



**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

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DELAWARE COUNTY

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED December 31, 2003**

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>Passed through the Ohio Department of Development</i>			
Community Development Block Grant	B-F-01-020-1; B-f-02-020-1	14.228	\$ 129,408
U.S. DEPARTMENT OF INTERIOR			
Payment in Lieu of Taxes		15.226	19,686
U.S. DEPARTMENT OF JUSTICE			
Sex Offender Management Discretionary	2002-WP-BX-0010	16.203	62,454
<i>Passed through the Ohio Department of Youth Services</i>			
Juvenile Accountability Incentive Block Grant	2002-JB-013-A017	16.523	20,815
Juvenile Justice and Delinquency Prevention	2002-JJ-DA1-0065	16.540	<u>24,874</u>
Total Department of Youth Services			45,689
<i>Passed through the Ohio Office of Criminal Justice Services</i>			
Byrne Formula Grant	2002-DG-C01-7346	16.579	74,798
<i>Passed through the Ohio Office of Attorney General</i>			
Crime Victims Assistance	2003/2004VAGENE445T	16.575	21,664
Crime Victims Assistance	2003/2004VADSCE474	16.575	19,440
Crime Victims Assistance	2003/2004VADSCE035	16.575	<u>33,070</u>
Total Office of Attorney General - Crime Victims Assistance			<u>74,174</u>
TOTAL U.S. DEPARTMENT OF JUSTICE			257,115
U.S. DEPARTMENT OF LABOR EMPLOYMENT & TRAINING ADMIN.			
<i>Passed through the Ohio Department of Job & Family Services</i>			
Workforce Investment Act Cluster:			
Workforce Investment Act- Adult			97,913
Workforce Investment Act- Adult Administration			<u>6,425</u>
Workforce Investment Act- Adult Total	316400065	17.258	104,338
Workforce Investment Act- Youth			131,453
Workforce Investment Act- Youth Administration			<u>11,035</u>
Workforce Investment Act- Youth Total	316400065	17.259	142,488
Workforce Investment Act- Dislocated Worker/Rapid Response			373,596
Workforce Investment Act- Dislocated Worker/Rapid Response Admin			<u>25,945</u>
Workforce Investment Act- Dislocated Worker/Rapid Response Total	316400065	17.260	<u>399,541</u>
TOTAL U.S. DEPARTMENT OF LABOR -Workforce Investment Act Clusster			646,367

DELAWARE COUNTY

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED December 31, 2003
(Continued)**

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
U.S. DEPARTMENT OF TRANSPORTATION			
<i>Passed through the Ohio Department of Public Safety</i> Highway Planning and Construction	Del-TR 175-0.05, PID #21470 2003-STP-G/3	20.205	54,179
<i>Passed through the Ohio Department of Transportation</i> Formula Grant for Other than Urbanized Areas	RPT-4021-021-031	20.509	<u>238,002</u>
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			292,181
FEDERAL EMERGENCY MANAGEMENT AGENCY			
<i>Passed through the Ohio Department of Public Safety - Emergency Management Agency</i>			
State Domestic Preparedness Equipment Support Program	Grant J-529	97.004	20,989
State Domestic Preparedness Equipment Support Program	2002-TE-CX-0049	97.004	51,329
State Domestic Preparedness Equipment Support Program	2002-TE-CX-0106	97.004	86,701
State Homeland Security Grant Program/Planning & Admin	2003-TE-TX-0199	97.004	188
State Homeland Security Grant Program/Planning & Admin	2003-MUP-30015	97.004	<u>382</u>
Total State Domestic/State Homeland Programs			159,589
Public Assistance Grant Program	DR-1453	97.036	30,789
Emergency Management Performance Grant	Grant J-733	97.042	41
State and Local all Hazards Emergency Operations Planning	EMC-2003-GR7026	97.051	44,031
FEMA-FY-2002 Supplemental Citizens Corp Grant	EMC-2003-GR7027	97.053	2,000
FEMA-FY-2002 Supplemental CERT Grant	EMC-2003-GR7026	97.054	<u>10,000</u>
TOTAL FEDERAL EMERGENCY MANAGEMENT AGENCY			246,450
U.S. DEPARTMENT OF EDUCATION			
<i>Passed through the Ohio Department of Education</i>			
Special Education Cluster			
Special Education Grant to States	065953-C2-S1-2002	84.027	861
Innovative Education Program Strategies	065953-C2-S1-2002	84.298	<u>58</u>
TOTAL U.S. DEPARTMENT OF EDUCATION - Special Education Cluster			919
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Passed through the Ohio Department of Mental Retardation</i>			
Social Services Block Grant	316400065	93.667	108,033
Medical Assistance Program	316400065	93.778	<u>815,850</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			923,883
TOTAL FEDERAL ASSISTANCE			<u>\$ 2,516,009</u>

The accompanying notes to this schedule are an integral part of this schedule.

DELAWARE COUNTY

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2003**

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	\$ 129,408

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, 2003, the gross amount of loans outstanding under this program was \$1,166,465. 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.

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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, 2003, and have issued our report thereon dated June 11, 2004 wherein we noted we did not audit the financial statements of Alpha Group of Delaware, Inc., and Delaware Creative Housing, Inc., the County's two discretely presented component units. 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 June 11, 2004.

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 June 11, 2004.

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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

June 11, 2004



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 2003. 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, 2003. We noted a certain instance of noncompliance that does not require inclusion in this report that we have reported to management of the County in a separate letter dated June 11, 2004.

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.

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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 aggregate 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, 2003, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 11, 2004, wherein we noted we did not audit the financial statements of Alpha Group of Delaware, Inc., and Delaware Creative Housing, Inc., the County's two discretely presented component units. 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

June 11, 2004

DELAWARE COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § 505
DECEMBER 31, 2003

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):	Medical Assistance Program - CFDA # 93.778 and Social Services Block Grant - CFDA # 93.667
<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

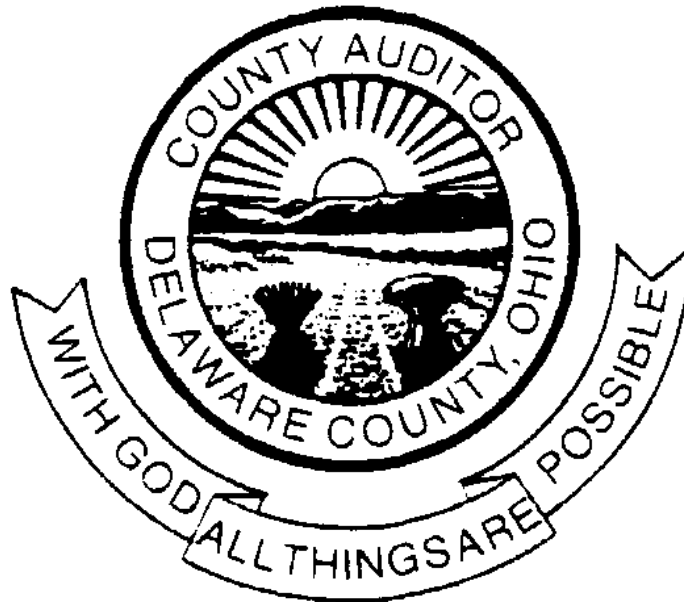
None

3. FINDINGS FOR FEDERAL AWARDS

None

Delaware County, Ohio

Comprehensive Annual Financial Report
For the Year Ended December 31, 2003



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
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Special Projects

Jerry Heston

Payroll

Dedra Hall
Linda O'Rourke

Delaware County, Ohio
 Comprehensive Annual Financial Report
 For the Year Ended December 31, 2003
 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.....	24
Auto and Gas Fund	25
Developmental Disabilities Fund.....	26
Statement of Fund Net Assets - Proprietary Funds.....	27

Delaware County, Ohio
 Comprehensive Annual Financial Report
 For the Year Ended December 31, 2003
 Table of Contents (continued)

Statement of Revenues, Expenses, and Changes in Fund Net Assets - Proprietary Funds	28
Statement of Cash Flows - Proprietary Funds	29
Statement of Fiduciary Assets and Liabilities - Agency Funds	31
Notes to the Basic Financial Statements	32
Combining Statements and Individual Fund Schedules	70
Combining Statements - Nonmajor Governmental Funds	
Fund Descriptions	71
Combining Balance Sheet - Nonmajor Governmental Funds	74
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds	80
Combining Statements - Nonmajor Proprietary 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	
Major Funds	100
Nonmajor Funds	110

Delaware County, Ohio
 Comprehensive Annual Financial Report
 For the Year Ended December 31, 2003
 Table of Contents (continued)

III. STATISTICAL SECTION

Government-Wide Expenses - Last Two Years.....	S2
Government-Wide Revenues - Last Two Years	S3
General Governmental Expenditures by Function - Last Ten Years	S4
General Governmental Revenues by Source - Last Ten Years.....	S6
Property Tax Levies and Collections - Real and Public Utility Property Taxes - Last Ten Years	S8
Property Tax Levies and Collections - Tangible Personal Property Taxes - Last Ten Years.....	S11
Assessed and Estimated Actual Value of Taxable Property - Last Ten Years	S12
Property Tax Rates - Direct and Overlapping Governments - Last Ten Years	S14
Principal Property Taxpayers.....	S16
Special Assessment Billings and Collections - Last Ten Years.....	S17
Computation of Legal Debt Margin.....	S19
Ratio of Net General Bonded Debt to Assessed Value and Net Bonded Debt Per Capita - Last Ten Years	S20
Ratio of Annual Debt Service Expenditures for General Obligation Bonded Debt to Total General Governmental Expenditures - Last Ten Years.....	S22
Computation of Overlapping General Obligation Bonded Debt.....	S23
Demographic Statistics	S24
Construction, Bank Deposits, and Property Values - Last Ten Years	S25
Ten Largest Employers	S26
Miscellaneous Statistics	S27

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Todd A. Hanks
Delaware County Auditor

June 11, 2004

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

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

As Auditor of Delaware County, I am pleased to present the County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2003. The 2003 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).

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 2002 Delaware County CAFR, and the County's organizational structure. The Financial Section contains the Independent Accountants' Report, Management's Discussion and Analysis, the basic financial statements, and the combining and individual statements and schedules for non-major funds. The Statistical Section provides selected financial, economic, and demographic information generally provided on a multi-year basis that may be useful for further analysis and comparisons.

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

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, Court of Common Pleas Judges (two General Division and one Juvenile and Probate Division), Engineer, Clerk of Courts, Coroner, Prosecuting Attorney, and Sheriff.

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, departments, boards, and agencies 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 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 136,051 in 2003. This growth has designated the County as the fastest-growing county in Ohio and the sixteenth 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 64,420 real estate parcels, an increase from 37,926 in 1990. Assessed valuation for the County increased 72 percent between 1999 and 2003, to \$4.27 billion. Building permits issued in the County were 5,943 in 2003, 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 transfers, mortgages, and releases. Filings in the Recorder's Office jumped 33 percent in 2003 from 63,971 in 2002 to 85,022 in 2003, 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 6.1 percent, Delaware County's 2003 unemployment rate stood at 3.6 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, Kroger Company, Wal Mart, American Showa, and CIGNA Health Care are examples. The County, Ohio Wesleyan University, the school systems, Grady Memorial Hospital, Sarcom, and Mettler-Toledo also provide a stable base of employment.

The Polaris Fashion Center, Central Ohio's largest retail mall with six-anchors and over one hundred fifty stores, is drawing shoppers from all over the Midwest to Delaware County. The mall plus the surrounding retail development continues to generate millions of dollars in sales tax revenue.

Delaware County also 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 continues to look 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, 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.

Delaware County, Ohio

MAJOR INITIATIVES

The County Engineer continues to respond to the significant demands that have been placed on the County's transportation system with several major road widening and resurfacing projects, as well as an aggressive bridge replacement and rehabilitation program. After eighteen months of planning and construction, the Home Road Bridge, which is the County's longest bridge at 1,042 feet, opened to traffic. This new seven-span bridge that crosses the O'Shaughnessy Reservoir replaced the previous narrow steel truss that was built in 1914.

