

**FINANCIAL CONDITION
DELAWARE COUNTY**

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 1999



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**FINANCIAL CONDITION
DELAWARE COUNTY**

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**FINANCIAL CONDITION
DELAWARE COUNTY**

SCHEDULE OF FEDERAL AWARDS EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 1999

Federal Grantor/ <i>Pass-Through Grantor</i> Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U S DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>Passed through the Ohio Department of Development</i>			
Community Development Block Grant	14.228	B-W/E/F/C 020	\$926,481
U S DEPARTMENT OF JUSTICE			
<i>Passed through the Ohio Office of Criminal Justice Services</i>			
Criminal Justice Services Cluster			
Byrne Formula Grant Program	16.579	98-DG-A01-7194	15,000
Title V Delinquency Prevention Program	16.548	96-JV-T50-5002	31,431
Juvenile Accountability Incentive Block	16.523	98-JB-013-A017	23,415
Juvenile Justice and Delinquency Prevention Act of 1974	16.540	98-JJ-IN4-0624	49,668
Total Criminal Justice Services Cluster			<u>119,514</u>
<i>Passed through the Ohio Office of Attorney General</i>			
Crime Victim Assistance	16.575	98-VADSCOE035T & X	50,254
TOTAL U S DEPARTMENT OF JUSTICE			<u>169,768</u>
U S DEPARTMENT OF EDUCATION			
<i>Passed through the Ohio Department of Transportation</i>			
Public Transportation for Nonurbanized Areas	20.509	RPT-4021-016-991 RPT-0021-018-992	261,549
U S DEPARTMENT OF EDUCATION			
<i>Passed through the Ohio Department of Education</i>			
Special Education Cluster			
Special Education-Grants to States	84.027	065953-6B-SF-99P	36,023
Special Education-Preschool Grant	84.173	065953-6B-SF-00P 065953-PG-S1-2000P	11,167
Total Special Education Cluster			<u>47,190</u>
TOTAL U S DEPARTMENT OF EDUCATION			47,190
U S DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Passed through the Ohio Department of Mental Retardation</i>			
Social Services Block Grant	93.667	MR-21	72,203
Medical Assistance Program	93.778		541,752
TOTAL U S DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>613,955</u>
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			
<i>Passed through the Ohio Department of Youth Services</i>			
AmeriCorps	94.006	YCP-003-97	4,405
Total Federal Awards Expenditures			<u><u>\$2,023,348</u></u>

**FINANCIAL CONDITION
DELAWARE COUNTY**

DECEMBER 31, 1999

NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES

NOTE A— SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Federal Awards Expenditures (the Schedule) summarizes activity of the County's federal award programs. The schedule has been prepared on the cash basis of accounting.

NOTE B— SUBRECIPIENTS

Of the federal expenditures presented in the schedule, Delaware County provided federal awards to subrecipients as follows:

Program Title	Federal CFDA Number	Amount Provided to Subrecipients
Drug Control and Systems Improvements	16.579	\$15,000
Social Services Block Grant	93.667	\$72,203

The subrecipient agencies have certain compliance responsibilities related to administering these Federal Programs. Under Federal Circular A-133, the County is responsible for monitoring subrecipients to help assure Federal awards are used for authorized purposes in compliance with laws, regulations and the provisions of contracts or grant agreements, and that performance goals are achieved.

NOTE C— MATCHING REQUIREMENTS

Certain Federal programs require that Delaware County contribute non-Federal funds (matching funds) to support the Federally-funded programs. Delaware County has complied with the matching requirements. The expenditure of non-Federal matching funds is not included on the Schedule.

NOTE D— COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS

The County has established a revolving loan program to provide low-interest loans to businesses to create jobs for persons from low-moderate income households and to eligible persons and to rehabilitate homes. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the County passed through the Ohio Department of Development. The initial loan of this money is recorded as an expenditure on the accompanying Schedule of Federal Awards Expenditures (the Schedule). Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as expenditures on the Schedule.

These loans are collateralized by mortgages on the property. At December 31, 1999, the gross amount of loans outstanding under this program was \$3,055,275. Delinquent amounts due were \$10,883.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL REQUIRED BY
GOVERNMENT AUDITING STANDARDS**

Board of County Commissioners
Delaware County
91 North Sandusky Street
Delaware, Ohio 43015

To the Board of County Commissioners:

We have audited the general purpose financial statements of Delaware County, Ohio, (the County) as of and for the year ended December 31, 1999, and have issued our report thereon dated June 19, 2000. We did not audit the financial statements of Alpha Group of Delaware, Inc., and Delaware Creative Housing, Inc., the discretely presented component units. Those financial statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the discretely presented component units, is based on the reports of the other auditors. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. 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 that are required to be reported under *Government Auditing Standards*. However, we noted immaterial instances of noncompliance that we have reported to management of the County in a separate letter dated June 19, 2000.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to the management of the County in a separate letter dated June 19, 2000.

Delaware County
Board of County Commissioners
Report on Compliance and on Internal Control Required by
Government Auditing Standards
Page 2

This report is intended for the information and use of the Financial Report Review Committee, management, the Board of County Commissioners, and federal awarding agencies and pass-through entities, and is not intended to be or should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Jim Petro", written in a cursive style.

JIM PETRO
Auditor of State

June 19, 2000



STATE OF OHIO
OFFICE OF THE AUDITOR
JIM PETRO, AUDITOR OF STATE

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**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR
FEDERAL PROGRAM, INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH OMB CIRCULAR A-133 AND
SCHEDULE OF FEDERAL AWARDS EXPENDITURES**

Board of County Commissioners
Delaware County
91 North Sandusky Street
Delaware, Ohio 43015

To the Board of County Commissioners:

Compliance

We have audited the compliance of Delaware County, Ohio, (the County) with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that is applicable to its major federal program for the year ended December 31, 1999. The County's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance occurred with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 1999. However, we noted certain instances of noncompliance that do not require inclusion in this report that we have reported to the management of the County in a separate letter dated June 19, 2000.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

Schedule of Federal Awards Expenditures

We have audited the general purpose financial statements of the County as of and for the year ended December 31, 1999, and have issued our report thereon dated June 19, 2000. We did not audit the financial statements of Alpha Group of Delaware, Inc., and Delaware Creative Housing, Inc., the discretely presented component units. Those financial statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the discretely presented component units, is based on the reports of the other auditors. Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying schedule of federal awards expenditures is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

This report is intended for the information and use of the Financial Report Review Committee, management, the Board of County Commissioners, and federal awarding agencies and pass-through entities, and is not intended to be or should not be used by anyone other than these specified parties.



JIM PETRO
Auditor of State

June 19, 2000

**FINANCIAL CONDITION
DELAWARE COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 § .505
DECEMBER 31, 1999**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	NO
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	NO
(d)(1)(iii)	Was there any reported material non-compliance at the financial statement level (GAGAS)?	NO
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	NO
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	NO
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	NO
(d)(1)(vii)	Major Programs (list):	Community Development Block Grant; CFDA 14.228
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: > \$ 300,000 Type B: All Others
(d)(1)(ix)	Low Risk Auditee?	YES

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

NONE

3. FINDINGS FOR FEDERAL AWARDS

NONE



Comprehensive Annual Financial Report

For the Year Ended December 31, 1999

Delaware County, Ohio

David A. Yost
Delaware County Auditor



Delaware County, Ohio

Comprehensive Annual Financial Report

For The Year Ended December 31, 1999



David A. Yost
Delaware County Auditor

Prepared By The Delaware County Auditor's Office

Jane Tinker
Administrator of Fiscal Services

Delaware County, Ohio

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Introductory Section



DELAWARE COUNTY AUDITOR DAVID A. YOST

June 19, 2000

To the Citizens of Delaware County, Ohio:

The government belongs to the people. But, in the midst of our busy lives, how do we know what our government is doing?

Financial reporting is the bedrock of accountability. In the dry columns of numbers, in the statements of expenditures and carryover balances and debt, we get a snapshot of an entire year's worth of government action. We get a glimpse of how well the government is managed and its overall financial health.

As the Auditor of Delaware County, it is my privilege to present the Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 1999. The 1999 CAFR represents the combined effort of the County Auditor's office and other county offices and departments. It is the definitive document that explains to the people what the county did with their money.

It includes complete and accurate information on Delaware County's financial position, as well as the results of operations for all of the various funds and account groups. Responsibility for the accuracy of the presented data and the completeness and fairness of the presented information, including all disclosures, rests with the County Auditor.

The financial report is presented in three sections: an Introductory Section, a Financial Section and a Statistical Section. The Introductory Section includes this transmittal letter, the County's organizational structure, a list of the County's elected officials, and a copy of the Certificate of Achievement for Excellence in Financial Reporting awarded for the 1998 Delaware County CAFR. The Financial Section contains the combined financial statements, which give an overview of the County's financial position and operating results; and the combining, individual fund and account group statements and schedules which provide supplemental information relative to the combined financial statements. The Statistical Section provides the reader with selected financial and demographic information generally provided on a multi-year basis.

As with any significant undertaking, this report is the result of the labors of many people. In particular, this report is the work of Jane Tinker, the Auditor's Office Fiscal Services Administrator and a top-notch public finance professional.

Reporting Entity

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 19 townships and 10 municipalities, of which the city of Delaware is the largest. Located directly north of Columbus, Delaware County has been and remains the fastest growing county in the state of Ohio.

Delaware County, Ohio

The County provides a wide range of services to its people, including general government, judicial, public safety, public works, human services, health, community development, and conservation/recreation services. The County operates under the powers granted to it by Ohio statutes. A three-member board of County Commissioners is elected at-large in even-numbered years for overlapping four-year terms. The Commissioners serve as the taxing authority, contracting body, and administrators of public services for the County. The Commissioners create and adopt the annual operating budget and approve expenditures of County funds.

The County Auditor serves as the chief fiscal officer for the County and tax assessor for all political subdivisions within the County. As chief fiscal officer, the Auditor ensures that no County contract or obligation is made without his certification that funds are appropriated, are available for payment or in the process of collection. The Auditor is also responsible for maintaining a permanent record of all financial matters, establishing tax rates for real estate, and assessing the value of real property. After collection by the County Treasurer, tax receipts are distributed by the Auditor to the appropriate political subdivision, including municipalities, townships, school districts, libraries, and other county agencies. The Auditor also issues warrants for payment of all county obligations and maintains accounting records.

Along with the County Auditor and County Commissioners, the County Treasurer plays an important role in the financial affairs of the county. The Treasurer is the custodian of all County funds and is responsible for the collection of all tax monies due the County, as well as investing all idle funds of the County as specified by Ohio law. Other elected officials include the Recorder, Engineer, Prosecutor, Clerk of Courts, Sheriff, Coroner, and Court of Common Pleas Judges (two General Division and one Juvenile and Probate Division.)

The County's reporting entity has been defined in accordance with Governmental Accounting Standards Board (GASB) Statement 14, "The Financial Reporting Entity." The financial statements in this report include the primary government, which is comprised of all funds, account groups, agencies, boards, and commissions that make up the County's legal entity, and the component units, which are legally separate organizations which are financially dependent on the County or for which the County is financially accountable. Although the County Auditor serves as fiscal agent for the Delaware County Health District, Delaware County Soil and Water Conservation District, Preservation Parks of Delaware County, Delaware-Morrow Mental Health and Recovery Services Board, Delaware County Regional Planning Commission, and Delaware County Council of Governments; the County is acting solely in a custodial capacity. Therefore, these funds are presented as agency funds.

A complete discussion of the County's reporting entity is provided in Note 1 of the notes to the General Purpose Financial Statements.

Economic Conditions and Outlook

Delaware County encompasses 459 square miles and is part of the Columbus Metropolitan Statistical Area (MSA), with a population of 1.5 million. Located within 500 miles of 58 percent of the United States' population, the economic condition of Delaware County continues to be one of tremendous growth. The population of the County has increased from 53,840 in the 1980 census to 66,929 in the 1990 census, a growth rate

Delaware County, Ohio

of over 24 percent. Based on data collected by the DALIS project, this office is projecting a population of 111,000 in the 2000 census – a growth rate of 65%.

Current indicators of the County's economic condition and growth include the rapid growth in the number of real estate parcels and building permits issued within the county. Under Ohio law, the auditor must reappraise the value of all real estate in the county once every six years. 1999 was such a reappraisal year. Delaware County now has more than 53,000 real estate parcels, an increase from 37,926 in 1990. Valuation for the County increased 43 percent between 1996 and 1999, to \$2.47 billion. Building permits issued in the County totaled 4,346 – a hefty 11% increase over the record pace set in the prior year.

The pace of growth is further demonstrated by the increases in the number of transactions in the County Recorder's Office. The County Recorder is the public repository of all deed transfer, mortgages and releases. Filings in the Recorder's Office jumped from 35,111 in 1997 to 52,418 in 1999, reflecting the pace of real estate transactions.

While the population continues to grow, the unemployment rate in the County is one of the lowest in the state. Compared to a state average of 4.2 percent, Delaware County's 1999 unemployment rate stood at 2.1 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. Bank One Corporation, PPG Industries, CIGNA Health Care, Meijer, Inc., and American Showa are examples. The County, Ohio Wesleyan University, the school systems, Grady Memorial Hospital, Sarcom, and Mettler-Toledo also provide a stable base of employment.

Delaware County boasts of more than 730 active farms with an average size of 230 acres. Approximately three-fifths of the County's area is still dedicated to agricultural use – and most of it is family-owned. Corn, wheat, and soybeans are the leading crops.

The future of Delaware County looks bright. The county is the fastest growing county in the State, and one of the fastest-growing counties in the country. *The Wall Street Journal* labeled Delaware County one of the Top 20 "Power Centers of Tomorrow." The Polaris Centers of Commerce, located at the I-71 and I-270 interchange, continues to boom, as new office and retail developments join Bank One Corporation's continued growth at its campus-style office complex, now valued at over \$95 million. The four other industrial parks located throughout the County continue to expand office, commercial, and manufacturing space. Delaware County is also involved in promoting the establishment of enterprise zones and working with area businesses to help pay economic dividends in the future.

Current Initiatives

In 1999, Delaware County began the remodeling and expansion of the historic Carnegie Library, which houses the County Commissioners' Office and staff. This construction project is projected to be completed in early 2001. The project will provide space for the county's commissioners and their staff as well as the Data Processing Center and staff.

The County Engineer began major steps to correct serious infrastructure deficiencies. With the additional funds from the County sales tax, 27.06 miles of roads were asphalt resurfaced in 1999 at a cost of \$2.366 million. The County Engineer also continued to

Delaware County, Ohio

replace the County's aging bridges, thanks to the citizen's support for the .5% sales tax levy.

In 2000 and beyond, the County will undoubtedly continue to experience the pressure of demands for higher levels of service brought about by the increasing population. To meet the growing demand for sanitary sewer service, the County began construction of the \$75 million Alum Creek Water Reclamation Facility, with a designed capacity of 10 mgd, which will serve a large portion of fast-growing southern Delaware County.

Departmental Focus

The County Recorder is elected by the voters. The recorder's office is the bedrock of much of the private sector financing in the county and touches almost every person's life at some point.

The recorder is responsible for maintaining records regarding deeds and mortgages, among other things. When a homeowner gets a mortgage to buy a home, or refinances an existing home, the first place the lender checks is the recorder's office. Among the records there are the deeds – who owns the property – and the mortgages held by people who have loaned money against that property.

Under state law, a mortgage that is not filed will be subordinate to a mortgage that is filed. Among the mortgages that are filed, the oldest takes priority. This system provides a clear "pecking order" and helps ensure that a lender knows how many lenders have superior claims, thus assessing the risk of a loan.

Similarly, Uniform Commercial Code filings are also kept and indexed in the Recorder's office, with similar priority rules. It is not too much to say that most of the banking done in a community could not occur without the Recorder's office.

The Recorder also maintains other public records, including plats, mortgage releases and assignments, leases and powers of attorney.

The explosion of Delaware County's growth can be seen in the growth of the workload in the Recorder's office. In 1992, the Recorder took in \$357,694 in filing fees. In 1999, that figure soared to \$1,050,387 – almost a three-fold increase. In 1992, there were only about 35,000 transactions processed in the office; in 1999, there were more than 52,000.

The Recorder's office began to make digital copies of all documents in 1999, eliminating the need for ever-increasing numbers of bulky paper books. Each document is scanned and digitized. The resulting image is available in the Recorder's office via computer with a few key strokes. In the past, a person searching a record would have to remove a bulky master index, search for the proper volume, replace the index and take down the document book, finally paging to the correct place. This system is all automated now.

The Recorder hopes to begin scanning old documents back to 1990 beginning as early as 2001.

Imaging has another benefit aside from efficient and less storage space: security. Many people have been unable to trace their family tree due to courthouse fires and other disasters. The digital images are maintained in the Recorder's office, the county

Delaware County, Ohio

records center at a remote location, on backup tapes and at a records center in Texas. In the event of a disaster, all documents can be retrieved from one of these alternate sources in a matter of hours.

Financial Information

Basis of Accounting

Delaware County's accounting system is organized on a "Fund Basis". Each fund or account group is a distinct, self-balancing accounting entity. Although the County maintains its day-to-day accounting records on a basis other than GAAP, for the year ended December 31, 1992 the County changed its basis of financial reporting from a cash basis of accounting to a modified accrual basis of accounting for governmental, expendable trust and agency funds, and to the accrual basis of accounting for proprietary funds according to generally accepted accounting principles.

The modified accrual basis of accounting recognizes revenue when measurable and available and expenditures when incurred, if measurable. The accrual basis of accounting recognizes revenue when earned and expenses when incurred. The basis of accounting for the various funds and account groups is fully described in Note 2 of the General Purpose Financial Statements.

Internal Control

In developing the County's accounting system, much consideration was given to the adequacy of internal accounting controls. Such controls are designed to provide reasonable, but not absolute assurance regarding (1) the safeguarding of assets against loss from unauthorized use or disposition, and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurances is based on the assumption that the cost of internal accounting controls should not exceed the benefits expected to be derived from their implementation.

The Fiscal Services Division of the Auditor's Office is responsible for the auditing and analysis of all purchase orders and vouchers of the County. As these documents are received, they are carefully examined to ensure the use of proper funds and to ensure the availability of funds prior to payment. The County utilizes a fully automated accounting system. This system, combined with the manual auditing of each voucher prior to payment by the Auditor's office ensures that the financial information generated is both accurate and reliable.

Budgetary Controls

The Board of County Commissioners, by statute, adopts an annual appropriation measure for the County on or about the first day of January. All disbursements or transfers of cash between funds require appropriation authority from the Board of Commissioners. Budgets are controlled at the major account level within a department or fund. Purchase orders are approved by the department head or the County Commissioners and the funds are encumbered by the Auditor prior to their release to vendors. Any purchase order that exceeds the available appropriation is rejected until additional appropriation authority is secured. A computerized certification system allows

Delaware County, Ohio

the Auditor's Office to ascertain the status of a department's appropriation prior to authorizing additional purchases from a particular account.

General Government Functions - Financial Highlights

The following schedules summarize the revenues and expenditures for all governmental funds for the year ending December 31, 1999 as compared to 1998 totals. Governmental funds include the General, Special, and Capital Projects fund types.

<u>Revenues</u>	<u>1998 Amount</u>	<u>1999 Amount</u>	<u>Increase (Decrease)</u>	<u>Percent of Total 1999</u>
Taxes	\$23,494,456	\$27,241,887	\$3,747,431	44.78%
Special Assessments	14,883	125,758	110,875	.21
Charges for Services	5,177,623	6,356,625	1,179,002	10.45
License and Permits	1,593,226	1,982,309	389,083	3.26
Fines and Forfeitures	730,114	653,166	(76,948)	1.07
Intergovernmental	15,745,750	18,932,747	3,186,997	31.12
Interest	3,256,772	3,889,866	633,094	6.39
Other	1,882,969	1,680,743	(202,226)	2.72
Total Revenues	\$51,895,793	\$60,863,101	\$8,967,308	100.00%

The \$3,747,431 increase in taxes from 1998 included \$2,082,445 in new sales tax revenues for the Motor and Gas Fund and the General Fund. This represented an 18 percent increase in sales tax revenue from 1998. Growth in new construction from 1998 added a 10 percent increase to the real estate tax dollars collected.

Special assessment revenues increased due to continued maintenance of existing county projects and the creation of new projects to allow for proper drainage. Charges for services increased 10.45 percent from 1998. This increase reflected the first full year implementation of the Sheriff's pay-to-stay program, the additional inspections fees collected by the County Engineer due to county development, and the increase in fees charged by the Recorder's office. The 1998 other revenue category included a one-time policy rebate from the Bureau of Workers' compensation, thus a decrease in 1999 was expected.

Intergovernmental revenue which consists of State and Federal grants, motor vehicle license taxes, gasoline taxes, and other State shared revenues increased \$3,186,997. This funding source, which provided 31.12 percent of county revenues, increased due to additional grant funds for public assistance, public transportation, economic development and developmental disabilities. Interest revenues increased \$633,094 due to an increase in the amount of cash to invest.

<u>Expenditures</u>	<u>1998 Amount</u>	<u>1999 Amount</u>	<u>Increase (Decrease)</u>	<u>Percent of Total 1999</u>
General Government:				
Legislative and Executive	\$8,359,108	\$10,061,255	\$1,702,147	18.01%
Judicial	2,997,886	3,241,656	243,770	5.80
Public Safety	9,485,500	12,746,761	3,261,261	22.80

Delaware County, Ohio

continued

Expenditures	1998 Amount	1999 Amount	Increase (Decrease)	Percent of Total 1999
Public Works	10,396,882	12,385,530	1,988,648	22.17
Health	6,569,038	7,241,180	672,142	12.96
Human Services	4,983,271	6,013,303	1,030,032	10.76
Capital Outlay	2,229,520	3,747,465	1,517,945	6.71
Debt Service:				
Interest and Fiscal Charges	<u>270,542</u>	<u>440,898</u>	<u>170,356</u>	<u>.79</u>
Total Expenditures	<u>\$45,291,747</u>	<u>\$55,878,048</u>	<u>\$10,586,301</u>	<u>100.00%</u>

The increase of \$10,586,301 in total expenditures in 1999 reflects the effort by the County and its various agencies to meet the increasing demand for services, due to the County's population growth. In particular, the Public Safety 34 percent increase in expenditures reflects the operations of the seven EMS stations, including two stations added in 1999, the addition of building inspectors for the Building Regulations, and several new deputies for the Sheriff's Department. The \$1,988,648 increase in Public Works expenditures relates to the major road and bridge improvements in the county.

The increase of 20.36 percent in the Legislative and Executive function includes substantial increases in public transportation and data processing services, as well as increased medical insurance premiums. In addition, the Legislative and Executive function reflects the operations of such offices and departments as the Auditor, Commissioners, Treasurer, Prosecutor, Recorder, Board of Elections, and Data Center. The increase of \$1,030,032 in the Human Services' function relates to the increased demand for job retraining services and welfare reform.

The increase of \$1,517,945 in Capital Outlay expenditures reflects the completion of the new maintenance facility, the remodeling and expansion of the County Commissioners' Office, and several land purchases for the new county administration building. Other Capital outlay purchases for 1999 included new computers for the Prosecutor's Office, the Human Resource Department, and Juvenile Court. Also included is the addition and replacement of vehicles and trucks for the Sheriff's department, the Emergency Medical Services, the Board of Developmental Disabilities, and the County Engineer.

The increase in Health Expenditures, which accounted for 12.96 percent of total expenditures, reflects additional services provided by the Board of Developmental Disabilities.

Proprietary Funds

Enterprise funds are used to finance and account for acquisitions, operations, and maintenance of County facilities and services that are self-supported through user charges. Operations are accounted for in such a manner to show profit or loss similar to the private sector. The County operates two enterprise funds: the Sanitary Engineer Fund and Transfer Station Fund.

Internal Service funds are used to account for the financing of goods and services provided by one department or agency of the governmental unit, to other governmental units, on a cost reimbursement basis. Charges to the user departments are intended to recover total costs.

Delaware County, Ohio

Fiduciary Funds

Fiduciary funds account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other government units or other funds. Delaware County maintains several agency funds to receive and distribute monies to all local governments in the County.

Debt Administration

As of December 31, 1999, the County's outstanding debt was \$82,815,393, consisting of bonded debt and an OWDA loan. All bonds are general obligation debt backed by the County's full faith and credit. The bonded debt is to be serviced as follows; \$4,875,000 by the County, \$76,970,393 by revenues in the Sanitary Sewer enterprise fund, and \$970,000 through special assessments. The total overall debt margin at December 31, 1999 was \$55,581,441, with an unvoted total debt margin of \$19,907,577.

Cash Management

The County Treasurer pools and invests all funds of the County within the policy guidelines of the Investment Advisory Committee and according to the restrictions outlined in the Ohio Revised Code. Interest income is allocated to the General Fund and other qualifying funds as prescribed by the Ohio Revised Code. A further explanation of the County's cash management is provided in Note 5 of Notes to the Financial Statements.

Risk Management

Delaware County maintains property and casualty liability insurance through the Self-Insurance Fund of the County. The Commissioners also have purchased an Excess Property Coverage Policy to protect the County from severe losses.

The County also maintains a Health Insurance Fund to pay the claims of employees for medical coverage. Funds and departments are charged for their share of the cost based on the number of employees and type of coverage. A third party administrator reviews and processes the claims for the County.

In addition, the County maintains Workers' Compensation for all employees by paying premiums to the State.

Independent Audit

Included in this report is an unqualified opinion on the County's Financial Statements for the year ended December 31, 1999 rendered by Jim Petro, Auditor of the State of Ohio. As part of the annual preparation of a CAFR, the County subjects all financial statements to an annual independent audit. An annual audit serves to maintain and strengthen the County's accounting and budgetary controls.

Certificate of Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Delaware County for its comprehensive annual financial report for the fiscal year ended December

Delaware County, Ohio

31, 1998. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

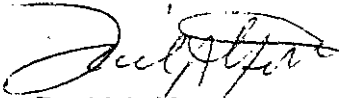
In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report (CAFR), whose contents conform to program standards. Such CAFR must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. The Delaware County Auditor's Office believes this current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

Acknowledgments

As County Auditor it is my responsibility to safeguard the financial accountability of this County's government to its taxpayers. This Comprehensive Annual Financial Report is the first step in doing that. This report is the result of increased professionalism and cooperation within the Delaware County Government and would not have been attained without the efforts of all offices and departments. The preparation of this report would not have been possible in the absence of the dedicated efforts, endless hours, and professional attitude of my staff. It is with great appreciation that I thank Dedra Hall, Freida Maxey, Cheryl Felton, and Jane Tinker of the auditor's staff for their outstanding efforts.

Sincerely,



David A. Yost
Delaware County Auditor

Delaware County, Ohio

Elected Officials

December 31, 1999

Board of Commissioners

Deborah B. Martin
James D. Ward
Donald E. Wuertz

County Auditor

David A. Yost

County Treasurer

Dale M. Wilgus

County Recorder

Kay E. Conklin

Court of Common Pleas-General

Henry E. Shaw *
Everett "Kip" H. Krueger

Court of Common Pleas-Juvenile/Probate

Thomas E. Loudon

County Engineer

Christian E. Bauserman

Clerk of Courts

Betty J. Porter

County Coroner

Dr. W. Daniel Traetow

Prosecuting Attorney

W. Duncan Whitney

County Sheriff

Alfred K. Myers

*Administrative Judge

Certificate of Achievement for Excellence in Financial Reporting


Presented to

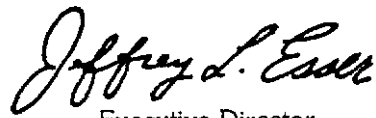
Delaware County,
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 1998

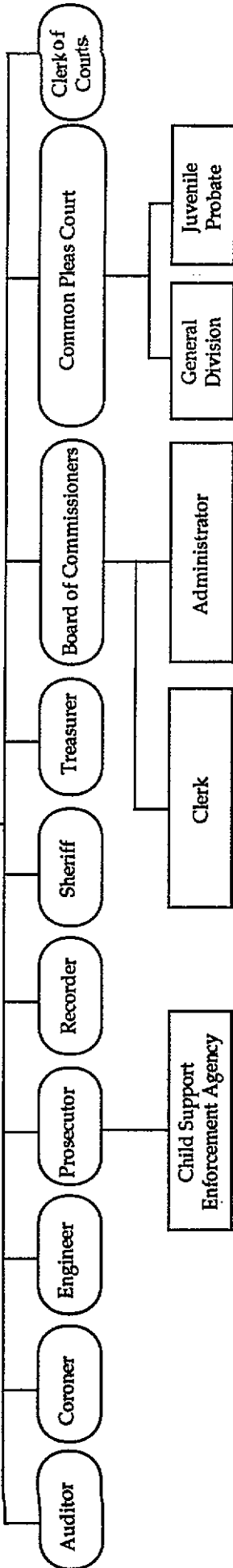
A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.




President


Executive Director

Citizens of Delaware County



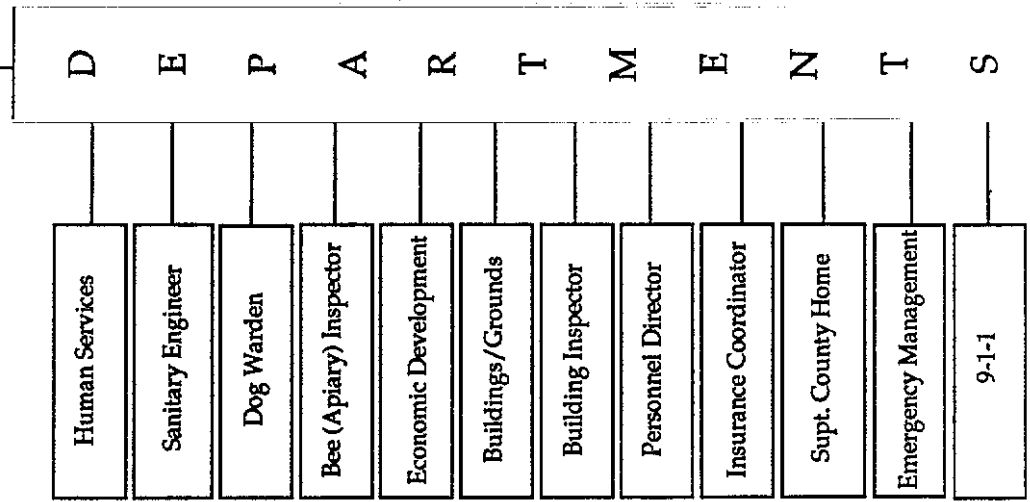
Statutory Boards and Commissions

- Budget Commission
- Board of Revision
- Board of Elections
- Data Processing Board
- County Records Commission
- County Microfilm Board
- Soldiers Relief Commission
- Veteran's Services

Appointed Boards and Commissions

- Board of Mental Retardation and Development Disabilities
- Board of Mental Health, Alcohol, and Drug Addiction Services
- Human Services Advisory Board
- Emergency Management Executive Committee
- E-9-1-1 Advisory Committee

Delaware County, Ohio



Legend



Elected Official



Appointed Position

Financial Section



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

35 North Fourth Street
Columbus, Ohio 43215
Telephone 614-466-3402
800-443-9275
Facsimile 614-728-7199
www.auditor.state.oh.us

REPORT OF INDEPENDENT ACCOUNTANTS

Board of County Commissioners
Delaware County
91 North Sandusky Street
Delaware, Ohio 43015

We have audited the accompanying general purpose financial statements of Delaware County, Ohio, (the County) as of and for the year ended December 31, 1999, as listed in the table of contents. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit. We did not audit the financial statements of Alpha Group of Delaware, Inc., and the Delaware Creative Housing, Inc., the discretely presented component units. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for the discretely presented component units, is based on the reports of the other auditors.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the reports of other auditors provide a reasonable basis for our opinion.

In our opinion, based on our audit and the reports of other auditors, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Delaware County, Ohio, as of December 31, 1999, and the results of its operations and cash flows of its proprietary fund types and discretely presented component unit for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 19, 2000 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 grants.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements of the County taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

We did not audit the data included in the introductory and statistical sections of this report and therefore express no opinion thereon.

A handwritten signature in black ink, appearing to read "Jim Petro".

