
Services and Charges	33,357	37,382	31,538	5,844
Materials and Supplies	24,213	29,729	29,040	689
Total Record Center	359,160	368,701	350,180	18,521

(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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Lands and Buildings				
Personal Services	\$1,147,593	\$1,087,593	\$1,084,426	\$3,167
Fringe Benefits	597,792	527,792	509,602	18,190
Services and Charges	1,546,296	1,616,296	1,608,301	7,995
Materials and Supplies	290,425	290,425	285,265	5,160
Total Lands and Buildings	3,582,106	3,522,106	3,487,594	34,512
County Garage				
Personal Services	158,890	138,890	129,230	9,660
Fringe Benefits	84,551	79,551	70,177	9,374
Services and Charges	78,315	103,315	101,565	1,750
Materials and Supplies	665,163	725,163	698,827	26,336
Total County Garage	986,919	1,046,919	999,799	47,120
Zoning				
Personal Services	3,023	3,023	3,023	0
Fringe Benefits	1,248	1,258	1,251	7
Services and Charges	666	666	168	498
Materials and Supplies	250	240	0	240
Total Zoning	5,187	5,187	4,442	745
Human Resources				
Personal Services	431,812	431,812	430,546	1,266
Fringe Benefits	158,639	161,839	161,722	117
Services and Charges	87,100	97,100	76,932	20,168
Materials and Supplies	14,000	14,000	10,036	3,964
Total Human Resources	691,551	704,751	679,236	25,515
Prosecutor				
Personal Services	1,709,653	1,755,805	1,753,408	2,397
Fringe Benefits	718,468	740,663	650,804	89,859
Services and Charges	150,102	150,102	100,630	49,472
Materials and Supplies	10,000	10,000	8,439	1,561
Total Prosecutor	2,588,223	2,656,570	2,513,281	143,289
Recorder				
Personal Services	325,000	357,500	352,490	5,010
Fringe Benefits	132,183	143,183	131,990	11,193
Services and Charges	3,650	3,650	3,586	64
Materials and Supplies	3,083	6,583	5,640	943
Total Recorder	463,916	510,916	493,706	17,210
Treasurer				
Personal Services	239,405	249,405	242,011	7,394
Fringe Benefits	125,439	115,439	90,451	24,988
Services and Charges	88,900	88,900	71,568	17,332
Materials and Supplies	3,000	3,000	3,000	0
Total Treasurer	456,744	456,744	407,030	49,714

(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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Board of Elections				
Personal Services	\$1,124,857	\$1,344,857	\$1,300,615	\$44,242
Fringe Benefits	460,657	520,657	489,862	30,795
Services and Charges	1,254,547	966,547	629,014	337,533
Materials and Supplies	265,700	265,700	241,278	24,422
Capital Outlay	0	8,000	8,000	0
Total Board of Elections	<u>3,105,761</u>	<u>3,105,761</u>	<u>2,668,769</u>	<u>436,992</u>
Public Community Relation				
Personal Services	106,100	115,400	115,073	327
Fringe Benefits	51,900	52,900	52,137	763
Services and Charges	79,260	79,260	74,851	4,409
Materials and Supplies	5,550	5,550	2,041	3,509
Total Public Community Relation	<u>242,810</u>	<u>253,110</u>	<u>244,102</u>	<u>9,008</u>
Property and Casualty Insurance				
Personal Services	46,489	46,489	46,487	2
Fringe Benefits	15,145	15,245	15,174	71
Services and Charges	794,265	794,165	722,220	71,945
Total Property and Casualty Insurance	<u>855,899</u>	<u>855,899</u>	<u>783,881</u>	<u>72,018</u>
Health Insurance				
Services and Charges	19,975,658	19,975,658	16,031,701	3,943,957
Materials and Supplies	5,000	5,000	1,102	3,898
Total Health Insurance	<u>19,980,658</u>	<u>19,980,658</u>	<u>16,032,803</u>	<u>3,947,855</u>
Data Center				
Personal Services	755,450	755,450	749,383	6,067
Fringe Benefits	267,431	267,431	256,521	10,910
Services and Charges	969,902	969,902	954,331	15,571
Materials and Supplies	63,564	63,564	42,049	21,515
Capital Outlay	313,926	313,926	291,493	22,433
Total Data Center	<u>2,370,273</u>	<u>2,370,273</u>	<u>2,293,777</u>	<u>76,496</u>
Joint Economic Development				
Personal Services	321,363	321,363	269,790	51,573
Fringe Benefits	129,660	129,660	96,318	33,342
Services and Charges	303,675	153,675	83,031	70,644
Materials and Supplies	11,222	11,222	6,261	4,961
Total Joint Economic Development	<u>765,920</u>	<u>615,920</u>	<u>455,400</u>	<u>160,520</u>
Unclaimed Monies				
Services and Charges	<u>100,000</u>	<u>100,000</u>	<u>9,615</u>	<u>90,385</u>
Legislative and Executive	<u>42,474,734</u>	<u>42,459,622</u>	<u>36,286,189</u>	<u>6,173,433</u>

(continued)

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2021

	Budgeted Amounts			Variance with Final Budget Over (Under)
	Original	Final	Actual	
General Government - Judicial				
Public Defender				
Personal Services	\$368,350	\$318,350	\$310,535	\$7,815
Fringe Benefits	207,300	207,300	143,700	63,600
Services and Charges	1,031,273	1,081,273	1,065,458	15,815
Materials and Supplies	40,000	40,000	8,175	31,825
Total Public Defender	<u>1,646,923</u>	<u>1,646,923</u>	<u>1,527,868</u>	<u>119,055</u>
Clerk of Courts				
Personal Services	797,470	797,470	755,071	42,399
Fringe Benefits	385,620	385,620	348,058	37,562
Services and Charges	31,400	31,400	20,513	10,887
Materials and Supplies	34,500	34,500	33,375	1,125
Capital Outlay	0	0	0	0
Total Clerk of Courts	<u>1,248,990</u>	<u>1,248,990</u>	<u>1,157,017</u>	<u>91,973</u>
Common Pleas Court				
Personal Services	806,417	806,417	778,204	28,213
Fringe Benefits	421,455	421,455	391,246	30,209
Services and Charges	284,420	254,420	203,764	50,656
Materials and Supplies	54,500	84,500	84,500	0
Capital Outlay	0	0	0	0
Total Common Pleas Court	<u>1,566,792</u>	<u>1,566,792</u>	<u>1,457,714</u>	<u>109,078</u>
Court of Appeals				
Services and Charges	38,000	43,962	43,962	0
Adult Court Services				
Personal Services	900,797	900,797	757,530	143,267
Fringe Benefits	406,899	406,899	318,021	88,878
Services and Charges	6,240	6,240	4,451	1,789
Materials and Supplies	0	0	0	0
Total Adult Court Services	<u>1,313,936</u>	<u>1,313,936</u>	<u>1,080,002</u>	<u>233,934</u>
Domestic Relations				
Personal Services	1,115,938	1,075,938	1,073,136	2,802
Fringe Benefits	452,294	448,744	445,668	3,076
Services and Charges	127,200	93,250	87,297	5,953
Materials and Supplies	29,500	107,000	101,135	5,865
Total Domestic Relations	<u>1,724,932</u>	<u>1,724,932</u>	<u>1,707,236</u>	<u>17,696</u>
Juvenile Court				
Personal Services	2,103,093	1,977,443	1,855,443	122,000
Fringe Benefits	1,077,605	1,073,037	720,016	353,021
Services and Charges	272,109	321,109	299,156	21,953
Materials and Supplies	70,695	141,345	132,795	8,550
Capital Outlay	0	0	0	0
Total Juvenile Court	<u>3,523,502</u>	<u>3,512,934</u>	<u>3,007,410</u>	<u>505,524</u>
Detention Center				
Services and Charges	673,791	673,791	417,901	255,890

(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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Probate Court				
Personal Services	\$463,599	\$463,599	\$431,686	\$31,913
Fringe Benefits	223,400	223,400	198,251	25,149
Services and Charges	133,700	133,700	126,073	7,627
Materials and Supplies	2,500	2,500	1,313	1,187
Total Probate Court	<u>823,199</u>	<u>823,199</u>	<u>757,323</u>	<u>65,876</u>
Municipal Court				
Personal Services	35,100	35,100	1,145	33,955
Fringe Benefits	5,880	5,880	188	5,692
Services and Charges	551,000	551,000	445,998	105,002
Total Municipal Court	<u>591,980</u>	<u>591,980</u>	<u>447,331</u>	<u>144,649</u>
Total General Government - Judicial	<u>13,152,045</u>	<u>13,147,439</u>	<u>11,603,764</u>	<u>1,543,675</u>
Total General Government	<u>55,626,779</u>	<u>55,607,061</u>	<u>47,889,953</u>	<u>7,717,108</u>
Public Safety				
Code Compliance				
Personal Services	1,454,883	1,537,851	1,385,194	152,657
Fringe Benefits	579,983	622,837	567,109	55,728
Services and Charges	244,338	248,138	218,387	29,751
Materials and Supplies	31,750	44,150	30,759	13,391
Total Code Compliance	<u>2,310,954</u>	<u>2,452,976</u>	<u>2,201,449</u>	<u>251,527</u>
Employee Safety				
Personal Services	55,000	25,000	13,750	11,250
Fringe Benefits	34,262	34,262	6,109	28,153
Services and Charges	500	30,500	350	30,150
Materials and Supplies	6,000	6,000	0	6,000
Total Employee Safety	<u>95,762</u>	<u>95,762</u>	<u>20,209</u>	<u>75,553</u>
Emergency Medical Services				
Personal Services	7,713,403	8,088,403	8,053,476	34,927
Fringe Benefits	3,069,731	3,069,731	3,048,381	21,350
Services and Charges	1,838,946	2,155,952	2,152,955	2,997
Materials and Supplies	544,036	499,036	497,298	1,738
Capital Outlay	0	37,594	37,594	0
Total Emergency Medical Services	<u>13,166,116</u>	<u>13,850,716</u>	<u>13,789,704</u>	<u>61,012</u>
Railroad Task Force				
Services and Charges	600	600	0	600
Materials and Supplies	200	200	0	200
Total Railroad Task Force	<u>800</u>	<u>800</u>	<u>0</u>	<u>800</u>
Victim's Assistance				
Personal Services	56,859	56,859	55,499	1,360
Fringe Benefits	65,488	65,488	51,281	14,207
Services and Charges	3,100	3,100	2,663	437
Total Victim's Assistance	<u>125,447</u>	<u>125,447</u>	<u>109,443</u>	<u>16,004</u>

(continued)

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2021

	Budgeted Amounts			Variance with Final Budget Over (Under)
	Original	Final	Actual	
Coroner				
Personal Services	\$204,142	\$201,242	\$182,559	\$18,683
Fringe Benefits	120,194	120,594	120,548	46
Services and Charges	228,791	228,791	216,419	12,372
Materials and Supplies	3,200	5,700	5,320	380
Total Coroner	556,327	556,327	524,846	31,481
Sheriff				
Personal Services	12,331,130	12,126,130	11,930,604	195,526
Fringe Benefits	5,386,951	5,386,951	5,066,908	320,043
Services and Charges	1,177,829	1,207,829	986,537	221,292
Materials and Supplies	572,437	747,437	684,172	63,265
Total Sheriff	19,468,347	19,468,347	18,668,221	800,126
Prisoner Transport				
Services and Charges	55,000	55,000	17,142	37,858
Jail/Pay for Stay				
Personal Services	5,062,939	5,062,939	4,706,878	356,061
Fringe Benefits	2,022,366	2,022,366	1,800,328	222,038
Services and Charges	1,979,048	1,979,048	1,762,257	216,791
Materials and Supplies	457,516	457,516	303,694	153,822
Total Jail/Pay for Stay	9,521,869	9,521,869	8,573,157	948,712
Sheriff Firing Range				
Services and Charges	2,500	2,500	1,290	1,210
Materials and Supplies	3,500	3,500	480	3,020
Total Sheriff Firing Range	6,000	6,000	1,770	4,230
Sheriff Local Funds				
Services and Charges	22,458	22,458	273	22,185
Materials and Supplies	8,090	8,090	1,270	6,820
Capital Outlay	9,500	9,500	0	9,500
Total Sheriff Local Funds	40,048	40,048	1,543	38,505
Total Public Safety	45,346,670	46,173,292	43,907,484	2,265,808
Public Works				
Road and Bridge Projects				
Services and Charges	3,396,000	3,396,000	3,151,356	244,644
Capital Outlay	16,253,113	17,954,683	14,558,656	3,396,027
Total Road and Bridge Projects	19,649,113	21,350,683	17,710,012	3,640,671
Total Public Works	19,649,113	21,350,683	17,710,012	3,640,671
Health				
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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Human Services				
Veterans Services				
Personal Services	\$378,000	\$370,000	\$368,939	\$1,061
Fringe Benefits	178,800	124,300	123,543	757
Services and Charges	248,150	360,650	360,121	529
Materials and Supplies	33,000	33,000	32,902	98
Total Veteran Services	837,950	887,950	885,505	2,445
Total Human Services	837,950	887,950	885,505	2,445
Intergovernmental	5,623,503	6,335,050	5,259,542	1,075,508
Total Expenditures	127,099,015	130,369,036	115,667,496	14,701,540
Excess of Revenues Over (Under) Expenditures	(2,672,433)	2,505,069	23,430,774	20,925,705
 Other Financing Sources (Uses)				
Sale of Assets	30,000	30,000	80,756	50,756
Refund of Prior Year Expenditure	0	0	1,640,124	1,640,124
Advances In	0	0	4,089,187	4,089,187
Advances Out	0	0	(640,850)	(640,850)
Transfers In	3,469,480	3,469,480	3,382,484	(86,996)
Transfers Out	(18,139,038)	(19,868,120)	(19,832,121)	35,999
Total Other Financing Sources (Uses)	(14,639,558)	(16,368,640)	(11,280,420)	5,088,220
Changes in Fund Balance	(17,311,991)	(13,863,571)	12,150,354	26,013,925
Fund Balance at Beginning of Year	48,916,124	48,916,124	48,916,124	0
Prior Year Encumbrances Appropriated	2,962,889	2,962,889	2,962,889	0
Fund Balance at End of Year	\$34,567,022	\$38,015,442	\$64,029,367	\$26,013,925

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
American Rescue Plan Act Special Revenue Fund
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Intergovernmental	\$20,315,090	\$20,315,090	\$20,315,090	\$0
Investment Income	0	0	8,482	8,482
Total Revenues	<u>20,315,090</u>	<u>20,315,090</u>	<u>20,323,572</u>	<u>8,482</u>
<u>Expenditures</u>				
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Changes in Fund Balance	20,315,090	20,315,090	20,323,572	8,482
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>\$20,315,090</u></u>	<u><u>\$20,315,090</u></u>	<u><u>\$20,323,572</u></u>	<u><u>\$8,482</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Developmental Disabilities Special Revenue Fund
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Property Taxes	\$21,014,000	\$21,014,000	\$21,117,197	\$103,197
Charges for Services	609,300	609,300	647,368	38,068
Intergovernmental	5,399,000	5,399,000	6,587,956	1,188,956
Other	466,120	466,120	60,616	(405,504)
Total Revenues	27,488,420	27,488,420	28,413,137	924,717
<u>Expenditures</u>				
Current				
Personal Services	5,512,000	5,512,000	5,273,341	238,659
Fringe Benefits	3,078,000	3,078,000	2,306,420	771,580
Services and Charges	14,583,629	15,113,629	13,973,887	1,139,742
Materials and Supplies	172,300	172,300	99,981	72,319
Other	125,000	368,000	263,819	104,181
Capital Outlay	60,000	60,000	0	60,000
Total Expenditures	23,530,929	24,303,929	21,917,448	2,386,481
Excess of Revenues Over Expenditures	3,957,491	3,184,491	6,495,689	3,311,198
<u>Other Financing Sources</u>				
Sale of Capital Assets	500	500	0	(500)
Changes in Fund Balance	3,957,991	3,184,991	6,495,689	3,310,698
Fund Balance at Beginning of Year	33,547,559	33,547,559	33,547,559	0
Prior Year Encumbrances Appropriated	550,629	550,629	550,629	0
Fund Balance at End of Year	\$38,056,179	\$37,283,179	\$40,593,877	\$3,310,698

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, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$15,582,905	\$16,360,061	\$19,781,781	\$3,421,720
Tap In Fees	11,227,416	11,227,416	12,004,572	777,156
Licenses and Permits	2,083	2,083	3,950	1,867
Other	0	0	14,644	14,644
Total Revenues	26,812,404	27,589,560	31,804,947	4,215,387
<u>Expenses</u>				
Personal Services	4,423,500	4,423,500	4,033,251	390,249
Fringe Benefits	2,068,000	2,068,000	1,791,121	276,879
Services and Charges	5,498,224	5,025,649	4,498,228	527,421
Materials and Supplies	1,239,839	1,239,839	1,081,188	158,651
Capital Outlay	19,903,733	19,903,733	7,817,157	12,086,576
Debt Service				
Principal Retirement	2,990,000	2,990,000	2,990,000	0
Interest Expense	614,063	1,128,263	1,128,263	0
Total Expenses	36,737,359	36,778,984	23,339,208	13,439,776
Excess of Revenues Over (Under) Expenses	(9,924,955)	(9,189,424)	8,465,739	17,655,163
<u>Other Financing Sources (Uses)</u>				
Advances-Out	(9,751,187)	(9,751,187)	(9,751,187)	0
Changes in Fund Balance	(19,676,142)	(18,940,611)	(1,285,448)	17,655,163
Fund Balance at Beginning of Year	51,668,686	51,668,686	51,668,686	0
Prior Year Encumbrances Appropriated	1,004,046	1,004,046	1,004,046	0
Fund Balance at End of Year	\$32,996,590	\$33,732,121	\$51,387,284	\$17,655,163