A newly constructed emergency medical station, Harlem, became operational in 2003. This brings the total number of stations to nine in the County with the tenth station in the planning stages. These strategically placed stations are essential for the County to meet an eight-minute response goal. Additionally, significant advancement has been made in the emergency communication area. A contract was approved to purchase and install a digital 800 MHz countywide radio system that will provide total public safety communication interoperability. Progress continues on the goal of consolidating the multiple Public Safety Answering Points (PSAP) into a single facility.

The County also completed the second phase of the new integrated financial and human resources software system. The payroll and human resources modules, which went live in 2003, augment the general ledger and accounts payable modules that were implemented in 2002. A fixed asset module, as well as a paperless purchasing order module will be added in 2004. The new automated system is providing and improving efficiencies, access, and allowing for more information retention as the County continues to grow.

In 2004 and beyond, the County will undoubtedly continue to experience the pressure of demands for higher levels of service brought about by the increasing population. Satellite sites have been added by the Sheriff and the Clerk of Courts to help meet the needs of the citizens. Several options are being explored by the Commissioners to address the issue of overcrowding of inmates at the current County jail.

To meet the growing demand for sanitary sewer service, the County is improving and extending the sewerage system by constructing a new trunk line that will enable over 13,000 acres of land to be developed. The Perry-Taggart improvement project will install approximately 21,000 feet of sanitary sewer lines and will serve nearly 20,000 residential equivalent units or about 58,000 people.

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 \$850,000 per year. An excess coverage policy is procured to cover annual claims exceeding \$850,000.

The County also maintains a Health self insurance fund to pay the claims of employees 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, 2003, 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, 2002. 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.

Sincerely,



Todd A. Hanks
Delaware County Auditor

Delaware County, Ohio

Elected Officials

December 31, 2003

Board of Commissioners

Deborah B. Martin
James D. Ward
Kris Jordan

County Engineer

Christian E. Bauserman

County Auditor

Todd A. Hanks

Clerk of Courts

Jan Antonoplos

County Treasurer

Dale M. Wilgus

County Coroner

Dr. W. Daniel Traetow

County Recorder

Kay E. Conklin

Prosecuting Attorney

David A. Yost

Court of Common Pleas-General

W. Duncan Whitney
Everett H. Krueger

County Sheriff

Alfred K. Myers

Court of Common Pleas-Juvenile/Probate

Kenneth J. Spicer

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, 2002

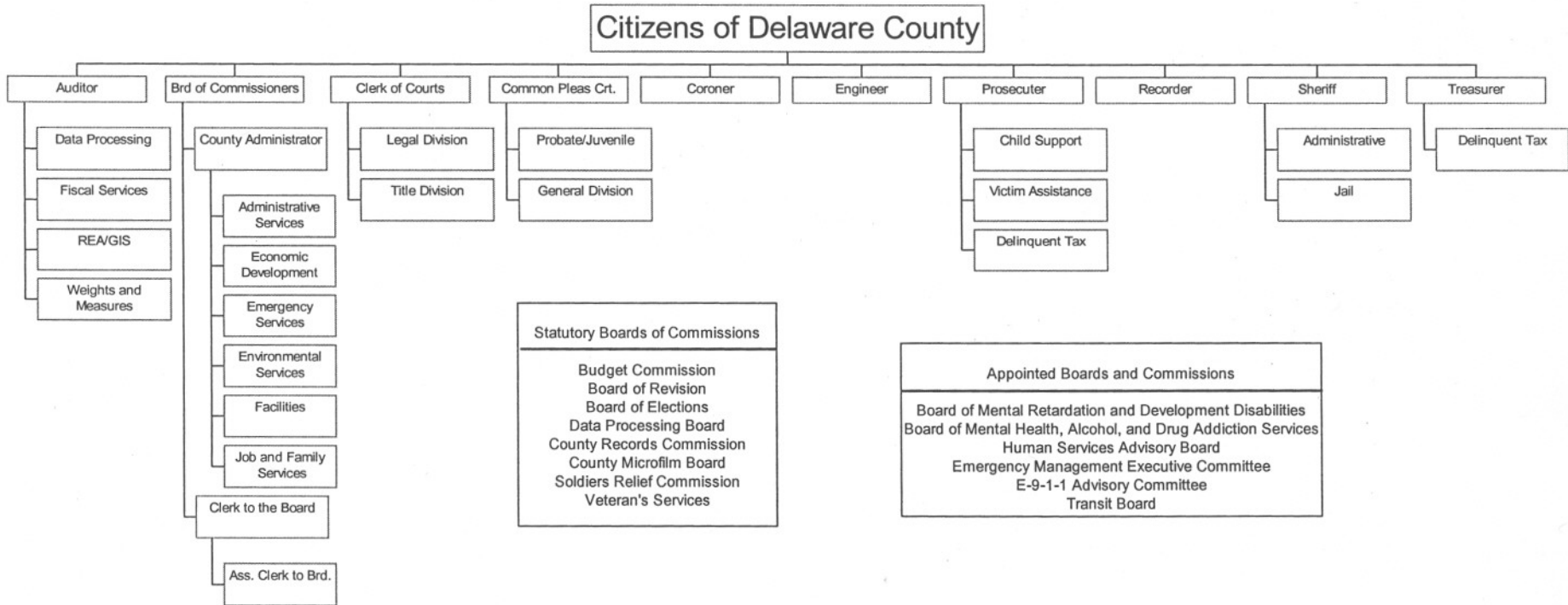
A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards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



President

Executive Director

DELAWARE COUNTY GOVERNMENT



XIII

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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 aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Delaware County, Ohio, (the County) as of and for the year ended December 31, 2003, 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 County's two 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 aggregate 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 opinions.

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 aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Delaware County, Ohio, as of December 31, 2003, 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.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 11, 2004, 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, 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.



Betty Montgomery
Auditor of State

June 11, 2004

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2003
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, 2003. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

HIGHLIGHTS

Key highlights for 2003 are as follows:

In total, the County's net assets increased \$19,726 thousand. The majority of the net asset increase is attributed to invested in capital assets, net of related debt, with an increase of \$18,394 thousand. The business-type activities increase of \$11,295 thousand is largely attributed to the capital contributions from other governments, tap in fees, contributions from developers, and tap fee credits.

Development continued within the area of the Polaris Fashion Place in 2003, which in turn resulted in an increase in sales taxes. The County's sales tax revenue increased by 12 percent in 2003.

At December 31, 2003, the County had almost completed construction of the Home Road Bridge, which has since been opened to traffic. The majority of the construction in progress at year end represents road and bridge projects.

In 2003, the County issued \$23,305 thousand in general obligation bonds, of which \$5,305 thousand was used to refund the 1995 sewer improvement bonds, in the amount of \$9,520 thousand. The additional proceeds are for a county-wide communication system and approximately 21,000 feet of sewer line.

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 funds.

REPORTING THE COUNTY AS A WHOLE

The Statement of Net Assets and the Statement of Activities reflect how the County did financially during 2003. 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.

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2003
Unaudited

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 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.

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

Proprietary Funds - The County's proprietary 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.

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2003
Unaudited

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Table 1 provides a summary of the County's net assets for 2003 compared to 2002.

Table 1
Net Assets
(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2003	2002	2003	2002	2003	2002
<u>Assets</u>						
Current and Other Assets	\$97,224	\$82,177	\$49,779	\$43,433	\$147,003	\$125,610
Capital Assets, Net	98,929	91,786	154,518	152,727	253,447	244,513
Total Assets	196,153	173,963	204,297	196,160	400,450	370,123
<u>Liabilities</u>						
Current and Other Liabilities	19,652	17,471	1,130	1,376	20,782	18,847
Long-Term Liabilities	34,174	22,596	61,573	64,485	95,747	87,081
Total Liabilities	53,826	40,067	62,703	65,861	116,529	105,928
<u>Net Assets</u>						
Invested in Capital Assets, Net of Related Debt	79,612	71,856	98,107	88,947	177,719	160,803
Restricted	48,722	47,111	0	3,000	48,722	50,111
Unrestricted	13,993	14,929	43,487	38,352	57,480	53,281
Total Net Assets	\$142,327	\$133,896	\$141,594	\$130,299	\$283,921	\$264,195

Current and other assets for governmental activities increased primarily from unspent bond proceeds of approximately \$10,832 thousand. The remainder is primarily motor vehicle license fees and gas tax moneys that did not get spent during the year. Construction in progress, that is included in net capital assets, increased significantly from the Home Road Bridge project that was finalized in 2004. Current and other liabilities for governmental activities increased from contractual obligations for road projects. Long-term liabilities increased from the issuance of general obligation bonds, in the amount of \$12,000 thousand to fund the installation of a county-wide communication system.

In business-type activities, current and other assets increased from unspent bond proceeds of \$6,000 thousand for the Perry-Taggart sanitary sewer improvement project. This project will include the installation of 21,000 feet of sanitary sewer line. Net capital assets increased from sanitary sewer lines installed by developers. Long-term liabilities decreased from the defeasance of \$9,520 thousand in general obligation bonds, in addition to the payment of \$4,177 thousand in principal on other long-term debt. In 2003, the County issued \$5,305 thousand to defease the 1995 sewer improvement general obligation bonds, with additional bond proceeds, in the amount of \$6,000 thousand, for the Perry-Taggart improvement. Net assets increased principally from the acceptance of sewer lines installed by developers.

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2003
Unaudited

Table 2 reflects the changes in net assets for 2003 compared to 2002.

Table 2
Changes in Net Assets
(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2003	2002	2003	2002	2003	2002
Revenues						
Program Revenues						
Charges for Services	\$20,846	\$17,074	\$9,557	\$8,925	\$30,403	\$25,999
Operating Grants, Contributions, and Interest Capital Grants and Contributions	18,532	17,782	338	654	18,870	18,436
Total Program Revenues	43,064	34,980	26,117	35,816	69,181	70,796
General Revenues						
Property Taxes	11,992	11,688	0	0	11,992	11,688
Payment in Lieu of Taxes	39	15	0	0	39	15
Sales Taxes	29,112	26,069	0	0	29,112	26,069
Grants and Entitlements	3,767	2,865	0	0	3,767	2,865
Interest	1,436	2,746	(55)	(157)	1,381	2,589
Other	1,159	2,150	61	2	1,220	2,152
Total General Revenues	47,505	45,533	6	(155)	47,511	45,378
Total Revenues	90,569	80,513	26,123	35,661	116,692	116,174
Transfers	(27)	0	27	0	0	0
Total Revenues and Transfers	90,542	80,513	26,150	35,661	116,692	116,174
Program Expenses						
General Government						
Legislative and Executive	12,974	13,622	0	0	12,974	13,622
Judicial	6,185	4,799	0	0	6,185	4,799
Public Safety						
911	2,870	1,400	0	0	2,870	1,400
Emergency Medical Services	7,103	6,115	0	0	7,103	6,115
Sheriff	9,741	7,244	0	0	9,741	7,244
Other Public Safety	3,752	3,986	0	0	3,752	3,986
Public Works	16,680	10,561	0	0	16,680	10,561
Health	10,798	9,224	0	0	10,798	9,224
Human Services						
Job and Family Services	6,479	6,319	0	0	6,479	6,319
Child Support Enforcement	1,209	1,201	0	0	1,209	1,201
Children Services	2,043	1,515	0	0	2,043	1,515
Other Human Services	358	351	0	0	358	351
Intergovernmental	709	1,492	0	0	709	1,492
Interest and Fiscal Charges	1,210	1,212	0	0	1,210	1,212
Sanitary Engineer	0	0	13,988	12,530	13,988	12,530
Solid Waste Transfer	0	0	20	9	20	9
Storm Water Phase II	0	0	22	20	22	20
Delaware Area Transit	0	0	825	1,029	825	1,029
Total Expenses	82,111	69,041	14,855	13,588	96,966	82,629
Increase in Net Assets	\$8,431	\$11,472	\$11,295	\$22,073	\$19,726	\$33,545

Conveyance and recorder fees; grants for developmental disabilities, job and family services, and children services; motor vehicle license taxes; gasoline taxes; and court fines and costs are reflected as 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.