JIM PETRO
Auditor of State

June 19, 2000

Delaware County, Ohio

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General Purpose Financial Statements

Delaware County, Ohio

Combined Balance Sheet

All Fund Types, Account Groups and Discretely Presented Component Units

As of December 31, 1999

	Governmental Fund Types			Proprietary Fund Types		
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
Assets and Other Debits						
Assets						
Equity in Pooled Cash and Cash Equivalents	\$5,675,025	\$15,231,116	\$0	\$7,230,569	\$18,929,092	\$4,406,660
Cash and Cash Equivalents in						
Segregated Accounts	2,278	235	0	2,138,852	7,192,226	0
Investments in Segregated Accounts	0	0	0	3,215,233	9,844,861	0
Receivables:						
Taxes	6,583,258	7,145,201	0	268,636	0	0
Accounts	14,407	4,764	0	0	450,192	0
Special Assessments	0	51,765	1,247,490	0	0	0
Accrued Interest	383,774	11,019	0	546	0	0
Due from Other Funds	0	352,234	0	0	0	0
Due from Other Governments	329,440	601,764	0	0	0	0
Loans Receivable	0	3,055,275	0	0	0	0
Materials and Supplies Inventory	106,214	264,778	0	0	790	0
Prepaid Items	16,230	29,277	0	0	3,633	74,657
Restricted Assets:						
Equity in Pooled Cash And Cash Equivalents	0	0	0	0	718,253	0
Cash and Cash Equivalents in						
Segregated Accounts	0	0	0	0	16,610,674	0
Investments in Segregated Accounts	0	0	0	0	21,351,230	0
Fixed Assets (Net of Accumulated Depreciation)	0	0	0	0	88,383,126	10,399
Deferred Charges	0	0	0	0	639,056	0
Other Debits						
Amount to be Provided from General						
Governmental Resources	0	0	0	0	0	0
Amount to be Provided from Special Assessments	0	0	0	0	0	0
Total Assets and Other Debits	\$13,110,626	\$26,747,428	\$1,247,490	\$12,853,836	\$164,123,133	\$4,491,716

Delaware County, Ohio

<u>Fiduciary</u> <u>Fund Types</u> <i>Trust and Agency</i>	<u>Account Groups</u>		<u>Totals</u> <i>Primary</i>	<u>Component Units</u>		<u>Totals</u> <i>Reporting</i>
	<i>General Fixed Assets</i>	<i>General Long-Term Obligations</i>	<i>Government Memorandum Only</i>	<i>Delaware Creative Housing</i>	<i>Alpha Group of Delaware</i>	<i>Entity Memorandum Only</i>
\$8,970,866	\$0	\$0	\$60,443,328	\$0	\$0	\$60,443,328
1,371,958	0	0	10,705,544	11,595	125,258	10,842,397
0	0	0	13,060,094	0	417,713	13,477,807
137,853,311	0	0	151,850,406	0	0	151,850,406
0	0	0	469,363	0	183,800	653,163
0	0	0	1,299,255	0	0	1,299,255
0	0	0	395,339	0	0	395,339
0	0	0	352,234	0	0	352,234
734,168	0	0	1,665,372	0	0	1,665,372
0	0	0	3,055,275	0	0	3,055,275
0	0	0	371,782	0	10,272	382,054
0	0	0	123,797	0	9,296	133,093
0	0	0	718,253	0	0	718,253
0	0	0	16,610,674	0	0	16,610,674
0	0	0	21,351,230	0	0	21,351,230
0	32,910,311	0	121,303,836	529,860	728,668	122,562,364
0	0	0	639,056	0	0	639,056
0	0	6,182,034	6,182,034	157,804	0	6,339,838
0	0	970,000	970,000	0	0	970,000
\$148,930,298	\$32,910,311	\$7,152,034	\$411,566,872	\$699,259	\$1,475,007	\$413,741,138

(Continued)

Delaware County, Ohio

Combined Balance Sheet

All Fund Types, Account Groups and Discretely Presented Component Units

As of December 31, 1999

(Continued)

	Governmental Fund Types				Proprietary Fund Types	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
Liabilities, Fund Equity and Other Credits						
Liabilities						
Accounts Payable	\$438,666	\$885,981	\$0	\$0	\$197,178	\$5,635
Contracts Payable	4,137	662,792	0	1,037,407	0	0
Accrued Wages	224,449	168,464	0	0	23,426	1,126
Compensated Absences Payable	58,070	106,043	0	0	90,532	3,530
Due to Other Funds	323,739	1,500	0	0	26,995	0
Due to Other Governments	472,443	309,350	0	0	45,152	3,022
Deferred Revenue	4,835,427	7,931,233	1,247,490	268,636	537,208	0
Undistributed Assets	0	0	0	0	0	0
Accrued Interest Payable	0	0	0	0	78,842	0
Notes and Loans Payable	0	0	0	0	0	0
Due to Others	0	0	0	0	0	0
General Obligation Bonds Payable (Net of Unamortized Discounts)	0	0	0	0	73,974,346	0
Special Assessment Bonds Payable With Government Commitment	0	0	0	0	0	0
Liabilities Payable from Restricted Assets:						
Contracts Payable	0	0	0	0	2,691,902	0
OWDA Loan Payable	0	0	0	0	1,825,393	0
Claims and Judgments Payable	0	0	0	0	412,500	435,706
Total Liabilities	6,856,931	10,065,363	1,247,490	1,306,043	79,903,474	449,019
Fund Equity and Other Credits						
Investment in General Fixed Assets	0	0	0	0	0	0
Contributed Capital	0	0	0	0	79,864,381	0
Retained Earnings	0	0	0	0	4,355,278	4,042,697
Fund Balance:						
Reserved for Encumbrances	186,329	1,635,099	0	838,367	0	0
Reserved for Inventory	106,214	264,778	0	0	0	0
Reserved for Loans Receivable	0	3,055,275	0	0	0	0
Unreserved	6,461,152	11,726,913	0	10,709,426	0	0
Total Fund Equity and Other Credits	6,753,695	16,682,065	0	11,547,793	84,219,659	4,042,697
Total Liabilities, Fund Equity and Other Credits	\$13,110,626	\$26,747,428	\$1,247,490	\$12,853,836	\$164,123,133	\$4,491,716

See Notes to the General Purpose Financial Statements

Delaware County, Ohio

Fiduciary Fund Types	Account Groups		Totals Primary	Component Units		Totals Reporting Entity
	General Fixed Assets	General Long-Term Obligations	Government Memorandum Only	Delaware Creative Housing	Alpha Group of Delaware	Memorandum Only
\$0	\$0	\$0	\$1,527,460	\$1,554	\$8,939	\$1,537,953
0	0	0	1,704,336	0	0	1,704,336
0	0	0	417,465	0	29,961	447,426
0	0	1,253,793	1,511,968	0	74,848	1,586,816
0	0	0	352,234	0	0	352,234
147,427,355	0	53,241	148,310,563	3,230	17,932	148,331,725
0	0	0	14,819,994	0	0	14,819,994
79,110	0	0	79,110	0	0	79,110
0	0	0	78,842	0	0	78,842
0	0	0	0	157,804	466,719	624,523
1,316,644	0	0	1,316,644	677	1,086	1,318,407
0	0	4,875,000	78,849,346	0	0	78,849,346
0	0	970,000	970,000	0	0	970,000
0	0	0	2,691,902	0	0	2,691,902
0	0	0	1,825,393	0	0	1,825,393
0	0	0	848,206	0	0	848,206
148,823,109	0	7,152,034	255,303,463	163,265	599,485	256,066,213
0	32,910,311	0	32,910,311	529,860	0	33,440,171
0	0	0	79,864,381	0	0	79,864,381
0	0	0	8,397,975	0	875,522	9,273,497
0	0	0	2,659,795	0	0	2,659,795
0	0	0	370,992	0	0	370,992
0	0	0	3,055,275	0	0	3,055,275
107,189	0	0	29,004,680	6,134	0	29,010,814
107,189	32,910,311	0	156,263,409	535,994	875,522	157,674,925
\$148,930,298	\$32,910,311	\$7,152,034	\$411,566,872	\$699,259	\$1,475,007	\$413,741,138

Delaware County, Ohio

Combined Statement of Revenues, Expenditures, and
Changes in Fund Balances
All Governmental Fund Types, Expendable Trust Funds,
and Discretely Presented Component Unit
For the Year Ended December 31, 1999

	Governmental Fund Types		
	General	Special Revenue	Capital Projects
Revenues			
Taxes	\$16,331,285	\$10,683,304	\$227,298
Special Assessments	0	125,758	0
Charges for Services	2,327,037	4,029,588	0
Licenses and Permits	1,719,129	263,180	0
Fines and Forfeitures	288,433	364,733	0
Intergovernmental	3,187,794	15,117,403	627,550
Investment Income	3,302,029	391,072	196,765
All Other Revenue	512,859	1,147,305	20,579
Total Revenue	27,668,566	32,122,843	1,072,192
Expenditures			
Current:			
General Government:			
Legislative and Executive	6,710,630	3,350,625	0
Judicial	3,214,325	27,331	0
Public Safety	10,254,295	2,492,466	0
Public Works	130,101	12,196,887	58,542
Health	150,242	7,090,938	0
Human Services	158,338	5,854,965	0
Miscellaneous	0	0	0
Capital Outlay	0	0	3,747,465
Debt Service:			
Principal Retirement	125,000	0	0
Interest and Fiscal Charges	254,242	0	61,656
Total Expenditures	20,997,173	31,013,212	3,867,663
Excess of Revenues Over (Under) Expenditures	6,671,393	1,109,131	(2,795,471)
Other Financing Sources/(Uses)			
Proceeds from Sale of Fixed Assets	9,543	13,945	0
Proceeds from Special Assessment Bonds	0	0	973,105
Transfers-In	100,021	2,899,951	1,550,000
Transfers-Out	(4,261,590)	(588,361)	(21)
Transfers to Component Units	0	(215,462)	0
Transfers from Primary Government	0	0	0
Total Other Financing Sources(Uses)	(4,152,026)	2,110,073	2,523,084
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	2,519,367	3,219,204	(272,387)
Fund Balance at Beginning of Year	4,202,424	13,445,049	11,820,180
Increase in Reserve for Inventory	31,904	17,812	0
Fund Balance at End of Year	\$6,753,695	\$16,682,065	\$11,547,793

See Notes to the General Purpose Financial Statements

Delaware County, Ohio

<u>Fiduciary Fund Type</u>	<u>Totals Primary Government</u>	<u>Component Unit</u>	<u>Totals Reporting Entity</u>
<i>Expendable Trust</i>	<i>Memorandum Only</i>	<i>Delaware Creative Housing</i>	<i>Memorandum Only</i>
\$0	\$27,241,887	\$0	\$27,241,887
0	125,758	0	125,758
0	6,356,625	32,888	6,389,513
0	1,982,309	0	1,982,309
0	653,166	0	653,166
0	18,932,747	0	18,932,747
0	3,889,866	0	3,889,866
12,255	1,692,998	254	1,693,252
<hr/> 12,255	<hr/> 60,875,356	<hr/> 33,142	<hr/> 60,908,498
0	10,061,255	0	10,061,255
0	3,241,656	0	3,241,656
0	12,746,761	0	12,746,761
0	12,385,530	0	12,385,530
0	7,241,180	67,004	7,308,184
0	6,013,303	0	6,013,303
856	856	0	856
0	3,747,465	0	3,747,465
0	125,000	7,854	132,854
0	315,898	16,884	332,782
856	55,878,904	91,742	55,970,646
<hr/> 11,399	<hr/> 4,996,452	<hr/> (58,600)	<hr/> 4,937,852
0	23,488	0	23,488
0	973,105	0	973,105
0	4,549,972	0	4,549,972
0	(4,849,972)	0	(4,849,972)
0	(215,462)	0	(215,462)
0	0	52,211	52,211
0	481,131	52,211	533,342
<hr/> 11,399	<hr/> 5,477,583	<hr/> (6,389)	<hr/> 5,471,194
95,790	29,563,443	12,523	29,575,966
0	49,716	0	49,716
<hr/> \$107,189	<hr/> \$35,090,742	<hr/> \$6,134	<hr/> \$35,096,876

Delaware County, Ohio

Combined Statement of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual (Budget Basis)
All Governmental Fund Types and Expendable Trust Funds - Primary Government
For the Year Ended December 31, 1999

	General Fund		
	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues:			
Taxes	\$15,673,220	\$15,858,443	\$185,223
Charges for Services	2,199,955	2,309,168	109,213
Licenses and Permits	1,655,650	1,720,398	64,748
Fines and Forfeitures	273,850	295,740	21,890
Intergovernmental	3,112,500	3,115,481	2,981
Investment Income	3,144,000	3,147,606	3,606
Other	434,325	472,835	38,510
Total Revenues	26,493,500	26,919,671	426,171
Expenditures:			
Current:			
General Government:			
Legislative and Executive	7,119,140	6,478,304	640,836
Judicial	3,344,634	3,221,080	123,554
Public Safety	11,632,931	10,367,208	1,265,723
Public Works	161,683	148,049	13,634
Health	140,000	64,427	75,573
Human Services	187,375	184,681	2,694
Total Expenditures	22,585,763	20,463,749	2,122,014
Excess of Revenues Over (Under) Expenditures	3,907,737	6,455,922	2,548,185
Other Financing Sources(Uses):			
Proceeds from the Sale of Fixed Assets	9,500	9,543	43
Operating Transfers-In	100,000	100,021	21
Operating Transfers-Out	(5,154,816)	(4,640,832)	513,984
Total Other Financing Sources and (Uses)	(5,045,316)	(4,531,268)	514,048
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(1,137,579)	1,924,654	3,062,233
Fund Balance at Beginning of Year	2,741,243	2,741,243	0
Unexpended Prior Years Encumbrances	268,934	268,934	0
Fund Balance at End of Year	\$1,872,598	\$4,934,831	\$3,062,233

(Continued)

Delaware County, Ohio

Combined Statement of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual (Budget Basis)
All Governmental Fund Types and Expendable Trust Funds - Primary Government
For the Year Ended December 31, 1999
(Continued)

	Special Revenue Funds		
	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues:			
Taxes	\$10,461,703	\$10,655,235	\$193,532
Charges for Services	3,222,691	4,833,366	1,610,675
Licenses and Permits	185,400	262,498	77,098
Fines and Forfeitures	344,685	378,338	33,653
Intergovernmental	13,689,394	14,843,592	1,154,198
Investment Income	140,500	153,091	12,591
Other	810,530	1,182,780	372,250
Total Revenues	28,854,903	32,308,900	3,453,997
Expenditures:			
Current:			
General Government:			
Legislative and Executive	3,933,423	3,452,489	480,934
Judicial	64,569	26,610	37,959
Public Safety	2,826,471	2,437,932	388,539
Public Works	14,518,391	12,905,296	1,613,095
Health	8,526,501	7,575,009	951,492
Human Services	6,312,201	6,049,259	262,942
Total Expenditures	36,181,556	32,446,595	3,734,961
Excess of Revenues Over (Under) Expenditures	(7,326,653)	(137,695)	7,188,958
Other Financing Sources(Uses):			
Proceeds From Sale of Fixed Assets	5,000	13,945	8,945
Repayments of Loans	357,000	454,509	97,509
Loans to Outside Entities	(1,225,000)	(1,005,000)	220,000
Operating Transfers-In	2,684,868	2,899,951	215,083
Operating Transfers-Out	(892,582)	(588,361)	304,221
Total Other Financing Sources and (Uses)	929,286	1,775,044	845,758
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(6,397,367)	1,637,349	8,034,716
Fund Balance at Beginning of Year	10,112,777	10,112,777	0
Unexpended Prior Years Encumbrances	808,642	808,642	0
Fund Balance at End of Year	\$4,524,052	\$12,558,768	\$8,034,716

(Continued)

Delaware County, Ohio

Combined Statement of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual (Budget Basis)
All Governmental Fund Types and Expendable Trust Funds - Primary Government
For the Year Ended December 31, 1999
(Continued)

	Debt Service Fund		
	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues:			
Total Revenues	\$0	\$0	\$0
Expenditures:			
Debt Service:			
Principal Retirement	2,751,518	2,751,518	0
Interest and Fiscal Charges	3,389,467	3,389,467	0
Total Expenditures	6,140,985	6,140,985	0
Excess of Revenues Over (Under) Expenditures	(6,140,985)	(6,140,985)	0
Other Financing Sources(Uses):			
Operating Transfers-In	6,140,985	6,140,985	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0

(Continued)

Delaware County, Ohio

Combined Statement of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual (Budget Basis)
All Governmental Fund Types and Expendable Trust Funds - Primary Government
For the Year Ended December 31, 1999
(Continued)

	<u>Capital Projects Funds</u>		
	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues:			
Taxes	\$219,700	\$227,298	\$7,598
Intergovernmental	625,192	627,550	2,358
Investment Income	250,000	244,751	(5,249)
Other	21,000	20,579	(421)
Total Revenues	1,115,892	1,120,178	4,286
Expenditures:			
Current:			
General Government:			
Public Works	8,107,676	4,379,482	3,728,194
Debt Service:			
Interest and Fiscal Charges	0	24,680	(24,680)
Total Expenditures	8,107,676	4,404,162	3,703,514
Excess of Revenues Over (Under) Expenditures	(6,991,784)	(3,283,984)	3,707,800
Other Financing Sources(Uses):			
Proceeds from Special Assessment Bonds	945,111	973,105	27,994
Operating Transfers-In	600,000	1,550,000	950,000
Operating Transfers-Out	(1,140,269)	(895,914)	244,355
Total Other Financing Sources and (Uses)	404,842	1,627,191	1,222,349
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(6,586,942)	(1,656,793)	4,930,149
Fund Balance at Beginning of Year	12,182,233	12,182,233	0
Unexpended Prior Years Encumbrances	270,405	270,405	0
Fund Balance at End of Year	\$5,865,696	\$10,795,845	\$4,930,149

(Continued)

Delaware County, Ohio

Combined Statement of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual (Budget Basis)
All Governmental Fund Types and Expendable Trust Funds - Primary Government
For the Year Ended December 31, 1999
(Continued)

	Expendable Trust Funds		
	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues:			
Other	\$2,000	\$12,255	\$10,255
Total Revenue	2,000	12,255	10,255
Expenditures:			
Current:			
General Government:			
Other	15,000	856	14,144
Total Expenditures	15,000	856	14,144
Excess of Revenues Over (Under) Expenditures	(13,000)	11,399	24,399
Fund Balance at Beginning of Year	104,474	104,474	0
Fund Balance at End of Year	\$91,474	\$115,873	\$24,399

See Notes to the General Purpose Financial Statements

Delaware County, Ohio

Combined Statement of Revenues, Expenses, and Changes in Retained Earnings All Proprietary Fund Types and Discretely Presented Component Unit For the Year Ended December 31, 1999

	Proprietary Fund Types		Totals Primary Government Memorandum Only	Component Unit Alpha Group of Delaware	Totals Reporting Entity Memorandum Only
	Enterprise	Internal Service			
Operating Revenues					
Charges for Services	\$5,672,641	\$3,163,848	\$8,836,489	\$1,394,417	\$10,230,906
Licenses and Permits	975	0	975	0	975
All Other Revenue	516	20,151	20,667	0	20,667
Total Operating Revenues	5,674,132	3,183,999	8,858,131	1,394,417	10,252,548
Operating Expenses					
Personal Services	1,491,738	100,518	1,592,256	1,228,729	2,820,985
Materials and Supplies	254,901	951	255,852	60,660	316,512
Services and Charges	1,378,283	723,669	2,101,952	178,711	2,280,663
Depreciation	2,228,196	3,567	2,231,763	41,353	2,273,116
Claims	412,500	2,267,958	2,680,458	0	2,680,458
Other Expenses	0	975	975	0	975
Total Operating Expenses	5,765,618	3,097,638	8,863,256	1,509,453	10,372,709
Operating Income/(Loss)	(91,486)	86,361	(5,125)	(115,036)	(120,161)
Non-Operating Revenues/(Expenses)					
Investment Income	546,289	0	546,289	59,137	605,426
Interest and Fiscal Charges	(1,007,774)	0	(1,007,774)	(39,080)	(1,046,854)
Rental Income	0	0	0	33,600	33,600
Other Revenues	0	0	0	3,100	3,100
Total Non-Operating Revenues/(Expenses)	(461,485)	0	(461,485)	56,757	(404,728)
Income (Loss) Before Operating Transfers	(552,971)	86,361	(466,610)	(58,279)	(524,889)
Operating Transfers					
Transfers from Primary Government	0	0	0	163,251	163,251
Transfers-In	0	300,000	300,000	0	300,000
Total Operating Transfers	0	300,000	300,000	163,251	463,251
Net Income/(Loss)	(552,971)	386,361	(166,610)	104,972	(61,638)
Retained Earnings at Beginning of Year	4,908,249	3,656,336	8,564,585	770,550	9,385,135
Retained Earnings at End of Year	\$4,355,278	\$4,042,697	\$8,397,975	\$875,522	\$9,273,497

See Notes to the General Purpose Financial Statements

Delaware County, Ohio

Combined Statement of Revenues, Expenses, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
All Proprietary Fund Types - Primary Government
For the Year Ended December 31, 1999

	Enterprise Funds		
	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Charges for Services	\$5,083,500	\$5,619,802	\$536,302
Tap-In Fees	1,760,000	11,248,144	9,488,144
Licenses and Permits	500	975	475
Investment Income	1,300,000	1,999,317	699,317
Other	635	516	(119)
Bond Proceeds	56,180,000	56,746,306	566,306
Total Revenues	64,324,635	75,615,060	11,290,425
Expenses			
Personal Services	1,755,194	1,469,719	285,475
Materials and Supplies	286,000	243,363	42,637
Services and Charges	1,648,836	1,216,011	432,825
Capital Outlay	59,202,499	43,707,727	15,494,772
Debt Service:			
Interest and Fiscal Charges	0	565,945	(565,945)
Total Expenses	62,892,529	47,202,765	15,689,764
Excess of Revenues Over (Under) Expenses	1,432,106	28,412,295	26,980,189
Operating Transfers-Out	(5,758,050)	(4,865,850)	892,200
Excess of Revenues Over (Under) Expenses and Operating Transfers	(4,325,944)	23,546,445	27,872,389
Fund Balance at Beginning of Year	27,569,318	27,569,318	0
Unexpended Prior Years Encumbrances	352,550	352,550	0
Fund Balance at End of Year	\$23,595,924	\$51,468,313	\$27,872,389

(Continued)

Delaware County, Ohio

Combined Statement of Revenues, Expenses, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
All Proprietary Fund Types - Primary Government
For the Year Ended December 31, 1999
(Continued)

	Internal Service Funds		
	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Charges for Services	\$3,200,000	\$3,163,848	(\$36,152)
Other	291,400	322,340	30,940
Total Revenues	3,491,400	3,486,188	(5,212)
Expenses			
Personal Services	122,953	103,576	19,377
Materials and Supplies	5,700	951	4,749
Services and Charges	4,265,210	3,083,246	1,181,964
Capital Outlay	6,000	0	6,000
Total Expenses	4,399,863	3,187,773	1,212,090
Excess of Revenues Over (Under) Expenses	(908,463)	298,415	1,206,878
Operating Transfers-In	230,000	300,000	70,000
Excess of Revenues Over (Under) Expenses and Operating Transfers	(678,463)	598,415	1,276,878
Fund Balance at Beginning of Year	3,504,591	3,504,591	0
Unexpended Prior Years Encumbrances	38,631	38,631	0
Fund Balance at End of Year	\$2,864,759	\$4,141,637	\$1,276,878

See Notes to the General Purpose Financial Statements

Delaware County, Ohio

Combined Statement of Cash Flows
All Proprietary Fund Types and Discretely Presented Component Unit
 For the Year Ended December 31, 1999

	Proprietary Fund Types		Totals Primary Government	Component Unit	Totals Reporting Entity
	Enterprise	Internal Service	Memorandum Only	Alpha Group of Delaware	Memorandum Only
Increase (Decrease) in Cash and Cash Equivalents					
<i>Cash Flows From Operating Activities:</i>					
Cash Received From Quasi-External Transactions					
With Other Funds	\$0	\$3,163,848	\$3,163,848	\$0	\$3,163,848
Cash Received From Customers	5,620,777	0	5,620,777	1,370,591	6,991,368
Cash Payments for Personal Services	(1,470,118)	(103,576)	(1,573,694)	(1,194,958)	(2,768,652)
Cash Payments for Materials and Supplies	(252,317)	(951)	(253,268)	(250,785)	(504,053)
Cash Payments for Claims	0	(2,425,167)	(2,425,167)	0	(2,425,167)
Cash Payments for Other Services and Charges	(1,124,924)	(743,467)	(1,868,391)	0	(1,868,391)
Other Operating Revenue	516	81,484	82,000	0	82,000
Net Cash Provided by (Used For) Operating Activities	2,773,934	(77,829)	2,696,105	(75,152)	2,620,953
<i>Cash Flows From Noncapital Financing Activities:</i>					
Operating Transfers In	0	300,000	300,000	0	300,000
Operating Transfers Out	0	0	0	0	0
Transfers from Primary Government	0	0	0	163,251	163,251
Net Cash Provided by Noncapital Financing Activities	0	300,000	300,000	163,251	463,251
<i>Cash Flows From Capital and Related Financing Activities:</i>					
Acquisition and Construction of Capital Assets	(22,841,973)	0	(22,841,973)	(52,626)	(22,894,599)
Cash Received from Tap-Ins	11,248,144	0	11,248,144	0	11,248,144
Cash from the Proceeds of General Obligation Bonds	56,746,306	0	56,746,306	0	56,746,306
Interest Paid on General Obligation Bonds	(1,015,660)	0	(1,015,660)	0	(1,015,660)
Principal Paid on General Obligation Bonds	(1,480,000)	0	(1,480,000)	0	(1,480,000)
Cash Paid for Issuance of General Obligation Bonds	(565,945)	0	(565,945)	0	(565,945)
Interest Paid on OWDA Loan	(136,973)	0	(136,973)	0	(136,973)
Principal Paid on OWDA Loan	(301,518)	0	(301,518)	0	(301,518)
Interest Paid on Notes and Loans	0	0	0	(39,080)	(39,080)
Principal Paid on Notes and Loans	0	0	0	(13,885)	(13,885)
Rental income and Other	0	0	0	36,700	36,700
Net Cash Provided by (Used For) Capital and Related Financing Activities:	41,652,381	0	41,652,381	(68,891)	41,583,490
<i>Cash Flows From Investing Activities:</i>					
Purchase of Investments	(29,094,851)	0	(29,094,851)	(170,220)	(29,265,071)
Proceeds From the Sale and Maturities of Investments	10,143,456	0	10,143,456	115,039	10,258,495
Interest and Dividends	2,034,029	0	2,034,029	59,135	2,093,164
Net Cash Provided by (Used for) Investment Activities	(16,917,366)	0	(16,917,366)	3,954	(16,913,412)
Net Increase in Cash and Cash Equivalents	27,508,949	222,171	27,731,120	23,162	27,754,282
Cash and Cash Equivalents at Beginning of Year	15,941,296	4,184,489	20,125,785	102,096	20,227,881
Cash and Cash Equivalents at End of Year	\$43,450,245	\$4,406,660	\$47,856,905	\$125,258	\$47,982,163

(Continued)

Delaware County, Ohio

Combined Statement of Cash Flows
All Proprietary Fund Types and Discretely Presented Component Unit
 For the Year Ended December 31, 1999
 (Continued)

	Proprietary Fund Types		Totals Primary Government Memorandum Only	Component Unit Alpha Group of Delaware	Totals Reporting Entity Memorandum Only
	Enterprise	Internal Service			
Reconciliation of Operating Income(Loss) to Net Cash Provided By (Used For) Operating Activities:					
Operating Income/(Loss)	(\$91,486)	\$36,361	(\$5,125)	(\$115,036)	(\$120,161)
Adjustments to Reconcile Operating Income(Loss) to Net Cash Provided by (Used For) Operating Activities:					
Depreciation Expense	2,228,196	3,567	2,231,763	41,353	2,273,116
Changes in Assets and Liabilities:					
Increase in Accounts Receivable	(73,624)	0	(73,624)	(23,826)	(97,450)
Decrease in Inventories	84	0	84	3,303	3,387
Increase in Prepaid Items	(1,075)	(7,390)	(8,465)	(901)	(9,366)
Increase (Decrease) in Accounts Payable	47,244	(1,289)	45,955	(10,243)	35,712
Increase (Decrease) in Accrued Wages	7,503	(70)	7,433	12,697	20,130
Increase (Decrease) in Compensated Absences Payable	21,870	(948)	20,922	21,074	41,996
Increase in Due to Other Funds	2,267	0	2,267	0	2,267
Decrease in Due to Other Governments	(12,253)	(1,066)	(13,319)	(2,823)	(16,142)
Decrease in Deferred Revenue	232,708	0	232,708	0	232,708
Decrease Due to Others	0	0	0	(750)	(750)
Increase (Decrease) in Claims and Judgments Payable	412,500	(156,994)	255,506	0	255,506
Total Adjustments	637,224	(167,757)	469,467	(1,469)	467,998
Net Cash Provided by (Used For) Operating Activities	\$2,773,934	(\$77,829)	\$2,696,105	(\$75,152)	\$2,620,953

Noncash Capital Transactions :

The Sanitary Engineer Fund received sewer lines from developers with a fair market value of \$4,340,432. In addition, the Delaware Area Transit Agency received several buses and office equipment with a fair market value of \$208,421.

The lines, buses, and equipment were recorded as fixed assets and contributed capital for the year ended.

There was a decrease in the fair value of the investments in the Sanitary Engineer Enterprise Fund by \$299,775.

See Notes to the General Purpose Financial Statements

Delaware County, Ohio

Notes to the General Purpose Financial Statements For The Year Ended December 31, 1999

Note 1. Reporting Entity

Delaware County, Ohio (The County) was created in 1808. The County is governed by a Board of three commissioners elected by the voters of the County. An elected County Auditor serves as chief fiscal officer. In addition, there are seven other elected administrative positions. These officials are: Clerk of Courts, Treasurer, Prosecuting Attorney, Coroner, Engineer, Sheriff, and Recorder. There are also three elected Common Pleas Court Judges. Although these elected officials manage the internal operations of their respective department, the County Commissioners serve as the budget and taxing authority, contracting body, and the chief administrators of public services for the County.

A reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements of the County are not misleading. The primary government 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 Children's Services Board, the Human Services Department, and all other departments and activities that are directly operated 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 organizations; 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 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.

The following potential component units are not part of the Delaware County entity and are excluded from the accompanying financial statements. All are legally separate from the County. None is fiscally dependent on the County. The County is not financially accountable for any of these entities.

Delaware Union Educational Service Center
Delaware County Agricultural Society
Delaware County District Library
Delaware County Law Library Association

Discretely Presented Component Units The component unit columns in the combined financial statements identifies the financial data of the County's component units, Delaware Creative Housing, Inc. and Alpha Group of Delaware, Inc. Their financial information is reported in separate columns to emphasize that they are legally separate from the County.

Delaware Creative Housing, Inc. Delaware Creative Housing (DCH), Inc. is a legally separate, not-for-profit corporation, served by a seven member board of trustees that includes one representative from the Alpha Group of Delaware, Inc., one representative from the ARC of Delaware County, one from the Delaware County Board of Developmental Disabilities, and four "at-large" representatives. The housing corporation, under a contractual agreement with Delaware County Board of Developmental Disabilities, provides for the development, acquisition, and management of housing for persons with developmental disabilities. Based on the significant services and resources provided by the County to the Housing Corporation and the Corporation's sole purpose of providing housing to persons with developmental disabilities, Delaware Creative Housing, Inc. is reflected as a component unit of Delaware County. DCH is presented as a governmental fund type. Separately issued financial statements can be obtained from the Delaware Creative Housing, Inc. of Delaware County.

Alpha Group of Delaware, Inc. (Workshop) Alpha Group of Delaware, Inc. is a legally separate, not-for-profit corporation, served by a self-appointing board of trustees. The Workshop, under a contractual agreement with the Delaware County Board of Developmental Disabilities, provides sheltered employment for persons in Delaware County who have developmental disabilities. The Delaware County Board of Developmental Disabilities provides the Workshop with staff salaries, transportation, equipment (except that used directly in the production of goods or rendering of services), staff to administer and supervise training programs, various financial reporting, and other funds as necessary for the operation of the Workshop. Based on the significant services and resources provided by the County to the Workshop and the Workshop's

Delaware County, Ohio

Notes to the General Purpose Financial Statements For The Year Ended December 31, 1999

main purpose of providing assistance to persons with developmental disabilities, Alpha Group of Delaware, Inc. is reflected as a component unit of Delaware County. The Workshop is presented as a proprietary fund type. Separately issued financial statements can be obtained from the Alpha Group of Delaware, Inc. of Delaware County.

The County is associated with certain organizations which are defined as joint ventures, jointly governed organizations, related organizations, and an insurance purchasing pool. These organizations are presented in Notes 20, 21, 22, and 23 to the general purpose financial statements. These organizations are:

- Delaware-Morrow Mental Health and Recovery Services Board
- Delaware County Regional Planning Commission
- Delaware-Knox-Marion-Morrow County Joint Solid Waste District
- Five County Joint Juvenile Detention and Rehabilitation Center
- Delaware County District Library
- County Commissioners Association of Ohio Workers' Compensation Group Rating Plan

As the custodian of public funds, the County Treasurer invests all public monies held on deposit in the County treasury. In the case of the separate agencies, boards and commissions listed below the County serves as fiscal agent but the organizations are not considered part of Delaware County. Accordingly, the activity of the following entities are presented as agency funds within Delaware County's financial statements:

- Delaware County Board of Health
- Delaware-Morrow Mental Health and Recovery Services Board
- Delaware County Soil and Water Conservation
- Delaware County Regional Planning Commission
- Preservation Park District of Delaware County
- Delaware County Regional Council of Governments

Information in the following notes to the general purpose financial statements is applicable to the primary government. When information is provided relative to the component units, it is specifically identified.