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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$1,175,000	\$1,175,000	\$1,721,695	\$546,695
Licenses and Permits	160,000	160,000	187,195	27,195
Intergovernmental	10,442,000	10,792,721	10,920,602	127,881
Investment Income	0	0	4,200	4,200
Other	0	0	34,248	34,248
Total Revenues	11,777,000	12,127,721	12,867,940	740,219
<u>Expenditures</u>				
Current				
Personal Services	4,675,350	4,675,350	4,606,440	68,910
Fringe Benefits	2,698,539	2,698,539	2,141,671	556,868
Services and Charges	2,227,436	2,227,436	1,657,460	569,976
Materials and Supplies	1,835,888	2,285,888	2,040,162	245,726
Capital Outlay	8,309,929	8,600,650	7,684,566	916,084
Interest and Fiscal Charges	50,737	50,737	0	50,737
Total Expenditures	19,797,879	20,538,600	18,130,299	2,408,301
Excess of Revenues (Under) Expenditures	(8,020,879)	(8,410,879)	(5,262,359)	3,148,520
<u>Other Financing Sources</u>				
Sales Tax Revenue Bond Proceeds	0	0	0	0
Sale of Capital Assets	2,000	2,000	17,376	15,376
Advances In	0	0	75,000	75,000
Advances Out	0	0	(666,328)	(666,328)
Transfers In	0	296,221	296,221	0
Transfers Out	0	0	0	0
Total Other Financing Sources	2,000	298,221	(277,731)	(575,952)
Changes in Fund Balance	(8,018,879)	(8,112,658)	(5,540,090)	2,572,568
Fund Balance at Beginning of Year	17,444,556	17,444,556	17,444,556	0
Prior Year Encumbrances Appropriated	585,805	585,805	585,805	0
Fund Balance at End of Year	\$10,011,482	\$9,917,703	\$12,490,271	\$2,572,568

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, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Property Taxes	\$21,014,000	\$21,014,000	\$21,117,197	\$103,197
Charges for Services	609,300	609,300	647,368	38,068
Intergovernmental	5,399,000	5,399,000	6,587,956	1,188,956
Other	466,120	466,120	60,616	(405,504)
Total Revenues	27,488,420	27,488,420	28,413,137	924,717
<u>Expenditures</u>				
Current				
Personal Services	5,512,000	5,512,000	5,273,341	238,659
Fringe Benefits	3,078,000	3,078,000	2,306,420	771,580
Services and Charges	14,583,629	15,113,629	13,973,887	1,139,742
Materials and Supplies	172,300	172,300	99,981	72,319
Other	125,000	368,000	263,819	104,181
Capital Outlay	60,000	60,000	0	60,000
Total Expenditures	23,530,929	24,303,929	21,917,448	2,386,481
Excess of Revenues Over Expenditures	3,957,491	3,184,491	6,495,689	3,311,198
<u>Other Financing Sources</u>				
Sale of Capital Assets	500	500	0	(500)
Changes in Fund Balance	3,957,991	3,184,991	6,495,689	3,310,698
Fund Balance at Beginning of Year	33,547,559	33,547,559	33,547,559	0
Prior Year Encumbrances Appropriated	550,629	550,629	550,629	0
Fund Balance at End of Year	\$38,056,179	\$37,283,179	\$40,593,877	\$3,310,698

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, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$115,000	\$115,000	\$222,592	\$107,592
<u>Expenditures</u>				
Current				
Legislative and Executive Services and Charges	94,500	94,500	91,105	3,395
Materials and Supplies	20,766	20,766	20,342	424
Total Expenditures	<u>115,266</u>	<u>115,266</u>	<u>111,447</u>	<u>3,819</u>
Changes in Fund Balance	(266)	(266)	111,145	111,411
Fund Balance at Beginning of Year	1,057,450	1,057,450	1,057,450	0
Prior Year Encumbrances Appropriated	<u>8,266</u>	<u>8,266</u>	<u>8,266</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,065,450</u></u>	<u><u>\$1,065,450</u></u>	<u><u>\$1,176,861</u></u>	<u><u>\$111,411</u></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, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$1,300,000	\$1,300,000	\$1,578,823	\$278,823
<u>Expenditures</u>				
Current				
Legislative and Executive				
Personal Services	628,682	636,282	636,080	202
Fringe Benefits	286,166	286,821	286,067	754
Services and Charges	168,475	154,225	114,037	40,188
Materials and Supplies	27,900	27,900	16,499	11,401
Capital Outlay	0	6,000	5,864	136
Total Expenditures	<u>1,111,223</u>	<u>1,111,228</u>	<u>1,058,547</u>	<u>52,681</u>
Excess of Revenues Over Expenditures	188,777	188,772	520,276	331,504
<u>Other Financing (Uses)</u>				
Transfers Out	<u>(121,772)</u>	<u>(121,772)</u>	<u>(121,772)</u>	<u>0</u>
Changes in Fund Balance	67,005	67,000	398,504	331,504
Fund Balance at Beginning of Year	<u>2,021,833</u>	<u>2,021,833</u>	<u>2,021,833</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$2,088,838</u></u>	<u><u>\$2,088,833</u></u>	<u><u>\$2,420,337</u></u>	<u><u>\$331,504</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Real Estate Assessment Special Revenue Fund
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$4,778,500	\$4,778,500	\$4,856,020	\$77,520
Other	0	0	1,919	1,919
Total Revenues	4,778,500	4,778,500	4,857,939	79,439
<u>Expenditures</u>				
Current				
Legislative and Executive				
Personal Services	1,479,208	1,484,208	1,430,318	53,890
Fringe Benefits	624,056	619,056	564,490	54,566
Services and Charges	1,809,736	1,809,736	1,367,331	442,405
Materials and Supplies	47,800	47,800	36,371	11,429
Capital Outlay	60,000	60,000	0	60,000
Total Expenditures	4,020,800	4,020,800	3,398,510	622,290
Changes in Fund Balance	757,700	757,700	1,459,429	701,729
Fund Balance at Beginning of Year	5,673,818	5,673,818	5,673,818	0
Prior Year Encumbrances Appropriated	207,951	207,951	207,951	0
Fund Balance at End of Year	\$6,639,469	\$6,639,469	\$7,341,198	\$701,729

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, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Property Taxes	\$3,911,002	\$3,911,002	\$3,911,160	\$158
Intergovernmental	327,348	327,348	333,116	5,768
Other	46,007	46,007	47,151	1,144
Total Revenues	<u>4,284,357</u>	<u>4,284,357</u>	<u>4,291,427</u>	<u>7,070</u>
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	1,906,112	1,906,112	1,749,820	156,292
Fringe Benefits	707,474	707,474	581,026	126,448
Services and Charges	1,040,217	1,040,217	993,630	46,587
Materials and Supplies	541,634	541,634	415,333	126,301
Capital Outlay	552,198	952,614	660,824	291,790
Total Expenditures	<u>4,747,635</u>	<u>5,148,051</u>	<u>4,400,633</u>	<u>747,418</u>
Changes in Fund Balance	(463,278)	(863,694)	(109,206)	754,488
Fund Balance at Beginning of Year	3,713,284	3,713,284	3,713,284	0
Prior Year Encumbrances Appropriated	<u>13,500</u>	<u>13,500</u>	<u>13,500</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$3,263,506</u></u>	<u><u>\$2,863,090</u></u>	<u><u>\$3,617,578</u></u>	<u><u>\$754,488</u></u>

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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Investment Income	10	10	6	(4)
Other	10	10	0	(10)
Total Revenues	20	20	6	(14)
<u>Expenditures</u>				
Current				
Human Services				
Services and Charges	15,106	13,042	13,042	0
Materials and Supplies	0	2,065	2,065	0
Total Expenditures	15,106	15,107	15,107	0
Changes in Fund Balance	(15,086)	(15,087)	(15,101)	(14)
Fund Balance at Beginning of Year	15,101	15,101	15,101	0
Fund Balance at End of Year	\$15	\$14	\$0	(\$14)

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, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Special Assessments	\$2,102,482	\$2,102,482	\$2,093,192	(\$9,290)
Charges for Services	100,000	100,000	217,125	117,125
Total Revenues	<u>2,202,482</u>	<u>2,202,482</u>	<u>2,310,317</u>	<u>107,835</u>
<u>Expenditures</u>				
Current				
Public Works				
Services and Charges	1,219,000	1,244,000	944,082	299,918
Materials and Supplies	127,000	127,000	52,686	74,314
Capital Outlay	65,000	65,000	36,558	28,442
Total Expenditures	<u>1,411,000</u>	<u>1,436,000</u>	<u>1,033,326</u>	<u>402,674</u>
Changes in Fund Balance	791,482	766,482	1,276,991	510,509
Fund Balance at Beginning of Year	<u>9,682,007</u>	<u>9,682,007</u>	<u>9,682,007</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$10,473,489</u></u>	<u><u>\$10,448,489</u></u>	<u><u>\$10,958,998</u></u>	<u><u>\$510,509</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Job and Family Services Special Revenue Fund
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$1,400	\$1,400	\$2,660	\$1,260
Intergovernmental	3,963,950	3,963,950	3,780,101	(183,849)
Other	12,000	12,000	8,449	(3,551)
Total Revenues	3,977,350	3,977,350	3,791,210	(186,140)
<u>Expenditures</u>				
Current				
Human Services				
Personal Services	3,227,088	3,213,788	3,132,248	81,540
Fringe Benefits	1,672,525	1,685,825	1,580,543	105,282
Services and Charges	1,035,517	1,232,093	973,960	258,133
Materials and Supplies	34,600	49,100	27,547	21,553
Total Expenditures	5,969,730	6,180,806	5,714,298	466,508
Excess of Revenues (Under) Expenditures	(1,992,380)	(2,203,456)	(1,923,088)	280,368
<u>Other Financing Sources (Uses)</u>				
Transfers In	1,941,471	1,941,471	1,938,280	(3,191)
Transfers Out	(145,122)	(145,122)	(9,776)	135,346
Total Other Financing Sources (Uses)	1,796,349	1,796,349	1,928,504	132,155
Changes in Fund Balance	(196,031)	(407,107)	5,416	412,523
Fund Balance at Beginning of Year	489,150	489,150	489,150	0
Prior Year Encumbrances Appropriated	31,501	31,501	31,501	0
Fund Balance at End of Year	\$324,620	\$113,544	\$526,067	\$412,523

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, 2021

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Intergovernmental	\$2,659,151	\$2,659,151	\$2,188,927	(\$470,224)
Other	15,000	15,000	5,085	(9,915)
Total Revenues	2,674,151	2,674,151	2,194,012	(480,139)
<u>Expenditures</u>				
Current				
Human Services				
Services and Charges	2,272,442	2,272,442	2,003,710	268,732
Materials and Supplies	18,500	18,500	8,096	10,404
Total Expenditures	2,290,942	2,290,942	2,011,806	279,136
Excess of Revenues Over (Under) Expenditures	383,209	383,209	182,206	(201,003)
<u>Other Financing Sources (Uses)</u>				
Transfers In	1,070,122	1,070,122	934,776	(135,346)
Transfers Out	(1,200,000)	(1,200,000)	(1,175,760)	24,240
Total Other Financing Sources (Uses)	(129,878)	(129,878)	(240,984)	(111,106)
Changes in Fund Balance	253,331	253,331	(58,778)	(312,109)
Fund Balance at Beginning of Year	1,489,144	1,489,144	1,489,144	0
Prior Year Encumbrances Appropriated	169,604	169,604	169,604	0
Fund Balance at End of Year	\$1,912,079	\$1,912,079	\$1,599,970	(\$312,109)

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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Other	\$0	\$0	\$3,715	\$3,715
<u>Expenditures</u>				
Total Expenditures	0	0	0	0
Changes in Fund Balance	0	0	3,715	3,715
Fund Balance at Beginning of Year	185	185	185	0
Fund Balance at End of Year	<u>\$185</u>	<u>\$185</u>	<u>\$3,900</u>	<u>\$3,715</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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$548,290	\$548,290	\$651,191	\$102,901
Other	5,000	5,000	19,106	14,106
Total Revenues	553,290	553,290	670,297	117,007
<u>Expenditures</u>				
Current				
Legislative and Executive				
DRETAC - Prosecutor				
Personal Services	215,983	215,983	215,434	549
Fringe Benefits	73,914	74,914	71,999	2,915
Other	0	228,679	0	228,679
DRETAC - Treasurer				
Personal Services	159,885	845,040	303,509	541,531
Fringe Benefits	65,418	238,274	115,352	122,922
Services and Charges	239,090	404,579	152,065	252,514
Materials and Supplies	10,000	86,500	47,363	39,137
Other	0	40,619	0	40,619
Tax Certification Administration				
Services and Charges	5,000	5,000	4,520	480
Total Expenditures	769,290	2,139,588	910,242	1,229,346
Excess of Revenues Over (Under) Expenditures	(216,000)	(1,586,298)	(239,945)	1,346,353
<u>Other Financing Sources</u>				
Transfers In	0	144,452	144,452	0
Changes in Fund Balance	(216,000)	(1,441,846)	(95,493)	1,346,353
Fund Balance at Beginning of Year	1,756,341	1,756,341	1,756,341	0
Prior Year Encumbrances Appropriated	6,300	6,300	6,300	0
Fund Balance at End of Year	\$1,546,641	\$320,795	\$1,667,148	\$1,346,353

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, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$490,000	\$490,000	\$464,352	(\$25,648)
Intergovernmental	1,362,270	1,362,270	1,205,890	(156,380)
Other	20,000	20,000	34,637	14,637
Total Revenues	<u>1,872,270</u>	<u>1,872,270</u>	<u>1,704,879</u>	<u>(167,391)</u>
<u>Expenditures</u>				
Current				
Human Services				
Personal Services	880,936	880,936	809,765	71,171
Fringe Benefits	435,283	435,283	402,031	33,252
Services and Charges	502,842	502,842	283,823	219,019
Materials and Supplies	12,000	19,845	13,611	6,234
Capital Outlay	10,000	2,155	0	2,155
Total Expenditures	<u>1,841,061</u>	<u>1,841,061</u>	<u>1,509,230</u>	<u>331,831</u>
Changes in Fund Balance	31,209	31,209	195,649	164,440
Fund Balance at Beginning of Year	3,157,806	3,157,806	3,157,806	0
Prior Year Encumbrances Appropriated	<u>5,864</u>	<u>5,864</u>	<u>5,864</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$3,194,879</u></u>	<u><u>\$3,194,879</u></u>	<u><u>\$3,359,319</u></u>	<u><u>\$164,440</u></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, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Licenses and Permits	\$265,000	\$265,000	\$206,140	(\$58,860)
Fines and Forfeitures	27,000	27,000	7,731	(19,269)
Other	3,500	3,500	6,596	3,096
Total Revenues	<u>295,500</u>	<u>295,500</u>	<u>220,467</u>	<u>(75,033)</u>
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	207,420	207,420	192,227	15,193
Fringe Benefits	72,915	72,915	70,111	2,804
Services and Charges	62,919	70,919	47,318	23,601
Materials and Supplies	14,226	14,226	6,118	8,108
Total Expenditures	<u>357,480</u>	<u>365,480</u>	<u>315,774</u>	<u>49,706</u>
Excess of Revenues (Under) Expenditures	(61,980)	(69,980)	(95,307)	(25,327)
<u>Other Financing Sources</u>				
Transfers In	<u>0</u>	<u>0</u>	<u>50,000</u>	<u>50,000</u>
Changes in Fund Balance	(61,980)	(69,980)	(45,307)	24,673
Fund Balance at Beginning of Year	101,607	101,607	101,607	0
Prior Year Encumbrances Appropriated	<u>6,095</u>	<u>6,095</u>	<u>6,095</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$45,722</u></u>	<u><u>\$37,722</u></u>	<u><u>\$62,395</u></u>	<u><u>\$24,673</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Emergency Management Agency Special Revenue Fund
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$140,256	\$140,256	\$139,256	(\$1,000)
Intergovernmental	170,000	170,000	152,213	(17,787)
Total Revenues	310,256	310,256	291,469	(18,787)
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	190,000	190,000	185,217	4,783
Fringe Benefits	89,350	89,350	84,001	5,349
Services and Charges	29,200	29,200	21,945	7,255
Materials and Supplies	22,273	22,273	5,863	16,410
Total Expenditures	330,823	330,823	297,026	33,797
Changes in Fund Balance	(20,567)	(20,567)	(5,557)	15,010
Fund Balance at Beginning of Year	255,159	255,159	255,159	0
Prior Year Encumbrances Appropriated	1,723	1,723	1,723	0
Fund Balance at End of Year	\$236,315	\$236,315	\$251,325	\$15,010

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, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$602,464	\$602,464	\$662,686	\$60,222
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	340,202	340,202	178,869	161,333
Materials and Supplies	9,200	9,200	5,920	3,280
Capital Outlay	140,000	140,000	140,000	0
Total Expenditures	<u>489,402</u>	<u>489,402</u>	<u>324,789</u>	<u>164,613</u>
Changes in Fund Balance	113,062	113,062	337,897	224,835
Fund Balance at Beginning of Year	<u>953,944</u>	<u>953,944</u>	<u>953,944</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,067,006</u></u>	<u><u>\$1,067,006</u></u>	<u><u>\$1,291,841</u></u>	<u><u>\$224,835</u></u>

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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Total Revenues	0	0	0	0
<u>Expenditures</u>				
Total Expenditures	0	0	0	0
Changes in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	2,553	2,553	2,553	0
Fund Balance at End of Year	\$2,553	\$2,553	\$2,553	\$0