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2003
Unaudited

Program revenues in governmental activities for charges for services increased fairly significantly from the conveyance fees, services provided by the County Engineer, and County Recorder fees for the filing of documents, deeds, mortgages, and the discharge of mortgages. Capital grants for governmental activities included a \$3,283 thousand contribution from the City of Columbus for their share of the Home Road Bridge project.

Program revenues for business-type activities stayed relatively the same for charges for services and operating grants. Capital grants decreased during 2003. In 2002, the County had received a large contribution from developers for pump stations and sewer lines for Golf Village.

In 2003, the County changed their method of distributing health care costs to the departments. In prior years, the legislative and executive program subsidized the health care costs. This redistribution increased various other programs expenses and reduced the legislative and executive program expenses. In 2002, the County paid a property and casualty claim, in the amount of \$570 thousand, from the legislative and executive program.

Expenses for public safety increased from the purchase of a significant number of radios, antennas, and related equipment that were below the capitalization threshold. Emergency medical services expenses also increased from operating all nine stations at full capacity for 2003.

Expenses for public works increased from providing construction services for roads and bridges to townships that were not charged back to the townships and the costs associated with the county-wide resurfacing road maintenance program. Also, the County Engineer refunded a significant portion of unallocated prepaid inspection fees that had been received in prior years back to the developers.

The County's sanitary engineer operations accounted for 93 percent of the expenses of the County's business-type activities in 2003 and 92 percent in 2002. These operations 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, 2003
Unaudited

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

Table 3
Governmental Activities
(In Thousands)

	<u>Total Cost of Services</u>		<u>Net Cost of Services</u>	
	<u>2003</u>	<u>2002</u>	<u>2003</u>	<u>2002</u>
General Government				
Legislative and Executive	\$12,974	\$13,622	(\$11)	\$2,244
Judicial	6,185	4,799	4,741	3,748
Public Safety				
911	2,870	1,400	2,758	1,298
Emergency Medical Services	7,103	6,115	7,099	6,106
Sheriff	9,741	7,244	7,404	5,194
Other Public Safety	3,752	3,986	2,272	2,601
Public Works	16,680	10,561	4,186	504
Health	10,798	9,224	7,104	6,723
Human Services				
Job and Family Services	6,479	6,319	1,012	2,349
Child Support Enforcement	1,209	1,201	(294)	110
Children Services	2,043	1,515	506	137
Other Human Services	358	351	351	343
Intergovernmental	709	1,492	709	1,492
Interest Expense	1,210	1,212	1,210	1,212
Total Expenses	<u>\$82,111</u>	<u>\$69,041</u>	<u>\$39,047</u>	<u>\$34,061</u>

Charges for conveyance fees and recorder fees were significant enough in 2003 to support the legislative and executive program. In 2002, the County Commissioners had subsidized other programs by apportioning part of the health care self-insurance program in the legislative and executive program. For 2003, the County Commissioners required all of the departments to budget the entire amount of health care premiums. In 2003, the County Engineer also provided road and bridge construction services to townships that were not charged back to those governments, along with resurfacing a significant amount of County roads that was considered part of the County's road maintenance program. Job and Family Services received additional operating subsidies in 2003. Child Support Enforcement was fully funded by poundage fees and operational subsidies through the State.

In 2003, over 47 percent of the revenues to provide the County's services were derived from the County's general revenues; that being primarily sales taxes, property taxes, and State shared revenues. General revenues were 49 percent in 2002.

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2003
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 General Fund increased by \$1,335 thousand from the collection of sales tax revenues and increases in conveyance fees and recorder fees. The Auto and Gas special revenue fund increased by \$1,207 thousand from an increase in sales tax revenues. The Developmental Disabilities special revenue fund decreased slightly.

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 storm water district is in the final stages of implementing a fee structure that will be charged to the developers of new construction to prevent soil erosion. Additional employees will be hired to administer the program. The Delaware Area Transit fund receives a significant amount of its revenues from operating grants.

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 5 percent from the original budget; whereas the actual expenditures were 4 percent less than the final budget. A significant change occurred overall as the cost of health insurance premiums for County employees was reallocated to each department's budget. The County's original estimate of revenues was increased for conveyance and recorder fees received in 2003. Due to the lowering of interest rates, the original estimate for interest revenue was decreased substantially. The County's actual revenues in 2003 were slightly higher than those in the final estimate.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2003, was \$79,509 thousand and \$99,688 thousand, 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 purchase of land, construction costs relating to bridges and culverts, and the renovations to buildings. In the business-type activities, sewer pumping stations and sanitary sewer lines were donated by developers, in the amount of \$6,872 thousand. Note 10 to the basic financial statements provides details on the capital asset activity during 2003.

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2003
Unaudited

Debt - In 2003, the County issued \$23,305 thousand in general obligation bonds. Bond proceeds, in the amount of \$5,305 thousand along with \$5,000 thousand in cash from the Sanitary Engineer enterprise fund, was used to defease \$9,520 thousand in general obligation bonds. The remaining balance was issued for the installation of a county-wide radio communication system and sewer lines, in the amount of \$12,000 thousand and \$6,000 thousand, respectively. At December 31, 2003, the County had a number of long-term obligations outstanding. These obligations included \$94,000 thousand in general obligation bonds, \$635 thousand of special assessment bonds, \$412 thousand of Ohio Water Development Authority loans, and a \$30 thousand loan payable. Of this amount, \$63,022 thousand 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 18 to the basic financial statements.

CURRENT ISSUES

The County Commissioners have approved a \$6.8 million expansion project for the county jail to ease the overcrowding of inmates. The project will include a new two-story male dormitory housing unit that will add ninety-six beds, one thousand square feet of new program space, a renovated kitchen area, and security and detention equipment upgrades. The County will issue general obligation bonds and use cash reserves to fund the project.

The County Commissioners and Sanitary Engineer are in the bid process for the construction of a new sanitary sewer trunk line that will expand wastewater capabilities. This project includes the installation of 21,000 feet of underground sewer lines and will cross underneath the Olentangy River several times. The project will bring sanitary sewer service to over 13,000 acres of land. Part of this project will be funded by the \$6,000 thousand in general obligation bonds issued in 2003.

To improve interoperability and efficiency for all the public safety agencies, the County is continuing the consolidation of emergency communications into a single 800 MHz countywide radio system. The County has entered into contracts for the purchase of the new radio system, as well as towers and shelters. This project will be funded by the \$12,000 thousand in general obligation bonds issued in 2003.

The County Commissioners have appointed a Courts Building Advisory Committee to develop a program for a new justice center to accommodate the various needs of the County's justice system.

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, 2003

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$69,338,944	\$31,338,830	\$100,677,774
Cash and Cash Equivalents in Segregated Accounts	16,455	813,377	829,832
Investments in Segregated Accounts	0	16,201,883	16,201,883
Due from Primary Government	0	0	0
Accounts Receivable	10,777	807,588	818,365
Other Receivables	0	0	0
Sales Taxes Receivable	4,837,364	0	4,837,364
Accrued Interest Receivable	97,541	0	97,541
Due from Other Governments	6,683,080	28,374	6,711,454
Internal Balances	(3,817)	3,817	0
Prepaid Items	847,510	0	847,510
Materials and Supplies Inventory	526,596	4,022	530,618
Property Taxes Receivable	12,347,805	0	12,347,805
Loans Receivable	1,208,590	0	1,208,590
Special Assessments Receivable	1,210,555	0	1,210,555
Unamortized Issuance Costs	102,106	581,822	683,928
Nondepreciable Capital Assets	27,578,544	3,845,748	31,424,292
Depreciable Capital Assets, Net	71,350,807	150,672,002	222,022,809
Total Assets	196,152,857	204,297,463	400,450,320
<u>Liabilities</u>			
Accrued Wages Payable	950,566	70,176	1,020,742
Accounts Payable	1,725,021	211,505	1,936,526
Contracts Payable	1,258,538	13,778	1,272,316
Due to Component Unit	110,924	0	110,924
Due to Other Governments	1,044,999	34,509	1,079,508
Accrued Real Estate Taxes Payable	0	0	0
Accrued Interest Payable	123,877	222,995	346,872
Tenant Deposits	0	0	0
Claims Payable	759,215	0	759,215
Deferred Revenue	13,678,699	547,616	14,226,315
Long-Term Liabilities			
Due Within One Year	2,775,358	4,171,865	6,947,223
Due in More Than One Year	31,398,371	57,430,921	88,829,292
Total Liabilities	53,825,568	62,703,365	116,528,933
<u>Net Assets</u>			
Invested in Capital Assets, Net of Related Debt	79,611,457	98,107,339	177,718,796
Restricted for:			
Capital Projects	9,366,355	0	9,366,355
Other Purposes	39,356,038	0	39,356,038
Unrestricted	13,993,439	43,486,759	57,480,198
Total Net Assets	\$142,327,289	\$141,594,098	\$283,921,387

See accompanying notes to the basic financial statements

Component Units	
Delaware Creative Housing	Alpha Group of Delaware
\$0	\$0
83,113	414,439
0	1,009,111
1,994	108,930
0	99,474
2,950	0
0	0
0	0
0	0
0	0
13,319	18,798
0	29,689
0	0
0	0
0	0
0	0
344,092	0
515,482	106,670
<u>960,950</u>	<u>1,787,111</u>
0	42,359
6,273	51,670
0	0
0	0
2,711	19,408
8,579	0
445	0
550	0
0	0
0	0
5,410	0
68,386	93,954
<u>92,354</u>	<u>207,391</u>
785,778	106,670
0	0
0	0
82,818	1,473,050
<u>\$868,596</u>	<u>\$1,579,720</u>

Delaware County, Ohio
Statement of Activities
For the Year Ended December 31, 2003

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
<u>Governmental Activities</u>				
General Government				
Legislative and Executive	\$12,974,146	\$12,892,566	\$92,631	\$0
Judicial	6,184,743	1,362,127	81,557	0
Public Safety				
911	2,870,428	0	112,018	0
Emergency Medical Services	7,103,203	0	4,201	0
Sheriff	9,740,640	2,173,409	162,931	0
Other Public Safety	3,752,320	363,707	1,116,695	0
Public Works	16,679,512	3,611,692	5,195,821	3,685,658
Health	10,797,440	172,757	3,520,256	0
Human Services				
Job and Family Services	6,479,376	1,506	5,465,911	0
Child Support Enforcement	1,208,997	267,880	1,234,960	0
Children Services	2,043,044	0	1,537,429	0
Other Human Services	358,329	0	7,708	0
Intergovernmental	709,069	0	0	0
Interest and Fiscal Charges	1,209,548	0	0	0
Total Governmental Activities	<u>82,110,795</u>	<u>20,845,644</u>	<u>18,532,118</u>	<u>3,685,658</u>
<u>Business-Type Activities</u>				
Sanitary Engineer	13,987,938	9,056,859	0	16,222,637
Other Enterprise				
Solid Waste Transfer	20,059	148,992	0	0
Storm Sewer Phase II	22,224	0	0	0
Delaware Area Transit	824,599	350,776	337,526	0
Total Other Enterprise	<u>866,882</u>	<u>499,768</u>	<u>337,526</u>	<u>0</u>
Total Business-Type Activities	<u>14,854,820</u>	<u>9,556,627</u>	<u>337,526</u>	<u>16,222,637</u>
Total Primary Government	<u>\$96,965,615</u>	<u>\$30,402,271</u>	<u>\$18,869,644</u>	<u>\$19,908,295</u>
<u>Component Units</u>				
Delaware Creative Housing	\$202,048	\$0	\$109,213	\$194,573
Alpha Group of Delaware	2,000,962	2,160,379	0	0
Total Component Units	<u>\$2,203,010</u>	<u>\$2,160,379</u>	<u>\$109,213</u>	<u>\$194,573</u>

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
Other

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Assets

Net Assets at Beginning of Year - Restated (See Note 4)

