



**Auditor of State
Betty Montgomery**

**FINANCIAL CONDITION
DELAWARE COUNTY**

TABLE OF CONTENTS

TITLE	PAGE
Schedule of Federal Awards Expenditures.....	1
Notes to the Schedule of Federal Awards Expenditures	3
Independent Accountants' Report on Compliance and on Internal Control Required by <i>Government Auditing Standards</i>	5
Independent Accountants' Report on Compliance with Requirements Applicable to Major Federal Programs, Internal Control over Compliance in Accordance with OMB Circular A-133 and Schedule of Federal Awards Expenditures.....	7
Schedule of Findings.....	9

THIS PAGE INTENTIONALLY LEFT BLANK

DELAWARE COUNTY
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2002

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR PROGRAM TITLE	FEDERAL CFDA NUMBER	PASS THROUGH ENTITY IDENTIFYING NUMBER	EXPENDITURES
<u>U S DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
<i>Passed through the Ohio Department of Development</i>			
Community Development Block Grant	14.228	B-W-99-020-1 B-F-00, 01-020-1; B-C-99-020-1	\$473,031
TOTAL U S DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u>473,031</u>
<u>U S DEPARTMENT OF INTERIOR</u>			
Payments in Lieu of Taxes	15.226	316400065	17,183
TOTAL U S DEPARTMENT OF INTERIOR			<u>17,183</u>
<u>U S DEPARTMENT OF JUSTICE</u>			
<i>Passed through the Ohio Office of Criminal Justice Services</i>			
Juvenile Accountability Incentive Block Grant	16.523	2000/2001-JB-013-A017	26,805
Byrne Formula Grant Program	16.579	2001-DG-A01-7194	6,344
Drug Court Discretionary Grant Program	16.585	1999-DC-VX-0181	79,499
Local Law Enforcement Block Grant Program	16.592	1999; 2001 ; 2002-LB-BX-2613	7,253
<i>Passed through the Ohio Office of Attorney General</i>			
Crime Victims Assistance	16.575	2002/2003VAGENE445	20,650
Crime Victims Assistance	16.575	2002/2003VADSCE474	36,721
Crime Victims Assistance	16.575	2002/2003VADSCE035	19,440
Total Crime Victims Assistance			<u>76,811</u>
<i>Passed Through the Ohio Department of Public Safety- Emergency Management Agency</i>			
State Domestic Preparedness Equipment Program	16.007	2002-TE-CX-0106	29,066
TOTAL U S DEPARTMENT OF JUSTICE			<u>225,778</u>
<u>U S DEPARTMENT OF LABOR</u>			
<i>Passed through the Ohio Department of Job & Family Services</i>			
Workforce Investment Act Cluster:			
Workforce Investment Act- Adult			103,218
Workforce Investment Act- Adult Administrative			23,704
Workforce Investment Act- Adult Total	17.258	31-6400-065	<u>126,922</u>
Workforce Investment Act- Youth			107,939
Workforce Investment Act- Youth Administrative			24,789
Workforce Investment Act- Youth Total	17.259	31-6400-065	<u>132,728</u>
Workforce Investment Act- Dislocated Worker			212,270
Workforce Investment Act- Dislocated Worker Administrative			48,750
Workforce Investment Act- Dislocated Worker Total	17.260	31-6400-065	<u>261,020</u>
Total Workforce Investment Act Cluster			<u>520,670</u>
TOTAL U S DEPARTMENT OF LABOR			<u>520,670</u>
<u>U S DEPARTMENT OF TRANSPORTATION</u>			
<i>Passed through the Ohio Department of Public Safety</i>			
Highway Planning and Construction	20.205	2002- STP-G Del- TR 175-0.05, PID #21470	141,888
<i>Passed through the Ohio Department of Transportation</i>			
Formula Grant for Other than Urbanized Areas	20.509	RPT-4021-021-021 RPT-0021-021-022	342,818
TOTAL U S DEPARTMENT OF TRANSPORTATION			<u>484,706</u>

DELAWARE COUNTY
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2002

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR PROGRAM TITLE	FEDERAL CFDA NUMBER	PASS THROUGH ENTITY IDENTIFYING NUMBER	EXPENDITURES
<u>FEDERAL EMERGENCY MANAGEMENT AGENCY</u>			
<i>Passed through the Ohio Department of Public Safety</i>			
Emergency Management Performance Grant	83.552	Grant J-237	<u>4,129</u>
TOTAL FEDERAL EMERGENCY MANAGEMENT AGENCY			<u>4,129</u>
<u>U S DEPARTMENT OF EDUCATION</u>			
<i>Passed through the Ohio Department of Education</i>			
Special Education Cluster			
Special Education Grant to States	84.027	065953-6B-SF-2003	6,029
Special Education Preschool Grants	84.173	065953-PG-S1-2002/2003	<u>10,376</u>
Total Special Education Cluster			<u>16,405</u>
Innovative Education Program Strategies	84.298	065953-C2-S1-2002	<u>104</u>
TOTAL U S DEPARTMENT OF EDUCATION			<u>16,509</u>
<u>U S DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
<i>Passed through the Ohio Department of Mental Retardation</i>			
Social Services Block Grant	93.667	316400065	<u>\$75,893</u>
Medical Assistance Program	93.778	316400065	<u>749,508</u>
<i>Passed through the Ohio Department of Alcohol & Drug Addiction Services</i>			
Children's Justice Grant to States	93.643	99-9018-00-TASC-T-01-0005	<u>136,878</u>
TOTAL U S DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>962,279</u>
TOTAL FEDERAL ASSISTANCE			<u>\$2,704,285</u>

DELAWARE COUNTY

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2002**

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

The County passes-through certain Federal assistance received from the Ohio Department of Development to other governments or not-for-profit agencies (subrecipients). As described in Note A, the County records expenditures of Federal awards to subrecipients when paid in cash.

Program Title	Federal CFDA Number	Amount Provided to Subrecipient
Community Development Block Grant	14.228	\$ 230,574

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 that 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— 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 was recorded as a disbursement on the 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 disbursements on the Schedule.

These loans are collateralized by mortgages on the property. At December 31, 2002, the gross amount of loans outstanding under this program was \$ 1,404,413. Delinquent amounts due are \$76,775.

NOTE D – MATCHING REQUIREMENTS

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

THIS PAGE INTENTIONALLY LEFT BLANK



**Auditor of State
Betty Montgomery**

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

Delaware County
140 North Sandusky Street
Delaware, Ohio 43015

To the Board of County Commissioners:

We have audited the financial statements of Delaware County, Ohio, (the County) as of and for the year ended December 31, 2002, and have issued our report thereon dated July 21, 2003, wherein we noted the County adopted Governmental Accounting Standards Board Statement No. 34. 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 auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

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 certain immaterial instances of noncompliance that we have reported to management of the County in a separate letter dated July 21, 2003.

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 management of the County in a separate letter dated July 21, 2003.

35 N. Fourth St. / First Floor / Columbus, OH 43215
Telephone: (614) 466-3340 (800) 282-0370 Fax: (614) 728-7398
www.auditor.state.oh.us

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 and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

BETTY MONTGOMERY
Auditor of State

July 21, 2003



Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO MAJOR FEDERAL PROGRAMS, INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 AND SCHEDULE OF FEDERAL AWARDS EXPENDITURES

Delaware County
140 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 are applicable to each of its major federal programs for the year ended December 31 2002. The County's major federal programs are 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 programs 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 auditing standards generally accepted in the United States of America; 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 each of its major federal programs for the year ended December 31, 2002.

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.

35 N. Fourth St. / First Floor / Columbus, OH 43215
Telephone: (614) 466-3340 (800) 282-0370 Fax: (614) 728-7398
www.auditor.state.oh.us

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 Expenditures

We have audited the financial statements of the governmental activities, business type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2002, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 21, 2003, wherein we noted the County implemented a new financial reporting model as required by the provisions of Governmental Accounting Standards Board Statement No. 34. 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 opinions on the financial statements that collectively comprise the County's basic financial statements. 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 basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic 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 and should not be used by anyone other than these specified parties.



BETTY MONTGOMERY
Auditor of State

July 21, 2003

DELAWARE COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § 505
DECEMBER 31, 2002

1. SUMMARY OF AUDITOR'S RESULTS		
<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material non-compliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Formula Grant for Other Urbanized Areas CFDA # 20.509; Medical Assistance Program CFDA # 93.778; Workforce Investment Act Cluster CFDA #'s 17.258, 17.259, and 17.260
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	Yes

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

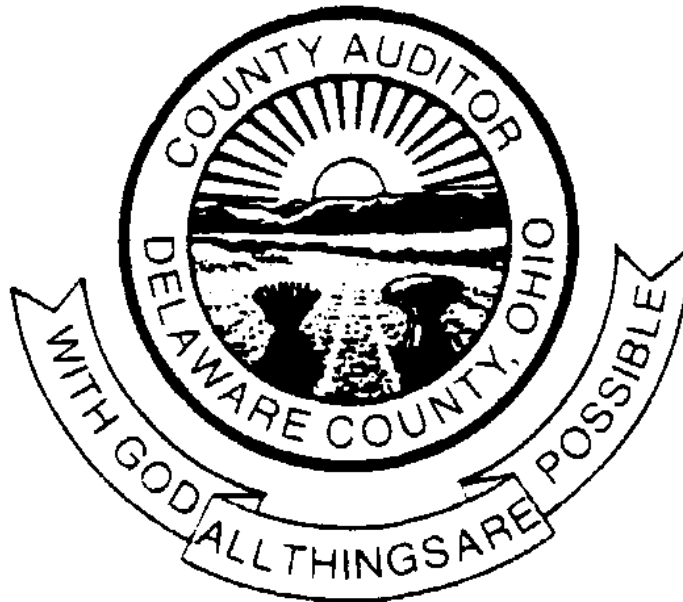
None

3. FINDINGS FOR FEDERAL AWARDS

None

Delaware County, Ohio

Comprehensive Annual Financial Report
For the Year Ended December 31, 2002



Todd A. Hanks
Delaware County Auditor

Prepared By The Delaware County Auditor's Office

Jane Tinker – Administrator of Fiscal Services

Financial Reporting and Systems

Seiji Kille – Assistant Administrator of Fiscal Services

Accounts Payable

Freida Maxey
Brad Higgins
Sandy Fish

Special Projects

Jerry Heston

Payroll

Dedra Hall
Linda O'Rourke

Delaware County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2002
Table of Contents

I. INTRODUCTORY SECTION

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

II. FINANCIAL SECTION

Independent Accountants' Report.....	1
General Purpose External Financial Statements:	
Management's Discussion and Analysis.....	3
Basic Financial Statements	
Government-Wide Financial Statements:	
Statement of Net Assets	12
Statement of Activities.....	14
Fund Financial Statements:	
Balance Sheet - Governmental Funds	16
Reconciliation of Total Governmental Fund Balances to Net Assets of Governmental Activities.....	19
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds.....	20
Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to Statement of Activities.....	22
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual:	
General Fund.....	23
Auto and Gas Fund	24
Developmental Disabilities Fund.....	25
Statement of Fund Net Assets - Proprietary Funds.....	26

Delaware County, Ohio
 Comprehensive Annual Financial Report
 For the Year Ended December 31, 2002
 Table of Contents (continued)

Statement of Revenues, Expenses, and Changes in Fund Net Assets - Proprietary Funds	27
Statement of Cash Flows - Proprietary Funds.....	28
Statement of Fiduciary Assets and Liabilities - Agency Funds	30
Notes to the Basic Financial Statements	31
Combining Statements and Individual Fund Schedules.....	69
Combining Statements - Nonmajor Governmental Funds	
Fund Descriptions	70
Combining Balance Sheet - Nonmajor Governmental Funds.....	73
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds.....	80
Combining Statements - Nonmajor Enterprise Funds	
Fund Descriptions	87
Combining Statement of Fund Net Assets - Nonmajor Enterprise Funds	88
Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets - Nonmajor Enterprise Funds	89
Combining Statement of Cash Flows - Nonmajor Enterprise Funds.....	90
Combining Statements - Fiduciary Funds	
Fund Descriptions	91
Combining Statement of Changes in Assets and Liabilities - Agency Funds.....	93
Individual Fund Schedules of Revenues, Expenditures/Expenses, and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual.....	99
Major Funds.....	100
Nonmajor Funds.....	110

Delaware County, Ohio
 Comprehensive Annual Financial Report
 For the Year Ended December 31, 2002
 Table of Contents (continued)

III. STATISTICAL SECTION

General Governmental Expenditures by Function - Last Ten Years	S2
General Governmental Revenues by Source - Last Ten Years.....	S4
Property Tax Levies and Collections - Real and Public Utility Property Taxes - Last Ten Years	S6
Property Tax Levies and Collections - Tangible Personal Property Taxes - Last Ten Years.....	S9
Assessed and Estimated Actual Value of Taxable Property - Last Ten Years	S10
Property Tax Rates - Direct and Overlapping Governments - Last Ten Years	S12
Principal Property Taxpayers.....	S14
Special Assessment Billings and Collections - Last Ten Years.....	S15
Computation of Legal Debt Margin.....	S17
Ratio of Net General Bonded Debt to Assessed Value and Net Bonded Debt Per Capita - Last Ten Years	S18
Ratio of Annual Debt Service Expenditures for General Obligation Bonded Debt to Total General Governmental Expenditures - Last Ten Years.....	S20
Computation of Overlapping General Obligation Bonded Debt.....	S21
Demographic Statistics	S22
Construction, Bank Deposits, and Property Values - Last Ten Years	S23
Ten Largest Employers	S24
Miscellaneous Statistics	S25

This Page is Intentionally Left Blank.



Todd A. Hanks Delaware County Auditor

July 21, 2003

To the Citizens of Delaware County
and to the Board of County Commissioners:

The Honorable James D. Ward
The Honorable Deborah B. Martin
The Honorable Kris Jordan

As Auditor of Delaware County, I am pleased to present the County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2002. The 2002 CAFR represents the combined effort of the County Auditor's office and other county offices and departments. This report conforms to Generally Accepted Accounting Principles (GAAP) and provides full and complete disclosure of the financial position of the County. In addition, this report includes the early implementation of the new reporting model GASB Statement No.34, as well as other related statements.

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. It is my belief that the data presented is accurate in all material respects and reflects the financial position of the County and the results of its operations.

The financial report is presented in three sections: an Introductory Section, a Financial Section and a Statistical Section. The Introductory Section includes the table of contents, this transmittal letter, a list of the County's elected officials, a copy of the Certificate of Achievement for Excellence in Financial Reporting awarded for the 2001 Delaware County CAFR, and the County's organizational structure. The Financial Section contains the Independent Accountant's Report, Management's Discussion and Analysis, the Basic Financial Statements and Notes that provide an overview of the County's financial position and operating results, the Combining Statements for non-major funds and other schedules that provide detailed information relative to the Basic Financial Statements. The Statistical Section provides the reader with selected financial and demographic information generally provided on a multi-year basis.

GAAP require the Management's Discussion and Analysis (MD & A), a narrative introduction, overview, and analysis of the basic financial statements. This letter of transmittal is designed to complement the MD & A and should be read in conjunction with it.

140 North Sandusky Street, Delaware OH 43015
Phone: 740-833-2900

Delaware County, Ohio

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 nineteen townships and ten 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.

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

The County Auditor serves as the chief fiscal officer for the County and tax assessor for all political subdivisions within the County. As chief fiscal officer, the Auditor ensures that no County contract or obligation is made without his certification that funds are appropriated, are available for payment, or in the process of collection. The Auditor is also responsible for maintaining a permanent record of all financial matters, establishing tax rates for real estate, and assessing the value of real property. After collection by the County Treasurer, tax receipts are distributed by the Auditor to the appropriate political 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 No. 14, "The Financial Reporting Entity". The financial statements in this report include the primary government, which is composed of all funds, 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, Delaware-Morrow Mental Health and Recovery Services Board, Delaware County Regional Planning Commission, Preservation Parks of Delaware County, and Delaware County Family and Children's First Council; the County is acting solely in a custodial capacity. Therefore, these funds are presented as agency funds.

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

Delaware County, Ohio

ECONOMIC CONDITIONS AND OUTLOOK

Delaware County encompasses four hundred fifty-nine square miles and is located within five hundred miles of 58 percent of the United States' population. The population of the County has increased from 66,929 in the 1990 census to 109,989 in the 2000 census to a projected population of 125,399 in 2002. This growth has designated the County as the fastest-growing county in Ohio and the tenth fastest-growing county in the United States.

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. Delaware County now has more than 61,900 real estate parcels, an increase from 37,926 in 1990. Valuation for the County increased 58 percent between 1998 and 2002, to \$3.55 billion. Building permits issued in the County were 5,457 in 2002, which is more than any other year recorded.

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 44,037 in 2000 to 63,971 in 2002, reflecting the pace of real estate transactions.

While the population continues to grow, the unemployment rate of the County remains one of the lowest in the State. Compared to a State average of 5.7 percent, Delaware County's 2002 unemployment rate stood at 3.3 percent. This is due to the stable and diverse business environment in the area. Many of the top ten employers in the County are nationally recognized. Bank One Corporation, Wal Mart, Kroger Company, CIGNA Health Care, 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 seven hundred thirty active farms with an average size of two hundred thirty acres. Approximately 59 percent 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 more than \$218 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.

MAJOR INITIATIVES

The Polaris Fashion Center, Central Ohio's largest retail mall, completed its first full year of operation in November 2002. This six-anchor, upscale mall with over one hundred fifty stores is drawing shoppers from all over the Midwest. The mall plus the surrounding new retail development is expected to continue to generate millions of dollars in increased sales tax revenue.

Delaware County, Ohio

In May 2002, Delaware County completed construction of the Rutherford B. Hayes Services Building, which is located in the downtown area. This new 100,000 square foot building houses the offices of the Auditor, GIS, Treasurer, Recorder, Map Room, Board of Elections, Prosecutor, Child Support, Job and Family Services, and the mail room. The building also includes several conference rooms of varying sizes and over 20,000 square feet of unfinished space for future use.

Two new emergency medical stations, Scioto and Harlem, were constructed in 2002 bringing the total number of stations to nine in the County. These strategically placed stations are essential for the County to meet an eight-minute response goal. Additionally, changes in technology and a desire to improve interoperability and efficiency has spurred the County to start two new initiatives in the Emergency Communications arena. This includes the goal of consolidating multiple Public Safety Answering Points (PSAP) into a single facility by the end of the year and beginning construction of a new 800 MHz countywide radio system for all public safety agencies.

The County, with participation from the City of Columbus, is replacing the Home Road Bridge, the largest bridge in the County. This new 7-span bridge, which will cross the O'Shaughnessy Reservoir, is scheduled for completion in October 2003.

The County also implemented the first phase of a new integrated software system. The general ledger and accounts payable modules went live in 2002, with the payroll/human resources and fixed asset modules following in 2003. Additional modules will be added in 2004. This new automated system is intended to provide and improve efficiencies, access, and allow for more information retention as the County continues to grow in the future.

In 2003 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 is planning to construct a new trunk sewer line extension that will enable over 13,000 acres of land to be developed. In addition, the Commissioners have entered into a contract for a jail feasibility study to explore several options to address the overcrowding issue of inmates at the current jail.

FINANCIAL INFORMATION

Delaware County's accounting system is organized on a "Fund Basis". Each fund is a distinct, self-balancing accounting entity.

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.

Delaware County, Ohio

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

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.

RISK MANAGEMENT

Delaware County retains the risk for property, casualty, and public officials insurance coverage, up to \$100,000 per occurrence for property and \$500,000 per occurrence for casualty, with a total maximum of \$825,000 per year. An excess coverage policy is procured to cover annual claims exceeding \$825,000.

The County also maintains a Health Benefits self 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.

Delaware County, Ohio

INDEPENDENT AUDIT

Included in this report is an unqualified opinion on the County's Financial Statements for the year ended December 31, 2002, rendered by Betty Montgomery, 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 year ended December 31, 2001. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

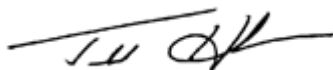
In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report whose contents conform to program standards. Such CAFR must satisfy both generally accepted accounting principles and applicable legal 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 Jane Tinker, Seiji Kille, Freida Maxey, Dedra Hall, Jerry Heston, Brad Higgins, Sandy Fish, and Linda O'Rourke of the Auditor's fiscal staff for their outstanding efforts. In addition, I want to recognize the Local Government Services of the Auditor of State's office for all their guidance and efforts in making the early implementation of GASB Statement No. 34 achievable.

Sincerely,



Todd A. Hanks
Delaware County Auditor

Delaware County, Ohio

Elected Officials

December 31, 2002

Board of Commissioners

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

County Engineer

Christian E. Bauserman

County Auditor

David A. Yost

Clerk of Courts

Jan Antonoplos

County Treasurer

Dale M. Wilgus

County Coroner

Dr. W. Daniel Traetow

County Recorder

Kay E. Conklin

Prosecuting Attorney

W. Duncan Whitney

Court of Common Pleas-General

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

County Sheriff

Alfred K. Myers

Court of Common Pleas-Juvenile/Probate

Thomas E. Loudon

*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, 2001

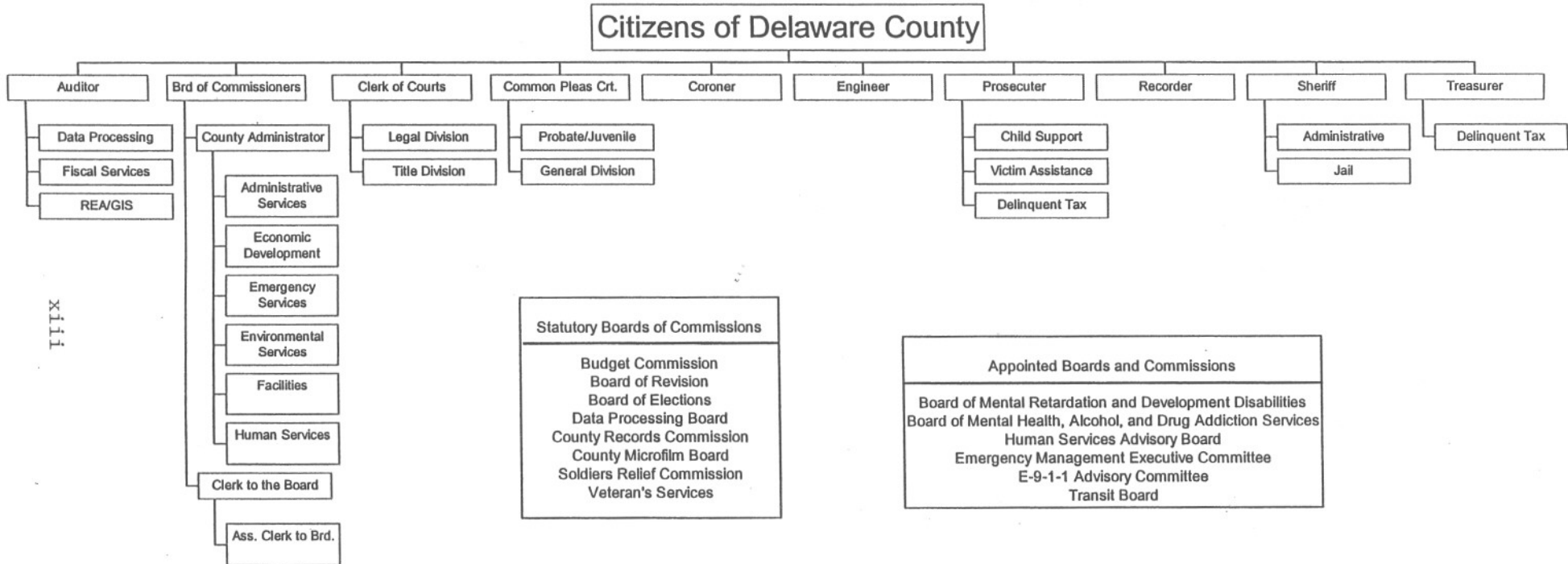
A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards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



President

Executive Director

DELAWARE COUNTY GOVERNMENT



This page is intentionally left blank.



**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Delaware County
140 North Sandusky Street
Delaware, Ohio 43015

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Delaware County, Ohio, (the County) as of and for the year ended December 31, 2002, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Alpha Group of Delaware, Inc., and Delaware Creative Housing, Inc., the discretely presented component units. Other auditors audited those financial statements. They have furnished their reports thereon to us, and we base our opinion, insofar as it relates to the amounts included for the discretely presented component units, on the reports of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 the other auditors provide a reasonable basis for our opinion.

In our opinion, based on our audit and the reports of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Delaware County, Ohio, as of December 31, 2002, and the respective changes in financial position and cash flows, where applicable, and the respective budgetary comparison for the General, Auto and Gas, and Developmental Disabilities funds, thereof, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 4, during the year ended December 31, 2002, the County implemented a new financial reporting model, as required by the provisions of Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements- and Management's Discussion and Analysis- for State and Local Governments*.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 21, 2003, 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. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Management's Discussion and Analysis is not a required part of the basic financial statements, but is supplementary information the Governmental Accounting Standards Board requires. We applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

We conducted our audit to form opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual fund statements and schedules, and statistical tables listed in the table of contents are presented for additional analysis and are not a required part of the basic financial statements. We subjected the combining and individual fund statements and schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion, based on our audit, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We did not subject the introductory section and statistical tables to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

BETTY MONTGOMERY
Auditor of State

July 21, 2003

DELAWARE COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2002
Unaudited

The discussion and analysis of Delaware County's financial performance provides an overview of the County's financial activities for the year ended December 31, 2002. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

FINANCIAL HIGHLIGHTS

Key financial highlights for 2002 are as follows:

In total, the County's net assets increased \$33,545 thousand. The business-type activities increase of \$22,073 thousand is largely attributed to the capital contributions from other governments, tap in fees, contributions from developers, and tap fee credits. The majority of the net asset increase is attributed to invested in capital assets, net of related debt, with an increase of \$28,102 thousand.

The Polaris Fashion Place and several new retail establishments were open for business in 2002 which generated a significant amount of sales taxes. The County's sales tax revenue in governmental funds increased by 31 percent in 2002.

The County completed the construction of the Rutherford B. Hayes Services Building and two emergency medical services stations, Scioto and Harlem, which were started prior to 2002. At December 31, 2002, the County had begun work on the Home Road Bridge with an estimated replacement cost of over \$9 million. The majority of the construction in progress at year end represents several road and bridge projects.

In 2002, the County implemented a new integrated software system to improve access as well as efficiencies in the processing, collecting, and reporting of financial information.

During 2002, the County received an Outstanding Achievement Award for the Alum Creek Water Reclamation Facility. This facility includes a 30-million gallon per day raw sewage pumping station, a 10-million gallon per day wastewater treatment facility, and a sewer system maintenance facility. The facility's treated outflow is used with water source heat pumps to heat and cool the facility's administration building and part of its maintenance building. A portion of the outflow also is pumped through decorative fountains in the administration building's main lobby and courtyard.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements and notes to those statements. The statements are organized so the reader can understand Delaware County's financial position.

The Statement of Net Assets and the Statement of Activities provide information about the activities of the County as a whole, presenting both an aggregate and a longer-term view of the County.

Fund financial statements provide a greater level of detail. For governmental funds, these statements tell how services were financed in the short-term and what remains for future spending. Fund financial statements report the County's most significant funds individually and the County's non-major funds in a single column. The County's major funds are the General, Auto and Gas, Developmental Disabilities, and Sanitary Engineer fund.

DELAWARE COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2002
Unaudited

REPORTING THE COUNTY AS A WHOLE

Statement of Net Assets and Statement of Activities

The Statement of Net Assets and the Statement of Activities reflect how the County did financially during 2002. These statements include all assets and liabilities using the accrual basis of accounting similar to the basis used by most private-sector companies. This basis of accounting considers all of the current year's revenues and expenses regardless of when cash is received or paid.

These statements report the County's net assets and changes in those assets. This change in net assets is important because it tells the reader whether the financial position of the County as a whole has increased or decreased from the prior year. Over time, these increases and/or decreases are one indicator of whether the financial position is improving or deteriorating. Causes for these changes may be the result of many factors, some financial, some not. Non-financial factors can include changes in the County's property tax base and the condition of the County's capital assets. These factors must be considered when assessing the overall health of the County.

In the Statement of Net Assets and the Statement of Activities, the County is divided into two types of activities:

- **Governmental Activities** - Most of the County's programs and services are reported here, including general government legislative and executive and judicial, public safety, public works, health, human services, and intergovernmental. These services are primarily funded by property and sales taxes and from intergovernmental revenues, including federal and state grants and other shared revenues.
- **Business-Type Activities** - These services are provided on a charge for services basis and are intended to recover all or most of the costs of the services provided. The County's sanitary sewer, solid waste transfer, storm water, and transit services are reported here.

REPORTING THE COUNTY'S MOST SIGNIFICANT FUNDS

Fund Financial Statements

Fund financial statements provide detailed information about the County's major funds, the General, Auto and Gas, Developmental Disabilities, and Sanitary Engineer funds. While the County uses many funds to account for its financial transactions, these are the most significant.

Governmental Funds - The County's governmental funds are used to account for essentially the same programs reported as governmental activities on the government-wide financial statements. Most of the County's basic services are reported in these funds and focus on how money flows into and out of the funds as well as the balances available for spending at year end. These funds are reported on the modified accrual basis of accounting which measures cash and all other financial assets that can be readily converted to cash. The governmental fund statements provide a detailed short-term view of the County's general government operations and the basic services being provided.

DELAWARE COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2002
Unaudited

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities on the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County's short-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to help make this comparison between governmental funds and governmental activities.

Enterprise Funds - The County's enterprise funds use the accrual basis of accounting, the same as that used for the business-type activities on the government-wide financial statements.

Fiduciary Funds - Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected on the government-wide financial statements because the resources from these funds are not available to support the County's programs. These funds also use the accrual basis of accounting.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Table 1 provides a summary of the County's net assets for 2002 compared to 2001.

Table 1
Net Assets
(In thousands)

	Governmental Activities		Business-Type Activities		Total	
	2002	2001	2002	2001	2002	2001
<u>Assets</u>						
Current and Other Assets	\$82,177	\$85,513	\$43,433	\$36,978	\$125,610	\$122,491
Capital Assets, Net	89,111	76,713	152,727	141,447	241,838	218,160
Total Assets	171,288	162,226	196,160	178,425	367,448	340,651
<u>Liabilities</u>						
Current and Other Liabilities	17,471	19,458	1,376	1,757	18,847	21,215
Long-Term Liabilities	22,596	23,019	64,485	68,442	87,081	91,461
Total Liabilities	40,067	42,477	65,861	70,199	105,928	112,676
<u>Net Assets</u>						
Invested in Capital Assets, Net of Related Debt	69,181	56,303	88,947	73,723	158,128	130,026
Restricted	47,111	48,257	3,000	1,501	50,111	49,758
Unrestricted	14,929	15,189	38,352	33,002	53,281	48,191
Total Net Assets	\$131,221	\$119,749	\$130,299	\$108,226	\$261,520	\$227,975

DELAWARE COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2002
Unaudited

Total assets increased \$26,797 thousand from additions to capital assets. In 2002, the County completed construction of the Rutherford B. Hayes Services Building, two emergency medical service buildings, and received pump stations and sanitary sewer lines from developers. The net change in capital assets was an increase of \$23,678 thousand. Current and other assets increased by \$3,119 thousand and is attributed to an increase in sales tax revenues and an increase in property taxes from new county construction, along with the passing of a replacement levy for developmental disabilities that allows for the tax collections to be based on current appraisal values.

Total liabilities decreased with the completion of construction of the three buildings and the repayment of long-term debt principal.

Restricted net assets for governmental activities decreased by \$1,146 thousand from the construction of the three buildings and restricted net assets for business-type activities increased by \$1,499 thousand for construction projects, whereas unrestricted net assets increased by \$5,350 thousand from the collection of tap in fees in the business-type activities.

Table 2 reflects the changes in net assets for 2002. Since this is the first year the County has prepared financial statements according to GASB Statement No. 34, revenue and expense comparisons to 2001 are not available. In future years, when prior year information is available, a comparative analysis of government-wide data will be presented.