Note 2. Summary of Significant Accounting Policies

The significant accounting policies followed in the preparation of these financial statements are summarized below. These policies conform to generally accepted accounting principles (GAAP) for local governmental units prescribed in the statements issued by the Governmental Accounting Standards Board (GASB) and other recognized authoritative sources. The County also applies Financial Accounting Standards Board Statements and Interpretations issued prior to November 30, 1989, to its proprietary activities to the extent they do not contradict or conflict with GASB pronouncements.

(A) Basis of Presentation - Fund Accounting

The County, DCH, and the Workshop use funds and account groups to report on their financial position and the results of their operation. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain County functions or activities.

A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specified activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

For financial statement presentation purposes, the various funds of the County are grouped into the following generic fund types under the broad fund categories governmental, proprietary and fiduciary.

Delaware County, Ohio

Notes to the General Purpose Financial Statements For The Year Ended December 31, 1999

Governmental Fund Types:

Governmental funds are those through which most governmental functions typically are financed. The acquisition, use, and balances of the County's expendable financial resources and the related current liabilities (except those accounted for in proprietary funds) are accounted for through governmental funds. The following are the County's governmental fund types:

General Fund

The General Fund is used to account for all activities of the County not required to be included in another fund. The General Fund balance is available to the County for any purpose provided it is expended or transferred according to the laws of Ohio.

Special Revenue Funds

Special Revenue Funds are used to account for proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

Debt Service Fund

The Debt Service Fund is used to account for the accumulation of financial resources for, and the payment of, general obligation long-term debt principal, interest, and related costs.

Capital Projects Funds

Capital Projects Funds are used to account for financial resources used for the acquisition or construction of major capital facilities (other than those financed by the proprietary funds) and trust funds.

Proprietary Funds:

Proprietary funds are used to account for the County's ongoing activities which are similar to those found in the private sector. The following are the County's proprietary fund types:

Enterprise Funds

Enterprise Funds are used to account for operations financed and operated in a manner similar to private business enterprises. The intent of the County is that the cost of providing goods or services to the general public on a continuing basis, be financed or recovered primarily through user charges or where it has been decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Internal Service Funds

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County, or other governmental units, on a cost reimbursement basis.

Fiduciary Funds:

Fiduciary funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. The following are the County's fiduciary fund types:

Expendable Trust Funds These funds are accounted for in essentially the same manner as governmental funds.

Delaware County, Ohio

Notes to the General Purpose Financial Statements For The Year Ended December 31, 1999

Agency Funds These funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results of operations.

Account Groups:

To make a clear distinction between fixed assets related to specific funds and those of general government, and between long-term liabilities related to specific funds and those of a general nature, the following account groups are used:

General Fixed Assets Account Group The General Fixed Assets Account Group is used to account for all fixed assets of the County, other than those accounted for in the proprietary or trust funds.

General Long-Term Obligations Account Group The General Long-Term Obligations Account Group is used to account for all long-term obligations of the County, except those accounted for in the proprietary funds.

Discretely Presented Component Units:

Governmental Fund Type These funds are used to account for separate legal entities operated in a manner similar to the governmental funds of the primary government.

Proprietary Fund Type These funds are used to account for separate legal entities financed and operated in a manner similar to private business enterprises. The cost of providing goods and services is financed through user fees and charges.

(B) Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types and expendable trust funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earning components. Proprietary fund type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made.

All governmental fund types, expendable trust funds, agency funds, and DCH are accounted for using the modified accrual basis of accounting. Under this basis, revenues are recognized in the accounting period when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current year or soon enough thereafter to be used to pay liabilities of the year. The available period for the County is sixty days after year end.

In applying the susceptible to accrual concept under the modified accrual basis, the following revenue sources are deemed both measurable and available: earnings on investments, sales tax (see Note 7), federal and state grants, and charges for current services. Major revenue sources not susceptible to accrual include licenses and permits, and fines and forfeitures, which are not considered measurable until received.

The County reports deferred revenues on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the measurable and available criteria for recognition in the current period. In the subsequent period, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the combined balance sheet and

Delaware County, Ohio

Notes to the General Purpose Financial Statements For The Year Ended December 31, 1999

revenue is recognized. Special assessments are recorded as deferred revenue because they do not meet the availability criteria.

Property taxes measurable as of December 31, 1999, and delinquent property taxes, whose availability is indeterminable and which are intended to finance 2000 operations, have been recorded as deferred revenue.

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. Principal and interest on general long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payment to be made early in the following year. The costs of accumulated unpaid vacation and sick leave are reported as fund liabilities in the period in which they will be liquidated with available financial resource rather than in the period earned by employees. Allocation of cost, such as depreciation and amortization, are not recognized in the governmental funds.

The accrual basis of accounting is utilized for reporting purposes by the proprietary fund types and the Workshop. Revenues are recognized when they are earned, if measurable, and expenses are recognized when they are incurred, if measurable. Unbilled service charges receivable are recognized as revenues at year end.

(C) Budgetary Data

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriation resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriations resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than agency funds, are required to be budgeted and appropriated.

Budgetary information for the component units are not reported because it is not included in the entity for which the "appropriated budget" is adopted, and does not itself maintain budgetary financial records. The primary level of budgetary control is at the object level within each department. Any budgetary modifications at this level may only be made by resolution of the County Commissioners. The Special Litter Special Revenue Fund was not budgeted because revenues and/or expenditures were not anticipated and none were received or expended.

Tax Budget A budget of estimated revenue and expenditures is submitted to the County Auditor, as Secretary of the County Budget Commission, by July 20 of each year, for the period January 1 to December 31 of the following year.

Estimated Resources The County Budget Commission determines if the budget substantiates a need to levy all or part of previously authorized taxes and reviews estimated revenue. The Commission certifies its actions to the County by September 1st. As part of this certification, the County receives the official certificate of estimated resources, which states the estimated beginning fund balance and the projected revenue of each fund. Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered balances from the preceding year. The certificate may be further amended during the year if the County Auditor determines, and the Budget Commission agrees, that an estimate needs to be either increased or decreased. The amounts reported on the budgetary statements reflect the amounts in the final amended official certificate of estimated resources issued during 1999.

Appropriations A temporary appropriation resolution to control expenditures may be passed on or about January 1 of each year for the period of January 1 to March 31. An annual appropriation resolution must be passed by April 1 of each year for the period January 1 to December 31. The appropriation resolution fixes spending authority at the fund, department, and object level. The Ohio Revised Code prohibits encumbrances plus expenditures from exceeding appropriations at the fund, department and object level. The appropriation resolution may be amended during the year as new information becomes available, provided that total fund appropriations do not exceed current estimated resources, as certified.

Delaware County, Ohio

Notes to the General Purpose Financial Statements For The Year Ended December 31, 1999

The allocation of appropriations among departments and objects within a fund may be modified during the year only by a resolution of the Commissioners. During the year, several supplemental appropriation resolutions were legally enacted by the County Commissioners. The amounts of the increases were not significant. The budget figures which appear in the statement of budgetary comparisons represent the final appropriations amounts including all amendments and modifications. To establish better comparisons, budgetary statements include current year appropriations and disbursements and encumbrances against these appropriations. Payments against prior year encumbrances are not included in the budgetary statements.

Encumbrances As part of formal budgetary control, purchase orders, contracts, and other commitments for the expenditure of monies are encumbered and recorded as the equivalent of expenditures on the non-GAAP budgetary basis in order to reserve that portion of the applicable appropriation and to determine and maintain legal compliance. On the GAAP basis, encumbrances outstanding at year end are reported as reservations of fund balances for subsequent-year expenditures for governmental funds and are reported in the notes to the financial statements for proprietary funds.

Lapsing of Appropriations At the close of each year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriations. Encumbered appropriations are carried forward to the succeeding fiscal year and not reappropriated.

(D) Cash and Investments

To improve cash management, cash received by the County is pooled. Monies for all funds are maintained in this pool. Individual fund integrity is maintained through the County's records. Each fund's interest in the pool is presented as "Equity in Pooled Cash and Cash Equivalents" on the balance sheet.

During 1999, investments were limited to non-negotiable certificates of deposit, which are reported at cost, and STAROhio. The State Treasury Asset Reserve of Ohio (STAROhio) is an investment pool management by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the fair value the investment could be sold for on December 31, 1999.

Under existing Ohio statutes all investment earnings are assigned to the General Fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the General Fund during 1999 amounted to \$3,302,029, which includes approximately \$2,992,127 assigned from other County funds.

The County has segregated bank accounts for monies held separate from the County's central bank account and within various departments. These interest bearing depository accounts are presented in the Combined Balance Sheet as "Cash and Cash Equivalents in Segregated Accounts" and "Cash and Cash Equivalents with Fiscal Agent" since they are not required to be deposited into the County treasury.

For purposes of the Combined Statement of Cash Flows and for presentation of the Combined Balance Sheet, investments of the cash management pool and investments with original maturities of three months or less at the time they are purchased by the County are considered to be cash equivalents. Investments with an initial maturity of more than three months are reported as investments.

(E) Inventory of Materials and Supplies

Inventories of governmental funds are stated at cost while inventories of proprietary funds and the Workshop are stated at the lower of cost or market. For all funds and the Workshop, cost is determined on a first-in, first-out basis. The costs of inventory items are recorded as expenditures in the governmental fund types when purchased. Reported supplies inventory is equally offset by a fund balance reserve in the governmental funds which indicates that it does not constitute available spendable resources even though it is a component of net current assets. Inventories of proprietary funds and the Workshop consist of chemicals, piping, and fuel, and are expensed when used.

Delaware County, Ohio

**Notes to the General Purpose Financial Statements
For The Year Ended December 31, 1999**

(F) Prepaid Items

Payments made to vendors for services that will benefit the period beyond December 31, 1999 are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

(G) Restricted Assets

Certain proceeds of general obligation bonds are classified as restricted assets on the balance sheet because their use is limited by the applicable bond covenants.

(H) Bond Discounts, Premiums, and Issuance Costs

When general obligation bonded debt proceeds are placed in a proprietary type fund, and the debt will be serviced from revenues generated by that fund, any material issuance costs are reported as deferred charges and amortized over the life of the bond using the interest method. Any material discounts or premiums (1) are shown as additions to, or deductions from, the account of the bond liability, (2) are amortized using the interest method, and (3) are reflected as interest expense in the statement of revenues, expenses, and changes in retained earnings.

(I) Fixed Assets and Depreciation

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds and the related assets are reported in the general fixed assets account group. Fixed assets utilized in the proprietary funds are capitalized in the respective fund. All fixed assets are capitalized at cost (or estimated historical cost) and updated for the cost of additions and retirements during the year. Donated fixed assets are recorded at their fair market values as of the date donated. The County has established a capitalization threshold for fixed assets at \$1,000 with the exception of land, as land was listed regardless of cost.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related fund fixed assets.

Public domain (infrastructure) general fixed assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems are not capitalized or reported, as these assets are immovable and of value only to the County.

Assets in the general fixed assets account group are not depreciated. Depreciation for the workshop is calculated using straight-line and accelerated methods over the useful lives of the asset. Depreciation in the proprietary fund types and DCH is computed using the straight-line basis over the following estimated useful lives:

Description	Primary Government Estimated Lives	Component Units Estimated Lives
Machinery, Equipment, Furniture and Fixtures	5-15	5-10
Buildings and Improvements	40	40
Sewer Lines	70	-

Interest is capitalized on proprietary fund assets acquired with tax exempt debt. The amount of interest to be capitalized is calculated by offsetting interest expense incurred from the date of borrowing until completion of the project with interest earned on invested proceeds over the same period. Capitalized interest is amortized on the straight-line basis over the estimated useful life of the asset. For 1999, net interest expense capitalized on construction projects in the proprietary funds was \$695,891.

Delaware County, Ohio

Notes to the General Purpose Financial Statements For The Year Ended December 31, 1999

(J) Interfund Receivables/Payables

Receivables and payables resulting from transactions between individual funds for services provided or goods received are classified as "Due from Other Funds" or "Due to Other Funds" on the balance sheet. Short-term interfund loans are classified as "Interfund Receivables/Payables".

(K) Compensated Absences

The County accrues a liability for vacation benefits as the benefits are earned if the employees rights to receive compensation are attributable to services already rendered and it is probable that the County will compensate the employees for the benefits through paid time off or some other means. Sick leave benefits are accrued as a liability using the vesting method. The liability is based on the sick leave accumulated at December 31, by those employees who are currently eligible to receive termination payments and by those employees for whom it is probable they will become eligible to receive termination benefits in the future.

For governmental funds, the County's liability for unpaid accumulated sick leave and vacation time is the amount to be paid using expendable available financial resources and is reported as an accrued liability in the fund from which the individuals who have accumulated the unpaid compensated absences are paid. The balance of the liability is reported in the General Long-Term Obligations Account Group. In proprietary funds, the entire amount of unpaid compensated absences is reported as a fund liability.

(L) Intergovernmental Revenue

For governmental funds, intergovernmental revenues, such as grants awarded on a non-reimbursement basis, shared revenues, and entitlements are recorded as intergovernmental receivables and revenues when measurable and available. Reimbursement-type grants are recorded as receivables and revenues when the related expenditures are incurred. Grants, entitlements or shared revenues received for proprietary fund operating purposes are recognized as non-operating revenues in the accounting period in which they are earned and become measurable. Such resources restricted for the construction of capital assets are recorded as contributed capital.

(M) Accrued and Long-term Liabilities

In general, governmental fund payables and accrued liabilities are reported as obligations of the funds regardless of whether they will be liquidated with current resources. However, compensated absences and contractually required pension contributions are reported as a liability in the general long-term obligations account group to the extent that they will not be paid with current expendable available financial resources. Payments made more than sixty days after year end are generally considered not to have been paid with current available financial resources. Long-term debt and other obligations financed by proprietary funds are reported as liabilities in the appropriate proprietary funds.

Under Ohio law, a debt retirement fund may be created and used for the payment of all debt principal and interest. Generally accepted accounting principles require the allocation of the debt liability among the appropriate funds and the general long-term obligations account group, with principal and interest payments on matured general obligation long-term debt being reported in the debt service fund. To comply with GAAP reporting requirements, the County's debt retirement fund has been split among the appropriate funds and account groups. Debt service fund resources used to pay both principal and interest have also been allocated accordingly.

(N) Contributed Capital

Contributed capital represents resources from other funds, other governments, private sources, and the County that is provided to enterprise funds and is not subject to repayment. These assets are recorded at their fair market value on the date contributed. Tap-in fees are recorded as contributed capital to the extent they exceed the actual costs of the connection to the sewer system. Depreciation on those assets acquired or constructed with contributed resources is expensed and closed to retained earnings at year end.

Delaware County, Ohio

Notes to the General Purpose Financial Statements For The Year Ended December 31, 1999

(O) Reserves of Fund Equity

The County records reservations for those portions of fund equity which are legally segregated for a specific future use or which do not represent available, spendable resources and therefore, are not available for appropriations for expenditures. Unreserved fund balance indicates that portion of fund equity which is available for appropriation in future periods. Fund equity reserves have been established for encumbrances, inventory, and community development block grant loans to local businesses.

(P) Interfund Transactions

Quasi-external transactions are accounted for as revenues and expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

(Q) Total Column on General Purpose Financial Statements

Total columns on the general purpose financial statements are captioned (Memorandum Only) to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data. When the title of a statement indicates that a component unit is included, two total columns are presented. The first is captioned primary government to indicate that only those activities that comprise the County's legal entity have been included. The second is captioned reporting entity and includes the activity and operations of the County's legally separate discretely presented component unit. See Note 1. The total column on statements which do not include a component unit have no additional caption.

Note 3. Accountability and Compliance

A. Accountability

The following funds had a deficit fund balance or retained earnings as of December 31, 1999:

	<u>Deficit Fund Balance/ Retained Earnings</u>
Special Revenue Fund:	
Economic Development	\$2,557
Enterprise Fund:	
Delaware Area Transit Agency	48,999

The deficit in the Economic Development special revenue fund arose from the application of generally accepted accounting principles. The general fund is liable for any deficit in this fund and provides operating transfers when cash is required, not when accruals occur. The Delaware Area Transit Agency enterprise fund was a new operation for the County in 1999. Management is analyzing the operations to determine appropriate steps to eliminate the deficit.

B. Compliance

Expenditures plus outstanding encumbrances exceeded appropriations in the Roadway capital projects fund and the Sanitary Engineer enterprise fund within the interest and fiscal charges expense account by \$24,680 and \$565,945 respectively.

Delaware County, Ohio

**Notes to the General Purpose Financial Statements
For The Year Ended December 31, 1999**

Note 4. Budgetary Basis of Accounting

While reporting financial position, results of operations and changes in fund balance 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 Combined Statement of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual (Budget Basis), All Governmental Fund Types and Expendable Trust Funds - Primary Government, and the Combined Statement of Revenues, Expenses, and Changes in Fund Balance, Budget and Actual (Budget Basis), All Proprietary Fund Types - Primary Government, are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget and to demonstrate compliance with state statute. The major differences between the budget basis and the GAAP basis are:

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Expenditures/expenses are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
3. Encumbrances are treated as expenditures/expenses for all funds (budget) rather than as a reservation of fund balance for governmental fund types and as note disclosure for the proprietary fund types (GAAP).
4. For proprietary funds, the acquisition and construction of capital assets are reported on the operating statement (budget) rather than as balance sheet transactions (GAAP).

Adjustments necessary to convert the results of operations at the end of the year on the GAAP basis to the Budget basis for the governmental funds and proprietary funds are as follows:

Excess of Revenues and Other Financing Sources
Over (Under) Expenditures and Other Uses
All Governmental Fund Types and Similar Trust Funds

	General	Special Revenue	Capital Projects	Expendable Trust
GAAP Basis	\$2,519,367	\$3,219,204	(\$272,387)	\$11,399
Revenue Accruals	(748,895)	186,557	47,986	0
Expenditure Accruals	1,044,086	502,994	974,787	0
Operating Transfers Out	(379,242)	0	(895,893)	0
Revolving Loans:				
Issued	0	(1,005,000)	0	0
Repaid	0	454,509	0	0
Encumbrances Outstanding at Year End	(730,492)	(2,671,450)	(1,782,880)	0
Disbursements Against Prior Year				
Encumbrances	219,830	950,535	271,594	0
Budget Basis	\$1,924,654	\$1,637,349	(\$1,656,793)	\$11,399

Net Income (Loss)/Excess of Revenues Over
Expenses and Operating Transfers
Proprietary Fund Types

	Enterprise	Internal Services
Net Income	(\$552,971)	\$386,361
Revenue Accruals	272,815	0
Expense Accruals	2,518,456	(160,367)
Change in Prepaids	(1,075)	(7,390)
Nonbudgeted Cash	0	290,857
Change in Inventory	\$84	\$0

Delaware County, Ohio

**Notes to the General Purpose Financial Statements
For The Year Ended December 31, 1999**

	Enterprise	Internal Services
Change in Fair Value	\$299,775	\$0
Unrecorded Interest	(196,286)	0
Depreciation and Amortization	2,228,196	3,567
Acquisition of Assets	(23,651,286)	0
Sale of Bonds	56,588,908	0
Interest and Fiscal Charges	(565,945)	
Amortization of Issuance Costs	18,335	0
Encumbrances Outstanding at Year End	(23,217,422)	(265,023)
Disbursements Against Prior Year		
Encumbrances	338,235	350,410
Contributed Capital Received in Cash	11,248,144	0
Debt Principal Retirement	(1,781,518)	0
Budget Basis	\$23,546,445	\$598,415

Note 5. Cash and Cash Equivalents

(A) Primary Government

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 demand 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.

Inactive monies may be deposited or invested in the following securities:

1. United States treasury notes, bills, bonds, 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;
2. Bonds, notes, debentures, or any other obligations or securities 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 that the market value of the securities to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bond and other obligations of the State of Ohio or its political subdivision, 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 (STAROhio).
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;

Delaware County, Ohio

**Notes to the General Purpose Financial Statements
For The Year Ended December 31, 1999**

9. High grade commercial paper in an amount not to exceed five percent of the County's total average portfolio;
10. Bankers acceptances for a period not to exceed 270 days and in an amount not to exceed ten percent of the County's total average portfolio.

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 qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation, 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 with the institution.

Various departments of the County had \$10,601 as cash collections and \$235 in Petty Cash Funds as of December 31, 1999.

Deposits At year-end the carrying amount of the County's deposits was \$12,133,800 and the bank balance was \$12,909,024. Of the bank balance:

1. \$300,000 was covered by federal depository insurance; and
2. \$12,609,024 was uninsured and uncollateralized. Although all statutory requirements for the investment of money had been followed, non-compliance with federal guidelines could subject the deposits to a successful claim by the FDIC.

Investments The County's investments are categorized to give an indication of the level of risk assumed by the County at year end. Category 1 includes investments that are insured or registered or for which the securities are held by the County or its agent in the County's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the County's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty, or by its trust department or agent but not in the County's name. No-Load Mutual Funds and STAROhio, an investment pool operated by the Ohio State Treasurer, are unclassified investments since they are not evidenced by securities that exist in physical or book entry form.

Description	Category			Fair Value
	1	2	3	
U.S Treasury Notes	\$0	\$20,988,293	\$0	\$20,988,293
Federal Agency Securities	0	39,171,242	0	39,171,242
Repurchase Agreements	0	0	2,915,000	2,915,000
Total	\$0	\$60,159,535	\$2,915,000	63,074,535
No-Load Mutual Funds				164,633
STAROhio				47,505,319
Total				\$110,744,487

The classification of cash and cash equivalents, and investments on the combined financial statements is based on criteria set forth in GASB Statement No. 9, "Reporting Cash Flows of Proprietary and Non-Expendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting." A reconciliation between the classifications of cash and cash equivalents

Delaware County, Ohio

**Notes to the General Purpose Financial Statements
For The Year Ended December 31, 1999**

and investments on the combined financial statements and the classifications of deposits and investments presented above per GASB Statement No. 3 is as follows:

	Cash and Cash Equivalents/Deposits	Investments
GASB Statement 9	\$88,477,799	\$34,411,324
Cash on Hand and Petty Cash Funds	(10,836)	0
Federal Agency Securities	(25,748,211)	25,748,211
STAROhio/No-Load Mutual Funds	(47,669,952)	47,669,952
Repurchase Agreements	(2,915,000)	2,915,000
GASB Statement 3	\$12,133,800	\$110,744,487

(B) Component Unit

Delaware Creative Housing Inc's cash balance of \$11,595 consists of demand deposits which are insured by the Federal Deposit Insurance Corporation. The Alpha Group maintains various accounts with a bank and a money market account with a brokerage firm, both of which are classified as cash and cash equivalents. The cash accounts at the bank, in the amount of \$125,258, are insured by the Federal Deposit Insurance Corporation. The Workshop is holding \$417,713 in mutual funds at a brokerage firm. This account is insured by Securities Investor Protection Corporation. There are no statutory guidelines regarding the deposit and investment of funds by the not-for-profit corporation.

Note 6. Property Taxes

Property taxes are levied and assessed on a calendar year basis. Property taxes include amounts levied against all real, public utility, and tangible personal (used in business) property located in the County. Real property taxes are levied after April 1 on the assessed value list as of the prior January 1, the lien date. Public utility property taxes attached as a lien on December 31 of the prior year, were levied April 1 and are collected with real property taxes. Assessed values for real property taxes are established by State law at thirty-five percent of appraised market value. All property is required to be revalued every six years. Public utility property taxes are assessed on tangible personal property at eighty-eight percent of true value (with certain exceptions) and on real property at thirty-five percent of true value. Tangible personal property taxes are levied after April 1 on the value listed as of December 31 of the current year. Tangible personal property assessments are twenty-five percent of true value. The assessed values upon which the 1999 taxes were collected are:

	Amount	Percent
Agricultural/Residential And Other Real Estate	\$2,174,605,100	88%
Public Utility	126,479,550	5%
Tangible Personal Property	177,173,002	7%
Total Assessed Value	\$2,478,257,652	100%
Tax rate per \$1,000 of Assessed valuation	\$4.62	

Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31 with the remainder payable by June 20. Under certain circumstances, state statute permits later payment dates to be established. Tangible personal property taxes paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30; if paid semi-annually, the first payment is due April 30, with the remainder payable by September 20.

The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County.

Delaware County, Ohio

**Notes to the General Purpose Financial Statements
For The Year Ended December 31, 1999**

The amount of the County's tax collections which will flow through an agency fund is reported as Taxes Receivable on the combined balance sheet in both the agency fund and the governmental fund which will receive the tax distribution.

Accrued property taxes receivable represent delinquent taxes outstanding and real, tangible personal, and public utility taxes which were measurable as of December 31, 1999. Although total property tax collections for the next year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31, and are not intended to finance 1999 operations. The receivable is therefore offset by a credit to deferred revenue.

Note 7. Permissive Sales and Use Tax

In November of 1971, the County Commissioners by resolution imposed a one-half of one percent sales tax on all retail sales made in the County, pursuant to Sections 5739.02 and 5741.02 of the Ohio Revised Code. The tax went into effect on January 1, 1972 and is in effect until it is repealed. Effective October 1, 1996 through September 30, 1998, the County Commissioners, by resolution, imposed an additional three-quarters of one per cent sales tax on all retail sales made in the County, pursuant to Sections 5739.02, and 5741.02 of the Ohio Revised Code. Concurrently with the additional sales tax, the County Commissioners authorized the reduction of one mill of property tax levy. In July 1998, the Board 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 voters overwhelmingly approved the extension of the additional sales tax, thereby extending the effective date of collections to December 31, 2008. One-half of one percent of the additional revenue is for the maintenance and improvement of county roads with the remaining one-quarter of one per cent allocated to the County's general fund to compensate for the corresponding reduction of property tax revenues.

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 to the State Auditor the amount of the tax to be returned to the County. The State Tax Commissioner's certification must be made within forty-five days after the end of the month. The State Auditor then has five days in which to draw a warrant payable to the County.

Sales tax revenue in 1999 amounted to \$13,639,777. The General Fund received \$8,183,866 of the revenues to pay costs of administering and operating the County's emergency medical services and to supplement general fund revenues. The Motor and Gas Fund received \$5,455,911 of revenues to improve County roads and bridges.

Note 8. Receivables

Receivables at December 31, 1999, consisted of taxes, accrued interest, accounts (billings for user charged services, including unbilled utility services, and rental payments), loans and intergovernmental receivables arising from entitlements and shared revenues. All receivables are considered collectible in full, including accounts receivable which, if delinquent, may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

Note 9. Fixed Assets

A summary of the proprietary fund and component unit fixed assets at December 31, 1999 follows:

	<u>Primary Government</u>		<u>Component Unit</u>
	<u>Enterprise</u>	<u>Internal Service</u>	<u>Alpha Group</u>
Land	\$3,442,915	\$0	\$38,000
Building and Building Improvements	20,551,760	0	667,359
Machinery, Equipment, Furniture and Fixtures	14,684,753	23,285	341,298
Sewer Lines	35,140,550	0	0
Construction in Progress	26,409,275	0	0
Total Gross Assets	100,229,253	23,285	1,046,657
Less: Accumulated Depreciation	11,846,127	12,886	317,989
Total Net Assets	<u>\$88,383,126</u>	<u>\$10,399</u>	<u>\$728,668</u>

Delaware County, Ohio

**Notes to the General Purpose Financial Statements
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A summary of the changes in general fixed assets of the primary government and DCH is as follows:

Primary Government

	December 31, 1998	Additions	Deductions	December 31, 1999
Land	\$1,807,805	\$777,668	\$0	\$2,585,473
Building and Improvements	16,906,410	559,075	0	17,465,485
Machinery and Equipment	10,668,036	2,384,528	1,073,947	11,978,617
Construction in Progress	519,415	859,907	498,586	880,736
Total	\$29,901,666	\$4,581,178	\$1,572,533	\$32,910,311

DCH

	December 31, 1998	Additions	Deductions	December 31, 1999
Land	\$92,587	\$0	\$0	\$92,587
Building and Improvements	501,189	0	0	501,189
Machinery and Equipment	1,857	0	0	1,857
Accumulated Depreciation	(51,795)	0	(13,978)	(65,773)
Total	\$543,838	\$0	(\$13,978)	\$529,860

Note 10. Risk Management

(A) Health Benefits

The County established a limited risk management program in 1990 for employee health care benefits. A third party administrator reviews, and the County pays, all claims. The premiums are paid into the Health Insurance Internal Service Fund by the participating County funds. The monthly premiums paid during 1999 were \$244.96 for single coverage and \$612.40 for family coverage. Premiums are based upon the insured funds' claims experience. An excess coverage insurance policy covers annual individual claims in excess of \$60,000 with an unlimited maximum and aggregate claims in excess of \$2,423,468. The County had three occurrences in which settled claims exceeded coverage provided by the fund on an individual level for 1999 in the total amount of \$89,140. Settled claims have not exceeded the total stop-loss coverage in any of the last three years. The liability for unpaid claims of \$251,704 reported in the Health Insurance Internal Service Fund at December 31, 1999, is based on the existing unpaid claims and an estimate for incurred but unreported claims at year end. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses.

Changes in the fund's claims liability amount in 1998 and 1999 were:

	Beginning of Year Liability	Current Year Claims and Changes in Estimates	Claims Payments	End of Year Liability
1998	\$553,181	\$2,196,779	\$2,162,604	\$587,356
1999	587,356	2,034,147	2,369,799	251,704

(B) General Liability

Delaware County also retains the risk for property, casualty, and public official's insurance coverage up to \$100,000 per occurrence for Property and \$500,000 per occurrence for Casualty Insurance. An excess coverage policy is procured to cover annual claims exceeding \$500,000 to the Self-Insurance Fund. Settlement amounts have not exceeded insurance coverage for the last three years. There has not been a significant reduction in coverage from the prior year.

Delaware County, Ohio

**Notes to the General Purpose Financial Statements
For The Year Ended December 31, 1999**

In 1996, the County contracted with an actuarial firm to determine the needed reserve and a loss forecast analysis. The firm concluded that the current program is structurally sound, adequately funded for systemic and unsystemic exposures, and competitively priced. The County analyzes all outstanding and potential claims for which the County would be liable. Those claims which are judged to have a high probability of reaching a settlement against the County, and the amount of the claim which can be reasonably estimated are shown as liabilities in the Self-Insurance Fund. Those claims in which the liability cannot be reasonably estimated, or a less than probable chance of requiring a settlement are not displayed within the fund. These claims are discussed in Note 26. The County received \$215 in reimbursements from other insurance companies.

The changes in the fund's liability amount in 1998 and 1999 were:

	Beginning of Year Liability	Current Year Claims and Changes in Estimates	Claims Payments	End of Year Liability
1998	\$1,437	\$41,446	\$37,539	\$5,344
1999	5,344	233,811	55,153	184,002

(C) Worker's Compensation

For 1999, the County participated in the County Commissioners Association of Ohio Workers' Compensation Group Rating Plan (Plan), an insurance purchasing pool (See Note 23). The Plan is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The workers compensation experience of the participating counties is calculated as one experience and a common premium rate is applied to all participants in the Plan. Each participant pays its workers' compensation premium to the State based on the rate for the Plan rather than its individual rate. In order to allocate the savings derived by formation of the Plan, and to maximize the number of participants in the Plan, the Plan's executive committee annually calculates the total savings which accrued to the Plan through its formation. This savings is then compared to the overall savings percentage of the Plan. The Plan's executive committee then collects rate contributions from or pays equalization rebates to the various participants. Participation in the Plan is limited to counties that can meet the Plan's selection criteria. The firm of Comp Management, Inc. provides administrative, cost control and actuarial services to the Plan. Each year, the County pays an enrollment fee to the Plan to cover the costs of administering the program.

The County may withdraw from the Plan if written notice is provided sixty days prior to the prescribed application deadline of the Ohio Bureau of Workers' Compensation. However, the participant is not relieved of the obligation to pay any amounts owed to the Plan prior to withdrawal, and any participant leaving the Plan allows the representative of the Plan to access loss experience for three years following the last year of participation.

Note 11. Defined Benefit Pension Plans

(A) Public Employees Retirement System

The County contributes to the Public Employees Retirement System of Ohio (PERS), a cost-sharing multiple employer public employee retirement system administered by the Public Employees Retirement Board. PERS provides basic retirement benefits, disability, and survivor benefits based on eligible service credit to members and beneficiaries. Benefits are established by Chapter 145 of the Ohio Revised Code. PERS issues a publicly available financial report that includes financial statements and required supplementary information for PERS. That report may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215.

Plan members, other than those engaged in law enforcement, are required to contribute 8.5 percent of their annual covered salary to fund pension obligations; the County is required to contribute 9.35 percent. For law enforcement employees, the employee contribution is 9 percent and the employer contribution is 12.5 percent. Contributions are authorized by state statute. The contribution rates are determined actuarially. The County's contributions to PERS for the years ended December 31, 1999, 1998, and 1997 were \$2,083,612, \$1,861,844, and \$1,474,631, respectively. The full amount has been contributed for 1998 and 1997. Seventy-three percent has been contributed for 1999 with the remainder being reported as a fund liability

Delaware County, Ohio

Notes to the General Purpose Financial Statements For The Year Ended December 31, 1999

and within the general long-term obligations account group.