Net Assets at End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Change in Net Assets				
Primary Government			Component Units	
Governmental Activities	Business-Type Activities	Total	Delaware Creative Housing	Alpha Group of Delaware
\$11,051	\$0	\$11,051	\$0	\$0
(4,741,059)	0	(4,741,059)	0	0
(2,758,410)	0	(2,758,410)	0	0
(7,099,002)	0	(7,099,002)	0	0
(7,404,300)	0	(7,404,300)	0	0
(2,271,918)	0	(2,271,918)	0	0
(4,186,341)	0	(4,186,341)	0	0
(7,104,427)	0	(7,104,427)	0	0
(1,011,959)	0	(1,011,959)	0	0
293,843	0	293,843	0	0
(505,615)	0	(505,615)	0	0
(350,621)	0	(350,621)	0	0
(709,069)	0	(709,069)	0	0
(1,209,548)	0	(1,209,548)	0	0
(39,047,375)	0	(39,047,375)	0	0
0	11,291,558	11,291,558	0	0
0	128,933	128,933	0	0
0	(22,224)	(22,224)	0	0
0	(136,297)	(136,297)	0	0
0	(29,588)	(29,588)	0	0
0	11,261,970	11,261,970	0	0
(39,047,375)	11,261,970	(27,785,405)	0	0
0	0	0	101,738	0
0	0	0	0	159,417
0	0	0	101,738	159,417
3,802,630	0	3,802,630	0	0
893,724	0	893,724	0	0
6,918,513	0	6,918,513	0	0
377,447	0	377,447	0	0
39,374	0	39,374	0	0
17,466,322	0	17,466,322	0	0
11,645,466	0	11,645,466	0	0
3,767,401	0	3,767,401	0	0
1,436,471	(55,378)	1,381,093	106	85,396
0	0	0	97,656	0
1,158,458	61,087	1,219,545	507	24,563
47,505,806	5,709	47,511,515	98,269	109,959
(27,128)	27,128	0	0	0
47,478,678	32,837	47,511,515	98,269	109,959
8,431,303	11,294,807	19,726,110	200,007	269,376
133,895,986	130,299,291	264,195,277	668,589	1,310,344
142,327,289	\$141,594,098	\$283,921,387	\$868,596	\$1,579,720

Delaware County, Ohio

Balance Sheet

Governmental Funds

December 31, 2003

	<u>General</u>	<u>Auto and Gas</u>	<u>Developmental Disabilities</u>
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$13,164,406	\$19,176,647	\$2,959,157
Cash and Cash Equivalents in Segregated Accounts	16,195	0	0
Accounts Receivable	6,176	4,601	0
Sales Taxes Receivable	2,902,402	1,934,962	0
Accrued Interest Receivable	92,162	0	0
Due from Other Governments	1,758,475	2,808,193	972,153
Interfund Receivable	65,850	30,575	0
Prepaid Items	240,450	0	46,467
Materials and Supplies Inventory	89,061	406,772	7,627
Property Taxes Receivable	3,901,103	0	7,162,830
Loans Receivable	0	0	0
Special Assessments Receivable	0	0	0
Total Assets	<u>\$22,236,280</u>	<u>\$24,361,750</u>	<u>\$11,148,234</u>
<u>Liabilities and Fund Balances</u>			
<u>Liabilities</u>			
Accrued Wages Payable	\$580,093	\$95,468	\$86,960
Accounts Payable	240,305	709,396	146,415
Contracts Payable	0	1,109,406	0
Due to Component Unit	0	0	110,924
Due to Other Governments	387,823	42,742	43,946
Interfund Payable	22,759	0	3,131
Claims Payable	12,129	0	0
Deferred Revenue	4,935,289	3,589,253	7,893,026
Total Liabilities	<u>6,178,398</u>	<u>5,546,265</u>	<u>8,284,402</u>
<u>Fund Balances</u>			
Reserved for Encumbrances	785,177	58,430	0
Reserved for Loans Receivable	0	0	0
Unreserved, Reported in			
General Fund	15,272,705	0	0
Special Revenue Funds	0	18,757,055	2,863,832
Capital Projects Funds	0	0	0
Total Fund Balances	<u>16,057,882</u>	<u>18,815,485</u>	<u>2,863,832</u>
Total Liabilities and Fund Balances	<u>\$22,236,280</u>	<u>\$24,361,750</u>	<u>\$11,148,234</u>

See accompanying notes to the basic financial statements

Other Governmental	Total Governmental Funds
\$32,351,764	\$67,651,974
260	16,455
0	10,777
0	4,837,364
5,379	97,541
1,144,259	6,683,080
10,807	107,232
41,751	328,668
23,136	526,596
1,283,872	12,347,805
1,208,590	1,208,590
1,210,555	1,210,555
<u>\$37,280,373</u>	<u>\$95,026,637</u>

\$186,484	\$949,005
616,838	1,712,954
149,132	1,258,538
0	110,924
569,789	1,044,300
85,159	111,049
0	12,129
3,355,992	19,773,560
<u>4,963,394</u>	<u>24,972,459</u>

830,122	1,673,729
928,517	928,517
0	15,272,705
11,320,483	32,941,370
19,237,857	19,237,857
<u>32,316,979</u>	<u>70,054,178</u>
<u>\$37,280,373</u>	<u>\$95,026,637</u>

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Delaware County, Ohio
 Reconciliation of Total Governmental Fund Balances
 to Net Assets of Governmental Activities
 December 31, 2003

Total Governmental Fund Balances \$70,054,178

**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, are not reported in the funds. 98,929,351

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

Accounts Receivable	944	
Accrued Interest Receivable	37,720	
Due from Other Governments	4,632,825	
Property Taxes Receivable	209,902	
Special Assessments Receivable	1,213,470	
		6,094,861

Unamortized issuance costs represent deferred charges which
 do not provide current financial resources and, therefore, are
 not reported in the funds. 102,106

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

Accrued Interest Payable	(123,877)	
General Obligation Bonds Payable	(31,522,106)	
Special Assessment Bonds Payable	(635,000)	
Compensated Absences Payable	(2,008,757)	
		(34,289,740)

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. 1,436,533

Net Assets of Governmental Activities \$142,327,289

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, 2003

	General	Auto and Gas	Developmental Disabilities
<u>Revenues</u>			
Property Taxes	\$3,810,073	\$0	\$6,949,709
Payment in Lieu of Taxes	0	0	0
Sales Taxes	17,466,322	11,645,466	0
Special Assessments	0	0	0
Charges for Services	10,602,865	3,683,197	172,757
Licenses and Permits	2,107,794	200,085	0
Fines and Forfeitures	495,784	0	0
Intergovernmental	3,571,944	7,194,939	3,281,703
Interest	1,585,098	0	0
Donations	9,931	0	0
Other	311,866	193,611	52,619
Total Revenues	39,961,677	22,917,298	10,456,788
<u>Expenditures</u>			
Current			
General Government			
Legislative and Executive	8,190,591	0	0
Judicial	6,125,270	0	0
Public Safety	18,553,593	0	0
Public Works	228,694	22,097,268	0
Health	9,351	0	11,036,341
Human Services	367,233	0	0
Capital Outlay	0	0	0
Intergovernmental	713,669	0	0
Debt Service			
Principal Retirement	510,000	0	0
Interest and Fiscal Charges	1,150,000	0	0
Issuance Costs	0	0	0
Total Expenditures	35,848,401	22,097,268	11,036,341
Excess of Revenues Over (Under) Expenditures	4,113,276	820,030	(579,553)
<u>Other Financing Sources (Uses)</u>			
Bonds Issued	0	0	0
Premium on Bonds Issued	0	0	0
Transfers In	212,144	386,496	0
Transfers Out	(2,990,297)	0	0
Total Other Financing Sources (Uses)	(2,778,153)	386,496	0
Change in Fund Balances	1,335,123	1,206,526	(579,553)
Fund Balances at Beginning of Year	14,722,759	17,608,959	3,443,385
Fund Balances at End of Year	<u>\$16,057,882</u>	<u>\$18,815,485</u>	<u>\$2,863,832</u>

See accompanying notes to the basic financial statements

Other Governmental	Total Governmental Funds
\$1,276,257	\$12,036,039
39,374	39,374
0	29,111,788
594,502	594,502
3,618,639	18,077,458
167,635	2,475,514
259,451	755,235
9,908,349	23,956,935
109,307	1,694,405
0	9,931
691,791	1,249,887
<u>16,665,305</u>	<u>90,001,068</u>
4,226,119	12,416,710
55,168	6,180,438
2,914,474	21,468,067
384,840	22,710,802
104,832	11,150,524
9,690,044	10,057,277
3,966,025	3,966,025
0	713,669
90,000	600,000
34,368	1,184,368
113,451	113,451
<u>21,579,321</u>	<u>90,561,331</u>
<u>(4,914,016)</u>	<u>(560,263)</u>
12,000,000	12,000,000
113,451	113,451
3,791,038	4,389,678
<u>(1,426,509)</u>	<u>(4,416,806)</u>
<u>14,477,980</u>	<u>12,086,323</u>
9,563,964	11,526,060
<u>22,753,015</u>	<u>58,528,118</u>
<u>\$32,316,979</u>	<u>\$70,054,178</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, 2003

Change in Fund Balances - Total Governmental Funds \$11,526,060

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

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

Capital Outlay - Nondepreciable Capital Assets	8,670,413	
Capital Outlay - Depreciable Capital Assets	3,768,367	
Depreciation	<u>(5,154,975)</u>	
		7,283,805

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	(140,265)
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Revenues on the statement of activities that do not provide current financial resources are not reported as revenues in governmental funds:

Property Taxes	(43,725)	
Special Assessments	78,890	
Charges for Services	(1,185,639)	
Intergovernmental	1,955,242	
Interest	(145,181)	
Other	<u>(9,744)</u>	
		649,843

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	510,000	
Special Assessment Bonds Payable	<u>90,000</u>	
		600,000

Bond proceeds are other financing sources in the governmental funds, but the issuance increases long-term liabilities on the statement of net assets. Governmental funds report the effect of premiums when the debt is first issued; however, these amounts are deferred and amortized on the statement of activities.

General Obligation Bonds	(12,000,000)	
Serial and Term Bond Premium	<u>(113,451)</u>	
		(12,113,451)

Interest is reported as an expenditure when due in the governmental funds, but is accrued on outstanding obligations on the statement of net assets. Premiums are reported as revenues when the debt is first issued; however, these amounts are deferred and amortized on the statement of activities.

Accrued Interest Payable	(25,180)	
Amortization of Premium	<u>11,345</u>	
		(13,835)

continued

Delaware County, Ohio
 Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances
 of Governmental Funds to Statement of Activities (continued)
 For the Year Ended December 31, 2003

Issuance costs are reported as an expenditure when paid in the governmental funds,
 but is accrued on outstanding debt on the statement of net assets.

Unamortized Issuance Costs	\$113,451	
Amortization of Issuance Costs	<u>(11,345)</u>	
		102,106

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	109,561	
Compensated Absences Payable	<u>(74,717)</u>	
		34,844

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.