Table 2
Changes in Net Assets
(In Thousands)

	Governmental Activities	Business-Type Activities	Total
	2002	2002	
<u>Revenues</u>			
Program Revenues			
Charges for Services	\$17,074	\$8,925	\$25,999
Operating Grants, Contributions, and Interest	17,782	654	18,436
Capital Grants and Contributions	124	26,237	26,361
Total Program Revenues	34,980	35,816	70,796
General Revenues			
Property Taxes	11,688	0	11,688
Payment in Lieu of Taxes	15	0	15
Sales Taxes	26,069	0	26,069
Grants and Entitlements not Restricted to Other Programs	2,865	0	2,865
Interest	2,746	(157)	2,589
Other	2,150	2	2,152
Total General Revenues	45,533	(155)	45,378
Total Revenues	80,513	35,661	116,174

continued

DELAWARE COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2002
Unaudited

	Governmental Activities	Business-Type Activities	Total
	2002	2002	
<u>Program Expenses</u>			
General Government			
Legislative and Executive	\$13,622	\$0	\$13,622
Judicial	4,799	0	4,799
Public Safety			
911	1,400	0	1,400
Emergency Medical Services	6,115	0	6,115
Sheriff	7,244	0	7,244
Other Public Safety	3,986	0	3,986
Public Works	10,561	0	10,561
Health	9,224	0	9,224
Human Services			
Job and Family Services	6,319	0	6,319
Child Support Enforcement	1,201	0	1,201
Children Services	1,515	0	1,515
Other Human Services	351	0	351
Intergovernmental	1,492	0	1,492
Interest and Fiscal Charges	1,212	0	1,212
Sanitary Engineer	0	12,530	12,530
Solid Waste Transfer	0	9	9
Storm Water Phase II	0	20	20
Delaware Area Transit	0	1,029	1,029
Total Expenses	<u>69,041</u>	<u>13,588</u>	<u>82,629</u>
Increase in Net Assets	<u>\$11,472</u>	<u>\$22,073</u>	<u>\$33,545</u>

Program revenues for governmental activities represented 43 percent of total revenues and almost all of the revenues for business-type activities. Conveyance fees and grants for developmental disabilities, job and family services, children services, motor vehicle license taxes, gasoline taxes, and the courts represents the program revenues for governmental activities. A significant amount of the program revenues for the business-type activities is attributed to contributions from developers and other governments, tap in fees, and tap fee credits for the construction of sanitary sewers and pump stations.

The major program expense for governmental activities is public safety, which includes 911, emergency medical services, and the sheriff and accounts for 27 percent of all governmental expenses. Maintenance of the County's roads, bridges, culverts, and traffic signals also represents a significant amount of the County's governmental expenses, 15 percent, and the general business of running the County's government accounts for 20 percent of governmental expenses.

The County's sanitary engineer operations account for over 92 percent of the expenses of the County's business-type activities and are funded from charges for services. Operating expenses include interest expense on general obligation bonds that are currently being paid with tap in fees.

DELAWARE COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2002
Unaudited

Table 3, indicates the total cost of services and the net cost of services for governmental activities. The statement of activities reflects the cost of program services and the charges for services, grants, and contributions offsetting those services. The net cost of services identifies the cost of those services supported by tax revenues and unrestricted intergovernmental revenues. Comparisons to 2001 have not been made since they are not available for this year.

Table 3
Governmental Activities
(In Thousands)

	Total Cost of Services	Net Cost of Services
	2002	2002
General Government		
Legislative and Executive	\$13,622	\$2,244
Judicial	4,799	3,747
Public Safety		
911	1,400	1,298
Emergency Medical Services	6,115	6,106
Sheriff	7,244	5,194
Other Public Safety	3,986	2,601
Public Works	10,561	504
Health	9,224	6,723
Human Services		
Job and Family Services	6,319	2,349
Children Services	1,201	110
Child Support Enforcement	1,515	137
Other Human Services	351	343
Intergovernmental	1,492	1,492
Interest and Fiscal Charges	1,212	1,212
Total Expenses	\$69,041	\$34,061

It should be noted that for all governmental activities, over 49 percent of the revenues to provide these services are derived from the County's general revenues; that being primarily sales taxes, property taxes, and State shared revenues. Over 95 percent of public works are funded by charges for services and operating grants. A significant portion of human services and legislative and executive expenses are also funded by charges for services and operating grants.

DELAWARE COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2002
Unaudited

GOVERNMENTAL FUNDS FINANCIAL ANALYSIS

The County's major governmental funds are the General Fund, Auto and Gas fund, and Developmental Disabilities fund. The fund balance of the Auto and Gas fund increased by \$4,740 thousand from the collection of sales tax revenues. The General and Developmental Disabilities funds decreased slightly. The EMS capital and 20/20 funds decreased significantly from the completion of the two emergency medical service stations and the Rutherford B. Hayes Services Building.

BUSINESS-TYPE ACTIVITIES FINANCIAL ANALYSIS

The County's enterprise funds are the Sanitary Engineer, Solid Waste Transfer, Storm Water Phase II, and Delaware Area Transit funds. As can be seen on the statement of activities, program revenues have been sufficient to cover the expenses of the Sanitary Engineer fund.

The County's Sanitary Engineer fund has consistently generated adequate revenues partially due to the receipt of tap in fees. The tap in fees are currently being used to pay the long-term obligations of the fund.

A negative change in net assets occurred in the Storm Water Phase II and Delaware Area Transit funds. The County adopted a resolution to establish a storm water district that has not been approved by the State of Ohio. The Delaware Area Transit fund receives a significant amount of its revenues from operating grants. In 2002, an operating property tax levy was voted down.

BUDGETARY HIGHLIGHTS

The County prepares an annual budget of revenues and expenditures/expenses for all funds of the County for use by County officials and department heads and such other budgetary documents as are required by State statute, including the annual appropriations ordinance which is effective the first day of January. The County's most significant budgeted fund is the General Fund. The final budget for expenditures increased by 2 percent from the original budget; whereas the actual expenditures were 7 percent less than the final budget. A major variance occurred for property and casualty insurance where claims paid were less than estimated. The County's original estimate of revenues was increased for unanticipated sales taxes and conveyance fees received in 2002. Due to the lowering of interest rates, the original estimate for interest revenue was decreased substantially. The County's actual revenues in 2002 were slightly higher than those in the final estimate.

DELAWARE COUNTY, OHIO
Management's Discussion and Analysis
For the Year Ended December 31, 2002
Unaudited

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2002, was \$69,180,923 and \$88,947,257, respectively (net of accumulated depreciation and related debt). This investment in capital assets includes land; land improvements; buildings; improvements other than buildings; roads, bridges, culverts, traffic signals; machinery and equipment; and sanitary sewer lines. There was a significant change to governmental activities capital assets during the year from the final construction costs relating to the Rutherford B. Hayes Services Building and two emergency medical service stations. Also, the county engineer's office had \$3,539,871 in improvements to roads, bridges, culverts, and traffic signals. In the business-type activities, sewer pumping stations and sanitary sewer lines were donated by developers in the amount of \$10,712,333. Note 9 to the basic financial statements provides details on the capital asset activity during 2002.

At December 31, 2002, the County had a number of long-term obligations outstanding. These obligations included \$84,515,000 in general obligation bonds, \$725,000 of special assessment bonds, and \$799,252 of Ohio Water Development Authority loans. Of this amount, \$65,384,252 will be repaid from business-type activities.

In addition to the debt outlined above, the County's long-term debt also includes compensated absences. Additional information on the County's long-term debt can be found in Note 16 of this report.

CURRENT ISSUES

The County Commissioners have entered into a contract for a jail feasibility study to explore several options regarding the overcrowding of inmates at the current jail facility. The current jail was built in 1988 to house fifty men and eight women. Capacity has been increased to ninety-eight males and fourteen females by double bunking the prisoners. The Sheriff's deputies routinely transport inmates to other facilities for housing due to the lack of local space.

The County Commissioners and sanitary engineer are in the initial stages of expanding wastewater capabilities by designing a new trunk sanitary sewer line extension. The County is in the process of purchasing easements for the line.

To improve inter-operability and efficiency for all the public safety agencies, the County has begun the consolidation of emergency communications into a single 800 MHz countywide radio system. Currently, the County and the City of Delaware maintain separate systems.

The County's Emergency Management Agency has been awarded and accepted over \$500,000 in grants to provide local response capabilities to disasters that could include chemical, biological, radiological, nuclear or explosive agents used by terrorists, domestic or international.

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of the County's finances for all those interested in our County's financial well being. Questions concerning any of the information provided in this report or requests for additional information should be directed to Todd A. Hanks, Delaware County Auditor, 140 North Sandusky Street, Delaware, Ohio 43015.

**BASIC
FINANCIAL
STATEMENTS**

Delaware County, Ohio
Statement of Net Assets
December 31, 2002

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$54,478,813	\$25,249,105	\$79,727,918
Cash and Cash Equivalents in Segregated Accounts	12,133	620,487	632,620
Investments in Segregated Accounts	0	16,451,541	16,451,541
Due from Primary Government	0	0	0
Accounts Receivable	97,131	535,523	632,654
Other Receivables	0	0	0
Sales Taxes Receivable	4,510,083	0	4,510,083
Accrued Interest Receivable	220,242	0	220,242
Due from Other Governments	7,648,805	0	7,648,805
Internal Balances	(3,422)	3,422	0
Prepaid Items	230,152	0	230,152
Materials and Supplies Inventory	719,134	3,476	722,610
Property Taxes Receivable	11,621,081	0	11,621,081
Loans Receivable	1,511,183	0	1,511,183
Special Assessments Receivable	1,131,665	0	1,131,665
Investments In and Advances to Joint Venture	0	0	0
Unamortized Issuance Costs	0	569,071	569,071
Nondepreciable Capital Assets	19,033,998	3,533,113	22,567,111
Depreciable Capital Assets, Net	70,076,925	149,194,140	219,271,065
Total Assets	171,287,923	196,159,878	367,447,801
<u>Liabilities</u>			
Accrued Wages Payable	783,713	50,559	834,272
Matured Compensated Absences Payable	11,948	0	11,948
Accounts Payable	1,136,143	198,518	1,334,661
Contracts Payable	146,256	323,996	470,252
Due to Component Unit	2,399	0	2,399
Due to Other Governments	1,158,870	65,426	1,224,296
Accrued Real Estate Taxes Payable	0	0	0
Accrued Interest Payable	98,697	255,891	354,588
Tenant Deposits	0	0	0
Claims Payable	503,022	0	503,022
Deferred Revenue	13,630,253	481,482	14,111,735
Long-Term Liabilities			
Due Within One Year	1,381,471	4,243,307	5,624,778
Due in More Than One Year	21,214,053	60,241,408	81,455,461
Total Liabilities	40,066,825	65,860,587	105,927,412
<u>Net Assets</u>			
Invested in Capital Assets, Net of Related Debt	69,180,923	88,947,257	158,128,180
Restricted for:			
Capital Projects	10,564,419	2,999,794	13,564,213
Other Purposes	36,547,199	0	36,547,199
Unrestricted	14,928,557	38,352,240	53,280,797
Total Net Assets	\$131,221,098	\$130,299,291	\$261,520,389

See accompanying notes to the basic financial statements

Component Units	
Delaware Creative Housing	Alpha Group of Delaware
\$0	\$0
41,458	189,804
0	922,453
2,399	0
854	179,453
300	0
0	0
0	0
0	0
0	0
3,640	11,585
0	60,946
0	0
0	0
0	0
0	16,865
0	0
176,669	0
536,679	86,583
<u>761,999</u>	<u>1,467,689</u>
0	37,499
0	0
3,804	16,849
0	0
0	0
0	9,860
8,533	0
478	0
550	0
0	0
951	0
5,381	0
73,713	93,137
<u>93,410</u>	<u>157,345</u>
634,254	86,583
0	0
0	0
34,335	1,223,761
<u>\$668,589</u>	<u>\$1,310,344</u>

Delaware County, Ohio
Statement of Activities
For the Year Ended December 31, 2002

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
<u>Governmental Activities</u>				
General Government				
Legislative and Executive	\$13,622,062	\$11,286,734	\$91,182	\$0
Judicial	4,799,098	810,167	241,384	0
Public Safety				
911	1,400,129	0	102,413	0
Emergency Medical Services	6,114,696	0	8,264	0
Sheriff	7,243,547	1,899,917	149,442	0
Other Public Safety	3,985,680	452,713	931,609	0
Public Works	10,560,796	2,361,183	7,571,571	124,285
Health	9,224,212	42,880	2,458,435	0
Human Services				
Job and Family Services	6,318,827	10,733	3,959,191	0
Child Support Enforcement	1,201,793	209,211	882,432	0
Children Services	1,514,948	231	1,378,041	0
Other Human Services	351,205	0	7,708	0
Intergovernmental	1,491,889	0	0	0
Interest and Fiscal Charges	1,211,982	0	0	0
Total Governmental Activities	69,040,864	17,073,769	17,781,672	124,285
<u>Business-Type Activities</u>				
Sanitary Engineer	12,530,549	8,440,326	0	26,236,507
Other Enterprise				
Solid Waste Transfer	8,762	124,275	0	0
Storm Sewer Phase II	20,231	0	0	0
Delaware Area Transit	1,028,800	360,429	654,455	0
Total Other Enterprise	1,057,793	484,704	654,455	0
Total Business-Type Activities	13,588,342	8,925,030	654,455	26,236,507
Total Primary Government	\$82,629,206	\$25,998,799	\$18,436,127	\$26,360,792
<u>Component Units</u>				
Delaware Creative Housing	\$116,648	\$91,220	\$22,253	\$188,614
Alpha Group of Delaware	1,848,441	1,866,598	0	0
Total Component Units	\$1,965,089	\$1,957,818	\$22,253	\$188,614

General Revenues

Property Taxes Levied for:

 General Operating
 Public Safety-911
 Health-Mental Retardation and Developmental Disabilities
 Capital Outlay-Permanent Improvement
Payment in Lieu of Taxes
Sales Taxes
 General Operating
 Auto and Gas
Grants and Entitlements not Restricted to Other Programs
Interest
Rental Income
Gain on Capital Assets
Equity in Income of Joint Venture
Other

Total General Revenues

Change in Net Assets

Net Assets Beginning of Year (Restated See Note 4)

Net Assets End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Assets				
Primary Government			Component Units	
Governmental Activities	Business-Type Activities	Total	Delaware Creative Housing	Alpha Group of Delaware
(\$2,244,146)	\$0	(\$2,244,146)	\$0	\$0
(3,747,547)	0	(3,747,547)	0	0
(1,297,716)	0	(1,297,716)	0	0
(6,106,432)	0	(6,106,432)	0	0
(5,194,188)	0	(5,194,188)	0	0
(2,601,358)	0	(2,601,358)	0	0
(503,757)	0	(503,757)	0	0
(6,722,897)	0	(6,722,897)	0	0
(2,348,903)	0	(2,348,903)	0	0
(110,150)	0	(110,150)	0	0
(136,676)	0	(136,676)	0	0
(343,497)	0	(343,497)	0	0
(1,491,889)	0	(1,491,889)	0	0
(1,211,982)	0	(1,211,982)	0	0
(34,061,138)	0	(34,061,138)	0	0
0	22,146,284	22,146,284	0	0
0	115,513	115,513	0	0
0	(20,231)	(20,231)	0	0
0	(13,916)	(13,916)	0	0
0	81,366	81,366	0	0
0	22,227,650	22,227,650	0	0
(34,061,138)	22,227,650	(11,833,488)	0	0
0	0	0	185,439	0
0	0	0	0	18,157
0	0	0	185,439	18,157
3,443,784	0	3,443,784	0	0
882,309	0	882,309	0	0
7,020,498	0	7,020,498	0	0
341,988	0	341,988	0	0
14,826	0	14,826	0	0
15,641,752	0	15,641,752	0	0
10,427,834	0	10,427,834	0	0
2,865,038	0	2,865,038	0	0
2,745,538	(157,491)	2,588,047	0	(51,161)
0	0	0	144	35,850
0	0	0	0	146,343
0	0	0	0	8,222
2,150,082	2,568	2,152,650	300	23,283
45,533,649	(154,923)	45,378,726	444	162,537
11,472,511	22,072,727	33,545,238	185,883	180,694
119,748,587	108,226,564	227,975,151	482,706	1,129,650
<u>\$131,221,098</u>	<u>\$130,299,291</u>	<u>\$261,520,389</u>	<u>\$668,589</u>	<u>\$1,310,344</u>

Delaware County, Ohio
Balance Sheet
Governmental Funds
December 31, 2002

	General	Auto and Gas	Developmental Disabilities
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$12,267,105	\$15,549,708	\$3,340,569
Cash and Cash Equivalents in Segregated Accounts	11,873	0	0
Accounts Receivable	45,094	10,795	0
Sales Taxes Receivable	2,706,050	1,804,033	0
Accrued Interest Receivable	218,015	0	0
Due from Other Governments	1,717,126	4,177,266	927,940
Interfund Receivable	36,455	312	990
Prepaid Items	143,874	0	48,401
Materials and Supplies Inventory	114,085	583,561	7,318
Property Taxes Receivable	3,379,539	0	7,017,282
Loans Receivable	0	0	0
Special Assessments Receivable	0	0	0
Total Assets	<u>\$20,639,216</u>	<u>\$22,125,675</u>	<u>\$11,342,500</u>
<u>Liabilities and Fund Balances</u>			
<u>Liabilities</u>			
Accrued Wages Payable	\$490,953	\$74,537	\$75,927
Matured Compensated Absences Payable	0	11,948	0
Accounts Payable	314,885	117,777	142,322
Contracts Payable	1,050	0	0
Due to Component Unit	0	0	2,399
Due to Other Governments	599,351	87,554	84,052
Interfund Payable	0	0	570
Claims Payable	42,027	0	0
Deferred Revenue	4,468,191	4,224,900	7,593,845
Total Liabilities	<u>5,916,457</u>	<u>4,516,716</u>	<u>7,899,115</u>
<u>Fund Balances</u>			
Reserved for Encumbrances	680,757	0	223,773
Reserved for Loans Receivable	0	0	0
Unreserved, Reported in			
General Fund	14,042,002	0	0
Special Revenue Funds	0	17,608,959	3,219,612
Capital Projects Funds	0	0	0
Total Fund Balances	<u>14,722,759</u>	<u>17,608,959</u>	<u>3,443,385</u>
Total Liabilities and Fund Balances	<u>\$20,639,216</u>	<u>\$22,125,675</u>	<u>\$11,342,500</u>

See accompanying notes to the basic financial statements

Other Governmental	Total Governmental Funds
\$21,915,731	\$53,073,113
260	12,133
41,242	97,131
0	4,510,083
2,227	220,242
826,473	7,648,805
16,035	53,792
37,877	230,152
14,170	719,134
1,224,260	11,621,081
1,511,183	1,511,183
1,131,665	1,131,665
<u>\$26,721,123</u>	<u>\$80,828,514</u>

\$140,986	\$782,403
0	11,948
560,365	1,135,349
145,206	146,256
0	2,399
276,572	1,047,529
56,644	57,214
0	42,027
2,788,335	19,075,271
<u>3,968,108</u>	<u>22,300,396</u>

1,257,056	2,161,586
1,133,388	1,133,388
0	14,042,002
11,262,179	32,090,750
9,100,392	9,100,392
<u>22,753,015</u>	<u>58,528,118</u>
<u>\$26,721,123</u>	<u>\$80,828,514</u>

This page is intentionally left blank.

Delaware County, Ohio
 Reconciliation of Total Governmental Fund Balances
 to Net Assets of Governmental Activities
 December 31, 2002

Total Governmental Fund Balances \$58,528,118

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

Capital assets used in governmental activities are not
 financial resources and, therefore, not reported in the funds. 89,110,923

Other long-term assets are not available to pay for current
 period expenditures and, therefore, are deferred in the funds:

Accounts Receivable	11,688	
Accrued Interest Receivable	182,901	
Due from Other Governments	3,863,923	
Interfund Receivable	1,214	
Property Taxes Receivable	253,627	
Special Assessments Receivable	<u>1,131,665</u>	5,445,018

Due to other governments includes contractually required
 pension contributions not expected to be paid with
 available expendable financial resources and, therefore,
 not reported in the funds. (109,561)

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

Accrued Interest Payable	(98,697)	
Compensated Absences Payable	(1,934,040)	
General Obligation Bonds Payable	(19,930,000)	
Special Assessment Bonds Payable	<u>(725,000)</u>	(22,687,737)

An internal service fund is used by management to charge
 the cost of insurance to individual funds. The assets and
 liabilities of the internal service fund are included in
 governmental activities on the statement of net assets. 934,337

Net Assets of Governmental Activities \$131,221,098

See accompanying notes to the basic financial statements

Delaware County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2002

	<u>General</u>	<u>Auto and Gas</u>	<u>Developmental Disabilities</u>
<u>Revenues</u>			
Property Taxes	\$3,451,574	\$0	\$6,994,036
Payment in Lieu of Taxes	0	0	0
Sales Taxes	15,641,752	10,427,834	0
Special Assessments	0	0	0
Charges for Services	8,364,193	2,278,210	42,880
Licenses and Permits	2,040,226	181,860	0
Fines and Forfeitures	450,656	0	0
Intergovernmental	3,425,127	6,592,356	2,656,428
Interest	2,443,672	0	0
Donations	7,693	0	0
Other	1,172,157	357,326	173,827
	<u>36,997,050</u>	<u>19,837,586</u>	<u>9,867,171</u>
<u>Expenditures</u>			
Current			
General Government			
Legislative and Executive	9,054,043	0	0
Judicial	4,563,148	0	0
Public Safety	15,100,372	0	0
Public Works	180,602	15,354,410	0
Health	0	0	9,885,306
Human Services	314,349	0	0
Capital Outlay	0	0	0
Intergovernmental	488,604	0	0
Debt Service			
Principal Retirement	480,000	0	0
Interest and Fiscal Charges	1,172,922	0	0
	<u>31,354,040</u>	<u>15,354,410</u>	<u>9,885,306</u>
Excess of Revenues Over (Under) Expenditures	<u>5,643,010</u>	<u>4,483,176</u>	<u>(18,135)</u>
<u>Other Financing Sources (Uses)</u>			
Transfers - In	88,106	256,685	0
Transfers - Out	(6,188,423)	0	0
	<u>(6,100,317)</u>	<u>256,685</u>	<u>0</u>
Net Change in Fund Balances	(457,307)	4,739,861	(18,135)
Fund Balances at Beginning of Year (Restated See Note 4)	<u>15,180,066</u>	<u>12,869,098</u>	<u>3,461,520</u>
Fund Balances at End of Year	<u><u>\$14,722,759</u></u>	<u><u>\$17,608,959</u></u>	<u><u>\$3,443,385</u></u>

See accompanying notes to the basic financial statements

<u>Other Governmental</u>	<u>Total Governmental Funds</u>
\$1,231,022	\$11,676,632
14,826	14,826
0	26,069,586
430,663	430,663
3,168,112	13,853,395
144,741	2,366,827
258,589	709,245
7,830,967	20,504,878
284,670	2,728,342
0	7,693
925,226	2,628,536
<u>14,288,816</u>	<u>80,990,623</u>
3,359,210	12,413,253
73,036	4,636,184
2,968,521	18,068,893
636,112	16,171,124
103,694	9,989,000
8,553,465	8,867,814
9,882,166	9,882,166
0	488,604
85,000	565,000
38,107	1,211,029
<u>25,699,311</u>	<u>82,293,067</u>
<u>(11,410,495)</u>	<u>(1,302,444)</u>
7,026,255	7,371,046
<u>(1,182,623)</u>	<u>(7,371,046)</u>
<u>5,843,632</u>	<u>0</u>
(5,566,863)	(1,302,444)
<u>28,319,878</u>	<u>59,830,562</u>
<u><u>\$22,753,015</u></u>	<u><u>\$58,528,118</u></u>

Delaware County, Ohio
 Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances
 of Governmental Funds to Statement of Activities
 For the Year Ended December 31, 2002

Net Change in Fund Balances - Total Governmental Funds (\$1,302,444)

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

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

Capital Outlay - Land	474,645	
Capital Outlay - Construction in Progress	10,870,250	
Capital Outlay - Depreciable Capital Assets	6,253,644	
Depreciation	<u>(5,143,443)</u>	12,455,096

The cost of the capital assets is removed from the capital asset account on the statement of net assets resulting in a loss on disposal of capital assets on the statement of activities.

Loss on Disposal of Capital Assets (57,430)

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

Property Taxes	11,947	
Special Assessments	69,384	
Charges for Services	(823,944)	
Intergovernmental	147,924	
Interest	150,679	
Other	<u>9,744</u>	(434,266)

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

General Obligation Bonds Payable	480,000	
Special Assessment Bonds Payable	<u>85,000</u>	565,000

Interest is reported as an expenditure when due in the governmental funds, but is accrued on outstanding obligations on the statement of net assets. (953)

Some expenses reported on the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:

Due to Other Governments	(23,177)	
Claims Payable	629,560	
Compensated Absences Payable	<u>(142,059)</u>	464,324

The internal service fund used by management to charge the cost of insurance to individual funds is not reported on the statement of activities. Governmental expenditures and related internal service fund revenues are eliminated. The change for governmental funds is reported for the year.

(216,816)

Change in Net Assets of Governmental Activities \$11,472,511

See accompanying notes to the basic financial statements

Delaware County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Property Taxes	\$3,204,800	\$3,316,700	\$3,330,019	\$13,319
Sales Taxes	13,600,000	15,350,000	15,352,143	2,143
Charges for Services	6,975,153	8,254,700	8,402,490	147,790
Licenses and Permits	1,986,000	2,015,000	2,042,893	27,893
Fines and Forfeitures	378,000	429,100	433,912	4,812
Intergovernmental	3,128,500	3,326,300	3,333,830	7,530
Interest	5,200,000	2,480,000	2,502,046	22,046
Other	1,059,928	1,029,605	1,094,331	64,726
Total Revenues	35,532,381	36,201,405	36,491,664	290,259
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	9,847,051	10,013,361	9,146,325	867,036
Judicial	4,579,033	4,929,605	4,741,111	188,494
Public Safety	16,442,652	16,661,155	15,433,614	1,227,541
Public Works	191,691	191,691	180,502	11,189
Human Services	332,354	344,123	315,284	28,839
Other	45,000	45,000	33,248	11,752
Intergovernmental	813,117	734,404	634,023	100,381
Total Expenditures	32,250,898	32,919,339	30,484,107	2,435,232
Excess of Revenues Over Expenditures	3,281,483	3,282,066	6,007,557	2,725,491
<u>Other Financing Sources (Uses)</u>				
Advances - Out	(6,141)	(6,141)	(6,141)	0
Transfers - In	65,000	65,000	88,106	23,106
Transfers - Out	(5,440,378)	(7,880,603)	(7,841,345)	39,258
Total Other Financing Sources (Uses)	(5,381,519)	(7,821,744)	(7,759,380)	62,364
Net Change in Fund Balance	(2,100,036)	(4,539,678)	(1,751,823)	2,787,855
Fund Balance at Beginning of Year	11,530,928	11,530,928	11,530,928	0
Prior Year Encumbrances Appropriated	1,035,254	1,035,254	1,035,254	0
Fund Balance at End of Year	\$10,466,146	\$8,026,504	\$10,814,359	\$2,787,855

See accompanying notes to the basic financial statements

Delaware County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Auto and Gas Fund
For the Year Ended December 31, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Sales Taxes	\$9,150,000	\$9,150,000	\$10,234,762	\$1,084,762
Charges for Services	4,600,000	4,600,000	2,187,064	(2,412,936)
Licenses and Permits	180,000	180,000	181,860	1,860
Intergovernmental	5,602,500	5,650,500	5,021,936	(628,564)
Other	67,500	67,500	361,996	294,496
Total Revenues	19,600,000	19,648,000	17,987,618	(1,660,382)
<u>Expenditures</u>				
Current				
Public Works	25,046,984	25,107,129	15,498,860	9,608,269
Excess of Revenues Over (Under) Expenditures	(5,446,984)	(5,459,129)	2,488,758	7,947,887
<u>Other Financing Sources</u>				
Transfers - In	420,000	468,000	256,685	(211,315)
Net Change in Fund Balance	(5,026,984)	(4,991,129)	2,745,443	7,736,572
Fund Balance at Beginning of Year	12,607,577	12,607,577	12,607,577	0
Prior Year Encumbrances Appropriated	196,688	196,688	196,688	0
Fund Balance at End of Year	\$7,777,281	\$7,813,136	\$15,549,708	\$7,736,572

See accompanying notes to the basic financial statements

Delaware County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Developmental Disabilities Fund
For the Year Ended December 31, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Property Taxes	\$6,189,749	\$6,546,905	\$6,805,733	\$258,828
Charges for Services	50,000	50,000	42,880	(7,120)
Intergovernmental	3,525,000	3,673,000	3,412,202	(260,798)
Other	200,000	201,000	172,837	(28,163)
Total Revenues	9,964,749	10,470,905	10,433,652	(37,253)
<u>Expenditures</u>				
Current				
Health	11,781,307	12,381,307	10,310,729	2,070,578
Excess of Revenues Over (Under) Expenditures	(1,816,558)	(1,910,402)	122,923	2,033,325
<u>Other Financing Uses</u>				
Transfers - Out	(900,000)	(75,000)	0	75,000
Net Change in Fund Balance	(2,716,558)	(1,985,402)	122,923	2,108,325
Fund Balance at Beginning of Year	2,273,524	2,273,524	2,273,524	0
Prior Year Encumbrances Appropriated	218,307	218,307	218,307	0
Fund Balance (Deficit) at End of Year	(\$224,727)	\$506,429	\$2,614,754	\$2,108,325

See accompanying notes to the basic financial statements

Delaware County, Ohio
Statement of Fund Net Assets
Proprietary Funds
December 31, 2002

	Sanitary Engineer	Other Enterprise	Total Enterprise Funds	Governmental Activity - Internal Service Fund
<u>Assets</u>				
<u>Current Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$21,262,456	\$986,855	\$22,249,311	\$1,405,700
Cash and Cash Equivalents in Segregated Accounts	620,487	0	620,487	0
Investment in Segregated Accounts	16,451,541	0	16,451,541	0
Accounts Receivable	527,725	7,798	535,523	0
Interfund Receivable	0	4,412	4,412	0
Materials and Supplies Inventory	3,476	0	3,476	0
Total Current Assets	<u>38,865,685</u>	<u>999,065</u>	<u>39,864,750</u>	<u>1,405,700</u>
<u>Noncurrent Assets</u>				
Restricted Assets				
Equity in Pooled Cash and Cash Equivalents	2,999,794	0	2,999,794	0
Unamortized Issuance Costs	569,071	0	569,071	0
Capital Assets				
Nondepreciable Capital Assets	3,484,228	48,885	3,533,113	0
Depreciable Capital Assets, Net	148,768,907	425,233	149,194,140	0
Total Noncurrent Assets	<u>155,822,000</u>	<u>474,118</u>	<u>156,296,118</u>	<u>0</u>
Total Assets	<u>194,687,685</u>	<u>1,473,183</u>	<u>196,160,868</u>	<u>1,405,700</u>
<u>Liabilities</u>				
<u>Current Liabilities</u>				
Accrued Wages Payable	47,174	3,385	50,559	1,310
Accounts Payable	190,874	7,644	198,518	794
Contracts Payable	323,996	0	323,996	0
Due to Other Governments	60,909	4,517	65,426	1,780
Interfund Payable	0	990	990	0
Accrued Interest Payable	255,891	0	255,891	0
Claims Payable	0	0	0	460,995
Deferred Revenue	481,482	0	481,482	0
Compensated Absences Payable	66,288	0	66,288	0
OWDA Loans Payable	387,019	0	387,019	0
General Obligation Bonds Payable	3,790,000	0	3,790,000	0
Total Current Liabilities	<u>5,603,633</u>	<u>16,536</u>	<u>5,620,169</u>	<u>464,879</u>
<u>Long-Term Liabilities</u>				
Compensated Absences Payable	66,949	2,411	69,360	6,484
OWDA Loans Payable	412,233	0	412,233	0
General Obligation Bonds Payable	59,759,815	0	59,759,815	0
Total Long-Term Liabilities	<u>60,238,997</u>	<u>2,411</u>	<u>60,241,408</u>	<u>6,484</u>
Total Liabilities	<u>65,842,630</u>	<u>18,947</u>	<u>65,861,577</u>	<u>471,363</u>
<u>Net Assets</u>				
Invested in Capital Assets, Net of Related Debt	88,473,139	474,118	88,947,257	0
Restricted for Capital	2,999,794	0	2,999,794	0
Unrestricted	37,372,122	980,118	38,352,240	934,337
Total Net Assets	<u>\$128,845,055</u>	<u>\$1,454,236</u>	<u>\$130,299,291</u>	<u>\$934,337</u>