Delaware County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Sheriff Equitable Sharing Special Revenue Fund
 For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Intergovernmental	\$0	\$0	13,297	\$13,297
<u>Expenditures</u>				
Current				
Public Safety				
Materials and Supplies	21,455	21,455	0	21,455
Changes in Fund Balance	(21,455)	(21,455)	13,297	34,752
Fund Balance at Beginning of Year	22,616	22,616	22,616	0
Fund Balance at End of Year	<u>\$1,161</u>	<u>\$1,161</u>	<u>\$35,913</u>	<u>\$34,752</u>

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, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$75,000	\$75,000	\$75,000	\$0
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	44,554	44,754	44,490	264
Fringe Benefits	7,329	10,464	10,247	217
Services and Charges	21,000	21,000	13,048	7,952
Materials and Supplies	2,117	2,117	0	2,117
Total Expenditures	<u>75,000</u>	<u>78,335</u>	<u>67,785</u>	<u>10,550</u>
Changes in Fund Balance	0	(3,335)	7,215	10,550
Fund Balance at Beginning of Year	<u>31,702</u>	<u>31,702</u>	<u>31,702</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$31,702</u></u>	<u><u>\$28,367</u></u>	<u><u>\$38,917</u></u>	<u><u>\$10,550</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Victim Services Special Revenue Fund
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Charges for Services	\$0	\$0	\$23,400	\$23,400
Intergovernmental	\$343,677	\$343,677	\$316,716	(\$26,961)
Other	49,951	49,951	0	(49,951)
Total Revenues	<u>393,628</u>	<u>393,628</u>	<u>340,116</u>	<u>(53,512)</u>
<u>Expenditures</u>				
Current				
Public Safety				
Prosecutor's Victims of Crime				
Personal Services	106,493	109,269	109,057	212
Fringe Benefits	17,519	30,044	29,586	458
Juvenile Court's Victims of Crime Grant				
Personal Services	162,500	166,500	155,257	11,243
Fringe Benefits	115,740	111,740	67,736	44,004
Services and Charges	1,500	48,300	10,080	38,220
Materials and Supplies	545	545	24	521
State Victim's Assistance Grant Juvenile Court				
Personal Services	14,100	13,050	13,046	4
Fringe Benefits	7,521	6,846	6,729	117
Services and Charges	0	2,109	2,109	0
Materials and Supplies	2,302	1,918	1,918	0
Total Expenditures	<u>428,220</u>	<u>490,321</u>	<u>395,542</u>	<u>94,779</u>
Excess of Revenues (Under) Expenditures	(34,592)	(96,693)	(55,426)	41,267
<u>Other Financing Sources (Uses)</u>				
Advances In	0	0	54,000	54,000
Advances Out	0	0	(54,000)	(54,000)
Transfers In	34,681	34,681	34,681	0
Total Other Financing Sources (Uses)	<u>34,681</u>	<u>34,681</u>	<u>34,681</u>	<u>0</u>
Changes in Fund Balance	89	(62,012)	(20,745)	41,267
Fund Balance at Beginning of Year	<u>117,011</u>	<u>117,011</u>	<u>117,011</u>	<u>0</u>
Fund Balance at End of Year	<u>\$117,100</u>	<u>\$54,999</u>	<u>\$96,266</u>	<u>\$41,267</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Community Based Corrections Special Revenue Fund
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$137,500	\$137,500	\$157,135	\$19,635
Intergovernmental	344,571	344,571	359,743	15,172
Other	0	0	5	5
Total Revenues	482,071	482,071	516,883	34,812
<u>Expenditures</u>				
Current				
Pre-Trial Diversion				
Personal Services	1,989	1,989	1,730	259
Fringe Benefits	1,078	1,078	988	90
Community Based Corrections				
Personal Services	181,383	190,754	189,222	1,532
Fringe Benefits	78,869	87,437	84,308	3,129
Services and Charges	480	940	932	8
Intensive Supervision				
Services and Charges	32,340	32,340	17,622	14,718
Materials and Supplies	78,800	78,800	51,341	27,459
Intensive Supervision Electronic Monitoring				
Services and Charges	45,000	45,000	23,945	21,055
Mental Health Docket				
Personal Services	35,292	35,963	35,962	1
Fringe Benefits	18,547	18,704	18,663	41
Services and Charges	332	332	331	1
Materials and Supplies	0	5,172	5,172	0
Drug Court Docket				
Personal Services	25,762	29,815	29,815	0
Fringe Benefits	4,238	7,366	7,363	3
Services and Charges	0	100	78	22
Total Expenditures	504,110	535,790	467,472	68,318
Excess of Revenues (Under) Expenditures	(22,039)	(53,719)	49,411	103,130
<u>Other Financing Sources</u>				
Advances In	0	0	18,000	18,000
Advances Out	0	0	(18,000)	(18,000)
Total Other Financing Sources (Uses)	0	0	0	0
Changes in Fund Balance	(22,039)	(53,719)	49,411	103,130
Fund Balance at Beginning of Year	271,478	271,478	271,478	0
Fund Balance at End of Year	\$249,439	\$217,759	\$320,889	\$103,130

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, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$20,000	\$20,000	\$20,493	\$493
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	<u>20,000</u>	<u>20,000</u>	<u>0</u>	<u>20,000</u>
Changes in Fund Balance	0	0	20,493	20,493
Fund Balance at Beginning of Year	<u>62,015</u>	<u>62,015</u>	<u>62,015</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$62,015</u></u>	<u><u>\$62,015</u></u>	<u><u>\$82,508</u></u>	<u><u>\$20,493</u></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, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$33,000	\$33,000	\$17,610	(\$15,390)
Fines and Forfeitures	10,000	18,000	16,430	(1,570)
Intergovernmental	642,528	642,528	751,199	108,671
Other	0	0	20	20
Total Revenues	<u>685,528</u>	<u>693,528</u>	<u>785,259</u>	<u>91,731</u>
<u>Expenditures</u>				
Current				
Public Safety				
Juvenile Court Restitution				
Services and Charges	10,000	18,000	11,958	6,042
Public Safety				
Dispute Restitution				
Services and Charges	10,000	10,000	480	9,520
Juvenile Care and Custody				
Personal Services	613,000	613,000	505,249	107,751
Fringe Benefits	361,445	361,445	276,884	84,561
Services and Charges	62,500	62,500	0	62,500
Juvenile Account Incentive				
Services and Charges	2,000	2,000	0	2,000
Materials and Supplies	4,000	4,000	0	4,000
Juvenile Court Special Projects				
Services and Charges	40,000	40,000	6,173	33,827
Materials and Supplies	10,000	10,000	3,298	6,702
Juvenile Court Other Projects				
Fringe Benefits	0	0	0	0
Services and Charges	33,000	33,000	4,326	28,674
Materials and Supplies	3,500	3,500	115	3,385
Total Expenditures	<u>1,149,445</u>	<u>1,157,445</u>	<u>808,483</u>	<u>348,962</u>
Changes in Fund Balance	(463,917)	(463,917)	(23,224)	440,693
Fund Balance at Beginning of Year	<u>681,671</u>	<u>681,671</u>	<u>681,671</u>	<u>0</u>
Fund Balance at End of Year	<u>\$217,754</u>	<u>\$217,754</u>	<u>\$658,447</u>	<u>\$440,693</u>

Delaware County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Indigent Drivers Monitoring Special Revenue Fund
 For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$300	\$300	\$1,197	\$897
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	<u>8,000</u>	<u>8,000</u>	<u>0</u>	<u>8,000</u>
Changes in Fund Balance	(7,700)	(7,700)	1,197	8,897
Fund Balance at Beginning of Year	<u>12,911</u>	<u>12,911</u>	<u>12,911</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$5,211</u></u>	<u><u>\$5,211</u></u>	<u><u>\$14,108</u></u>	<u><u>\$8,897</u></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, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$4,500	\$4,500	\$2,025	(\$2,475)
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	5,000	5,000	300	4,700
Materials and Supplies	10,000	10,000	235	9,765
Total Expenditures	15,000	15,000	535	14,465
Changes in Fund Balance	(10,500)	(10,500)	1,490	11,990
Fund Balance at Beginning of Year	38,173	38,173	38,173	0
Fund Balance at End of Year	<u>\$27,673</u>	<u>\$27,673</u>	<u>\$39,663</u>	<u>\$11,990</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, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Licenses and Permits	\$150,000	\$150,000	\$159,391	\$9,391
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	69,350	69,350	68,326	1,024
Materials and Supplies	109,122	109,122	100,687	8,435
Capital Outlay	0	49,000	45,800	3,200
Total Expenditures	<u>178,472</u>	<u>227,472</u>	<u>214,813</u>	<u>12,659</u>
Changes in Fund Balance	(28,472)	(77,472)	(55,422)	22,050
Fund Balance at Beginning of Year	252,571	252,571	252,571	0
Prior Year Encumbrances Appropriated	<u>11,450</u>	<u>11,450</u>	<u>11,450</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$235,549</u></u>	<u><u>\$186,549</u></u>	<u><u>\$208,599</u></u>	<u><u>\$22,050</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Leap Grant Special Revenue Fund
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	202,954	202,954	128,604	(\$74,350)
<u>Expenditures</u>				
Current				
Public Safety				
LEAP				
Personal Services	35,000	32,775	21,021	11,754
Services and Charges	98,388	139,275	97,372	41,903
Materials and Supplies	22,200	27,442	17,962	9,480
Capital Outlay	92,954	56,142	25,846	30,296
Total Expenditures	<u>248,542</u>	<u>255,634</u>	<u>162,201</u>	<u>93,433</u>
Excess of Revenues (Under) Expenditures	(45,588)	(52,680)	(33,597)	19,083
<u>Other Financing Sources (Uses)</u>				
Advances In	0	0	96,100	96,100
Advances Out	0	0	(96,100)	(96,100)
Transfers In	56,000	56,000	28,079	(27,921)
Total Other Financing Sources (Uses)	<u>56,000</u>	<u>56,000</u>	<u>28,079</u>	<u>(27,921)</u>
Changes in Fund Balance	10,412	3,320	(5,518)	(8,838)
Fund Balance at Beginning of Year	22,424	22,424	22,424	0
Prior Year Encumbrances Appropriated	8,088	8,088	8,088	0
Fund Balance at End of Year	<u>\$40,924</u>	<u>\$33,832</u>	<u>\$24,994</u>	<u>(\$8,838)</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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Total Revenues	0	0	0	0
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	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	1,168	1,168	1,168	0
Prior Year Encumbrances Appropriated	47,980	47,980	47,980	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$1,168</u>	<u>\$1,168</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Road and Bridge Special Revenue Fund
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Fines and Forfeitures	\$40,000	\$40,000	\$20,606	(\$19,394)
Intergovernmental	3,000	3,000	0	(3,000)
Total Revenues	43,000	43,000	20,606	(22,394)
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	32,350	32,350	26,636	5,714
Fringe Benefits	5,826	5,826	5,472	354
Services and Charges	0	2,000	1,705	295
Materials and Supplies	8,000	6,000	0	6,000
Total Expenditures	46,176	46,176	33,813	12,363
Changes in Fund Balance	(3,176)	(3,176)	(13,207)	(10,031)
Fund Balance at Beginning of Year	63,701	63,701	63,701	0
Fund Balance at End of Year	<u>\$60,525</u>	<u>\$60,525</u>	<u>\$50,494</u>	<u>(\$10,031)</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Drug Enforcement and Education Special Revenue Fund
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Fines and Forfeitures	\$2,500	\$2,500	\$2,717	\$217
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	<u>5,000</u>	<u>5,000</u>	<u>0</u>	<u>5,000</u>
Changes in Fund Balance	(2,500)	(2,500)	2,717	5,217
Fund Balance at Beginning of Year	<u>5,023</u>	<u>5,023</u>	<u>5,023</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$2,523</u></u>	<u><u>\$2,523</u></u>	<u><u>\$7,740</u></u>	<u><u>\$5,217</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Law Library Resources Board Special Revenue Fund
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Fines and Forfeitures	\$248,000	\$248,000	\$218,603	(\$29,397)
Other	2,000	2,000	1,905	(95)
Total Revenues	<u>250,000</u>	<u>250,000</u>	<u>220,508</u>	<u>(29,492)</u>
<u>Expenditures</u>				
Current				
Judicial				
Personal Services	52,416	52,416	52,416	0
Fringe Benefits	23,618	23,658	23,657	1
Services and Charges	116,025	104,025	98,444	5,581
Materials and Supplies	65,500	77,460	73,904	3,556
Total Expenditures	<u>257,559</u>	<u>257,559</u>	<u>248,421</u>	<u>9,138</u>
Changes in Fund Balance	(7,559)	(7,559)	(27,913)	(20,354)
Fund Balance at Beginning of Year	<u>320,138</u>	<u>320,138</u>	<u>320,138</u>	<u>0</u>
Fund Balance at End of Year	<u>\$312,579</u>	<u>\$312,579</u>	<u>\$292,225</u>	<u>(\$20,354)</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Litter Special Revenue Fund
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Intergovernmental	\$78,000	\$78,000	\$79,227	\$1,227
<u>Expenditures</u>				
Current				
Health				
Personal Services	55,000	3,370	3,370	0
Fringe Benefits	22,000	2,400	2,400	0
Services and Charges	1,000	72,230	30,502	41,728
Total Expenditures	78,000	78,000	36,272	41,728
Changes in Fund Balance	0	0	42,955	42,955
Fund Balance at Beginning of Year	21,650	21,650	21,650	0
Fund Balance at End of Year	\$21,650	\$21,650	\$64,605	\$42,955

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, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$617,720	\$717,720	\$697,168	(\$20,552)
<u>Expenditures</u>				
Current				
Human Services				
Services and Charges	244,514	519,514	506,237	13,277
Materials and Supplies	12,000	25,500	8,978	16,522
Total Expenditures	<u>256,514</u>	<u>545,014</u>	<u>515,215</u>	<u>29,799</u>
Excess of Revenues Over Expenditures	361,206	172,706	181,953	9,247
<u>Other Financing (Uses)</u>				
Transfers Out	<u>(275,000)</u>	<u>(296,049)</u>	<u>(296,049)</u>	<u>0</u>
Changes in Fund Balance	86,206	(123,343)	(114,096)	9,247
Fund Balance at Beginning of Year	88,264	88,264	88,264	0
Prior Year Encumbrances Appropriated	<u>41,514</u>	<u>41,514</u>	<u>41,514</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$215,984</u></u>	<u><u>\$6,435</u></u>	<u><u>\$15,682</u></u>	<u><u>\$9,247</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Community Development Block Grant Special Revenue Fund
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$0	\$0	\$17,000	\$17,000
<u>Expenditures</u>				
Current				
Public Works				
Services and Charges	<u>17,500</u>	<u>47,500</u>	<u>25,226</u>	<u>22,274</u>
Changes in Fund Balance	(17,500)	(47,500)	(8,226)	39,274
Fund Balance at Beginning of Year	<u>96,314</u>	<u>96,314</u>	<u>96,314</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$78,814</u></u>	<u><u>\$48,814</u></u>	<u><u>\$88,088</u></u>	<u><u>\$39,274</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Common Pleas Special Projects Special Revenue Fund
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$9,000	\$9,000	\$8,746	(\$254)
Interest	600	600	77	(523)
Total Revenues	9,600	9,600	8,823	(777)
<u>Expenditures</u>				
Current				
Judicial				
Services and Charges	20,000	20,000	0	20,000
Materials and Supplies	20,000	20,000	146	19,854
Capital Outlay	20,000	20,000	0	20,000
Total Expenditures	60,000	60,000	146	59,854
Changes in Fund Balance	(50,400)	(50,400)	8,677	59,077
Fund Balance at Beginning of Year	88,382	88,382	88,382	0
Fund Balance at End of Year	\$37,982	\$37,982	\$97,059	\$59,077

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, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$73,000	\$73,000	\$70,754	(\$2,246)
Intergovernmental	0	79,645	79,645	0
Interest	4,000	4,000	196	(3,804)
Other	0	0	515	515
Total Revenues	77,000	156,645	151,110	(5,535)
<u>Expenditures</u>				
Current				
Judicial				
Clerk of Common Pleas Data				
Services and Charges	51,500	51,500	35,030	16,470
Materials and Supplies	22,000	22,000	1,462	20,538
Juvenile Court Data				
Services and Charges	6,000	85,645	49,067	36,578
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	219,145	85,559	133,586
Changes in Fund Balance	(62,500)	(62,500)	65,551	128,051
Fund Balance at Beginning of Year	378,899	378,899	378,899	0
Fund Balance at End of Year	\$316,399	\$316,399	\$444,450	\$128,051

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, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$9,000	\$9,000	\$5,558	(\$3,442)
Interest	600	600	71	(529)
Total Revenues	<u>9,600</u>	<u>9,600</u>	<u>5,629</u>	<u>(3,971)</u>
<u>Expenditures</u>				
Current				
Judicial				
Services and Charges	22,000	22,000	0	22,000
Materials and Supplies	8,000	8,000	0	8,000
Capital Outlay	20,000	20,000	0	20,000
Total Expenditures	<u>50,000</u>	<u>50,000</u>	<u>0</u>	<u>50,000</u>
Changes in Fund Balance	(40,400)	(40,400)	5,629	46,029
Fund Balance at Beginning of Year	<u>82,228</u>	<u>82,228</u>	<u>82,228</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$41,828</u></u>	<u><u>\$41,828</u></u>	<u><u>\$87,857</u></u>	<u><u>\$46,029</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Common Pleas Court Special Revenue Fund
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$44,500	\$44,500	\$46,447	\$1,947
Investment Income	0	0	9	9
Total Revenues	44,500	44,500	46,456	1,956
<u>Expenditures</u>				
Current				
Judicial				
Services and Charges	78,500	78,500	0	78,500
Alternative Dispute Resolution				
Services and Charges	49,335	49,335	10,205	39,130
Materials and Supplies	2,500	2,500	0	2,500
Domestic Relations				
Services and Charges	32,500	32,500	2,595	29,905
Materials and Supplies	2,500	2,500	0	2,500
Total Expenditures	165,335	165,335	12,800	152,535
Excess of Revenues Over (Under) Expenditures	(120,835)	(120,835)	33,656	154,491
Fund Balance at Beginning of Year	389,852	389,852	389,852	0
Fund Balance at End of Year	\$269,017	\$269,017	\$423,508	\$154,491