	<u>502,196</u>	
Change in Net Assets of Governmental Activities		<u><u>\$8,431,303</u></u>

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, 2003

	<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	\$3,665,804	\$3,919,960	\$3,906,599	(\$13,361)
Sales Taxes	16,200,000	17,250,000	17,269,970	19,970
Charges for Services	8,469,898	10,029,288	10,436,210	406,922
Licenses and Permits	2,204,275	2,104,275	2,098,800	(5,475)
Fines and Forfeitures	400,322	490,322	500,780	10,458
Intergovernmental	3,387,677	3,716,677	3,666,427	(50,250)
Interest	2,300,000	1,601,000	1,600,243	(757)
Other	1,006,074	389,074	329,519	(59,555)
Total Revenues	37,634,050	39,500,596	39,808,548	307,952
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	10,020,249	8,914,342	8,381,104	533,238
Judicial	5,228,064	6,415,241	6,231,870	183,371
Public Safety	18,299,234	19,935,645	19,332,340	603,305
Public Works	189,779	236,316	231,298	5,018
Human Services	357,237	421,197	371,878	49,319
Other	45,000	45,000	14,154	30,846
Intergovernmental	882,254	718,419	718,250	169
Total Expenditures	35,021,817	36,686,160	35,280,894	1,405,266
Excess of Revenues Over Expenditures	2,612,233	2,814,436	4,527,654	1,713,218
<u>Other Financing Sources (Uses)</u>				
Advances In	0	6,141	6,141	0
Advances Out	0	(38,200)	(38,200)	0
Transfers In	200,000	200,000	201,632	1,632
Transfers Out	(4,584,075)	(4,775,476)	(4,650,297)	125,179
Total Other Financing Sources (Uses)	(4,384,075)	(4,607,535)	(4,480,724)	126,811
Change in Fund Balance	(1,771,842)	(1,793,099)	46,930	1,840,029
Fund Balance at Beginning of Year	10,814,359	10,814,359	10,814,359	0
Prior Year Encumbrances Appropriated	889,635	889,635	889,635	0
Fund Balance at End of Year	\$9,932,152	\$9,910,895	\$11,750,924	\$1,840,029

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, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Sales Taxes	\$10,336,000	\$10,336,000	\$11,514,537	\$1,178,537
Charges for Services	2,996,000	2,996,000	2,940,903	(55,097)
Licenses and Permits	200,000	200,000	199,185	(815)
Intergovernmental	8,918,500	8,918,500	8,675,518	(242,982)
Other	23,500	23,500	163,348	139,848
Total Revenues	22,474,000	22,474,000	23,493,491	1,019,491
<u>Expenditures</u>				
Current				
Public Works	25,310,848	26,797,533	20,314,510	6,483,023
Excess of Revenues Over (Under) Expenditures	(2,836,848)	(4,323,533)	3,178,981	7,502,514
<u>Other Financing Sources</u>				
Transfers In	530,000	530,000	386,496	(143,504)
Change in Fund Balance	(2,306,848)	(3,793,533)	3,565,477	7,359,010
Fund Balance at Beginning of Year	15,549,708	15,549,708	15,549,708	0
Fund Balance at End of Year	<u>\$13,242,860</u>	<u>\$11,756,175</u>	<u>\$19,115,185</u>	<u>\$7,359,010</u>

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, 2003

	<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	\$6,667,043	\$7,134,753	\$7,128,322	(\$6,431)
Charges for Services	50,000	50,000	172,757	122,757
Intergovernmental	4,260,000	4,260,000	3,346,993	(913,007)
Other	161,000	161,000	53,609	(107,391)
Total Revenues	11,138,043	11,605,753	10,701,681	(904,072)
<u>Expenditures</u>				
Current				
Health	12,281,173	12,881,173	10,948,610	1,932,563
Excess of Revenues				
Under Expenditures	(1,143,130)	(1,275,420)	(246,929)	1,028,491
<u>Other Financing Sources (Uses)</u>				
Transfers In	100	100	0	(100)
Transfers Out	(1,060,000)	(460,000)	0	460,000
Total Other Financing Sources (Uses)	(1,059,900)	(459,900)	0	459,900
Change in Fund Balance	(2,203,030)	(1,735,320)	(246,929)	1,488,391
Fund Balance at Beginning of Year	2,614,754	2,614,754	2,614,754	0
Prior Year Encumbrances Appropriated	223,773	223,773	223,773	0
Fund Balance at End of Year	\$635,497	\$1,103,207	\$2,591,598	\$1,488,391

See accompanying notes to the basic financial statements

Delaware County, Ohio
Statement of Fund Net Assets
Proprietary Funds
December 31, 2003

	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	\$30,251,125	\$1,087,705	\$31,338,830	\$1,686,970
Cash and Cash Equivalents in Segregated Accounts	813,377	0	813,377	0
Investments in Segregated Accounts	16,201,883	0	16,201,883	0
Accounts Receivable	803,776	3,812	807,588	0
Due from Other Governments	0	28,374	28,374	0
Interfund Receivable	0	33,902	33,902	0
Prepaid Items	0	0	0	518,842
Materials and Supplies Inventory	4,022	0	4,022	0
Total Current Assets	48,074,183	1,153,793	49,227,976	2,205,812
<u>Noncurrent Assets</u>				
Unamortized Issuance Costs	581,822	0	581,822	0
Nondepreciable Capital Assets	3,796,863	48,885	3,845,748	0
Depreciable Capital Assets, Net	150,355,587	316,415	150,672,002	0
Total Noncurrent Assets	154,734,272	365,300	155,099,572	0
Total Assets	202,808,455	1,519,093	204,327,548	2,205,812
<u>Liabilities</u>				
<u>Current Liabilities</u>				
Accrued Wages Payable	59,345	10,831	70,176	1,561
Accounts Payable	203,558	7,947	211,505	12,067
Contracts Payable	13,778	0	13,778	0
Due to Other Governments	31,393	3,116	34,509	699
Interfund Payable	30,085	0	30,085	0
Accrued Interest Payable	221,238	1,757	222,995	0
Claims Payable	0	0	0	747,086
Deferred Revenue	547,616	0	547,616	0
Compensated Absences Payable	75,291	4,341	79,632	1,821
Loans Payable	0	30,000	30,000	0
OWDA Loans Payable	412,233	0	412,233	0
General Obligation Bonds Payable	3,650,000	0	3,650,000	0
Total Current Liabilities	5,244,537	57,992	5,302,529	763,234
<u>Long-Term Liabilities</u>				
Compensated Absences Payable	79,814	2,218	82,032	6,045
General Obligation Bonds Payable	57,348,889	0	57,348,889	0
Total Long-Term Liabilities	57,428,703	2,218	57,430,921	6,045
Total Liabilities	62,673,240	60,210	62,733,450	769,279
<u>Net Assets</u>				
Invested in Capital Assets, Net of Related Debt	97,742,039	365,300	98,107,339	0
Restricted for Capital	6,000,000	0	6,000,000	0
Unrestricted	36,393,176	1,093,583	37,486,759	1,436,533
Total Net Assets	\$140,135,215	\$1,458,883	\$141,594,098	\$1,436,533

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, 2003

	Sanitary Engineer	Other Enterprise	Total Enterprise Funds	Governmental Activity - Internal Service Fund
<u>Operating Revenues</u>				
Charges for Services	\$9,055,434	\$499,768	\$9,555,202	\$6,626,825
Licenses and Permits	1,425	0	1,425	0
Other	53,980	7,107	61,087	0
Total Operating Revenues	9,110,839	506,875	9,617,714	6,626,825
<u>Operating Expenses</u>				
Personal Services	1,831,547	173,949	2,005,496	52,037
Fringe Benefits	732,481	50,373	782,854	18,641
Services and Charges	1,977,897	480,984	2,458,881	360,351
Materials and Supplies	679,987	50,220	730,207	479
Claims	0	0	0	5,693,121
Depreciation	5,382,185	93,107	5,475,292	0
Total Operating Expenses	10,604,097	848,633	11,452,730	6,124,629
Operating Income (Loss)	(1,493,258)	(341,758)	(1,835,016)	502,196
<u>Non-Operating Revenues (Expenses)</u>				
Loss on Disposal of Capital Assets	(70,012)	(15,711)	(85,723)	0
Interest Revenue	1,082	0	1,082	0
Operating Grants	0	337,526	337,526	0
Interest Expense	(3,313,829)	(2,538)	(3,316,367)	0
Decrease in Fair Value of Investments	(56,460)	0	(56,460)	0
Total Non-Operating Revenues (Expenses)	(3,439,219)	319,277	(3,119,942)	0
Income (Loss) Before Transfers and Contributions	(4,932,477)	(22,481)	(4,954,958)	502,196
Transfers In	0	27,128	27,128	
Capital Contributions	16,222,637	0	16,222,637	0
Change in Net Assets	11,290,160	4,647	11,294,807	502,196
Net Assets at Beginning of Year	128,845,055	1,454,236	130,299,291	934,337
Net Assets at End of Year	\$140,135,215	\$1,458,883	\$141,594,098	\$1,436,533

See accompanying notes to the basic financial statements

Delaware County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2003

	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	\$8,846,942	\$474,264	\$9,321,206	\$6,626,825
Cash Received from Other Revenues	53,980	7,107	61,087	0
Cash Payments for Personal Services	(1,797,508)	(162,355)	(1,959,863)	(50,404)
Cash Payments for Fringe Benefits	(768,374)	(51,774)	(820,148)	(19,722)
Cash Payments for Services and Charges	(2,206,923)	(482,493)	(2,689,416)	(349,065)
Cash Payments for Materials and Supplies	(712,579)	(49,398)	(761,977)	(492)
Cash Payments for Claims	0	0	0	(5,925,872)
Net Cash Provided by (Used for) Operating Activities	<u>3,415,538</u>	<u>(264,649)</u>	<u>3,150,889</u>	<u>281,270</u>
<u>Cash Flows from Noncapital Financing Activities</u>				
Cash Received from Line of Credit	0	150,000	150,000	0
Cash Payments for Principal on Line of Credit	0	(120,000)	(120,000)	0
Cash Payments for Interest on Line of Credit	0	(781)	(781)	0
Cash Received from Transfers In	0	27,128	27,128	0
Cash Received from Operating Grants	0	309,152	309,152	0
Net Cash Provided by Noncapital Financing Activities	<u>0</u>	<u>365,499</u>	<u>365,499</u>	<u>0</u>
<u>Cash Flows from Capital and Related Financing Activities</u>				
Cash Received from Tap In Fees	9,350,146	0	9,350,146	0
Cash Received from Bonds Issued	11,305,000	0	11,305,000	0
Cash Received from Premium on Bonds Issued	93,881	0	93,881	0
Cash Payments for Issuance Costs	(110,595)	0	(110,595)	0
Cash Payments for Acquisition of Capital Assets	(479,021)	0	(479,021)	0
Cash Payments for Principal on OWDA Loans	(387,019)	0	(387,019)	0
Cash Payments for Interest on OWDA Loans	(51,472)	0	(51,472)	0
Cash Payments for Principal on General Obligation Bonds	(3,790,000)	0	(3,790,000)	0
Cash Payments for Interest on General Obligation Bonds	(3,070,686)	0	(3,070,686)	0
Cash Payment to Bond Escrow Agent	(10,288,287)	0	(10,288,287)	0
Net Cash Provided by Capital and Related Financing Activities	<u>2,571,947</u>	<u>0</u>	<u>2,571,947</u>	<u>0</u>
<u>Cash Flows from Investing Activities</u>				
Cash Received from Interest	1,082	0	1,082	0
Change in Fair Value	20,176	0	20,176	0
Cash Received from Sale of Investments	23,294,196	0	23,294,196	0
Cash Payments for Purchase of Investments	(23,121,174)	0	(23,121,174)	0
Net Cash Flows Provided by Investing Activities	<u>194,280</u>	<u>0</u>	<u>194,280</u>	<u>0</u>
Net Increase in Cash and Cash Equivalents	6,181,765	100,850	6,282,615	281,270
Cash and Cash Equivalents at Beginning of Year	<u>24,882,737</u>	<u>986,855</u>	<u>25,869,592</u>	<u>1,405,700</u>
Cash and Cash Equivalents at End of Year	<u>\$31,064,502</u>	<u>\$1,087,705</u>	<u>\$32,152,207</u>	<u>\$1,686,970</u>

continued

Delaware County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2003

	Sanitary Engineer	Other Enterprise	Total Enterprise Funds	Governmental Activity - Internal Service Fund
Reconciliation of Operating Income (Loss)				
<u>to Net Cash Provided by (Used for) Operating Activities</u>				
Operating Income (Loss)	(\$1,493,258)	(\$341,758)	(\$1,835,016)	\$502,196
Adjustments to Reconcile Operating Income (Loss)				
<u>to Net Cash Provided by (Used for) Operating Activities</u>				
Depreciation	5,382,185	93,107	5,475,292	0
Changes in Assets and Liabilities:				
(Increase) Decrease in Accounts Receivable	(276,051)	3,986	(272,065)	0
Increase in Interfund Receivable	0	(29,490)	(29,490)	0
Increase in Prepaid Items	0	0	0	(518,842)
Increase in Materials and Supplies Inventory	(546)	0	(546)	0
Increase in Accrued Wages Payable	12,171	7,446	19,617	251
Increase in Accounts Payable	12,684	303	12,987	11,273
Decrease in Contracts Payable	(310,218)	0	(310,218)	0
Decrease in Due to Other Governments	(29,516)	(1,401)	(30,917)	(1,081)
Increase (Decrease) in Interfund Payable	30,085	(990)	29,095	0
Increase in Claims Payable	0	0	0	286,091
Increase in Deferred Revenue	66,134	0	66,134	0
Increase in Compensated Absences Payable	21,868	4,148	26,016	1,382
Net Cash Provided by (Used for)				
Operating Activities	<u>\$3,415,538</u>	<u>(\$264,649)</u>	<u>\$3,150,889</u>	<u>\$281,270</u>

Noncash Capital and Related Financing Activity:

In 2003, the Sanitary Engineer enterprise fund received capital assets from developers and tap fee credits, in the amount of \$3,289,391 and \$3,583,100, respectively.