(B) State Teachers Retirement System

Certified teachers employed by the school for the Developmentally Disabled participate in the State Teachers Retirement System of Ohio (STRS), a cost-sharing multiple employer public employee retirement system administered by the State Teachers Retirement Board. STRS provides basic retirement benefits, disability, and survivor benefits based on eligible service credit to members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. STRS issues a publicly available financial report that includes financial statements and required supplementary information for STRS. That report may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771.

Plan members are required to contribute 9.3 percent of their annual covered salary and the County is required to contribute 14 percent; 10.5 percent was the portion used to fund pension obligations. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The County's contributions to STRS for the years ended December 31, 1999, 1998, and 1997 were \$70,002, \$68,384, and \$57,096, respectively. The full amount has been contributed for 1998 and 1997. Eighty eight percent has been contributed for 1999 with the remainder being reported as a fund liability and within the general long-term obligations account group.

Note 12. Postemployment Benefits

The Public Employees Retirement System of Ohio (PERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit. Health care coverage for disability recipients and primary survivor recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to PERS is set aside for the funding of postretirement health care based on authority granted by state statute. The 1999 employer contribution rate was 13.55 percent of covered payroll; 4.2 percent was the portion that was used to fund health care for the year 1999. The law enforcement employer rate for 1999 was 16.70 percent and 4.2 percent was used to fund health care.

For 1999, benefits were funded on a pay-as-you-go basis. OPEB are financed through employer contributions and investment earnings. The contributions allocated to retiree health care, along with investment income on allocated assets and periodic adjustments in health care provision, are expected to be sufficient to sustain the program indefinitely. During 1998, OPEB expenditures made by PERS were \$440,596,663. As of December 31, 1998, the unaudited estimated net assets available for future OPEB payments were \$9,447,325,318. At December 31, 1998, the total number of benefit recipients eligible for OPEB through PERS was 115,579. The County's actual contributions for 1999 which were used to fund OPEB were \$908,005.

Comprehensive health care benefits are provided to retired teachers and their dependents through the State Teachers Retirement System (STRS). Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare premiums. Benefit provisions and the obligation to contribute are established by the STRS based on authority granted by State statute. Benefits are funded on a pay-as-you-go basis.

The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. By Ohio law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. Beginning July 1, 1998, the board allocated employer contributions equal to 3.5 percent. For the County this amount equaled \$17,500 during 1999.

STRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund was \$2,156 million at June 30, 1998. For the year ended June 30, 1998, net health care costs paid by STRS were \$219,224,000. There were 91,999 eligible benefit recipients.

Delaware County, Ohio

**Notes to the General Purpose Financial Statements
For The Year Ended December 31, 1999**

Note 13. Compensated Absences

County employees earn vacation at varying rates ranging from two to five weeks per year. Sick leave is accrued based on hours worked. Accumulated vacation cannot exceed three times the annual accumulation rate for an employee. Sick leave accumulates without limit and is paid to employees upon separation at varying rates. All accumulated, unused vacation time is paid upon separation with the County. At December 31, 1999, the liability for compensated absences was \$1,511,968 for the Primary Government.

Note 14. Food Stamps

The County's Department of Human Services (Welfare) distributed, through contracting issuance centers, federal food stamps to entitled recipients within Delaware County. The receipt and issuance of these stamps have the characteristics of federal "grants"; however, the Department of Human Services merely acts in an intermediary capacity. Therefore, the inventory value of these stamps is not reflected in the accompanying financial statements as the only economic interest related to these stamps rests with the ultimate recipient. Changes in food stamps during 1999 were:

Beginning Balance	\$445,169
Receipts	1,444,370
Disbursements	1,881,275
Ending Balance	\$8,264

Note 15. Notes Payable

During 1999, the County paid off the \$845,000 outstanding bond anticipation notes for the purpose of building new roads within the Tartan Fields subdivision.

Note 16. Long Term Obligations

(A) Primary Government

The County's long-term obligations activity for the year ended December 31, 1999, was as follows:

	Outstanding 12/31/98	Additions	Deductions	Outstanding 12/31/99
<u>Enterprise Funds</u>				
<u>General Obligation Bonds</u>				
1995 Sewer Improvement Bonds - 4.3-5.5%	\$19,075,000	\$0	\$1,480,000	\$17,595,000
1999 Sewer Improvement Bonds - 3.3-5.05%	0	57,550,000	0	57,550,000
<u>Other Long-Term Obligations</u>				
Compensated Absences	68,662	21,870	0	90,532
OWDA Loan - 6.44%	2,126,911	0	301,518	1,825,393
Total Enterprise Fund Obligations	21,270,573	57,571,870	1,781,518	77,060,925
<u>Internal Service Funds</u>				
<u>Other Long-Term Obligations</u>				
Compensated Absences	4,478	0	948	3,530

Continued

Delaware County, Ohio

**Notes to the General Purpose Financial Statements
For The Year Ended December 31, 1999**

	Outstanding 12/31/98	Additions	Deductions	Outstanding 12/31/99
<u>General Long-Term Obligations</u>				
1997 Capital Facilities Bond – 4.0 – 4.8%	5,000,000	0	125,000	4,875,000
1999 Special Assessment Bond	0	970,000	0	970,000
Compensated Absences	1,096,501	157,292	0	1,253,793
Intergovernmental Payable	39,114	14,127	0	53,241
Total - General Long-Term Obligations - Primary Government	6,135,615	1,141,419	125,000	7,152,034
Total – All Long-Term Obligations	\$27,410,666	\$58,713,289	\$1,907,466	\$84,216,489

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 enterprise fund obligations are payable from unvoted property tax revenues to the extent operating resources of the Sanitary Engineer Fund are not available to meet the annual debt service requirements. The County expects that all of the debt service on the bonds will be paid from the revenues of the sewer fund. The general obligation bonds reported as general long-term obligations are payable from unvoted property tax revenues.

General Obligation Bonds

The County issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities and the refinancing of bond anticipation notes. 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 general long-term obligations are payable from unvoted property tax revenues.

1995 Sewer Improvement Bonds: The 1995 Sewer Improvement Bonds were issued with an original discount of \$271,863. The bonds are reported on the Balance Sheet at year end net of the unamortized discount of \$209,562.

1999 Sewer Improvement Bonds: The 1999 Sewer Improvement Bonds were issued with an original discount of \$961,092. The bonds are reported on the Balance Sheet at year end net of the unamortized discount.

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

Year	Mandatory Redemption		
	1995 Sewer Improvement Bonds	1997 Capital Improvement Bonds	1999 Sewer Improvement Bonds
2011	\$985,000	\$325,000	\$0
2012	1,040,000	350,000	0
2013	1,105,000	375,000	0
2014	1,135,000	400,000	0
2015	1,075,000	425,000	0
2016	0	455,000	0
2017	0	205,000	0
2018	0	0	0
2019	0	0	2,500,000
2020	0	0	2,645,000
2021	0	0	2,795,000
2022	0	0	2,950,000
2023	0	0	3,115,000

Delaware County, Ohio

**Notes to the General Purpose Financial Statements
For The Year Ended December 31, 1999**

The general obligation bonds are also subject to prior redemption on or after December 1, by and at the sole option of the County, either in whole on any date and in integral multiples of \$5,000, plus accrued interest to the redemption date. The date each bond issue may be called and the redemption prices, expressed as percentages of the principal amount redeemable, are set forth below:

Redemption Dates	Redemption Prices (Percent of Par)		
	1995 Sewer Improvement Bonds	1997 Capital Improvement Bonds	1999 Sewer Improvement Bonds
December 1, 2005 to November 30, 2006	101%		
December 1, 2006 and thereafter	100		
December 1, 2007 to November 30, 2008		101%	
December 1, 2008 and thereafter		100	
December 1, 2009 to November 30, 2010			101%
December 1, 2010 and thereafter			100

Special Assessment Bonds: Special assessment bonds are payable from the proceeds of assessments levied against the specific property owners who primarily benefited from the project. Special assessment monies will be received in and the debt will be retired through the debt service fund. In the event that property owners fail to make their special assessment payments, the County is responsible for providing the resources to meet the annual principal and interest payments.

OWDA Loan: The Ohio Water Development Authority loan will be paid from charges for services revenue in the Sanitary Engineer Enterprise Fund.

Compensated Absences: Sick and vacation benefits will be paid from the fund from which the employee is paid. The change in Compensated Absences is presented as net because it is not practical to determine the actual increases and decreases.

The following is a summary of the future annual principal and interest payments to retire the debt obligations:

General Long-Term Debt Obligations			
General			
Obligation Bonds			
Year Ended 12/31	Governmental Purposes	Special Assessment Bonds	Total
2000	\$384,242	\$124,708	\$508,950
2001	388,775	121,507	510,282
2002	392,758	123,108	515,866
2003	401,247	124,367	525,614
2004-2008	2,129,213	620,468	2,749,681
2009-2013	2,266,425	125,880	2,392,305
2014-2018	1,656,750	0	1,656,750
Total	\$7,619,410	\$1,240,038	\$8,859,448

Enterprise Related Debt			
General			
Obligation Bonds			
Supported by			
Year Ended 12/31	Enterprise Revenues	OWDA Loan	Total
2000	\$6,916,699	\$438,491	\$7,355,190
2001	6,901,414	438,491	7,339,905
2002	6,878,999	438,491	7,317,490
2003	6,860,686	438,491	7,299,177

Delaware County, Ohio

**Notes to the General Purpose Financial Statements
For The Year Ended December 31, 1999**

Year Ended 12/31	General Obligation Bonds Supported by		Total
	Enterprise Revenues	OWDA Loan	
2004-2008	27,815,744	438,490	28,254,234
2009-2013	24,530,181	0	24,530,181
2014-2018	20,174,165	0	20,174,165
2019-2024	20,294,850	0	20,294,850
Total	\$120,372,738	\$2,192,454	\$122,565,192

Industrial Development Revenue Bonds: From time to time, the County has issued Industrial Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

As of December 31, 1999, there were 13 series of Industrial Revenue Bonds and six Hospital Revenue Bonds outstanding. The aggregate principal amount payable for three series issued after January 1, 1995 was \$16,825,000. The aggregate principal amount payable for the 13 series of Industrial Revenue Bonds and the three Hospital Revenue Bonds issued prior to January 1, 1995 cannot be determined; however, the original issue amounts totaled \$39,600,000 and \$19,568,368, respectively.

Debt Limitation: 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 shall never exceed one percent of total valuation of the County. The Code further provides that the total voted and unvoted net debt of the County less the same exempt debt shall never exceed a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000. The County's overall debt margin was \$55,581,441 at December 31, 1999.

(B) Component Units

Delaware Creative Housing Loans Payable: DCH has three loans payable to the bank; one at \$353 per month including interest at prime plus 1.5% until January 2003 with an outstanding balance of \$10,700, one at \$1,033 per month including interest at prime plus 2.25% until November 2013 with an outstanding balance of \$88,695 and the other one at \$653 per month including interest at 8.8% until December 2001 with an outstanding balance of \$58,409 and a balloon payment due at that time. These loans are collateralized by real property.

Alpha Group of Delaware Loans Payable: The Alpha Group has one loan payable to the bank at \$4,591 per month including interest at 8.1% until March 10, 2009, with a balloon payment of \$230,466 due in April, 2009. This loan is collateralized by real property.

Note 17. Interfund Transactions

Interfund balances at December 31, 1999, consist of the following individual fund receivables and payables:

<i>Fund Type/Fund</i>	<i>Due From Other Funds</i>	<i>Due To Other Funds</i>
General Fund	\$0	\$323,739
Special Revenue Funds: Motor and Gas	278,467	0

Delaware County, Ohio

**Notes to the General Purpose Financial Statements
For The Year Ended December 31, 1999**

<i>Fund Type/Fund</i>	<i>Due From Other Funds</i>	<i>Due To Other Funds</i>
Developmental Disabilities	\$72,267	\$0
Delinquent Care and Custody	1,500	0
Community Service and Prevention	0	1,500
Total Special Revenue Funds	352,234	1,500
Enterprise Funds:		
Sanitary Engineer	0	24,728
Delaware Area Transit Agency	0	2,267
Total Enterprise Funds	0	26,995
Total All Fund Types	\$352,234	\$352,234

Note 18. Contractual Commitments

As of December 31, 1999, the County had contractual commitments for the following projects:

<u>Vendor</u>	<u>Contract Amount</u>	<u>Amount Paid</u>	<u>Remaining Balance</u>
OECC Expansion	\$19,487,859	\$19,350,875	\$136,984
Alum Creek Treatment Plant	63,463,887	21,811,059	41,652,828
20/20 Expansion Project	\$2,808,473	\$713,837	\$2,094,636

Note 19. Segment Information for Enterprise Funds

The County's maintains two enterprise funds, Sanitary Engineer and Solid Waste Transfer Station, which are intended to be self-supported through user fees charged to consumers. Key financial information as of and for the year ended December 31, 1999, for each activity is as follows:

<i>Description</i>	<i>Solid Waste Transfer Station</i>	<i>Sanitary Engineer</i>	<i>Delaware Area Transit Agency</i>	<i>Total Primary Government</i>
Operating Revenue	\$134,688	\$5,446,131	\$93,313	\$5,674,132
Depreciation Expense	7,854	2,167,732	52,610	2,228,196
Operating Income (Loss)	124,654	(167,141)	(48,999)	(91,486)
Net Income (Loss)	124,654	(628,626)	(48,999)	(552,971)
Current Capital Contributions	0	15,588,576	208,421	15,796,997
Fixed Assets Additions	0	20,910,274	0	20,910,274
Fixed Assets Deletions	0	19,854	0	19,854
Net Working Capital	539,698	30,824,424	4,137	31,368,259
Total Assets	775,317	163,165,822	181,994	164,123,133
General Obligation Bonds Payable	0	70,579,346	0	70,579,346
OWDA Loans Payable	0	1,504,458	0	1,504,458
Total Equity	775,317	83,284,920	159,422	84,219,659
Encumbrances Outstanding (Budget Basis) at December 31, 1999	\$0	\$23,217,422	\$0	\$23,217,422

Delaware County, Ohio

**Notes to the General Purpose Financial Statements
For The Year Ended December 31, 1999**

Note 20. Joint Ventures

(A) The Delaware-Morrow Mental Health and Recovery Services Board

The Delaware-Morrow Mental Health and Recovery Services 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 eighteen members, with ten appointed by the County Commissioners, four by the State Director of Alcohol and Drug Addiction Services and four by the State Director of Mental health. 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, six of the ten members are appointed by the County Commissioners from Delaware County while four are appointed by the County Commissioners of Morrow County. 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 benefit or burden to the County. The existence of the Board depends upon the continuing participation of the County. The County collected \$1,606,119 in property taxes for the Board during 1999. Separate financial statements may be obtained by contacting 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 is statutorily created by ORC 713.23. County offices represented on the Delaware County Regional Planning Commission include the three Delaware County Commissioners, County Engineer, Sanitary Engineer, Building Department, and Board of Health. The commission is jointly governed among Delaware County, municipalities and townships. Each member's control over the operation of the Commission is limited to its representation on the Board. The Commission may make studies, maps, plans, recommendations and reports concerning the physical, environment, 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. The Commission is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. In 1999, the County paid fees of \$65,859 which represents 58 percent of total contributions. Complete financial statements can be obtained from the Regional Planning Commission, 50 Channing Street, 2nd Floor, Delaware, Ohio 43015.

Note 21. Jointly Governed Organizations

(A) Joint Solid Waste District

The Joint Solid Waste District is a jointly governed organization among Delaware, Knox, Marion and Morrow Counties. Each of these governments supports the District. The County made no contributions during 1999. The degree of control exercised by any participating County is limited to its representation on the Board. The Board of Directors consists of twelve members, the three county commissioners of each of the four counties. The District does not have any outstanding debt. The District is self-sufficient, operating entirely on collected fees.

(B) The Five County Joint Juvenile Detention and Rehabilitation Center

The Five County Joint Juvenile Detention and Rehabilitation Center is a jointly governed organization involving Union, Champaign, Delaware, Logan and Madison 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, two appointees of the Delaware County Commissioners, and one appointee from Champaign, Logan and Madison Counties. Each county's ability to influence the operations of the Center is limited to their representation on the board of trustees. Appropriations are adopted by the joint board of trustees who exercise control over the operation, maintenance and construction of the Center. Union County serves as the fiscal agent. Each county is charged for their share of the operating costs of the Center based on the number of individuals from their county in

Delaware County, Ohio

**Notes to the General Purpose Financial Statements
For The Year Ended December 31, 1999**

attendance. In 1999, Delaware County contributed \$258,483 for the Center's operations which represents 20 percent of total contributions.

Note 22. Related Organization

The county appoints the governing board of the Delaware County District Library, however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit for or burden on the County. The County serves in a ministerial capacity as taxing authority for the Library. Once the Library Board determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library determines its own budget. The Library did not receive any funding from the County during 1999.

Note 23. Insurance Purchasing Pool

The County is participating in a group rating plan for workers' compensation as established under Section 4123.29 of the Ohio Revised Code. The County Commissioners Association Service Corporation (CCAOSC) was established through the County Commissioners Association of Ohio (CCAO) as a group purchasing pool. A group executive committee is responsible for calculating annual rate contributions and rebates, approving the selection of a third party administrator, reviewing and approving proposed third party fees for risk management services and general management fees, determining ongoing eligibility of each participant and performing any other acts and functions which may be delegated to it by the participating employers. The group executive committee consists of seven members. Two members are the president and treasurer of CCAOSC; the remaining five members are representatives of the participants. These five members are elected for the ensuing year by the participants at a meeting held in the month of December each year. No participant can have more than one member of the group executive committee in any year, and each elected member shall be a County Commissioner.

Note 24. Related Party Transaction

During 1999, Delaware County provided facilities, certain equipment, transportation and salaries for administration, implementation and supervision of programs to Alpha Group of Delaware Inc. Alpha Group, Inc. a discretely presented component unit of Delaware County reported in the notes \$428,700 for such contributions. Alpha Group of Delaware, Inc. recorded operating revenues and expenses at cost or fair value as applicable, to the extent the contribution is related to the vocational purpose of the Workshop.

Note 25. Contributed Capital

During 1999 contributed capital changed by the following amounts:

Contributed Capital - December 31, 1998	\$64,067,384
Contributions from Developers	4,340,432
Tap-In Fees	11,248,144
Equipment from Grant Fund	208,421
Contributed Capital - December 31, 1999	<u>\$79,864,381</u>

Note 26. Claims and Judgments Payable

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under terms of the grant. Based on prior experiences, the County believes such disallowance's, if any, will be immaterial.

Delaware County has a claim which is judged to have a high probability of reaching a settlement against the County. This

Delaware County, Ohio

**Notes to the General Purpose Financial Statements
For The Year Ended December 31, 1999**

claim, in the amount of \$412,500, has been shown as a liability in the Sanitary Engineer enterprise fund.

Delaware County has several claims and lawsuits pending in which a probable outcome can not be determined or measured. In the opinion of the County Prosecutor, no material liability is anticipated. However in the event of a loss, the County is self-insured at \$500,000 per incident and \$500,000 aggregate. Amounts exceeding these limits are insured under the County's stop loss policy.

Note 27. Subsequent Event

The County issued general obligation bonds with a face value of \$16,115,000 dated May 15, 2000. The bonds mature in 2025 and have an effective rate of 6.13 percent. The bonds were issued for the purpose of acquiring an existing building and constructing a building to provide facilities for County offices and functions.

General Fund

The General Fund is used to account for all financial resources of the County except those required to be accounted for in a specified fund.

Delaware County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Budget Basis)

General Fund

For the Year Ended December 31, 1999

	<i>REVISED BUDGET</i>	<i>ACTUAL</i>	<i>VARIANCE FAVORABLE (UNFAVORABLE)</i>
REVENUES:			
Taxes	\$15,673,220	\$15,858,443	\$185,223
Charges for Services	2,199,955	2,309,168	109,213
Licenses and Permits	1,655,650	1,720,398	64,748
Fines and Forfeitures	273,850	295,740	21,890
Intergovernmental	3,112,500	3,115,481	2,981
Investment Income	3,144,000	3,147,606	3,606
Other	434,325	472,835	38,510
Total Revenues	26,493,500	26,919,671	426,171
EXPENDITURES:			
GENERAL GOVERNMENT: LEGISLATIVE AND EXECUTIVE			
<i>Record Center</i>			
Personal Services	57,198	43,542	13,656
Materials and Supplies	25,500	3,970	21,530
Services and Charges	26,050	23,881	2,169
Capital Outlay	3,000	940	2,060
<i>Commissioners - Administrative</i>			
Personal Services	270,023	268,730	1,293
Materials and Supplies	4,730	2,864	1,866
Services and Charges	32,050	27,959	4,091
Capital Outlay	2,500	2,247	253
<i>Commissioners - General</i>			
Personal Services	1,593,077	1,509,437	83,640
Materials and Supplies	1,000	0	1,000
Services and Charges	535,009	509,357	25,652
Other	426,674	287,150	139,524
Capital Outlay	15,000	5,826	9,174
<i>Lands and Buildings</i>			
Personal Services	414,022	397,154	16,868
Materials and Supplies	107,000	83,950	23,050
Services and Charges	930,000	914,617	15,383
Capital Outlay	49,000	48,170	830
<i>County Garage</i>			
Personal Services	66,752	61,498	5,254
Materials and Supplies	200,500	197,632	2,868
Services and Charges	28,700	23,964	4,736
Capital Outlay	\$4,500	\$3,694	\$806

(Continued)

Delaware County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Budget Basis)

General Fund

For the Year Ended December 31, 1999

(Continued)

	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Zoning</i>			
Personal Services	\$16,250	\$15,560	\$690
Materials and Supplies	1,300	0	1,300
Services and Charges	4,600	2,407	2,193
Capital Outlay	2,450	2,441	9
 <i>Subdivision Bonds</i>			
Services and Charges	30,000	24,500	5,500
 <i>Personnel</i>			
Personal Services	103,770	88,665	15,105
Materials and Supplies	11,750	2,974	8,776
Services and Charges	111,850	111,550	300
Capital Outlay	12,500	8,787	3,713
 <i>Employee Relations</i>			
Materials and Supplies	7,400	3,103	4,297
Services and Charges	54,750	33,693	21,057
 <i>Auditor</i>			
Personal Services	330,429	329,879	550
Materials and Supplies	7,875	6,877	998
Services and Charges	24,738	24,472	266
Capital Outlay	14,000	13,692	308
 <i>Auditor - Personal Property</i>			
Personal Services	20,728	20,049	679
Materials and Supplies	2,363	2,362	1
 <i>Board of Revision</i>			
Services and Charges	3,500	3,470	30
 <i>Budget Commission</i>			
Services and Charges	1,000	570	430
 <i>Treasurer</i>			
Personal Services	138,296	135,388	2,908
Materials and Supplies	1,700	1,048	652
Services and Charges	27,600	25,231	2,369
Capital Outlay	\$3,300	\$3,253	\$47

(Continued)

Delaware County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Year Ended December 31, 1999
(Continued)

	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Prosecutor</i>			
Personal Services	\$344,365	\$280,167	\$64,198
Materials and Supplies	13,000	7,504	5,496
Services and Charges	96,010	94,280	1,730
Capital Outlay	30,000	21,686	8,314
<i>Board of Elections</i>			
Personal Services	284,829	276,063	8,766
Materials and Supplies	19,200	15,640	3,560
Services and Charges	195,900	173,105	22,795
Capital Outlay	192,000	123,079	68,921
<i>Recorder</i>			
Personal Services	195,302	193,376	1,926
Materials and Supplies	15,300	9,780	5,570
Services and Charges	8,800	7,121	1,679
<hr/>			
Total - Legislative and Executive	7,119,140	6,478,304	640,836

JUDICIAL

<i>Law Library</i>			
Personal Services	17,088	3,243	13,845
<i>Public Defender</i>			
Personal Services	56,277	54,422	1,855
Materials and Supplies	2,000	1,338	662
Services and Charges	651,650	643,203	8,447
<i>Adult Probation</i>			
Personal Services	12,899	728	12,171
Materials and Supplies	900	0	900
Services and Charges	2,000	0	2,000
<i>Court of Appeals</i>			
Services and Charges	\$11,791	\$11,791	\$0

(Continued)

Delaware County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Year Ended December 31, 1999
(Continued)

	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Common Pleas/Administration</i>			
Personal Services	\$399,539	\$391,348	\$8,191
Materials and Supplies	12,541	10,132	2,409
Services and Charges	90,339	65,750	24,589
Capital Outlay	20,373	19,559	814
<i>Common Pleas/Jury Commission/ISP</i>			
Personal Services	30,807	19,187	11,620
Materials and Supplies	5,000	3,347	1,653
Services and Charges	131,100	128,296	2,804
Capital Outlay	3,500	3,090	410
<i>Juvenile Court</i>			
Personal Services	657,279	649,959	7,320
Materials and Supplies	13,800	13,800	0
Services and Charges	273,418	273,217	201
Capital Outlay	29,606	29,537	69
<i>Juvenile Correction Center</i>			
Services and Charges	258,483	258,483	0
<i>Probate Court</i>			
Personal Services	121,090	116,346	4,744
Materials and Supplies	2,800	2,597	203
Services and Charges	19,086	16,431	2,655
Capital Outlay	895	895	0
<i>Clerk of Courts</i>			
Personal Services	305,373	302,579	2,794
Materials and Supplies	10,000	7,039	2,961
Services and Charges	20,000	12,762	7,238
<i>Municipal Court</i>			
Services and Charges	185,000	182,001	2,999
<hr/>			
Total - Judicial	\$3,344,634	\$3,221,080	\$123,554

(Continued)

Delaware County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Budget Basis)

General Fund

For the Year Ended December 31, 1999

(Continued)

	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
PUBLIC SAFETY			
<i>Building Regulations</i>			
Personal Services	\$1,047,100	\$1,004,794	\$42,306
Materials and Supplies	17,800	11,022	6,778
Services and Charges	144,200	126,186	18,014
Capital Outlay	100,960	78,738	22,222
<i>Safety</i>			
Personal Services	45,023	25,034	19,989
Materials and Supplies	8,650	1,324	7,326
Services and Charges	9,700	1,984	7,716
Capital Outlay	1,600	0	1,600
<i>Emergency Medical Services</i>			
Personal Services	3,520,887	2,860,694	660,193
Materials and Supplies	131,700	101,163	30,537
Services and Charges	412,112	404,632	7,480
Capital Outlay	620,530	581,788	38,742
<i>Coroner</i>			
Personal Services	26,001	25,933	68
Materials and Supplies	500	0	500
Services and Charges	60,000	22,937	37,063
<i>Victim's Assistance</i>			
Personal Services	47,095	32,296	14,799
Materials and Supplies	3,000	2,688	312
Services and Charges	15,000	2,181	12,819
Capital Outlay	3,000	2,828	172
<i>Sheriff</i>			
Personal Services	1,890,049	1,789,640	100,409
Materials and Supplies	97,000	96,725	275
Services and Charges	167,774	166,178	1,596
Capital Outlay	270,000	269,590	-410
<i>Sheriff/Jail</i>			
Personal Services	1,116,303	1,069,648	46,655
Materials and Supplies	190,250	188,880	1,370
Services and Charges	372,200	357,822	14,378
Capital Outlay	\$100,200	\$71,991	\$28,209

(Continued)

Delaware County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Year Ended December 31, 1999
(Continued)

	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Sheriff/Conveyance</i>			
Personal Services	\$862,810	\$784,205	\$78,605
Materials and Supplies	9,000	8,925	75
Services and Charges	24,000	23,733	267
Capital Outlay	150,834	117,955	32,879
<i>Sheriff/Court Security</i>			
Personal Services	106,023	81,025	24,998
Materials and Supplies	2,000	1,900	100
Services and Charges	500	400	100
Capital Outlay	24,000	23,650	350
<i>Sheriff/Pay-for-Stay</i>			
Personal Services	32,630	26,706	5,924
Materials and Supplies	500	430	70
Services and Charges	2,000	1,583	417
Total - Public Safety	11,632,931	10,367,208	1,265,723
PUBLIC WORKS			
<i>Engineer/Map Room</i>			
Personal Services	126,227	123,816	2,411
Materials and Supplies	8,800	4,451	4,349
Services and Charges	21,656	19,782	1,874
Capital Outlay	5,000	0	5,000
Total - Public Works	161,683	148,049	13,634
HEALTH			
<i>County Home</i>			
Services and Charges	140,000	64,427	75,573
Total Health	140,000	64,427	75,573
HUMAN SERVICES			
<i>Veterans Services</i>			
Personal Services	116,410	114,444	1,966
Materials and Supplies	13,100	13,100	0
Services and Charges	57,865	57,137	728
Total Human Services	\$187,375	\$184,681	\$2,694

(Continued)

Delaware County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Year Ended December 31, 1999
(Continued)

	<i>REVISED BUDGET</i>	<i>ACTUAL</i>	<i>VARIANCE FAVORABLE (UNFAVORABLE)</i>
Total Expenditures	\$22,585,763	\$20,463,749	\$2,122,014
Excess of Revenues Over Expenditures	3,907,737	6,455,922	2,548,185
OTHER FINANCING SOURCES(USES)			
Proceeds from the Sale of Fixed Assets	9,500	9,543	43
Operating Transfers-In	100,000	100,021	21
Operating Transfers-Out	(5,154,816)	(4,640,832)	513,984
Total Other Financing Sources (Uses)	(5,045,316)	(4,531,268)	514,048
Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other (Uses)	(1,137,579)	1,924,654	3,062,233
Fund Balance at Beginning of Year	2,741,243	2,741,243	0
Unexpended Prior Year Encumbrances	268,934	268,934	0
Fund Balance at End of Year	\$1,872,598	\$4,934,831	\$3,062,233

Delaware County, Ohio

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Delaware County, Ohio

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts, or for major capital projects) that are legally restricted to expenditures for specific purposes. Following is a description of the County's special revenue funds:

Dog and Kennel Fund - To account for the dog warden's operations, financed by the sale of dog tags, kennel permits, and fine collections.

Public Assistance Fund - To account for various federal and state grants as well as transfers from the general fund used to provide public assistance to general relief recipients, pay their providers of medical assistance, and for certain public social services.

Real Estate Assessment Fund - To account for state mandated county-wide real estate appraisals that are funded by charges to the political subdivisions located within the County.

Motor and Gas Fund - To account for revenue derived from motor vehicle licenses tax and gasoline taxes. Expenditures from this fund are limited by state law to county road and bridge repair/improvement projects.

Child Support Enforcement Agency Fund - To account for federal, state and local revenues used to administer the County Bureau of Support.

Developmental Disabilities Fund - To account for the operation of a school for the mentally retarded and developmentally disabled. Revenue sources include a County-wide property tax and federal and state grants.

Domestic Violence Fund - To account for a \$10 fee collected on each marriage license which is sent to local shelters for the victims of domestic abuse.

Delinquent Care And Custody Fund - To account for grant monies received from the State Department of Youth Services which are used for the placement of children, diversion program-juvenile delinquents, work programs involving restitution, juvenile delinquency prevention and other related activities.

Community Block Grant Fund - To account for revenue from the federal government to be expended for the administration of the revolving loan program and for improvements to targeted areas within the County.

Revolving Loan Fund - To account for loans made by the County to local businesses and the subsequent repayment of those loans.

Prosecutor Delinquent Tax Fund - To account for five per cent of all certified delinquent real estate taxes and assessments used for the purpose of collecting delinquent property taxes.

Delaware County, Ohio

Special Revenue Funds

(Continued)

Ditch Maintenance Fund - To account for special assessment revenue which will be used to provide irrigation ditches and to maintain existing ditches within the County.

911 Fund - To account for a County-wide property tax which is used to operate the County's 911 center.

Emergency Management Fund - To account for grant funds and funds received from the County, townships, villages, and municipalities on a per person basis to be used to maintain an emergency management service department.

Children's Services Fund - To account for state grants used to provide support for children.

Treasurer Delinquent Tax Fund - To account for five per cent of all certified delinquent real estate taxes and assessments used for the purpose of collecting delinquent property taxes.

Title Administration Fund - To account for title fees collected by the County Clerk of Courts.

Court Fund - To account for the operations of the Clerk of Common Pleas Data Fund, the Juvenile Court Data Fund, the Probate Court Data Fund and the Common Pleas Special Purpose Fund.