See accompanying notes to the basic financial statements

Delaware County, Ohio
Statement of Revenues, Expenses, and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2002

	Sanitary Engineer	Other Enterprise	Total Enterprise Funds	Governmental Activity - Internal Service Fund
<u>Operating Revenues</u>				
Charges for Services	\$8,440,326	\$484,704	\$8,925,030	\$4,316,670
Other	309	2,259	2,568	75,218
Total Operating Revenues	<u>8,440,635</u>	<u>486,963</u>	<u>8,927,598</u>	<u>4,391,888</u>
<u>Operating Expenses</u>				
Personal Services	2,275,481	156,701	2,432,182	63,949
Services and Charges	989,920	742,176	1,732,096	671,982
Materials and Supplies	526,861	47,883	574,744	730
Claims	0	0	0	3,872,043
Depreciation	5,377,913	110,662	5,488,575	0
Total Operating Expenses	<u>9,170,175</u>	<u>1,057,422</u>	<u>10,227,597</u>	<u>4,608,704</u>
Operating Loss	<u>(729,540)</u>	<u>(570,459)</u>	<u>(1,299,999)</u>	<u>(216,816)</u>
<u>Non-Operating Revenues (Expenses)</u>				
Operating Grants	0	654,455	654,455	0
Interest Expense	(3,360,374)	(371)	(3,360,745)	0
Decrease in Fair Value of Investments	(157,491)	0	(157,491)	0
Total Non-Operating Revenues (Expenses)	<u>(3,517,865)</u>	<u>654,084</u>	<u>(2,863,781)</u>	<u>0</u>
Income (Loss) Before Contributions	(4,247,405)	83,625	(4,163,780)	(216,816)
Capital Contributions	<u>26,236,507</u>	<u>0</u>	<u>26,236,507</u>	<u>0</u>
Change in Net Assets	21,989,102	83,625	22,072,727	(216,816)
Net Assets Beginning of Year (Restated See Note 4)	<u>106,855,953</u>	<u>1,370,611</u>	<u>108,226,564</u>	<u>1,151,153</u>
Net Assets End of Year	<u>\$128,845,055</u>	<u>\$1,454,236</u>	<u>\$130,299,291</u>	<u>\$934,337</u>

See accompanying notes to the basic financial statements

Delaware County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2002

	Sanitary Engineer	Other Enterprise	Total Enterprise Funds	Governmental Activity - Internal Service Fund
<u>Increase (Decrease) in Cash and Cash Equivalents</u>				
<u>Cash Flows from Operating Activities</u>				
Cash Received from Customers	\$8,448,311	\$519,699	\$8,968,010	\$4,316,670
Cash Received from Other Revenues	309	2,259	2,568	75,218
Cash Payments for Personal Services	(1,689,492)	(127,559)	(1,817,051)	(48,512)
Cash Payments for Fringe Benefits	(567,692)	(31,672)	(599,364)	(15,013)
Cash Payments for Services and Charges	(846,163)	(735,457)	(1,581,620)	(677,908)
Cash Payments for Materials and Supplies	(994,182)	(70,143)	(1,064,325)	(717)
Cash Payments for Claims	0	0	0	(3,971,409)
Net Cash Provided by (Used for) Operating Activities	<u>4,351,091</u>	<u>(442,873)</u>	<u>3,908,218</u>	<u>(321,671)</u>
<u>Cash Flows from Noncapital Financing Activities</u>				
Cash Received from Operating Grants	<u>0</u>	<u>654,455</u>	<u>654,455</u>	<u>0</u>
<u>Cash Flows from Capital and Related Financing Activities</u>				
Cash Received from Other Governments	2,923,209	0	2,923,209	0
Cash Received from Tap In Fees	8,562,415	0	8,562,415	0
Cash Received on Line of Credit	0	70,000	70,000	0
Cash Payments for Acquisition of Fixed Assets	(1,830,635)	(187,361)	(2,017,996)	0
Cash Payments for Principal on OWDA Loans	(363,603)	0	(363,603)	0
Cash Payments for Interest on OWDA Loans	(74,888)	0	(74,888)	0
Cash Payments for Principal on General Obligation Bonds	(3,650,000)	0	(3,650,000)	0
Cash Payments for Interest on General Obligation Bonds	(3,228,999)	0	(3,228,999)	0
Cash Payments for Principal on Line of Credit	0	(70,000)	(70,000)	0
Cash Payments for Interest on Line of Credit	0	(371)	(371)	0
Net Cash Provided by (Used for) Capital and Related Financing Activities	<u>2,337,499</u>	<u>(187,732)</u>	<u>2,149,767</u>	<u>0</u>
<u>Cash Flows from Investing Activities</u>				
Change in Fair Value	509	0	509	0
Cash Received from Sale of Investments	22,675,779	0	22,675,779	0
Cash Payments for Purchase of Investments	<u>(22,138,999)</u>	<u>0</u>	<u>(22,138,999)</u>	<u>0</u>
Net Cash Flows Provided by Investing Activities	<u>537,289</u>	<u>0</u>	<u>537,289</u>	<u>0</u>
Net Increase (Decrease) in Cash and Cash Equivalents	7,225,879	23,850	7,249,729	(321,671)
Cash and Cash Equivalents at Beginning of Year	<u>17,656,858</u>	<u>963,005</u>	<u>18,619,863</u>	<u>1,727,371</u>
Cash and Cash Equivalents at End of Year	<u>\$24,882,737</u>	<u>\$986,855</u>	<u>\$25,869,592</u>	<u>\$1,405,700</u>

continued

Delaware County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2002

	Sanitary Engineer	Other Enterprise	Total Enterprise Funds	Governmental Activity - Internal Service Fund
Reconciliation of Operating Loss				
<u>to Net Cash Provided by (Used for) Operating Activities</u>				
Operating Loss	(\$729,540)	(\$570,459)	(\$1,299,999)	(\$216,816)
Adjustments to Reconcile Operating Loss				
<u>to Net Cash Provided by (Used for) Operating Activities</u>				
Depreciation	5,377,913	110,662	5,488,575	0
Changes in Assets and Liabilities:				
Decrease in Accounts Receivable	41,148	39,408	80,556	0
Increase in Interfund Receivable	0	(4,412)	(4,412)	0
Decrease in Prepaid Items	852	179	1,031	0
(Increase) Decrease in Materials and Supplies Inventory	(1,077)	40	(1,037)	0
Increase in Accrued Wages Payable	1,451	515	1,966	264
Increase (Decrease) in Accounts Payable	70,090	(16,751)	53,339	(5,913)
Decrease in Contracts Payable	(388,229)	0	(388,229)	0
Increase (Decrease) in Due to Other Governments	(2,718)	694	(2,024)	221
Increase in Interfund Payable	0	990	990	0
Decrease in Claims Payable	0	0	0	(99,366)
Decrease in Deferred Revenue	(33,163)	0	(33,163)	0
Increase (Decrease) in Compensated Absences Payable	14,364	(3,739)	10,625	(61)
Net Cash Provided by (Used for) Operating Activities	<u>\$4,351,091</u>	<u>(\$442,873)</u>	<u>\$3,908,218</u>	<u>(\$321,671)</u>

Noncash Capital and Related Financing Activity:

In 2002, the Sanitary Engineer enterprise fund received capital assets from developers and tap fee credits, in the amount of \$10,712,333 and \$4,038,550, respectively.

Noncash Investing Activity:

In 2002, there was a decrease in the fair value of investments in the Sanitary Engineer enterprise fund, in the amount of \$162,965.

See accompanying notes to the basic financial statements

Delaware County, Ohio
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2002

<u>Assets</u>	
Equity in Pooled Cash and Cash Equivalents	\$15,054,863
Cash and Cash Equivalents in Segregated Accounts	1,774,483
Due from Other Governments	5,321,047
Property Taxes Receivable	174,696,647
Special Assessments Receivable	<u>375,391</u>
 Total Assets	 <u><u>\$197,222,431</u></u>
 <u>Liabilities</u>	
Due to Other Governments	\$195,327,825
Payroll Withholdings	1,251
Undistributed Assets	<u>1,893,355</u>
 Total Liabilities	 <u><u>\$197,222,431</u></u>

See accompanying notes to the basic financial statements

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

NOTE 1 - DESCRIPTION OF DELAWARE COUNTY AND THE REPORTING ENTITY

A. The County

Delaware County, Ohio (County) was created in 1808. The County is governed by a board of three Commissioners elected by the voters of the County. Other officials elected by the voters of the County that manage various segments of the County's operations are the Auditor, Treasurer, Recorder, two Common Pleas Court Judges, a Juvenile/Probate Court Judge, Engineer, Clerk of Courts, Coroner, Prosecuting Attorney, and Sheriff. Although the elected officials manage the internal operations of their respective departments, the County Commissioners authorize expenditures as well as serve as the budget and taxing authority, contracting body, and the chief administrators of public services for the entire County.

B. Reporting Entity

A reporting entity is composed of the primary government, component units, and other organizations that are included to ensure the financial statements are not misleading.

The primary government of the County consists of all funds, departments, boards, and agencies that are not legally separate from the County. For Delaware County, this includes the Board of Developmental Disabilities, the Job and Family Services Department, and all departments and activities that are operated directly by the elected County officials.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units may also include organizations for which the County approves the budget, the issuance of debt, or the levying of taxes.

The component unit columns on the combined financial statements include the financial data of the County's discretely presented component units. They are reported in separate columns to emphasize that they are legally separate from the County.

Delaware Creative Housing, Inc. - The Delaware Creative Housing, Inc., (DCH), is a legally separate, not-for-profit corporation served by a seven member board of trustees that includes one representative from the Alpha Group of Delaware, Inc., one representative from the ARC of Delaware County, one representative from the Delaware County Board of Developmental Disabilities (DCBDD), and four at-large representatives. DCH, under a contractual agreement with DCBDD, provides for the development, acquisition, and management of housing for persons with developmental disabilities. The DCBDD is part of the primary government and its operations are accounted for as a special revenue fund. The DCBDD intends to finance any operating deficits incurred by DCH and, in the case of dissolution, would receive all assets remaining after the payment of outstanding liabilities. Through the DCBDD relationship with DCH, the County considers it would be misleading not to include the DCH as a component unit of Delaware County. Separately issued financial statements can be obtained from the Delaware Creative Housing, Inc., 1000 Alpha Drive, Delaware, Ohio 43015.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

Alpha Group of Delaware, Inc. - Alpha Group of Delaware, Inc. (Company) is a legally separate, non-governmental not-for-profit corporation served by a board of trustees whose appointment is approved by the Delaware County Board of Developmental Disabilities (DCBDD). The Company, under a contractual agreement with the DCBDD, provides sheltered employment for mentally disabled or handicapped adults in Delaware County. The DCBDD provides the Company 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, and other funds as necessary for the operation of the Company. Based on the significant services and resources provided by the County to the Company, and the Company's sole purpose of providing assistance to the mentally disabled and handicapped adults of Delaware County, the Company is presented as a component unit of Delaware County. Separately issued financial statements can be obtained from Alpha Group of Delaware, Inc., 1000 Alpha Drive, Delaware, Ohio 43015.

Joint Ventures - The County participates in two joint ventures, the Delaware-Morrow Mental Health and Recovery Services Board and the Delaware County Regional Planning Commission. (See Note 20)

Jointly Governed Organizations - The County participates in two jointly governed organizations; the Delaware-Knox-Marion-Morrow Joint Solid Waste Management District and the Central Ohio Youth Center. (See Note 21)

Insurance Pool - The County participates in one insurance pool; the County Commissioners Association Service Corporation. (See Note 22)

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Delaware County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The County also applies Financial Accounting Standards Board (FASB) Statements and Interpretations issued on or before November 30, 1989, to its governmental and business-type activities and to its proprietary funds provided they do not conflict with or contradict GASB pronouncements. Following are the more significant of the County's accounting policies.

A. Basis of Presentation

The County's basic financial statements consist of government-wide financial statements, including a statement of net assets and a statement of activities, and fund financial statements, which provide a more detailed level of financial information.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

Government-Wide Financial Statements

The statement of net assets and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The statements distinguish between those activities of the County that are governmental in nature and those that are considered business-type activities. The activity of the internal service fund is eliminated to avoid “doubling up” revenues and expenses.

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

Fund Financial Statements

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

B. Fund Accounting

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

Governmental Funds

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

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

Auto and Gas Fund - This fund accounts for state gasoline tax and motor vehicle registration fees as well as a .5 percent voted sales tax for maintenance and improvement of County roads.

Developmental Disabilities Fund - This fund accounts for the operation of a school and the costs of administering a workshop for the developmentally disabled. Revenue sources are a county-wide property tax levy and state and federal grants.

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

Proprietary Funds

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

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

Sanitary Engineer Fund - This fund accounts for the provision of wastewater treatment services to residential and commercial users within the County.

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

Internal Service Fund - The internal service fund accounts for the financing of services provided by one department to other departments of the County on a cost reimbursement basis. The County's internal service fund accounts for the activities of the self insurance program for employee health care benefits.

Fiduciary Funds

Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds, and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are not available to support the County's own programs. The County did not have any trust funds in 2002. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The County's agency funds account for assets held by the County for political subdivisions in which the County acts as fiscal agent and for taxes, state-levied shared revenues, and fines and forfeitures collected and distributed to other political subdivisions.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

C. Measurement Focus

Government-Wide Financial Statements

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

Fund Financial Statements

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

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

D. Basis of Accounting

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

Revenues - Exchange and Nonexchange Transactions

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

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

Under the modified accrual basis, the following revenue sources are considered both measurable and available at year end: sales taxes, charges for services, fines and forfeitures, state-levied locally shared taxes (including gasoline tax and motor vehicle license tax), grants, and interest.

Deferred Revenues

Deferred revenues arise when assets are recognized before the revenue recognition criteria have been satisfied.

Property taxes for which there was an enforceable legal claim at December 31, 2002, but were levied to finance 2003 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements were met have also been recorded as deferred revenue.

On governmental fund financial statements, receivables that were not collected within the available period are recorded as deferred revenue.

Expenses/Expenditures

On the accrual basis, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

E. Budgetary Process

All funds, except agency funds, are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the County Commissioners may appropriate. The appropriations resolution is the County Commissioners' authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the County Commissioners. The legal level of control has been established by the County Commissioners at the fund, program, department, and object level for all funds.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

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

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

F. Cash and Investments

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

Cash and cash equivalents that are held separately within departments of the County, and not included in the county treasury, are recorded as "Cash and Cash Equivalents in Segregated Accounts".

Investments are reported at fair value, except for repurchase agreements which are reported at cost. Fair value is based on quoted market prices or current share price. STAR Ohio is an investment pool, managed by the State Treasurer's Office, which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price, which is the price the investment could be sold for on December 31, 2002.

Interest earnings are allocated to County funds according to State statutes, grant requirements, or debt related restrictions. Interest revenue credited to the General Fund during 2002 was \$2,443,672, which includes \$2,224,761 assigned from other County funds.

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

G. Restricted Assets

Assets are reported as restricted when limitations on their use change the nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, or laws of other governments, or are imposed by law through constitutional provisions or enabling legislation. Restricted assets represent certain resources which are segregated from other resources of the County to comply with various covenants established by bond financing agreements.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

H. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2002, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

I. Inventory

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

J. Loans Receivable

Loans receivable represent the right to receive repayment for certain loans made by the County. These loans are based upon written agreements between the County and the various loan recipients. Reported loans receivable is offset by a fund balance reserve in the governmental fund types for the long-term portion which indicates that it does not constitute available expendable resources even though it is a component of net current assets.

K. Unamortized Issuance Costs/Bond Discount

Issuance costs and bond discounts are deferred and amortized over the term of the bonds using the bonds-outstanding method, which approximates the effective interest method. Issuance costs are recorded as deferred charges. Bond discounts are presented as a reduction of the face amount of bonds payable.

L. Capital Assets

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

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and reductions during the year. Donated capital assets are recorded at their fair market value on the date donated. The County maintains a capitalization threshold of five thousand dollars. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized. Interest incurred during the construction of enterprise fund capital assets is also capitalized.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

All capital assets are depreciated, except for land, land improvements, and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives:

Description	Governmental Activities Estimated Lives	Business-Type Activities Estimated Lives
Buildings	40-100 years	40 years
Improvements Other than Buildings	40-100 years	40 years
Roads, Bridges, Culverts, and Traffic Signals	50 years	N/A
Sewer Lines	N/A	70 years
Machinery and Equipment	5-15 years	5-10 years

M. Interfund Receivables/Payables

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

N. Compensated Absences

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

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

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

On governmental fund financial statements, compensated absences are recognized as liabilities and expenditures to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the account "Matured Compensated Payable" in the fund from which the employees who have accumulated leave are paid. The noncurrent portion of the liability is not reported. For the proprietary funds, the entire amount of compensated absences is reported as a fund liability.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

O. Accrued Liabilities and Long-Term Obligations

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

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

P. Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any borrowing used for the acquisition, construction, or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through constitutional provisions or enabling legislation adopted or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Other purposes restricted net assets include activities of the Engineer, Developmental Disabilities, Sheriff, Job and Family Services, Children Services, and Courts. The County's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

Q. Fund Balance Reserves

The County reserves those portions of fund balance which are legally segregated for a specific future use or which do not represent available expendable resources and, therefore, are not available for appropriation or expenditure. Fund balance reserves have been established for encumbrances and loans receivable.

R. Operating Revenues and Expenses

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

S. Capital Contributions

Capital contributions on the proprietary fund financial statements arise from outside contributions of capital assets, from grants, or from outside contributions of resources restricted to capital acquisition and construction.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

T. Interfund Transactions

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

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

U. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of management and are either unusual in nature or infrequent in occurrence.

V. Estimates

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

NOTE 3 - COMPLIANCE

Original appropriations and carryover encumbrances exceeded estimated resources in the Developmental Disabilities, Child Support Enforcement Agency, and Dog and Kennel special revenue funds, in the amount of \$224,727, \$69,291, and \$1,190, respectively.

NOTE 4 - CHANGES IN ACCOUNTING PRINCIPLES AND RESTATEMENT OF FUND EQUITY

A. Changes in Accounting Principles

For 2002, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 34, "Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments"; GASB Statement No. 37, "Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments: Omnibus"; GASB Statement No. 38, "Certain Financial Statement Note Disclosures"; and GASB Interpretation No. 6, "Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements".

GASB Statement No. 34 creates new basic financial statements for reporting on the County's financial activities. The financial statements include government-wide financial statements prepared on the accrual basis of accounting and fund financial statements which present information for individual major funds rather than by fund type. Nonmajor funds are aggregated and presented in a single column. Fiduciary funds are reported by type.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

The government-wide financial statements split the County's programs between governmental activities and business-type activities. The beginning net asset amount for governmental activities reflects the change in fund balance for governmental funds at December 31, 2001, caused by the elimination of the internal service fund and the conversion to the full accrual basis of accounting. Except for the restatement explained below, the beginning net asset amount for the business-type activities equals fund equity of the enterprise funds from the prior fiscal year.

GASB Statement No. 37 makes certain clarifications regarding escheat property and modifies several provisions of GASB Statement No. 34, including Management's Discussion and Analysis. GASB Statement No. 38 modifies, establishes, and rescinds certain financial statement disclosure requirements.

GASB Interpretation No. 6 clarifies the application of standards for modified accrual recognition of certain liabilities and expenditures in areas where differences have arisen, or potentially could arise, in interpretation and practice.

For 2002, the County has increased the threshold amount for capitalizing assets. The threshold amount was increased from \$1,000 to \$5,000.

B. Restatement of Fund Equity

The restatement due to the implementation of the above statements and interpretation had the following effects on fund equity of the major and nonmajor funds of the County as they were previously reported.

	General	Auto and Gas	Developmental Disabilities	Other Governmental	Total Governmental Activities
Fund Balance December 31, 2001	\$11,092,147	\$12,852,588	\$2,758,536	\$27,832,355	\$54,535,626
GASB Statement No. 34 Adjustments:					
Property Taxes Receivable	126,875	0	260,409	45,109	432,393
Change in Fund Structure	3,881,887	0	435,973	413,030	4,730,890
GASB Interpretation No. 6 Adjustment:					
Compensated Absences Payable	79,157	16,510	6,602	29,384	131,653
Adjusted Fund Balance	<u>\$15,180,066</u>	<u>\$12,869,098</u>	<u>\$3,461,520</u>	<u>\$28,319,878</u>	59,830,562
GASB Statement No. 34 Adjustments:					
Long-Term (Deferred) Assets					5,879,284
Capital Assets					76,713,257
Due to Other Governments					(86,384)
Accrued Interest Payable					(97,744)
Claims Payable					(629,560)
General Obligation Bonds Payable					(20,410,000)
Special Assessment Bonds Payable					(810,000)
Compensated Absences Payable					(1,791,981)
Health Insurance Internal Service Fund					1,151,153
Governmental Activities Net Assets at December 31, 2001					<u>\$119,748,587</u>

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

The restatement of the business-type activities:

	Sanitary Engineer	Other Enterprise	Total Business-Type Activities
Fund Equity December 31, 2001	\$111,426,961	\$1,403,010	\$112,829,971
Change in Threshold:			
Capital Assets	178,004	(32,399)	145,605
Construction in Progress	(4,749,012)	0	(4,749,012)
Adjusted Net Assets December 31, 2001	<u>\$106,855,953</u>	<u>\$1,370,611</u>	<u>\$108,226,564</u>

NOTE 5 - 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 Statements of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual - for the General Fund, and the Auto and Gas and Developmental Disabilities special revenue funds are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis are that:

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Outstanding year end encumbrances are treated as expenditures (budget basis) rather than as a reservation of fund balance (GAAP basis).

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

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

	Net Change in Fund Balance		
	General	Auto and Gas	Developmental Disabilities
GAAP Basis	(\$457,307)	\$4,739,861	(\$18,135)
<u>Increases (Decreases) Due To</u>			
Revenue Accruals:			
Accrued 2001, Received in Cash 2002	3,335,237	2,271,483	724,508
Accrued 2002, Not Yet Received in Cash	(3,627,947)	(4,030,305)	(352,367)
Expenditure Accruals:			
Accrued 2001, Paid in Cash 2002	(1,324,753)	(376,730)	(483,738)
Accrued 2002, Not Yet Paid in Cash	1,448,266	291,816	305,270
Deferred Charges	0	(91,146)	0
Cash Adjustments:			
Unrecorded Activity 2001	256,811	0	696,382
Unrecorded Activity 2002	(463,606)	0	(502,042)
Prepaid Items	(17,069)	235	(19,988)
Materials and Supplies Inventory	(3,569)	(59,771)	(3,194)
Nonbudgeted Activity	(2,110)	0	0
Advances - Out	(6,141)	0	0
Encumbrances Outstanding at Year End (Budget Basis)	(889,635)	0	(223,773)
Budget Basis	(\$1,751,823)	\$2,745,443	\$122,923

NOTE 6 - DEPOSITS AND INVESTMENTS

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

Moneys held by the County which are not considered active are classified as inactive. Inactive moneys can be deposited or invested in the following securities:

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligation or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least 2 percent and be marked to market daily, and the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio, or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit, or savings or deposit accounts including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (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;
9. High grade commercial paper in an amount not to exceed 5 percent of the County's total average portfolio; and
10. Bankers acceptances for a period not to exceed two hundred seventy days and in an amount not to exceed 10 percent of the County's total average portfolio.

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

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the Treasurer or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

At year end, the County had \$35,999 in undeposited cash on hand which is included as part of "Equity in Pooled Cash and Cash Equivalents".

The following information classifies deposits and investments by categories of risk as defined in GASB Statement No. 3, "Deposits with Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements".

At year end, the carrying amount of the County's deposits was \$7,416,769 and the bank balance was \$9,264,575. Of the bank balance \$632,582 was covered by federal depository insurance. The remaining amounts were uninsured and uncollateralized. Although all State statutory requirements for the deposit of money had been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

The County'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 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. Mutual funds and STAROhio are unclassified investments since they are not evidenced by securities that exist in physical or book entry form.

	Category 3	Carrying Value	Fair Value
Repurchase Agreements	\$4,157,954	\$4,157,954	\$4,158,064
Federal Farm Credit Bank Notes	1,579,910	1,579,910	1,579,910
Federal Home Loan Bank Notes	1,800,247	1,800,247	1,800,247
Federal Home Loan Mortgage Corporation Notes	6,405,749	6,405,749	6,405,749
Federal Home Loan Mortgage Corporation Commercial Paper	849,235	849,235	849,235
Federal National Mortgage Association	4,731,800	4,731,800	4,731,800
U. S. Treasury Notes	1,608,813	1,608,813	1,608,813
	<u>\$21,133,708</u>	<u>21,133,708</u>	<u>21,133,818</u>
Mutual Funds		119,099	119,099
STAROhio		84,935,850	84,935,850
Total Investments		<u>\$106,188,657</u>	<u>\$106,188,767</u>

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

The classification of cash and cash equivalents and investments on the financial statements is based on criteria set forth in GASB Statement No. 9, "Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting". A reconciliation between the classification of cash and cash equivalents and investments on the financial statements and the classification of deposits and investments according to GASB Statement No. 3 is as follows:

	Cash and Cash Equivalents/Deposits	Investments
GASB Statement No. 9	\$97,189,884	\$16,451,541
Cash on Hand	(35,999)	0
Investments of the Cash Management Pool		
Repurchase Agreements	(4,157,954)	4,157,954
Federal Home Loan Mortgage Corporation Notes	(524,213)	524,213
Mutual Funds	(119,099)	119,099
STAROhio	(84,935,850)	84,935,850
GASB Statement No. 3	\$7,416,769	\$106,188,657

NOTE 7 - RECEIVABLES

Receivables at December 31, 2002, consisted of accounts (billings for user charged services); sales taxes; accrued interest; intergovernmental receivables arising from grants, entitlements, and shared revenues; interfund; property taxes; loans; and special assessments. All receivables are considered collectible in full and within one year, except for loans and special assessments. Special assessments, in the amount of \$635,000, will not be received within one year. Delinquent special assessments were \$14,024.

Loans receivable represent low interest loans for development projects granted to eligible County businesses under the Federal Community Block Grant program. The loans have an annual interest rate of 5 to 7 percent and are to be repaid over periods ranging from seven to twenty years. During 2002, one loan was considered uncollectible and written off, in the amount of \$76,775. A new loan was issued in the amount of \$9,695. Principal, in the amount of \$565,183, was repaid during the year. Loans outstanding at December 31, 2002, were \$1,511,183. Loans receivable, in the amount of \$1,133,388, will not be received within one year.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

A summary of the principal items of intergovernmental receivables follows:

	Amount
Governmental Activities	
Major Funds	
General Fund	
Fines and Forfeitures	\$27,544
Local Government	1,318,483
Board of Elections	7,590
Homestead and Rollback	226,530
Grants	121,824
Charges for Services	15,121
Other	34
Total General Fund	1,717,126
Auto and Gas	
Gasoline Tax	693,701
Motor Vehicle License Tax	2,203,824
Charges for Services	1,279,741
Total Auto and Gas	4,177,266
Developmental Disabilities	
Homestead and Rollback	409,727
Grants	518,213
Total Developmental Disabilities	927,940
Total Major Funds	6,822,332
Nonmajor Funds	
911	52,491
Job and Family Services	10,627
Children Services	315,967
Road and Bridge	18,641
Dog and Kennel	180
Victim Services	59,684
Community Based Corrections	42,970
Drug Court	108,496
Law Enforcement Corrections	6,141
Enforcement and Education	340
Litter	14,742
Child Support Enforcement	13,617

continued

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

	Amount
Nonmajor Funds (continued)	
Community Services	\$17,905
Youth Services	142,019
Permanent Improvement	22,653
Total Nonmajor Funds	826,473
Total Governmental Activities	\$7,648,805
Agency Funds	
Township Gas	\$450,793
Library Support	1,494,267
Local Government	2,859,190
Auto Tags	516,797
Total Agency Funds	\$5,321,047

NOTE 8 - PERMISSIVE SALES AND USE TAX

In November, 1971, the County Commissioners, by resolution, imposed a one-half of one percent sales tax on all retail sales made in the County, except sales of motor vehicles, and on the storage, use, or consumption of tangible personal property, including motor vehicles not subject to the sales tax. As required by State statute, the County Commissioners established how the sales tax proceeds would be allocated prior to the election. The collection of the sales tax went into effect on January 1, 1972, and the proceeds of the tax were credited entirely to the General Fund. In 1996, the County Commissioners, by resolution, imposed an additional .75 percent sales tax. The sales tax was to be collected from October 1, 1996, through September 20, 1998. Concurrently with the additional sales tax, the County Commissioners authorized the reduction of one mill of property tax. In July, 1998, the 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 extension was approved by the voters, thereby extending the effective date of collections through December 31, 2008. Of the additional .75 percent sales tax, .5 percent is designated for maintenance and improvement of County roads with the remaining .25 percent allocated to the 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 taxes to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of each month.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

NOTE 8 - PROPERTY TAXES

Property taxes include amounts levied against all real property, public utility property, and tangible personal property located in the County. Real property tax revenues received in 2002 represent the collection of 2001 taxes. Real property taxes were levied in 2002 after October 1, 2002, on the assessed values as of January 1, 2002, the lien date. These taxes will be collected in and are intended to finance 2003 operations. Assessed values for real property taxes are established by State statute at 35 percent of appraised market value. All property is required to be revalued every six years. The last revaluation was completed in 1999. Real property taxes are payable annually or semiannually. The first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits alternate payment dates to be established.

Public utility real and tangible personal property taxes were levied in 2002 after October 1, 2002, on the assessed values as of December 31, 2001, the lien date. These taxes will be collected in and are intended to finance 2003 operations. Public utility real property is assessed at 35 percent of true value; tangible personal property is currently assessed at varying percentages of true value. Public utility property taxes are payable on the same dates as real property taxes described previously.

Tangible personal property tax revenues received in 2002 (other than public utility property) represent the collection of 2002 taxes. Tangible personal property taxes received in 2002 were levied after October 1, 2001, on the true value as of December 31, 2001. Tangible personal property is currently assessed at 25 percent of true value for equipment and 24 percent for inventory. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semiannually. The first payment is due April 30, with the remainder payable by September 20.

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

Accrued property taxes receivable includes real property, public utility property, and tangible personal property taxes which were measurable as of December 31, 2002, and for which there was an enforceable legal claim. 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 2002 operations. On the full accrual basis, collectible delinquent real property taxes have been recorded as a receivable and revenue, while the remainder of the receivable is deferred. On the modified accrual basis, the entire receivable is deferred.