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, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Hotel and Motel Tax	\$1,200,000	\$1,200,000	1,456,087	\$256,087
<u>Expenditures</u>				
Current				
Intergovernmental	<u>3,800,000</u>	<u>3,800,000</u>	<u>3,563,429</u>	<u>236,571</u>
Changes in Fund Balance	(2,600,000)	(2,600,000)	(2,107,342)	492,658
Fund Balance at Beginning of Year	<u>3,346,121</u>	<u>3,346,121</u>	<u>3,346,121</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$746,121</u></u>	<u><u>\$746,121</u></u>	<u><u>\$1,238,779</u></u>	<u><u>\$492,658</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Drug Court Special Revenue Fund
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$51,716	\$51,716	\$25,858	(\$25,858)
<u>Expenditures</u>				
Current				
Judicial				
Specialized Court Docket				
Personal Services	31,916	46,916	43,568	3,348
Fringe Benefits	19,800	27,800	23,359	4,441
Total Expenditures	<u>51,716</u>	<u>74,716</u>	<u>66,927</u>	<u>7,789</u>
Changes in Fund Balance	0	(23,000)	(41,069)	(18,069)
Fund Balance at Beginning of Year	<u>47,864</u>	<u>47,864</u>	<u>47,864</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$47,864</u></u>	<u><u>\$24,864</u></u>	<u><u>\$6,795</u></u>	<u><u>(\$18,069)</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Prosecutor Law Enforcement Special Revenue Fund
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Other	\$35,000	\$35,000	\$35,000	\$0
<u>Expenditures</u>				
Current				
Legislative and Executive				
Personal Services	28,934	28,934	28,929	5
Fringe Benefits	4,760	4,760	4,651	109
Total Expenditures	<u>33,694</u>	<u>33,694</u>	<u>33,580</u>	<u>114</u>
Changes in Fund Balance	1,306	1,306	1,420	114
Fund Balance at Beginning of Year	<u>2,625</u>	<u>2,625</u>	<u>2,625</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$3,931</u></u>	<u><u>\$3,931</u></u>	<u><u>\$4,045</u></u>	<u><u>\$114</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
CDBG-CV CARES Act Special Revenue Fund
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Intergovernmental	\$396,900	\$396,900	\$396,900	0
<u>Expenditures</u>				
Current				
Legislative and Executive				
Services and Charges	396,900	396,900	396,900	0
Changes in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Emergency Rental Assistance Special Revenue Fund
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Intergovernmental	\$5,988,759	\$5,988,759	\$5,988,759	0
Investment Income	0	0	2,861	2,861
Total Revenues	<u>5,988,759</u>	<u>5,988,759</u>	<u>5,991,620</u>	<u>2,861</u>
<u>Expenditures</u>				
Current				
Legislative and Executive				
Services and Charges	353,811	353,811	353,811	0
Other	5,634,948	5,634,948	5,530,903	104,045
Total Expenditures	<u>5,988,759</u>	<u>5,988,759</u>	<u>5,884,714</u>	<u>104,045</u>
Changes in Fund Balance	0	0	106,906	106,906
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>\$0</u>	<u>\$0</u>	<u>\$106,906</u>	<u>\$106,906</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
FEMA Task Force Special Revenue Fund
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Intergovernmental	\$14,296	\$14,296	\$14,296	0
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	\$11,346	\$11,346	\$11,346	0
Fringe Benefits	2,950	2,950	2,950	
Total Expenditures	14,296	14,296	14,296	0
Changes in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0	\$0

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
American Rescue Plan Act Special Revenue Fund
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$20,315,090	\$20,315,090	\$20,315,090	\$0
Investment Income	0	0	8,482	8,482
Total Revenues	<u>20,315,090</u>	<u>20,315,090</u>	<u>20,323,572</u>	<u>8,482</u>
<u>Expenditures</u>				
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Changes in Fund Balance	20,315,090	20,315,090	20,323,572	8,482
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>\$20,315,090</u></u>	<u><u>\$20,315,090</u></u>	<u><u>\$20,323,572</u></u>	<u><u>\$8,482</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Specialized Court Docket Special Revenue Fund
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Total Revenues	\$0	\$0	\$0	\$0
<u>Expenditures</u>				
Total Expenditures	8,711	8,711	0	5,520
Excess of Revenues (Under) Expenditures	(8,711)	(8,711)	0	8,711
<u>Other Financing Sources</u>				
Transfers In	10,568	10,568	10,568	0
Changes in Fund Balance	1,857	1,857	10,568	8,711
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u>\$1,857</u>	<u>\$1,857</u>	<u>\$10,568</u>	<u>\$8,711</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Prison Rape Elimination Act Grant Special Revenue Fund
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Intergovernmental	\$18,000	\$18,000	\$0	(\$18,000)
<u>Expenditures</u>				
Total Expenditures	36,000	36,000	0	36,000
Excess of Revenues (Under) Expenditures	(18,000)	(18,000)	0	18,000
<u>Other Financing Sources</u>				
Transfers In	18,000	18,000	18,000	0
Changes in Fund Balance	0	0	18,000	18,000
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$18,000</u>	<u>\$18,000</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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Total Revenues	\$0	\$0	\$0	\$0
<u>Expenditures</u>				
Principal Retirement	1,620,000	1,620,000	1,620,000	0
Interest and Fiscal Charges	1,210,466	1,210,466	1,210,466	0
Issuance Costs	0	5,000	5,000	0
Total Expenditures	2,830,466	2,835,466	2,835,466	0
Excess of Revenues (Under) Expenditures	(2,830,466)	(2,835,466)	(2,835,466)	0
<u>Other Financing Sources (Uses)</u>				
Ditch Improvement Bonds Proceeds	0	0	5,000	5,000
Transfers In	2,830,466	2,830,466	2,830,466	0
Total Other Financing Sources	2,830,466	2,830,466	2,835,466	5,000
Changes in Fund Balance	0	(5,000)	0	5,000
Fund Balance at Beginning of Year	6,948	6,948	6,948	0
Fund Balance at End of Year	<u>\$6,948</u>	<u>\$1,948</u>	<u>\$6,948</u>	<u>\$5,000</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, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Property Taxes	\$803,210	\$803,210	\$743,113	(\$60,097)
Special Assessments	444,579	458,521	443,163	(15,358)
Intergovernmental	100,000	100,000	92,393	(7,607)
Interest	0	0	369	369
Total Revenues	1,347,789	1,361,731	1,279,038	(82,693)
<u>Expenditures</u>				
Current				
Legislative and Executive Services and Charges	26,275	28,316	19,490	8,826
Debt Service				
Principal Retirement	2,026,198	2,026,198	2,026,198	0
Interest and Fiscal Charges	1,522,443	1,522,443	1,522,443	0
Total Expenditures	3,574,916	3,576,957	3,568,131	8,826
Excess of Revenues Over (Under) Expenditures	(2,227,127)	(2,215,226)	(2,289,093)	(73,867)
<u>Other Financing Sources</u>				
Advances In	0	0	850	850
Advances-Out	0	0	(734)	(734)
Transfers In	2,253,712	2,253,712	2,253,596	(116)
Total Other Financing Sources (Uses)	2,253,712	2,253,712	2,253,712	0
Changes in Fund Balance	26,585	38,486	(35,381)	(73,867)
Fund Balance at Beginning of Year	406,320	406,320	406,320	0
Fund Balance at End of Year	\$432,905	\$444,806	\$370,939	(\$73,867)

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, 2021

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$830,576	\$830,576	\$825,732	(\$4,844)
Intergovernmental	72,000	72,000	102,666	30,666
Total Revenues	902,576	902,576	928,398	25,822
<u>Expenditures</u>				
Capital Outlay				
Services and Charges	62,999	112,999	85,085	27,914
Materials and Supplies	133,413	158,413	70,499	87,914
Capital Outlay	1,734,190	1,659,190	629,573	1,029,617
Total Expenditures	1,930,602	1,930,602	785,157	1,145,445
Changes in Fund Balance	(1,028,026)	(1,028,026)	143,241	1,171,267
Fund Balance at Beginning of Year	1,207,295	1,207,295	1,207,295	0
Prior Year Encumbrances Appropriated	73,719	73,719	73,719	0
Fund Balance at End of Year	\$252,988	\$252,988	\$1,424,255	\$1,171,267

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, 2021

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Special Assessments	\$0	\$0	\$924	\$924
Charges for Services	0	0	81,279	81,279
Other	12,500	12,500	4,035	(8,465)
Total Revenues	<u>12,500</u>	<u>12,500</u>	<u>86,238</u>	<u>73,738</u>
<u>Expenditures</u>				
Capital Outlay				
Services and Charges	5,000	32,178	32,137	41
Total Expenditures	5,000	32,178	32,137	41
Excess of Revenues (Under) Expenditures	7,500	(19,678)	54,101	73,779
<u>Other Financing Sources</u>				
Special Assessment Bonds Issued	0	254,177	254,177	0
Advances Out	0	0	(206,612)	206,612
Total Other Financing Sources (Uses)	<u>0</u>	<u>254,177</u>	<u>47,565</u>	<u>206,612</u>
Changes in Fund Balance	7,500	234,499	101,666	280,391
Fund Balance at Beginning of Year	<u>212,565</u>	<u>212,565</u>	<u>212,565</u>	<u>0</u>
Prior Year Encumbrances Appropriated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$220,065</u>	<u>\$447,064</u>	<u>\$314,231</u>	<u>\$280,391</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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Intergovernmental	\$798,510	\$798,510	\$93,229	(\$705,281)
<u>Expenditures</u>				
Capital Outlay				
Capital Outlay	798,510	798,510	93,229	705,281
Changes in Fund Balance	0	0	0	0
Total Other Financing Sources (Uses)				
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0	\$0

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Capital Acquisition Capital Projects Fund
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Total Revenues	\$0	\$0	\$0	\$0
<u>Expenditures</u>				
Capital Outlay				
Capital Outlay	<u>2,686,337</u>	<u>2,832,337</u>	<u>1,486,106</u>	<u>1,346,231</u>
Excess of Revenues (Under) Expenditures	(2,686,337)	(2,832,337)	(1,486,106)	1,346,231
<u>Other Financing Sources</u>				
Transfers In	<u>1,000,000</u>	<u>1,146,000</u>	<u>1,146,000</u>	<u>0</u>
Changes in Fund Balance	(1,686,337)	(1,686,337)	(340,106)	1,346,231
Fund Balance at Beginning of Year	1,827,761	1,827,761	1,827,761	0
Prior Year Encumbrances Appropriated	<u>446,038</u>	<u>446,038</u>	<u>446,038</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$587,462</u></u>	<u><u>\$587,462</u></u>	<u><u>\$1,933,693</u></u>	<u><u>\$1,346,231</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, 2021

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Other	\$0	\$0	\$711,765	711,765
<u>Expenditures</u>				
Capital Outlay				
Capital Outlay	2,698,121	3,548,121	1,678,186	1,869,935
Excess of Revenues (Under) Expenditures	(2,698,121)	(3,548,121)	(966,421)	2,581,700
<u>Other Financing Sources</u>				
Transfers In	7,225,000	7,225,000	8,331,442	1,106,442
Changes in Fund Balance	4,526,879	3,676,879	7,365,021	3,688,142
Fund Balance at Beginning of Year	801,096	801,096	801,096	0
Prior Year Encumbrances Appropriated	473,121	473,121	473,121	0
Fund Balance at End of Year	<u>\$5,801,096</u>	<u>\$4,951,096</u>	<u>\$8,639,238</u>	<u>\$3,688,142</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, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Payment in Lieu of Taxes	\$355,000	\$355,000	\$300,518	(\$54,482)
<u>Expenditures</u>				
Capital Outlay				
Services and Charges	358,900	358,900	3,202	355,698
Changes in Fund Balance	(3,900)	(3,900)	297,316	301,216
Fund Balance at Beginning of Year	8,320	8,320	8,320	0
Fund Balance at End of Year	<u>\$4,420</u>	<u>\$4,420</u>	<u>\$305,636</u>	<u>\$301,216</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, 2021

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Payment in Lieu of Taxes	\$102,765	\$102,765	\$227,661	\$124,896
<u>Expenditures</u>				
Capital Outlay				
Services and Charges	2,015	2,426	2,426	0
Debt Service				
Principal Retirement	85,000	85,000	85,000	0
Interest and Fiscal charges	15,750	15,750	15,750	0
Total Expenditures	<u>102,765</u>	<u>103,176</u>	<u>103,176</u>	<u>0</u>
Changes in Fund Balance	0	(411)	124,485	124,896
Fund Balance at Beginning of Year	<u>651,719</u>	<u>651,719</u>	<u>651,719</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$651,719</u></u>	<u><u>\$651,308</u></u>	<u><u>\$776,204</u></u>	<u><u>\$124,896</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Creekside Redevelopment Tax Equivalent Capital Projects Fund
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Payment in Lieu of Taxes	\$36,746	\$36,746	\$117,187	\$80,441
<u>Expenditures</u>				
Capital Outlay				
Services and Charges	1,400	1,459	1,459	0
Changes in Fund Balance	35,346	35,287	115,728	80,441
Fund Balance at Beginning of Year	46,547	46,547	46,547	0
Fund Balance at End of Year	\$81,893	\$81,834	\$162,275	\$80,441

Delaware County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Orange Road Tax Equivalent Capital Projects Fund
 For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Payment in Lieu of Taxes	\$8,685	\$8,685	\$17,371	\$8,686
<u>Expenditures</u>				
Capital Outlay				
Services and Charges	<u>300</u>	<u>300</u>	<u>185</u>	<u>115</u>
Changes in Fund Balance	8,385	8,385	17,186	8,801
Fund Balance at Beginning of Year	<u>15,856</u>	<u>15,856</u>	<u>15,856</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$24,241</u></u>	<u><u>\$24,241</u></u>	<u><u>\$33,042</u></u>	<u><u>\$8,801</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Slate Ridge II Tax Equivalent Capital Projects Fund
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Payment in Lieu of Taxes	\$126,436	\$126,436	\$252,873	\$126,437
Other	0	0	2,227,192	2,227,192
Total Revenues	\$126,436	\$126,436	\$2,480,065	\$2,353,629
<u>Expenditures</u>				
Capital Outlay				
Services and Charges	3,000	3,000	2,694	306
Debt Service				
Principal Retirement	0	125,089	125,089	0
Capital Outlay	0	550,000	550,000	0
Total Expenditures	3,000	678,089	677,783	306
Excess of Revenues Under Expenditures	123,436	(551,653)	1,802,282	2,353,935
<u>Other Financing Sources (Uses)</u>				
Note Proceeds	0	1,423,320	1,423,320	0
Advances Out	0	0	(2,650,512)	2,650,512
Total Other Financing Sources (Uses)	0	1,423,320	(1,227,192)	2,650,512
Changes in Fund Balance	123,436	871,667	575,090	(296,577)
Fund Balance at Beginning of Year	2,390	2,390	2,390	0
Fund Balance at End of Year	\$125,826	\$874,057	\$577,480	(\$296,577)

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, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Interest	\$0	\$0	\$52	\$52
<u>Expenditures</u>				
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Changes in Fund Balance	0	0	52	52
Fund Balance at Beginning of Year	<u>50,470</u>	<u>50,470</u>	<u>50,470</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$50,470</u></u>	<u><u>\$50,470</u></u>	<u><u>\$50,522</u></u>	<u><u>\$52</u></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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Total Revenues	\$0	\$0	\$0	\$0
<u>Expenditures</u>				
Debt Service				
Interest and Fiscal charges	0	36,430	36,430	0
Total Expenditures	0	36,430	36,430	0
Excess of Revenues Under Expenditures	0	(36,430)	(36,430)	0
<u>Other Financing Sources</u>				
Transfers In	36,430	36,430	36,430	0
Changes in Fund Balance	36,430	0	0	0
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u>\$36,430</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
Evans Farms Commercial Tax Equivalent Capital Projects
Fund
 For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Total Revenues	\$0	\$0	\$0	\$0
<u>Expenditures</u>				
Capital Outlay				
Services and Charges	9,751,187	9,751,987	9,751,987	0
Excess of Revenues Under Expenditures	(9,751,187)	(9,751,987)	(9,751,987)	0
<u>Other Financing Sources</u>				
Advance In	9,751,187	9,751,987	9,751,987	0
Changes in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0	\$0

Delaware County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Board of Developmental Disabilities Capital Improvement Capital Projects Fund
 For the Year Ended December 31, 2021

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

Delaware County, Ohio
Schedule of Revenues, Expenses, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Worker's Compensation Self Insurance Internal Service Fund
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$677,423	\$677,423	\$733,837	\$56,414
Total Revenues	<u>677,423</u>	<u>677,423</u>	<u>733,837</u>	<u>56,414</u>
<u>Expenses</u>				
Personal Services	65,792	65,792	65,791	1
Fringe Benefits	25,820	25,920	25,893	27
Services and Charges	594,475	694,375	653,763	40,612
Materials and Supplies	11,603	11,603	11,187	416
Total Expenses	<u>697,690</u>	<u>797,690</u>	<u>756,634</u>	<u>41,056</u>
Changes in Fund Balance	(20,267)	(120,267)	(22,797)	97,470
Fund Balance at Beginning of Year	1,644,288	1,644,288	1,644,288	0
Prior Year Encumbrances Appropriated	<u>42,603</u>	<u>42,603</u>	<u>42,603</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,666,624</u></u>	<u><u>\$1,566,624</u></u>	<u><u>\$1,664,094</u></u>	<u><u>\$97,470</u></u>

Statistical Section



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Delaware County, Ohio
Statistical Section Description

This part of Delaware County’s annual comprehensive 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 annual comprehensive financial reports for the relevant year.