Noncash Investing Activity:

In 2003, there was a decrease in the fair value of investments in the Sanitary Engineer enterprise fund, in the amount of \$34,120.

See accompanying notes to the basic financial statements

Delaware County, Ohio
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2003

Assets

Equity in Pooled Cash and Cash Equivalents	\$16,247,163
Cash and Cash Equivalents in Segregated Accounts	1,454,882
Due from Other Governments	4,053,971
Property Taxes Receivable	184,623,671
Special Assessments Receivable	530,627
	<hr/>
Total Assets	<u><u>\$206,910,314</u></u>

Liabilities

Due to Other Governments	\$204,714,661
Payroll Withholdings	607,112
Undistributed Assets	1,588,541
	<hr/>
Total Liabilities	<u><u>\$206,910,314</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, 2003

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 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 to 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, 2003

Alpha Group of Delaware, Inc. - Alpha Group of Delaware, Inc. (Company) is a legally separate, 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 22)

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 23)

Insurance Pool - The County participates in one insurance pool, the County Commissioners Association Service Corporation. (See Note 24)

Related Organizations - Delaware County officials are responsible for appointing the board members of the Delaware County District Library. (See Note 25)

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 enterprise funds provided they do not conflict with or contradict GASB pronouncements. The County has elected not to apply FASB Statements and Interpretations issued after November 30, 1989, to its business-type activities and enterprise funds. 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, 2003

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, 2003

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 2003. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The County's agency funds account for assets held by the County for political subdivisions in which the County acts as fiscal agent and for taxes, state-levied shared revenues, and fines and forfeitures collected and distributed to other political subdivisions.

C. Measurement Focus

Government-Wide Financial Statements

The government-wide financial statements are prepared using a flow of economic resources measurement focus. All assets and 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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

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 fund 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.

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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

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, 2003, but were levied to finance 2004 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.

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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

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, 2003.

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 2003 was \$1,585,098, which includes \$1,442,865 assigned from other County funds.

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

G. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2003, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

H. Inventory

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

I. 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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

J. Unamortized Issuance Costs/Bond Discount and Premium/Accounting Loss

Issuance costs, bond discounts and premiums, and accounting losses 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 and accounting losses are presented as a reduction to the face amount of bonds payable. Bond premiums are presented as an addition to the face amount of the bonds payable.

K. 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.

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
Machinery and Equipment	5-15 years	5-10 years
Sewer Lines	N/A	70 years

L. 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".

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

M. Compensated Absences

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

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

N. Accrued Liabilities and Long-Term Obligations

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

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the funds. However, compensated absences 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.

O. 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. Net assets restricted for other purposes 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.

P. 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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

Q. 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, and 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.

R. 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.

S. 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.

T. 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.

U. Estimates

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

NOTE 3 - ACCOUNTABILITY

The Storm Water Phase II enterprise fund had deficit net assets, in the amount of \$791. The deficit resulted from adjustments for accrued liabilities. The County is currently determining the fee structure that will be charged to developers of new construction to fund operations.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

NOTE 4 - RESTATEMENT OF NET ASSETS

In prior years, the value of bridges and culverts was calculated incorrectly. Depreciable capital assets increased by \$4,656,662 from \$99,212,916 to \$103,869,578. Accumulated depreciation increased by \$1,981,774, from \$29,135,991 to \$31,117,765. Net assets increased by \$2,674,888, from \$131,221,098 to \$133,895,986.

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, 2003

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	\$1,335,123	\$1,206,526	(\$579,553)
<u>Increases (Decreases) Due To</u>			
Revenue Accruals:			
Accrued 2002, Received in Cash 2003	3,627,947	4,030,305	352,367
Accrued 2003, Not Yet Received in Cash	(3,752,679)	(3,184,445)	(241,957)
Expenditure Accruals:			
Accrued 2002, Paid in Cash 2003	(1,448,266)	(291,816)	(305,270)
Accrued 2003, Not Yet Paid in Cash	1,243,109	1,957,012	391,376
Prepaid Inspection Fees	0	(267,432)	0
Cash Adjustments:			
Unrecorded Activity 2002	463,606	0	502,042
Unrecorded Activity 2003	(397,129)	(2,235)	(367,559)
Prepaid Items	(96,576)	0	1,934
Materials and Supplies Inventory	25,024	176,789	(309)
Nonbudgeted Activity	(4,739)	0	0
Advances - In	6,141	0	0
Advances - Out	(38,200)	0	0
Encumbrances Outstanding at Year End (Budget Basis)	(916,431)	(59,227)	0
Budget Basis	\$46,930	\$3,565,477	(\$246,929)

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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

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:

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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

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

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

At year end, the County had \$252,880 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 \$29,256,503 and the bank balance was \$32,353,068. Of the bank balance \$690,738 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 STAR Ohio 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	\$4,572,669	\$4,572,669	\$4,572,754
Federal Farm Credit Bank Notes	1,225,061	1,225,061	1,225,061
Federal Home Loan Bank Notes	3,775,228	3,775,228	3,775,228
Federal Home Loan Mortgage Corporation Notes	6,038,461	6,038,461	6,038,461
Federal National Mortgage Association Notes	3,975,492	3,975,492	3,975,492
U. S. Treasury Notes	1,927,491	1,927,491	1,927,491
	<u>\$21,514,402</u>	21,514,402	21,514,487
Mutual Funds		86,400	86,400
STAR Ohio		84,301,349	84,301,349
Total Investments		<u>\$105,902,151</u>	<u>\$105,902,236</u>

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

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	\$119,209,651	\$16,201,883
Cash on Hand	(252,880)	0
Investments of the Cash Management Pool		
Repurchase Agreements	(4,572,669)	4,572,669
Federal Home Loan Bank Notes	(350,109)	350,109
Federal Home Loan Mortgage Corporation Notes	(389,741)	389,741
Mutual Funds	(86,400)	86,400
STAR Ohio	(84,301,349)	84,301,349
GASB Statement No. 3	\$29,256,503	\$105,902,151

NOTE 7 - RECEIVABLES

Receivables at December 31, 2003, 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 \$540,000, will not be received within one year. Delinquent special assessments were \$4,921.

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 2003, principal, in the amount of \$302,593, was repaid. Loans outstanding at December 31, 2003, were \$1,208,590. Loans receivable, in the amount of \$928,517, will not be received within one year.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

A summary of the principal items of intergovernmental receivables follows:

	Amount
Governmental Activities	
Major Funds	
General Fund	
Fines and Forfeitures	\$26,624
Local Government	1,308,917
Board of Elections	62,945
Homestead and Rollback	247,551
Grants	111,526
Charges for Services	912
Total General Fund	1,758,475
Auto and Gas	
Gasoline Tax	762,331
Motor Vehicle License Tax	1,847,281
Grants	91,095
Charges for Services	107,486
Total Auto and Gas	2,808,193
Developmental Disabilities	
Homestead and Rollback	441,118
Grants	531,035
Total Developmental Disabilities	972,153
Total Major Funds	5,538,821
Nonmajor Funds	
911	56,834
Job and Family Services	317,699
Children Services	338,116
Road and Bridge	18,072
Dog and Kennel	329
Emergency Management Agency	10,539
Victim Services	54,748
Community Based Corrections	52,945
Drug Court	18,750
Drug Enforcement and Education	299
Community Development Block Grant	10,000

continued

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

	Amount
Nonmajor Funds (continued)	
Child Support Enforcement Agency	\$27,334
Community Services	31,893
Youth Services	119,630
Permanent Improvement	24,755
Issue II	62,316
Total Nonmajor Funds	1,144,259
Total Governmental Activities	\$6,683,080
Business-Type Activities	
Nonmajor Funds	
Delaware Area Transit	\$28,374
Agency Funds	
Library Support	\$1,479,557
Local Government	1,518,606
Auto Tags	550,023
Township Gas	505,785
Total Agency Funds	\$4,053,971

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, 2003

NOTE 9 - 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 2003 represent the collection of 2002 taxes. Real property taxes received in 2003 were levied after October 1, 2002, on the assessed values as of January 1, 2002, the lien date. Assessed values for real property taxes are established by State statute at 35 percent of appraised market value. Real property taxes are payable annually or semiannually. If paid annually, payment is due December 31; if paid semiannually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits alternate payment dates to be established.

Public utility property tax revenues received in 2003 represent the collection of 2002 taxes. Public utility real and tangible personal property taxes received in 2003 became a lien on December 31, 2001, were levied after October 1, 2002, and are collected with real property taxes. Public utility real property is assessed at 35 percent of true value; public utility tangible personal property is currently assessed at varying percentages of true value.

Tangible personal property tax revenues received in 2003 (other than public utility property) represent the collection of 2003 taxes. Tangible personal property taxes received in 2003 were levied after October 1, 2002, on the true value as of December 31, 2002. Tangible personal property is currently assessed at 25 percent of true value for capital assets and 23 percent for inventory. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semiannually. If paid annually, the first payment is due April 30; if paid 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 represents real property, public utility property, and tangible personal property taxes which were measurable as of December 31, 2003, 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 2003 operations.

On the full accrual basis, collectible delinquent real property taxes have been recorded as a receivable and revenue. On the modified accrual basis, the revenue is deferred.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

The full tax rate for all County operations for the year ended December 31, 2003, was \$3.51 per \$1,000 of assessed value. The assessed values of real property, public utility property, and tangible personal property upon which 2003 property tax receipts were based are as follows:

Category	Amount
Real Property	\$3,854,647,180
Public Utility Property	135,698,000
Tangible Personal Property	279,981,303
Total Assessed Value	<u>\$4,270,326,483</u>

NOTE 10 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2003, was as follows:

	Balance January 1, 2003	Additions	Reductions	Balance December 31, 2003
Governmental Activities:				
Nondepreciable Capital Assets				
Land	\$6,209,518	\$947,978	\$0	\$7,157,496
Land Improvements	6,837,217	0	0	6,837,217
Construction in Progress	5,987,263	7,722,435	(125,867)	13,583,831
Total Nondepreciable Capital Assets	<u>19,033,998</u>	<u>8,670,413</u>	<u>(125,867)</u>	<u>27,578,544</u>
Depreciable Capital Assets				
Buildings	39,077,281	1,238,932	0	40,316,213
Improvements Other than Buildings	1,138,531	14,787	0	1,153,318
Roads, Bridges, Culverts, and Traffic Signals	51,681,193	955,283	(64,776)	52,571,700
Machinery and Equipment	11,972,573	1,685,232	(254,123)	13,403,682
Total Depreciable Capital Assets	<u>103,869,578</u>	<u>3,894,234</u>	<u>(318,899)</u>	<u>107,444,913</u>
Less Accumulated Depreciation for				
Buildings	(5,709,838)	(780,290)	0	(6,490,128)
Improvements Other than Buildings	(113,347)	(59,995)	0	(173,342)
Roads, Bridges, Culverts, and Traffic Signals	(18,556,553)	(3,335,914)	35,096	(21,857,371)
Machinery and Equipment	(6,738,027)	(978,776)	143,538	(7,573,265)
Total Accumulated Depreciation	<u>(31,117,765)</u>	<u>(5,154,975)</u>	<u>178,634</u>	<u>(36,094,106)</u>
Total Depreciable Capital Assets, Net	<u>72,751,813</u>	<u>(1,260,741)</u>	<u>(140,265)</u>	<u>71,350,807</u>
Governmental Activities Capital Assets, Net	<u>\$91,785,811</u>	<u>\$7,409,672</u>	<u>(266,132)</u>	<u>\$98,929,351</u>