Other Special Revenue Funds

Litter Control Fund

LEAP Grant Fund

Board of Education Fund

Drug Enforcement Fund

Legal Research Fund

Community Service and Prevention Fund

Law Enforcement Computerization Fund

Recorder Equipment

Indigent Driver Fund

Victim's Services Fund

Special Litter Fund

Indigent Guardian Fund

County Reserve Fund

Road and Bridge Fund

Economic Development Fund

Community Based Correction Fund

Family Drug Court Fund

Data Support Fund

Undivided Lodging Fund

Public Transportation Fund

Delaware County, Ohio

Combining Balance Sheet
All Special Revenue Funds
As of December 31, 1999

	<i>Dog and Kennel</i>	<i>Public Assistance</i>	<i>Real Estate Assessment</i>	<i>Motor and Gas</i>	<i>Litter Control</i>	<i>Child Support Enforcement Agency</i>
Assets						
Equity in Pooled Cash and Cash Equivalents	\$88,602	\$857,891	\$692,596	\$5,366,102	\$9,098	\$169,338
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0	35
Receivables:						
Taxes	0	0	0	1,165,221	0	0
Accounts	0	0	0	0	0	0
Special Assessments	0	0	0	0	0	0
Accrued Interest	0	0	0	0	0	0
Due from Other Funds	0	0	0	278,467	0	0
Due from Other Governments	240	0	0	294,991	0	169,267
Loans Receivable	0	0	0	0	0	0
Materials and Supplies Inventory	1,142	3,397	4,363	231,751	0	2,519
Prepaid Items	0	1,149	568	2,990	0	1,648
Total Assets	\$89,984	\$862,437	\$697,527	\$7,339,522	\$9,098	\$342,807
Liabilities						
Accounts Payable	\$264	\$112,571	\$2,014	\$326,620	\$597	\$2,603
Contracts Payable	520	1,055	19,864	563,310	0	1,020
Accrued Wages	2,242	28,747	6,094	39,586	877	9,887
Compensated Absences Payable	185	14,781	0	72,827	0	2,704
Due to Other Funds	0	0	0	0	0	0
Due to Other Governments	4,093	52,837	11,701	74,559	1,672	19,341
Deferred Revenue	0	0	0	1,899,488	0	0
Total Liabilities	7,304	209,991	39,673	2,976,390	3,146	35,555
Fund Equity						
Fund Balance:						
Reserved for Encumbrances	1,911	39,583	69,760	1,123,262	713	16,565
Reserved for Inventory	1,142	3,397	4,363	231,751	0	2,519
Reserved for Loans Receivable	0	0	0	0	0	0
Unreserved (Deficit)	79,627	609,466	583,731	3,008,119	5,239	288,168
Total Fund Equity (Deficit)	82,680	652,446	657,854	4,363,132	5,952	307,252
Total Liabilities and Fund Equity	\$89,984	\$862,437	\$697,527	\$7,339,522	\$9,098	\$342,807

Delaware County, Ohio

<i>Developmental Disabilities</i>	<i>Special Litter</i>	<i>Domestic Violence</i>	<i>Delinquent Care And Custody</i>	<i>Community Block Grant</i>	<i>Revolving Loan</i>	<i>Prosecutor Delinquent Tax</i>	<i>Ditch Maintenance</i>
\$3,243,802	\$1,945	\$14,296	\$98,377	\$47,531	\$453,515	\$84,577	\$311,098
0	0	0	0	0	0	0	0
4,950,876	0	0	0	0	0	0	0
0	0	1,561	0	0	0	0	0
0	0	0	0	0	0	0	51,765
0	0	0	0	0	10,883	0	0
72,267	0	0	1,500	0	0	0	0
0	0	0	0	33,733	0	0	0
0	0	0	0	0	3,055,275	0	0
11,640	0	0	0	0	0	0	771
10,398	0	0	0	0	0	0	0
\$8,288,983	\$1,945	\$15,857	\$99,877	\$81,264	\$3,519,673	\$84,577	\$363,634
\$185,726	\$0	\$14,296	\$1,890	\$48,413	\$0	\$0	\$0
76,129	0	0	0	0	0	0	0
47,872	0	0	5,994	0	0	1,090	0
10,603	0	0	1,164	0	0	0	0
0	0	0	0	0	0	0	0
76,799	0	0	10,639	14,221	0	2,004	0
4,950,876	0	0	0	0	0	0	51,765
5,348,005	0	14,296	19,687	62,634	0	3,094	51,765
304,619	0	0	0	407	0	0	0
11,640	0	0	0	0	0	0	771
0	0	0	0	0	3,055,275	0	0
2,624,719	1,945	1,561	80,190	18,223	464,398	81,483	311,098
2,940,978	1,945	1,561	80,190	18,630	3,519,673	81,483	311,869
\$8,288,983	\$1,945	\$15,857	\$99,877	\$81,264	\$3,519,673	\$84,577	\$363,634

(Continued)

Delaware County, Ohio

**Combining Balance Sheet
All Special Revenue Funds**

As of December 31, 1999

(Continued)

	<i>911</i>	<i>Emergency Management</i>	<i>LEAP Grant</i>	<i>Indigent Guardian</i>	<i>Board of Education</i>
Assets					
Equity in Pooled Cash and Cash Equivalents	\$327,986	\$71,595	\$0	\$6,739	\$11,757
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables:					
Taxes	1,029,104	0	0	0	0
Accounts	0	0	0	911	0
Special Assessments	0	0	0	0	0
Accrued Interest	0	0	0	0	0
Due from Other Funds	0	0	0	0	0
Due from Other Governments	0	0	0	0	0
Loans Receivable	0	0	0	0	0
Materials and Supplies Inventory	1,868	0	0	0	0
Prepaid Items	5,879	0	0	0	0
Total Assets	\$1,364,837	\$71,595	\$0	\$7,650	\$11,757
Liabilities					
Accounts Payable	\$784	\$0	\$0	\$200	\$0
Contracts Payable	0	0	0	0	0
Accrued Wages	8,561	1,501	0	0	0
Compensated Absences Payable	558	0	0	0	0
Due to Other Funds	0	0	0	0	0
Due to Other Governments	20,244	2,687	0	0	0
Deferred Revenue	1,029,104	0	0	0	0
Total Liabilities	1,059,251	4,188	0	200	0
Fund Equity					
Fund Balance:					
Reserved for Encumbrances	3,762	45	0	0	0
Reserved for Inventory	1,868	0	0	0	0
Reserved for Loans Receivable	0	0	0	0	0
Unreserved (Deficit)	299,956	67,362	0	7,450	11,757
Total Fund Equity (Deficit)	305,586	67,407	0	7,450	11,757
Total Liabilities and Fund Equity	\$1,364,837	\$71,595	\$0	\$7,650	\$11,757

Delaware County, Ohio

<i>Children's Services</i>	<i>County Reserve</i>	<i>Drug Enforcement</i>	<i>Legal Research</i>	<i>Road and Bridge</i>	<i>Community Service and Prevention</i>	<i>Treasurer Delinquent Tax</i>	<i>Economic Development</i>
\$387,058	\$1,363,377	\$5,182	\$7,477	\$357,467	\$19,891	\$247,572	\$1,393
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	28	0	0	0	0
0	0	0	0	0	0	0	0
266	0	100	261	27,186	256	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
\$387,324	\$1,363,377	\$5,282	\$7,766	\$384,653	\$20,147	\$247,572	\$1,393
\$73,954	\$0	\$0	\$0	\$628	\$895	\$0	\$1,440
0	0	0	0	0	0	0	0
0	0	0	0	4,308	2,591	669	1,288
0	0	0	0	1,461	499	72	0
0	0	0	0	0	1,500	0	0
0	0	0	0	23	3,819	1,200	1,222
0	0	0	0	0	0	0	0
73,954	0	0	0	6,420	9,304	1,941	3,950
7,574	0	0	0	2,847	0	0	280
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
305,796	1,363,377	5,282	7,766	375,386	10,843	245,631	(2,837)
313,370	1,363,377	5,282	7,766	378,233	10,843	245,631	(2,557)
\$387,324	\$1,363,377	\$5,282	\$7,766	\$384,653	\$20,147	\$247,572	\$1,393

(Continued)

Delaware County, Ohio

**Combining Balance Sheet
All Special Revenue Funds**

As of December 31, 1999

(Continued)

	<i>Title Administration</i>	<i>Court</i>	<i>Law Enforcement Computerization</i>	<i>Community Based Correction</i>	<i>Family Drug Court</i>
Assets					
Equity in Pooled Cash and Cash Equivalents	\$307,096	\$43,630	\$396,563	\$25,683	\$24,186
Cash and Cash Equivalents in Segregated Accounts	200	0	0	0	0
Receivables:					
Taxes	0	0	0	0	0
Accounts	0	2,292	0	0	0
Special Assessments	0	0	0	0	0
Accrued Interest	0	108	0	0	0
Due from Other Funds	0	0	0	0	0
Due from Other Governments	24,665	1,720	0	0	0
Loans Receivable	0	0	0	0	0
Materials and Supplies Inventory	3,967	0	0	0	0
Prepaid Items	2,927	0	0	0	0
Total Assets	\$338,855	\$47,750	\$396,563	\$25,683	\$24,186
Liabilities					
Accounts Payable	\$0	\$274	\$29,535	\$1,908	\$5,786
Contracts Payable	0	894	0	0	0
Accrued Wages	1,668	0	0	1,032	590
Compensated Absences Payable	1,025	0	0	0	0
Due to Other Funds	0	0	0	0	0
Due to Other Governments	3,205	0	0	2,090	937
Deferred Revenue	0	0	0	0	0
Total Liabilities	5,898	1,168	29,535	5,030	7,313
Fund Equity					
Fund Balance:					
Reserved for Encumbrances	500	0	11,188	0	0
Reserved for Inventory	3,967	0	0	0	0
Reserved for Loans Receivable	0	0	0	0	0
Unreserved (Deficit)	328,490	46,582	355,840	20,653	16,873
Total Fund Equity (Deficit)	332,957	46,582	367,028	20,653	16,873
Total Liabilities and Fund Equity	\$338,855	\$47,750	\$396,563	\$25,683	\$24,186

Delaware County, Ohio

<i>Recorder Equipment</i>	<i>Data Support</i>	<i>Indigent Driver</i>	<i>Undivided Lodging Tax</i>	<i>Victim's Services</i>	<i>Public Transportation Demonstration</i>	<i>Totals</i>
\$29,635	\$150,230	\$1,050	\$0	\$6,781	\$0	\$15,231,116
0	0	0	0	0	0	235
0	0	0	0	0	0	7,145,201
0	0	0	0	0	0	4,764
0	0	0	0	0	0	51,765
0	0	0	0	0	0	11,019
0	0	0	0	0	0	352,234
0	0	0	49,079	0	0	601,764
0	0	0	0	0	0	3,055,275
0	3,360	0	0	0	0	264,778
1,434	2,284	0	0	0	0	29,277
\$31,069	\$155,874	\$1,050	\$49,079	\$6,781	\$0	\$26,747,428
8,733	15,194	0	49,079	2,577	0	385,981
0	0	0	0	0	0	662,792
0	3,340	0	0	527	0	168,464
0	0	0	0	164	0	106,043
0	0	0	0	0	0	1,500
0	5,096	0	0	961	0	309,350
0	0	0	0	0	0	7,931,233
8,733	23,630	0	49,079	4,229	0	10,065,363
15,434	36,649	0	0	0	0	1,635,099
0	3,360	0	0	0	0	264,778
0	0	0	0	0	0	3,055,275
6,902	92,235	1,050	0	2,552	0	11,726,913
22,336	132,244	1,050	0	2,552	0	16,682,065
\$31,069	\$155,874	\$1,050	\$49,079	\$6,781	\$0	\$26,747,428

Delaware County, Ohio

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
All Special Revenue Funds
For the Year Ended December 31, 1999

<i>Revenues</i>	<i>Dog and Kennel</i>	<i>Public Assistance</i>	<i>Real Estate Assessment</i>	<i>Motor and Gas</i>	<i>Litter Control</i>	<i>Child Support Enforcement Agency</i>
Taxes	\$0	\$0	\$0	\$5,455,911	\$0	\$0
Special Assessments	0	0	0	0	0	0
Charges for Services	0	3,425	1,061,038	1,628,396	0	236,677
Licenses and Permits	128,643	0	0	109,765	0	0
Fines and Forfeitures	12,856	0	0	0	0	0
Intergovernmental	0	2,891,939	0	4,843,816	56,380	869,387
Investment Income	0	0	0	235,723	0	0
All Other Revenue	1,072	175,646	9,956	306,164	16,000	6,062
Total Revenue	142,571	3,071,010	1,070,994	12,579,775	72,380	1,112,126
 <i>Expenditures</i>						
Current:						
General Government:						
Legislative and Executive	0	0	1,126,712	0	0	0
Judicial	0	0	0	0	0	0
Public Safety	195,683	0	0	0	0	0
Public Works	0	0	0	11,906,269	0	0
Health	0	0	0	0	73,066	0
Human Services	0	3,632,244	0	0	0	1,153,882
Total Expenditures	195,683	3,632,244	1,126,712	11,906,269	73,066	1,153,882
Excess of Revenues Over (Under) Expenditures	(53,112)	(561,234)	(55,718)	673,506	(686)	(41,756)
 <i>Other Financing Sources(Uses)</i>						
Proceeds From Sale of Fixed Assets	0	0	0	11,085	0	0
Transfers-In	40,000	1,074,961	0	20,002	0	77,886
Transfers-Out	0	0	0	0	0	0
Transfers to Component Units	0	0	0	0	0	0
Total Other Financing Sources (Uses)	40,000	1,074,961	0	31,087	0	77,886
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(13,112)	513,727	(55,718)	704,593	(686)	36,130
Fund Balance (Deficit) at Beginning of Year	95,773	135,847	711,829	3,651,316	6,638	269,810
Increase (Decrease) in Reserve for Inventory	19	2,872	1,743	7,223	0	1,312
Fund Balance (Deficit) at End of Year	\$82,680	\$652,446	\$657,854	\$4,363,132	\$5,952	\$307,252

Delaware County, Ohio

<i>Developmental Disabilities</i>	<i>Special Litter</i>	<i>Domestic Violence</i>	<i>Delinquent</i>			<i>Revolving Loan</i>	<i>Prosecutor Delinquent Tax</i>	<i>Ditch Maintenance</i>
			<i>Care And Custody</i>	<i>Community Block Grant</i>				
\$4,166,722	\$0	\$0	\$0	\$0	\$0	\$1,393	\$0	
0	0	0	0	0	0	0	125,758	
218,413	0	0	0	0	0	88,614	0	
0	0	24,772	0	0	0	0	0	
0	0	0	0	0	0	0	0	
3,345,711	0	0	468,999	398,564	497,000	0	0	
0	0	0	0	0	154,128	0	0	
309,842	0	0	8,637	6,744	3,050	0	0	
8,040,688	0	24,772	477,636	405,308	654,178	90,007	125,758	
0	0	0	0	386,684	54,227	55,399	0	
0	0	0	0	0	0	0	0	
0	0	38,517	437,560	0	0	0	0	
0	0	0	0	0	0	0	44,073	
7,017,872	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	
7,017,872	0	38,517	437,560	386,684	54,227	55,399	44,073	
1,022,816	0	(13,745)	40,076	18,624	599,951	34,608	81,685	
2,860	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	
0	0	0	0	(271)	0	0	0	
(215,462)	0	0	0	0	0	0	0	
(212,602)	0	0	0	(271)	0	0	0	
810,214	0	(13,745)	40,076	18,353	599,951	34,608	81,685	
2,128,116	1,945	15,306	40,114	277	2,919,722	46,875	230,089	
2,648	0	0	0	0	0	0	95	
\$2,940,978	\$1,945	\$1,561	\$80,190	\$18,630	\$3,519,673	\$81,483	\$311,869	

(Continued)

Delaware County, Ohio

Financial Statement of Revenues, Expenditures,
and Changes in Fund Balance
All Special Revenue Funds
for the Year Ended December 31, 1999

(Continued)

	911	<i>Emergency Management</i>	<i>LEAP Grant</i>	<i>Indigent Guardian</i>	<i>Board of Education</i>
Revenues					
Taxes	\$874,942	\$0	\$0	\$0	\$0
Special Assessments	0	0	0	0	0
Charges for Services	0	50,284	0	11,573	0
Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	92,105	18,567	10,000	0	0
Investment Income	0	0	0	0	0
All Other Revenue	2,247	0	9,490	0	0
Total Revenue	969,294	68,851	19,490	11,573	0
Expenditures					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	1,136,441	76,253	19,490	12,975	0
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	0	0
Total Expenditures	1,136,441	76,253	19,490	12,975	0
Excess of Revenues Over (Under) Expenditures	(167,147)	(7,402)	0	(1,402)	0
Other Financing Sources/(Uses)					
Proceeds From Sale of Fixed Assets	0	0	0	0	0
Transfers-In	2,110	50,000	0	0	0
Transfers-Out	(4,048)	0	0	0	0
Transfers to Component Units	0	0	0	0	0
Total Other Financing Sources (Uses)	(1,938)	50,000	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(169,085)	42,598	0	(1,402)	0
Fund Balance (Deficit) at Beginning of Year	473,402	24,809	0	8,852	11,757
Increase (Decrease) in Reserve for Inventory	1,269	0	0	0	0
Fund Balance (Deficit) at End of Year	\$305,586	\$67,407	\$0	\$7,450	\$11,757

Delaware County, Ohio

<i>Children's Services</i>	<i>County Reserve</i>	<i>Drug Enforcement</i>	<i>Legal Research</i>	<i>Road and Bridge</i>	<i>Community Service and Prevention</i>	<i>Treasurer Delinquent Tax</i>	<i>Economic Development</i>
\$0	\$0	\$0	\$0	\$0	\$0	\$1,393	\$0
0	0	0	0	0	0	0	0
75	0	0	3,129	0	0	88,614	0
0	0	0	0	0	0	0	0
0	0	1,436	0	320,732	3,130	0	0
888,883	0	0	0	0	115,979	0	32,500
0	0	0	249	0	0	0	0
223,384	0	0	0	0	65,306	0	42
1,112,342	0	1,436	3,378	320,732	184,415	90,007	32,542
0	0	0	0	0	0	46,940	147,079
0	0	0	0	0	0	0	0
0	0	0	0	0	189,240	0	0
0	0	0	0	246,545	0	0	0
0	0	0	0	0	0	0	0
1,068,839	0	0	0	0	0	0	0
1,068,839	0	0	0	246,545	189,240	46,940	147,079
43,503	0	1,436	3,378	74,187	(4,825)	43,067	(114,537)
0	0	0	0	0	0	0	0
644,553	200,000	0	0	0	0	0	55,271
(476,017)	0	0	0	0	0	(6,000)	0
0	0	0	0	0	0	0	0
168,536	200,000	0	0	0	0	(6,000)	55,271
212,039	200,000	1,436	3,378	74,187	(4,825)	37,067	(59,266)
101,331	1,163,377	3,846	4,388	304,046	15,668	208,564	56,709
0	0	0	0	0	0	0	0
\$313,370	\$1,363,377	\$5,282	\$7,766	\$378,233	\$10,843	\$245,631	(\$2,557)

(Continued)

Delaware County, Ohio

**Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
All Special Revenue Funds
For the Year Ended December 31, 1999**

(Continued)

	<i>Title Administration</i>	<i>Court</i>	<i>Law Enforcement Computerization</i>	<i>Community Based Correction</i>	<i>Family Drug Court</i>
Revenues					
Taxes	\$0	\$0	\$0	\$0	\$0
Special Assessments	0	0	0	0	0
Charges for Services	334,510	18,810	0	5,075	0
Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	26,279	0	0	0
Intergovernmental	0	0	0	107,885	37,413
Investment Income	0	972	0	0	0
All Other Revenue	225	0	0	0	0
Total Revenue	334,735	46,061	0	112,960	37,413
Expenditures					
Current:					
General Government:					
Legislative and Executive	164,887	0	0	0	0
Judicial	0	27,331	0	0	0
Public Safety	0	0	200,644	90,945	20,540
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	0	0
Total Expenditures	164,887	27,331	200,644	90,945	20,540
Excess of Revenues Over (Under) Expenditures	169,848	18,730	(200,644)	22,015	16,873
Other Financing Sources/(Uses)					
Proceeds From Sale of Fixed Assets	0	0	0	0	0
Transfers-In	0	0	250,000	0	0
Transfers-Out	(100,000)	(2,025)	0	0	0
Transfers to Component Units	0	0	0	0	0
Total Other Financing Sources (Uses)	(100,000)	(2,025)	250,000	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	69,848	16,705	49,356	22,015	16,873
Fund Balance (Deficit) at Beginning of Year	263,819	29,877	317,672	(1,362)	0
Increase (Decrease) in Reserve for Inventory	(710)	0	0	0	0
Fund Balance (Deficit) at End of Year	\$332,957	\$46,582	\$367,028	\$20,653	\$16,873

Delaware County, Ohio

<i>Recorder Equipment</i>	<i>Data Support</i>	<i>Indigent Driver</i>	<i>Undivided Lodging Tax</i>	<i>Victim's Services</i>	<i>Public Transportation Demonstration</i>	<i>Totals</i>
\$0	\$0	\$0	\$182,943	\$0	\$0	\$10,683,304
0	0	0	0	0	0	125,758
148,733	6,314	0	0	0	125,908	4,029,588
0	0	0	0	0	0	263,180
0	0	300	0	0	0	364,733
0	0	0	0	70,176	372,099	15,117,403
0	0	0	0	0	0	391,072
0	285	0	0	3,070	83	1,147,805
148,733	6,599	300	182,943	73,246	498,090	32,122,343
146,825	495,823	0	182,943	0	543,106	3,350,625
0	0	0	0	0	0	27,331
0	0	0	0	74,178	0	2,492,466
0	0	0	0	0	0	12,196,887
0	0	0	0	0	0	7,090,938
0	0	0	0	0	0	5,854,965
146,825	495,823	0	182,943	74,178	543,106	31,013,212
1,908	(489,224)	300	0	(932)	(45,016)	1,109,131
0	0	0	0	0	0	13,945
0	485,168	0	0	0	0	2,899,951
0	0	0	0	0	0	(588,361)
0	0	0	0	0	0	(215,462)
0	485,168	0	0	0	0	2,110,073
1,908	(4,056)	300	0	(932)	(45,016)	3,219,204
20,428	134,298	750	0	3,484	45,877	13,445,049
0	2,002	0	0	0	(661)	17,812
\$22,336	\$132,244	\$1,050	\$0	\$2,552	\$0	\$16,682,065

Delaware County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Budget Basis) Dog and Kennel Fund For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Licenses and Permits	\$102,400	\$128,517	\$26,117
Fines and Forfeitures	15,000	12,701	(2,299)
Other	100	1,072	972
Total Revenues	117,500	142,290	24,790
Expenditures			
Current:			
Public Safety:			
Personal Services	158,273	150,576	7,697
Materials and Supplies	5,715	3,395	2,320
Services and Charges	26,000	24,209	1,791
Capital Outlay	19,216	19,216	0
Total Expenditures	209,204	197,396	11,808
Excess of Revenues Over (Under) Expenditures	(91,704)	(55,106)	36,598
Other Financing Sources(Uses)			
Operating Transfers-In	0	40,000	40,000
Excess of Revenues and Other Financing Sources (Under) Expenditures and Other Financing (Uses)	(91,704)	(15,106)	76,598
Fund Balance at Beginning of Year	97,955	97,955	0
Unexpended Prior Years Encumbrances	1,835	1,835	0
Fund Balance at End of Year	\$8,086	\$84,684	\$76,598

Delaware County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
Public Assistance Fund
For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Charges for Services	\$900	\$3,425	\$2,525
Intergovernmental	2,332,030	2,891,939	559,909
Other	140,000	175,646	35,646
Total Revenues	2,472,930	3,071,010	598,080
Expenditures			
Current:			
Human Services:			
Personal Services	1,943,636	1,886,704	56,932
Materials and Supplies	30,350	27,163	3,187
Services and Charges	1,901,908	1,771,634	130,274
Capital Outlay	25,593	23,025	2,568
Total Expenditures	3,901,487	3,708,526	192,961
Excess of Revenues Over (Under) Expenditures	(1,428,557)	(637,516)	791,041
Other Financing Sources(Uses)			
Operating Transfers-In	1,174,961	1,074,961	(100,000)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(253,596)	437,445	691,041
Fund Balance at Beginning of Year	290,182	290,182	0
Unexpended Prior Years Encumbrance:	29,286	29,286	0
Fund Balance at End of Year	\$65,872	\$756,913	\$691,041

Delaware County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Budget Basis)

Real Estate Assessment Fund

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Charges for Services	\$916,700	\$1,061,038	\$144,338
Other	9,000	9,956	956
Total Revenues	925,700	1,070,994	145,294
Expenditures			
Current:			
Legislative and Executive:			
Personal Services	517,235	378,277	138,958
Materials and Supplies	11,930	7,750	4,180
Services and Charges	940,590	799,948	140,642
Capital Outlay	82,319	59,848	22,471
Total Expenditures	1,552,074	1,245,823	306,251
Excess of Revenues Over (Under) Expenditures	(626,374)	(174,829)	451,545
Fund Balance at Beginning of Year	682,820	682,820	0
Unexpended Prior Years Encumbrances	24,623	24,623	0
Fund Balance at End of Year	\$81,069	\$532,614	\$451,545

Delaware County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
Motor and Gas Fund
For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Sales Tax	\$5,455,500	\$5,455,911	\$411
Charges for Services	1,221,946	2,588,579	1,366,633
Licenses and Permits	59,000	109,765	50,765
Intergovernmental	4,536,300	4,513,425	(22,875)
Other	126,100	288,148	162,048
Total Revenues	11,398,846	12,955,828	1,556,982
Expenditures			
Current:			
Public Works:			
Personal Services	2,997,367	2,744,272	253,095
Materials and Supplies	1,493,945	1,241,156	252,789
Services and Charges	1,244,711	1,125,579	119,132
Capital Outlay	8,423,356	7,500,050	923,306
Total Expenditures	14,159,379	12,611,057	1,548,322
Excess of Revenues Over (Under) Expenditures	---	344,771	3,105,304
Other Financing Sources(Uses)			
Sale of Fixed Assets	5,000	11,085	6,085
Operating Transfers-In	195,000	20,002	(174,998)
Total Other Financing Sources and (Uses)	200,000	31,087	(168,913)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(2,560,533)	375,858	2,936,391
Fund Balance at Beginning of Year	2,827,876	2,827,876	0
Unexpended Prior Years Encumbrances	510,082	510,082	0
Fund Balance at End of Year	\$777,425	\$3,713,816	\$2,936,391

Delaware County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
Litter Control Fund
For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Intergovernmental	\$56,600	\$56,380	(\$220)
Other	16,000	16,000	0
Total Revenues	72,600	72,380	(220)
Expenditures			
Current:			
Health:			
Personal Services	53,251	53,005	246
Materials and Supplies	7,000	5,203	1,797
Services and Charges	17,750	15,020	2,730
Capital Outlay	500	0	500
Total Expenditures	78,501	73,228	5,273
Excess of Revenues Over (Under) Expenditures	(5,901)	(848)	5,053
Fund Balance at Beginning of Year	7,354	7,354	0
Unexpended Prior Years Encumbrances	954	954	0
Fund Balance at End of Year	\$2,407	\$7,460	\$5,053

Delaware County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
Child Support Enforcement Agency Fund
For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Charges for Services	\$90,000	\$82,593	(\$7,407)
Intergovernmental	880,000	869,387	(10,613)
Other	6,000	6,062	62
Total Revenues	976,000	958,042	(17,958)
Expenditures			
Current:			
Human Services:			
Personal Services	733,447	723,383	10,064
Materials and Supplies	16,180	13,673	2,507
Services and Charges	476,969	445,673	31,296
Capital Outlay	1,818	0	1,818
Total Expenditures	1,228,414	1,182,729	45,685
Excess of Revenues Over (Under) Expenditures	(252,414)	(224,687)	27,727
Other Financing Sources(Uses)			
Operating Transfers-In	77,886	77,886	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(174,528)	(146,801)	27,727
Fund Balance at Beginning of Year	250,266	250,266	0
Unexpended Prior Years Encumbrances	14,520	14,520	0
Fund Balance at End of Year	\$90,258	\$117,985	\$27,727

Delaware County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Budget Basis) Developmental Disabilities Fund For the Year Ended December 31, 1999

<i>Revenues</i>	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Taxes	\$4,006,977	\$4,166,722	\$159,745
Charges for Services	170,000	218,413	48,413
Intergovernmental	2,750,500	3,345,711	595,211
Other	258,681	237,575	(21,106)
Total Revenues	7,186,158	7,968,421	782,263
 <i>Expenditures</i>			
Current:			
Health:			
Personal Services	4,048,000	3,655,453	392,547
Materials and Supplies	145,000	133,693	11,307
Services and Charges	3,658,000	3,340,056	317,944
Other	285,000	74,001	210,999
Capital Outlay	812,000	298,578	13,422
Total Expenditures	8,448,000	7,501,781	946,219
Excess of Revenues Over (Under) Expenditures	(1,261,842)	466,640	1,728,482
 <i>Other Financing Sources(Uses)</i>			
Sale of Fixed Assets	0	2,860	2,860
Operating Transfers-Out	(200,000)	0	200,000
Total Other Financing Sources and Uses	(200,000)	2,860	202,860
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,461,842)	469,500	1,931,342
Fund Balance at Beginning of Year	2,139,688	2,139,688	0
Unexpended Prior Years Encumbrances	161,159	161,159	0
Fund Balance at End of Year	\$839,005	\$2,770,347	\$1,931,342

Delaware County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
Domestic Violence Fund
For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Licenses and Permits	\$24,000	\$24,216	\$216
Total Revenues	24,000	24,216	216
Expenditures			
Current:			
Public Safety:			
Services and Charges	24,225	24,221	4
Total Expenditures	24,225	24,221	4
Excess of Revenues Over (Under) Expenditures	(225)	(5)	220
Fund Balance at Beginning of Year	14,301	14,301	0
Fund Balance at End of Year	\$14,076	\$14,296	\$220

Delaware County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Budget Basis) Delinquent Care and Custody Fund For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Intergovernmental	\$470,000	\$468,999	(\$1,001)
Other	0	8,637	8,637
Total Revenues	470,000	477,636	7,636
Expenditures			
Current:			
Public Safety:			
Personal Services	383,825	364,102	19,723
Materials and Supplies	4,800	0	4,800
Services and Charges	118,970	73,767	45,203
Total Expenditures	507,595	437,869	69,726
Excess of Revenues Over (Under) Expenditures	(37,595)	39,767	77,362
Other Financing Sources(Uses)			
Operating Transfers-Out	(20,000)	0	20,000
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(57,595)	39,767	97,362
Fund Balance at Beginning of Year	57,608	57,608	0
Fund Balance at End of Year	\$13	\$97,375	\$97,362

Delaware County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
Community Block Grant Fund
For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Intergovernmental	\$380,000	\$422,481	\$42,481
Other	6,700	6,744	44
Total Revenues	386,700	429,225	42,525
Expenditures			
Current:			
Legislative and Executive:			
Materials and Supplies	600	365	235
Services and Charges	385,059	383,256	1,803
Total Expenditures	385,659	383,621	2,038
Excess of Revenues Over (Under) Expenditures	1,041	45,604	44,563
Other Financing Sources(Uses)			
Operating Transfers-Out	(271)	(271)	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	770	45,333	44,563
Fund Balance at Beginning of Year	271	271	0
Fund Balance at End of Year	\$1,041	\$45,604	\$44,563

Delaware County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Budget Basis)

Revolving Loan Fund

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Intergovernmental	\$497,000	\$497,000	\$0
Investment Income	140,000	151,933	11,933
Other	3,000	3,050	50
Total Revenues	640,000	651,983	11,983
Expenditures			
Current:			
Legislative and Executive:			
Services and Charges	75,000	54,786	20,214
Total Expenditures	75,000	54,786	20,214
Excess of Revenues Over (Under) Expenditures	565,000	597,197	32,197
Other Financing Sources(Uses)			
Repayment of Loans	357,000	454,509	97,509
Loans to Outside Entities	(1,225,000)	(1,005,000)	220,000
Operating Transfers-Out	(30,000)	0	30,000
Total Other Financing Sources and (Uses)	(898,000)	(550,491)	347,509
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(333,000)	46,706	379,706
Fund Balance at Beginning of Year	406,809	406,809	0
Fund Balance at End of Year	\$73,809	\$453,515	\$379,706

Delaware County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)

Prosecutor Delinquent Tax Fund
For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues</i>			
Taxes	\$0	\$1,393	\$1,393
Charges for Services	72,000	88,614	16,614
Total Revenues	72,000	90,007	18,007
<i>Expenditures</i>			
Current:			
Legislative and Executive:			
Personal Services	63,675	55,288	8,387
Materials and Supplies	2,000	0	2,000
Total Expenditures	65,675	55,288	10,387
Excess of Revenues Over (Under) Expenditures	6,325	34,719	28,394
Fund Balance at Beginning of Year	49,858	49,858	0
Fund Balance at End of Year	\$56,183	\$84,577	\$28,394

Delaware County, Ohio

**Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)**

Ditch Maintenance Fund

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Other	\$40,000	\$125,758	\$85,758
Total Revenues	40,000	125,758	85,758
Expenditures			
Current:			
Public Works:			
Materials and Supplies	20,000	5,605	14,395
Services and Charges	45,000	39,319	5,681
Capital Outlay	15,000	0	15,000
Total Expenditures	80,000	44,924	35,076
Excess of Revenues Over (Under) Expenditures	(40,000)	80,834	120,834
Fund Balance at Beginning of Year	230,264	230,264	0
Fund Balance at End of Year	\$190,264	\$311,098	\$120,834