The full tax rate for all County operations for the year ended December 31, 2002, was \$3.51 per \$1,000 of assessed value. The assessed values of real property, public utility property, and tangible personal property upon which 2002 property tax receipts were based are as follows:

Category	Amount
Real Property	\$3,209,609,060
Public Utility Property	100,756,200
Tangible Personal Property	245,369,439
Total Assessed Value	\$3,555,734,699

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

NOTE 9 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2002, was as follows:

	Balance January 1, 2002	Additions	Reductions	Balance December 31, 2002
Governmental Activities:				
Nondepreciable Capital Assets				
Land	\$5,734,873	\$474,645	\$0	\$6,209,518
Land Improvements	6,837,217	0	0	6,837,217
Construction in Progress	10,087,424	10,870,250	(14,970,411)	5,987,263
Total Nondepreciable Capital Assets	22,659,514	11,344,895	(14,970,411)	19,033,998
Depreciable Capital Assets				
Buildings	23,082,590	15,994,691	0	39,077,281
Improvements Other than Buildings	705,851	432,680	0	1,138,531
Roads, Bridges, Culverts, and Traffic Signals	43,484,660	3,539,871	0	47,024,531
Machinery and Equipment	11,879,674	1,256,813	(1,163,914)	11,972,573
Total Depreciable Capital Assets	79,152,775	21,224,055	(1,163,914)	99,212,916
Less Accumulated Depreciation for				
Buildings	(4,976,055)	(733,783)	0	(5,709,838)
Improvements Other than Buildings	(54,296)	(59,051)	0	(113,347)
Roads, Bridges, Culverts, and Traffic Signals	(13,208,218)	(3,366,561)	0	(16,574,779)
Machinery and Equipment	(6,860,463)	(984,048)	1,106,484	(6,738,027)
Total Accumulated Depreciation	(25,099,032)	(5,143,443)	1,106,484	(29,135,991)
Total Depreciable Capital Assets, Net	54,053,743	16,080,612	(57,430)	70,076,925
Governmental Activities Capital Assets, Net	\$76,713,257	\$27,425,507	(\$15,027,841)	\$89,110,923
Business-Type Activities:				
Nondepreciable Capital Assets				
Land	\$3,496,050	\$0	\$0	\$3,496,050
Construction in Progress	1,904,076	459,876	(2,326,889)	37,063
Total Nondepreciable Capital Assets	5,400,126	459,876	(2,326,889)	3,533,113
Depreciable Capital Assets				
Buildings	72,318,201	941,235	0	73,259,436
Machinery and Equipment	25,472,246	616,886	(9,961)	26,079,171
Sewer Lines	56,673,867	17,077,771	0	73,751,638
Total Depreciable Capital Assets	154,464,314	18,635,892	(9,961)	173,090,245

(continued)

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

	Balance January 1, 2002	Additions	Reductions	Balance December 31, 2002
Less Accumulated Depreciation for				
Buildings	(\$5,177,120)	(\$1,910,922)	\$0	(\$7,088,042)
Machinery and Equipment	(9,332,616)	(2,509,739)	9,961	(11,832,394)
Sewer Lines	(3,907,755)	(1,067,914)	0	(4,975,669)
Total Accumulated Depreciation	<u>(18,417,491)</u>	<u>(5,488,575)</u>	<u>9,961</u>	<u>(23,896,105)</u>
 Total Depreciable Capital Assets, Net	 <u>136,046,823</u>	 <u>13,147,317</u>	 <u>0</u>	 <u>149,194,140</u>
 Business-Type Activities Capital Assets, Net	 <u>\$141,446,949</u>	 <u>\$13,607,193</u>	 <u>(\$2,326,889)</u>	 <u>\$152,727,253</u>

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General Government	
Legislative and Executive	\$483,835
Judicial	85,411
Public Safety	
911	100,232
Emergency Medical Services	219,502
Sheriff	296,687
Other Public Safety	40,848
Public Works	3,676,675
Health	129,989
Human Services	
Job and Family Services	93,453
Child Support Enforcement	9,540
Other Human Services	2,356
Intergovernmental	4,915
Total Depreciation Expense - Governmental Activities	<u>\$5,143,443</u>

NOTE 10 - INTERFUND RECEIVABLES/PAYABLES

At December 31, 2002, the General Fund had an interfund receivable, in the amount of \$36,455, from other governmental funds to provide cash flow resources until the receipt of grant moneys and for services provided.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

The Auto and Gas special revenue fund had an interfund receivable, in the amount of \$312, from other governmental funds for services provided. The Developmental Disabilities special revenue fund had an interfund receivable, in the amount of \$990, from other enterprise funds for services provided.

Other governmental funds had an interfund receivable, in the amount of \$16,035, from other governmental funds for services provided.

Other enterprise funds had an interfund receivable, in the amount of \$4,412, for services provided by the enterprise fund to the Developmental Disabilities special revenue fund and other governmental funds, in the amount of \$570 and \$3,842, respectively.

All of the interfund receivables will to be paid within one year

NOTE 11 - RISK MANAGEMENT

A. General Liability

Delaware County retains the risk for property, casualty, and public officials insurance coverage, up to \$100,000 per occurrence for property and \$500,000 per occurrence for casualty, with a total maximum risk of \$825,000 per year. An excess coverage policy covers annual claims exceeding \$825,000. 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.

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 General Fund. Those claims in which the liability cannot be reasonably estimated or have a less than probable chance of requiring a settlement are not reflected within the fund. The County received \$218,761 in reimbursements from other insurance companies during 2002.

B. Health Benefits

In 1990, the County established a limited risk management program 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 2002 were \$260 for single coverage and \$655 for family coverage. Premiums are based upon the insured funds' claims experience. An excess coverage policy covers annual individual claims in excess of \$60,000 with an unlimited maximum and aggregate claims in excess of \$3,746,341. The County had one occurrence in which settled claims exceeded coverage provided by the Fund on an individual level in 2002. Settled claims have not exceeded the total stop loss coverage in any of the last three years. The liability for unpaid claims of \$460,995 reported in the Health Insurance internal service fund at December 31, 2002, 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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

Changes in the fund's claims liability in 2001 and 2002 were:

	Balance at Beginning of Year	Current Year Claims and Changes in Estimates	Claim Payments	Balance at Year End
2001	\$289,475	\$3,296,897	\$3,026,011	\$560,361
2002	560,361	3,872,043	3,971,409	460,995

C. Workers' Compensation

For 2002, the County participated in the County Commissioners Association Service Corporation (Plan), a workers' compensation insurance purchasing pool. 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, annually the Plan's executive committee 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 rate equalization rebates to the various participants.

Participation in the Plan is limited to counties that can meet the Plans' 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 representatives of the Plan to access loss experience for three years following the last year of participation.

NOTE 12 - SIGNIFICANT CONTRACTUAL COMMITMENTS

The County has several outstanding contracts for professional services and construction. The following amounts remain on these contracts as of December 31, 2002:

Vendor	Contract Amount	Amount Paid as of 12/31/02	Outstanding Balance
Kokosing Construction	\$804,601	\$672,923	\$131,678
ME Companies	91,186	72,949	18,237
Stilson Consulting Group	144,332	140,146	4,186
Korda Nemeth Engineering	109,397	49,497	59,900
E. P. Ferris and Associates	94,381	33,607	60,774
MKC Associates	551,250	27,563	523,687
The Ruhlin Company	9,406,675	3,651,543	5,755,132

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

NOTE 13 - DEFINED BENEFIT PENSION PLANS

A. Ohio Public Employees Retirement System

All County employees, other than teachers, participate in the Ohio Public Employees Retirement System (OPERS), a cost-sharing multiple employer defined benefit pension plan administered by the Ohio Public Employees Retirement Board. OPERS provides basic retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Benefits are established by Chapter 145 of the Ohio Revised Code. OPERS issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642.

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 and the County is required to contribute 13.55 percent; 8.55 percent was the portion used to fund pension obligations for 2002. For law enforcement employees, the employee contribution is 10.1 percent of their annual covered salary for sheriffs and deputy sheriffs and 9 percent for all other members of the law enforcement program. The employer contribution for all law enforcement employees is 16.7 percent; 11.70 percent was the portion used to fund pension obligations. The contribution rates are determined actuarially. The County's contributions to OPERS for the years ended December 31, 2002, 2001, and 2000, were \$2,750,051, \$2,681,958, and \$1,722,443, respectively; 72 percent has been contributed for 2002 and 100 percent has been contributed for 2001 and 2000. The unpaid contribution for 2002 is recorded as a liability.

B. State Teachers Retirement System

Certified teachers, employed by the school for Developmental Disabilities, 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 retirement and disability benefits, annual cost-of-living adjustments, and death benefits 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. The 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 to fund pension obligations and the County is required to contribute 14 percent; 9.5 percent was the portion used to fund pension obligations for 2002. 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, 2002, 2001, and 2000 were \$46,361, \$44,032, and \$29,363, respectively; 100 percent has been contributed for 2002, 2001, and 2000.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

NOTE 14 - POSTEMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System

The Ohio Public Employees Retirement System (OPERS) 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 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, "Disclosure of Information on Postemployment Benefits Other Than Pension Benefits by State and Local Governmental Employers". A portion of each employer's contribution to OPERS is set aside for the funding of postretirement health care based on authority granted by State statute. The employer contribution rate for 2002 was 13.55 percent of covered payroll for employees not engaged in law enforcement; 5 percent was the portion used to fund health care. The employer contribution rate for law enforcement employees for 2002 was 16.7 percent; 5 percent was used to fund health care.

Benefits are advance funded using the entry age normal cost method. Significant actuarial assumptions include a rate of return on investments of 8 percent, an annual increase in active employee total payroll of 4 percent compounded annually, and an additional increase in total payroll of .5 percent to 6.3 percent based on additional pay increases. Health care premiums were assumed to increase 4 percent annually.

OPEB are financed through employer contributions and investment earnings. All investments are carried at market value. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 percent of unrealized market appreciation or depreciation on investment assets.

At December 31, 2002, the total number of benefit recipients eligible for OPEB through OPERS was 402,041. As of December 31, 2001, the actuarial value of net assets available for future OPEB payments was \$11.6 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$16.4 billion and \$4.8 billion, respectively. The County's actual contributions for 2002 which were used to fund OPEB were \$1,554,268.

B. State Teachers Retirement System

Comprehensive health care benefits are provided to retired teachers and their dependents through the State Teachers Retirement System of Ohio (STRS). Benefits include hospitalization, physicians' fees, prescription drugs, and reimbursement of monthly Medicare premiums. All benefit recipients and sponsored dependents are eligible for health care coverage. The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS.

Benefits are funded on a pay-as-you-go basis. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. Under Ohio law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. The Board allocated employer contributions equal to 4.5 percent of covered payroll to the Health Care Reserve Fund. For the County, this amount was \$21,960 for 2002.

STRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund at June 30, 2002, was \$3,011 million. For the year ended June 30, 2002, net health care costs paid by STRS were \$438,196,000 and there were 105,000 eligible benefit recipients.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

NOTE 15 - OTHER BENEFITS

A. Compensated Absences

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

County employees earn and accumulate vacation at varying rates depending on length of service. Current policy credits vacation leave on the employee's anniversary date. Accumulated vacation cannot exceed three times the annual accumulation rate for an employee. Employees are paid for 100 percent of earned unused vacation leave upon termination.

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

B. Health Care Benefits

Health care benefits are provided to most employees through the County's self-insurance program. The County pays the entire amount of the monthly premium.

NOTE 16 - LONG-TERM OBLIGATIONS

The original issue date, interest rate, and original issue amount for the County's long-term obligations are as follows:

	<u>Original Issue Date</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>
General Obligation Bonds			
1995 Sewer Improvement	1995	4.3 - 5.5%	\$23,145,000
1997 Capital Facilities	1997	4.0 - 4.8	5,000,000
1999 Sewer Improvements	1999	3.3 - 5.05	57,550,000
2000 Capital Facilities	2000	4.95 - 6.0	16,115,000
Special Assessment Bonds			
1999 Road Improvements	1999	4.0 - 4.9	970,000
OWDA Loans			
Sanitary Sewer	1980	6.44	5,378,537

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

The County's long-term obligations activity for the year ended December 31, 2002, was as follows:

	Balance December 31, 2001	Additions	Reductions	Balance December 31, 2002	Due Within One Year
<u>Governmental Activities</u>					
General Obligation Bonds					
1997 Capital Facilities	\$4,595,000	\$0	\$155,000	\$4,440,000	\$170,000
2000 Capital Facilities	15,815,000	0	325,000	15,490,000	340,000
Total General Obligation Bonds	20,410,000	0	480,000	19,930,000	510,000
Special Assessment Bonds					
1999 Road Improvements	810,000	0	85,000	725,000	90,000
Other Long-Term Obligations					
Compensated Absences Payable	1,798,526	944,960	802,962	1,940,524	781,471
Total Governmental Activities	<u>\$23,018,526</u>	<u>\$944,960</u>	<u>\$1,367,962</u>	<u>\$22,595,524</u>	<u>\$1,381,471</u>
<u>Business-Type Activities</u>					
General Obligation Bonds					
1995 Sewer Improvement	\$14,420,000	\$0	\$1,715,000	\$12,705,000	\$1,800,000
Bond Discount	(182,376)	13,593	0	(168,783)	0
1999 Sewer Improvements	53,815,000	0	1,935,000	51,880,000	1,990,000
Bond Discount	(898,717)	32,315	0	(866,402)	0
Total General Obligation Bonds	67,153,907	45,908	3,650,000	63,549,815	3,790,000
OWDA Loans Payable	1,162,855	0	363,603	799,252	387,019
Compensated Absences Payable	125,023	81,152	70,527	135,648	66,288
Total Business-Type Activities	<u>\$68,441,785</u>	<u>\$127,060</u>	<u>\$4,084,130</u>	<u>\$64,484,715</u>	<u>\$4,243,307</u>

General Obligation Bonds

The general obligation bonds were issued to provide funds for the acquisition and construction of major capital facilities and the refinancing of bond anticipation notes. General obligation bonds are direct obligations of the County for which its full faith and credit are pledged for repayment. The general obligation bonds reported as governmental activities obligations are payable from the General Fund. The general obligation bonds reported as business-type activities obligations are payable from unvoted property tax revenues to the extent operating resources of the Sanitary Engineer enterprise fund are not available to meet the annual debt service requirements. The County expects that all of the debt service on the Sanitary Engineer enterprise fund bonds will be paid from the revenues of that fund.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

The general obligation bonds of the County are subject to mandatory sinking 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 the 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 Amounts			
	1995 Sewer Improvement	1997 Capital Facilities	1999 Sewer Improvements	2000 Capital Facilities
2011	\$985,000	\$325,000	\$0	\$0
2012	1,040,000	350,000	0	0
2013	1,105,000	375,000	0	0
2014	1,135,000	400,000	0	650,000
2015	1,075,000	425,000	0	655,000
2016	0	455,000	0	0
2017	0	205,000	0	745,000
2018	0	0	0	785,000
2019	0	0	2,500,000	835,000
2020	0	0	2,645,000	0
2021	0	0	2,795,000	950,000
2022	0	0	2,950,000	1,000,000
2023	0	0	3,115,000	1,060,000
2024	0	0	0	1,120,000

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

Redemption Dates	Redemption Dates (Dates Inclusive)			
	1995 Sewer Improvement	1997 Capital Facilities	1999 Sewer Improvements	2000 Capital Facilities
December 1, 2005 to November 20, 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 to November 30, 2011			100	101%
December 1, 2011 and thereafter				100

Special Assessment Bonds

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

Compensated Absences Payable

The compensated absences liability will be paid from the fund from which the employees' salaries are paid. These funds include the General Fund; Auto and Gas, Developmental Disabilities, Real Estate Assessment, 911, Job and Family Services, Delinquent Real Estate Tax Account Collection Treasurer, Title Administration, Road and Bridge, Dog and Kennel, Emergency Management Agency, Victim Services, Drug Court, Community Based Corrections, Youth Services, Data Center, Joint Economic Development, DRETAC Prosecutor, and Child Support Enforcement Agency special revenue funds; and the Sanitary Engineer and Delaware Area Transit enterprise funds.

OWDA Loans

OWDA loans consist of money owed to the Ohio Water Development Authority for the construction of the wastewater facility. OWDA loans are payable solely from the gross revenues of the Sanitary Engineer enterprise fund.

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors should not exceed 1 percent of the total assessed valuation of the County. The Revised Code further provides that the total voted and unvoted net debt of the County less the same exempt debt should not exceed a sum equal to 3 percent of the first \$100,000,000, plus 1.5 percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus 2.5 percent of such valuation in excess of \$300,000,000.

The effect of the debt limitations described above is an overall debt margin of \$67,463,367 at December 31, 2002.

The following is a summary of the County's future annual debt service requirements for general long-term obligations:

Year	Governmental Activities			
	General Obligation		Special Assessments	
	Principal	Interest	Principal	Interest
2003	\$510,000	\$1,150,000	\$90,000	\$34,368
2004	545,000	1,125,180	95,000	30,317
2005	585,000	1,098,413	100,000	25,948
2006	635,000	1,061,140	100,000	21,247
2007	675,000	1,020,082	105,000	16,498
2008-2012	3,995,000	4,540,278	235,000	17,337
2013-2017	5,180,000	3,282,687	0	0
2018-2022	4,455,000	1,852,375	0	0
2023-2027	3,350,000	408,600	0	0
	\$19,930,000	\$15,538,755	\$725,000	\$145,715

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

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

Year	Business-Type Activities			
	General Obligation		OWDA	
	Principal	Interest	Principal	Interest
2003	\$3,790,000	\$3,070,686	\$387,019	\$51,472
2004	2,725,000	2,877,071	412,233	26,257
2005	2,820,000	2,761,671	0	0
2006	2,925,000	2,639,651	0	0
2007	3,035,000	2,510,014	0	0
2008-2012	15,135,000	10,397,779	0	0
2013-2017	14,080,000	6,866,986	0	0
2018-2022	13,675,000	3,506,730	0	0
2023-2024	6,400,000	460,038	0	0
	\$64,585,000	\$35,090,626	\$799,252	\$77,729

Conduit Debt

Prior to 1995, the County issued thirteen series of Industrial Revenue Bonds and three series of Hospital Revenue Bonds, in the amount of \$39,600,000 and \$19,568,368, respectively. The proceeds were used 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. The County is not obligated in any way to pay the debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation.

In 1998, the County issued \$3,500,000 in Hospital Revenue Bonds. The proceeds were used for the construction of a health care facility. The County is not obligated in any way to pay the debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. As of December 31, 2002, \$3,500,000 of these bonds was outstanding.

In 1999, the County issued two series of Hospital Revenue Bonds, in the amount of \$2,555,000 and \$10,770,000, respectively. The proceeds were used for the construction of health care facilities. The County is not obligated in any way to pay the debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. As of December 31, 2002, \$13,295,000 of these bonds was outstanding.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

NOTE 17 - INTERFUND TRANSFERS

During 2002, the General Fund made transfers to the Auto and Gas special revenue fund and to other governmental funds, in the amount of \$256,685 and \$5,931,738, respectively, to subsidize various programs in other funds. Nonmajor governmental funds made transfers to the General Fund and to other governmental funds, in the amount of \$88,106 and \$1,094,517, respectively, to distribute moneys to other funds as allowed by State law and to move resources from discontinued funds to other funds as applicable.

NOTE 18 - DELAWARE CREATIVE HOUSING

As indicated in Note 1 to the general purpose external financial statements, the following disclosures are made on behalf of Delaware Creative Housing (DCH).

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

DCH is served by a seven member board of trustees that includes one representative from the Alpha Group of Delaware, Inc., one representative from the ARC of Delaware County, one representative from the Delaware County Board of Developmental Disabilities, and four at-large representatives. The Delaware County Board of Developmental Disabilities intends to finance any operating deficits incurred by DCH and, in the case of dissolution, would receive all assets remaining after the payment of liabilities.

The financial statements are prepared on the accrual basis of accounting. Under the accrual basis of accounting, revenues are recorded at the time they are earned and expenses are recorded at the time the liabilities are incurred. The measurement focus is on the flow of economic resources basis. With this measurement focus, all assets and all liabilities associated with the operations are included on the statement of net assets.

DCH's money is held in segregated accounts.

Accounts Receivable - Accounts receivable represent rent and are considered fully collectable.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

Capital Assets - Additions and improvements to property and equipment are recorded at cost when purchased and at fair market value when donated. DCH has established a capitalization threshold of \$1,000. A summary of DCH's capital assets at December 31, 2002, follows:

Nondepreciable Assets	
Land	\$176,669
Depreciable Assets	
Buildings	541,474
Building Improvements	108,560
Furniture	4,315
Total Depreciable Assets	654,349
Accumulated Depreciation	(117,670)
Net Depreciable Assets	536,679
Total Capital Assets, Net	\$713,348

Related Party Transaction - The County provides a significant amount of support to DCH in the form of rental subsidies, housing grants, and program grants. This support was \$69,136 in 2002. The County also purchased real estate on behalf of DCH in 2002 valued at \$137,614.

Long-Term Debt - DCH had the following long-term obligations at December 31, 2002:

	Balance December 31, 2001	Additions	Reductions	Balance December 31, 2002	Due Within One Year
Delaware County Bank 4.75%	\$82,508	\$0	\$3,750	\$78,758	\$5,045
Delaware County Bank 8.80%	52,178	0	52,178	0	0
Delaware County Bank 4.75%	4,223	0	3,887	336	336
Total Bank Loans	\$138,909	\$0	\$59,815	\$79,094	\$5,381

The Authority's future annual debt service requirements are as follows:

Year	Principal	Interest
2003	\$5,381	\$5,350
2004	5,410	4,984
2005	5,801	4,593
2006	6,220	4,174
2007	6,670	3,724
2008-2012	41,320	10,650
2013	8,292	261
	\$79,094	\$33,736

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

NOTE 19 - ALPHA GROUP OF DELAWARE, INC.

As indicated in Note 1 to the general purpose external financial statements, the following disclosures are made on behalf of Alpha Group of Delaware, Inc. (Company).

The Company prepares its financial statements in accordance with Financial Accounting Standards Board Statement No. 117, "Financial Statements of Not-for-Profit Organizations". The preparation of the financial statements required the use of estimates made by management.

The Company's money is held in segregated accounts. For purposes of the statement of cash flows, the Company considers all highly liquid instruments purchased with a maturity of three months or less to be cash equivalents. At December 31, 2002, total uninsured cash approximated \$376,000.

Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at fair value. Unrealized gains and losses are included on the statement of activities. The Company's investments as of December 31, 2002, consisted of a money market fund, certificates of deposit, and mutual funds, in the amount of \$922,453, reported at fair value. Net unrealized loss for 2002 was \$70,000.

Accounts Receivable - The Company receives approximately 81 percent of its revenue from five customers. The most significant contract is with the Delaware County Board of Developmental Disabilities, including Alpha Group Rehabilitation revenues. Accounts receivable from these customers aggregated \$129,000 and are considered fully collectable.

Inventory - Inventory items consist of supplies used in the production process and are valued at the lower of cost (first-in, first-out method) or market.

Capital Assets - Additions and improvements to property and equipment are recorded at cost when purchased and at fair market value when donated. A summary of the Company's capital assets at December 31, 2002, follows:

Buildings	\$50,483
Equipment	176,216
Auto and Trucks	127,550
Total	<u>354,249</u>
Less Accumulated Depreciation	<u>(267,666)</u>
Total Capital Assets, Net	<u><u>\$86,583</u></u>

Capital assets are depreciated on a straight-line basis and accelerated methods over the estimated useful lives of the assets.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

Joint Venture - The Company has a 50 percent interest in an LLC joint venture with Acumen Fiscal Agency, LLC. The partners act as funding agents between funding agencies and individuals requiring support care. In connection with the joint venture, the Company has loaned the joint venture \$12,000. For the year ended December 31, 2002, the joint venture incurred a gain of \$16,441, of which \$8,221 has been allocated to the Company. The Company's share of the gain has been added against previous losses and the advance.

Advance to Joint Venture	\$12,000
Cumulative Equity Gain in Joint Venture	<u>4,865</u>
Net Equity in Joint Venture	<u><u>\$16,865</u></u>

Note Payable - The Company had a note payable with an interest rate of 8.1 percent. The note was payable in monthly installments of \$4,591, including interest, through March 10, 2009, with a balloon payment of \$230,466 due in April, 2009. The note was collateralized by building and land. During 2002, the building and land were sold for a gain of approximately \$146,000. Upon settlement of the sale, the note was paid in full.

Compensated Absences - Full-time, permanent employees are granted compensated absences benefits in varying amounts to specified maximums depending on tenure. Generally, employees are allowed to carry over from year to year up to sixteen weeks of accrued compensated absences. Employees who are employed one to seven years are entitled to 50 percent of their accrued compensated absences upon termination of employment. Beginning with their eighth year of employment, employees are entitled to 100 percent of their accrued compensated absences upon termination of employment.

Related Party Transaction - The County provides the management and staff personnel, at no charge, to the Company. In addition, management services and salaries, land and facilities, utilities, and certain other general and administrative costs are provided by the County to the Company. The Company's management has estimated the value of this support to be approximately \$253,000 for the year ended December 31, 2002. In addition, certain assets used exclusively by the Company are titled for insurance purposes in the name of the County.

Subsequent Event - The Company approved a year of service contribution payment for 2003. The payout was based on certain requirements including prior years services. Any additional payments beyond 2003 would need to be approved by the board. The total expense to be incurred during the first quarter of 2003 is \$42,000.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

NOTE 20 - JOINT VENTURES

A. The Delaware-Morrow Mental Health and Recovery Services Board

The Delaware-Morrow Mental Health and Recovery Services Board (Board) is a joint venture between Delaware and Morrow counties. The headquarters for the Board is in Delaware County. The Board provides mental health and recovery services. Statutorily created, the Board is made up of 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 Delaware County Commissioners while four are appointed by the Morrow County Commissioners. Revenues to provide mental health and recovery services are generated through a one mill district wide tax levy and through state and federal grants. The Board does not have any outstanding debt. The Board is not accumulating significant financial resources nor experiencing fiscal stress that may cause an additional benefit or burden on the County. The existence of the Board depends upon the continuing participation of the County; however, the County does not have an equity interest in the Board. The County collected \$1,953,042 in property taxes for the Board during 2002. Separate financial statements may be obtained from the Delaware-Morrow Mental Health and Recovery Services Board, 40 North Sandusky Street, Suite 301, Delaware, Ohio 43015.

B. Delaware County Regional Planning Commission

The Delaware County Regional Planning Commission (Commission) is statutorily created according to Section 713.23 of the Ohio Revised Code. County offices represented on the Commission include the three Delaware County Commissioners, Engineer, Sanitary Engineer, Building Department, and Board of Health. The Commission is jointly governed among Delaware County, municipalities, and townships. Each member's control over the operation of the Commission is limited to its representation on the Board. The Commission makes studies, maps, plans, recommendations, and reports concerning the physical, environmental, social, economic, and governmental characteristics, functions, and services of the County. Continued existence of the Commission is dependent on the County's continued participation; however, the County does not have an equity interest in the Commission. The Commission is not accumulating significant financial resources nor experiencing fiscal stress that may cause an additional financial benefit or burden on the County. In 2002, the County paid fees of \$82,915 which represents 57 percent of total contributions. Separate financial statements may be obtained from the Regional Planning Commission, 50 Channing Street, 2nd Floor, Delaware, Ohio 43015.

NOTE 21 - JOINTLY GOVERNED ORGANIZATIONS

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

The Delaware-Knox-Marion-Morrow Joint Solid Waste Management District (District) makes the disposal of waste in the four county area more comprehensive in terms of recycling, incinerating, and land filling. The Board of Directors consists of twelve members; the three county commissioners of each of the four counties. The Board exercises total control over the operation of the District including budgeting, appropriating, contracting, and designating management; however, the County has no ongoing financial interest or responsibility for the District. Most of the District's revenue was received from private haulers. Information can be obtained from the Delaware-Knox-Marion-Morrow Joint Solid Waste Management District, Keith Bailey, 222 West Center Street, Marion, Ohio 43302.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

B. Central Ohio Youth Center

The Central Ohio Youth Center (Center) is a jointly governed organization including Champaign, Delaware, Logan, Madison, and Union counties. The Center provides facilities for the training, treatment, and rehabilitation of delinquent, dependent, abused, or neglected children and was established under Section 2151.34 of the Ohio Revised Code. The operation of the Center is controlled by a joint board of trustees whose membership consists of two appointees of the Union County Commissioners, 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 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 cost of the Center based on the number of individuals from their county in attendance. In 2002, Delaware County contributed \$474,675 for the Center's operations which represents 28.9 percent of total contributions.

NOTE 22 - INSURANCE 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 an insurance 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, 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 December of each year. No participant can have more than one member on the group executive committee in any year, and each elected member shall be a County Commissioner.

NOTE 23 - RELATED ORGANIZATION

The Delaware County District Library is a distinct political subdivision of the State of Ohio created under Chapter 3375 of the Ohio Revised Code. The Library is governed by a board of trustees appointed by the County Commissioners. The Board of Trustees possesses its own contracting and budgeting authority, hires and fires personnel, and does not depend on the County for operational subsidies. Although the County serves as the taxing authority and can issue tax related debt on behalf of the Library, its role is limited to a ministerial function. The determination to request approval of a tax, the rate, and the purpose are discretionary decisions made solely by the Board of Library Trustees. The Library is not considered a part of the County and its operations are not included within the accompanying financial statements. Financial information can be obtained from the Delaware County District Library, Phyllis Amato, Clerk/Treasurer, 84 East Winter Street, Delaware, Ohio 43015.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2002

NOTE 24 - CONTINGENT LIABILITIES

A. Litigation

The County is a party to several legal proceedings seeking damages or injunctive relief generally incidental to its operations and pending projects. The County management is of the opinion that the ultimate disposition of various claims and legal proceedings will not have a material effect, if any, on the financial condition of the County. However, in the event of a loss, the County is self-insured at \$500,000 per incident and \$825,000 aggregate. Amounts exceeding these limits are insured under the County's stop loss policy.

B. Federal and State Grants

For the period January 1, 2002, to December 31, 2002, the County received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designees. Such audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under the terms of the grant. Based on prior experience, the County believes such disallowances, if any, would be immaterial.

**COMBINING STATEMENTS
AND
INDIVIDUAL FUND SCHEDULES**

Delaware County, Ohio
Combining Statements - Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditure for specified purposes. Following is a description of the County's nonmajor special revenue funds:

Real Estate Assessment

To account for State mandated county-wide real estate reappraisals that are funded by charges to the political subdivisions located within the County.

County Reserve

To account for transfers from the General Fund to be set aside for future operations.

911

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

Ditch Maintenance

To account for special assessment revenue which will be used to provide irrigation ditches and maintain existing ditches.

Job and Family Services

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.

Children Services

To account for moneys received from federal and state grants, support collections, and social security. Major expenditures are for foster homes, emergency shelters, medical treatment, school supplies, counseling, and parental training.

Revolving Loan

To account for community development block grant moneys that were given to the Community Improvement Corporation (CIC), a non-profit organization, to establish and administer a revolving loan program. The money may be invested by CIC and lent to small businesses who employ county residents.

Delinquent Real Estate Tax Account Collection Treasurer

To account for 5 percent of all certified delinquent real estate taxes and assessments used for collecting delinquent property taxes.

Title Administration

To account for title fees collected by the Clerk of Courts.

Road and Bridge

To account for fines and forfeitures from the court system and used for road repairs.

continued

Delaware County, Ohio

Nonmajor Special Revenue Funds (continued)

Other Public Safety

To account for a combination of funds that receive federal, state, and local moneys used for public safety purposes. These funds are:

Dog and Kennel	Community Services
Emergency Management Agency	Drug Court
Victim Services	Youth Services
Domestic Violence	Sheriff Federal
Community Based Corrections	Law Enforcement Corrections
Indigent Guardianship	Drug Enforcement and Education

Other

To account for a combination of funds operated by the County and subsidized in part by federal, state, and local moneys. These funds are:

Data Center	DRETAC Prosecutor
Educational Service Center	Child Support Enforcement Agency
Joint Economic Development	Recorder
Litter	Court
Children Trust	Indigent Driver
Community Development Block Grant	Legal Research

Nonmajor Debt Service Fund

Debt service funds are used to account for the accumulation of financial resources for, and the payment of, general long-term obligation principal, interest, and related costs. Their activity has been reclassified on a GAAP basis to the appropriate funds.

Bond Retirement

The fund accounts for principal and interest payments on general obligation bonds issued for capital improvements.

Nonmajor 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 enterprise funds). Following is a description of the County's nonmajor capital projects funds:

Permanent Improvement

To account for property tax moneys that are to be used for major equipment purchases or renovations of County buildings.

EMS Capital

To account for resources used to acquire major equipment and to construct new stations for the County's emergency services.

continued

Delaware County, Ohio

**Nonmajor Capital Projects Funds
(continued)**

County Drainage

To account for resources used to construct and modify ditches for improvements to the County's drainage systems.