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

	Balance January 1, 2003	Additions	Reductions	Balance December 31, 2003
Business-Type Activities:				
Nondepreciable Capital Assets				
Land	\$3,496,050	\$217,640	\$0	\$3,713,690
Construction in Progress	37,063	94,995	0	132,058
Total Nondepreciable Capital Assets	<u>3,533,113</u>	<u>312,635</u>	<u>0</u>	<u>3,845,748</u>
Depreciable Capital Assets				
Buildings	73,259,436	83,208	(200,034)	73,142,610
Machinery and Equipment	26,079,171	83,178	(182,387)	25,979,962
Sewer Lines	73,751,638	6,872,491	0	80,624,129
Total Depreciable Capital Assets	<u>173,090,245</u>	<u>7,038,877</u>	<u>(382,421)</u>	<u>179,746,701</u>
Less Accumulated Depreciation for				
Buildings	(7,088,042)	(1,901,156)	130,022	(8,859,176)
Machinery and Equipment	(11,832,394)	(2,408,043)	166,676	(14,073,761)
Sewer Lines	(4,975,669)	(1,166,093)	0	(6,141,762)
Total Accumulated Depreciation	<u>(23,896,105)</u>	<u>(5,475,292)</u>	<u>296,698</u>	<u>(29,074,699)</u>
Total Depreciable Capital Assets, Net	<u>149,194,140</u>	<u>1,563,585</u>	<u>(85,723)</u>	<u>150,672,002</u>
Business-Type Activities Capital Assets, Net	<u>\$152,727,253</u>	<u>\$1,876,220</u>	<u>(\$85,723)</u>	<u>\$154,517,750</u>

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General Government	
Legislative and Executive	\$533,827
Judicial	86,312
Public Safety	
911	108,045
Emergency Medical Services	232,174
Sheriff	301,873
Other Public Safety	40,149
Public Works	3,625,633
Health	116,647
Human Services	
Job and Family Services	92,473
Child Support Enforcement	10,571
Other Human Services	2,356
Intergovernmental	4,915
Total Depreciation Expense - Governmental Activities	<u>\$5,154,975</u>

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

NOTE 11 - INTERFUND RECEIVABLES/PAYABLES

At December 31, 2003, the General Fund had an interfund receivable, in the amount of \$65,850, to provide cash flow resources until the receipt of grant moneys and for services provided by the General Fund to the Developmental Disabilities special revenue fund and other governmental funds, in the amount of \$2,465 and \$63,385, respectively.

The Auto and Gas special revenue fund had an interfund receivable, in the amount of \$30,575, for services provided to the General Fund and Sanitary Engineer enterprise fund, in the amount of \$11,952 and \$18,623, respectively.

Other governmental funds had an interfund receivable, in the amount of \$10,807, from the General Fund for services provided.

Other enterprise funds had an interfund receivable, in the amount of \$33,902, for services provided to the Developmental Disabilities special revenue fund, other governmental funds, and the Sanitary Engineer enterprise fund, in the amount of \$666, \$21,774, and \$11,462, respectively.

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

NOTE 12 - 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. An excess policy insures claims exceeding these self-insured retentions. The County also carries an aggregate excess loss fund of \$1,000,000 that begins once the County has incurred \$850,000 in self-insured retentions. 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 2003, 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 \$11,615 in reimbursements from other insurance companies during 2003.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

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 2003 were \$355 for single coverage and \$920 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. Settled claims have not exceeded the total stop loss coverage in any of the last three years.

In 2004, the County changed third-party administrators and was required to remit a prepayment in December 2003 for claims to be paid in 2004, in the amount of \$518,842. This amount is reported as a prepaid item on the Statement of Fund Net Assets. The liability for unpaid claims of \$747,086 reported in the Health Insurance internal service fund at December 31, 2003, is based on the existing unpaid claims and an estimate for incurred but unreported claims at year end. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses.

Changes in the fund's claims liability in 2002 and 2003 were:

	Balance at Beginning of Year	Current Year Claims and Changes in Estimates	Claim Payments	Balance at Year End
2002	\$560,361	\$3,872,043	\$3,971,409	\$460,995
2003	460,995	5,693,121	5,407,030	747,086

C. Workers' Compensation

For 2003, 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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

NOTE 13 - SIGNIFICANT CONTRACTUAL COMMITMENTS

The County has outstanding contracts for professional services and construction. The following amounts remain on these contracts as of December 31, 2003:

Vendor	Contract Amount	Amount Paid as of 12/31/03	Outstanding Balance
Kokosing Construction	\$809,947	\$723,265	\$86,682
MKC Associates	525,000	171,047	353,953
Shelly & Sands, Inc.	2,955,724	550,392	2,405,332
University of Cincinnati	113,406	112,455	951
E. L. Robinson Engineering Co.	657,029	27,563	629,466
The Ruhlin Company	9,406,675	9,013,374	393,301

NOTE 14 - DEFINED BENEFIT PENSION PLANS

A. Ohio Public Employees Retirement System

The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the member-directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The combined plan is a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and a defined contribution plan. Under the combined plan, employer contributions are invested by OPERS to provide a formula retirement benefit similar to the traditional plan benefit. Member contributions, whose investment is self-directed by the member, accumulate retirement assets in a manner similar to the member-directed plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional and combined plans. Members of the member-directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided 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.

For the year ended December 31, 2003, members of all three plans, except those in law enforcement or public safety participating in the traditional plan, were required to contribute 8.5 percent of their annual covered salary to fund pension obligations. Members participating in the traditional plan, who were in law enforcement, contributed 10.1 percent of their annual covered salary; members in public safety contributed 9 percent. The County's contribution rate for pension benefits for 2003 was 8.55 percent, except for those plan members in law enforcement or public safety. For those classifications, the County's pension contributions were 11.7 percent of covered payroll. The Ohio Revised Code provides statutory authority for member and employer contributions.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

The County's required contribution for pension obligations to the traditional and combined plans for the years ended December 31, 2003, 2002, and 2001 were \$2,956,749, \$2,750,051, and \$2,681,958, respectively; 90 percent has been contributed for 2003 and 100 percent has been contributed for 2002 and 2001. The unpaid contribution for 2003, in the amount of \$239,500, is recorded as a liability. Contributions to the member-directed plan for 2003 were \$54,040 made by the County and \$33,900 made by plan members.

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 to members and death and survivor benefits to 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.

New members have a choice of three retirement plans, a Defined Benefit Plan (DBP), a Defined Contribution Plan (DCP), and a Combined Plan (CP). The DBP offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service or on an allowance based on member contributions and earned interest matched by STRS funds multiplied by an actuarially determined annuity factor. The DCP allows members to place all of their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age fifty and termination of employment. The CP offers features of both the DBP and DCP. In the CP, member contributions are invested by the member and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DBP. DCP and CP members will transfer to the DBP during their fifth year of membership unless they permanently select the DCP or CP. Existing members with less than five years of service credit as of June 30, 2001, were given the option of making a one time irrevocable decision to transfer their account balance from the existing DBP into the DCP or CP. This option expired on December 31, 2001.

A DBP or CP member with five or more years of credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for survivor benefits. Members in the DCP who become disabled are entitled only to their account balance. If a member dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

For the year ended December 31, 2003, plan members were required to contribute 9.3 percent of their annual covered salary and the County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers.

The County's required contribution for pension obligations for the DBP for the years ended December 31, 2003, 2002, and 2001 was \$55,765, \$46,361, and \$44,032, respectively; 98 percent has been contributed for fiscal year 2003 and 100 percent has been contributed for fiscal years 2002 and 2001. There were no contributions for the DCP and CP for the fiscal year ended June 30, 2003.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

NOTE 15 - 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 with either the traditional or combined plans. Health care coverage for disability recipients and primary survivor recipients is available. Members of the member-directed plan do not qualify for postretirement health care coverage. The health care coverage provided by OPERS is considered an Other Postemployment Benefit (OPB) 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 the traditional or combined plans is set aside for the funding of postretirement health care based on authority granted by State statute. The 2003 employer contribution rate was 13.55 percent of covered payroll (16.7 percent for law enforcement and public safety); 5.00 percent was the portion used to fund health care.

Benefits are advance-funded using the entry age normal actuarial cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2002, include a rate of return on investments of 8 percent, an annual increase in active employee total payroll of 4 percent compounded annually (assuming no change in the number of active employees), and an additional increase in total payroll of between .5 percent and 6.3 percent based on additional annual pay increases. Health care premiums were assumed to increase 4 percent annually.

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 annually.

The number of active contributing participants in the traditional and combined plans was 364,881. Actual employer contributions for 2003 which were used to fund postemployment benefits was \$1,670,175. The actual contribution and the actuarial required contribution amounts are the same. OPERS's net assets available for the payment of benefits at December 31, 2002 (the latest information available), was \$10 billion. The actuarial accrued liability and the unfunded actuarial accrued liability were \$18.7 billion and \$8.7 billion, respectively.

In December 2001, the OPERS Board adopted the Health Care "Choices" Plan. The Choices Plan will be offered to all persons newly hired in an OPERS covered position after January 1, 2003, with no prior service credit accumulated toward health care coverage. The Choices Plan will incorporate a cafeteria approach offering a broader range of health care options. The Choices Plan uses a graded scale from ten to thirty years to calculate a monthly health care benefit. This is in contrast to the ten-year "cliff" eligibility standard for the present Plan.

The benefit recipient will be free to select the option that best meets their needs. Recipients will fund health care costs in excess of their monthly health care benefit. The Choices Plan will also offer a spending account feature enabling the benefit recipient to apply their allowance toward specific medical expenses, much like a medical spending account.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

B. State Teachers Retirement System

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

The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. By law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. For the fiscal year ended June 30, 2003, the Board allocated employer contributions equal to 1 percent of covered payroll to the Health Care Reserve Fund. For the County, this amount was \$4,290.

STRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund was \$3,011 million at June 30, 2002 (the latest information available). For the fiscal year ended June 30, 2002, net health care costs paid by STRS were \$354,697,000, and STRS had 105,300 eligible benefit recipients.

NOTE 16 - 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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

NOTE 17 - LOANS PAYABLE

In 2003, the Delaware Area Transit Authority (DATA) established a line of credit through a local financial institution for cash flow purposes, in the amount of \$150,000. During the year, DATA drew down the entire line of credit and paid back \$120,000 at an interest rate of 4 percent. As of December 31, 2003, the Delaware Area Transit enterprise fund had an outstanding loan balance of \$30,000 which will be paid within the year.