Delaware County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
9 1 1 Fund
For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Taxes	\$844,352	\$874,942	\$30,590
Intergovernmental	89,500	92,105	2,605
Other	0	2,247	2,247
Total Revenues	933,852	969,294	35,442
Expenditures			
Current:			
Public Safety:			
Personal Services	837,572	748,221	89,351
Materials and Supplies	12,000	11,029	971
Services and Charges	249,221	246,109	3,112
Capital Outlay	145,000	144,684	316
Total Expenditures	1,243,793	1,150,043	93,750
Excess of Revenues Over (Under) Expenditures	(309,941)	(180,749)	129,192
Other Financing Sources(Uses)			
Operating Transfers-In	2,100	2,110	10
Operating Transfers-Out	(4,048)	(4,048)	0
Total Other Financing Sources and Uses	(1,948)	(1,938)	10
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(311,889)	(182,687)	129,202
Fund Balance at Beginning of Year	497,359	497,359	0
Unexpended Prior Years Encumbrances	8,334	8,334	0
Fund Balance at End of Year	\$193,804	\$323,006	\$129,202

Delaware County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
Emergency Management Fund
For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Charges for Services	\$48,072	\$50,284	\$2,212
Intergovernmental	9,839	18,567	8,728
Total Revenues	57,911	68,851	10,940
Expenditures			
Current:			
Public Safety:			
Personal Services	101,461	71,184	30,277
Materials and Supplies	2,500	727	1,773
Services and Charges	7,600	2,944	4,656
Total Expenditures	111,561	74,855	36,706
Excess of Revenues Over (Under) Expenditures	(53,650)	(6,004)	47,646
Other Financing Sources(Uses)			
Operating Transfers-In	44,000	50,000	6,000
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	(9,650)	43,996	53,646
Fund Balance at Beginning of Year	27,445	27,445	0
Fund Balance at End of Year	\$17,795	\$71,441	\$53,646

Delaware County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
LEAP Grant Fund
For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Intergovernmental	\$10,000	\$10,000	\$0
Other	9,490	9,490	0
Total Revenues	19,490	19,490	0
Expenditures			
Current:			
Public Safety:			
Services and Charges	19,490	19,490	0
Total Expenditures	19,490	19,490	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0

Delaware County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
Indigent Guardian Fund
For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Charges for Services	\$11,765	\$11,766	\$1
Total Revenues	11,765	11,766	1
Expenditures			
Current:			
Public Safety:			
Services and Charges	19,632	13,025	6,607
Total Expenditures	19,632	13,025	6,607
Excess of Revenues Over (Under) Expenditures	(7,867)	(1,259)	6,608
Fund Balance at Beginning of Year	7,998	7,998	0
Fund Balance at End of Year	\$131	\$6,739	\$6,608

Delaware County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
Board of Education Fund
For the Year Ended December 31, 1999

<i>Revenues</i>	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Total Revenues	\$0	\$0	\$0
Expenditures			
Current:			
Legislative and Executive :			
Capital Outlay	6,039	0	6,039
Total Expenditures	6,039	0	6,039
Excess of Revenues Over (Under) Expenditures	(6,039)	0	6,039
Fund Balance at Beginning of Year	11,757	11,757	0
Fund Balance at End of Year	\$5,718	\$11,757	\$6,039

Delaware County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Budget Basis) Children's Services Fund For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues</i>			
Charges for Services	\$0	\$75	\$75
Intergovernmental	941,424	921,246	(20,178)
Other	127,000	223,384	96,384
Total Revenues	1,068,424	1,144,705	76,281
<i>Expenditures</i>			
Current:			
Human Services:			
Materials and Supplies	32,000	27,394	4,606
Services and Charges	1,150,300	1,130,610	19,690
Total Expenditures	1,182,300	1,158,004	24,296
Excess of Revenues Over (Under) Expenditures	(113,876)	(13,299)	100,577
<i>Other Financing Sources(Uses)</i>			
Operating Transfers-In	644,553	644,553	0
Operating Transfers-Out	(530,000)	(476,017)	53,983
Total Other Financing Sources and (Uses)	114,553	168,536	53,983
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	677	155,237	154,560
Fund Balance at Beginning of Year	115,574	115,574	0
Unexpended Prior Years Encumbrances	18,976	18,976	0
Fund Balance at End of Year	\$135,227	\$289,787	\$154,560

Delaware County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
County Reserve Fund
For the Year Ended December 31, 1999

<i>Revenues</i>	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Total Revenues	\$0	\$0	\$0
 <i>Expenditures</i>			
Total Expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0
 <i>Other Financing Sources(Uses)</i>			
Operating Transfers-In	0	200,000	200,000
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	0	200,000	200,000
Fund Balance at Beginning of Year	1,163,377	1,163,377	0
Fund Balance at End of Year	\$1,163,377	\$1,363,377	\$200,000

Delaware County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
Drug Enforcement Fund
For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Fines and Forfeitures	\$1,500	\$1,506	\$6
Total Revenues	1,500	1,506	6
Expenditures			
Current:			
Public Safety:			
Services and Charges	3,500	0	3,500
Total Expenditures	3,500	0	3,500
Excess of Revenues Over (Under) Expenditures	(2,000)	1,506	3,506
Fund Balance at Beginning of Year	3,676	3,676	0
Fund Balance at End of Year	\$1,676	\$5,182	\$3,506

Delaware County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Budget Basis)

Legal Research Fund

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues</i>			
Charges for Services	\$2,800	\$3,042	\$242
Investment Income	500	235	(265)
Total Revenues	3,300	3,277	(23)
<i>Expenditures</i>			
Current:			
Judicial:			
Materials and Supplies	3,500	0	3,500
Services and Charges	3,500	0	3,500
Total Expenditures	7,000	0	7,000
Excess of Revenues Over (Under) Expenditures	(3,700)	3,277	6,977
Fund Balance at Beginning of Year	4,200	4,200	0
Fund Balance at End of Year	\$500	\$7,477	\$6,977

Delaware County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Budget Basis) Road and Bridge Fund For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues</i>			
Fines and Forfeitures	\$300,000	\$335,037	\$35,037
Total Revenues	300,000	335,037	35,037
<i>Expenditures</i>			
Current:			
 Public Works:			
Personal Services	230,990	209,162	21,828
Materials and Supplies	8,000	5,961	2,039
Services and Charges	5,500	3,680	1,820
Capital Outlay	34,522	30,512	4,010
Total Expenditures	279,012	249,315	29,697
Excess of Revenues Over (Under) Expenditures	20,988	85,722	64,734
Fund Balance at Beginning of Year	260,313	260,313	0
Unexpended Prior Years Encumbrances	7,420	7,420	0
Fund Balance at End of Year	\$288,721	\$353,455	\$64,734

Delaware County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
Community Service and Prevention Fund
For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Fines and Forfeitures	\$2,250	\$3,113	\$863
Intergovernmental	115,978	115,979	1
Other	65,306	65,306	0
Total Revenues	183,534	184,398	864
Expenditures			
Current:			
Public Safety:			
Prevention Grant			
Services and Charges	31,431	31,431	0
Dispute Resolution			
Services and Charges	3,375	594	2,781
School Liaison			
Personal Services	53,368	52,660	708
Community Service Restitution			
Personal Services	59,719	58,832	887
Materials and Supplies	500	212	288
Services and Charges	19,000	14,625	4,375
Americorp			
Personal Services	10,757	4,263	6,494
Materials and Supplies	0	0	0
Services and Charges	150	142	8
Juvenile Accountability Incentive Grant			
Personal Services	16,210	15,069	1,141
Materials and Supplies	930	930	0
Services and Charges	8,430	7,634	796
Total Expenditures	203,870	186,392	17,478
Excess of Revenues Over (Under) Expenditures	(20,336)	(1,994)	18,342
Other Financing Sources(Uses)			
Operating Transfers-Out	(238)	0	238
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(20,574)	(1,994)	18,580
Fund Balance at Beginning of Year	21,148	21,148	0
Unexpended Prior Years Encumbrances	85	85	0
Fund Balance at End of Year	\$659	\$19,239	\$18,580

Delaware County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Budget Basis)

Treasurer Delinquent Tax Fund

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Taxes	\$0	\$1,393	\$1,393
Charges for Services	72,000	88,614	16,614
Total Revenues	72,000	90,007	18,007
Expenditures			
Current:			
Legislative and Executive:			
Personal Services	73,550	45,335	28,215
Materials and Supplies	500	172	328
Services and Charges	1,000	0	1,000
Capital Outlay	2,000	2,000	0
Total Expenditures	77,050	47,507	29,543
Excess of Revenues Over (Under) Expenditures	(5,050)	42,500	47,550
Other Financing Sources(Uses)			
Operating Transfers-Out	(6,000)	(6,000)	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(11,050)	36,500	47,550
Fund Balance at Beginning of Year	206,456	206,456	0
Unexpended Prior Years Encumbrances	4,616	4,616	0
Fund Balance at End of Year	\$200,022	\$247,572	\$47,550

Delaware County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
Economic Development Fund
For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Intergovernmental	\$32,500	\$32,500	\$0
Other	0	42	42
Total Revenues	32,500	32,542	42
Expenditures			
Current:			
Legislative and Executive:			
Personal Services	120,816	120,816	0
Materials and Supplies	791	791	0
Services and Charges	29,719	28,899	820
Total Expenditures	151,326	150,506	820
Excess of Revenues Over (Under) Expenditures	(118,826)	(117,964)	862
Other Financing Sources(Uses)			
Operating Transfers-In	55,250	55,271	21
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(63,576)	(62,693)	883
Fund Balance at Beginning of Year	62,502	62,502	0
Unexpended Prior Years Encumbrances	1,292	1,292	0
Fund Balance at End of Year	\$218	\$1,101	\$883

Delaware County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
Title Administration Fund
For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Charges for Services	\$315,000	\$332,856	\$17,856
Other	0	225	225
Total Revenues	315,000	333,081	18,081
Expenditures			
Current:			
Legislative and Executive:			
Personal Services	157,800	128,581	29,219
Materials and Supplies	4,500	2,796	1,704
Services and Charges	33,000	30,744	2,256
Capital Outlay	7,000	5,817	1,183
Total Expenditures	202,300	167,938	34,362
Excess of Revenues Over (Under) Expenditures	112,700	165,143	52,443
Other Financing Sources(Uses)			
Operating Transfers-Out	(100,000)	(100,000)	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	12,700	65,143	52,443
Fund Balance at Beginning of Year	236,633	236,633	0
Unexpended Prior Years Encumbrances	2,341	2,341	0
Fund Balance at End of Year	\$251,674	\$304,117	\$52,443

Delaware County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
Court Fund
For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Charges for Services	\$18,500	\$18,140	(\$360)
Fines and Forfeitures	25,935	25,981	46
Investment Income	0	923	923
Total Revenues	44,435	45,044	609
Expenditures			
Current:			
Judicial:			
Clerk of Common Pleas Data			
Services and Charges	15,000	4,470	10,530
Capital Outlay	10,000	3,187	6,813
Juvenile Court Data			
Materials and Supplies	1,200	521	679
Services and Charges	14,144	13,916	228
Capital Outlay	2,000	2,000	0
Probate Court Data			
Services and Charges	15,225	2,516	12,709
Total Expenditures	57,569	26,610	30,959
Excess of Revenues Over (Under) Expenditures	(13,134)	18,434	31,568
Other Financing Sources(Uses)			
Operating Transfers-Out	(2,025)	(2,025)	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(15,159)	16,409	31,568
Fund Balance at Beginning of Year	27,221	27,221	0
Fund Balance at End of Year	\$12,062	\$43,630	\$31,568

Delaware County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
Law Enforcement Computerization Fund
For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Total Revenues	\$0	\$0	\$0
Expenditures			
Current:			
Public Safety:			
Capital Outlay	265,000	153,377	111,623
Total Expenditures	265,000	153,377	111,623
Excess of Revenues Over (Under) Expenditures	(265,000)	(153,377)	111,623
Other Financing Sources(Uses)			
Operating Transfers-In	5,950	250,000	244,050
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(259,050)	96,623	355,673
Fund Balance at Beginning of Year	259,059	259,059	0
Unexpended Prior Years Encumbrances	158	158	0
Fund Balance at End of Year	\$167	\$355,840	\$355,673

Delaware County, Ohio

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
Community Based Correction Fund
For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Charges for Services	\$3,850	\$5,075	\$1,225
Intergovernmental	107,885	107,885	0
Total Revenues	111,735	112,960	1,225
Expenditures			
Current:			
Public Safety:			
Personal Services	63,954	62,881	1,073
Materials and Supplies	11,583	8,006	3,577
Services and Charges	17,687	12,308	5,379
Capital Outlay	8,193	6,144	2,049
Total Expenditures	101,417	89,339	12,078
Excess of Revenues Over (Under) Expenditures	10,318	23,621	13,303
Fund Balance at Beginning of Year	2,037	2,037	0
Fund Balance at End of Year	\$12,355	\$25,658	\$13,303

Delaware County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
Family Drug Court Fund
For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
<u>Intergovernmental</u>	<u>\$37,413</u>	<u>\$37,413</u>	<u>\$0</u>
<u>Total Revenues</u>	<u>37,413</u>	<u>37,413</u>	<u>0</u>
Expenditures			
Current:			
Public Safety:			
Personal Services	10,530	7,561	2,969
Materials and Supplies	750	750	0
Services and Charges	15,633	3,488	12,145
Capital Outlay	10,500	7,971	2,529
<u>Total Expenditures</u>	<u>37,413</u>	<u>19,770</u>	<u>17,643</u>
Excess of Revenues Over (Under) Expenditures	0	17,643	17,643
Fund Balance at Beginning of Year	0	0	0
<u>Fund Balance at End of Year</u>	<u>\$0</u>	<u>\$17,643</u>	<u>\$17,643</u>

Delaware County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
Recorder Equipment Fund
For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Charges for Services	\$146,750	\$148,630	\$1,880
Total Revenues	146,750	148,630	1,880
Expenditures			
Current:			
Legislative and Executive:			
Materials and Supplies	1,000	519	481
Services and Charges	123,500	113,050	10,450
Capital Outlay	45,000	45,000	0
Total Expenditures	169,500	158,569	10,931
Excess of Revenues Over (Under) Expenditures	(22,750)	(9,939)	12,811
Fund Balance at Beginning of Year	22,661	22,661	0
Unexpended Prior Years Encumbrances	1,075	1,075	0
Fund Balance at End of Year	\$986	\$13,797	\$12,811

Delaware County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Budget Basis) Data Support Fund For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Charges for Services	\$6,500	\$6,314	(\$186)
Other	0	285	285
Total Revenues	6,500	6,599	99
Expenditures			
Current:			
Legislative and Executive:			
Personal Services	191,314	159,248	32,066
Materials and Supplies	23,700	21,200	2,500
Services and Charges	192,620	183,207	9,413
Capital Outlays	168,095	151,725	16,370
Total Expenditures	575,729	515,380	60,349
Excess of Revenues Over (Under) Expenditures	(569,229)	(508,781)	60,448
Other Financing Sources(Uses)			
Operating Transfers-In	485,168	485,168	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(84,061)	(23,613)	60,448
Fund Balance at Beginning of Year	109,540	109,540	0
Unexpended Prior Years Encumbrances	11,963	11,963	0
Fund Balance at End of Year	\$87,442	\$97,890	\$60,448

Delaware County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
Indigent Driver Fund
For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues</i>			
Intergovernmental	\$150	\$300	\$150
Total Revenues	150	300	150
<i>Expenditures</i>			
Current:			
Public Safety:	900	0	900
Total Expenditures	900	0	900
Excess of Revenues Over (Under) Expenditures	(750)	300	1,050
Fund Balance at Beginning of Year	750	750	0
Fund Balance at End of Year	\$0	\$1,050	\$1,050

Delaware County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
Undivided Lodging Tax Fund
For the Year Ended December 31, 1999

<i>Revenues</i>	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Taxes	\$154,874	\$154,874	\$0
Total Revenues	154,874	154,874	0
 <i>Expenditures</i>			
Current:			
Legislative and Executive:			
Other	163,576	163,576	0
Total Expenditures	163,576	163,576	0
 Excess of Revenues Over (Under) Expenditures	 (8,702)	 (8,702)	 0
Fund Balance at Beginning of Year	8,702	8,702	0
Fund Balance at End of Year	\$0	\$0	\$0

Delaware County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Budget Basis)

Victim's Services Fund

For the Year Ended December 31, 1999

<i>Revenues</i>	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Intergovernmental	\$70,176	\$70,176	\$0
Other	3,070	3,070	0
Total Revenues	73,246	73,246	0
<i>Expenditures</i>			
Current:			
Public Safety:			
State Victim's Assistance Grant			
Materials and Supplies	300	150	150
Services and Charges	23,175	21,252	1,923
Capital Outlay	500	499	1
Victims of Crime Grant			
Personal Services	31,396	31,192	204
Services and Charges	21,000	19,062	1,938
Capital Outlay	2,500	0	2,500
Total Expenditures	78,871	72,155	6,716
 Excess of Revenues Over (Under) Expenditures	 (5,625)	 1,091	 6,716
 Fund Balance at Beginning of Year	 5,469	 5,469	 0
 Unexpended Prior Years Encumbrances	 221	 221	 0
Fund Balance at End of Year	\$65	\$6,781	\$6,716

Delaware County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
Public Transportation Demonstration Fund
For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Charges for Services	\$125,908	\$125,908	\$0
Intergovernmental	372,099	372,099	0
Other	83	83	0
Total Revenues	498,090	498,090	0
Expenditures			
Current:			
Legislative and Executive:			
Materials and Supplies	23,213	23,213	0
Services and Charges	388,787	388,787	0
Capital Outlay	97,495	97,495	0
Total Expenditures	509,495	509,495	0
Excess of Revenues Over (Under) Expenditures	(11,405)	(11,405)	0
Fund Balance at Beginning of Year	1,703	1,703	0
Unexpended Prior Years Encumbrances	9,702	9,702	0
Fund Balance at End of Year	\$0	\$0	\$0

Debt Service Fund

The Debt Service Fund is used to account for the accumulation of financial resources for, and the payment of long-term debt principal, interest, and related costs.

The County has one Debt Service Fund and the legal level of control is the same as presented in the General Purpose Financial Statements; therefore, no additional fund data is presented. On a GAAP basis, the debt activity is allocated among the appropriate funds and account groups.

Capital Projects Funds

Capital Projects Funds are used to account for financial resources used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds). Following is a description of the County's capital projects funds:

Permanent Improvement Fund - To account for property tax funds that are to be used for major equipment purchases or renovations of County buildings. This fund also includes the Firing Range Construction project which was completed in 1999.

EMS Construction Fund - To account for resources used for constructing new Emergency Medical Stations in the County.

County Drainage Fund - To account for resources used to construct new County ditches and an extension to the Hardin Ditch.

Issue II Grants Fund - To account for State Issue II grant monies used for infrastructure improvements.

Roadway Fund - To account for the resources used to construct roads within the Tartan Fields subdivision and the Greif Brothers development.

20/20 Capital Fund - To account for major capital improvements, including computers and related technology, construction and remodeling of County buildings.

Delaware County, Ohio

Combining Balance Sheet
All Capital Projects Funds
As of December 31, 1999

	<i>Permanent Improvement</i>	<i>EMS Construction</i>	<i>County Drainage</i>	<i>Issue II Grants</i>	<i>Roadway</i>	<i>20/20 Capital</i>	<i>Totals</i>
Assets							
Equity in Pooled Cash and Cash Equivalents	\$844,810	\$2,685,109	\$39,280	\$2,280	\$353,558	\$3,305,532	\$7,230,569
Cash in Segregated Accounts	0	0	0	0	0	2,138,852	2,138,852
Investments in Segregated Accounts	0	0	0	0	0	3,215,233	3,215,233
Receivables							
Taxes	268,636	0	0	0	0	0	268,636
Accounts	0	0	0	0	0	0	0
Special Assessments	0	0	0	0	0	0	0
Accrued Interest	0	0	0	0	0	546	546
Total Assets	\$1,113,446	\$2,685,109	\$39,280	\$2,280	\$353,558	\$8,660,163	\$12,853,836
Liabilities							
Contracts Payable	\$245,893	\$0	\$0	\$0	\$0	\$791,514	\$1,037,407
Deferred Revenue	268,636	0	0	0	0	0	268,636
Total Liabilities	514,529	0	0	0	0	791,514	1,306,043
Fund Equity							
Fund Balance:							
Reserved for Encumbrances	484,487	33,900	0	0	0	319,980	838,367
Unreserved	114,430	2,651,209	39,280	2,280	353,558	7,548,669	10,709,426
Total Fund Equity	598,917	2,685,109	39,280	2,280	353,558	7,868,649	11,547,793
Total Liabilities and Fund Equity	\$1,113,446	\$2,685,109	\$39,280	\$2,280	\$353,558	\$8,660,163	\$12,853,836

Delaware County, Ohio

Combining Statement of Revenues, Expenditures, and
Changes in Fund Balance
All Capital Projects Funds
For the Year Ended December 31, 1999

	<i>Permanent Improvement</i>	<i>EMS Construction</i>	<i>County Drainage</i>	<i>Issue II Grants</i>	<i>Roadway</i>	<i>20/20 Capital</i>	<i>Totals</i>
Revenues							
Taxes	\$227,298	\$0	\$0	\$0	\$0	\$0	\$227,298
Intergovernmental	25,658	0	0	601,892	0	0	627,550
Investment Income	0	0	0	0	0	196,765	196,765
All Other Revenue	20,079	0	500	0	0	0	20,579
Total Revenues	273,035	0	500	601,892	0	196,765	1,072,192
Expenditures							
Current:							
Public Works	55,365	0	500	0	0	2,677	58,542
Capital Outlay	436,073	94,282	0	601,892	276,333	2,338,885	3,747,465
Debt Service							
Interest and Fiscal Charges	0	0	0	0	61,656	0	61,656
Total Expenditures	491,438	94,282	500	601,892	337,989	2,341,562	3,867,663
Excess of Revenues Over (Under) Expenditures	(218,403)	(94,282)	0	0	(337,989)	(2,144,797)	(2,795,471)
Other Financing Sources/(Uses)							
Proceeds from Special Assessment Bonds	0	0	0	0	973,105	0	973,105
Transfers-In	0	200,000	0	0	350,000	1,000,000	1,550,000
Transfers-Out	(21)	0	0	0	0	0	(21)
Total Other Financing Sources (Uses)	(21)	200,000	0	0	1,323,105	1,000,000	2,523,084
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(218,424)	105,718	0	0	985,116	(1,144,797)	(272,387)
Fund Balance(Deficit) at Beginning of Year	817,341	2,579,391	39,280	2,280	(631,558)	9,013,446	11,820,180
Fund Balance at End of Year	\$598,917	\$2,685,109	\$39,280	\$2,280	\$353,558	\$7,868,649	\$11,547,793

Delaware County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
Permanent Improvement Fund
For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Taxes	\$219,700	\$227,298	\$7,598
Intergovernmental	23,300	25,658	2,358
Other	20,500	20,079	(421)
Total Revenues	263,500	273,035	9,535
Expenditures			
Current:			
Public Works:			
Materials and Supplies	6,170	6,170	0
Services and Charges	50,653	50,652	1
Capital Outlay	793,588	786,226	7,362
Total Expenditures	850,411	843,048	7,363
Excess of Revenues Over (Under) Expenditures	(586,911)	(570,013)	16,898
Other Financing Sources(Uses)			
Operating Transfers-Out	(21)	(21)	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(586,932)	(570,034)	16,898
Fund Balance at Beginning of Year	632,532	632,532	0
Unexpended Prior Years Encumbrances	51,932	51,932	0
Fund Balance at End of Year	\$97,532	\$114,430	\$16,898

Delaware County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
EMS Construction Fund
For the Year Ended December 31, 1999

<i>Revenues</i>	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Total Revenues	\$0	\$0	\$0
Expenditures			
Current:			
Public Works:			
Capital Outlay	1,000,000	128,182	871,818
Total Expenditures	1,000,000	128,182	871,818
Excess of Revenues Over (Under) Expenditures	(1,000,000)	(128,182)	871,818
Other Financing Sources(Uses)			
Operating Transfers-In	0	200,000	200,000
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(1,000,000)	71,818	1,071,818
Fund Balance at Beginning of Year	2,508,711	2,508,711	0
Unexpended Prior Years Encumbrances	70,680	70,680	0
Fund Balance at End of Year	\$1,579,391	\$2,651,209	\$1,071,818

Delaware County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)

County Drainage Fund

For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Other	\$500	\$500	\$0
Total Revenues	500	500	0
Expenditures			
Current:			
Public Works:			
Services and Charges	34,280	500	33,780
Total Expenditures	34,280	500	33,780
Excess of Revenues Over (Under) Expenditures	(33,780)	0	33,780
Fund Balance at Beginning of Year	39,280	39,280	0
Fund Balance at End of Year	\$5,500	\$39,280	\$33,780

Delaware County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
Issue II Grants Fund
For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Intergovernmental	\$601,892	\$601,892	\$0
Total Revenues	601,892	601,892	0
Expenditures			
Current:			
Public Works:			
Capital Outlay	601,892	601,892	0
Total Expenditures	601,892	601,892	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	2,280	2,280	0
Fund Balance at End of Year	\$2,280	\$2,280	\$0

Delaware County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
Roadway Fund
For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Total Revenue	\$0	\$0	\$0
Expenditures			
Current:			
Public Works:			
Capital Outlay	221,093	221,093	0
Debt Service:			
Interest and Fiscal Charges	0	24,680	(24,680)
Total Expenditures	221,093	245,773	(24,680)
Excess of Revenues Over (Under) Expenditures	(221,093)	(245,773)	(24,680)
Other Financing Sources(Uses)			
Proceeds from Special Assessment Bonds	945,111	973,105	27,994
Operating Transfers-In	0	350,000	350,000
Operating Transfers-Out	(895,893)	(895,893)	0
Total Other Financing Sources and (Uses)	49,218	427,212	377,994
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(171,875)	181,439	353,314
Fund Balance at Beginning of Year	132,730	132,730	0
Unexpended Prior Years Encumbrances	39,389	39,389	0
Fund Balance at End of Year	\$244	\$353,558	\$353,314

Delaware County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
20/20 Capital Fund
For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Investment Income	\$250,000	\$244,751	(\$5,249)
Total Revenues	250,000	244,751	(5,249)
Expenditures			
Current:			
Public Works:			
Services and Charges	500,000	9,252	490,748
Capital Outlay	4,900,000	2,575,515	2,324,485
Total Expenditures	5,400,000	2,584,767	2,815,233
Excess of Revenues Over (Under) Expenditures	(5,150,000)	(2,340,016)	2,809,984
Other Financing Sources(Uses)			
Operating Transfers-In	600,000	1,000,000	400,000
Operating Transfers-Out	(244,355)	0	244,355
Total Other Financing Sources and (Uses)	355,645	1,000,000	644,355
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(4,794,355)	(1,340,016)	3,454,339
Fund Balance at Beginning of Year	8,866,700	8,866,700	0
Unexpended Prior Years Encumbrances	108,404	108,404	0
Fund Balance at End of Year	\$4,180,749	\$7,635,088	\$3,454,339

Enterprise Funds

Enterprise Funds are used to account for the County's sewer and transfer station operations. These operations are financed and operated in a manner similar to a private business enterprise. The intent of the County is that the costs of providing the service to the general public on a continuing basis be financed or recovered primarily through user charges. Following is a description of the enterprise funds:

Solid Waste Transfer Station Fund - To account for the operation of the County transfer facility.

Sanitary Engineer Fund - To account for sewer services provided to individuals and commercial users of the County sewer system. The costs of providing the service is financed primarily through user fees.

Delaware Area Transit Agency - To account for the operation of the Delaware County Transit system.

Delaware County, Ohio

Combining Balance Sheet
All Enterprise Funds
As of December 31, 1999

	<i>Solid Waste Transfer Station</i>	<i>Sanitary Engineer</i>	<i>Delaware Area Transit Agency</i>	<i>Totals</i>
Current Assets				
Equity in Pooled Cash and Cash Equivalents	\$527,712	\$18,400,562	\$818	\$18,929,092
Cash and Cash Equivalents in Segregated Accounts	0	7,192,226	0	7,192,226
Investments in Segregated Accounts	0	9,844,861	0	9,844,861
Receivables:				
Accounts	11,986	412,841	25,365	450,192
Materials and Supplies Inventory	0	790	0	790
Prepaid Items	0	3,633	0	3,633
Total Current Assets	539,698	35,854,913	26,183	36,420,794
Restricted Assets				
Equity in Pooled Cash and Cash Equivalents	0	718,253	0	718,253
Cash and Cash Equivalents in Segregated Accounts	0	16,610,674	0	16,610,674
Total Restricted Assets	0	17,328,927	0	17,328,927
Long-Term Assets				
Restricted Assets: Investments in Segregated Accounts	0	21,351,230	0	21,351,230
Fixed Assets (Net of Accumulated Depreciation)	235,619	87,991,696	155,811	88,383,126
Deferred Charges	0	639,056	0	639,056
Total Long-Term Assets	235,619	109,981,982	155,811	110,373,412
Total Assets	\$775,317	\$163,165,822	\$181,994	\$164,123,133
Current Liabilities				
Accounts Payable	\$0	\$181,188	\$15,990	\$197,178
Accrued Wages	0	21,508	1,918	23,426
Compensated Absences Payable	0	15,134	165	15,299
Due to Other Funds	0	24,728	2,267	26,995
Due to Other Governments	0	43,446	1,706	45,152
Deferred Revenue	0	537,208	0	537,208
Accrued Interest Payable	0	78,842	0	78,842
Current Portion of OWDA Loan and G.O. Bonds	0	3,715,935	0	3,715,935
Claims and Judgements Payable	0	412,500	0	412,500
Total Current Liabilities	0	5,030,489	22,046	5,052,535
Current Liabilities Payable from Restricted Assets:				
Contracts Payable	0	2,691,902	0	2,691,902
Long-Term Liabilities (Net of Current Portions)				
Compensated Absences Payable	0	74,707	526	75,233
G.O. Bonds Payable (Net of Unamortized Discounts)	0	70,579,346	0	70,579,346
OWDA Loan Payable	0	1,504,458	0	1,504,458
Total Long-Term Liabilities	0	72,158,511	526	72,159,037
Total Liabilities	0	79,880,902	22,572	79,903,474
Fund Equity				
Contributed Capital	0	79,655,960	208,421	79,864,381
Retained Earnings (Deficit)	775,317	3,628,960	(48,999)	4,355,278
Total Fund Equity	775,317	83,284,920	159,422	84,219,659
Total Liabilities and Fund Equity	\$775,317	\$163,165,822	\$181,994	\$164,123,133

Delaware County, Ohio

Combining Statement of Revenues, Expenses, and
Changes in Retained Earnings
All Enterprise Funds
For the Year Ended December 31, 1999

	<i>Solid Waste Transfer Station</i>	<i>Sanitary Engineer</i>	<i>Delaware Area Transit Agency</i>	<i>Totals</i>
<i>Operating Revenues</i>				
Charges for Services	\$134,688	\$5,444,775	\$93,178	\$5,672,641
Licenses and Permits	0	975	0	975
All Other Revenue	0	381	135	516
Total Operating Revenues	134,688	5,446,131	93,313	5,674,132
<i>Operating Expenses</i>				
Personal Services	0	1,475,548	16,190	1,491,738
Materials and Supplies	987	251,550	2,364	254,901
Services and Charges	1,193	1,305,942	71,148	1,378,283
Depreciation	7,854	2,167,732	52,610	2,228,196
Claims	0	412,500	0	412,500
Total Operating Expenses	10,034	5,613,272	142,312	5,765,618
Operating Income (Loss)	124,654	(167,141)	(48,999)	(91,486)
<i>Non-Operating Revenues/(Expenses)</i>				
Investment Income	0	546,289	0	546,289
Interest and Fiscal Charges	0	(1,007,774)	0	(1,007,774)
Total Non-Operating Revenues/(Expenses)	0	(461,485)	0	(461,485)
Net Income (Loss)	124,654	(628,626)	(48,999)	(552,971)
Retained Earnings at Beginning of Year	650,663	4,257,586	0	4,908,249
Retained Earnings (Deficit) at End of Year	\$775,317	\$3,628,960	(\$48,999)	\$4,355,278

Delaware County, Ohio

Schedule of Revenues, Expenses, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
Solid Waste Transfer Station Fund
For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Charges for Services	\$86,200	\$131,000	\$44,800
Total Revenues	86,200	131,000	44,800
Expenses			
Health:			
Materials and Supplies	2,000	0	2,000
Services and Charges	10,000	1,193	8,807
Capital Outlay	15,000	987	14,013
Total Expenses	27,000	2,180	24,820
Excess of Revenues Over (Under) Expenses	59,200	128,820	69,620
Fund Balance at Beginning of Year	398,163	398,163	0
Unexpended Prior Years Encumbrances	591	591	0
Fund Balance at End of Year	\$457,954	\$527,574	\$69,620

Delaware County, Ohio

Schedule of Revenues, Expenses, and Changes in Fund Balance - Budget and Actual (Budget Basis)