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

	2021	2020	(Restated) 2019	2018	(Restated) 2017	2016
Governmental Activities						
Net Investment in Capital Assets	\$306,147,328	\$285,463,725	\$254,616,476	\$231,030,232	\$220,119,522	\$196,141,372
Restricted for						
Capital Projects	19,841,057	11,563,199	10,204,129	7,664,899	4,847,072	209,268
Debt Service			0	0	124,865	653,053
Other Purposes	79,338,902	57,753,303	60,057,170	52,432,861	64,565,045	67,363,000
Unrestricted	27,576,179	(10,292,022)	(12,286,163)	(1,349,585)	18,037,200	24,584,941
Total Governmental Activities Net Position	<u>432,903,466</u>	<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>
Business-Type Activities						
Net Investment in Capital Assets	255,895,856	246,234,232	228,179,703	216,534,918	206,730,356	200,928,068
Restricted	4,568,686	4,568,686	4,520,955	4,514,413	4,511,729	4,910,907
Unrestricted	86,934,493	70,397,860	70,044,165	66,284,109	32,922,059	26,414,490
Total Business-Type Activities Net Position	<u>347,399,035</u>	<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>
Primary Government						
Net Investment in Capital Assets	562,043,184	531,697,957	482,796,179	447,565,150	426,849,878	397,069,440
Restricted	103,748,645	73,885,188	74,782,254	64,612,173	74,048,711	73,136,228
Unrestricted	114,510,672	60,105,838	57,758,002	64,934,524	50,959,259	50,999,431
Total Primary Government Net Position	<u>\$780,302,501</u>	<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.

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

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

	2021	2020	2019	2018	2017
Expenses					
Governmental Activities					
General Government					
Legislative and Executive	\$30,615,487	\$35,472,172	\$31,669,428	\$28,763,171	\$24,033,782
Judicial	7,771,767	13,659,221	14,658,891	12,615,374	12,521,018
Public Safety	27,139,520	56,185,285	56,455,381	49,907,427	49,622,712
Public Works	20,414,278	22,365,025	29,076,029	25,755,572	24,734,574
Health	17,860,071	20,217,519	22,230,984	20,450,842	20,486,489
Human Services	6,984,652	10,448,959	10,704,287	9,673,772	10,355,718
Intergovernmental	0	0	0	0	0
Conservation and Recreation	0	0	0	0	0
Interest and Fiscal Charges	3,109,922	2,833,180	2,738,927	3,176,234	3,257,142
Total Governmental Activities Expenses	<u>113,895,697</u>	<u>161,181,361</u>	<u>167,533,927</u>	<u>150,342,392</u>	<u>145,011,435</u>
Business-Type Activities					
Sanitary Engineer	15,657,320	19,200,133	19,367,343	18,687,676	19,337,847
Other Enterprise					
Solid Waste Transfer Station	74,039	200,076	178,218	177,248	84,158
Storm Sewer Phase II	167,030	436,283	514,059	430,736	488,444
Delaware Area Transit	0	0	0	0	0
Total Business-Type Activities Expenses	<u>15,898,389</u>	<u>19,836,492</u>	<u>20,059,620</u>	<u>19,295,660</u>	<u>19,910,449</u>
Total Primary Government Expenses	<u>129,794,086</u>	<u>181,017,853</u>	<u>187,593,547</u>	<u>169,638,052</u>	<u>164,921,884</u>
Program Revenues					
Governmental Activities					
Charges for Services					
General Government					
Legislative and Executive	\$19,206,876	\$17,059,985	15,262,200	14,718,333	13,659,789
Judicial	1,592,838	1,269,552	1,545,804	1,638,205	1,858,586
Public Safety	10,828,195	8,550,001	7,784,167	7,145,945	7,316,850
Public Works	5,190,749	3,646,072	3,523,887	4,598,089	3,249,447
Health	673,348	673,882	573,729	644,205	617,903
Human Services	468,460	509,869	495,880	515,141	499,494
Conservation and Recreation	0	0	0	0	0
Operating Grants, Contributions, and Interest	32,803,426	36,703,282	24,215,077	23,387,079	27,271,683
Capital Grants and Contributions	93,229	3,375,853	10,098,333	4,539,738	5,077,682
Total Governmental Activities Program Revenues	<u>70,857,121</u>	<u>71,788,496</u>	<u>63,499,077</u>	<u>57,186,735</u>	<u>59,551,434</u>

2016	2015	2014	2013	2012
\$21,263,796	\$18,168,347	\$18,727,055	\$16,915,430	\$16,718,431
9,882,267	9,782,809	9,260,581	8,850,663	8,316,455
42,023,492	38,402,580	39,608,819	36,880,700	37,131,237
24,989,011	19,991,370	18,167,267	19,292,895	17,130,062
18,957,420	15,913,623	18,717,249	17,227,363	17,825,898
9,826,515	10,246,348	9,413,296	8,712,330	8,135,944
1,681,670	13,326,320	1,378,776	6,726,719	4,028,038
0	0	750	533	4,915
3,217,288	2,045,698	1,074,766	1,423,474	1,835,978
<u>131,841,459</u>	<u>127,877,095</u>	<u>116,348,559</u>	<u>116,030,107</u>	<u>111,126,958</u>
16,987,386	17,569,010	14,700,080	15,061,716	14,378,723
64,581	64,517	52,529	47,779	61,351
323,546	293,393	290,975	205,606	212,573
0	0	1,913,641	2,090,185	1,865,407
<u>17,375,513</u>	<u>17,926,920</u>	<u>16,957,225</u>	<u>17,405,286</u>	<u>16,518,054</u>
<u>149,216,972</u>	<u>145,804,015</u>	<u>133,305,784</u>	<u>133,435,393</u>	<u>127,645,012</u>
13,340,277	12,759,794	12,409,160	14,300,418	13,053,640
1,685,314	1,663,485	2,003,375	1,879,714	1,733,880
6,662,484	6,333,063	5,720,309	4,509,145	4,159,742
3,376,182	4,308,052	2,914,145	1,981,462	2,153,148
623,080	316,919	343,421	409,635	385,741
483,314	514,008	511,929	482,921	453,420
0	0	0	0	1,159
22,363,371	22,512,793	22,748,328	21,206,886	22,011,621
5,333,778	1,336,393	3,381,232	2,118,983	2,182,264
<u>53,867,800</u>	<u>49,744,507</u>	<u>50,031,899</u>	<u>46,889,164</u>	<u>46,134,615</u>

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

	2021	2020	2019	2018	2017
Business-Type Activities					
Charges for Services					
Sanitary Engineer	\$19,609,159	\$18,977,790	\$17,675,851	\$17,208,226	\$16,491,883
Other Enterprise					
Solid Waste Transfer Station	240,096	243,044	258,855	236,360	212,449
Storm Water Phase II	543,949	479,622	487,375	399,781	399,356
Delaware Area Transit	0	0	0	0	0
Operating Grants, Contributions, and Interest	0	0	0	0	0
Capital Grants and Contributions	19,514,931	19,700,456	16,996,942	47,547,789	14,669,522
Total Business-Type Activities Program Revenues	<u>39,908,135</u>	<u>39,400,912</u>	<u>35,419,023</u>	<u>65,392,156</u>	<u>31,773,210</u>
Total Primary Government Program Revenues	<u>110,765,256</u>	<u>111,189,408</u>	<u>98,918,100</u>	<u>122,578,891</u>	<u>91,324,644</u>
Net (Expense) Revenue					
Governmental Activities	(43,038,576)	(89,392,865)	(103,465,850)	(93,155,657)	(85,723,717)
Business-Type Activities	24,009,746	18,443,688	15,359,403	46,096,496	11,862,761
Total Primary Government Net Expense	<u>(19,028,830)</u>	<u>(70,949,177)</u>	<u>(88,106,447)</u>	<u>(47,059,161)</u>	<u>(73,860,956)</u>
General Revenues and Other Changes in Net Position					
Governmental Activities					
Property Taxes Levied for					
General Operating	14,946,193	13,224,740	12,990,047	12,063,486	11,746,682
Public Safety-911	3,960,151	3,784,228	3,725,618	3,474,048	3,682,842
Health-Board of Developmental Disabilities	21,128,092	20,489,855	20,240,237	16,089,385	16,572,887
Human Services-Council for Older Adults	750,611	803,549	791,978	670,282	1,037,713
Permanent Improvement	830,160	732,909	719,972	668,531	388,913
Payment in Lieu of Taxes	1,163,823	1,277,202	974,194	947,646	917,274
Hotel and Motel Tax	1,505,539	831,476	1,866,207	1,570,500	1,771,400
Sales Taxes					
General Operating	81,669,852	67,000,293	67,111,602	62,941,622	57,903,251
Grants and Entitlements not					
Restricted to Other Programs	9,696,593	8,361,403	8,221,124	8,049,151	6,224,815
Interest	(1,339,938)	3,680,169	7,175,710	4,625,338	2,198,799
Other	4,647,590	1,103,634	969,639	1,819,744	1,757,495
Transfers	0	0	0	0	0
Total Governmental Activities	<u>138,958,666</u>	<u>121,289,458</u>	<u>124,786,328</u>	<u>112,919,733</u>	<u>104,202,071</u>
Business-Type Activities					
Interest	0	0	0	0	46,418
Other	18,594	12,267	51,980	0	1,500
Transfers	0	0	0	0	0
Special Item - DATA Transit	0	0	0	0	0
Total Business-Type Activities	<u>18,594</u>	<u>12,267</u>	<u>51,980</u>	<u>0</u>	<u>47,918</u>
Total Primary Government	<u>138,977,260</u>	<u>121,301,725</u>	<u>124,838,308</u>	<u>112,919,733</u>	<u>104,249,989</u>
Changes in Net Position					
Governmental Activities	95,920,090	31,896,593	21,320,478	19,764,076	18,742,070
Business-Type Activities	24,028,340	18,455,955	15,411,383	46,142,072	11,910,679
Total Primary Government Changes in Net Position	<u>\$119,948,430</u>	<u>\$50,352,548</u>	<u>\$36,731,861</u>	<u>\$65,906,148</u>	<u>\$30,652,749</u>

2016	2015	2014	2013	2012
\$15,806,012	\$15,267,838	\$13,719,103	\$12,888,355	\$12,780,812
195,861	174,145	171,131	169,403	155,809
394,952	366,389	349,671	336,897	398,001
0	0	292,719	322,471	320,072
0	0	2,228,338	1,403,234	1,399,990
13,557,342	11,158,952	5,945,522	6,514,351	5,629,473
29,954,167	26,967,324	22,706,484	21,634,711	20,684,157
83,821,967	76,711,831	72,738,383	68,523,875	66,818,772
(77,973,659)	(78,132,588)	(66,316,660)	(69,140,943)	(64,992,343)
12,578,654	9,040,404	5,749,259	4,229,425	4,166,103
(65,395,005)	(69,092,184)	(60,567,401)	(64,911,518)	(60,826,240)
10,934,876	10,665,275	9,845,980	9,733,039	9,648,816
2,354,732	2,277,364	2,173,328	2,149,858	2,129,554
15,557,962	15,229,911	14,545,886	11,500,273	11,257,083
833,074	900,497	820,539	811,090	804,070
607,501	592,482	547,001	540,726	536,047
676,970	667,339	492,639	536,207	619,615
1,081,344	0	0	0	0
56,842,445	52,840,305	50,184,396	47,798,963	43,873,148
5,020,744	5,170,464	4,989,276	4,990,399	3,784,442
354,844	1,952,090	1,586,988	583,501	1,530,899
1,532,341	1,798,652	1,724,975	1,855,661	2,005,987
0	0	(42,500)	(42,500)	(42,500)
95,796,833	92,094,379	86,868,508	80,457,217	76,147,161
37,968	13,781	1,102	1,524	1,710
68,240	39,578	46,604	38,591	106,420
0	0	42,500	42,500	42,500
0	(2,677,795)	0	0	0
106,208	(2,624,436)	90,206	82,615	150,630
95,903,041	89,469,943	86,958,714	80,539,832	76,297,791
17,823,174	13,961,791	20,551,848	11,316,274	11,154,818
12,684,862	6,415,968	5,839,465	4,312,040	4,316,733
\$30,508,036	\$20,377,759	\$26,391,313	\$15,628,314	\$15,471,551

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
General Fund				
Nonspendable	3,308,972	1,798,248	5,771,166	1,008,944
Committed	8,940,480	6,585,948	12,061,688	12,979,038
Assigned	6,200,849	16,325,872	20,122,362	15,508,102
Unassigned	74,491,128	50,779,866	33,309,927	31,952,386
Total General Fund	<u>92,941,429</u>	<u>75,489,934</u>	<u>71,265,143</u>	<u>61,448,470</u>
All Other Governmental Funds				
Nonspendable	2,254,908	1,699,339	1,406,274	1,370,045
Restricted	97,444,677	90,896,089	80,974,557	71,737,847
Committed	10,747,017	3,460,404	4,700,567	7,945,653
Assigned	0	0	0	0
Unassigned (Deficit)	(16,133,985)	0	(78)	0
Total All Other Governmental Funds	<u>94,312,617</u>	<u>96,055,832</u>	<u>87,081,320</u>	<u>81,053,545</u>
Total Governmental Funds	<u><u>\$187,254,046</u></u>	<u><u>\$171,545,766</u></u>	<u><u>\$158,346,463</u></u>	<u><u>\$142,502,015</u></u>

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

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

	2021	2020	2019	2018	2017
Revenues					
Property Taxes	\$41,853,621	\$38,844,772	\$38,434,479	\$32,950,012	\$33,451,412
Payment in Lieu of Taxes	1,163,823	1,277,202	974,194	947,646	917,274
Hotel and Motel Tax	1,505,539	831,476	1,866,207	1,570,500	1,771,400
Sales Taxes	79,842,580	67,531,720	66,612,154	62,296,083	57,597,893
Special Assessments	2,468,370	2,276,062	2,087,175	1,705,715	1,553,745
Charges for Services	30,975,238	26,508,493	24,681,723	24,538,523	22,832,226
Licenses and Permits	3,512,833	2,791,662	2,211,730	2,206,159	2,238,374
Fines and Forfeitures	611,433	524,941	703,708	783,382	984,342
Intergovernmental	43,032,559	49,338,637	38,858,736	33,581,623	34,304,966
Interest	(1,312,799)	3,694,277	7,166,716	4,626,751	2,206,807
Other	4,647,590	1,103,634	969,639	1,819,744	1,757,495
Total Revenues	208,300,787	194,722,876	184,566,461	167,026,138	159,615,934
Expenditures					
Current					
General Government					
Legislative and Executive	31,727,104	24,948,740	26,500,788	22,636,441	20,702,670
Judicial	11,871,480	11,469,747	11,233,073	10,842,463	10,155,493
Public Safety	52,311,015	49,443,469	45,686,027	44,602,676	42,428,317
Public Works	34,272,224	45,962,770	34,229,945	31,777,976	35,505,871
Health	22,067,184	19,150,426	19,890,454	19,928,819	18,899,970
Human Services	10,448,939	9,549,393	8,642,378	8,855,259	8,746,989
Intergovernmental	7,817,772	7,177,516	3,576,111	7,085,348	1,982,520
Conservation and Recreation			0	0	0
Capital Outlay	15,041,126	11,496,469	12,373,557	3,034,822	32,245,591
Debt Service					
Principal Retirement	3,856,287	3,646,536	3,489,575	3,453,354	4,373,570
Current Refunding	0	0	0	0	0
Interest and Fiscal Charges	2,785,089	2,840,661	3,138,974	3,257,286	3,390,120
Issuance Costs	5,000	3,500	68,253	5,500	0
Total Expenditures	192,203,220	185,689,227	168,829,135	155,479,944	178,431,111
Excess of Revenues Over (Under) Expenditures	16,097,567	9,033,649	15,737,326	11,546,194	(18,815,177)

2016	2015	2014	2013	2012
\$30,304,572	\$29,514,459	\$28,169,050	\$24,804,519	\$24,410,237
676,970	667,339	492,639	536,207	619,615
1,081,344	0	0	0	0
56,435,306	52,391,087	50,186,640	47,374,799	44,263,578
1,461,657	1,201,470	1,084,954	978,161	932,772
21,686,383	22,190,196	21,209,675	19,619,202	19,048,553
2,212,366	1,698,986	1,443,603	1,582,215	1,475,045
722,802	523,263	898,577	690,684	736,714
31,532,915	29,046,942	30,577,968	28,777,174	26,279,329
347,979	1,962,842	1,624,463	523,753	1,557,662
1,554,029	1,837,247	1,878,660	1,740,322	1,978,223
<u>148,016,323</u>	<u>141,033,831</u>	<u>137,566,229</u>	<u>126,627,036</u>	<u>121,301,728</u>
20,290,928	18,553,620	18,141,930	16,459,297	16,260,390
9,566,261	9,377,915	9,026,523	8,777,804	8,419,479
39,459,591	36,653,628	36,018,451	35,727,097	35,894,768
34,705,167	21,795,462	23,760,737	17,072,867	17,361,201
18,385,354	15,692,921	18,150,624	16,642,644	17,766,365
9,297,697	9,541,434	9,044,891	8,418,403	7,790,467
1,396,370	13,306,767	1,378,993	6,726,719	4,028,038
0	0	0	0	0
35,935,346	17,324,662	2,956,695	13,331,813	6,849,528
4,617,691	4,572,270	3,885,051	3,652,416	3,408,424
0	0	0	0	0
2,909,661	1,674,580	1,182,277	1,519,432	1,495,869
351,337	362,232	0	0	0
<u>176,915,403</u>	<u>148,855,491</u>	<u>123,546,172</u>	<u>128,328,492</u>	<u>119,274,529</u>
<u>(28,899,080)</u>	<u>(7,821,660)</u>	<u>14,020,057</u>	<u>(1,701,456)</u>	<u>2,027,199</u>