20/20

To account for major capital improvements including computers and related technology, construction, and remodeling of County buildings.

Issue II

To account for road and bridge construction projects partially funded by grants from the Ohio Public Works Commission.

Roadway

To account for the resources used to construct roads within the Tartan Fields subdivision as well as the Greif Brothers, the Highland Drive, and the Carter Burgess developments.

Delaware County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2002

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$11,844,089	\$10,071,642	\$21,915,731
Cash and Cash Equivalents in Segregated Accounts	260	0	260
Accounts Receivable	41,242	0	41,242
Accrued Interest Receivable	2,227	0	2,227
Due from Other Governments	803,820	22,653	826,473
Interfund Receivable	16,035	0	16,035
Prepaid Items	37,877	0	37,877
Materials and Supplies Inventory	14,170	0	14,170
Property Taxes Receivable	886,436	337,824	1,224,260
Loans Receivable	1,511,183	0	1,511,183
Special Assessments Receivable	394,812	736,853	1,131,665
	<hr/>	<hr/>	<hr/>
Total Assets	\$15,552,151	\$11,168,972	\$26,721,123
<u>Liabilities</u>			
Accrued Wages Payable	\$140,986	\$0	\$140,986
Accounts Payable	431,419	128,946	560,365
Contracts Payable	0	145,206	145,206
Due to Other Governments	276,572	0	276,572
Interfund Payable	56,644	0	56,644
Deferred Revenue	1,691,005	1,097,330	2,788,335
	<hr/>	<hr/>	<hr/>
Total Liabilities	2,596,626	1,371,482	3,968,108
<u>Fund Balance</u>			
Reserved for Encumbrances	559,958	697,098	1,257,056
Reserved for Loans Receivable	1,133,388	0	1,133,388
Unreserved, Reported in:			
Special Revenue Funds	11,262,179	0	11,262,179
Capital Projects Funds	0	9,100,392	9,100,392
	<hr/>	<hr/>	<hr/>
Total Fund Balances	12,955,525	9,797,490	22,753,015
	<hr/>	<hr/>	<hr/>
Total Liabilities and Fund Balances	\$15,552,151	\$11,168,972	\$26,721,123

This page is intentionally left blank.

Delaware County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2002

	Real Estate Assessment	County Reserve	911	Ditch Maintenance
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$1,954,167	\$2,113,377	\$1,050,665	\$755,943
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Accrued Interest Receivable	0	0	0	0
Due from Other Governments	0	0	52,491	0
Interfund Receivable	0	0	0	0
Prepaid Items	7,500	0	3,725	0
Materials and Supplies Inventory	2,311	0	427	693
Property Taxes Receivable	0	0	886,436	0
Loans Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	394,812
Total Assets	<u>\$1,963,978</u>	<u>\$2,113,377</u>	<u>\$1,993,744</u>	<u>\$1,151,448</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$9,978	\$0	\$14,176	\$0
Accounts Payable	1,967	0	2,966	0
Due to Other Governments	12,199	0	12,673	0
Interfund Payable	0	0	0	0
Deferred Revenue	0	0	938,927	394,812
Total Liabilities	<u>24,144</u>	<u>0</u>	<u>968,742</u>	<u>394,812</u>
<u>Fund Balance</u>				
Reserved for Encumbrances	78,785	0	39,060	0
Reserved for Loans Receivable	0	0	0	0
Unreserved	1,861,049	2,113,377	985,942	756,636
Total Fund Balances	<u>1,939,834</u>	<u>2,113,377</u>	<u>1,025,002</u>	<u>756,636</u>
Total Liabilities and Fund Balances	<u>\$1,963,978</u>	<u>\$2,113,377</u>	<u>\$1,993,744</u>	<u>\$1,151,448</u>

continued

Delaware County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2002

	Job and Family Services	Children Services	Revolving Loan	Delinquent Real Estate Tax Account Collection Treasurer
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$445,723	\$566,207	\$1,672,197	\$434,201
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	2,006	0	0
Accrued Interest Receivable	0	0	2,201	0
Due from Other Governments	10,627	315,967	0	0
Interfund Receivable	0	0	10,335	0
Prepaid Items	0	0	0	0
Materials and Supplies Inventory	1,133	0	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	1,404,413	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$457,483</u>	<u>\$884,180</u>	<u>\$3,089,146</u>	<u>\$434,201</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$56,619	\$0	\$0	\$1,024
Accounts Payable	120,203	183,447	26,961	0
Due to Other Governments	108,188	586	9,000	1,209
Interfund Payable	3,531	311	0	0
Deferred Revenue	0	189,021	1,872	0
Total Liabilities	<u>288,541</u>	<u>373,365</u>	<u>37,833</u>	<u>2,233</u>
<u>Fund Balance</u>				
Reserved for Encumbrances	139,100	125,446	1,453	0
Reserved for Loans Receivable	0	0	1,053,310	0
Unreserved	29,842	385,369	1,996,550	431,968
Total Fund Balances	<u>168,942</u>	<u>510,815</u>	<u>3,051,313</u>	<u>431,968</u>
Total Liabilities and Fund Balances	<u>\$457,483</u>	<u>\$884,180</u>	<u>\$3,089,146</u>	<u>\$434,201</u>

Title Administration	Road and Bridge	Other Public Safety	Other	Total
\$897,758	\$442,866	\$460,542	\$1,050,443	\$11,844,089
200	0	25	35	260
32,392	0	2,497	4,347	41,242
	0		26	2,227
0	18,641	377,735	28,359	803,820
0	0	5,700	0	16,035
0	0	0	26,652	37,877
0	0	5,937	3,669	14,170
0	0	0	0	886,436
0	0	0	106,770	1,511,183
0	0	0	0	394,812
<u>\$930,350</u>	<u>\$461,507</u>	<u>\$852,436</u>	<u>\$1,220,301</u>	<u>\$15,552,151</u>
\$4,263	\$1,264	\$20,427	\$33,235	\$140,986
160	172	76,461	19,082	431,419
5,199	2,661	32,192	92,665	276,572
4,437	0	6,650	41,715	56,644
0	0	151,631	14,742	1,691,005
<u>14,059</u>	<u>4,097</u>	<u>287,361</u>	<u>201,439</u>	<u>2,596,626</u>
0	357	7,549	168,208	559,958
0	0	0	80,078	1,133,388
916,291	457,053	557,526	770,576	11,262,179
<u>916,291</u>	<u>457,410</u>	<u>565,075</u>	<u>1,018,862</u>	<u>12,955,525</u>
<u>\$930,350</u>	<u>\$461,507</u>	<u>\$852,436</u>	<u>\$1,220,301</u>	<u>\$15,552,151</u>

Delaware County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2002

	Permanent Improvement	EMS Capital	County Drainage	20/20
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$688,646	\$1,910,415	\$52,774	\$7,347,789
Due from Other Governments	22,653	0	0	0
Property Taxes Receivable	337,824	0	0	0
Special Assessments Receivable	0	0	11,853	0
Total Assets	<u>\$1,049,123</u>	<u>\$1,910,415</u>	<u>\$64,627</u>	<u>\$7,347,789</u>
<u>Liabilities</u>				
Accounts Payable	\$2,924	\$59,119	\$0	\$66,903
Contracts Payable	94,357	18,496	0	32,353
Deferred Revenue	360,477	0	11,853	0
Total Liabilities	<u>457,758</u>	<u>77,615</u>	<u>11,853</u>	<u>99,256</u>
<u>Fund Balance</u>				
Reserved for Encumbrances	280,977	41,052	0	375,069
Unreserved	310,388	1,791,748	52,774	6,873,464
Total Fund Balances	<u>591,365</u>	<u>1,832,800</u>	<u>52,774</u>	<u>7,248,533</u>
Total Liabilities and Fund Balances	<u>\$1,049,123</u>	<u>\$1,910,415</u>	<u>\$64,627</u>	<u>\$7,347,789</u>

<u>Issue II</u>	<u>Roadway</u>	<u>Total</u>
\$2,280	\$69,738	\$10,071,642
0	0	22,653
0	0	337,824
0	725,000	736,853
<u>\$2,280</u>	<u>\$794,738</u>	<u>\$11,168,972</u>
\$0	\$0	\$128,946
0	0	145,206
0	725,000	1,097,330
<u>0</u>	<u>725,000</u>	<u>1,371,482</u>
0	0	697,098
2,280	69,738	9,100,392
<u>2,280</u>	<u>69,738</u>	<u>9,797,490</u>
<u>\$2,280</u>	<u>\$794,738</u>	<u>\$11,168,972</u>

Delaware County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2002

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Revenues</u>			
Property Taxes	\$888,255	\$342,767	\$1,231,022
Payment in Lieu of Taxes	0	14,826	14,826
Special Assessments	328,563	102,100	430,663
Charges for Services	3,168,112	0	3,168,112
Licenses and Permits	144,741	0	144,741
Fines and Forfeitures	258,589	0	258,589
Intergovernmental	7,668,668	162,299	7,830,967
Interest	89,687	194,983	284,670
Other	895,143	30,083	925,226
Total Revenues	<u>13,441,758</u>	<u>847,058</u>	<u>14,288,816</u>
<u>Expenditures</u>			
Current			
General Government			
Legislative and Executive	3,359,210	0	3,359,210
Judicial	73,036	0	73,036
Public Safety	2,968,521	0	2,968,521
Public Works	636,112	0	636,112
Health	103,694	0	103,694
Human Services	8,553,465	0	8,553,465
Capital Outlay	0	9,882,166	9,882,166
Debt Service			
Principal Retirement	0	85,000	85,000
Interest and Fiscal Charges	0	38,107	38,107
Total Expenditures	<u>15,694,038</u>	<u>10,005,273</u>	<u>25,699,311</u>
Excess of Revenues Under Expenditures	<u>(2,252,280)</u>	<u>(9,158,215)</u>	<u>(11,410,495)</u>
<u>Other Financing Sources (Uses)</u>			
Transfers - In	3,479,318	3,546,937	7,026,255
Transfers - Out	<u>(1,182,623)</u>	<u>0</u>	<u>(1,182,623)</u>
Total Other Financing Sources (Uses)	<u>2,296,695</u>	<u>3,546,937</u>	<u>5,843,632</u>
Net Change in Fund Balances	44,415	(5,611,278)	(5,566,863)
Fund Balances at Beginning of Year	<u>12,911,110</u>	<u>15,408,768</u>	<u>28,319,878</u>
Fund Balances at End of Year	<u>\$12,955,525</u>	<u>\$9,797,490</u>	<u>\$22,753,015</u>

Delaware County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2002

	Real Estate Assessment	County Reserve	911	Ditch Maintenance
Revenues				
Property Taxes	\$0	\$0	\$888,255	\$0
Special Assessments	0	0	0	328,563
Charges for Services	1,544,183	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	0	99,336	0
Interest	0	0	0	0
Other	1,344	0	0	681
Total Revenues	<u>1,545,527</u>	<u>0</u>	<u>987,591</u>	<u>329,244</u>
Expenditures				
Current				
General Government				
Legislative and Executive	1,238,901	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	883,597	0
Public Works	0	0	0	139,517
Health	0	0	0	0
Human Services	0	0	0	0
Total Expenditures	<u>1,238,901</u>	<u>0</u>	<u>883,597</u>	<u>139,517</u>
Excess of Revenues Over (Under) Expenditures	<u>306,626</u>	<u>0</u>	<u>103,994</u>	<u>189,727</u>
Other Financing Sources (Uses)				
Transfers - In	0	250,000	0	0
Transfers - Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>250,000</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	306,626	250,000	103,994	189,727
Fund Balances at Beginning of Year	<u>1,633,208</u>	<u>1,863,377</u>	<u>921,008</u>	<u>566,909</u>
Fund Balances at End of Year	<u><u>\$1,939,834</u></u>	<u><u>\$2,113,377</u></u>	<u><u>\$1,025,002</u></u>	<u><u>\$756,636</u></u>

continued

Delaware County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds (continued)
For the Year Ended December 31, 2002

	Job and Family Services	Children Services	Revolving Loan	Delinquent Real Estate Tax Account Collection Treasurer
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	10,733	231	0	160,828
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	3,959,191	1,262,363	0	0
Interest	0	0	89,310	0
Other	226,219	317,467	10,335	0
Total Revenues	<u>4,196,143</u>	<u>1,580,061</u>	<u>99,645</u>	<u>160,828</u>
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	0	0	527,090	58,461
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	5,915,302	1,514,948	0	0
Total Expenditures	<u>5,915,302</u>	<u>1,514,948</u>	<u>527,090</u>	<u>58,461</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,719,159)</u>	<u>65,113</u>	<u>(427,445)</u>	<u>102,367</u>
<u>Other Financing Sources (Uses)</u>				
Transfers - In	1,273,571	937,000	0	0
Transfers - Out	0	(960,571)	(133,946)	0
Total Other Financing Sources (Uses)	<u>1,273,571</u>	<u>(23,571)</u>	<u>(133,946)</u>	<u>0</u>
Net Change in Fund Balances	(445,588)	41,542	(561,391)	102,367
Fund Balances at Beginning of Year	<u>614,530</u>	<u>469,273</u>	<u>3,612,704</u>	<u>329,601</u>
Fund Balances at End of Year	<u><u>\$168,942</u></u>	<u><u>\$510,815</u></u>	<u><u>\$3,051,313</u></u>	<u><u>\$431,968</u></u>

<u>Title Administration</u>	<u>Road and Bridge</u>	<u>Other Public Safety</u>	<u>Other</u>	<u>Total</u>
\$0	\$0	\$0		\$888,255
0	0	0	0	328,563
452,052	0	317,528	682,557	3,168,112
0	0	144,741	0	144,741
0	227,173	20,846	10,570	258,589
0	0	1,082,426	1,265,352	7,668,668
0	0	0	377	89,687
0	0	289,800	49,297	895,143
<u>452,052</u>	<u>227,173</u>	<u>1,855,341</u>	<u>2,008,153</u>	<u>13,441,758</u>
254,369	0	0	1,280,389	3,359,210
0	0	0	73,036	73,036
0	0	2,084,924	0	2,968,521
0	65,891	0	430,704	636,112
0	0	0	103,694	103,694
0	0	0	1,123,215	8,553,465
<u>254,369</u>	<u>65,891</u>	<u>2,084,924</u>	<u>3,011,038</u>	<u>15,694,038</u>
<u>197,683</u>	<u>161,282</u>	<u>(229,583)</u>	<u>(1,002,885)</u>	<u>(2,252,280)</u>
0	0	165,473	853,274	3,479,318
(65,124)	0	(22,982)	0	(1,182,623)
<u>(65,124)</u>	<u>0</u>	<u>142,491</u>	<u>853,274</u>	<u>2,296,695</u>
132,559	161,282	(87,092)	(149,611)	44,415
<u>783,732</u>	<u>296,128</u>	<u>652,167</u>	<u>1,168,473</u>	<u>12,911,110</u>
<u>\$916,291</u>	<u>\$457,410</u>	<u>\$565,075</u>	<u>\$1,018,862</u>	<u>\$12,955,525</u>

Delaware County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2002

	Permanent Improvement	EMS Capital	County Drainage	20/20
<u>Revenues</u>				
Property Taxes	\$342,767	\$0	\$0	\$0
Payment in Lieu of Taxes	0	0	0	0
Special Assessments	0	0	17,100	0
Intergovernmental	38,014	0	0	0
Interest	0	0	0	153,059
Other	17,861	1,498	999	0
Total Revenues	<u>398,642</u>	<u>1,498</u>	<u>18,099</u>	<u>153,059</u>
<u>Expenditures</u>				
Capital Outlay	396,519	1,509,932	41,196	7,775,738
Debt Service				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>396,519</u>	<u>1,509,932</u>	<u>41,196</u>	<u>7,775,738</u>
Excess of Revenues Over (Under) Expenditures	2,123	(1,508,434)	(23,097)	(7,622,679)
<u>Other Financing Sources</u>				
Transfers - In	<u>0</u>	<u>1,000,000</u>	<u>46,937</u>	<u>2,500,000</u>
Net Change in Fund Balance	2,123	(508,434)	23,840	(5,122,679)
Fund Balances at Beginning of Year	<u>589,242</u>	<u>2,341,234</u>	<u>28,934</u>	<u>12,371,212</u>
Fund Balances at End of Year	<u><u>\$591,365</u></u>	<u><u>\$1,832,800</u></u>	<u><u>\$52,774</u></u>	<u><u>\$7,248,533</u></u>

<u>Issue II</u>	<u>Roadway</u>	<u>Total</u>
\$0	\$0	\$342,767
0	14,826	14,826
0	85,000	102,100
122,638	1,647	162,299
0	41,924	194,983
0	9,725	30,083
<u>122,638</u>	<u>153,122</u>	<u>847,058</u>
122,638	36,143	9,882,166
0	85,000	85,000
0	38,107	38,107
<u>122,638</u>	<u>159,250</u>	<u>10,005,273</u>
0	(6,128)	(9,158,215)
<u>0</u>	<u>0</u>	<u>3,546,937</u>
0	(6,128)	(5,611,278)
<u>2,280</u>	<u>75,866</u>	<u>15,408,768</u>
<u>\$2,280</u>	<u>\$69,738</u>	<u>\$9,797,490</u>

This page is intentionally left blank.

Delaware County, Ohio
Combining Statements - Nonmajor Proprietary Funds

Enterprise Funds

Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. Following is a description of the County's nonmajor enterprise funds:

Solid Waste Transfer Station

To account for the operation of the County transfer facility.

Storm Water Phase II

To account for the operation of the storm water run off system in the County.

Delaware Area Transit

To account for the operation of the Delaware County Transit system.

Internal Service Fund

The internal service fund accounts for the financing of services provided by one department to other departments of the County on a cost reimbursement basis.

Health Insurance

To account for the activities of the self insurance program for employee health care benefits.

Delaware County, Ohio
Combining Statement of Fund Net Assets
Nonmajor Enterprise Funds
December 31, 2002

	Solid Waste Transfer Station	Storm Water Phase II	Delaware Area Transit	Total
<u>Assets</u>				
<u>Current Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$948,909	\$20,424	\$17,522	\$986,855
Accounts Receivable	0	0	7,798	7,798
Interfund Receivable	0	0	4,412	4,412
Total Current Assets	948,909	20,424	29,732	999,065
<u>Noncurrent Assets</u>				
Capital Assets				
Nondepreciable Capital Assets	48,885	0	0	48,885
Depreciable Capital Assets, Net	139,791	0	285,442	425,233
Total Noncurrent Assets	188,676	0	285,442	474,118
Total Assets	1,137,585	20,424	315,174	1,473,183
<u>Liabilities</u>				
<u>Current Liabilities</u>				
Accrued Wages Payable	0	477	2,908	3,385
Accounts Payable	64	0	7,580	7,644
Due to Other Governments	0	642	3,875	4,517
Interfund Payable	0	0	990	990
Total Current Liabilities	64	1,119	15,353	16,536
<u>Long-Term Liabilities</u>				
Compensated Absences Payable	0	0	2,411	2,411
Total Liabilities	64	1,119	17,764	18,947
<u>Net Assets</u>				
Invested in Capital Assets	188,676	0	285,442	474,118
Unrestricted	948,845	19,305	11,968	980,118
Total Net Assets	\$1,137,521	\$19,305	\$297,410	\$1,454,236

Delaware County, Ohio
Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets
Nonmajor Enterprise Funds
For the Year Ended December 31, 2002

	Solid Waste Transfer Station	Storm Water Phase II	Delaware Area Transit	Total
<u>Operating Revenues</u>				
Charges for Services	\$124,275	\$0	\$360,429	\$484,704
Other	0	0	2,259	2,259
Total Operating Revenues	<u>124,275</u>	<u>0</u>	<u>362,688</u>	<u>486,963</u>
<u>Operating Expenses</u>				
Personal Services	0	20,231	136,470	156,701
Services and Charges	1,934	0	740,242	742,176
Materials and Supplies	0	0	47,883	47,883
Depreciation	6,828	0	103,834	110,662
Total Operating Expenses	<u>8,762</u>	<u>20,231</u>	<u>1,028,429</u>	<u>1,057,422</u>
Operating Income (Loss)	<u>115,513</u>	<u>(20,231)</u>	<u>(665,741)</u>	<u>(570,459)</u>
<u>Non-Operating Revenues (Expenses)</u>				
Operating Grants	0	0	654,455	654,455
Interest Expense	0	0	(371)	(371)
Total Non-Operating Revenues (Expenses)	<u>0</u>	<u>0</u>	<u>654,084</u>	<u>654,084</u>
Change in Net Assets	115,513	(20,231)	(11,657)	83,625
Net Assets Beginning of Year	<u>1,022,008</u>	<u>39,536</u>	<u>309,067</u>	<u>1,370,611</u>
Net Assets End of Year	<u><u>\$1,137,521</u></u>	<u><u>\$19,305</u></u>	<u><u>\$297,410</u></u>	<u><u>\$1,454,236</u></u>

Delaware County, Ohio
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended December 31, 2002

	Solid Waste Transfer Station	Storm Water Phase II	Delaware Area Transit	Total
<u>Increase (Decrease) in Cash and Cash Equivalents</u>				
<u>Cash Flows from Operating Activities</u>				
Cash Received from Customers	\$145,467	\$0	\$374,232	\$519,699
Cash Received from Other Revenues	0	0	2,259	2,259
Cash Payments for Personal Service	0	(19,576)	(107,983)	(127,559)
Cash Payments for Fringe Benefits	0	0	(31,672)	(31,672)
Cash Payments for Services and Charges	(1,869)	0	(733,588)	(735,457)
Cash Payments for Materials and Supplies	0	0	(70,143)	(70,143)
Net Cash Provided by (Used for) Operating Activities	<u>143,598</u>	<u>(19,576)</u>	<u>(566,895)</u>	<u>(442,873)</u>
<u>Cash Flows from Noncapital Financing Activities</u>				
Cash Received from Operating Grants	<u>0</u>	<u>0</u>	<u>654,455</u>	<u>654,455</u>
<u>Cash Flows from Capital and Related Financing Activities</u>				
Cash Payments for Acquisition of Fixed Assets	0	0	(187,361)	(187,361)
Cash Received on Line of Credit	0	0	70,000	70,000
Cash Payments for Principal on Line of Credit	0	0	(70,000)	(70,000)
Cash Payments for Interest on Line of Credit	0	0	(371)	(371)
Net Cash Used for Capital and Related Financing Activities	<u>0</u>	<u>0</u>	<u>(187,732)</u>	<u>(187,732)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	143,598	(19,576)	(100,172)	23,850
Cash and Cash Equivalents at Beginning of Year	<u>805,311</u>	<u>40,000</u>	<u>117,694</u>	<u>963,005</u>
Cash and Cash Equivalents at End of Year	<u><u>\$948,909</u></u>	<u><u>\$20,424</u></u>	<u><u>\$17,522</u></u>	<u><u>\$986,855</u></u>
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u>				
Operating Income (Loss)	\$115,513	(\$20,231)	(\$665,741)	(\$570,459)
<u>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u>				
Depreciation	6,828	0	103,834	110,662
Changes in Assets and Liabilities:				
Decrease in Accounts Receivable	21,193	0	18,215	39,408
Increase in Interfund Receivable	0	0	(4,412)	(4,412)
Decrease in Prepaid Items	0	0	179	179
Decrease in Materials and Supplies Inventory	0	0	40	40
Increase in Accrued Wages Payable	0	74	441	515
Increase (Decrease) in Accounts Payable	64	0	(16,815)	(16,751)
Increase in Due to Other Governments	0	581	113	694
Increase in Interfund Payable	0	0	990	990
Decrease in Compensated Absences Payable	0	0	(3,739)	(3,739)
Net Cash Provided by (Used for) Operating Activities	<u><u>\$143,598</u></u>	<u><u>(\$19,576)</u></u>	<u><u>(\$566,895)</u></u>	<u><u>(\$442,873)</u></u>

Delaware County, Ohio
Combining Statements - Fiduciary Funds

Fiduciary funds are used to account for assets held by the County in a trustee capacity, or as an agent for individuals, private organizations, and/or other governments.

Agency Funds

Agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations.

District Board of Health

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

Soil and Water

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

Joint Mental Health Board

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

Regional Planning Commission

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

Estate Tax

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

Real Estate Taxes

To account for the collection and distribution of real estate taxes and special assessments to local governments in the County.

Personal Property Taxes

To account for the collection and distribution of tangible personal property taxes to local governments in the County.

Cigarette Tax

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

Manufactured Home Tax

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

continued

Delaware County, Ohio

Agency Funds (continued)

Library Support

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

Local Government

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

Auto Tags

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

Payroll Revolving

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

Park District

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

County Courts

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

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

Other Agency Funds

Township Gas
Lodging Tax
Ohio Elections
Vision Insurance
Child Support Enforcement
Sheriff

Inmate
Regional Council of Governments
Treasurer
Property Tax Replacement
Annexation

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2002

	Balance at January 1, 2002	Additions	Reductions	Balance at December 31, 2002
District Board of Health				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$1,719,495	\$3,981,711	\$4,124,183	\$1,577,023
<u>Liabilities</u>				
Due to Other Governments	\$1,719,495	\$3,981,711	\$4,124,183	\$1,577,023
Soil and Water				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$63,971	\$468,909	\$431,673	\$101,207
<u>Liabilities</u>				
Due to Other Governments	\$63,971	\$468,909	\$431,673	\$101,207
Joint Mental Health Board				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$3,204,365	\$8,156,102	\$7,873,142	\$3,487,325
<u>Liabilities</u>				
Due to Other Governments	\$3,204,365	\$8,156,102	\$7,873,142	\$3,487,325
Regional Planning Commission				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$522,217	\$407,244	\$532,175	\$397,286
<u>Liabilities</u>				
Due to Other Governments	\$522,217	\$407,244	\$532,175	\$397,286
Estate Tax				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$948,467	\$1,851,591	\$2,015,019	\$785,039
<u>Liabilities</u>				
Due to Other Governments	\$948,467	\$1,851,591	\$2,015,019	\$785,039

continued

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2002

	Balance at January 1, 2002	Additions	Reductions	Balance at December 31, 2002
Real Estate Taxes				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$5,376,383	\$137,080,571	\$135,220,908	\$7,236,046
Special Assessments Receivable	0	375,391	0	375,391
Property Taxes Receivable	141,817,492	155,832,140	141,817,492	155,832,140
Total Assets	<u>\$147,193,875</u>	<u>\$293,288,102</u>	<u>\$277,038,400</u>	<u>\$163,443,577</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$147,193,875</u>	<u>\$293,288,102</u>	<u>\$277,038,400</u>	<u>\$163,443,577</u>
Personal Property Taxes				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$268,211	\$17,655,286	\$17,135,419	\$788,078
Property Taxes Receivable	16,339,056	18,545,094	16,339,056	18,545,094
Total Assets	<u>\$16,607,267</u>	<u>\$36,200,380</u>	<u>\$33,474,475</u>	<u>\$19,333,172</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$16,607,267</u>	<u>\$36,200,380</u>	<u>\$33,474,475</u>	<u>\$19,333,172</u>
Cigarette Tax				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,986	\$2,986	\$0
<u>Liabilities</u>				
Due to Other Governments	<u>\$0</u>	<u>\$2,986</u>	<u>\$2,986</u>	<u>\$0</u>
Manufactured Home Tax				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$32,924	\$249,318	\$246,247	\$35,995
Property Taxes Receivable	304,370	319,413	304,370	319,413
Total Assets	<u>\$337,294</u>	<u>\$568,731</u>	<u>\$550,617</u>	<u>\$355,408</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$337,294</u>	<u>\$568,731</u>	<u>\$550,617</u>	<u>\$355,408</u>
Library Support				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,988,535	\$2,988,535	\$0
Due from Other Governments	1,853,780	1,494,267	1,853,780	1,494,267
Total Assets	<u>\$1,853,780</u>	<u>\$4,482,802</u>	<u>\$4,842,315</u>	<u>\$1,494,267</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$1,853,780</u>	<u>\$4,482,802</u>	<u>\$4,842,315</u>	<u>\$1,494,267</u>

continued

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2002

	Balance at January 1, 2002	Additions	Reductions	Balance at December 31, 2002
Local Government				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,973,600	\$2,973,600	\$0
Due from Other Governments	3,461,384	2,859,190	3,461,384	2,859,190
Total Assets	<u>\$3,461,384</u>	<u>\$5,832,790</u>	<u>\$6,434,984</u>	<u>\$2,859,190</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$3,461,384</u>	<u>\$5,832,790</u>	<u>\$6,434,984</u>	<u>\$2,859,190</u>
Auto Tags				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,043,142	\$1,043,142	\$0
Due from Other Governments	545,353	516,797	545,353	516,797
Total Assets	<u>\$545,353</u>	<u>\$1,559,939</u>	<u>\$1,588,495</u>	<u>\$516,797</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$545,353</u>	<u>\$1,559,939</u>	<u>\$1,588,495</u>	<u>\$516,797</u>
Payroll Revolving				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$1,374	\$36,407,612	\$36,407,735	\$1,251
<u>Liabilities</u>				
Payroll Withholdings	<u>\$1,374</u>	<u>\$36,407,612</u>	<u>\$36,407,735</u>	<u>\$1,251</u>
Park District				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$223,983	\$1,542,480	\$1,335,024	\$431,439
<u>Liabilities</u>				
Due to Other Governments	<u>\$223,983</u>	<u>\$1,542,480</u>	<u>\$1,335,024</u>	<u>\$431,439</u>
County Courts				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$2,082,643	\$11,810,998	\$12,654,623	\$1,239,018
<u>Liabilities</u>				
Undistributed Assets	<u>\$2,082,643</u>	<u>\$11,810,998</u>	<u>\$12,654,623</u>	<u>\$1,239,018</u>

continued

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2002

	Balance at January 1, 2002	Additions	Reductions	Balance at December 31, 2002
Township Gas				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$903,584	\$903,584	\$0
Due from Other Governments	440,472	450,793	440,472	450,793
Total Assets	<u>\$440,472</u>	<u>\$1,354,377</u>	<u>\$1,344,056</u>	<u>\$450,793</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$440,472</u>	<u>\$1,354,377</u>	<u>\$1,344,056</u>	<u>\$450,793</u>
Lodging Tax				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$656	\$167,342	\$165,877	\$2,121
<u>Liabilities</u>				
Undistributed Assets	<u>\$656</u>	<u>\$167,342</u>	<u>\$165,877</u>	<u>\$2,121</u>
Ohio Elections				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$660	\$660	\$0
<u>Liabilities</u>				
Due to Other Governments	<u>\$0</u>	<u>\$660</u>	<u>\$660</u>	<u>\$0</u>
Vision Insurance				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$3,658	\$32,897	\$32,579	\$3,976
<u>Liabilities</u>				
Undistributed Assets	<u>\$3,658</u>	<u>\$32,897</u>	<u>\$32,579</u>	<u>\$3,976</u>
Child Support Enforcement				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$94,514	\$16,238	\$18,132	\$92,620
<u>Liabilities</u>				
Undistributed Assets	<u>\$94,514</u>	<u>\$16,238</u>	<u>\$18,132</u>	<u>\$92,620</u>

continued

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2002

	Balance at January 1, 2002	Additions	Reductions	Balance at December 31, 2002
Sheriff				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$129,230	\$3,317,949	\$3,010,064	\$437,115
<u>Liabilities</u>				
Undistributed Assets	\$129,230	\$3,317,949	\$3,010,064	\$437,115
Inmate				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$6,645	\$150,142	\$151,057	\$5,730
<u>Liabilities</u>				
Undistributed Assets	\$6,645	\$150,142	\$151,057	\$5,730
Regional Council of Governments				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$127,836	\$568,153	\$601,037	\$94,952
<u>Liabilities</u>				
Due to Other Governments	\$127,836	\$568,153	\$601,037	\$94,952
Treasurer				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$89,616	\$28,995	\$5,836	\$112,775
<u>Liabilities</u>				
Undistributed Assets	\$89,616	\$28,995	\$5,836	\$112,775
Property Tax Replacement				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$201,042	\$201,042	\$0
<u>Liabilities</u>				
Due to Other Governments	\$0	\$201,042	\$201,042	\$0
Annexation				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$600	\$250	\$350
<u>Liabilities</u>				
Due to Other Governments	\$0	\$600	\$250	\$350

continued

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2002

	Balance at January 1, 2002	Additions	Reductions	Balance at December 31, 2002
Total - All Funds				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$12,583,156	\$216,712,360	\$214,240,653	\$15,054,863
Cash and Cash Equivalents in Segregated Accounts	2,313,032	15,295,327	15,833,876	1,774,483
Due from Other Governments	6,300,989	5,321,047	6,300,989	5,321,047
Property Taxes Receivable	158,460,918	174,696,647	158,460,918	174,696,647
Special Assessments Receivable	0	375,391	0	375,391
Total Assets	<u>\$179,658,095</u>	<u>\$412,400,772</u>	<u>\$394,836,436</u>	<u>\$197,222,431</u>
<u>Liabilities</u>				
Due to Other Governments	\$177,531,553	\$360,468,599	\$342,672,327	\$195,327,825
Payroll Withholdings	1,374	36,407,612	36,407,735	1,251
Undistributed Assets	2,125,168	15,858,248	16,090,061	1,893,355
Total Liabilities	<u>\$179,658,095</u>	<u>\$412,734,459</u>	<u>\$395,170,123</u>	<u>\$197,222,431</u>