Sanitary Engineer Fund

For the Year Ended December 31, 1999

<i>Revenues</i>	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Charges for Services	\$4,929,500	\$5,420,989	\$491,489
Tap - In Fees	1,760,000	11,248,144	9,488,144
Licenses and Permits	500	975	475
Investment Income	1,300,000	1,999,317	699,317
Other	500	381	(119)
Bond Proceeds	56,180,000	56,746,306	566,306
Total Revenues	64,170,500	75,416,112	11,245,612
 <i>Expenses</i>			
Public Works:			
Personal Services	1,742,994	1,458,243	284,751
Materials and Supplies	281,600	240,999	40,601
Services and Charges	1,585,900	1,161,927	423,973
Capital Outlay	59,187,100	43,706,341	15,480,759
Debt Service:			
Interest and Fiscal Charges	0	565,945	(565,945)
Total Expenses	62,797,594	47,133,455	15,664,139
Excess of Revenues Over (Under) Expenses	1,372,906	28,282,657	26,909,751
 Transfers-Out	 (5,758,050)	 (4,865,850)	 892,200
 Excess of Revenues Over (Under) Expenses and Operating Transfers	 (4,385,144)	 23,416,807	 27,801,951
 Fund Balance at Beginning of Year	 27,171,155	 27,171,155	 0
 Unexpended Prior Years Encumbrances	 351,959	 351,959	 0
Fund Balance at End of Year	\$23,137,970	\$50,939,921	\$27,801,951

Delaware County, Ohio

Schedule of Revenues, Expenses, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
Delaware Area Transit Agency Fund
For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Charges for Services	\$67,800	\$67,813	\$13
Other	135	135	0
Total Revenues	67,935	67,948	13
Expenses			
Health:			
Personal Services	12,200	11,476	724
Materials and Supplies	2,400	2,364	36
Services and Charges	52,936	52,891	45
Capital Outlay	399	399	0
Total Expenses	67,935	67,130	805
Excess of Revenues Over (Under) Expenses	0	818	818
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$818	\$818

Delaware County, Ohio

Combining Statement of Cash Flows All Enterprise Funds For the Year Ended December 31, 1999

	<i>Solid Waste Transfer Station</i>	<i>Sanitary Engineer</i>	<i>Delaware Area Transit Agency</i>	<i>Totals</i>
Increase (Decrease) in Cash and Cash Equivalents				
<i>Cash Flows From Operating Activities:</i>				
Cash Received From Customers	\$131,000	\$5,421,964	\$67,813	\$5,620,777
Cash Payments For Personal Services	0	(1,458,243)	(11,875)	(1,470,118)
Cash Payments for Materials and Supplies	(987)	(248,966)	(2,364)	(252,317)
Cash Payments for Other Services and Charges	(1,193)	(1,070,840)	(52,891)	(1,124,924)
Other Operating Revenue	0	381	135	516
Net Cash Provided by Operating Activities	128,820	2,644,296	818	2,773,934
<i>Cash Flows From Capital and Related Financing Activities:</i>				
Acquisition of Capital Assets	0	(22,841,973)	0	(22,841,973)
Cash Received from Tap-Ins	0	11,248,144	0	11,248,144
Cash from Proceeds of General Obligation Bonds	0	56,746,306	0	56,746,306
Interest Paid on General Obligation Bonds	0	(1,015,660)	0	(1,015,660)
Principal Paid on General Obligation Bonds	0	(1,480,000)	0	(1,480,000)
Cash Paid for Issuance of General Obligation Bonds	0	(565,945)	0	(565,945)
Interest Paid on OWDA Loan	0	(136,973)	0	(136,973)
Principal Paid on OWDA Loan	0	(301,518)	0	(301,518)
Net Cash Provided by Capital and Related Financing Activities:	0	41,652,381	0	41,652,381
<i>Cash Flows From Investing Activities:</i>				
Purchase of Investments	0	(29,094,851)	0	(29,094,851)
Proceeds From the Sale and Maturities of Investments	0	10,143,456	0	10,143,456
Interest and Dividends	0	2,034,029	0	2,034,029
Net Cash Used for Investment Activities	0	(16,917,366)	0	(16,917,366)
Net Increase in Cash and Cash Equivalents	128,820	27,379,311	818	27,508,949
Cash and Cash Equivalents at Beginning of Year	398,892	15,542,404	0	15,941,296
Cash and Cash Equivalents at End of Year	\$527,712	\$42,921,715	\$818	\$43,450,245

(Continued)

Delaware County, Ohio

Combining Statement of Cash Flows All Enterprise Funds For the Year Ended December 31, 1999 (Continued)

	<i>Solid Waste Transfer Station</i>	<i>Sanitary Engineer</i>	<i>Delaware Area Transit Agency</i>
Reconciliation of Operating Income (Loss) To Net Cash Provided By Operating Activities:			
Operating Income (Loss)	\$124,654	(\$167,141)	(\$48,999)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:			
Depreciation	7,854	2,167,732	52,610
Changes in Assets and Liabilities:			
Increase in Accounts Receivable	(3,688)	(44,571)	(25,365)
Decrease in Inventories	0	84	0
Increase in Prepaid Items	0	(1,075)	0
Increase in Account Payable	0	31,254	15,990
Increase in Accrued Wages	0	5,585	1,918
Increase in Compensated Absences Payable	0	21,179	691
Increase in Due to Other Funds	0	0	2,267
(Decrease) Increase in Due to Other Governments	0	(13,959)	1,706
Increase in Deferred Revenue	0	232,708	0
Increase in Claims and Judgements Payable	0	412,500	0
Total Adjustments	(3,688)	643,705	(2,793)
Net Cash Provided by Operating Activities	\$128,820	\$2,644,296	\$818

Non-Cash Capital Transactions:

The Sanitary Engineer Fund received sewer lines from developers with a fair market value of \$4,340,432. In a the Delaware Area Transit Agency received several buses and office equipment with a fair market value of \$20. The lines, buses, and equipment were recorded as fixed assets and contributed capital for the year ended. There was a decrease in fair value of the investments in the Sanitary Engineer Fund by \$299,775.

Internal Service Funds

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County, or to other governments on a cost-reimbursement basis. The following is a description of the County's internal service funds:

Health Insurance Fund - To account for premiums charged to the various County funds for the payment of employee health care claims.

Self-Insurance Fund - To account for the County's property, general liability, fleet insurance and self-insured activities.

Delaware County, Ohio

**Combining Balance Sheet
All Internal Service Funds**

As of December 31, 1999

	<i>Health Insurance</i>	<i>Self Insurance</i>	<i>Totals</i>
Assets			
Equity in Pooled Cash and Cash Equivalents	\$1,361,622	\$3,045,038	\$4,406,660
Prepaid Items	0	74,657	74,657
Fixed Assets (Net of Accumulated Depreciation)	2,422	7,977	10,399
Total Assets	\$1,364,044	\$3,127,672	\$4,491,716
Liabilities			
Accounts Payable	\$5,635	\$0	\$5,635
Accrued Wages	563	563	1,126
Compensated Absences Payable	1,765	1,765	3,530
Due to Other Governments	1,511	1,511	3,022
Claims and Judgments Payable	251,704	184,002	435,706
Total Liabilities	261,178	187,841	449,019
Fund Equity			
Retained Earnings	1,102,866	2,939,831	4,042,697
Total Fund Equity	1,102,866	2,939,831	4,042,697
Total Liabilities and Fund Equity	\$1,364,044	\$3,127,672	\$4,491,716

Delaware County, Ohio

Combining Statement of Revenues, Expenses, and
Changes in Retained Earnings
All Internal Service Funds
For the Year Ended December 31, 1999

	<i>Health Insurance</i>	<i>Self Insurance</i>	<i>Totals</i>
<i>Operating Revenues</i>			
Charges for Services	\$3,163,848	\$0	\$3,163,848
All Other Revenues	20,046	105	20,151
Total Operating Revenues	3,183,894	105	3,183,999
<i>Operating Expenses</i>			
Personal Services	48,723	51,795	100,518
Materials and Supplies	386	565	951
Services and Charges	508,624	215,045	723,669
Depreciation	1,129	2,438	3,567
Claims	2,034,147	233,811	2,267,958
Other Expenses	975	0	975
Total Operating Expenses	2,593,984	503,654	3,097,638
Operating Income (Loss)	589,910	(503,549)	86,361
<i>Operating Transfers</i>			
Transfers-In	0	300,000	300,000
Net Income (Loss)	589,910	(203,549)	386,361
Retained Earnings at Beginning of Year	512,956	3,143,380	3,656,336
Retained Earnings at End of Year	\$1,102,866	\$2,939,831	\$4,042,697

Delaware County, Ohio

Schedule of Revenues, Expenses, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
Health Insurance Fund
For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues</i>			
Charges for Services	\$3,200,000	\$3,163,848	(\$36,152)
Other	280,000	310,902	30,902
Total Revenues	3,480,000	3,474,750	(5,250)
<i>Expenses</i>			
Legislative and Executive			
Personal Services	61,202	50,429	10,773
Materials and Supplies	2,700	386	2,314
Services and Charges	3,476,210	2,749,693	726,517
Capital Outlay	4,000	0	4,000
Total Expenses	3,544,112	2,800,508	743,604
Excess of Revenues Over (Under) Expenses	(64,112)	674,242	738,354
Fund Balance at Beginning of Year	464,717	464,717	0
Unexpended Prior Years Encumbrances	7,716	7,716	0
Fund Balance at End of Year	\$408,321	\$1,146,675	\$738,354

Delaware County, Ohio

Schedule of Revenues, Expenses, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
Self Insurance Fund
For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Other	\$11,400	\$11,438	\$38
Total Revenues	11,400	11,438	38
Expenses			
Legislative and Executive			
Personal Services	61,751	53,147	8,604
Materials and Supplies	3,000	565	2,435
Services and Charges	789,000	333,553	455,447
Capital Outlay	2,000	0	2,000
Total Expenses	855,751	387,265	468,486
Excess of Revenues Over (Under) Expenses	(844,351)	(375,827)	468,524
Operating Transfers-In	230,000	300,000	70,000
Excess of Revenues Over (Under) Expenses and Operating Transfers	(614,351)	(75,827)	538,524
Fund Balance at Beginning of Year	3,039,874	3,039,874	0
Unexpended Prior Years Encumbrances	30,915	30,915	0
Fund Balance at End of Year	\$2,456,438	\$2,994,962	\$538,524

Delaware County, Ohio

Combining Statement of Cash Flows All Internal Service Funds For the Year Ended December 31, 1999

	<i>Health Insurance</i>	<i>Self- Insurance</i>	<i>Totals</i>
 Increase (Decrease) in Cash and Cash Equivalents			
 <i>Cash Flows From Operating Activities:</i>			
Cash Received From Quasi-External Transactions			
With Other Funds	\$3,163,848	\$0	\$3,163,848
Cash Payments for Personal Services	(50,429)	(53,147)	(103,576)
Cash Payment for Materials and Supplies	(386)	(565)	(951)
Cash Payments for Claims	(2,369,799)	(55,368)	(2,425,167)
Cash Payments for Other Services and Charges	(509,914)	(233,553)	(743,467)
Other Operating Revenue	20,046	11,438	31,484
Net Cash Provided by (Used For) Operating Activities	253,366	(331,195)	(77,829)
 <i>Cash Flows From Noncapital Financing Activities:</i>			
Operating Transfers In	0	300,000	300,000
Net Cash Provided for Noncapital Financing Activities	0	300,000	300,000
 Net Increase (Decrease) in Cash and Cash Equivalents	 253,366	 (31,195)	 222,171
 Cash, and Cash Equivalents at Beginning of Year	 1,108,256	 3,076,233	 4,184,489
Cash and Cash Equivalents at End of Year	\$1,361,622	\$3,045,038	\$4,406,660

(Continued)

Delaware County, Ohio

Combining Statement of Cash Flows
All Internal Service Funds
 For the Year Ended December 31, 1999
 (Continued)

	<i>Health Insurance</i>	<i>Self- Insurance</i>	<i>Totals</i>
 Reconciliation of Operating (Loss) To Net Cash Provided By (Used For) Operating Activities:			
Operating Income (Loss)	\$589,910	(\$503,549)	\$86,361
 <i>Adjustments to Reconcile Operating (Loss) to Net Cash Provided by (Used For) Operating Activities:</i>			
Depreciation Expense	1,129	2,438	3,567
 <i>Changes in Assets and Liabilities:</i>			
Increase in Prepaid Items	0	(7,390)	(7,390)
Decrease in Accounts Payable	(1,289)	0	(1,289)
Decrease in Accrued Wages	(35)	(35)	(70)
Decrease in Compensated Absences Payable	(163)	(785)	(948)
Decrease in Due to Other Governments	(534)	(532)	(1,066)
Decrease (Increase) in Claims and Judgements Payable	(335,652)	178,658	(156,994)
Total Adjustments	(337,673)	169,916	(167,757)
Net Cash Provided by (Used For) Operating Activities	\$253,366	(\$331,195)	(\$77,829)

Delaware County, Ohio

Trust and Agency Funds

Trust and Agency funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds. These include Expendable Trust Funds and Agency Funds. Agency funds are purely custodial (assets equal liabilities) and thus do not involve the measurement of results of operations. Following is a list of the County's Trust and Agency Funds.

Unclaimed Monies Expendable Trust Fund - To account for monies which have yet to be claimed by their rightful owner.

District Board of Health Fund - To account for the funds of the District Board of Health for which the County Auditor is the ex-officio fiscal agent as required under section 1515.23, Ohio Revised Code.

Soil and Water Conservation District Fund - To account for funds of the Soil and Water Conservation District, established under chapter 1515, Ohio Revised Code, for which the County Auditor serves as fiscal agent.

Delaware - Morrow Mental Health and Recovery Services Board Fund - To account for the funds of the Delaware - Morrow Mental Health and Recovery Services Board for which the County Auditor serves as fiscal agent.

Delaware County Regional Planning Commission Fund- To account for the funds of the Delaware County Regional Planning Commission for which the County Auditor serves as fiscal agent.

Inheritance Tax Fund - To account for the collection of estate taxes which are to be distributed to the state and certain local governments.

General Real Estate Tax Fund - To account for the collection of real estate taxes and special assessments that are distributed to the various local governments.

Personal Property Tax Fund - To account for the collection of personal property taxes that are to be distributed to the various local governments.

Cigarette Tax Fund - To account for the collection of money received through the sale of cigarette licenses and distributed to the various local governments.

House Trailer Tax Fund - To account for the collection of manufactured home taxes which are distributed to the various local governments.

(Continued)

Delaware County, Ohio

Trust and Agency Funds

Trust and Agency funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds. These include Expendable Trust Funds and Agency Funds. Agency funds are purely custodial (assets equal liabilities) and thus do not involve the measurement of results of operations. Following is a list of the County's Trust and Agency Funds.

Unclaimed Monies Expendable Trust Fund - To account for monies which have yet to be claimed by their rightful owner.

District Board of Health Fund - To account for the funds of the District Board of Health for which the County Auditor is the ex-officio fiscal agent as required under section 1515.23, Ohio Revised Code.

Soil and Water Conservation District Fund - To account for funds of the Soil and Water Conservation District, established under chapter 1515, Ohio Revised Code, for which the County Auditor serves as fiscal agent.

Delaware - Morrow Mental Health and Recovery Services Board Fund - To account for the funds of the Delaware - Morrow Mental Health and Recovery Services Board for which the County Auditor serves as fiscal agent.

Delaware County Regional Planning Commission Fund- To account for the funds of the Delaware County Regional Planning Commission for which the County Auditor serves as fiscal agent.

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Personal Property Tax Fund - To account for the collection of personal property taxes that are to be distributed to the various local governments.

Cigarette Tax Fund - To account for the collection of money received through the sale of cigarette licenses and distributed to the various local governments.

House Trailer Tax Fund - To account for the collection of manufactured home taxes which are distributed to the various local governments.

(Continued)

Delaware County, Ohio

**Combining Balance Sheet
ALL FIDUCIARY FUNDS
As of December 31, 1999**

	<i>Estate Refunds Expendable Trust</i>	<i>Unclaimed Monies Expendable Trust</i>	<i>Agency Funds</i>	<i>Totals</i>
Assets				
Equity in Pooled Cash and Cash Equivalents	\$8,860	\$107,013	\$8,854,993	\$8,970,866
Cash and Cash Equivalents in Segregated Accounts	0	0	1,371,953	1,371,953
Taxes Receivable	0	0	137,853,311	137,853,311
Due from Other Governments	0	0	734,168	734,168
Total Assets	\$8,860	\$107,013	\$148,814,425	\$148,930,298
Liabilities				
Due to Other Governments	\$0	\$0	\$147,427,355	\$147,427,355
Undistributed Monies	0	0	79,110	79,110
Due to Others	1,184	7,500	1,307,960	1,316,644
Total Liabilities	1,184	7,500	148,814,425	148,823,109
Fund Equity				
Fund Balance: Unreserved	7,676	99,513	0	107,189
Total Fund Equity	7,676	99,513	0	107,189
Total Liabilities and Fund Equity	\$8,860	\$107,013	\$148,814,425	\$148,930,298

Delaware County, Ohio

Combining Statement of Revenues, Expenditures, and
Changes in Fund Balance
All Expendable Trust Funds
For the Year Ended December 31, 1999

	<i>Estate Refunds</i>	<i>Unclaimed Monies</i>	<i>Totals</i>
<i>Revenues</i>			
All Other Revenues	\$0	\$12,255	\$12,255
Total Revenues	0	12,255	12,255
<i>Expenditures</i>			
Current:			
Miscellaneous	0	856	856
Total Expenditures	0	856	856
Excess of Revenues Over (Under) Expenditures	0	11,399	11,399
Fund Balance at Beginning of Year	7,676	88,114	95,790
Fund Balance at End of Year	\$7,676	\$99,513	\$107,189

Delaware County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
Estate Refunds Expendable Trust Fund
For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Other	\$500	\$0	(\$500)
Total Revenues	500	0	(500)
Expenditures			
Current:			
Miscellaneous	5,000	0	5,000
Total Expenditures	5,000	0	5,000
Excess of Revenues Over (Under) Expenditures	(4,500)	0	4,500
Fund Balance at Beginning of Year	8,860	8,860	0
Fund Balance at End of Year	\$4,360	\$8,860	\$4,500

Delaware County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
Unclaimed Monies Expendable Trust Fund
For the Year Ended December 31, 1999

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues</i>			
Other	\$1,500	\$12,255	\$10,755
Total Revenues	1,500	12,255	10,755
<i>Expenditures</i>			
Current:			
Miscellaneous	10,000	856	9,144
Total Expenditures	10,000	856	9,144
Excess of Revenues Over (Under) Expenditures	(8,500)	11,399	19,899
Fund Balance at Beginning of Year	95,614	95,614	0
Fund Balance at End of Year	\$87,114	\$107,013	\$19,899

Delaware County, Ohio

Combining Statement of Changes
in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 1999

	<i>Beginning Balance 12/31/1998</i>	<i>Additions</i>	<i>Deductions</i>	<i>Ending Balance 12/31/1999</i>
DISTRICT BOARD OF HEALTH FUND				
<i>Assets</i>				
Equity In Pooled Cash and Cash Equivalents	\$1,224,017	\$3,118,404	\$2,996,329	\$1,346,092
Total Assets	\$1,224,017	\$3,118,404	\$2,996,329	\$1,346,092
<i>Liabilities</i>				
Due to Other Governments	\$1,224,017	\$3,118,404	\$2,996,329	\$1,346,092
Total Liabilities	\$1,224,017	\$3,118,404	\$2,996,329	\$1,346,092
 SOIL AND WATER CONSERVATION DISTRICT FUND				
<i>Assets</i>				
Equity In Pooled Cash and Cash Equivalents	\$48,723	\$250,234	\$251,636	\$47,321
Total Assets	\$48,723	\$250,234	\$251,636	\$47,321
<i>Liabilities</i>				
Due to Other Governments	\$48,723	\$250,234	\$251,636	\$47,321
Total Liabilities	\$48,723	\$250,234	\$251,636	\$47,321
 DELAWARE-MORROW MENTAL HEALTH AND RECOVERY SERVICES BOARD FUND				
<i>Assets</i>				
Equity In Pooled Cash and Cash Equivalents	\$1,634,505	\$6,183,817	\$6,311,198	\$1,507,124
Total Assets	\$1,634,505	\$6,183,817	\$6,311,198	\$1,507,124
<i>Liabilities</i>				
Due to Other Governments	\$1,634,505	\$6,183,817	\$6,311,198	\$1,507,124
Total Liabilities	\$1,634,505	\$6,183,817	\$6,311,198	\$1,507,124

(Continued)

Delaware County, Ohio

Combining Statement of Changes
in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 1999
(Continued)

	Beginning Balance 12/31/1998	Additions	Deductions	Ending Balance 12/31/1999
DELAWARE COUNTY REGIONAL PLANNING COMMISSION FUND				
<i>Assets</i>				
Equity In Pooled Cash and Cash Equivalents	\$431,683	\$483,518	\$420,260	\$494,941
Total Assets	\$431,683	\$483,518	\$420,260	\$494,941
<i>Liabilities</i>				
Due to Other Governments	\$431,683	\$483,518	\$420,260	\$494,941
Total Liabilities	\$431,683	\$483,518	\$420,260	\$494,941
 INHERITANCE TAX FUND				
<i>Assets</i>				
Equity In Pooled Cash and Cash Equivalents	\$1,514,151	\$2,246,597	\$3,062,279	\$698,469
Total Assets	\$1,514,151	\$2,246,597	\$3,062,279	\$698,469
<i>Liabilities</i>				
Due to Other Governments	\$1,514,151	\$2,246,597	\$3,062,279	\$698,469
Total Liabilities	\$1,514,151	\$2,246,597	\$3,062,279	\$698,469
 GENERAL REAL ESTATE TAX FUND				
<i>Assets</i>				
Equity In Pooled Cash and Cash Equivalents	\$4,238,090	\$100,995,791	\$101,851,553	\$3,382,328
Taxes Receivable	98,838,700	123,821,619	98,838,700	123,821,619
Total Assets	\$103,076,790	\$224,817,410	\$200,690,253	\$127,203,947
<i>Liabilities</i>				
Due to Other Governments	\$103,076,790	\$224,817,410	\$200,690,253	\$127,203,947
Total Liabilities	\$103,076,790	\$224,817,410	\$200,690,253	\$127,203,947

(Continued)

Delaware County, Ohio

Combining Statement of Changes
in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 1999
(Continued)

	<i>Beginning Balance 12/31/1998</i>	<i>Additions</i>	<i>Deductions</i>	<i>Ending Balance 12/31/1999</i>
PERSONAL PROPERTY TAX FUND				
Assets				
Equity In Pooled Cash and Cash Equivalents	\$155,763	\$13,630,494	\$13,224,788	\$561,469
Taxes Receivable	12,586,681	13,469,573	12,586,681	13,469,573
Total Assets	\$12,742,444	\$27,100,067	\$25,811,469	\$14,031,042
Liabilities				
Due to Other Governments	\$12,742,444	\$27,100,067	\$25,811,469	\$14,031,042
Total Liabilities	\$12,742,444	\$27,100,067	\$25,811,469	\$14,031,042
CIGARETTE TAX FUND				
Assets				
Equity In Pooled Cash and Cash Equivalents	\$0	\$3,653	\$3,653	\$0
Total Assets	\$0	\$3,653	\$3,653	\$0
Liabilities				
Due to Other Governments	\$0	\$3,653	\$3,653	\$0
Total Liabilities	\$0	\$3,653	\$3,653	\$0
HOUSE TRAILER TAX FUND				
Assets				
Equity In Pooled Cash and Cash Equivalents	\$12,019	\$339,195	\$334,130	\$17,084
Taxes Receivable	522,881	562,119	522,881	562,119
Total Assets	\$534,900	\$901,314	\$857,011	\$579,203
Liabilities				
Due to Other Governments	\$534,900	\$901,314	\$857,011	\$579,203
Total Liabilities	\$534,900	\$901,314	\$857,011	\$579,203

(Continued)

Delaware County, Ohio

Combining Statement of Changes
in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 1999
(Continued)

	<i>Beginning Balance 12/31/1998</i>	<i>Additions</i>	<i>Deductions</i>	<i>Ending Balance 12/31/1999</i>
TOWNSHIP GAS TAX FUND				
Assets				
Equity In Pooled Cash and Cash Equivalents	\$0	\$905,259	\$905,259	\$0
Intergovernmental Receivable	74,356	73,616	74,356	73,616
Total Assets	\$74,356	\$978,875	\$979,615	\$73,616

Liabilities				
Due to Other Governments	\$74,356	\$978,875	\$979,615	\$73,616
Total Liabilities	\$74,356	\$978,875	\$979,615	\$73,616

LIBRARY SUPPORT FUND

Assets				
Equity In Pooled Cash and Cash Equivalents	\$0	\$2,848,608	\$2,848,608	\$0
Intergovernmental Receivable	225,478	225,686	225,478	225,686
Total Assets	\$225,478	\$3,074,294	\$3,074,086	\$225,686

Liabilities				
Due to Other Governments	\$225,478	\$3,074,294	\$3,074,086	\$225,686
Total Liabilities	\$225,478	\$3,074,294	\$3,074,086	\$225,686

LOCAL GOVERNMENT FUND

Assets				
Equity In Pooled Cash and Cash Equivalents	\$0	\$5,112,609	\$5,112,609	\$0
Intergovernmental Receivable	350,773	379,269	350,773	379,269
Total Assets	\$350,773	\$5,491,878	\$5,463,382	\$379,269

Liabilities				
Due to Other Governments	\$350,773	\$5,491,878	\$5,463,382	\$379,269
Total liabilities	\$350,773	\$5,491,878	\$5,463,382	\$379,269

(Continued)

Delaware County, Ohio

Combining Statement of Changes
in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 1999
(Continued)

	<i>Beginning Balance 12/31/1998</i>	<i>Additions</i>	<i>Deductions</i>	<i>Ending Balance 12/31/1999</i>
AUTO TAGS FUND				
Assets				
Equity In Pooled Cash and Cash Equivalents	\$0	\$872,441	\$872,441	\$0
Intergovernmental Receivable	52,956	55,597	52,956	55,597
Total Assets	\$52,956	\$928,038	\$925,397	\$55,597

Liabilities				
Due to Other Governments	\$52,956	\$928,038	\$925,397	\$55,597
Total Liabilities	\$52,956	\$928,038	\$925,397	\$55,597

DENTAL INSURANCE FUND

Assets				
Equity In Pooled Cash and Cash Equivalents	\$11,037	\$0	\$11,037	\$0
Total Assets	\$11,037	\$0	\$11,037	\$0

Liabilities				
Due to Others	\$11,037	\$0	\$11,037	\$0
Total Liabilities	\$11,037	\$0	\$11,037	\$0

PAYROLL REVOLVING FUND

Assets				
Equity In Pooled Cash and Cash Equivalents	\$261,692	\$25,462,342	\$25,568,724	\$155,310
Total Assets	\$261,692	\$25,462,342	\$25,568,724	\$155,310

Liabilities				
Due to Others	\$261,692	\$25,462,342	\$25,568,724	\$155,310
Total Liabilities	\$261,692	\$25,462,342	\$25,568,724	\$155,310

(Continued)

Delaware County, Ohio

Combining Statement of Changes
in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 1999
(Continued)

	<i>Beginning Balance 12/31/1998</i>	<i>Additions</i>	<i>Deductions</i>	<i>Ending Balance 12/31/1999</i>
PRESERVATION PARK OF DELAWARE COUNTY FUND				
Assets				
Equity In Pooled Cash and Cash Equivalents	\$189,189	\$199,916	\$214,874	\$174,231
Total Assets	\$189,189	\$199,916	\$214,874	\$174,231
Liabilities				
Due to Other Governments	\$189,189	\$199,916	\$214,874	\$174,231
Total Liabilities	\$189,189	\$199,916	\$214,874	\$174,231
OHIO ELECTIONS COMMISSION FUND				
Assets				
Equity In Pooled Cash and Cash Equivalents	\$0	\$2,823	\$2,823	\$0
Total Assets	\$0	\$2,823	\$2,823	\$0
Liabilities				
Due to Other Governments	\$0	\$2,823	\$2,823	\$0
Total Liabilities	\$0	\$2,823	\$2,823	\$0
VISION INSURANCE FUND				
Assets				
Equity In Pooled Cash and Cash Equivalents	\$4,320	\$31,652	\$31,865	\$4,107
Total Assets	\$4,320	\$31,652	\$31,865	\$4,107
Liabilities				
Due to Others	\$4,320	\$31,652	\$31,865	\$4,107
Total Liabilities	\$4,320	\$31,652	\$31,865	\$4,107

(Continued)

Delaware County, Ohio

Combining Statement of Changes
in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 1999
(Continued)

	<i>Beginning Balance 12/31/1998</i>	<i>Additions</i>	<i>Deductions</i>	<i>Ending Balance 12/31/1999</i>
TREASURER'S ELECTRONIC TRANSFERS				
Assets				
Equity In Pooled Cash and Cash Equivalents	\$478	\$41,119,633	\$41,012,794	\$107,317
Total Assets	\$478	\$41,119,633	\$41,012,794	\$107,317
Liabilities				
Due To Others	\$478	\$41,119,633	\$41,012,794	\$107,317
Total Liabilities	\$478	\$41,119,633	\$41,012,794	\$107,317
COUNTY COURT AGENCY FUND				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$1,380,719	\$14,076,191	\$14,278,988	\$1,177,922
Total Assets	\$1,380,719	\$14,076,191	\$14,278,988	\$1,177,922
Liabilities				
Due to Other Governments	\$275,320	\$12,420,320	\$12,335,870	\$359,770
Due to Others	1,105,399	1,655,871	1,943,118	818,152
Total Liabilities	\$1,380,719	\$14,076,191	\$14,278,988	\$1,177,922
CHILD SUPPORT ENFORCEMENT AGENCY FUND				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$295,992	\$4,590,164	\$4,785,428	\$100,728
Total Assets	\$295,992	\$4,590,164	\$4,785,428	\$100,728
Liabilities				
Due to Other Governments	\$38,824	\$329,636	\$309,354	\$59,106
Due to Others	257,168	4,260,528	4,476,074	41,622
Total Liabilities	\$295,992	\$4,590,164	\$4,785,428	\$100,728

(Continued)

Delaware County, Ohio

Combining Statement of Changes
in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 1999
(Continued)

	Beginning Balance 12/31/1998	Additions	Deductions	Ending Balance 12/31/1999
COUNTY SHERIFF AGENCY FUND				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$171,093	\$3,248,163	\$3,336,536	\$82,720
Total Assets	\$171,093	\$3,248,163	\$3,336,536	\$82,720
Liabilities				
Due To Others	\$140,800	\$3,189,465	\$3,326,655	\$3,610
Undistributed Monies	30,293	58,698	9,881	79,110
Total Liabilities	\$171,093	\$3,248,163	\$3,336,536	\$82,720
SHERIFF'S INMATE AGENCY FUND				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$14,201	\$114,612	\$118,230	\$10,583
Total Assets	\$14,201	\$114,612	\$118,230	\$10,583
Liabilities				
Due to Others	\$14,201	\$114,612	\$118,230	\$10,583
Total Liabilities	\$14,201	\$114,612	\$118,230	\$10,583
WORKERS' COMPENSATION FUND				
Assets				
Equity In Pooled Cash and Cash Equivalents	\$109,167	\$395,893	\$337,029	\$168,031
Intergovernmental Receivable	265,246	0	265,246	0
Total Assets	\$374,413	\$395,893	\$602,275	\$168,031
Liabilities				
Due to Other Governments	\$326,533	\$75,941	\$326,533	\$75,941
Due to Others	47,880	319,952	275,742	92,090
Total Liabilities	\$374,413	\$395,893	\$602,275	\$168,031

(Continued)

Delaware County, Ohio

Combining Statement of Changes
in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 1999
(Continued)

	<i>Beginning Balance 12/31/1998</i>	<i>Additions</i>	<i>Deductions</i>	<i>Ending Balance 12/31/1999</i>
REGIONAL COUNCIL OF GOVERNMENTS FUND				
Assets				
Equity In Pooled Cash and Cash Equivalents	\$49,902	\$368,905	\$302,807	\$116,000
Total Assets	\$49,902	\$368,905	\$302,807	\$116,000
Liabilities				
Due To Other Governments	\$49,902	\$368,905	\$302,807	\$116,000
Total Liabilities	\$49,902	\$368,905	\$302,807	\$116,000
TREASURER'S FUND				
Assets				
Equity In Pooled Cash and Cash Equivalents	\$62,661	\$38,138	\$25,630	\$75,169
Total Assets	\$62,661	\$38,138	\$25,630	\$75,169
Liabilities				
Due To Others	\$62,661	\$38,138	\$25,630	\$75,169
Total Liabilities	\$62,661	\$38,138	\$25,630	\$75,169
ALL AGENCY FUNDS				
Assets				
Equity In Pooled Cash and Cash Equivalents	\$9,947,397	\$204,609,922	\$205,702,326	\$8,854,993
Cash and Cash Equivalents in				
Segregated Accounts	1,862,005	22,029,130	22,519,182	1,371,953
Taxes Receivable	111,948,262	137,853,311	111,948,262	137,853,311
Intergovernmental Receivable	968,809	734,168	968,809	734,168
Total Assets	\$124,726,473	\$365,226,531	\$341,138,579	\$148,814,425
Liabilities				
Due to Other Governments	\$122,790,544	\$288,975,640	\$264,338,829	\$147,427,355
Undistributed Monies	30,293	58,698	9,881	79,110
Due to Others	1,905,636	76,192,193	76,789,869	1,307,960
Total Liabilities	\$124,726,473	\$365,226,531	\$341,138,579	\$148,814,425

General Fixed Assets Account Group

The General Fixed Assets Account Group is used to account for all land, buildings and improvements, and machinery and equipment not used in the operation of the proprietary funds.