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

	2021	2020	2019	2018	2017
Other Financing Sources (Uses)					
Sale of Capital Assets	\$98,132	\$144,553	\$32,122	\$47,220	\$25,678
SIB Loan Proceeds	1,423,320	2,428,674	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	0	8,570,000	0	0
Special Assessment Bonds Issued	259,178	99,700	0	232,000	0
Premium on Revenue Bonds	0	0	0	0	0
Premium on General Obligation Bonds Issued	0	0	0	0	0
Refunding Bonds Issued	0	0	0	0	0
Payment to Refunding Bond Escrow Agent	0	0	(8,495,000)	0	0
Transfers In	18,052,992	14,031,034	13,938,304	12,721,397	20,272,853
Transfers Out	(18,052,992)	(14,031,034)	(13,938,304)	(12,721,397)	(20,272,853)
Total Other Financing Sources (Uses)	<u>1,780,630</u>	<u>2,672,927</u>	<u>107,122</u>	<u>279,220</u>	<u>25,678</u>
Changes in Fund Balances	<u>\$17,878,197</u>	<u>\$11,706,576</u>	<u>\$15,844,448</u>	<u>\$11,825,414</u>	<u>(\$18,789,499)</u>
Debt Service as a Percentage of Noncapital Expenditures	4.3%	4.6%	4.9%	4.9%	6.2%

2016	2015	2014	2013	2012
\$45,173	\$24,462	\$131,847	\$628,120	\$1,734
0	0	0	0	0
0	41,000,000	0	0	0
0	0	0	0	0
36,090,000	0	0	7,245,000	0
0	0	344,700	85,800	59,700
0	1,191,302	0	0	0
2,297,388	0	0	0	0
0	0	0	726,457	0
(4,288,873)	0	0	(7,829,604)	0
15,012,898	8,718,430	9,482,889	21,739,066	8,503,248
(15,012,898)	(8,718,430)	(9,525,388)	(21,781,566)	(8,545,748)
34,143,688	42,215,764	434,048	813,273	18,934
\$5,244,608	\$34,394,104	\$14,454,105	(\$888,183)	\$2,046,133
6.2%	5.1%	4.6%	4.7%	4.7%

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			
2021	\$7,925,222,760	\$934,036,060	\$25,312,168,057	\$455,231,930	\$517,309,011
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

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	
\$9,314,490,750	\$25,829,477,068	36.06	5.65
8,298,629,030	23,005,151,173	36.07	5.11
8,034,134,050	22,318,592,897	36.00	5.38
7,828,947,310	21,765,290,884	35.97	5.34
7,089,545,710	19,671,157,524	36.04	4.93
6,877,533,650	19,153,107,348	35.91	5.18
6,605,440,190	18,572,474,227	35.57	5.03
6,246,628,450	17,571,449,686	35.55	5.06
6,164,665,040	17,350,232,023	35.53	5.16
6,119,864,510	17,223,391,776	35.53	4.60

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

	2021	2020	2019	2018	2017
General	\$1.80	\$1.80	\$1.80	\$1.80	\$1.80
Effective Millage Rates					
Residential/Agriculture	1.8000	1.8000	1.8000	1.8000	1.8000
Commercial/Industrial	1.8000	1.8000	1.8000	1.8000	1.8000
Tangible/Public Utility Personal	1.8000	1.8000	1.8000	1.8000	1.8000
Permanent Improvement	0.10	0.10	0.10	0.10	0.10
Effective Millage Rates					
Residential/Agriculture	0.1000	0.1000	0.1000	0.1000	0.1000
Commercial/Industrial	0.1000	0.1000	0.1000	0.1000	0.1000
Tangible/Public Utility Personal	0.1000	0.1000	0.1000	0.1000	0.1000
Developmental Disabilities					
Effective Millage Rates					
Residential/Agriculture	2.4313	2.7063	2.7195	2.3255	2.5381
Commercial/Industrial	2.8844	2.9272	2.9565	2.5597	2.6124
Tangible/Public Utility Personal	3.0600	3.0600	3.0600	2.6600	2.6600
911					
Effective Millage Rates					
Residential/Agriculture	0.6300	0.6300	0.5554	0.5567	0.6074
Commercial/Industrial	0.4981	0.5524	0.6091	0.6113	0.6218
Tangible/Public Utility Personal	0.5954	0.6031	0.6300	0.6300	0.6300
Senior Citizen Bond	0.09	0.11	0.11	0.10	0.12
Effective Millage Rates					
Residential/Agriculture	0.09	0.11	0.11	0.10	0.12
Commercial/Industrial	0.09	0.11	0.11	0.10	0.12
Tangible/Public Utility Personal	0.09	0.11	0.11	0.10	0.12
Total Delaware County (Total Direct Rate)					
Effective Millage Rates					
Residential/Agriculture	5.0513	5.3463	5.2848	4.8821	5.1655
Commercial/Industrial	5.3725	5.4896	5.5756	5.1710	5.2542
Tangible/Public Utility Personal	5.6454	5.6731	5.7000	5.2900	5.3100
Total Weighted Average Tax Rate	5.1125	5.3779	5.3352	4.9317	5.1825
School Districts					
Big Walnut	33.65-42.39	34.39-43.01	31.55-40.17	30.26-38.85	29.51-38.01
Delaware	49.74-77.18	55.43-82.47	56.33-83.35	56.54-83.55	52.13-77.94
Buckeye Valley	24.98-33.98	27.46-36.46	28.10-37.10	26.00-35.00	26.00-35.00
Olentangy	56.89-92.20	53.46-84.30	53.73-84.30	53.84-84.30	58.90-85.44
Out-of-County School Districts					
Centerburg	24.06-37.94	24.64-38.40	24.74-38.49	24.74-38.49	25.55-39.28
Dublin	50.85-92.09	57.83-93.49	58.73-93.70	53.13-88.09	56.47-88.59
Elgin	32.64-43.49	32.44-43.49	30.27-42.46	31.31-43.52	30.98-43.31
Highland	23.21-23.25	24.25-24.25	24.33-24.50	24.33-24.50	24.33-24.50
Johnstown-Monroe	30.56-41.40	32.63-43.40	32.73-43.50	34.22-45.00	34.68-45.40
North Union	26.74-31.80	27.04-32.10	27.24-32.25	27.76-32.80	29.19-34.25
Northridge	29.70-42.30	31.05-43.60	27.04-39.60	29.90-42.70	30.53-43.30
Westerville	52.38-85.06	53.32-80.06	53.25-79.95	53.48-79.20	59.16-80.35

2016	2015	2014	2013	2012
\$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
2.5509	2.5592	2.6600	2.1000	2.1000
2.5932	2.6452	2.6600	2.1000	2.1000
2.6600	2.6600	2.6600	2.1000	2.1000
0.4305	0.4317	0.4317	0.4500	0.4500
0.4380	0.4462	0.4462	0.4483	0.4434
0.4500	0.4500	0.4500	0.4500	0.4500
0.14	0.15	0.15	0.15	0.15
0.14	0.15	0.15	0.15	0.15
0.14	0.15	0.15	0.15	0.15
0.14	0.15	0.15	0.15	0.15
5.0214	5.0409	5.1417	4.6000	4.6000
5.0712	5.1414	5.1562	4.5983	4.5934
5.1500	5.1600	5.1600	4.6000	4.6000
5.0324	5.0553	5.1597	4.5992	4.5993
29.80-38.30	30.70 - 39.20	33.90 - 41.65	33.90 - 41.69	33.41 - 41.20
52.54-78.24	52.83 - 78.51	52.80 - 78.20	51.31 - 76.73	50.92 - 76.38
28.30-37.30	25.20 - 34.20	26.09 - 34.80	25.96 - 34.66	25.99 - 34.73
51.97-78.62	52.57 - 78.62	53.23 - 78.62	52.93 - 78.62	52.56 - 78.62
24.24-37.96	24.20 - 37.93	24.65 - 38.27	24.60 - 38.20	24.60 - 38.20
56.98-88.59	57.06 - 88.59	58.28 - 88.59	57.18 - 87.34	50.16 - 80.40
32.57-44.86	32.58 - 44.86	32.60 - 44.86	33.67 - 45.75	33.69 - 45.78
24.33-24.50	21.47 - 24.50	24.37 - 24.50	24.37 - 24.50	24.37 - 24.50
35.67-46.40	36.17 - 46.90	28.76 - 39.20	28.63 - 39.10	29.08 - 39.60
29.48-34.50	29.93 - 34.95	30.67 - 35.70	31.65 - 36.60	32.10 - 37.10
30.23-43.00	31.43 - 44.20	32.43 - 45.16	31.33 - 44.07	32.16 - 44.91
59.33-80.50	59.41 - 80.60	59.03 - 80.05	59.03 - 80.10	52.09 - 73.20

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

	2021	2020	2019	2018	2017
Joint Vocational School Districts					
Central Ohio	1.60-1.60	1.60-1.60	\$1.60-1.60	\$1.60-1.60	\$1.60-1.60
Delaware County	2.23-3.20	2.26-6.30	2.26-3.20	2.25-3.20	1.50-1.50
Knox County	2.00-6.40	2.13-6.40	2.13-6.40	2.13-6.40	2.18-6.40
Licking County	2.50-2.50	2.55-2.55	2.55-2.55	2.55-2.55	2.57-2.57
Tri-Rivers	2.00-4.40	2.00-4.40	2.00-4.40	2.00-4.40	2.00-4.40
Corporations					
Ashley	17.74-21.60	19.98-21.4	19.98-21.40	19.76-21.40	21-24-21.40
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	1.05-1.05	1.05-2.70	1.05-2.60	1.05-2.60
Dublin	1.91-2.95	1.93-2.95	1.93-2.95	1.93-2.95	1.94-2.950
Galena	3.33-3.70	3.67-3.70	3.70-3.70	3.39-3.70	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	1.80-1.80	2.15-2.15	2.67-2.67	3.97-4.12	3.42-3.57
Shawnee Hills	9.34-16.07	8.42-13.57	8.41-13.57	8.40-13.57	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	11.63-21.85	13.06-21.42	14.65-23.00	14.72-23.06	16.03-23.10
Townships					
Berkshire	0.80-0.80	0.80-0.80	0.80-0.80	0.80-0.80	0.80-0.80
Berlin	6.62-8.03	7.14-8.03	7.28-8.03	7.34-8.03	4.88-5.08
Brown	3.80-4.90	2.84-3.85	3.89-4.90	3.89-4.90	3.96-4.90
Concord	5.32-8.80	5.88-8.80	5.93-8.80	5.95-8.80	6.45-8.80
Delaware	2.14-2.40	2.21-2.40	2.23-2.40	2.23-2.40	2.30-2.40
Genoa	8.98-10.78	13.24-14.30	12.15-13.30	12.15-13.30	13.10-13.30
Harlem	9.19-10.00	9.62-10.00	9.62-10.00	8.91-10.00	9.61-10.00
Kingston	2.30-2.30	2.30-2.30	2.30-2.30	2.30-2.30	2.30-2.30
Liberty	5.65-6.69	6.08-6.73	6.10-6.74	6.13-6.77	6.64-6.83
Marlboro	2.60-2.60	2.60-2.60	2.60-2.60	2.60-2.60	2.60-2.60
Orange	8.72-10.60	9.47-10.60	9.50-10.60	9.52-10.60	10.24-10.60
Oxford	6.27-6.50	5.84-6.30	5.71-6.30	5.71-6.30	5.75-6.30
Porter	2.50-2.50	2.50-2.50	2.50-2.50	2.50-2.50	2.50-2.50
Radnor	8.23-10.30	7.40-7.40	7.40-7.40	6.49-7.40	6.44-7.40
Scioto	4.38-5.15	4.91-5.40	5.03-5.50	4.84-5.29	5.80-6.15
Thompson	3.23-3.62	3.24-3.62	3.24-3.62	3.39-3.80	3.37-3.80
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	8.12-15.45	9.08-15.45	9.15-15.45	9.15-15.45	9.69-15.45

2016	2015	2014	2013	2012
\$1.60-1.60	\$1.60 - 1.60	\$1.60 - 1.60	\$1.60 - 1.60	\$1.60 - 1.60
2.32-3.20	2.33 - 3.20	2.43 - 3.20	2.38 - 3.20	2.36 - 3.20
2.18-6.40	2.18 - 6.40	2.39 -6.40	2.39 - 6.40	2.39 - 6.40
2.58-2.58	2.54 - 2.54	2.56 - 2.56	2.48 - 2.48	2.54 - 2.54
2.00-4.40	2.00 - 4.40	2.03 - 4.40	2.21 - 4.40	2.21 - 4.40
21.20-21.40	21.20 - 21.40	21.09 - 21.40	21.08 - 21.40	21.08 - 21.40
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	1.94 - 2.95	1.95 - 2.95	1.95 - 2.95	1.95 - 2.95
3.63-3.70	3.66 - 3.70	3.69 - 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	3.65 - 3.65	3.73 - 3.73	3.96 - 9.96	3.89 - 3.89
9.12-13.57	10.46-14.92	9.32 - 13.57	10.63 - 14.92	10.56 - 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	13.24 - 20.30	13.43 - 20.30	13.42 - 20.30	13.41 - 20.30
0.80-0.80	1.25-1.25	0.80 - 0.80	0.80 - 0.80	0.80 - 0.80
4.93-5.08	4.93 - 5.08	5.07 - 5.08	5.07 - 5.08	5.05 - 5.08
3.96-4.90	3.96 - 4.90	3.13 - 3.80	4.24 - 4.90	4.24 - 4.90
6.47-8.80	6.47 - 8.80	6.77 - 8.80	6.78 - 9.20	8.85 - 11.30
2.26-2.40	2.26 - 2.40	2.27 - 2.40	2.28 - 2.40	2.27 - 2.40
13.11-13.30	11.53 - 11.70	11.30 - 11.30	11.30 - 11.30	11.30 - 11.30
9.30-10.00	9.32 - 10.00	10.00 - 10.00	10.00 - 10.00	10.00 - 10.00
2.30-2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30
6.68-6.85	6.69 - 6.85	6.85 - 6.85	1.20 - 2.45	6.52 - 8.45
2.30-2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30
10.47-11.10	10.82 - 11.10	10.05 - 11.10	2.55 - 3.60	8.53 - 8.60
5.45-6.30	5.30 - 6.30	6.10 - 6.30	6.10 - 6.30	6.10 - 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	6.43 - 7.40	7.39 - 7.40	7.40 - 7.11	7.10 - 7.40
5.00-6.15	5.80 - 6.15	6.29 - 6.30	6.23 - 6.24	6.01 - 6.01
3.36-3.80	3.36 - 3.80	3.48 - 3.80	2.68 - 4.20	3.79 - 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
9.76-15.45	9.79 - 15.45	10.13 - 15.45	10.16 - 15.45	10.16 - 15.45

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

	2021	2020	2019	2018	2017
Other Units					
BST&G Fire District	3.65-4.85	4.09-4.85	\$4.14-4.85	\$4.15-4.85	\$2.76-3.00
Delaware County District Library	0.78-1.00	0.87-1.00	0.87-1.00	0.87-1.00	0.95-1.00
Delaware County Health District	0.49-0.70	0.54-0.70	0.55-0.70	0.55-0.70	0.59-0.70
Delaware-Morrow Mental Health District	0.79-1.00	0.87-1.00	0.88-1.00	0.88-1.00	0.95-1.00
Delaware Preservation Park District	0.74-0.90	0.82-0.90	0.82-0.90	0.52-0.60	0.57-0.60
Elm Valley Joint Fire District	3.69-3.87	3.20-3.87	3.21-3.87	3.19-3.87	3.16-3.87
Fort Morrow Fire District	5.95-7.50	3.45-5.00	3.45-5.00	3.46-5.00	3.45-5.00
Kingston-Porter Fire District	2.80-7.50	3.13-7.50	3.14-7.50	3.18-7.50	3.42-7.50
Richwood-North Union Public Library	0.97-1.00	0.97-1.00			
Senior Citizens	1.02-1.30	1.20 - 1.20	1.20 - 1.20	1.20 - 1.20	1.20 - 1.20
Sunbury Community Library	0.75-1.00	0.84-1.00	0.84-1.00	0.84-1.00	0.93-1.000
Tri-Township Fire District	4.72-6.40	5.20-6.40	5.21-6.40	5.23-6.40	5.62-6.40
Westerville Public Library	1.52-2.00	1.79-2.00	1.79-2.00	1.79-2.00	1.99-2.00

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.