**Individual Fund Schedules of Revenues, Expenditures/Expenses,
and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual**

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2002

	Budgeted Amounts			Variance with Final Budget Over (Under)
	Original	Final	Actual	
<u>Revenues</u>				
Property Taxes	\$3,204,800	\$3,316,700	\$3,330,019	\$13,319
Sales Taxes	13,600,000	15,350,000	15,352,143	2,143
Charges for Services	6,975,153	8,254,700	8,402,490	147,790
Licenses and Permits	1,986,000	2,015,000	2,042,893	27,893
Fines and Forfeitures	378,000	429,100	433,912	4,812
Intergovernmental	3,128,500	3,326,300	3,333,830	7,530
Interest	5,200,000	2,480,000	2,502,046	22,046
Other	1,059,928	1,029,605	1,094,331	64,726
Total Revenues	35,532,381	36,201,405	36,491,664	290,259
<u>Expenditures</u>				
Current				
General Government - Legislative and Executive				
Auditor				
Personal Services	409,967	450,623	436,838	13,785
Fringe Benefits	61,495	66,844	61,652	5,192
Services and Charges	60,926	49,926	41,426	8,500
Material and Supplies	10,263	24,630	22,149	2,481
Total Auditor	542,651	592,023	562,065	29,958
Auditor - Personal Property				
Personal Services	19,760	19,760	19,724	36
Fringe Benefits	2,964	2,964	2,917	47
Services and Charges	2,819	2,819	2,819	0
Total Auditor - Personal Property	25,543	25,543	25,460	83
Board of Revision/Budget Commission				
Services and Charges	5,225	5,225	4,700	525
Commissioners - Administrative				
Personal Services	332,938	338,621	338,195	426
Fringe Benefits	49,941	50,793	50,289	504
Services and Charges	25,403	25,403	13,721	11,682
Material and Supplies	3,180	4,480	3,903	577
Total Commissioners - Administrative	411,462	419,297	406,108	13,189
Commissioners - General				
Fringe Benefits	1,849,040	1,849,040	1,795,063	53,977
Services and Charges	623,580	611,245	497,325	113,920
Material and Supplies	0	20,553	15,691	4,862
Capital Outlay	60,000	60,000	54,155	5,845
Total Commissioners - General	2,532,620	2,540,838	2,362,234	178,604
Record Center				
Personal Services	67,902	82,632	78,374	4,258
Fringe Benefits	10,185	12,395	11,463	932
Services and Charges	19,624	19,624	16,924	2,700
Material and Supplies	10,327	16,327	10,598	5,729
Total Record Center	108,038	130,978	117,359	13,619

continued

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2002

	Budgeted Amounts			Variance with Final Budget Over (Under)
	Original	Final	Actual	
Lands and Buildings				
Personal Services	\$528,621	\$501,977	\$498,957	\$3,020
Fringe Benefits	79,293	81,747	71,447	10,300
Services and Charges	1,103,411	1,103,411	1,078,793	24,618
Material and Supplies	133,026	125,026	111,021	14,005
Capital Outlay	74,286	74,286	25,934	48,352
Total Lands and Buildings	<u>1,918,637</u>	<u>1,886,447</u>	<u>1,786,152</u>	<u>100,295</u>
County Garage				
Personal Services	89,000	84,834	84,676	158
Fringe Benefits	13,350	13,700	11,737	1,963
Services and Charges	29,375	27,875	24,442	3,433
Material and Supplies	279,076	303,076	294,129	8,947
Total County Garage	<u>410,801</u>	<u>429,485</u>	<u>414,984</u>	<u>14,501</u>
Zoning				
Personal Services	10,015	10,094	10,000	94
Fringe Benefits	1,502	1,724	1,719	5
Services and Charges	3,036	3,036	941	2,095
Material and Supplies	3,250	3,040	0	3,040
Total Zoning	<u>17,803</u>	<u>17,894</u>	<u>12,660</u>	<u>5,234</u>
Human Resources				
Personal Services	99,686	110,861	110,771	90
Fringe Benefits	14,953	16,152	16,151	1
Services and Charges	149,075	189,075	183,409	5,666
Material and Supplies	4,411	8,151	6,328	1,823
Total Human Resources	<u>268,125</u>	<u>324,239</u>	<u>316,659</u>	<u>7,580</u>
Employee Relations				
Services and Charges	33,636	33,636	20,708	12,928
Material and Supplies	2,700	2,700	2,520	180
Total Employee Relations	<u>36,336</u>	<u>36,336</u>	<u>23,228</u>	<u>13,108</u>
Prosecutor				
Personal Services	400,394	389,094	387,868	1,226
Fringe Benefits	60,059	54,159	54,049	110
Services and Charges	114,550	131,750	123,750	8,000
Material and Supplies	15,000	17,720	17,591	129
Total Prosecutor	<u>590,003</u>	<u>592,723</u>	<u>583,258</u>	<u>9,465</u>
Recorder				
Personal Services	210,191	210,191	208,881	1,310
Fringe Benefits	31,529	31,529	30,183	1,346
Services and Charges	10,343	10,343	7,585	2,758
Material and Supplies	10,456	10,456	8,826	1,630
Total Recorder	<u>262,519</u>	<u>262,519</u>	<u>255,475</u>	<u>7,044</u>

continued

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2002

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Treasurer				
Personal Services	\$144,773	\$144,773	\$144,762	\$11
Fringe Benefits	21,716	21,716	19,952	1,764
Services and Charges	67,030	67,030	56,382	10,648
Material and Supplies	2,500	2,500	2,483	17
Total Treasurer	236,019	236,019	223,579	12,440
Board of Elections				
Personal Services	331,915	337,915	334,186	3,729
Fringe Benefits	49,787	49,787	48,668	1,119
Services and Charges	212,305	222,305	210,989	11,316
Material and Supplies	51,175	65,881	45,464	20,417
Total Board of Elections	645,182	675,888	639,307	36,581
Property and Casualty Insurance				
Personal Services	49,562	49,562	48,512	1,050
Fringe Benefits	15,988	15,988	15,024	964
Services and Charges	1,767,037	1,767,037	1,347,024	420,013
Material and Supplies	3,500	5,320	2,537	2,783
Total Property and Casualty Insurance	1,836,087	1,837,907	1,413,097	424,810
Total General Government - Legislative and Executive	9,847,051	10,013,361	9,146,325	867,036
General Government - Judicial				
Law Library				
Personal Services	16,800	16,800	9,948	6,852
Fringe Benefits	2,520	2,520	1,517	1,003
Total Law Library	19,320	19,320	11,465	7,855
Public Defender				
Personal Services	54,438	55,515	55,413	102
Fringe Benefits	8,166	8,327	8,214	113
Services and Charges	910,059	1,035,059	1,034,161	898
Material and Supplies	1,100	1,100	686	414
Total Public Defender	973,763	1,100,001	1,098,474	1,527
Clerk of Courts				
Personal Services	305,259	341,443	332,770	8,673
Fringe Benefits	45,789	51,964	51,916	48
Services and Charges	16,050	19,650	19,147	503
Material and Supplies	10,000	16,608	15,760	848
Capital Outlay	0	19,398	19,397	1
Total Clerk of Courts	377,098	449,063	438,990	10,073
Common Pleas Court				
Personal Services	587,527	595,526	578,926	16,600
Fringe Benefits	88,129	90,019	82,297	7,722
Services and Charges	73,527	73,527	30,469	43,058
Material and Supplies	17,939	30,636	26,391	4,245
Total Common Pleas Court	767,122	789,708	718,083	71,625

continued

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2002

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Court of Appeals				
Services and Charges	\$15,081	\$20,581	\$20,537	\$44
Intensive Supervision				
Personal Services	145,415	152,225	144,675	7,550
Fringe Benefits	21,812	22,834	21,144	1,690
Services and Charges	10,950	9,950	9,924	26
Material and Supplies	12,954	15,982	15,758	224
Total Intensive Supervision	191,131	200,991	191,501	9,490
Juvenile Court				
Personal Services	753,621	792,042	791,985	57
Fringe Benefits	113,043	118,969	112,854	6,115
Services and Charges	315,809	315,809	312,284	3,525
Material and Supplies	17,719	58,808	58,787	21
Total Juvenile Court	1,200,192	1,285,628	1,275,910	9,718
Detention Center				
Services and Charges	456,830	474,675	474,675	0
Probate Court				
Personal Services	154,236	159,256	159,250	6
Fringe Benefits	23,135	23,888	22,232	1,656
Services and Charges	12,359	17,728	15,351	2,377
Material and Supplies	4,326	4,326	4,283	43
Total Probate Court	194,056	205,198	201,116	4,082
Jury Commission				
Services and Charges	161,240	161,240	127,104	34,136
Material and Supplies	5,000	5,000	1,468	3,532
Total Jury Commission	166,240	166,240	128,572	37,668
Municipal Court				
Personal Services	5,000	5,000	2,392	2,608
Fringe Benefits	750	750	629	121
Services and Charges	212,450	212,450	178,767	33,683
Total Municipal Court	218,200	218,200	181,788	36,412
Total General Government - Judicial	4,579,033	4,929,605	4,741,111	188,494
Total General Government	14,426,084	14,942,966	13,887,436	1,055,530

continued

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2002

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Public Safety				
Code Compliance				
Personal Services	\$1,340,236	\$1,340,236	\$1,284,856	\$55,380
Fringe Benefits	201,035	201,035	188,807	12,228
Services and Charges	119,926	122,426	113,685	8,741
Material and Supplies	21,287	18,787	15,687	3,100
Capital Outlay	2,320	2,320	0	2,320
Total Code Compliance	1,684,804	1,684,804	1,603,035	81,769
Safety				
Personal Services	36,529	38,038	37,521	517
Fringe Benefits	5,479	5,706	5,557	149
Services and Charges	4,725	2,725	2,396	329
Material and Supplies	1,835	3,835	2,805	1,030
Total Safety	48,568	50,304	48,279	2,025
Emergency Medical Services				
Personal Services	3,877,088	3,877,088	3,658,971	218,117
Fringe Benefits	1,166,265	1,166,265	1,106,506	59,759
Services and Charges	620,191	620,191	602,091	18,100
Material and Supplies	168,987	173,282	156,408	16,874
Capital Outlay	62,755	139,255	138,882	373
Total Emergency Medical Services	5,895,286	5,976,081	5,662,858	313,223
911 Dispatching				
Personal Services	393,814	403,000	368,944	34,056
Fringe Benefits	140,124	141,502	125,628	15,874
Services and Charges	101,877	97,877	52,785	45,092
Material and Supplies	7,534	16,441	10,712	5,729
Total 911 Dispatching	643,349	658,820	558,069	100,751
Railroad Task Force				
Services and Charges	500	500	285	215
Material and Supplies	1,000	1,000	902	98
Total Railroad Task Force	1,500	1,500	1,187	313
Victim's Assistance				
Personal Services	67,352	67,352	61,788	5,564
Fringe Benefits	10,103	10,103	9,207	896
Services and Charges	9,950	9,950	8,829	1,121
Material and Supplies	5,000	5,000	2,506	2,494
Total Victim's Assistance	92,405	92,405	82,330	10,075
Coroner				
Personal Services	44,986	45,986	45,337	649
Fringe Benefits	6,748	6,888	6,686	202
Services and Charges	30,190	44,050	38,851	5,199
Material and Supplies	500	500	0	500
Total Coroner	82,424	97,424	90,874	6,550

continued

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2002

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Sheriff				
Personal Services	\$2,183,130	\$2,004,179	\$1,966,462	\$37,717
Fringe Benefits	401,423	386,596	317,004	69,592
Services and Charges	231,321	231,321	202,128	29,193
Material and Supplies	187,333	221,813	204,677	17,136
Capital Outlay	129,460	409,460	403,862	5,598
Total Sheriff	3,132,667	3,253,369	3,094,133	159,236
Prisoner Transport				
Services and Charges	41,683	71,484	46,807	24,677
Jail/Pay for Stay				
Personal Services	1,374,131	1,299,130	1,265,518	33,612
Fringe Benefits	206,120	206,120	182,657	23,463
Services and Charges	494,142	477,642	363,227	114,415
Material and Supplies	257,877	280,377	257,804	22,573
Capital Outlay	0	20,000	19,866	134
Total Jail/Pay for Stay	2,332,270	2,283,269	2,089,072	194,197
Sheriff/Conveyance				
Personal Services	1,558,184	1,558,184	1,439,907	118,277
Fringe Benefits	608,176	630,769	441,858	188,911
Services and Charges	33,851	33,851	29,645	4,206
Material and Supplies	27,749	34,655	23,724	10,931
Capital Outlay	29,500	0	0	0
Total Sheriff/Conveyance	2,257,460	2,257,459	1,935,134	322,325
Sheriff/Court Security				
Personal Services	180,170	181,320	181,317	3
Fringe Benefits	32,701	31,551	25,747	5,804
Services and Charges	5,600	5,600	4,404	1,196
Material and Supplies	2,128	6,128	4,516	1,612
Total Sheriff/Court Security	220,599	224,599	215,984	8,615
Firing Range				
Services and Charges	1,000	1,000	0	1,000
Material and Supplies	4,637	4,637	2,849	1,788
Total Firing Range	5,637	5,637	2,849	2,788
Web Check				
Services and Charges	4,000	4,000	3,003	997
Total Public Safety	16,442,652	16,661,155	15,433,614	1,227,541

continued

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Public Works				
Map Room				
Personal Services	\$140,664	\$140,664	\$139,945	\$719
Fringe Benefits	21,100	21,100	20,019	1,081
Services and Charges	24,177	24,177	17,410	6,767
Material and Supplies	5,750	5,750	3,128	2,622
Total Public Works	<u>191,691</u>	<u>191,691</u>	<u>180,502</u>	<u>11,189</u>
Human Services				
County Home				
Services and Charges	113,750	113,750	87,590	26,160
Veterans Services				
Personal Services	117,406	116,526	116,520	6
Fringe Benefits	17,611	17,251	17,243	8
Services and Charges	66,095	67,095	65,898	1,197
Material and Supplies	17,492	29,501	28,033	1,468
Total Veterans Services	<u>218,604</u>	<u>230,373</u>	<u>227,694</u>	<u>2,679</u>
Total Human Services	<u>332,354</u>	<u>344,123</u>	<u>315,284</u>	<u>28,839</u>
Other				
Services and Charges	45,000	45,000	33,248	11,752
Intergovernmental	813,117	734,404	634,023	100,381
Total Expenditures	<u>32,250,898</u>	<u>32,919,339</u>	<u>30,484,107</u>	<u>2,435,232</u>
Excess of Revenues Over Expenditures	<u>3,281,483</u>	<u>3,282,066</u>	<u>6,007,557</u>	<u>2,725,491</u>
<u>Other Financing Sources (Uses)</u>				
Advances - Out	(6,141)	(6,141)	(6,141)	0
Transfers - In	65,000	65,000	88,106	23,106
Transfers - Out	(5,440,378)	(7,880,603)	(7,841,345)	39,258
Total Other Financing Sources (Uses)	<u>(5,381,519)</u>	<u>(7,821,744)</u>	<u>(7,759,380)</u>	<u>62,364</u>
Net Change in Fund Balance	(2,100,036)	(4,539,678)	(1,751,823)	2,787,855
Fund Balance at Beginning of Year	11,530,928	11,530,928	11,530,928	0
Prior Year Encumbrances Appropriated	1,035,254	1,035,254	1,035,254	0
Fund Balance at End of Year	<u>\$10,466,146</u>	<u>\$8,026,504</u>	<u>\$10,814,359</u>	<u>\$2,787,855</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Auto and Gas Special Revenue Fund
For the Year Ended December 31, 2002

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Sales Taxes	\$9,150,000	\$9,150,000	\$10,234,762	\$1,084,762
Charges for Services	4,600,000	4,600,000	2,187,064	(2,412,936)
Licenses and Permits	180,000	180,000	181,860	1,860
Intergovernmental	5,602,500	5,650,500	5,021,936	(628,564)
Other	67,500	67,500	361,996	294,496
Total Revenues	19,600,000	19,648,000	17,987,618	(1,660,382)
<u>Expenditures</u>				
Current				
Public Works				
Auto and Gas				
Personal Services	2,989,444	2,989,444	2,606,245	383,199
Fringe Benefits	981,365	981,366	794,210	187,156
Services and Charges	1,940,751	1,942,651	1,552,907	389,744
Materials and Supplies	1,531,581	1,532,576	938,167	594,409
Capital Outlay	17,603,843	17,613,092	9,559,331	8,053,761
Highway Safety				
Materials and Supplies	0	48,000	48,000	0
Total Expenditures	25,046,984	25,107,129	15,498,860	9,608,269
Excess of Revenues Over (Under) Expenditures	(5,446,984)	(5,459,129)	2,488,758	7,947,887
<u>Other Financing Sources</u>				
Transfers - In	420,000	468,000	256,685	(211,315)
Net Change in Fund Balance	(5,026,984)	(4,991,129)	2,745,443	7,736,572
Fund Balance at Beginning of Year	12,607,577	12,607,577	12,607,577	0
Prior Year Encumbrances Appropriated	196,688	196,688	196,688	0
Fund Balance at End of Year	\$7,777,281	\$7,813,136	\$15,549,708	\$7,736,572

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Developmental Disabilities Special Revenue Fund
For the Year Ended December 31, 2002

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Property Taxes	\$6,189,749	\$6,546,905	\$6,805,733	\$258,828
Charges for Services	50,000	50,000	42,881	(7,119)
Intergovernmental	3,525,000	3,673,000	3,412,201	(260,799)
Other	200,000	201,000	172,837	(28,163)
Total Revenues	<u>9,964,749</u>	<u>10,470,905</u>	<u>10,433,652</u>	<u>(37,253)</u>
<u>Expenditures</u>				
Current				
Health				
Personal Services	2,950,000	2,950,000	2,874,205	75,795
Fringe Benefits	1,098,000	1,098,000	958,894	139,106
Services and Charges	6,305,152	6,305,152	4,807,549	1,497,603
Materials and Supplies	173,550	273,550	188,837	84,713
Other	845,000	345,000	334,277	10,723
Capital Outlay	409,605	1,409,605	1,146,967	262,638
Total Expenditures	<u>11,781,307</u>	<u>12,381,307</u>	<u>10,310,729</u>	<u>2,070,578</u>
Excess of Revenues Over (Under) Expenditures	(1,816,558)	(1,910,402)	122,923	2,033,325
<u>Other Financing Uses</u>				
Transfers - Out	(900,000)	(75,000)	0	75,000
Net Change in Fund Balance	(2,716,558)	(1,985,402)	122,923	2,108,325
Fund Balance at Beginning of Year	2,273,524	2,273,524	2,273,524	0
Prior Year Encumbrances Appropriated	<u>218,307</u>	<u>218,307</u>	<u>218,307</u>	<u>0</u>
Fund Balance (Deficit) at End of Year	<u>(\$224,727)</u>	<u>\$506,429</u>	<u>\$2,614,754</u>	<u>\$2,108,325</u>

Delaware County, Ohio
Schedule of Revenues, Expenses, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Sanitary Engineer Enterprise Fund
For the Year Ended December 31, 2002

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Charges for Services	\$7,683,750	\$7,753,750	\$8,448,311	\$694,561
Tap In Fees	5,900,000	5,900,000	8,562,415	2,662,415
Intergovernmental	4,000,000	2,910,000	2,923,209	13,209
Other	10,000	0	309	309
Total Revenues	<u>17,593,750</u>	<u>16,563,750</u>	<u>19,934,244</u>	<u>3,370,494</u>
<u>Expenses</u>				
Personal Services	1,772,377	1,772,377	1,689,492	82,885
Fringe Benefits	453,037	713,499	567,692	145,807
Services and Charges	2,771,610	2,593,610	2,091,782	501,828
Materials and Supplies	450,841	489,684	416,143	73,541
Capital Outlay	14,770,166	8,663,101	2,725,257	5,937,844
Total Expenses	<u>20,218,031</u>	<u>14,232,271</u>	<u>7,490,366</u>	<u>6,741,905</u>
Excess of Revenues Over (Under) Expenses	(2,624,281)	2,331,479	12,443,878	10,112,399
Transfers-Out	<u>(7,928,489)</u>	<u>(7,735,654)</u>	<u>(7,317,489)</u>	<u>418,165</u>
Net Change in Fund Balance	(10,552,770)	(5,404,175)	5,126,389	10,530,564
Fund Balance at Beginning of Year	32,812,276	32,812,276	32,812,276	0
Prior Year Encumbrances Appropriated	<u>1,790,050</u>	<u>1,790,050</u>	<u>1,790,050</u>	<u>0</u>
Fund Balance at End of Year	<u>\$24,049,556</u>	<u>\$29,198,151</u>	<u>\$39,728,715</u>	<u>\$10,530,564</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Real Estate Assessment Special Revenue Fund
For the Year Ended December 31, 2002

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Charges for Services	\$1,437,204	\$1,440,204	\$1,544,184	\$103,980
Other	2,800	1,330	1,344	14
Total Revenues	<u>1,440,004</u>	<u>1,441,534</u>	<u>1,545,528</u>	<u>103,994</u>
<u>Expenditures</u>				
Current				
Legislative and Executive				
Personal Services	493,385	493,385	373,680	119,705
Fringe Benefits	154,683	154,683	107,837	46,846
Services and Charges	1,028,696	1,035,196	730,214	304,982
Materials and Supplies	72,940	87,916	58,302	29,614
Capital Outlay	0	67,915	65,358	2,557
Total Expenditures	<u>1,749,704</u>	<u>1,839,095</u>	<u>1,335,391</u>	<u>503,704</u>
Net Change in Fund Balance	(309,700)	(397,561)	210,137	607,698
Fund Balance at Beginning of Year	1,619,890	1,619,890	1,619,890	0
Prior Year Encumbrances Appropriated	44,205	44,205	44,205	0
Fund Balance at End of Year	<u>\$1,354,395</u>	<u>\$1,266,534</u>	<u>\$1,874,232</u>	<u>\$607,698</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
County Reserve Special Revenue Fund
For the Year Ended December 31, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Total Revenues	\$0	\$0	\$0	\$0
<u>Expenditures</u>				
Total Expenditures	0	0	0	0
Excess of Revenues Over Expenditures	0	0	0	0
<u>Other Financing Sources</u>				
Transfers - In	0	250,000	250,000	0
Net Change in Fund Balance	0	250,000	250,000	0
Fund Balance at Beginning of Year	1,863,377	1,863,377	1,863,377	0
Fund Balance at End of Year	<u>\$1,863,377</u>	<u>\$2,113,377</u>	<u>\$2,113,377</u>	<u>\$0</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
911 Special Revenue Fund
For the Year Ended December 31, 2002

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Property Taxes	\$869,443	\$829,927	\$865,890	\$35,963
Intergovernmental	86,944	95,600	99,336	3,736
Total Revenues	<u>956,387</u>	<u>925,527</u>	<u>965,226</u>	<u>39,699</u>
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	393,814	403,000	372,896	30,104
Fringe Benefits	140,124	141,502	125,935	15,567
Services and Charges	265,917	265,917	224,316	41,601
Materials and Supplies	9,701	18,687	18,277	410
Capital Outlay	280,924	314,626	182,630	131,996
Total Expenditures	<u>1,090,480</u>	<u>1,143,732</u>	<u>924,054</u>	<u>219,678</u>
Net Change in Fund Balance	(134,093)	(218,205)	41,172	259,377
Fund Balance at Beginning of Year	895,396	895,396	895,396	0
Prior Year Encumbrances Appropriated	19,097	19,097	19,097	0
Fund Balance at End of Year	<u><u>\$780,400</u></u>	<u><u>\$696,288</u></u>	<u><u>\$955,665</u></u>	<u><u>\$259,377</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Ditch Maintenance Special Revenue Fund
For the Year Ended December 31, 2002

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Special Assessments	\$0	\$328,000	\$328,563	\$563
Other	355,000	0	681	681
Total Revenues	<u>355,000</u>	<u>328,000</u>	<u>329,244</u>	<u>1,244</u>
<u>Expenditures</u>				
Current				
Public Works				
Services and Charges	101,900	131,900	122,783	9,117
Materials and Supplies	32,000	32,000	15,147	16,853
Capital Outlay	10,500	10,500	0	10,500
Total Expenditures	<u>144,400</u>	<u>174,400</u>	<u>137,930</u>	<u>36,470</u>
Net Change in Fund Balance	210,600	153,600	191,314	37,714
Fund Balance at Beginning of Year	<u>564,629</u>	<u>564,629</u>	<u>564,629</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$775,229</u></u>	<u><u>\$718,229</u></u>	<u><u>\$755,943</u></u>	<u><u>\$37,714</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Job and Family Services Special Revenue Fund
For the Year Ended December 31, 2002

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$0	\$0	\$10,733	\$10,733
Intergovernmental	4,362,884	4,362,884	4,331,297	(31,587)
Other	209,500	209,500	279,168	69,668
Total Revenues	4,572,384	4,572,384	4,621,198	48,814
<u>Expenditures</u>				
Current				
Human Services				
Personal Services	2,009,311	2,096,599	2,084,712	11,887
Fringe Benefits	751,211	712,342	707,024	5,318
Services and Charges	3,070,770	3,381,769	3,277,670	104,099
Materials and Supplies	52,251	94,553	85,839	8,714
Other	58,901	320	0	320
Capital Outlay	12,000	3,000	2,985	15
Total Expenditures	5,954,444	6,288,583	6,158,230	130,353
Excess of Revenues Under Expenditures	(1,382,060)	(1,716,199)	(1,537,032)	179,167
<u>Other Financing Sources</u>				
Transfers - In	1,210,000	1,323,000	1,273,571	(49,429)
Net Change in Fund Balance	(172,060)	(393,199)	(263,461)	129,738
Fund Balance at Beginning of Year	245,818	245,818	245,818	0
Prior Year Encumbrances Appropriated	178,521	178,521	178,521	0
Fund Balance at End of Year	\$252,279	\$31,140	\$160,878	\$129,738

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Children Services Special Revenue Fund
For the Year Ended December 31, 2002

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Charges for Services	\$0	\$0	\$231	\$231
Intergovernmental	1,227,301	1,227,301	1,360,388	133,087
Other	301,508	301,508	315,462	13,954
Total Revenues	<u>1,528,809</u>	<u>1,528,809</u>	<u>1,676,081</u>	<u>147,272</u>
<u>Expenditures</u>				
Current				
Human Services				
Services and Charges	1,602,487	1,710,487	1,634,922	75,565
Materials and Supplies	33,899	46,899	40,683	6,216
Total Expenditures	<u>1,636,386</u>	<u>1,757,386</u>	<u>1,675,605</u>	<u>81,781</u>
Excess of Revenues Over (Under) Expenditures	<u>(107,577)</u>	<u>(228,577)</u>	<u>476</u>	<u>229,053</u>
<u>Other Financing Sources (Uses)</u>				
Transfers - In	800,000	937,000	937,000	0
Transfers - Out	(1,010,000)	(961,000)	(960,571)	429
Total Other Financing Sources (Uses)	<u>(210,000)</u>	<u>(24,000)</u>	<u>(23,571)</u>	<u>429</u>
Net Change in Fund Balance	(317,577)	(252,577)	(23,095)	229,482
Fund Balance at Beginning of Year	238,015	238,015	238,015	0
Prior Year Encumbrances Appropriated	122,886	122,886	122,886	0
Fund Balance at End of Year	<u>\$43,324</u>	<u>\$108,324</u>	<u>\$337,806</u>	<u>\$229,482</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Revolving Loan Special Revenue Fund
For the Year Ended December 31, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Interest	\$87,400	\$87,400	\$115,856	\$28,456
Repayment of Loans	372,600	372,600	528,312	155,712
Total Revenues	460,000	460,000	644,168	184,168
<u>Expenditures</u>				
Current				
Legislative and Executive Services and Charges	1,350,000	1,350,000	482,706	867,294
Net Change in Fund Balance	(890,000)	(890,000)	161,462	1,051,462
Fund Balance at Beginning of Year	1,482,384	1,482,384	1,482,384	0
Fund Balance at End of Year	<u>\$592,384</u>	<u>\$592,384</u>	<u>\$1,643,846</u>	<u>\$1,051,462</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Tax Account Collection Treasurer Special Revenue Fund
For the Year Ended December 31, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$80,000	\$80,000	\$160,828	\$80,828
<u>Expenditures</u>				
Current				
Legislative and Executive				
Personal Services	59,390	59,390	37,704	21,686
Fringe Benefits	20,738	20,738	13,133	7,605
Services and Charges	10,500	10,500	3,000	7,500
Materials and Supplies	4,000	10,459	4,414	6,045
Capital Outlay	4,000	4,000	0	4,000
Total Expenditures	98,628	105,087	58,251	46,836
Net Change in Fund Balance	(18,628)	(25,087)	102,577	127,664
Fund Balance at Beginning of Year	331,624	331,624	331,624	0
Fund Balance at End of Year	<u>\$312,996</u>	<u>\$306,537</u>	<u>\$434,201</u>	<u>\$127,664</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Title Administration Special Revenue Fund
For the Year Ended December 31, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$400,000	\$400,000	\$450,727	\$50,727
<u>Expenditures</u>				
Current				
Legislative and Executive				
Personal Services	148,000	148,000	144,942	3,058
Fringe Benefits	79,336	79,336	41,804	37,532
Services and Charges	37,506	37,506	32,428	5,078
Materials and Supplies	5,000	5,000	4,926	74
Capital Outlay	15,000	29,759	27,603	2,156
Total Expenditures	284,842	299,601	251,703	47,898
Excess of Revenues Over Expenditures	115,158	100,399	199,024	98,625
<u>Other Financing Uses</u>				
Transfers - Out	0	(65,500)	(65,124)	376
Net Change in Fund Balance	115,158	34,899	133,900	99,001
Fund Balance at Beginning of Year	759,111	759,111	759,111	0
Prior Year Encumbrances Appropriated	2,506	2,506	2,506	0
Fund Balance at End of Year	<u>\$876,775</u>	<u>\$796,516</u>	<u>\$895,517</u>	<u>\$99,001</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Road and Bridge Special Revenue Fund
For the Year Ended December 31, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Fines and Forfeitures	\$80,000	\$200,000	\$224,849	\$24,849
<u>Expenditures</u>				
Current				
Public Works				
Personal Services	50,642	50,642	50,041	601
Fringe Benefits	17,776	17,776	15,010	2,766
Services and Charges	3,823	3,823	635	3,188
Materials and Supplies	3,355	3,355	500	2,855
Total Expenditures	<u>75,596</u>	<u>75,596</u>	<u>66,186</u>	<u>9,410</u>
Net Change in Fund Balance	4,404	124,404	158,663	34,259
Fund Balance at Beginning of Year	282,245	282,245	282,245	0
Prior Year Encumbrances Appropriated	<u>1,429</u>	<u>1,429</u>	<u>1,429</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$288,078</u></u>	<u><u>\$408,078</u></u>	<u><u>\$442,337</u></u>	<u><u>\$34,259</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Dog and Kennel Special Revenue Fund
For the Year Ended December 31, 2002