Delaware County, Ohio

Schedule of Changes in General Fixed Assets By Function For the Year Ended December 31, 1999

Function	Balance January 1, 1999	Additions	Deletions	Balance December 31, 1999
General Government -				
Legislative and Executive	\$6,044,046	\$502,554	\$190,896	\$6,355,704
Judicial	469,149	29,869	53,657	445,361
Public Safety	10,739,683	1,165,111	472,153	11,432,641
Public Works	7,884,800	1,805,568	192,692	9,497,676
Health	3,781,461	200,693	144,031	3,838,123
Human Services	463,112	17,476	20,518	460,070
Total	29,382,251	3,721,271	1,073,947	32,029,575
Construction - in - Progress	519,415	859,907	498,586	880,736
Total General Fixed Assets	\$29,901,666	\$4,581,178	\$1,572,533	\$32,910,311

Delaware County, Ohio

*Schedule of General Fixed Assets
By Function
As of December 31, 1999*

<u>Function</u>	<u>Total</u>	<u>Land</u>	<u>Buildings and Improvements</u>	<u>Machinery and Equipment</u>
General Government -				
Legislative and Executive	\$6,355,704	\$563,519	\$3,501,532	\$2,290,653
Judicial	445,361	0	23,637	421,724
Public Safety	11,432,641	473,450	6,448,913	4,510,278
Public Works	9,497,676	1,134,061	5,450,651	2,912,964
Health	3,838,123	362,088	1,897,574	1,578,461
Human Services	460,070	52,355	143,178	264,537
Total	32,029,575	2,585,473	17,465,485	11,978,617
Construction - in - Progress	880,736	0	880,736	0
Total General Fixed Assets	\$32,910,311	\$2,585,473	\$18,346,221	\$11,978,617

Delaware County, Ohio

*Schedule of General Fixed Assets
By Source
As of December 31, 1999*

General Fixed Assets:

Land	\$2,585,473
Buildings and Improvements	\$17,465,485
Machinery and Equipment	\$11,978,617
Construction -in - Progress	<u>\$880,736</u>
Total General Fixed Assets	<u><u>\$32,910,311</u></u>

Investment in General Fixed Assets by Source:

General Fund	\$12,387,930
Special Revenue Funds	\$8,382,007
Capital Projects Funds	<u>\$12,140,374</u>
Total Investment in General Fixed Assets	<u><u>\$32,910,311</u></u>

Statistical Section

Delaware County, Ohio

Table 1

General Governmental Expenditures by Function (1)

Last Ten Years

	1999 (2)	1998 (2)	1997 (2)	1996 (2)	1995 (2)	1994 (2)	1993 (2)	1992 (2)	1991 (2)	1990
General Government:										
Legislative and Executive	\$10,061,255	\$8,359,108	\$7,863,030	\$7,128,521	\$6,136,895	\$5,513,772	\$4,878,238	\$4,733,580	\$4,536,876	\$2,262,376
Judicial	3,241,656	2,997,886	2,682,598	2,434,202	2,132,224	1,778,148	1,740,613	1,670,304	1,376,856	1,592,059
Public Safety	12,746,761	9,485,500	8,777,597	7,310,626	6,088,706	5,537,051	5,032,924	4,823,223	4,491,844	4,446,735
Public Works	12,385,530	10,396,882	7,984,288	5,624,837	4,192,093	3,566,094	3,088,828	3,063,334	4,015,562	3,596,333
Health	7,241,180	6,569,088	6,169,750	5,657,613	5,237,028	4,470,928	4,054,920	3,275,319	3,358,413	2,950,837
Human Services	6,013,303	4,983,271	4,772,655	4,816,873	4,264,981	4,141,073	4,391,479	4,077,277	3,353,000	3,070,429
Miscellaneous	0	0	0	0	0	0	167,701	163,749	77,777	1,473,342
Capital Outlay	3,747,465	2,229,520	2,643,317	1,096,285	2,956,720	2,148,373	990,339	606,301	3,617,996	1,566,571
Debt Service	440,886	270,542	87,891	24,540	12,098	9,275	1,388,637	1,783,703	1,461,648	1,321,605
Total	\$55,873,048	\$45,291,747	\$40,981,126	\$34,093,497	\$31,020,740	\$27,164,714	\$25,733,679	\$24,216,300	\$26,289,972	\$22,280,287

(1) Includes General, Special Revenue, Debt Service, and Capital Projects Funds.

(2) Data for 1990 is shown on a cash basis, 1991-1999 amounts are presented in conformity with Generally Accepted Accounting Principles.

Delaware County, Ohio
General Governmental Revenues By Source (1)

Last Ten Years

	1999 (2)	1998 (2)	1997 (2)	1996 (2)	1995 (2)	1994 (2)	1993 (2)	1992 (2)	1991 (2)	1990
Taxes	\$27,241,887	\$23,494,456	\$20,174,721	\$14,226,525	\$12,290,912	\$11,138,889	\$11,402,582	\$9,840,388	\$8,599,685	\$7,313,848
Special Assessments	125,758	14,883	3,654	3,242	11,985	40,733	40,793	59,048	62,929	16,536
Charges For Services	6,356,625	5,177,623	4,403,999	3,743,252	3,939,545	3,632,065	3,226,511	2,566,960	2,155,251	2,277,940
Licenses and Permits	1,952,309	1,593,226	1,280,438	942,964	756,163	826,328	704,397	589,503	284,204	316,317
Fines and Forfeitures	653,166	730,114	472,568	528,033	651,646	443,337	285,908	289,528	424,718	372,010
Intergovernmental	18,982,747	15,745,750	15,569,531	14,627,325	12,834,671	12,893,171	9,647,970	9,776,300	9,209,304	8,449,016
Interest (3)	3,899,866	3,256,772	2,529,553	2,374,411	2,201,369	1,313,291	746,676	769,182	1,164,914	1,469,673
All Other Revenue	1,680,743	1,882,969	1,235,378	1,306,392	1,400,868	1,221,904	833,055	643,791	705,400	649,415
Total	\$60,863,101	\$51,895,793	\$45,659,842	\$37,752,144	\$34,087,157	\$31,449,716	\$26,892,892	\$24,585,640	\$22,606,405	\$20,864,755

(1) Includes General, Special Revenue, Debt Service, and Capital Projects Funds.

(2) Data for 1990 is shown on a cash basis, 1991 - 1999 amounts are presented in conformity with Generally Accepted Accounting Principles.

Source: Delaware County Auditor's Office

Delaware County, Ohio

Table 3

Property Tax Levies and Collections - Real and Public Utility Property (1)

Last Ten Years

Year	Tax Levy (2)	Current Tax Collections (2)	Percent of Levy Collected	Delinquent Tax Collections	Total Tax Collections	Ratio of Total Collections		Outstanding Delinquent Taxes (3)	Ratio of Outstanding Delinquent Taxes To Tax Levy
						To Levy	To Levy		
1990	\$3,686,241	\$3,598,306	97.61%	\$158,529	\$3,756,835	101.92%		\$126,772	3.44%
1991	4,131,923	4,026,856	97.46%	180,487	4,207,343	101.83%		158,981	3.85%
1992	5,192,702	5,059,441	97.43%	202,742	5,262,183	101.34%		201,651	3.88%
1993	5,443,363	5,324,617	97.82%	239,832	5,564,449	102.22%		193,251	3.55%
1994	6,224,146	6,114,357	98.24%	297,151	6,411,508	103.01%		151,770	2.44%
1995	6,733,244	6,639,017	98.60%	247,748	6,886,765	102.28%		124,536	1.85%
1996	7,285,180	7,186,219	98.64%	220,310	7,406,529	101.67%		116,385	1.60%
1997	7,160,234	7,056,191	98.55%	209,779	7,265,970	101.48%		127,182	1.78%
1998	7,660,802	7,581,572	98.97%	230,680	7,812,252	101.98%		124,795	1.63%
1999	8,308,636	8,180,999	98.46%	265,670	8,446,669	101.66%		172,018	2.07%

(1) Does not include Health Department or Mental Health Board levies, special districts that are not part of the County Entity for reporting purposes.

(2) Does not include Rollbacks or Homestead Reductions.

(3) This amount cannot be calculated based on other information in this statistical table because of retroactive additions and deletions which are brought on in one lump sum. Penalties and interest are included, since by Ohio law they become part of the tax obligation.

Source: Delaware County Auditor's Office

Delaware County, Ohio

Table 4

Property Tax Levies and Collections - Personal Property (1)

Last Ten Years

Year	Tax Levy (2)	Current Tax Collections (2)	Delinquent Tax Collections (3)	Total Tax Collections
1990	\$698,749	\$669,457	\$49,185	\$718,642
1991	557,056	542,180	78,803	620,983
1992	672,868	644,328	60,435	704,763
1993	677,422	627,477	80,986	708,473
1994	685,568	597,955	59,287	657,242
1995	618,516	573,983	32,884	606,867
1996	827,657	768,066	32,912	800,978
1997	675,440	630,861	42,057	672,918
1998	896,959	796,451	37,567	834,018
1999	846,122	810,670	47,026	857,696

(1) Does not include Health Department or Mental Health Board levies, special districts that are not part of the County Entity for reporting purposes.

(2) Does not include 10% rollbacks.

(3) This amount cannot be calculated based on other information in this statistical table because of retroactive additions and deletions which are brought on in one lump sum. Penalties and interest are included, since by Ohio law they become part of the tax obligation.

Source: Delaware County Auditor's Office

Delaware County, Ohio
Special Assessments
Billed and Collected
Last Ten Years

Table 5

Year	Current Assessments		Current Amount Collected		Percent Collected
	Billed		Collected		
1990	\$146,411		\$189,636		95.37%
1991	98,049		76,650		78.18%
1992	78,591		66,039		84.03%
1993	78,591		66,039		84.03%
1994	90,703		82,540		91.00%
1995	111,696		84,253		75.43%
1996	123,769		110,977		89.66%
1997	153,643		129,379		84.21%
1998	265,026		246,999		92.95%
1999	331,482		308,742		93.14%

(1) Special Assessments include billed and collected delinquent sewer billings.

Source: Delaware County Auditor's Office

Delaware County, Ohio

Table 6

Assessed and Estimated Actual Value of Taxable Property

Last Ten Years

Year	Real Property (1)		Tangible Personal Property			Public Utilities			Total	Assessed Value Ratio
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value		
1990	\$755,606,910	\$2,158,876,886	\$121,376,342	\$418,539,110	\$92,362,210	\$184,724,420	\$969,345,462	\$2,762,140,416		35.09%
1991	895,791,590	2,559,404,543	124,806,702	445,738,221	98,220,090	196,440,180	1,118,818,382	3,201,582,944		34.95%
1992	966,904,210	2,762,583,457	109,328,701	404,921,115	109,237,390	218,474,780	1,185,470,301	3,385,979,352		35.01%
1993	1,017,156,020	2,906,160,057	124,054,381	477,132,235	114,756,950	229,513,900	1,255,967,351	3,612,806,192		34.76%
1994	1,270,604,590	3,630,298,829	116,981,718	467,926,872	120,034,650	240,069,300	1,507,620,958	4,338,235,001		34.75%
1995	1,376,739,670	3,983,541,914	114,199,912	456,799,648	124,775,400	249,550,800	1,615,714,982	4,639,892,362		34.82%
1996	1,499,727,250	4,284,935,000	115,412,169	461,648,676	116,854,480	233,708,960	1,731,993,899	4,990,292,636		34.78%
1997	1,885,906,040	5,245,445,829	133,240,832	532,963,328	117,730,590	235,461,180	2,086,877,462	6,013,870,337		34.70%
1998	1,977,892,930	5,651,122,657	148,361,631	593,446,524	120,535,660	241,071,320	2,246,790,221	6,485,640,501		34.64%
1999	2,174,605,100	6,218,157,429	177,173,002	708,692,008	126,479,550	252,959,100	2,478,257,652	7,174,898,537		34.54%

(1) Real Property values include Public Utility Real Property

Source: Delaware County Auditor's Office

Delaware County, Ohio

Table 7A

Property Tax Rates - Direct and Overlapping Governments
(Per Thousand Dollars of Assessed Valuation)

Last Ten Years

County Units	1989	1988	1987	1986	1985	1984	1983	1982	1981	1980
General Fund	\$1.80	\$1.80	\$1.80	\$2.80	\$2.80	\$2.80	\$2.80	\$2.80	\$2.80	\$2.80
Permanent Improvement	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Mental Retardation (MR/DD)	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10
911	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62
County Total	4.62	4.62	4.62	5.62	5.62	5.62	5.62	5.62	5.62	5.62
<u>School Districts Within County</u>										
Big Walnut	35.88	36.60	37.69	38.62	38.00	38.40	40.66	41.70	41.04	33.30
Delaware	66.91	63.89	64.14	56.10	51.60	51.00	49.60	49.60	42.60	42.60
<u>School Districts Partially Within County</u>										
Buckeye Valley	35.71	35.74	35.63	36.55	30.50	30.50	30.60	40.10	40.10	40.10
Centerburg	34.10	34.10	39.20	39.50	39.50	39.70	39.70	40.80	41.50	42.10
Dublin	65.50	57.90	57.90	58.41	58.41	50.51	51.42	49.24	49.90	49.80
Elgin	38.10	39.17	39.17	39.40	40.80	40.76	46.64	37.76	37.90	37.90
Highland	24.55	24.55	24.55	21.10	23.10	24.10	24.10	27.20	27.20	27.20
Johnstown-Monroe	43.58	44.16	42.12	42.90	40.10	41.00	41.20	41.30	41.40	41.60
Olentangy	41.57	42.84	41.01	43.25	43.85	40.80	33.88	34.38	32.00	33.00
North Union	34.85	36.25	37.80	33.95	35.48	35.75	35.75	36.98	37.25	38.65
Northridge	39.20	39.47	47.17	48.20	40.30	40.80	40.30	32.60	32.60	32.60
Westerville	61.15	61.32	61.31	61.03	60.82	61.15	61.20	61.69	53.09	54.28
<u>Joint Vocational School Districts</u>										
Central Ohio JVS	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60
Delaware County JVS	3.40	3.40	4.40	2.50	2.50	2.57	2.55	2.62	2.65	2.70
Licking County JVS	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.80	2.80	2.80
Knox County JVS	6.40	6.40	6.40	6.40	6.40	4.70	4.70	4.70	4.70	4.70
Tri-Rivers JVS	4.40	4.40	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10

(Continued)

Delaware County, Ohio

Table 7B

Property Tax Rates - Direct and Overlapping Governments

(Continued)

(Per Thousand Dollars of Assessed Valuation)

Last Ten Years

	1989	1988	1987	1986	1985	1984	1983	1982	1981	1980
Corporations										
Ashley	\$18.60	\$18.60	\$18.60	\$18.60	\$18.60	\$14.60	\$8.20	\$17.20	\$16.20	\$15.60
Columbus	2.10	2.10	2.10	2.10	2.10	2.10	0.60	0.60	2.70	2.70
Delaware	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	3.00	3.00
Dublin	2.97	2.97	2.98	2.98	2.98	2.98	2.99	2.99	12.70	10.70
Galena	3.70	3.70	8.70	8.70	10.70	10.70	12.70	12.70	1.80	6.80
Ostrander	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.20	1.20
Powell	2.93	3.09	2.12	2.04	2.54	1.20	9.90	9.90	11.50	11.50
Shawnee Hills	14.92	14.92	14.92	12.20	12.20	2.50	2.50	2.50	12.74	12.99
Sunbury	2.50	2.50	2.50	2.50	2.50	12.38	12.58	12.68	0.80	0.80
Westerville	14.10	14.89	14.17	13.89	12.38	3.50	6.10	4.10	6.20	6.20
Townships										
Berkshire	3.50	3.50	3.50	3.50	3.50	6.80	6.10	4.10	4.10	4.10
Berlin	4.80	4.80	6.60	6.60	6.80	11.30	6.20	6.20	7.20	4.70
Brown	10.00	10.00	10.00	9.50	11.00	13.40	10.60	7.20	2.20	2.20
Concord	13.40	13.40	13.40	13.40	13.40	7.80	2.20	10.00	5.90	4.50
Delaware	7.80	7.80	7.80	6.80	6.80	7.30	6.60	6.98	2.30	2.30
Genoa	11.20	11.20	11.20	10.70	10.70	7.30	6.85	2.30	5.20	5.20
Harlem	7.31	7.30	6.73	7.15	7.20	7.65	2.30	2.30	2.30	2.30
Kingston	9.89	7.29	7.29	7.64	7.60	6.30	4.40	5.20	2.30	2.30
Liberty	6.80	6.80	6.30	6.30	6.30	5.50	2.30	2.30	6.60	6.60
Marlboro	4.50	4.50	4.50	4.50	5.50	7.30	4.50	4.50	2.50	2.50
Orange	6.80	6.80	6.80	6.80	7.80	5.20	6.60	6.60	4.40	4.40
Oxford	6.10	6.10	6.10	6.10	6.10	7.85	2.50	2.50	7.25	7.00
Porter	9.58	7.49	7.49	7.84	7.80	5.10	4.40	4.40	2.10	2.10
Radnor	7.58	6.91	7.19	5.10	5.10	6.50	2.10	2.10	2.50	2.50
Scioto	7.75	7.50	7.50	7.00	7.00	7.30	2.20	2.20	2.20	2.20
Thompson	2.80	2.80	2.80	2.80	2.80	7.30	2.20	2.20	2.20	2.20
Trenton	5.20	5.20	5.20	5.20	5.20	7.30	2.20	2.20	2.20	2.20
Troy	7.30	7.30	7.30	6.80	6.80	11.57	11.57	4.40	4.40	4.40
Washington	13.01	12.93	13.04	13.04	11.55	0.40	0.46	0.47	0.46	0.70
Other Units										
Delaware County District Library	0.29	0.31	0.29	0.37	0.40	0.70	0.70	0.70	1.00	1.00
Delaware County Health District	0.70	0.70	0.70	0.70	0.70	2.00	2.00	2.00	2.00	2.00
Delaware-Morrow Mental Health District	1.00	1.00	1.00	1.00	1.00	1.50	1.50	1.50	1.50	1.50
BST&G Fire District	2.00	2.00	2.00	2.00	2.00	4.64	4.77	4.81	3.50	3.50
Fort Morrow Fire District	1.50	1.50	1.50	1.50	2.50	0.50	0.50	0.50	3.90	3.90
Porter-Kingston Fire District	6.39	4.29	4.29	0.50	0.50	3.00	4.40	4.40	4.40	4.40
Senior Citizens	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Tri-Township Fire District	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40

Source: Delaware County Auditor's Office

Delaware County, Ohio

Table 8

Computation of Legal Debt Margin

December 31, 1999

	<u>Total Debt Limit (1)</u>	<u>Total Unvoted Debt Limit (2)</u>
Total Assessed Property Values	\$2,478,257,652	\$2,478,257,652
Debt Limitation of Assessed Value	60,456,441	24,782,577
Total Outstanding Debt December 31, 1999		
General Obligation and Special Assessment Bonds Payable	80,990,000	80,990,000
OWDA Loan	<u>1,825,393</u>	<u>1,825,393</u>
Total Outstanding Debt	82,815,393	82,815,393
Less:		
General Obligations to be Paid From Enterprise Fund Revenues	75,145,000	75,145,000
General Obligations to be Paid From Special Assessments	970,000	970,000
OWDA Loan	<u>1,825,393</u>	<u>1,825,393</u>
Total Exemptions	<u>77,940,393</u>	<u>77,940,393</u>
Net Debt	4,875,000	4,875,000
Total Legal Debt Margin	<u>\$55,581,441</u>	<u>\$19,907,577</u>
(Debt Limit Minus Net Debt)		

(1) Debt Limit is calculated as follows:

- 3% of first \$100,000,000 of assessed value
- 1 1/2% of next \$200,000,000 of assessed value
- 2 1/2% of amount of assessed value in excess of \$300,000,000

(2) Debt Limitation equals 1% of assessed value

Source: Delaware County Auditor's Office

Delaware County, Ohio

Table 9

Ratio of Net General Obligation Bonded Debt to Assessed Value

and Net General Obligation Bonded Debt Per Capita

Last Ten Years

Year	Population	Assessed Value	General Obligation Bonded Debt (1)	Debt Service		Net General Obligation Bonded Debt	Ratio of Net General Obligation Bonded Debt to Assessed Value	Net Bonded General Obligation Debt Per Capita
				Monies Available	Months Available			
1999	66,929	\$2,478,257,652	\$4,875,000	\$0		\$4,875,000	0.197%	\$72.84
1998	66,929	2,246,790,221	5,000,000	0		5,000,000	0.223%	74.71
1997	66,929	2,086,877,462	5,000,000	0		5,000,000	0.240%	74.71
1996	66,929	1,781,993,899	0	0		0	0.000%	0.00
1995	66,929	1,615,714,982	0	0		0	0.000%	0.00
1994	66,929	1,507,620,958	0	0		0	0.000%	0.00
1993	66,929	1,255,967,351	1,800,000	300,000		1,000,000	0.080%	14.94
1992	66,929	1,185,470,301	2,550,000	0		2,550,000	0.215%	88.10
1991	66,929	1,118,818,382	3,700,000	0		3,700,000	0.331%	55.28
1990	66,929	969,345,462	1,600,000	0		1,600,000	0.165%	23.91

(1) Includes only General Obligation Bonded Debt payable from property taxes.

Source: Delaware County Auditor's Office

Delaware County, Ohio

Table 10

Computation of Direct and Overlapping General Obligation Bonded Debt

December 31, 1999

<u>Political Subdivision</u>	Net General Obligation Bonded Debt	Percent Applicable To County	Amount Applicable To Delaware County
Delaware County	\$4,875,000	100.00%	\$4,875,000
All Municipalities Within County	14,110,287	100.00%	14,110,287
City of Columbus	970,822,008	0.75%	7,281,165
City of Dublin	58,915,368	14.14%	7,623,633
City of Westerville	29,808,000	18.40%	5,484,672
All Townships Within County	867,000	100.00%	867,000
Washington Township	465,000	13.76%	63,984
All School Districts Within County	40,092,140	100.00%	40,092,140
Buckeye Valley School District	12,905,000	94.05%	12,187,153
Centerburg Local School District	302,000	8.68%	26,214
Dublin City School District	128,404,988	11.49%	14,753,733
Highland Local School District	2,860,000	5.22%	149,292
Johnstown-Monroe Local School District	450,000	0.54%	2,430
Northridge Local School District	9,120,000	0.56%	51,072
Olantangy Local School District	82,354,154	99.85%	82,230,623
Westerville City School District	43,049,855	21.96%	9,453,748
Knox County Joint Vocational School District	686,468	0.63%	4,325
Tri-Rivers Joint Vocational School District	1,210,300	0.83%	10,050
Delaware County District Library	2,249,517	99.23%	2,232,196
Total			<u>\$201,448,667</u>

Source: Delaware County Auditor's Office
Ohio Municipal Advisory Council

Delaware County, Ohio

Table 11

Ratio of Annual Debt Service Expenditures for

General Obligation Bonded Debt to Total Governmental Fund Expenditures

Last Ten Years

Fiscal Year	(1) Principal	Interest	Total Debt Service	(2) Total Governmental Fund Expenditures	Ratio of Debt Service to Total General Fund Expenditures
1999	\$125,000	\$254,242	\$379,242	\$55,878,048	0.68%
1998	0	270,542	270,542	45,291,747	0.60%
1997	0	87,891	87,891	40,981,126	0.21%
1996	0	0	0	34,093,497	0.00%
1995	0	0	0	31,020,740	0.00%
1994	0	0	0	27,164,714	0.00%
1993	1,300,000	79,980	1,379,980	25,733,679	5.36%
1992	1,250,000	156,850	1,406,850	24,216,800	5.81%
1991	1,150,000	227,500	1,377,500	26,289,972	5.24%
1990	400,000	120,000	520,000	22,280,287	2.33%

(1) Includes only General Obligation Bonded Debt payable from property tax.

(2) Includes General, Special Revenue, Debt Service, and Capital Projects Funds

Source: Delaware County Auditor's Office

Delaware County, Ohio

Table 12

Construction, Bank Deposits, and Property Values

Last Ten Years

Year	New Construction			Total New Construction	Bank Deposits (1)	Real Property Values		
	Agricultural/ Residential	Commercial/ Industrial	Commercial/ Industrial			Agricultural/ Residential	Commercial/ Industrial (2)	Public Utility
1999	\$118,504,620	\$28,453,030	\$146,957,650	\$146,957,650	N/A	\$1,852,170,060	\$322,212,030	\$636,430
1998	102,210,220	14,498,990	116,709,210	116,709,210	N/A	1,697,250,260	280,073,940	568,730
1997	84,307,140	29,649,640	113,956,780	113,956,780	322,576,000	1,572,128,350	263,777,690	636,330
1996	93,017,130	10,420,320	103,437,450	103,437,450	279,091,000	1,291,884,120	207,388,500	454,630
1995	73,919,490	14,552,460	88,471,950	88,471,950	243,856,000	1,173,077,910	203,241,190	420,570
1994	59,298,440	8,603,330	67,901,770	67,901,770	229,752,000	1,077,547,670	192,574,140	482,780
1993	40,552,260	4,984,030	45,536,290	45,536,290	217,640,000	862,051,030	154,654,740	450,250
1992	47,346,560	10,425,710	57,772,270	57,772,270	207,149,000	815,623,370	150,841,760	439,080
1991	40,415,960	7,419,180	47,835,140	47,835,140	197,793,000	754,482,410	140,841,580	467,600
1990	45,190,140	2,348,220	47,538,360	47,538,360	195,466,000	636,372,720	118,760,750	473,440

(1) Bank deposit information includes only commercial banks headquartered in Delaware County.

(2) Amounts include mineral lands and rights.

Source: Delaware County Auditor's Office
Federal Reserve Bank of Cleveland

Delaware County, Ohio

Table 13

Top Ten Principal Taxpayers

December 31, 1999

<u>Taxpayer</u>	<u>Type</u>	<u>Assessed Valuation (1)</u>	<u>Percent of Total County Assessed Valuation</u>
Columbus & Southern Power	Public Utility	\$42,979,380	1.73%
PPG Industries Inc.	Manufacturer	21,156,660	0.85%
Banc One Management Corporation	Business	20,470,540	0.83%
Columbia Gas Of Ohio	Public Utility	17,174,380	0.69%
GTE North Incorporated	Public Utility	16,344,930	0.66%
Ohio Edison Co.	Public Utility	14,614,680	0.59%
American Showa, Inc.	Manufacturer	13,049,080	0.53%
Banc One Services Corporation	Business	12,019,510	0.48%
NP Limited	Business	11,262,940	0.45%
Ohio Bell Telephone	Public Utility	8,808,820	0.36%
Total Assessed Valuation		\$177,880,920	7.17%

(1) Includes Real Estate and Personal Property Valuation

Source: Delaware County Auditor's Office

Delaware County, Ohio

Table 14A

Demographic Statistics

December 31, 1999

<u>Census Population</u>	
<u>Year</u>	<u>County</u>
1990	66,929
1980	53,840
1970	42,908
1960	36,107
1950	30,278
1940	26,780

<u>Age Distribution 1990 Census</u>		
<u>Age</u>	<u>Number</u>	<u>Percentage</u>
Under 5 years	4,946	7.39%
5-7 years	13,460	20.11%
18-20 years	3,509	5.24%
21-24 years	3,193	4.77%
25-44 years	22,340	33.38%
45-54 years	7,853	11.73%
55-59 years	2,922	4.37%
60-64 years	2,580	3.85%
65-74 years	3,571	5.34%
75-84 years	1,889	2.82%
85 years and older	666	1.00%
Totals	66,929	100.00%

<u>Estimated Population/Last Ten Years</u>	
<u>Year</u>	<u>County</u>
1999	104,961
1998	98,527
1997	92,144
1996	87,536
1995	78,956
1994	76,590
1993	73,466
1992	71,039
1991	69,385
1990	66,929

<u>Annual Average Unemployment Rates</u>			
<u>Year</u>	<u>County</u>	<u>State</u>	<u>U.S.</u>
1999	2.1%	4.2%	4.2%
1998	2.0%	4.3%	4.5%
1997	2.9%	4.6%	4.9%
1996	3.5%	4.9%	5.4%
1995	3.0%	4.8%	5.6%
1994	3.6%	5.5%	6.1%
1993	4.8%	6.5%	6.8%
1992	4.9%	7.2%	7.4%
1991	4.4%	6.4%	6.7%
1990	4.2%	5.7%	5.5%

Source: Ohio Bureau of Employment Services
Delaware County Regional Planning

(Continued)

Delaware County, Ohio

Table 14 B

Demographic Statistics

December 31, 1999

(Continued)

Civilian Labor Force Estimates				
Year	Labor Force	Employment	Unemployment	Percentage of Unemployment
1999	52,300	51,200	1,100	2.1%
1998	48,800	47,800	1,000	2.0%
1997	46,800	45,450	1,350	2.9%
1996	44,300	42,750	1,550	3.5%
1995	42,500	41,225	1,275	3.0%
1994	39,600	38,175	1,425	3.6%
1993	39,200	37,300	1,900	4.8%
1992	38,900	37,000	1,900	4.9%
1991	37,600	35,950	1,650	4.4%
1990	36,600	35,050	1,550	4.2%

Public Schools in Delaware County 1999		K-12 School Enrollment	
Total Enrollment	13,902	1999	13,902
The Daily Attendance Rate	94.50%	1998	13,341
Delaware County 1999 Graduation Rate	89.20%	1997	12,892
Ohio Average 1999 Graduation Rate	81.40%	1996	12,403
		1995	12,404

Per Capita Income	
1998	\$33,614
1997	\$30,252
1996	\$29,664
1995	\$28,491
1994	\$26,910

Sources: Ohio Bureau of Employment Services
 Ohio Department of Education
 Ohio Dept. of Development Strategic Research

(Continued)

Delaware County, Ohio

Table 14 C

Demographic Statistics

Ten Largest Employers

December 31, 1999

(Continued)

<u>Employer</u>	<u>Nature of Business</u>	<u>Number of Employees</u>
Bank One Corporation	Finance	3,515
Delaware County	Government	762
PPG Industries, Inc.	Automotive/Appliance Finishes	550
Olentangy Local Schools	K-12 School System	540
Delaware City Schools	K-12 School System	520
CIGNA Health Care	Medical and Dental Insurance Claims	500
Grady Memorial Hospital	Hospital/Medical Services	462
Ohio Wesleyan University	Private Liberal Arts University	450
Meijer	Retail	538
American Showa, Inc.	Automotive Parts Manufacturer	500

Source: Delaware County Employers
Delaware County United Way

Delaware County, Ohio

Table 15 A

Miscellaneous Statistics

December 31, 1999

Date of Incorporation	1808
County Seat	Delaware, Ohio
Area - Square Miles	459 Sq. Miles
Location Delaware is located in Central Ohio, approximately 25 miles north of Columbus.	
Number of Political Subdivisions Located in County	
Municipalities	10
Townships	19
School Districts	4
Vocational School	1
Road Mileage	
U. S. Highways	60.00
Interstate	17.00
State Highways	116.00
Township Highways	453.49
County Highways	333.71
Communications	
Radio Stations AM	1 - WDLR
Television Stations	1 - WXCB -TV56
Daily Newspaper	Delaware Gazette
Weekly Newspapers	Delaware This Week Powell This Week Olentangy Valley News Sunbury News Suburban News
Hospitals	
Grady Memorial Hospital	

(Continued)

Delaware County, Ohio

Table 15 B

Miscellaneous Statistics

December 31, 1999

(Continued)

Voter Statistics, Election of November, 1999

Registered Voters	69,550
Number of Voters, Last General Election	25,444
Percentage of Registered Voters Voting	36.58%

Cultural

Libraries	5
Universities	2
Delaware County Cultural Arts Center	1
Central Ohio Symphony Orchestra	1

Travel and Recreation

State Parks	5
Municipal Parks	6
Recreation Areas	8
Golf Courses	
Public	15
Private	4
Motels	12
Airports	1

Attractions

Memorial Golf Tournament
Little Brown Jug Harness Race
Columbus Zoo
Olentangy Indian Caverns
Rutherford B. Hayes Birthplace
Perkins Observatory
Polaris Amphitheater

Source: Delaware County Auditor's Office
Delaware County Engineer's Office
Delaware County Board of Election
Delaware Area Chamber of Commerce
Ohio Department of Transportation

Delaware County, Ohio

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OFFICE OF THE AUDITOR

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DELAWARE COUNTY FINANCIAL CONDITION

DELAWARE COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
JULY 18, 2000