2016	2015	2014	2013	2012
\$2.79-3.00	\$2.81 - 3.00	\$3.00 - 3.00	\$2.98 - 3.00	\$2.00 - 2.00
0.95-1.00	0.96 - 1.00	1.00 - 1.00	1.00 - 1.00	1.00 - 1.00
0.59-0.70	0.60 - 0.70	0.62 - 0.70	0.63 - 0.70	0.63 - 0.70
0.23-0.25	0.95 - 1.00	1.00 - 1.00	1.00 - 1.00	1.00 - 1.00
0.57-0.60	0.57 - 0.60	0.60 - 0.60	0.60 - 0.60	0.60 - 0.60
3.15-3.87	3.15 - 3.87	3.77 - 3.87	3.77 - 3.87	2.80 - 2.90
3.64-5.00	3.66 - 5.00	3.80 - 5.00	4.47 - 5.00	4.47 - 5.00
2.65-7.50	3.43 - 7.50	3.67 - 7.50	3.47 - 7.50	3.47 - 7.50
1.06-1.20	1.20 - 1.20	1.20 - 1.20	0.90 - 0.90	0.90 - 0.90
0.93-1.00	0.94-1.00	1.00 - 1.00	1.00 - 1.00	1.00 - 1.00
5.65-6.40	5.65 - 6.40	5.27 - 5.40	5.27 - 5.40	5.27 - 5.40
1.97-2.00	1.99 - 2.00	2.00 - 2.00	2.00 - 2.00	2.00 - 2.00

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

<u>Year</u>	<u>Current Tax Levy (1)</u>	<u>Current Tax Collections</u>	<u>Percent of Current Tax Collections to Current Tax Levy</u>	<u>Delinquent Tax Collections</u>	<u>Total Tax Collections</u>	<u>Percent of Total Tax Collections to Current Tax Levy</u>
2021	\$46,212,956	\$45,279,343	97.98%	\$679,020	\$45,958,363	99.45%
2020	43,667,938	42,976,926	98.42	713,825	43,690,750	100.05
2019	42,355,210	41,822,620	98.74	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

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 - Personal Property Taxes
Last Ten Years

<u>Year</u>	<u>Current Tax Levy (1)</u>	<u>Current Tax Collections</u>	<u>Percent of Current Tax Collections to Current Tax Levy</u>	<u>Delinquent Tax Collections</u>	<u>Total Tax Collections</u>	<u>Percent of Total Tax Collections to Current Tax Levy</u>
2021	\$46,212,956	\$45,279,343	97.98%	\$679,020	\$45,958,363	99.45%
2020	43,667,938	42,976,926	98.42	713,825	43,690,750	100.05
2019	42,355,210	41,822,620	98.74	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

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.

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

Taxpayer	Type of Business	2021			2012		
		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	\$183,218,260	1	1.97%			
AEP Ohio Transmission Systems Inc.	Public Utility	155,349,240	2	1.67			
American Transmission Systems, Inc.	Public Utility	60,285,080	3	0.65	13,289,030	5	0.22
Columbia Gas of Ohio	Public Utility	27,813,620	4	0.30	16,102,720	2	0.26
Citigroup Technology, Inc.	IT Services	25,319,600	5	0.27	14,039,690	4	0.23
Banc One Management Corp	Finance	15,029,880	6	0.16	15,029,890	3	0.25
Consolidated Electric Cooperative Inc	Public Utility	13,155,160	7	0.14			
Kroger Company	Retail	12,619,950	8	0.14	7,763,520	10	0.13
Nationwide Mutual Insurance Co.	Insurance	11,919,650	9	0.13	9,861,200	6	0.16
Lake Club Endeavors LLC	Developer	11,175,880	10	0.12			
Columbus and Southern Power	Public Utility				102,327,930	1	1.67
NP Limited Partnership	Developer				8,497,170	7	0.14
Knickerbockers Properties, Inc. XL II	Real Estate				8,102,510	8	0.13
Evans Capital Investments Limited	Developer				8,050,970	9	0.13
Total Principal Taxpayers		515,886,320		5.54	203,064,630		3.32
All Other Taxpayers		8,798,604,430		94.46	5,916,799,880		96.68
Total County Assessed Value		<u>\$9,314,490,750</u>		<u>100.00%</u>	<u>\$6,119,864,510</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	2021	2020	2019	2018	2017
Sales Tax Payments/Transient Sales	\$13,174,931	\$11,297,469	\$13,766,288	\$13,320,433	\$12,486,840
Direct Pay Tax Return Payments	171,628	240,951	439,763	403,521	1,004,786
Seller's Use Tax Return Payments	22,662,045	19,631,675	14,845,360	12,628,437	10,564,454
Consumer's Use Tax Return Payments	4,282,511	4,234,996	4,135,375	3,834,372	2,871,699
Motor Vehicle Tax Payments	9,465,961	7,482,484	7,504,533	7,053,330	6,717,461
Non-Resident Motor Vehicle Payments	76,294	58,684	62,602	47,423	49,285
Resident and Non-Resident Watercraft and Outboard Motors	201,216	187,230	122,845	120,088	112,030
Department of Liquor Control	328,597	320,646	242,278	216,194	196,232
Sales Tax on Motor Vehicle Fuel Refunds	3,346	4,503	29,447	41,986	22,451
Sales/Use Tax Voluntary Payments	19,003	17,932	64,094	53,392	41,911
Statewide Master Numbers	27,102,639	21,834,499	24,125,541	24,160,788	23,048,532
Sales/Use Tax Assessment Payments	319,778	321,783	345,192	350,230	333,629
Streamlined Sales Tax Payments	2,494,017	1,821,183	868,319	161,438	134,657
Use Tax Amnesty Payments	0	307	878	28,032	2,074
Sales/Use Tax Refunds Approved	(787,026)	(195,786)	(125,815)	(295,181)	(112,139)
Destination Sourcing Adjustment/Managed Audit	327,639	273,163	185,455	171,600	123,991
Total	\$79,842,579	\$67,531,719	\$66,612,155	\$62,296,083	\$57,597,893
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.

2016	2015	2014	2013	2012
\$12,356,384	\$12,055,670	\$12,212,086	\$12,336,936	\$11,078,242
1,359,715	1,382,092	1,022,330	607,053	571,892
11,053,287	9,885,832	9,107,119	8,993,313	8,053,036
3,142,066	2,191,060	2,337,124	2,118,868	1,406,870
6,064,889	5,859,754	5,581,817	5,004,176	4,727,110
29,146	22,002	22,579	15,950	11,849
85,998	70,819	77,491	82,400	60,437
195,749	171,705	155,181	141,835	129,070
25,761	29,485	34,526	2,538	1,950
42,363	82,827	36,692	60,354	24,027
21,756,262	20,133,677	19,504,200	18,900,457	18,311,211
285,290	429,556	157,732	130,290	141,100
99,774	51,882	31,361	25,933	21,386
4,554	5,970	8,101	42,418	75,270
(173,471)	(94,795)	(200,034)	(180,740)	(297,139)
107,540	113,551	96,091	0	0
<u>\$56,435,306</u>	<u>\$52,391,087</u>	<u>\$50,184,396</u>	<u>\$48,281,781</u>	<u>\$44,316,311</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
2021	38,400	3,708,310,000	\$3.23
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

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)
2021	\$42,232,927	0.16%	\$191
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

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

(1) See S14 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	TIF	General Obligation Bonds	Revenue Bonds
2021	\$35,559,036	\$42,232,927	\$587,592	\$2,428,674	\$6,345,441	\$0	\$15,582,811
2020	36,469,751	45,016,426	429,612	2,428,674	0	0	18,683,663
2019	37,313,577	47,788,814	426,448	0	0	0	21,727,409
2018	38,244,873	50,683,283	521,023	0	0	0	24,682,825
2017	39,155,587	53,290,044	362,377	0	0	0	27,550,047
2016	39,839,909	57,099,617	440,947	0	0	0	30,657,403
2015	40,488,214	23,423,608	3,925,487	0	0	0	33,276,743
2014	0	26,026,811	4,317,110	0	0	0	35,789,218
2013	0	29,686,348	4,308,933	0	0	0	25,062,474
2012	0	32,384,774	4,539,039	0	0	685,000	27,031,742

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)
\$102,736,481	476.52	0.62
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

Delaware County, Ohio
Revenue Bond Coverage
Last Ten Years

Year	Operating Revenues	Tap Fees	Gross Revenues	Less Operating Expenses (excluding depreciation)	Net Available Revenues
2021	\$19,609,159	\$12,004,572	\$31,613,731	\$7,562,981	\$24,050,750
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

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	
\$2,990,000	\$1,128,263	\$4,118,263	5.84
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

Delaware County, Ohio
Special Assessment Bond Coverage
Last Ten Years

Year	Special Assessment Collections	Debt Service			Coverage Ratio
		Principal	Interest	Total	
2021	\$443,163	\$371,198	\$80,206	451,404	0.98
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

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

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

	2021	2020	2019	2018	2017
Assessed Value of County	\$9,314,490,750	\$8,298,629,030	\$8,034,134,050	\$7,828,947,310	\$7,089,545,710
Voted Debt Limitation (1)	\$231,362,269	\$205,965,726	\$199,353,351	\$194,223,683	\$175,738,643
2003 Capital Facilities Refunding	0	0	0	0	0
2005 Capital Facilities Refunding	0	0	0	0	0
2005 Council for Older Adults	0	0	0	0	0
2007 Various Purpose	0	0	0	0	0
2010 Jail Improvement	0	0	0	1,590,000	1,815,000
2010 Hayes Improvement	0	0	0	875,000	990,000
2010 Jail Current Refunding	0	0	0	0	0
2010 Hayes Current Refunding	0	0	0	7,315,000	8,190,000
2010 Capital Improvements	0	0	0	0	0
2013 Council for Older Adults Refunding	2,830,000	3,600,000	4,350,000	5,070,000	5,770,000
2016 General Obligation Various Purpose Improvement and Refunding Bond	31,215,000	31,670,000	32,120,000	32,605,000	33,185,000
2019 General Obligation Various Purpose Refunding Bonds	5,520,000	7,040,000	8,570,000	0	0
2007 Various Purpose	0	0	0	0	0
2007A Various Purpose	39,700	45,300	50,700	55,800	60,700
2007B Various Purpose	0	0	0	0	0
2008 Ditch Improvements	0	0	0	0	0
2009 Ditch Improvements	0	0	0	0	0
2010 Ditch Improvements	0	0	0	0	4,950
2011 Ditch Improvements	0	0	0	2,161	4,278
2012 Ditch Improvements	0	0	8,181	16,162	23,949
2013 Ditch Improvements	0	11,700	23,200	34,400	45,300
2014 Ditch Improvements	46,600	92,200	136,800	180,500	223,200
2018 Ditch Improvements	152,961	180,712	207,567	232,000	0
2020 Ditch Improvements	89,153	99,700	0	0	0
2021 Ditch Improvements	259,178	0	0	0	0
2003 Capital Facilities	0	0	0	0	0
2007 Refunding Sewer Improvements Revenue	0	0	0	0	0
2014 Sewer Improvements Revenue Debt	9,845,000	10,255,000	10,660,000	11,060,000	11,450,000
2017 Refunding Sewer Improvements Revenue	5,380,000	7,960,000	10,490,000	12,940,000	15,315,000
2015 Sales Tax Revenue Bonds	34,555,000	35,440,000	36,260,000	37,165,000	38,050,000
2020 ODOT State Infrastructure Bank Loan	2,428,674	2,428,674	0	0	0
TIF Notes	8,795,619	0	0	0	0
Total Debt	101,156,885	98,823,286	102,876,448	109,141,023	115,127,377

2016	2015	2014	2013	2012
\$6,877,533,650	\$6,605,440,190	\$6,246,628,450	\$6,164,665,040	\$6,119,864,510
\$170,438,341	\$163,636,005	\$154,665,711	\$152,616,626	\$151,496,613
0	0	0	0	1,370,000
195,000	645,000	1,070,000	1,475,000	1,855,000
0	0	575,000	1,130,000	8,905,000
0	1,030,000	1,094,800	1,157,100	1,217,000
2,025,000	2,225,000	2,520,000	2,800,000	2,865,000
1,100,000	1,200,000	1,340,000	1,440,000	1,465,000
0	0	0	540,000	1,075,000
9,045,000	9,875,000	10,685,000	12,070,000	12,295,000
0	0	160,400	315,950	466,750
6,565,421	7,115,000	7,175,000	7,245,000	0
34,765,000	0	0	0	0
0	0	0	0	0
0	3,280,000	3,535,200	3,777,900	4,013,000
65,400	69,800	74,000	78,100	82,000
0	23,400	45,800	67,200	87,700
0	37,600	73,700	108,500	141,900
7,000	13,800	20,400	26,800	33,000
9,750	14,400	18,950	23,350	27,600
6,351	8,381	10,370	12,318	14,226
31,546	38,957	46,188	53,242	59,700
55,900	66,300	76,400	85,800	0
265,000	306,000	344,700	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	685,000
18,330,000	20,525,000	22,615,000	24,625,000	26,560,000
11,835,000	12,215,000	12,595,000	0	0
0	0	0	0	0
38,715,000	39,345,000	0	0	0
0	0	0	0	0
0	0	0	0	0
123,016,368	98,033,638	64,075,908	57,031,260	63,217,876

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

	2021	2020	2019	2018	2017
Exemptions					
2007 Various Purpose	0	0	0	0	0
2010 Jail Improvement	0	0	0	1,590,000	1,815,000
2010 Jail Current Refunding	0	0	0	0	0
2007 Various Purpose	0	0	0	0	0
2007A Various Purpose	39,700	45,300	50,700	55,800	60,700
2007B Various Purpose	0	0	0	0	0
2008 Ditch Improvements	0	0	0	0	0
2009 Ditch Improvements	0	0	0	0	0
2010 Ditch Improvements	0	0	0	0	4,950
2011 Ditch Improvements	0	0	0	2,161	4,278
2012 Ditch Improvements	0	0	8,181	16,162	23,949
2013 Ditch Improvements	0	11,700	23,200	34,400	45,300
2014 Ditch Improvements	46,600	92,200	136,800	180,500	223,200
2018 Ditch Improvements	152,961	180,712	207,567	232,000	0
2020 Ditch Improvements	89,153	99,700	0	0	0
2021 Ditch Improvements	259,178	0	0	0	0
2003 Capital Facilities	0	0	0	0	0
2007 Refunding Sewer Improvements	0	0	0	0	0
2014 Sewer Improvements Revenue Debt	9,845,000	10,255,000	10,660,000	11,060,000	11,450,000
2017 Refunding Sewer Improvements Revenue	5,380,000	7,960,000	10,490,000	12,940,000	15,315,000
2015 Sales Tax Revenue Bonds	34,555,000	35,440,000	36,260,000	37,165,000	38,050,000
Total Exemptions	<u>50,367,592</u>	<u>54,084,612</u>	<u>57,836,448</u>	<u>63,276,023</u>	<u>66,992,377</u>
Net Debt	<u>50,789,293</u>	<u>44,738,674</u>	<u>45,040,000</u>	<u>45,865,000</u>	<u>48,135,000</u>
Total Voted Legal Debt Margin (Debt Limitation Minus Net Debt)	<u>\$180,572,976</u>	<u>\$161,227,052</u>	<u>\$154,313,351</u>	<u>\$148,358,683</u>	<u>\$127,603,643</u>
Legal Debt Margin as a Percentage of the Debt Limit (Voted)	78.05%	78.28%	77.41%	76.39%	72.61%
Unvoted Debt Limitation	<u>\$93,144,908</u>	<u>\$82,986,290</u>	<u>\$80,341,341</u>	<u>\$78,289,473</u>	<u>\$70,895,457</u>
Total Legal Debt Margin (Unvoted)	<u>\$42,355,615</u>	<u>\$38,247,616</u>	<u>\$35,301,341</u>	<u>\$32,424,473</u>	<u>\$22,760,457</u>
Legal Debt Margin as a Percentage of the Debt Limit (Unvoted)	45.47%	46.09%	43.94%	41.42%	32.10%
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>225,362,269</u>	<u>199,965,726</u>	<u>193,353,351</u>	<u>188,223,683</u>	<u>169,738,643</u>
Total voted debt limitation	<u>\$231,362,269</u>	<u>\$205,965,726</u>	<u>\$199,353,351</u>	<u>\$194,223,683</u>	<u>\$175,738,643</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.