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$0	\$450	\$585	\$135
Licenses and Permits	110,000	110,000	118,010	8,010
Fines and Forfeitures	27,500	16,500	15,508	(992)
Other	1,200	1,200	1,208	8
Total Revenues	138,700	128,150	135,311	7,161
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	140,936	142,736	138,298	4,438
Fringe Benefits	41,993	45,344	45,100	244
Services and Charges	27,168	28,468	24,064	4,404
Materials and Supplies	3,910	2,910	2,743	167
Capital Outlay	8,000	7,800	7,800	0
Total Expenditures	222,007	227,258	218,005	9,253
Excess of Revenues Under Expenditures	(83,307)	(99,108)	(82,694)	16,414
<u>Other Financing Sources</u>				
Transfers - In	50,000	100,000	100,000	0
Net Change in Fund Balance	(33,307)	892	17,306	16,414
Fund Balance at Beginning of Year	31,849	31,849	31,849	0
Prior Year Encumbrances Appropriated	268	268	268	0
Fund Balance (Deficit) at End of Year	(\$1,190)	\$33,009	\$49,423	\$16,414

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Emergency Management Agency Special Revenue Fund
For the Year Ended December 31, 2002

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Charges for Services	\$61,164	\$61,164	\$67,823	\$6,659
Intergovernmental	13,288	67,483	71,895	4,412
Total Revenues	<u>74,452</u>	<u>128,647</u>	<u>139,718</u>	<u>11,071</u>
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	90,688	94,162	93,880	282
Fringe Benefits	29,900	30,421	28,917	1,504
Services and Charges	10,569	13,514	10,626	2,888
Materials and Supplies	2,074	51,384	33,322	18,062
Capital Outlay	10,882	16,882	8,088	8,794
Total Expenditures	<u>144,113</u>	<u>206,363</u>	<u>174,833</u>	<u>31,530</u>
Excess of Revenues Under Expenditures	(69,661)	(77,716)	(35,115)	42,601
<u>Other Financing Sources</u>				
Transfers - In	20,000	50,000	50,333	333
Net Change in Fund Balance	(49,661)	(27,716)	15,218	42,934
Fund Balance at Beginning of Year	47,234	47,234	47,234	0
Prior Year Encumbrances Appropriated	13,525	13,525	13,525	0
Fund Balance at End of Year	<u>\$11,098</u>	<u>\$33,043</u>	<u>\$75,977</u>	<u>\$42,934</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Victim Services Special Revenue Fund
For the Year Ended December 31, 2002

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Charges for Services	\$0	\$0	\$2,500	\$2,500
Intergovernmental	90,409	92,519	87,974	(4,545)
Other	17,503	17,503	15,720	(1,783)
Total Revenues	107,912	110,022	106,194	(3,828)
<u>Expenditures</u>				
Current				
Public Safety				
State Victim's Assistance Grant				
Services and Charges	18,937	17,224	16,686	538
Juvenile Court's Victims of Crime Grant				
Personal Services	37,795	37,795	37,637	158
Fringe Benefits	6,210	6,210	6,107	103
Services and Charges	25,920	25,920	25,912	8
State Victim's Assistance Grant				
Fringe Benefits	3,577	11,617	10,680	937
Services and Charges	22,311	25,621	25,110	511
Total Expenditures	114,750	124,387	122,132	2,255
Excess of Revenues				
Under Expenditures	(6,838)	(14,365)	(15,938)	(1,573)
<u>Other Financing Sources</u>				
Transfers - In	0	15,140	15,140	0
Net Change in Fund Balance	(6,838)	775	(798)	(1,573)
Fund Balance at Beginning of Year	15,988	15,988	15,988	0
Prior Year Encumbrances Appropriated	1,038	1,038	1,038	0
Fund Balance at End of Year	\$10,188	\$17,801	\$16,228	(\$1,573)

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Domestic Violence Special Revenue Fund
For the Year Ended December 31, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Licenses and Permits	\$30,000	\$30,000	\$27,413	(\$2,587)
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	30,000	30,000	28,188	1,812
Net Change in Fund Balance	0	0	(775)	(775)
Fund Balance at Beginning of Year	12,288	12,288	12,288	0
Fund Balance at End of Year	<u>\$12,288</u>	<u>\$12,288</u>	<u>\$11,513</u>	<u>(\$775)</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Community Based Corrections Special Revenue Fund
For the Year Ended December 31, 2002

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Charges for Services	\$22,200	\$22,200	\$27,543	\$5,343
Intergovernmental	94,397	94,397	90,464	(3,933)
Total Revenues	<u>116,597</u>	<u>116,597</u>	<u>118,007</u>	<u>1,410</u>
<u>Expenditures</u>				
Current				
Public Safety				
Community Based Corrections				
Personal Services	25,311	54,488	53,937	551
Fringe Benefits	8,632	17,247	16,040	1,207
Services and Charges	8,534	15,582	10,046	5,536
Materials and Supplies	836	0	0	0
Intensive Supervision				
Services and Charges	1,500	2,500	2,500	0
Materials and Supplies	5,700	7,200	5,719	1,481
Intensive Supervision Electronic Monitoring				
Services and Charges	4,000	10,000	8,108	1,892
Materials and Supplies	11,000	5,000	2,811	2,189
Total Expenditures	<u>65,513</u>	<u>112,017</u>	<u>99,161</u>	<u>12,856</u>
Net Change in Fund Balance	51,084	4,580	18,846	14,266
Fund Balance at Beginning of Year	<u>38,878</u>	<u>38,878</u>	<u>38,878</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$89,962</u></u>	<u><u>\$43,458</u></u>	<u><u>\$57,724</u></u>	<u><u>\$14,266</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Indigent Guardianship Special Revenue Fund
For the Year Ended December 31, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$13,000	\$13,000	\$14,237	\$1,237
Other	0	0	125	125
Total Revenues	13,000	13,000	14,362	1,362
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	15,852	15,852	12,889	2,963
Net Change in Fund Balance	(2,852)	(2,852)	1,473	4,325
Fund Balance at Beginning of Year	10,034	10,034	10,034	0
Prior Year Encumbrances Appropriated	852	852	852	0
Fund Balance at End of Year	<u>\$8,034</u>	<u>\$8,034</u>	<u>\$12,359</u>	<u>\$4,325</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Community Services Special Revenue Fund
For the Year Ended December 31, 2002

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Charges for Services	\$3,000	\$82,630	\$97,250	\$14,620
Fines and Forfeitures	0	3,000	2,780	(220)
Intergovernmental	45,500	25,000	23,035	(1,965)
Other	127,000	54,164	47,169	(6,995)
Total Revenues	<u>175,500</u>	<u>164,794</u>	<u>170,234</u>	<u>5,440</u>
<u>Expenditures</u>				
Current				
Public Safety				
Dispute Resolution				
Services and Charges	5,000	5,000	0	5,000
School Liason				
Personal Services	57,357	56,367	56,367	0
Fringe Benefits	20,404	14,887	14,887	0
Services and Charges	9,312	8,006	7,294	712
Community Service Restitution				
Personal Services	63,710	64,246	64,246	0
Fringe Benefits	21,448	16,210	16,210	0
Services and Charges	3,000	2,799	2,799	0
Materials and Supplies	800	0	0	0
Juvenile Accountability Incentive Grant				
Personal Services	28,896	36,736	36,736	0
Fringe Benefits	12,608	10,068	10,025	43
Services and Charges	4,000	1,000	670	330
Americore Grant				
Services and Charges	0	7,651	7,651	0
Total Expenditures	<u>226,535</u>	<u>222,970</u>	<u>216,885</u>	<u>6,085</u>
Excess of Revenues				
Under Expenditures	<u>(51,035)</u>	<u>(58,176)</u>	<u>(46,651)</u>	<u>11,525</u>
<u>Other Financing Uses</u>				
Advances - Out	0	(1,500)	(1,500)	0
Transfers - Out	0	(12,655)	(12,655)	0
Total Other Financing Uses	<u>0</u>	<u>(14,155)</u>	<u>(14,155)</u>	<u>0</u>
Net Change in Fund Balance	(51,035)	(72,331)	(60,806)	11,525
Fund Balance at Beginning of Year	76,211	76,211	76,211	0
Prior Year Encumbrances Appropriated	<u>712</u>	<u>712</u>	<u>712</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$25,888</u></u>	<u><u>\$4,592</u></u>	<u><u>\$16,117</u></u>	<u><u>\$11,525</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Drug Court Special Revenue Fund
For the Year Ended December 31, 2002

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Charges for Services	\$0	\$0	\$3,925	\$3,925
Intergovernmental	249,480	263,640	167,467	(96,173)
Other	63,548	48,935	147,135	98,200
Total Revenues	313,028	312,575	318,527	5,952
<u>Expenditures</u>				
Current				
Public Safety				
Juvenile Drug Court				
Personal Services	82,950	109,534	109,534	0
Fringe Benefits	19,869	23,142	23,139	3
Services and Charges	18,987	25,917	22,880	3,037
Materials and Supplies	2,000	1,774	1,696	78
Family Drug Court				
Personal Services	117,167	112,917	105,636	7,281
Fringe Benefits	32,751	32,001	28,929	3,072
Services and Charges	8,150	13,150	12,531	619
Materials and Supplies	3,000	3,000	91	2,909
Total Expenditures	284,874	321,435	304,436	16,999
Net Change in Fund Balance	28,154	(8,860)	14,091	22,951
Fund Balance at Beginning of Year	10,037	10,037	10,037	0
Prior Year Encumbrances Appropriated	586	586	586	0
Fund Balance at End of Year	\$38,777	\$1,763	\$24,714	\$22,951

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Youth Services Special Revenue Fund
For the Year Ended December 31, 2002

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Charges for Services	\$45,000	\$86,923	\$97,838	\$10,915
Intergovernmental	783,411	641,552	636,030	(5,522)
Other	84,547	75,390	75,842	452
Total Revenues	912,958	803,865	809,710	5,845
<u>Expenditures</u>				
Current				
Public Safety				
Probation				
Services and Charges	23,000	18,000	7,689	10,311
Care and Custody Subsidy				
Personal Services	312,152	364,652	354,927	9,725
Fringe Benefits	93,587	105,086	101,217	3,869
Services and Charges	268,985	154,985	143,476	11,509
Materials and Supplies	1,500	1,500	0	1,500
Juvenile Court Special Projects				
Services and Charges	115,522	82,469	81,496	973
Materials and Supplies	10,000	1,216	1,116	100
Project Homefront				
Personal Services	51,355	51,096	51,096	0
Fringe Benefits	16,298	14,926	14,926	0
Services and Charges	45,436	32,358	32,358	0
Team Mentor				
Personal Services	23,104	9,810	9,810	0
Fringe Benefits	6,128	626	626	0
Services and Charges	6,169	4,158	4,158	0
Materials and Supplies	3,100	1,310	1,310	0
Total Expenditures	976,336	842,192	804,205	37,987
Excess of Revenues Over (Under) Expenditures	(63,378)	(38,327)	5,505	43,832
<u>Other Financing Sources (Uses)</u>				
Advances - In	0	0	1,500	1,500
Transfers - In	28,182	0	0	0
Transfers - Out	0	(10,327)	(10,327)	0
Total Other Financing Sources (Uses)	28,182	(10,327)	(8,827)	1,500
Net Change in Fund Balance	(35,196)	(48,654)	(3,322)	45,332
Fund Balance at Beginning of Year	51,050	51,050	51,050	0
Prior Year Encumbrances Appropriated	1,827	1,827	1,827	0
Fund Balance at End of Year	\$17,681	\$4,223	\$49,555	\$45,332

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Sheriff Federal Special Revenue Fund
For the Year Ended December 31, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$39,600	\$27,741	\$21,527	(\$6,214)
Other	0	2,571	2,602	31
Total Revenues	<u>39,600</u>	<u>30,312</u>	<u>24,129</u>	<u>(6,183)</u>
<u>Expenditures</u>				
Current				
Public Safety				
LEAP Grant				
Services and Charges	52,782	47,582	42,287	5,295
Local Law Enforcement Grant				
Materials and Supplies	1,916	1,916	1,901	15
Capital Outlay	<u>6,823</u>	<u>6,823</u>	<u>6,823</u>	<u>0</u>
Total Expenditures	<u>61,521</u>	<u>56,321</u>	<u>51,011</u>	<u>5,310</u>
Excess of Revenues Under Expenditures	(21,921)	(26,009)	(26,882)	(873)
<u>Other Financing Sources</u>				
Advances - In	0	0	6,141	6,141
Net Change in Fund Balance	(21,921)	(26,009)	(20,741)	5,268
Fund Balance at Beginning of Year	12,946	12,946	12,946	0
Prior Year Encumbrances Appropriated	<u>13,182</u>	<u>13,182</u>	<u>13,182</u>	<u>0</u>
Fund Balance at End of Year	<u>\$4,207</u>	<u>\$119</u>	<u>\$5,387</u>	<u>\$5,268</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Law Enforcement Corrections Special Revenue Fund
For the Year Ended December 31, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Total Revenues	\$0	\$0	\$0	\$0
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	0	4,315	590	3,725
Materials and Supplies	0	37,305	22,782	14,523
Capital Outlay	1,010	56,731	40,645	16,086
Total Expenditures	1,010	98,351	64,017	34,334
Net Change in Fund Balance	(1,010)	(98,351)	(64,017)	34,334
Fund Balance at Beginning of Year	160,356	160,356	160,356	0
Prior Year Encumbrances Appropriated	1,010	1,010	1,010	0
Fund Balance at End of Year	<u>\$160,356</u>	<u>\$63,015</u>	<u>\$97,349</u>	<u>\$34,334</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Drug Enforcement and Education Special Revenue Fund
For the Year Ended December 31, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Fines and Forfeitures	\$1,200	\$1,200	\$2,644	\$1,444
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	3,500	0	0	0
Materials and Supplies	2,500	6,000	4,950	1,050
Total Expenditures	6,000	6,000	4,950	1,050
Net Change in Fund Balance	(4,800)	(4,800)	(2,306)	2,494
Fund Balance at Beginning of Year	7,459	7,459	7,459	0
Fund Balance at End of Year	<u>\$2,659</u>	<u>\$2,659</u>	<u>\$5,153</u>	<u>\$2,494</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Data Center Special Revenue Fund
For the Year Ended December 31, 2002

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Charges for Services	\$5,200	\$5,200	\$5,165	(\$35)
<u>Expenditures</u>				
Current				
Legislative and Executive				
Personal Services	252,126	252,126	251,074	1,052
Fringe Benefits	80,724	80,724	75,599	5,125
Services and Charges	262,633	259,133	227,484	31,649
Materials and Supplies	14,154	49,243	47,349	1,894
Total Expenditures	<u>609,637</u>	<u>641,226</u>	<u>601,506</u>	<u>39,720</u>
Excess of Revenues				
Under Expenditures	(604,437)	(636,026)	(596,341)	39,685
<u>Other Financing Sources</u>				
Transfers - In	<u>552,025</u>	<u>513,000</u>	<u>508,044</u>	<u>(4,956)</u>
Net Change in Fund Balance	(52,412)	(123,026)	(88,297)	34,729
Fund Balance at Beginning of Year	100,137	100,137	100,137	0
Prior Year Encumbrances Appropriated	<u>37,093</u>	<u>37,093</u>	<u>37,093</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$84,818</u></u>	<u><u>\$14,204</u></u>	<u><u>\$48,933</u></u>	<u><u>\$34,729</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Educational Service Center Special Revenue Fund
For the Year Ended December 31, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$9,500	\$9,500	\$0	(\$9,500)
<u>Expenditures</u>				
Current				
Legislative and Executive				
Capital Outlay	9,500	9,500	0	9,500
Net Change in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	31,779	31,779	31,779	0
Fund Balance at End of Year	<u>\$31,779</u>	<u>\$31,779</u>	<u>\$31,779</u>	<u>\$0</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Joint Economic Development Special Revenue Fund
For the Year Ended December 31, 2002

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Charges for Services	\$0	\$0	\$2,000	\$2,000
Repayment of Loans	0	24,045	27,176	3,131
Other	247,145	0	17,487	17,487
Total Revenues	<u>247,145</u>	<u>24,045</u>	<u>46,663</u>	<u>22,618</u>
<u>Expenditures</u>				
Current				
Legislative and Executive				
Personal Services	106,967	110,423	110,345	78
Fringe Benefits	33,295	33,813	32,122	1,691
Services and Charges	236,257	131,257	57,096	74,161
Materials and Supplies	5,134	5,134	4,959	175
Total Expenditures	<u>381,653</u>	<u>280,627</u>	<u>204,522</u>	<u>76,105</u>
Excess of Revenues Under Expenditures	(134,508)	(256,582)	(157,859)	98,723
<u>Other Financing Sources</u>				
Transfers - In	184,000	216,000	211,000	(5,000)
Net Change in Fund Balance	49,492	(40,582)	53,141	93,723
Fund Balance at Beginning of Year	66,877	66,877	66,877	0
Prior Year Encumbrances Appropriated	<u>20,946</u>	<u>20,946</u>	<u>20,946</u>	<u>0</u>
Fund Balance at End of Year	<u>\$137,315</u>	<u>\$47,241</u>	<u>\$140,964</u>	<u>\$93,723</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Litter Special Revenue Fund
For the Year Ended December 31, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$108,900	\$101,700	\$101,603	(\$97)
Other	0	2,500	2,590	90
Total Revenues	<u>108,900</u>	<u>104,200</u>	<u>104,193</u>	<u>(7)</u>
<u>Expenditures</u>				
Current				
Health				
Personal Services	62,000	61,000	60,375	625
Fringe Benefits	19,417	17,400	17,388	12
Services and Charges	22,832	23,832	19,321	4,511
Materials and Supplies	15,608	15,425	12,277	3,148
Capital Outlay	3,945	2,945	2,943	2
Total Expenditures	<u>123,802</u>	<u>120,602</u>	<u>112,304</u>	<u>8,298</u>
Net Change in Fund Balance	(14,902)	(16,402)	(8,111)	8,291
Fund Balance at Beginning of Year	4,232	4,232	4,232	0
Prior Year Encumbrances Appropriated	<u>12,336</u>	<u>12,336</u>	<u>12,336</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,666</u></u>	<u><u>\$166</u></u>	<u><u>\$8,457</u></u>	<u><u>\$8,291</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Children Trust Special Revenue Fund
For the Year Ended December 31, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$15,416	\$15,416	\$15,416	\$0
<u>Expenditures</u>				
Current				
Human Services				
Services and Charges	15,416	15,416	15,416	0
Net Change in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Community Development Block Grant Special Revenue Fund
For the Year Ended December 31, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$470,500	\$477,000	\$481,774	\$4,774
Other	0	20,000	22,050	2,050
Total Revenues	470,500	497,000	503,824	6,824
<u>Expenditures</u>				
Current				
Legislative and Executive Services and Charges	470,500	502,970	499,246	3,724
Excess of Revenues Over (Under) Expenditures	0	(5,970)	4,578	10,548
<u>Other Financing Sources</u>				
Transfers - In	0	0	284	284
Net Change in Fund Balance	0	(5,970)	4,862	10,832
Fund Balance at Beginning of Year	14,734	14,734	14,734	0
Fund Balance at End of Year	<u>\$14,734</u>	<u>\$8,764</u>	<u>\$19,596</u>	<u>\$10,832</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
DRETAC Prosecutor Special Revenue Fund
For the Year Ended December 31, 2002

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Charges for Services	\$80,000	\$80,000	\$160,829	\$80,829
<u>Expenditures</u>				
Current				
Legislative and Executive				
Personal Services	165,380	165,380	139,986	25,394
Fringe Benefits	27,122	27,122	17,759	9,363
Materials and Supplies	2,000	2,000	0	2,000
Total Expenditures	194,502	194,502	157,745	36,757
Net Change in Fund Balance	(114,502)	(114,502)	3,084	117,586
Fund Balance at Beginning of Year	150,341	150,341	150,341	0
Fund Balance at End of Year	<u>\$35,839</u>	<u>\$35,839</u>	<u>\$153,425</u>	<u>\$117,586</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Child Support Enforcement Agency Special Revenue Fund
For the Year Ended December 31, 2002

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Charges for Services	\$144,000	\$171,000	\$214,440	\$43,440
Intergovernmental	805,000	805,000	882,432	77,432
Other	15,000	15,000	7,170	(7,830)
Total Revenues	<u>964,000</u>	<u>991,000</u>	<u>1,104,042</u>	<u>113,042</u>
<u>Expenditures</u>				
Current				
Human Services				
Personal Services	691,727	691,727	636,968	54,759
Fringe Benefits	223,571	223,571	192,898	30,673
Services and Charges	398,363	359,363	320,477	38,886
Materials and Supplies	36,606	21,606	20,002	1,604
Capital Outlay	0	11,000	11,000	0
Total Expenditures	<u>1,350,267</u>	<u>1,307,267</u>	<u>1,181,345</u>	<u>125,922</u>
Net Change in Fund Balance	(386,267)	(316,267)	(77,303)	238,964
Fund Balance at Beginning of Year	286,834	286,834	286,834	0
Prior Year Encumbrances Appropriated	<u>30,142</u>	<u>30,142</u>	<u>30,142</u>	<u>0</u>
Fund Balance (Deficit) at End of Year	<u>(\$69,291)</u>	<u>\$709</u>	<u>\$239,673</u>	<u>\$238,964</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Recorder Special Revenue Fund
For the Year Ended December 31, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$200,000	\$200,000	\$255,084	\$55,084
<u>Expenditures</u>				
Current				
Legislative and Executive Services and Charges	389,787	389,787	378,500	11,287
Materials and Supplies	5,000	5,000	4,808	192
Capital Outlay	6,000	6,000	5,700	300
Total Expenditures	400,787	400,787	389,008	11,779
Net Change in Fund Balance	(200,787)	(200,787)	(133,924)	66,863
Fund Balance at Beginning of Year	290,255	290,255	290,255	0
Prior Year Encumbrances Appropriated	11,287	11,287	11,287	0
Fund Balance at End of Year	<u>\$100,755</u>	<u>\$100,755</u>	<u>\$167,618</u>	<u>\$66,863</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Court Special Revenue Fund
For the Year Ended December 31, 2002

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Charges for Services	\$59,500	\$53,200	\$57,362	\$4,162
Interest	0	0	266	266
Total Revenues	<u>59,500</u>	<u>53,200</u>	<u>57,628</u>	<u>4,428</u>
<u>Expenditures</u>				
Current				
Judicial				
Clerk of Common Pleas Data/Special Projects				
Services and Charges	20,695	9,895	8,777	1,118
Materials and Supplies	0	8,000	8,000	0
Capital Outlay	475	28,458	27,755	703
Juvenile Court Data				
Personal Services	11,609	11,609	11,356	253
Fringe Benefits	1,907	1,907	1,796	111
Services and Charges	5,675	2,175	1,475	700
Materials and Supplies	500	500	0	500
Probate Court Data				
Personal Services	11,606	11,606	11,356	250
Fringe Benefits	1,907	1,907	1,676	231
Services and Charges	2,000	1,450	1,413	37
Materials and Supplies	300	25	0	25
Total Expenditures	<u>56,674</u>	<u>77,532</u>	<u>73,604</u>	<u>3,928</u>
Net Change in Fund Balance	2,826	(24,332)	(15,976)	8,356
Fund Balance at Beginning of Year	45,740	45,740	45,740	0
Prior Year Encumbrances Appropriated	<u>495</u>	<u>495</u>	<u>495</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$49,061</u></u>	<u><u>\$21,903</u></u>	<u><u>\$30,259</u></u>	<u><u>\$8,356</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Indigent Driver Special Revenue Fund
For the Year Ended December 31, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$200	\$200	\$175	(\$25)
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	1,550	1,550	0	1,550
Net Change in Fund Balance	(1,350)	(1,350)	175	1,525
Fund Balance at Beginning of Year	1,550	1,550	1,550	0
Fund Balance at End of Year	<u>\$200</u>	<u>\$200</u>	<u>\$1,725</u>	<u>\$1,525</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Legal Research Special Revenue Fund
For the Year Ended December 31, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$3,500	\$3,500	\$4,380	\$880
Interest	0	0	125	125
Total Revenues	<u>3,500</u>	<u>3,500</u>	<u>4,505</u>	<u>1,005</u>
<u>Expenditures</u>				
Current				
Judicial				
Services and Charges	2,526	2,526	0	2,526
Materials and Supplies	3,000	3,000	0	3,000
Total Expenditures	<u>5,526</u>	<u>5,526</u>	<u>0</u>	<u>5,526</u>
Net Change in Fund Balance	(2,026)	(2,026)	4,505	6,531
Fund Balance at Beginning of Year	<u>12,298</u>	<u>12,298</u>	<u>12,298</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$10,272</u></u>	<u><u>\$10,272</u></u>	<u><u>\$16,803</u></u>	<u><u>\$6,531</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Debt Service Fund
For the Year Ended December 31, 2002

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Total Revenues	\$0	\$0	\$0	\$0
<u>Expenditures</u>				
Debt Service				
Principal Retirement	4,578,603	4,578,603	4,578,603	0
Interest and Fiscal Charges	4,514,916	4,514,916	4,514,916	0
Total Expenditures	9,093,519	9,093,519	9,093,519	0
Excess of Revenues Under Expenditures	(9,093,519)	(9,093,519)	(9,093,519)	0
<u>Other Financing Sources</u>				
Transfers - In	9,093,519	9,093,519	9,093,519	0
Net Change in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Permanent Improvement Capital Projects Fund
For the Year Ended December 31, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Property Taxes	\$300,000	\$318,158	\$330,611	\$12,453
Intergovernmental	35,000	36,400	38,014	1,614
Other	0	0	17,862	17,862
Total Revenues	<u>335,000</u>	<u>354,558</u>	<u>386,487</u>	<u>31,929</u>
<u>Expenditures</u>				
Capital Outlay				
Services and Charges	25,000	25,000	8,154	16,846
Capital Outlay	753,290	768,074	612,994	155,080
Total Expenditures	<u>778,290</u>	<u>793,074</u>	<u>621,148</u>	<u>171,926</u>
Net Change in Fund Balance	(443,290)	(438,516)	(234,661)	203,855
Fund Balance at Beginning of Year	576,581	576,581	576,581	0
Prior Year Encumbrances Appropriated	7,290	7,290	7,290	0
Fund Balance at End of Year	<u>\$140,581</u>	<u>\$145,355</u>	<u>\$349,210</u>	<u>\$203,855</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
EMS Capital Projects Fund
For the Year Ended December 31, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Other	\$0	\$0	\$1,500	\$1,500
<u>Expenditures</u>				
Capital Outlay				
Materials and Supplies	0	7,955	3,215	4,740
Capital Outlay	1,300,875	2,097,324	1,554,909	542,415
Total Expenditures	1,300,875	2,105,279	1,558,124	547,155
Excess of Revenues Under Expenditures	(1,300,875)	(2,105,279)	(1,556,624)	548,655
<u>Other Financing Sources</u>				
Transfers - In	0	1,000,000	1,000,000	0
Net Change in Fund Balance	(1,300,875)	(1,105,279)	(556,624)	548,655
Fund Balance at Beginning of Year	2,312,855	2,312,855	2,312,855	0
Prior Year Encumbrances Appropriated	40,875	40,875	40,875	0
Fund Balance at End of Year	<u>\$1,052,855</u>	<u>\$1,248,451</u>	<u>\$1,797,106</u>	<u>\$548,655</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
County Drainage Capital Projects Fund
For the Year Ended December 31, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Special Assessments	\$2,000	\$9,250	\$17,099	\$7,849
Other	0	0	1,000	1,000
Total Revenues	<u>2,000</u>	<u>9,250</u>	<u>18,099</u>	<u>8,849</u>
<u>Expenditures</u>				
Capital Outlay				
Services and Charges	20,000	15,500	12,835	2,665
Capital Outlay	0	34,784	28,361	6,423
Total Expenditures	<u>20,000</u>	<u>50,284</u>	<u>41,196</u>	<u>9,088</u>
Excess of Revenues				
Under Expenditures	(18,000)	(41,034)	(23,097)	17,937
<u>Other Financing Sources</u>				
Transfers - In	<u>18,000</u>	<u>48,102</u>	<u>46,937</u>	<u>(1,165)</u>
Net Change in Fund Balance	0	7,068	23,840	16,772
Fund Balance at Beginning of Year	<u>28,934</u>	<u>28,934</u>	<u>28,934</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$28,934</u></u>	<u><u>\$36,002</u></u>	<u><u>\$52,774</u></u>	<u><u>\$16,772</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
20/20 Capital Projects Fund
For the Year Ended December 31, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Interest	\$250,000	\$150,000	\$158,487	\$8,487
<u>Expenditures</u>				
Capital Outlay				
Capital Outlay	13,837,950	13,904,203	10,608,278	3,295,925
Excess of Revenues Under Expenditures	(13,587,950)	(13,754,203)	(10,449,791)	3,304,412
<u>Other Financing Sources</u>				
Transfers - In	1,000,000	2,500,000	2,500,000	0
Net Change in Fund Balance	(12,587,950)	(11,254,203)	(7,949,791)	3,304,412
Fund Balance at Beginning of Year	7,746,561	7,746,561	7,746,561	0
Prior Year Encumbrances Appropriated	7,087,950	7,087,950	7,087,950	0
Fund Balance at End of Year	<u>\$2,246,561</u>	<u>\$3,580,308</u>	<u>\$6,884,720</u>	<u>\$3,304,412</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Issue II Grants Capital Projects Fund
For the Year Ended December 31, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$150,000	\$122,677	\$122,638	(\$39)
<u>Expenditures</u>				
Capital Outlay				
Capital Outlay	<u>150,000</u>	<u>123,557</u>	<u>122,638</u>	<u>919</u>
Net Change in Fund Balance	0	(880)	0	880
Fund Balance at Beginning of Year	<u>2,280</u>	<u>2,280</u>	<u>2,280</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$2,280</u></u>	<u><u>\$1,400</u></u>	<u><u>\$2,280</u></u>	<u><u>\$880</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Roadway Capital Projects Fund
For the Year Ended December 31, 2002

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Special Assessments	\$142,000	\$141,000	\$141,750	\$750
Intergovernmental	60,000	0	1,647	1,647
Other	52,500	13,500	9,724	(3,776)
Total Revenues	<u>254,500</u>	<u>154,500</u>	<u>153,121</u>	<u>(1,379)</u>
<u>Expenditures</u>				
Capital Outlay				
Services and Charges	18,000	18,201	2,859	15,342
Capital Outlay	144,638	42,921	33,283	9,638
Total Expenditures	<u>162,638</u>	<u>61,122</u>	<u>36,142</u>	<u>24,980</u>
Excess of Revenues Over Expenditures	<u>91,862</u>	<u>93,378</u>	<u>116,979</u>	<u>23,601</u>
<u>Other Financing Sources (Uses)</u>				
Transfers - In	50,000	0	0	0
Transfers - Out	(123,107)	(123,107)	(123,107)	0
Total Other Financing Sources (Uses)	<u>(73,107)</u>	<u>(123,107)</u>	<u>(123,107)</u>	<u>0</u>
Net Change in Fund Balance	18,755	(29,729)	(6,128)	23,601
Fund Balance at Beginning of Year	66,228	66,228	66,228	0
Prior Year Encumbrances Appropriated	<u>9,638</u>	<u>9,638</u>	<u>9,638</u>	<u>0</u>
Fund Balance at End of Year	<u>\$94,621</u>	<u>\$46,137</u>	<u>\$69,738</u>	<u>\$23,601</u>

Delaware County, Ohio
Schedule of Revenues, Expenses, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Solid Waste Transfer Enterprise Fund
For the Year Ended December 31, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$81,597	\$81,597	\$145,468	\$63,871
<u>Expenses</u>				
Services and Charges	1,265	11,265	5,907	5,358
Materials and Supplies	100	100	0	100
Capital Outlay	75,000	75,000	0	75,000
Total Expenses	76,365	86,365	5,907	80,458
Net Change in Fund Balance	5,232	(4,768)	139,561	144,329
Fund Balance at Beginning of Year	805,046	805,046	805,046	0
Prior Year Encumbrances Appropriated	265	265	265	0
Fund Balance at End of Year	<u>\$810,543</u>	<u>\$800,543</u>	<u>\$944,872</u>	<u>\$144,329</u>

Delaware County, Ohio
Schedule of Revenues, Expenses, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Storm Water Phase II Enterprise Fund
For the Year Ended December 31, 2002

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Total Revenues	\$0	\$0	\$0	\$0
<u>Expenses</u>				
Personal Services	17,514	17,514	17,498	16
Fringe Benefits	2,877	2,877	2,078	799
Services and Charges	6,020	6,020	0	6,020
Materials and Supplies	4,850	4,850	0	4,850
Total Expenses	31,261	31,261	19,576	11,685
Excess of Revenues Under Expenses	(31,261)	(31,261)	(19,576)	11,685
Transfers-In	46,300	0	0	0
Transfers-Out	(50,000)	0	0	0
Net Change in Fund Balance	(34,961)	(31,261)	(19,576)	11,685
Fund Balance at Beginning of Year	40,000	40,000	40,000	0
Fund Balance at End of Year	<u>\$5,039</u>	<u>\$8,739</u>	<u>\$20,424</u>	<u>\$11,685</u>

Delaware County, Ohio
Schedule of Revenues, Expenses, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Delaware Area Transit Enterprise Fund
For the Year Ended December 31, 2002

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Charges for Services	\$405,243	\$380,500	\$374,232	(\$6,268)
Operating Grants	751,160	654,450	654,455	5
Other	0	2,255	2,259	4
Line of Credit Proceeds	0	70,000	70,000	0
Total Revenues	<u>1,156,403</u>	<u>1,107,205</u>	<u>1,100,946</u>	<u>(6,259)</u>
<u>Expenses</u>				
Personal Services	107,000	110,000	107,983	2,017
Fringe Benefits	31,050	33,550	31,672	1,878
Services and Charges	673,650	735,700	733,588	2,112
Materials and Supplies	79,850	67,550	67,405	145
Capital Outlay	138,353	191,000	190,099	901
Debt Service				
Line of Credit Payments	70,000	70,000	70,000	0
Interest Payments	450	450	371	79
Total Expenses	<u>1,100,353</u>	<u>1,208,250</u>	<u>1,201,118</u>	<u>7,132</u>
Net Change in Fund Balance	56,050	(101,045)	(100,172)	873
Fund Balance at Beginning of Year	<u>117,694</u>	<u>117,694</u>	<u>117,694</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$173,744</u></u>	<u><u>\$16,649</u></u>	<u><u>\$17,522</u></u>	<u><u>\$873</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenses, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Health Insurance Internal Service Fund
For the Year Ended December 31, 2002

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$3,929,436	\$3,929,436	\$4,316,670	\$387,234
Other	55,000	55,000	75,218	20,218
Total Revenues	<u>3,984,436</u>	<u>3,984,436</u>	<u>4,391,888</u>	<u>407,452</u>
<u>Expenses</u>				
Personal Services	49,560	49,560	48,512	1,048
Fringe Benefits	16,003	16,003	15,013	990
Services and Charges	777,465	777,465	709,028	68,437
Materials and Supplies	1,500	1,500	717	783
Claims	4,250,000	4,250,000	4,040,496	209,504
Total Expenses	<u>5,094,528</u>	<u>5,094,528</u>	<u>4,813,766</u>	<u>280,762</u>
Net Change in Fund Balance	(1,110,092)	(1,110,092)	(421,878)	688,214
Fund Balance at Beginning of Year	1,552,006	1,552,006	1,552,006	0
Prior Year Encumbrances Appropriated	<u>175,365</u>	<u>175,365</u>	<u>175,365</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$617,279</u></u>	<u><u>\$617,279</u></u>	<u><u>\$1,305,493</u></u>	<u><u>\$688,214</u></u>

**The Following Unaudited Statistical Tables
Reflect Social and Economic Data,
Financial Trends, and Fiscal Capacity of the County**

Governmental-wide tables of expenses and revenues will be presented once adequate data is available to make the tables meaningful.