2016	2015	2014	2013	2012
0	1,030,000	1,094,800	1,157,100	1,217,000
2,025,000	2,225,000	2,520,000	2,800,000	2,865,000
0	0	0	540,000	1,075,000
0	3,280,000	3,535,200	3,777,900	4,013,000
65,400	69,800	74,000	78,100	82,000
0	23,400	45,800	67,200	87,700
0	37,600	73,700	108,500	141,900
7,000	13,800	20,400	26,800	33,000
9,750	14,400	18,950	23,350	27,600
6,351	8,381	10,370	12,318	14,226
31,546	38,957	46,188	53,242	59,700
55,900	66,300	76,400	85,800	0
265,000	306,000	344,700	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	685,000
18,330,000	20,525,000	22,615,000	24,625,000	26,560,000
11,835,000	12,215,000	12,595,000	0	0
0	0	0	0	0
38,715,000	39,345,000	0	0	0
<u>71,345,947</u>	<u>79,198,638</u>	<u>43,070,508</u>	<u>33,355,310</u>	<u>36,861,126</u>
<u>51,670,421</u>	<u>18,835,000</u>	<u>21,005,400</u>	<u>23,675,950</u>	<u>26,356,750</u>
<u>\$118,767,920</u>	<u>\$144,801,005</u>	<u>\$133,660,311</u>	<u>\$128,940,676</u>	<u>\$125,139,863</u>
69.68%	88.49%	86.42%	84.49%	82.60%
<u>\$68,775,337</u>	<u>\$66,054,402</u>	<u>\$62,466,285</u>	<u>\$61,646,650</u>	<u>\$61,198,645</u>
<u>\$17,104,916</u>	<u>\$47,219,402</u>	<u>\$41,460,885</u>	<u>\$37,970,700</u>	<u>\$34,841,895</u>
24.87%	71.49%	66.37%	61.59%	56.93%
\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000
<u>164,438,341</u>	<u>157,636,005</u>	<u>148,665,711</u>	<u>146,616,626</u>	<u>145,496,613</u>
<u>\$170,438,341</u>	<u>\$163,636,005</u>	<u>\$154,665,711</u>	<u>\$152,616,626</u>	<u>\$151,496,613</u>

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	
2021	\$53,231,048	\$50,993,635	\$2,237,413	\$885,000	\$1,352,413	1.00
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

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
2021	220,740	\$16,952,275,000	\$79,382	2.40%
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

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

Delaware County, Ohio
Principal Employers
Current Year and Ten Years Ago

Employer	Type of Business	2021			2012		
		Number of Employees	Rank	Percent of Total Employment	Number of Employees	Rank	Percent of Total Employment
J. P. Morgan Chase and Co.	Finance	10,000	1	9.15%	9,447	1	10.87%
Olentangy Local School District	School System	2,720	2	2.49	1,840	3	2.09
Kroger Company	Retail/Warehouse	2,025	3	1.85	2,204	2	2.33
Delaware County	Government	1,203	4	1.10	1,164	4	1.33
Ohio Health (Grady Memorial Hospital)	Hospital/Medical Services	1,176	5	1.08	657	7	0.72
Anthem	Insurance	925	6	0.85			
Meijer Limited Partnership	Retail	719	7	0.66	706	6	0.78
Mcgraw Hill	Manufacturing	700	8	0.64			
Delaware City School District	School System	682	9	0.62	712	5	0.82
PPG Industries	Manufacturing	559	10	0.51			
Ohio Wesleyan University	Private Liberal Arts University				550	8	0.61
American Showa Inc	Manufacturing				525	9	0.58
WalMart Real Estate Business Trust	Retail				504	10	0.56
Total		<u>20,709</u>		<u>18.95%</u>	<u>18,309</u>		<u>20.23%</u>
Total Employment Within the County		<u>109,300</u>			<u>90,500</u>		

Sources: Local Companies
Columbus Region County Profiles
Columbus Business First

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

	2021	2020	2019	2018	2017
General Government					
Legislative and Executive					
Auditor					
Number of Non-Exempt Conveyances	6,298	5,723	5,633	5,598	5,649
Number of Exempt Conveyances	2,983	2,688	2,317	2,389	2,359
Number of Dog Tags Sold	17,550	17,863	17,974	18,580	19,405
Number of Weights/Measures Inspections	376	257	990	916	809
Number of Weights/Measures Tests Performed	4,526	3,498	4,199	3,850	3,312
Commissioners					
Number of Resolutions	1,302	1,189	1,281	1,437	1,391
Number of Annexations	5	7	7	6	5
Community and Economic Development					
Number of Business Starts	N/A	N/A	N/A	N/A	N/A
Number of Active Businesses	N/A	N/A	N/A	N/A	N/A
Job Creations	N/A	0	92	181	208
Job Retention	N/A	147	92	166	198
Treasurer					
Percentage Return on Portfolio	0.42	1.00	1.73	1.51	1.16
Board of Elections					
Number of Registered Voters	152,537	151,756	140,280	141,936	135,778
Number of Voters Last General Election	48,344	127,111	37,466	95,993	45,726
Percentage of Register Voters that Voted	31.69	83.76	26.71	67.63	33.68
Recorder					
Number of Total Instruments Recorded	56,635	53,426	48,563	34,935	36,887
Number of Deeds Recorded	8,545	10,886	10,242	10,224	10,031
Number of Mortgages Recorded	18,676	19,410	12,492	10,417	11,129
Number of Mortgages Discharged	20,304	20,376	12,504	11,335	12,664
Number of Mortgages Assignments Recorded	704	883	846	852	801
Number of Easements Recorded	821	746	748	636	780
Number of Plats Recorded	125	137	102	119	105
Number of Federal Tax Liens Recorded	70	78	258	247	243
Number of Mechanics Liens Recorded	53	68	79	81	69
Number of Land Contracts Recorded	10	16	16	9	12
Number of Sheriff's Deeds Recorded	17	14	44	62	95
Data Processing					
Number of Users Served	1,400	1,400	1,400	1,200	1,100
Judicial					
Common Pleas Court					
Number of Civil Cases Filed	591	584	734	726	752
Number of Criminal Cases Filed	768	855	837	733	722
Number of Domestic Cases Filed	755	706	719	728	706
Probate Court					
Number of Estate Cases Filed	602	542	546	487	501
Number of Guardianship Cases Filed	87	91	105	103	79
Number of Trust Cases Filed	5	2	7	11	7
Number of Civil Action Cases Filed	24	14	15	15	34
Number of Adoption Cases Filed	44	34	41	52	48
Number of Marriage Applications	876	871	781	856	886

2016	2015	2014	2013	2012
5,544	5,089	4,847	5,367	4,481
2,442	2,328	2,293	2,438	2,397
18,385	18,675	20,381	21,345	20,988
882	243	527	578	551
2,193	2,546	2,186	2,198	2,220
1,343	1,544	1,493	1,343	1,422
5	6	12	7	4
315	337	310	366	393
3,030	3,280	3,282	3,276	3,184
195	238	247	279	107
185	632	666	594	646
0.79	0.56	0.51	0.64	0.82
133,075	124,080	121,174	116,883	125,596
106,996	59,118	60,144	28,164	99,254
80.40	47.65	49.63	24.10	79.03
40,529	37,127	33,309	45,525	53,737
10,110	9,271	8,685	9,364	8,174
12,953	11,571	9,899	14,516	15,723
13,906	13,093	11,431	18,644	20,933
612	839	821	1,304	1,799
903	685	530	657	518
122	131	103	119	86
192	233	187	213	273
40	75	81	60	49
27	17	17	19	21
139	191	237	320	354
1,100	1,100	1,000	1,000	875
773	862	935	1,049	1,464
652	685	659	666	580
608	547	604	598	628
485	423	440	543	469
93	102	86	98	83
14	20	13	5	5
11	21	15	28	29
44	39	31	42	36
879	882	757	741	803

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

	2021	2020	2019	2018	2017
General Government (continued)					
Judicial (continued)					
Juvenile & Domestic Relations Court					
Number of Delinquent Cases Filed	243	252	403	391	433
Number of Unruly Cases Filed	99	77	122	178	135
Number of Unfiled Charges	1,231	1,016	2,097	1,815	1,727
Number of Custody Related Cases Filed	22	652	663	678	659
Number of Adult Cases Filed	70	55	90	77	79
Number of Traffic Cases Filed	660	640	807	757	892
Number of Abused/Neglect/Dependent Filed	55	47	49	58	59
Public Safety					
Sheriff					
Jail Operation					
Number of Inmates	3,310	3,157	4,437	3,633	4,393
Inmate Profile Felonies	1,313	1,305	1,794	1,671	1,745
Inmate Profile Misdemeanors	1,984	1,846	2,639	2,893	2,558
Inmate Profile Male	2,468	2,382	3,184	2,622	3,253
Inmate Profile Female	838	773	1,253	1,011	1,140
Inmate Profile Other Gender	4	N/A	N/A	N/A	N/A
Enforcement Uniform Crime Reporting					
Number of Homicides Reported	2	0	4	0	1
Number of Rapes Reported	9	8	20	10	17
Number of Robberies Reported	5	12	4	6	11
Number of Burglaries Reported	54	42	61	80	93
Number of Thefts Reported	496	753	939	1,101	1,030
Number of Auto Thefts Reported	20	53	30	60	52
Number of Vandalisms Reported	N/A	150	33	124	156
Number of Domestic Violence/Disputes Reported	570	511	513	517	526
Number of Arsons Reported	N/A	2	2	1	6
Number of Assaults Reported	15	56	190	76	100
Number of Kidnappings Reported	N/A	0	3	3	17
Intensive Supervision					
Number of New Basic Clients	982	977	580	485	1,148
Number of Offenders on Electronic House Arrest	333	208	211	152	151
Number of New Intensive Supervision Clients	378	358	257	112	415
Emergency Medical Services					
Number of Emergency Runs	6,513	7,267	6,067	6,366	7,493
Number of Transports	3,442	3,041	3,248	3,422	3,016
911 Calls					
Number of Total Calls	100,929	95,738	106,750	106,813	106,148
Number of Incidents	93,354	92,713	105,496	104,461	102,271
Code Compliance					
Number of Residential Permits Issued	5,322	4,351	3,459	3,664	3,449
Number of Commercial Permits Issued	1,005	890	744	649	1,070
Number of Single Family Dwellings Units	1,569	1,039	776	719	681
Number of Inspections Performed	33,827	26,052	23,734	23,011	24,571

2016	2015	2014	2013	2012
418	426	544	505	1,075
118	130	126	97	122
1,849	195	277	1,378	1,706
651	254	264	242	228
86	254	487	71	106
833	775	783	844	830
69	40	61	N/A	N/A
4,169	3,949	3,898	3,595	3,483
1,571	1,500	1,602	1,529	1,957
2,519	2,335	2,127	1,917	1,526
3,026	2,836	2,886	2,708	2,629
1,142	1,113	1,012	887	854
N/A	N/A	N/A	N/A	N/A
2	1	0	1	2
29	46	14	24	19
18	12	8	14	17
318	333	162	169	263
1,247	1,208	916	970	631
27	48	51	45	59
182	253	167	234	257
477	461	445	517	526
7	4	3	0	3
182	143	60	83	64
9	4	0	0	2
1,182	1,158	1,126	1,287	1,014
189	165	128	212	163
389	355	234	175	88
6,406	6,844	7,055	6,565	4,953
3,405	3,284	2,775	2,706	3,953
110,323	111,986	114,428	116,868	119,656
40,820	40,357	42,795	41,740	61,040
3,030	2,483	2,390	2,447	2,159
1,517	889	657	645	703
672	510	467	555	537
22,676	16,869	16,932	18,542	16,309

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

	2021	2020	2019	2018	2017
Public Safety (continued)					
Victim Services Prosecutor					
Number of Cases Filed	1,027	1,142	1,051	1,296	996
Number of Victims of Crimes Served	1,236	1,101	1,023	1,134	1,012
Public Works					
Engineer					
Miles of Roads Resurfaced	61	47	38	43	41
Number of Bridges Replaced/Improved	5	4	5	2	8
Traffic Signals Installed	6	7	4	2	5
Ditch Maintenance					
Number of Total Projects	596	580	564	541	518
Sewer District					
Number of New Tap Connections	1,495	1,170	673	907	1,118
Number of User Equivalent	38,400	36,906	35,736	35,063	34,156
Health					
Developmental Disabilities					
Number of Clients Enrolled	2,361	2,282	2,285	2,673	2,535
Human Services					
Jobs and Family Services					
Number of Individuals who Received Food Stamps	9,198	9,179	8,665	6,748	8,696
Number of Individuals who Received Cash Assistance	404	490	512	359	506
Monthly Average Medicaid Eligible	21,066	16,167	19,910	15,170	16,270
Children's Services					
Average Client Count in Foster Care	42	35	31	34	28
Number of Investigations Conducted	451	351	373	500	424
Child Support Enforcement Agency					
Total Number of Active Support Orders	4,321	4,371	4,548	4,585	4,582
Total Number of Paternities Administrative	48	36	42	44	62
Total Number of Paternities Failed to Appear	37	66	84	64	89
Total Number of Child and Medical Support Admin	42	51	51	101	90
Veteran Services					
Number of Client Contacts	86	49	6,918	6,289	5,743
Number of Awarded Applications	75	41	155	71	68
Number of Transports to VA Clinic	564	181	421	463	540

Source: Delaware County Departments and Offices

N/A - Not Available

2016	2015	2014	2013	2012
989	908	746	717	722
1,117	1,012	852	902	869
39	33	28	54	31
10	9	8	10	11
4	1	1	1	0
490	472	447	423	403
831	656	490	699	624
33,038	32,207	31,551	31,062	30,363
2,489	2,359	2,244	2,178	2,237
9,361	9,686	10,572	11,392	12,363
518	593	842	1,139	1,699
15,698	15,843	13,740	N/A	N/A
27	16	14	23	25
581	581	582	584	598
4,488	4,463	4,335	4,387	4,511
50	48	79	103	93
75	50	54	78	70
67	87	92	134	117
5,630	6,624	5,501	4,323	4,560
95	118	102	115	69
528	576	682	611	428

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

	2021	2020	2019	2018	2017
General Government					
Legislative and Executive					
Auditor General	14.50	15.50	14.00	15.00	13.00
Auditor Real Estate Assessment	20.50	18.50	22.00	20.00	21.00
Auditor Data Support	11.00	11.00	10.00	8.00	9.00
Commissioners General Office	11.00	12.00	12.00	9.50	9.50
Commissioners Records Center	5.00	5.00	5.00	4.00	4.00
Commissioners Lands, Buildings, Garage	28.00	28.00	28.00	26.00	28.00
Commissioners Administrative Services	7.50	7.50	6.50	7.50	7.50
Commissioners Economic Development	2.00	4.00	4.00	3.00	2.00
Prosecutor	28.50	28.00	27.50	27.50	27.00
Recorder	7.00	6.00	6.50	6.00	6.00
Treasurer	9.50	7.50	7.50	6.50	6.50
Board of Elections	20.00	22.50	18.50	21.50	19.50
Title Administration	12.50	11.00	11.50	10.50	11.50
Judicial					
Public Defender	7.00	2.00	2.00	2.00	2.00
Clerk of Courts	13.50	15.50	14.00	14.50	14.50
Common Pleas Court and Jury Commission	14.50	13.50	15.50	16.00	14.00
Domestic Relations Court	16.00	16.00	14.00	15.00	15.00
Adult Court Services	16.00	15.00	17.00	14.50	13.50
Juvenile Court	38.00	31.50	36.00	35.50	35.50
Probate Court	8.00	8.00	9.00	8.00	8.00
Law Library	1.00	0.50	0.50	0.50	0.50
Public Safety					
Sheriff	232.50	234.00	241.50	218.00	215.50
Emergency Medical and Management Services	111.50	111.00	109.00	107.00	110.50
911	28.50	32.00	29.50	26.50	29.00
Code Compliance	21.00	19.00	20.00	19.00	15.00
Coroner	3.00	3.00	3.00	3.00	3.00
Dog and Kennel	4.00	3.00	4.00	4.00	4.00
Community and Juvenile Grants	11.50	14.50	16.50	15.50	17.50
Public Works					
Engineer and Map Room	75.00	75.00	76.00	74.00	73.00
Sanitary Sewer	68.00	70.00	72.00	71.00	71.00
Health					
Developmental Disabilities	90.50	97.50	87.00	87.00	84.00
Human Services					
Jobs and Family Services	67.00	62.00	63.00	60.00	64.00
Juvenile Grants	7.50	10.00	10.00	7.00	8.00
Child Support Enforcement Agency	16.50	16.50	18.50	18.50	20.00
Veterans Services	8.25	5.25	6.25	5.75	5.25
Transportation					
Delaware Transit Authority	0.00	0.00	0.00	0.00	0.00
Total	1,035.75	1,031.25	1,037.25	987.25	987.25

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

2016	2015	2014	2013	2012
11.00	11.00	11.50	10.00	10.00
19.00	18.00	18.00	19.00	18.00
8.00	8.00	7.00	7.00	6.00
9.50	9.00	9.50	9.50	8.50
4.00	4.00	4.00	4.00	4.00
27.00	25.00	26.00	26.00	25.00
6.50	6.50	6.50	5.50	4.50
2.00	2.00	1.00	2.00	1.00
26.50	25.50	26.00	27.00	25.50
6.00	6.00	5.00	6.00	6.00
6.50	6.50	6.00	6.00	6.00
19.00	18.00	17.00	18.00	15.50
12.50	10.50	10.50	10.50	12.00
2.00	2.00	2.00	2.00	2.00
14.50	12.50	14.50	13.50	14.50
18.00	18.00	16.00	19.00	20.00
0.00	0.00	0.00	0.00	0.00
14.00	13.50	14.00	11.50	10.50
37.00	35.50	39.50	37.00	34.00
8.00	8.00	9.00	8.50	8.00
0.50	0.50	0.50	0.50	0.50
205.00	197.50	202.50	202.50	211.50
110.50	108.50	109.00	108.00	109.50
29.50	26.50	29.00	29.00	28.50
18.00	18.00	16.00	18.00	18.00
3.00	3.00	3.00	3.00	3.00
3.00	3.50	3.00	4.00	3.00
17.00	16.00	16.00	16.00	18.50
75.00	74.00	71.00	69.50	68.50
69.00	69.00	69.00	60.00	55.00
85.50	78.00	71.00	83.00	89.00
75.00	80.00	79.00	76.00	66.00
8.00	5.00	3.00	8.00	8.50
19.00	20.00	20.00	19.50	19.50
5.25	5.25	5.25	4.25	5.25
0.00	0.00	29.00	30.50	29.50
<u>974.25</u>	<u>944.25</u>	<u>969.25</u>	<u>973.75</u>	<u>964.75</u>

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
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	9	5
Administrative Office Space (sq. ft.)	33,028	33,028	33,028	33,028	33,028	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	6,531	2,226
Public Safety						
Sheriff						
Jail Capacity	286	286	286	286	286	274
Number of Patrol Vehicles	40	40	40	40	40	34
Adult Court Services/Adult Probation						
Administrative Office Space (sq. ft.)	7,432	7,432	7,432	7,432	7,432	3,289
Emergency Medical Services						
Number of Stations	6	6	6	6	6	6
Number of Emergency Squads	20	20	20	20	20	19
Public Works						
Engineer						
Centerline Miles of Roads	333.64	333.64	333.64	333.64	333.64	333.64
Number of Bridges	367	367	378	378	378	378
Number of Traffic Signals	31	31	21	21	19	17
Building Department						
Administrative Office Space (sq. ft.)	902	902	902	902	902	902
Sewer District						
Number of Treatment Facilities	10	10	10	10	10	9
Number of Pumping Stations	25	25	24	24	24	24
Miles of Sewer Lines	456.81	456.81	456.81	456.81	456.81	456.81

2015	2014	2013	2012
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
37	47	47	38
3,289	3,289	3,289	3,289
6	6	6	6
18	18	17	17
333.64	333.64	333.64	333.64
378	378	378	378
15	15	14	13
902	902	902	902
9	9	9	8
24	24	24	24
445.98	435.65	430.83	422.94

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</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>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</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

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OHIO AUDITOR OF STATE KEITH FABER



DELAWARE COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 9/22/2022

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

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