Delaware County, Ohio
 General Governmental Expenditures by Function (1)
 Last Ten Years

	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>
General Government:				
Legislative and Executive	\$12,413,253	\$10,554,578	\$8,453,781	\$10,061,255
Judicial	4,636,184	4,066,165	3,610,817	3,241,656
Public Safety	18,068,893	17,351,026	14,133,000	12,746,761
Public Works	16,171,124	13,180,371	11,840,207	12,385,530
Health	10,204,367	8,720,143	8,033,815	7,241,180
Human Services	8,652,447	8,612,242	7,289,035	6,013,303
Miscellaneous	0	0	0	0
Capital Outlay	9,882,166	15,601,443	8,763,109	3,747,465
Intergovernmental	488,604	0	0	0
Debt Service	<u>1,776,029</u>	<u>1,760,297</u>	<u>1,209,622</u>	<u>440,898</u>
Total Expenditures	<u>\$82,293,067</u>	<u>\$79,846,265</u>	<u>\$63,333,386</u>	<u>\$55,878,048</u>

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

Source: Delaware County Auditor

<u>1998</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>	<u>1994</u>	<u>1993</u>
\$8,359,108	\$7,863,030	\$7,128,521	\$6,136,895	\$5,513,772	\$4,878,238
2,997,886	2,682,598	2,434,202	2,132,224	1,778,148	1,740,613
9,485,500	8,777,597	7,310,626	6,088,706	5,537,051	5,032,924
10,396,882	7,984,288	5,624,837	4,192,093	3,566,094	3,088,828
6,569,038	6,169,750	5,657,613	5,237,028	4,470,928	4,054,920
4,983,271	4,772,655	4,816,873	4,264,981	4,141,073	4,391,479
0	0	0	0	0	167,701
2,229,520	2,643,317	1,096,285	2,956,720	2,148,373	990,339
0	0	0	0	0	0
<u>270,542</u>	<u>87,891</u>	<u>24,540</u>	<u>12,093</u>	<u>9,275</u>	<u>1,388,637</u>
<u>\$45,291,747</u>	<u>\$40,981,126</u>	<u>\$34,093,497</u>	<u>\$31,020,740</u>	<u>\$27,164,714</u>	<u>\$25,733,679</u>

Delaware County, Ohio
 General Governmental Revenues by Source (1)
 Last Ten Years

	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>
Taxes	\$37,746,218	\$33,297,079	\$32,577,803	\$27,241,887	\$23,494,456
Payment in Lieu of Taxes	14,826	0	0	0	0
Special Assessments	430,663	456,230	255,072	125,758	14,883
Charges for Services	13,853,395	8,948,614	6,907,769	6,356,625	5,177,623
Licenses and Permits	2,366,827	2,199,845	2,121,231	1,982,309	1,593,226
Fines and Forfeitures	709,245	506,311	573,665	653,166	730,114
Intergovernmental	20,504,878	22,839,778	19,439,921	18,932,747	15,745,750
Interest	2,728,342	5,848,960	7,198,778	3,889,866	3,256,772
Other	<u>2,636,229</u>	<u>2,668,038</u>	<u>2,251,338</u>	<u>1,680,743</u>	<u>1,882,969</u>
Total Revenues	<u>\$80,990,623</u>	<u>\$76,764,855</u>	<u>\$71,325,577</u>	<u>\$60,863,101</u>	<u>\$51,895,793</u>

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

Source: Delaware County Auditor

<u>1997</u>	<u>1996</u>	<u>1995</u>	<u>1994</u>	<u>1993</u>
\$20,174,721	\$14,226,525	\$12,290,912	\$11,138,889	\$11,402,582
0	0	0	0	0
3,654	3,242	11,985	40,733	40,793
4,403,999	3,743,252	3,939,545	3,632,065	3,226,511
1,280,438	942,964	756,163	826,326	704,397
472,568	528,033	651,646	443,337	285,908
15,559,531	14,627,325	12,834,671	12,833,171	9,647,970
2,529,553	2,374,411	2,201,369	1,313,291	746,676
<u>1,235,378</u>	<u>1,306,392</u>	<u>1,400,866</u>	<u>1,221,904</u>	<u>838,055</u>
<u><u>\$45,659,842</u></u>	<u><u>\$37,752,144</u></u>	<u><u>\$34,087,157</u></u>	<u><u>\$31,449,716</u></u>	<u><u>\$26,892,892</u></u>

Delaware County, Ohio
Property Tax Levies and Collections - Real and Public Utility Property Taxes (1)
Last Ten Years

Year	Current Taxes Levied (2)	Current Taxes Collected (2)	Percent of Current Taxes Collected	Delinquent Taxes Collected
2002	\$9,906,057	\$9,713,127	98.05%	\$401,582
2001	8,030,063	7,838,047	97.61	223,683
2000	9,406,637	9,277,713	98.63	232,568
1999	8,308,636	8,180,999	98.46	265,670
1998	7,660,802	7,581,572	98.97	230,680
1997	7,160,234	7,056,191	98.55	209,779
1996	7,285,180	7,186,219	98.64	220,310
1995	6,733,244	6,639,017	98.60	247,748
1994	6,224,146	6,114,357	98.24	297,151
1993	5,443,363	5,324,617	97.82	239,832

- (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 rollback 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

<u>Total Taxes Collected</u>	<u>Percent of Total Taxes Collected to Current Levy</u>	<u>Outstanding Delinquent Taxes (3)</u>	<u>Ratio of Delinquent Taxes to Current Levy</u>
\$10,114,709	102.11%	\$301,759	3.05%
8,061,730	100.39	246,278	3.07
9,510,281	101.10	182,539	1.94
8,446,669	101.66	172,018	2.07
7,812,252	101.98	124,795	1.63
7,265,970	101.48	127,182	1.78
7,406,529	101.67	116,385	1.60
6,886,765	102.28	124,536	1.85
6,411,508	103.01	151,770	2.44
5,564,449	102.22	193,251	3.55

This page is intentionally left blank.

Delaware County, Ohio
Property Tax Levies and Collections - Tangible Personal Property Taxes (1)
Last Ten Years

Year	Current Taxes Levied (2)	Current Taxes Collected (2)	Percent of Current Taxes Collected	Delinquent Taxes Collected	Total Taxes Collected
2002	\$872,293	\$812,323	93.13%	\$33,018	\$845,341
2001	852,918	817,863	95.89	27,478	845,341
2000	1,012,953	947,360	93.52	43,291	990,651
1999	846,122	810,670	95.81	47,026	857,696
1998	836,959	796,451	95.16	37,567	834,018
1997	675,440	630,861	93.40	42,057	672,918
1996	827,657	768,066	92.80	32,912	800,978
1995	618,516	573,983	92.80	32,884	606,867
1994	635,568	597,955	94.08	59,287	657,242
1993	677,422	627,477	92.63	80,996	708,473

(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 percent rollbacks.

Source: Delaware County Auditor

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

Tax/ Collection Year	Real Property		Public Utility Property	
	Assessed Value	Estimated Value	Assessed Value	Estimated Value
2001/2002	\$3,209,609,060	\$9,170,311,600	\$100,756,200	\$201,512,400
2000/2001	3,014,788,850	8,613,682,429	125,858,920	251,717,840
1999/2000	2,708,602,720	7,738,864,914	130,218,860	260,437,720
1998/1999	2,174,605,100	6,213,157,429	126,479,550	252,959,100
1997/1998	1,977,892,930	5,651,122,657	120,535,660	241,071,320
1996/1997	1,835,906,040	5,245,445,829	117,730,590	235,461,180
1995/1996	1,499,727,250	4,284,935,000	116,854,480	233,708,960
1994/1995	1,376,739,670	3,933,541,914	124,775,400	249,550,800
1993/1994	1,270,604,590	3,630,298,829	120,034,650	240,069,300
1992/1993	1,017,156,020	2,906,160,057	114,756,950	229,513,900

Source: Delaware County Auditor

Tangible Personal Property		Totals		Ratio of Assessed Value to Total Estimated Actual Value
Assessed Value	Estimated Value	Assessed Value	Estimated Value	
\$245,369,439	\$981,477,756	\$3,555,734,699	\$10,353,301,756	34.34%
227,923,350	911,693,400	3,368,571,120	9,777,093,669	34.45
195,778,315	783,113,260	3,034,599,895	8,782,415,894	34.55
177,173,002	708,692,008	2,478,257,652	7,174,808,537	34.54
148,361,631	593,446,524	2,246,790,221	6,485,640,501	34.64
133,240,832	532,963,328	2,086,877,462	6,013,870,337	34.70
115,412,169	461,648,676	1,731,993,899	4,980,292,636	34.78
114,199,912	456,799,648	1,615,714,982	4,639,892,362	34.82
116,981,718	467,926,872	1,507,620,958	4,338,295,001	34.75
124,054,381	477,132,235	1,255,967,351	3,612,806,192	34.76

Delaware County, Ohio
Property Tax Rates
Direct and Overlapping Governments
(Dollars per \$1,000 of Assessed Value)
Last Ten Years

	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993
General	\$1.00	\$1.00	\$1.80	\$1.80	\$1.80	\$1.80	\$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
Developmental Disabilities	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10
911	0.31	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62
Total	3.51	3.82	4.62	4.62	4.62	4.62	5.62	5.62	5.62	5.62
School Districts										
Big Walnut	32.00	33.81	36.29	35.88	36.50	37.69	38.62	38.00	38.40	40.66
Delaware	65.37	65.54	65.95	66.91	63.89	64.14	56.10	51.60	51.00	49.50
Out-of-County School Districts										
Buckeye Valley	34.15	34.40	35.41	35.71	35.74	35.63	36.55	30.50	30.50	30.50
Centerburg	41.16	41.16	34.10	34.10	34.10	39.20	39.50	39.50	39.70	39.70
Dublin	65.22	65.22	65.22	65.50	57.90	57.90	58.41	58.41	50.51	51.42
Elgin	37.85	38.30	38.30	38.10	39.17	39.17	39.40	40.80	40.76	46.64
Highland	22.85	23.85	23.85	24.55	24.55	24.55	21.10	23.10	24.10	24.10
Johnstown-Monroe	39.50	39.64	40.85	43.58	44.16	42.12	42.90	40.10	41.00	41.20
North Union	34.25	34.35	34.85	34.85	36.25	37.80	33.95	35.48	35.75	35.75
Northridge	37.85	37.85	38.10	39.20	39.47	47.17	48.20	40.30	40.30	40.30
Olentangy	37.80	49.85	49.77	41.57	42.84	41.01	43.25	43.85	40.80	33.88
Westerville	63.50	49.80	59.66	61.15	61.32	61.31	61.03	60.82	61.15	61.20
Joint Vocational School Districts										
Central Ohio	1.10	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60
Delaware County	3.20	3.40	3.40	3.40	3.40	4.40	2.50	2.50	2.57	2.55
Knox County	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	4.70	4.70
Licking County	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Tri-Rivers	4.40	4.40	4.40	4.40	4.40	3.10	3.10	3.10	3.10	3.10
Corporations										
Ashley	17.60	17.10	18.60	18.60	18.60	18.60	18.60	18.60	14.60	8.20
Columbus	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	0.60
Delaware	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Dublin	2.97	2.97	2.97	2.97	2.97	2.98	2.98	2.98	2.98	2.99
Galena	3.70	3.70	3.70	3.70	3.70	8.70	8.70	10.70	10.70	12.70
Ostrander	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30
Powell	3.13	3.25	3.09	2.93	3.09	2.12	2.04	2.54	1.20	1.20
Shawnee Hills	14.92	14.92	14.92	14.92	14.92	14.92	12.20	12.20	12.20	9.90
Sunbury	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Westerville	14.50	14.54	14.02	14.10	14.69	14.17	13.89	12.38	12.45	12.58

continued

Delaware County, Ohio
Property Tax Rates
Direct and Overlapping Governments (continued)
(Dollars per \$1,000 of Assessed Value)
Last Ten Years

	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993
Townships										
Berkshire	\$0.80	\$0.80	\$0.80	\$0.80	\$0.80	\$0.80	\$0.80	\$0.80	\$0.80	\$0.80
Berlin	4.10	4.10	4.10	4.10	4.10	5.90	5.90	5.10	6.10	6.10
Brown	4.90	4.90	4.90	4.90	4.90	4.90	4.90	6.40	6.20	6.20
Concord	11.30	11.30	11.30	12.70	12.70	12.70	12.70	12.70	12.70	12.70
Delaware	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20
Genoa	12.10	12.10	10.10	10.50	10.50	10.50	10.00	10.00	10.00	10.00
Harlem	6.40	6.41	6.47	6.61	6.60	6.03	6.45	6.50	6.50	6.85
Kingston	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30
Liberty	6.75	6.42	6.93	6.10	6.10	5.60	5.60	5.60	5.60	5.20
Marlboro	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30
Orange	11.75	11.75	6.10	6.10	6.10	6.10	6.10	6.60	6.60	6.60
Oxford	4.50	4.50	5.40	5.40	5.40	5.40	5.40	5.40	4.50	4.50
Porter	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Radnor	6.88	6.88	6.88	6.88	6.21	6.49	4.40	4.40	4.40	4.40
Scioto	5.05	7.05	7.05	7.05	6.80	6.80	6.30	6.30	5.80	7.00
Thompson	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10
Trenton	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Troy	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20
Washington	14.50	14.90	14.51	13.01	13.02	13.03	13.04	11.55	10.30	11.57
Other Untis										
Delaware County District Library	0.18	0.19	0.24	0.29	0.31	0.29	0.37	0.40	0.40	0.46
Delaware County Health District	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70
Delaware-Morrow Mental Health District	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Delaware Preservation Park District	0.40	0.40	0.40							
BST&G Fire District	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Elm Valley Joint Fire District	2.50	2.50								
Fort Morrow Fire District	2.25	2.25	2.25	1.50	1.50	1.50	1.50	2.50	2.50	2.50
Kingston-Porter Fire District	6.37	6.30	6.35	6.39	4.29	4.29	4.64	4.60	4.65	4.77
Senior Citizens	0.70	0.70	0.70	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	3.00	3.90	4.40	4.40

Source: Delaware County Auditor

Delaware County, Ohio
Principal Property Taxpayers
December 31, 2002

	<u>Assessed Value</u> 2002 <u>Collection Year</u>	<u>Percent of Total</u> Assessed <u>Valuation</u>
<u>Public Utilities</u>		
Columbus Southern	\$67,624,812	1.90%
Verizon North	12,442,444	0.35
American Transmission Systems	6,757,765	0.19
Columbia Gas	5,905,805	0.17
Ohio Bell Telephone	4,099,301	0.12
Ohio Edison Company	4,057,035	0.11
<u>Real Property</u>		
Banc One Management Corporation	54,364,940	1.53
Polaris Center LLC	28,600,600	0.80
Banc One Corporation	28,481,425	0.80
Polaris Mall LLC	22,972,425	0.65
NP Limited	15,971,690	0.45
May Department Stores	11,725,000	0.33
M/I Schottenstein Homes	9,801,260	0.28
Tuller Square Northpointe	9,297,295	0.26
Fairfield Green	8,185,415	0.23
Offices at Polaris LTD	7,571,130	0.21
<u>Tangible Personal Property</u>		
Banc One Corporation	26,122,570	0.73
PPG Industries	12,858,820	0.36
American Showa, Inc.	12,072,770	0.34
Mc Graw Hill Companies, Inc.	7,389,180	0.21
National Lime & Stone	7,335,590	0.21
Nippert Company	7,075,800	0.20
Banc One Management Corporation	5,831,550	0.16
Meijer Stores Limited Partnership	5,621,490	0.16
ATS Ohio	4,427,510	0.12
Scotts Company	3,457,500	0.10
All Other	<u>3,165,683,577</u>	<u>89.03</u>
Total	<u><u>\$3,555,734,699</u></u>	<u><u>100.00%</u></u>

Source: Delaware County Auditor

Delaware County, Ohio
Special Assessment Billings and Collections (1)
Last Ten Years

Year	Special Assessment Billings	Special Assessment Collections	Percent Collected
2002	\$817,301	\$729,359	89.24%
2001	636,949	562,084	88.25
2000	452,464	415,936	91.93
1999	331,482	308,742	93.14
1998	265,626	246,899	92.95
1997	153,643	129,379	84.21
1996	123,769	110,977	89.66
1995	111,696	84,253	75.43
1994	90,703	82,540	91.00
1993	78,591	66,039	84.03

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

Source: Delaware County Auditor

This page is intentionally left blank.

Delaware County, Ohio
 Computation of Legal Debt Margin
 December 31, 2002

	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	\$3,555,734,699	\$3,555,734,699
Debt Limitation	87,393,367	35,557,347
1997 Capital Facilities	4,440,000	4,440,000
2000 Capital Facilities	15,490,000	15,490,000
1999 Road Improvements	725,000	725,000
1995 Sewer Improvement	12,705,000	12,705,000
1999 Sewer Improvements	51,880,000	51,880,000
OWDA Loans	799,252	799,252
Total Debt	86,039,252	86,039,252
Exemptions:		
1999 Road Improvements	725,000	725,000
1995 Sewer Improvement	12,705,000	12,705,000
1999 Sewer Improvements	51,880,000	51,880,000
OWDA Loans	799,252	799,252
Total Exemptions	66,109,252	66,109,252
Net Debt	19,930,000	19,930,000
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	\$67,463,367	\$15,627,347

(1) The Debt Limitation is calculated as follows:

Six million plus	\$6,000,000
2 1/2 percent of Assessed Value	81,393,367
in excess of 300,000,000	\$87,393,367

(2) The Debt Limitation equals 1 percent of Assessed Value

Source: Delaware County Auditor

Delaware County, Ohio
Ratio of Net General Bonded Debt to Assessed Value
and Net Bonded Debt Per Capita
Last Ten Years

Year	Population	Assessed Value	Gross Bonded Debt (1)	Debt Service Moneys Available
2002	109,989	\$3,555,734,699	\$19,930,000	\$0
2001	109,989	3,368,571,120	20,410,000	0
2000	109,989	3,034,599,895	20,855,000	0
1999	66,929	2,478,257,652	4,875,000	0
1998	66,929	2,246,790,221	5,000,000	0
1997	66,929	2,086,877,462	5,000,000	0
1996	66,929	1,731,993,899	0	0
1995	66,929	1,615,714,982	0	0
1994	66,929	1,507,620,958	0	0
1993	66,929	1,255,967,351	1,300,000	300,000

(1) Includes only general obligation bonded debt payable from property taxes.

Source: Delaware County Auditor

<u>Net Bonded Debt</u>	<u>Ratio of Net Bonded Debt to Assessed Value</u>	<u>Net Bonded Debt Per Capita</u>
\$19,930,000	0.56%	\$181.20
20,410,000	0.61	185.56
20,855,000	0.69	189.61
4,875,000	0.20	72.84
5,000,000	0.22	74.71
5,000,000	0.24	74.71
0	0.00	0.00
0	0.00	0.00
0	0.00	0.00
1,000,000	0.08	14.94

Delaware County, Ohio
Ratio of Annual Debt Service Expenditures for
General Obligation Bonded Debt to Total General Governmental Expenditures
Last Ten Years

Year	Principal (1)	Interest and Fiscal Charges	Total Debt Service	Total Governmental Expenditures (2)	Ratio of Debt Service to Total Governmental Expenditures
2002	\$480,000	\$1,172,922	\$1,652,922	\$82,293,067	2.01%
2001	445,000	1,193,790	1,638,790	79,846,265	2.05
2000	135,000	766,473	901,473	63,333,386	1.42
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

(1) Includes only general obligation bonded debt payable from property taxes

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

Source: Delaware County Auditor

Delaware County, Ohio
 Computation of Overlapping General Obligation Bonded Debt
 December 31, 2002

Political Subdivision	Debt Outstanding (1)	Percentage Applicable to County (2)	Amount Applicable to County
<u>Direct Debt:</u>			
Delaware County	\$19,930,000	100.00%	\$19,930,000
All Municipalities Within County	30,754,299	100.00	30,754,299
All Townships Within County	6,877,646	100.00	6,877,646
All School Districts Within County	33,822,140	100.00	33,822,140
Kingston-Porter Fire District	140,000	100.00	140,000
Total Direct Debt	<u>91,524,085</u>		<u>91,524,085</u>
<u>Overlapping Debt:</u>			
Buckeye Valley School District	11,855,000	92.95	11,019,223
Centerburg Local School District	6,476,995	9.32	603,656
City of Columbus	872,170,000	1.03	8,983,351
City of Dublin	62,757,658	12.79	8,026,704
City of Westerville	22,180,500	22.51	4,992,831
Delaware County District Library	1,034,517	99.12	1,025,413
Dublin City School District	164,766,982	12.25	20,183,955
Highland Local School District	2,365,000	4.27	100,986
Johnstown-Monroe Local School District	225,000	0.71	1,598
Knox County Career Center	469,839	0.74	3,477
Licking County Career Center	35,000,000	0.06	21,000
North Union Local School District	12,999,989	3.95	513,500
Northridge Local School District	8,280,000	0.52	43,056
Olentangy Local School District	188,573,533	99.85	188,290,673
Tri-Rivers Career Center	533,000	0.92	4,904
Washington Township	370,000	12.49	46,213
Westerville City School District	132,184,944	28.02	37,038,221
Total Overlapping Debt	<u>1,522,242,957</u>		<u>280,898,759</u>
Total	<u>\$1,613,767,042</u>		<u>\$372,422,844</u>

(1) Includes only general obligation bonded debt payable from property taxes

(2) Percentages were determined by dividing the assessed value of the political subdivision located within the boundaries of the County by the total assessed valuation of the political subdivision.

Source: Delaware County Auditor
 Ohio Municipal Advisory Council

Delaware County, Ohio
Demographic Statistics
December 31, 2002

Census Population		Age Distribution 2000 Census		
Year	County	Age	Number	Percentage
2000	109,989	Under 5 years	8,682	7.89%
1990	66,929	5-9 years	9,100	8.27
1980	53,840	10-14 years	8,363	7.60
1970	42,908	15-19 years	7,777	7.07
1960	36,107	20-24 years	5,510	5.01
1950	30,278	25-34 years	15,004	13.64
1940	26,780	35-44 years	20,898	19.00
		45-54 years	16,751	15.23
		55-59 years	5,170	4.70
		60-64 years	3,723	3.38
		65-74 years	5,254	4.78
		78-84 years	2,865	2.60
		85 years and older	892	0.81
		Total	109,989	

Estimated Population/Last Ten Years		Annual Average Unemployment Rate			
Year	County	Year	County	State	U.S.
2002	125,399	2002	3.30%	5.70%	5.80%
2001	124,030	2001	2.20	4.30	4.80
2000	109,989	2000	1.80	4.10	4.00
1999	104,961	1999	2.10	4.20	4.20
1998	98,527	1998	2.00	4.30	4.50
1997	92,144	1997	2.90	4.60	4.90
1996	87,536	1996	3.50	4.90	5.40
1995	78,956	1995	3.00	4.80	5.60
1994	76,590	1994	3.60	5.50	6.10
1993	73,466	1993	4.80	6.50	6.80

Civilian Labor Force Estimates				
Year	Labor Force	Employment	Unemployment	Percentage of Unemployment
2002	67,700	65,400	2,300	3.30%
2001	61,200	59,800	1,300	2.20
2000	59,400	58,310	1,090	1.80
1999	52,300	51,200	1,100	2.10
1998	48,800	47,800	1,000	2.00
1997	46,800	45,450	1,350	2.90
1996	44,300	42,760	1,550	3.50
1995	42,500	41,225	1,275	3.00
1994	39,600	38,175	1,425	3.60
1993	39,200	37,300	1,900	4.80

Public Schools in Delaware County 2002		K-12 School Enrollment	
Total Enrollment	15,200	2002	16,200
The Daily Attendance Rate	94.85%	2001	15,048
Delaware County 2001 Graduation Rate	92.85%	2000	13,768
Ohio Average 2001 Graduation Rate	82.80%	1999	13,902
		1998	13,341
		1997	12,892

Per Capita Income	
2001	\$36,242
2000	35,000
1999	34,333
1998	33,242
1997	31,873
1996	30,544

Source: Ohio Labor Market Information
Ohio Department of Education

Delaware County, Ohio
 Construction, Bank Deposits, and Property Values
 Last Ten Years

Collection Year	New Construction			Bank Deposits (1)	Real Property Values		
	Agricultural/ Residential	Commercial/ Industrial	Total Value		Agricultural/ Residential	Commercial/ Industrial (2)	Public Utility
2002	\$187,150,890	\$27,990,800	\$215,141,690	N/A	\$2,753,065,960	\$455,986,150	\$556,950
2001	178,842,590	73,596,520	252,439,110	N/A	2,504,397,000	509,803,270	588,580
2000	150,767,430	36,121,110	186,888,540	N/A	2,294,190,810	413,775,480	636,430
1999	118,504,620	28,453,030	146,957,650	N/A	1,851,792,270	322,212,030	600,800
1998	102,210,220	14,498,990	116,709,210	N/A	1,697,250,260	280,073,940	568,730
1997	84,307,140	29,649,640	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	279,091,000	1,291,884,120	207,388,500	454,630
1995	73,919,490	14,552,460	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	229,752,000	1,077,547,670	192,574,140	482,780
1993	40,552,260	4,984,030	45,536,290	217,640,000	862,051,030	154,654,740	450,250

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

(2) Amounts include mineral lands and rights

Source: Delaware County Auditor
 Federal Reserve Bank of Cleveland

Delaware County, Ohio

Ten Largest Employers

December 31, 2002

Firm	Number of Employees	Primary Product/Service
Bank One Corporation	6,500	Finance
Delaware County	918	Government
Olentangy Local School District	855	K-12 school system
Kroger Company	719	Retail
Wal Mart Stores	656	Retail
CIGNA Health Care	615	Medical and dental insurance claims
American Showa, Inc.	601	Automotive parts manufacturer
Grady Memorial Hospital	541	Hospital and medical services
Delaware City School District	527	K-12 school system
Ohio Wesleyan University	495	Private liberal arts university

Source: Local Companies

Delaware County, Ohio

Miscellaneous Statistics

December 31, 2002

Date of Incorporation	1808
County Seat	Delaware, Ohio
Area - Square Miles	459
Location	
Delaware County is Located in Central, Ohio approximately 25 miles north of Columbus, Ohio	
Road Mileage	
U.S. Highways	60 Miles
Interstate	17 Miles
State Highways	211 Miles
County Roads	333 Miles
Township Roads	521 Miles
Population (2000 Census)	109,989
Number of Political Subdivisions Located in Delaware County	
Municipalities	10
Townships	19
School Districts	4
Vocational School	1
Communications	
Radio Stations	1 - WDLR
Television Stations	1 - WXCB - TV56
Daily Newspapers	Delaware Gazette
Weekly Newspapers	Delaware This Week Sunbury News Suburban News
Hospitals	
Grady Memorial Hospital	
Voter Statistics, Election of November 2002 (2)	
Number of Registered Voters	85,204
Number of Voters Last General Election	40,297
Percent of Registered Voters Voting	47.29%
Cultural	
Libraries	7
Universities	2
Delaware County Cultural Arts Center	1
Central Ohio Symphy Orchestra	1
Historical Societies	2
Genealogical Societies	1

continued

Delaware County, Ohio
Miscellaneous Statistics (continued)
December 31, 2002

Travel and Recreation	
State Parks	2
Municipal and Township Parks	24
Recreation Areas	5
State and County Nature Preserves	9
Golf Courses	
Public	13
Private	9
Motels	10
Bed and Breakfast	2
Airports	1

- Attractions
- Columbus Zoo
 - Delaware County Fair
 - Little Brown Jug Harness Race
 - Memorial Golf Tournament
 - Olentangy Indian Caverns
 - Perkins Observatory
 - Germain Amphitheater
 - Rutherford B. Hayes Birthplace
 - Numerous Festivals

Sources: Delaware County Auditor
 Delaware County Engineer
 Delaware County Board of Elections



**Auditor of State
Betty Montgomery**

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140

Telephone 614-466-4514
800-282-0370

Facsimile 614-466-4490

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
AUGUST 26, 2003**