NOTE 18 - LONG-TERM OBLIGATIONS

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

	<u>Original Issue Date</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>
General Obligation Bonds			
1997 Capital Facilities	1997	4.0 - 4.8%	\$5,000,000
2000 Capital Facilities	2000	4.95 - 6.0	16,115,000
2003 Capital Facilities	2003	1.2 - 3.5	23,305,000
1995 Sewer Improvement	1995	4.3 - 5.5	23,145,000
1999 Sewer Improvements	1999	3.3 - 5.05	57,550,000
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, 2003

The County's long-term obligations activity for the year ended December 31, 2003, was as follows:

	Balance January 1, 2003	Additions	Reductions	Balance December 31, 2003	Due Within One Year
<u>Governmental Activities</u>					
General Obligation Bonds					
1997 Capital Facilities	\$4,440,000	\$0	\$170,000	\$4,270,000	\$185,000
2000 Capital Facilities	15,490,000	0	340,000	15,150,000	360,000
2003 Capital Facilities	0	12,000,000	0	12,000,000	1,085,000
Premium	0	113,451	11,345	102,106	0
Total General Obligation Bonds	19,930,000	12,113,451	521,345	31,522,106	1,630,000
Special Assessment Bonds					
1999 Road Improvements	725,000	0	90,000	635,000	95,000
Other Long-Term Obligations					
Compensated Absences Payable	1,940,524	114,494	38,395	2,016,623	1,050,358
Total Governmental Activities	<u>\$22,595,524</u>	<u>\$12,227,945</u>	<u>\$649,740</u>	<u>\$34,173,729</u>	<u>\$2,775,358</u>
<u>Business-Type Activities</u>					
General Obligation Bonds					
1995 Sewer Improvement	\$12,705,000	\$0	\$11,320,000	\$1,385,000	\$675,000
Bond Discount	(168,783)	168,783	0	0	0
1999 Sewer Improvements	51,880,000	0	1,990,000	49,890,000	2,050,000
Bond Discount	(866,402)	33,233	0	(833,169)	0
2003 Capital Facilities	0	6,000,000	0	6,000,000	540,000
Bond Premium	0	56,780	5,678	51,102	0
2003 Capital Facilities Refunding	0	5,305,000	0	5,305,000	385,000
Accounting Loss	0	(829,962)	0	(829,962)	0
Bond Premium	0	37,101	6,183	30,918	0
Total General Obligation Bonds	63,549,815	10,770,935	13,321,861	60,998,889	3,650,000
OWDA Loans Payable	799,252	0	387,019	412,233	412,233
Compensated Absences Payable	135,648	28,949	2,933	161,664	79,632
Total Business-Type Activities	<u>\$64,484,715</u>	<u>\$10,799,884</u>	<u>\$13,711,813</u>	<u>\$61,572,786</u>	<u>\$4,141,865</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, 2003

As of December 31, 2003, the County had unexpended bond proceeds related to the 2003 Capital Facilities general obligation bonds for the county-wide radio communication system and installation of sewer lines, in the amount of \$10,831,596 and \$6,000,000, respectively. There was also \$1,168,404 in expenditures for items not capitalized.

On December 1, 2003, the County issued \$5,305,000 in general obligation refunding bonds with interest rates of 1.2 percent to 3.5 percent, to refund \$9,520,000 of the 1995 Sewer Improvement general obligation bonds. The Sanitary Engineer enterprise fund contributed \$5,000,000 to the defeasance of the bonds. The net proceeds and County contributions of \$10,288,287 (after payment of \$53,815 in underwriting fees, insurance, and other issuance costs) were used to purchase U. S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded general obligation bonds. As a result, \$9,520,000 of the 1995 Sewer Improvement general obligation bonds are considered to be defeased and the liability for those bonds will be removed from the County's long-term obligations.

Although the advance refunding will result in the recognition of an accounting loss of \$995,955 for the year ended December 31, 2003, the County in effect lowered its aggregated debt service payments by \$2,686,608 over the next six years and obtained an economic gain (difference between the present values of the old and new debt service payments) of \$837,559.

At December 31, 2003, \$9,520,000 of the refunded bonds was outstanding and is considered defeased by assets held in an irrevocable trust, in the amount of \$10,288,287. Accordingly, the trust account assets and the liability for the defeased bonds are not included on the County's financial statements.

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

Year	Mandatory Redemption Amounts		
	1997 Capital Facilities	2000 Capital Facilities	1999 Sewer Improvements
2011	\$325,000	\$0	\$0
2012	350,000	0	0
2013	375,000	0	0
2014	400,000	650,000	0
2015	425,000	655,000	0
2016	455,000	0	0
2017	205,000	745,000	0
2018	0	785,000	0
2019	0	835,000	2,500,000
2020	0	0	2,645,000
2021	0	950,000	2,795,000
2022	0	1,000,000	2,950,000
2023	0	1,060,000	3,115,000
2024	0	1,120,000	0

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

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, in integral multiples of \$5,000 plus accrued interest to the redemption date. The date each bond may be called and the redemption prices, expressed as percentages of the principal amount redeemed, are set forth below:

Redemption Dates	Redemption Dates (All Inclusive)		
	1997 Capital Facilities	2000 Capital Facilities	1999 Sewer Improvements
December 1, 2005 to November 20, 2006			
December 1, 2006 and thereafter			
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.

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, Community Based Corrections, Drug Court, 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 \$73,838,162 at December 31, 2003.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

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

Year	Governmental Activities			
	General Obligation Bonds		Special Assessments Bonds	
	Principal	Interest	Principal	Interest
2004	\$1,630,000	1,456,200	\$95,000	\$30,317
2005	1,685,000	1,416,413	100,000	25,948
2006	1,755,000	1,357,140	100,000	21,247
2007	1,815,000	1,293,682	105,000	16,498
2008	1,870,000	1,235,385	115,000	11,458
2009-2013	10,630,000	5,017,199	120,000	5,880
2014-2018	5,015,000	2,983,625	0	0
2019-2023	4,730,000	1,578,812	0	0
2024-2025	2,290,000	207,600	0	0
	<u>\$31,420,000</u>	<u>\$16,546,056</u>	<u>\$635,000</u>	<u>\$111,348</u>

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

Year	Business-Type Activities			
	General Obligation Bonds		OWDA Loans	
	Principal	Interest	Principal	Interest
2004	\$3,650,000	\$2,654,850	\$412,233	\$26,257
2005	3,760,000	2,528,350	0	0
2006	3,885,000	2,387,530	0	0
2007	3,985,000	2,263,068	0	0
2008	4,100,000	2,130,680	0	0
2009-2013	14,115,000	8,661,577	0	0
2014-2018	11,795,000	5,996,702	0	0
2019-2023	14,005,000	2,848,812	0	0
2024-2024	3,285,000	156,038	0	0
	<u>\$62,580,000</u>	<u>\$29,627,607</u>	<u>\$412,233</u>	<u>\$26,257</u>

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

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, 2003, \$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, 2003, \$13,275,000 of these bonds was outstanding.

In 2003, the County issued one series of Economic Development Revenue bonds, in the amount of \$4,590,000. The proceeds were used for the acquisition of land and existing buildings and structures in Liberty Township for the Columbus Zoological Park Association. 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, 2003, \$4,590,000 of these bonds was outstanding.

NOTE 19 - INTERFUND TRANSFERS

During 2003, the General Fund made transfers to the Auto and Gas special revenue fund, to other governmental funds, and to other enterprise funds, in the amount of \$36,496, \$2,926,673, and \$27,128, respectively, to subsidize various programs in other funds. Nonmajor governmental funds made transfers to the General Fund, the Auto and Gas special revenue fund, and to other governmental funds, in the amount of \$212,144, \$350,000, and \$864,365, 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 20 - DELAWARE CREATIVE HOUSING, INC.

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

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 outstanding 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.

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, 2003, follows:

	Balance January 1, 2003	Additions	Reductions	Balance December 31, 2003
Nondepreciable Capital Assets				
Land	\$176,669	\$25,102	\$0	\$201,771
Construction in Progress	0	142,321	0	142,321
Total Nondepreciable Capital Assets	176,669	167,423	0	344,092
Depreciable Capital Assets				
Buildings	541,474	0	0	541,474
Building Improvements	108,560	0	0	108,560
Furniture	4,315	0	0	4,315
Total Depreciable Capital Assets	654,349	0	0	654,349
Less Accumulated Depreciation for				
Buildings	(87,666)	(13,538)	0	(101,204)
Building Improvements	(27,464)	(7,249)	0	(34,713)
Furniture	(2,540)	(410)	0	(2,950)
Total Accumulated Depreciation	(117,670)	(21,197)	0	(138,867)
Total Depreciable Capital Assets, Net	536,679	(21,197)	0	515,482
Total Capital Assets, Net	\$713,348	\$146,226	\$0	\$859,574

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 \$82,870 in 2003. The County also contributed \$194,373 in capital grants for the purchase and improvement of real estate in 2003.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

Long-Term Debt - DCH had the following long-term obligations at December 31, 2003:

	Balance January 1, 2003	Additions	Reductions	Balance December 31, 2003	Due Within One Year
Delaware County Bank 4.75%	\$78,758	\$0	\$4,962	\$73,796	\$5,410
Delaware County Bank 4.75%	336	0	336	0	0
Total Bank Loans	<u>\$79,094</u>	<u>\$0</u>	<u>\$5,298</u>	<u>\$73,796</u>	<u>\$5,410</u>

The future annual debt service requirements are as follows:

Year	Principal	Interest
2004	\$5,410	\$4,984
2005	5,801	4,593
2006	6,220	4,174
2007	6,670	3,724
2008	7,152	3,242
2009-2013	42,543	7,671
	<u>\$73,796</u>	<u>\$28,388</u>

NOTE 21 - 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).

During 2003, the Company obtained complete interest in Adfinium, LLC (Adfinium). Adfinium has been included as a blended component unit of the Company for the year ended December 31, 2003.

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, 2003, total uninsured cash approximated \$600,000.

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, 2003, consisted of a money market fund, certificates of deposit, and mutual funds, in the amount of \$1,009,111, reported at fair value. Net unrealized loss for 2003 was \$87,000.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

Receivables - The Company receives approximately 88 percent of its revenue from four customers. The most significant contract is with the Delaware County Board of Developmental Disabilities, including Alpha Group Rehabilitation revenues. Receivables from these customers aggregated \$99,474 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, 2003, follows:

	Balance January 1, 2003	Additions	Reductions	Balance December 31, 2003
Depreciable Capital Assets				
Buildings	\$50,483	\$1,993	\$0	\$52,476
Machinery and Equipment	176,216	13,689	30,329	159,576
Vehicles	127,550	37,411	0	164,961
Total Depreciable Capital Assets	<u>354,249</u>	<u>53,093</u>	<u>30,329</u>	<u>377,013</u>
Less Accumulated Depreciation for				
Buildings	(18,656)	(2,456)	0	(21,112)
Machinery and Equipment	(133,600)	(20,546)	29,200	(124,946)
Vehicles	(115,410)	(8,875)	0	(124,285)
Total Accumulated Depreciation	<u>(267,666)</u>	<u>(31,877)</u>	<u>29,200</u>	<u>(270,343)</u>
Total Capital Assets, Net	<u>\$86,583</u>	<u>\$21,216</u>	<u>\$1,129</u>	<u>\$106,670</u>

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

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 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 \$234,000 for the year ended December 31, 2003. 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 2004. The payout was based on certain requirements including prior years services. Any additional payments beyond 2004 would need to be approved by the Board. The total expense to be incurred during the first quarter of 2004 cannot exceed \$55,000.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

NOTE 22 - 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 \$3,884,340 in property taxes for the Board during 2003. 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 2003, 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 23 - 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, 2003

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 2003, Delaware County contributed \$786,504 for the Center's operations which represents 45.5 percent of total contributions.

NOTE 24 - 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 25 - 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, 2003

NOTE 26 - 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, 2003, to December 31, 2003, 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.

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Delaware County, Ohio
Combining Statements - Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources (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	Child Support Enforcement Agency
Educational Service Center	Help America Vote
Joint Economic Development	Recorder
Litter	Court
Children Trust	Indigent Driver
Community Development Block Grant	Legal Research
DRETAC Prosecutor	

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.

continued

Delaware County, Ohio

Nonmajor Capital Projects Funds (continued)

EMS

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

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.

Radio Communication

To account for bond proceeds used to purchase and install a county-wide communication system.

Delaware County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2003

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$12,682,949	\$19,668,815	\$32,351,764
Cash and Cash Equivalents in Segregated Accounts	260	0	260
Accounts Receivable	0	0	0
Accrued Interest Receivable	5,379	0	5,379
Due from Other Governments	1,057,188	87,071	1,144,259
Interfund Receivable	10,807	0	10,807
Prepaid Items	41,751	0	41,751
Materials and Supplies Inventory	23,136	0	23,136
Property Taxes Receivable	914,420	369,452	1,283,872
Loans Receivable	1,208,590	0	1,208,590
Special Assessments Receivable	557,478	653,077	1,210,555
Total Assets	\$16,501,958	\$20,778,415	\$37,280,373
<u>Liabilities</u>			
Accrued Wages Payable	\$186,484	\$0	\$186,484
Accounts Payable	548,705	68,133	616,838
Contracts Payable	0	149,132	149,132
Due to Other Governments	569,789	0	569,789
Interfund Payable	85,159	0	85,159
Deferred Revenue	2,308,708	1,047,284	3,355,992
Total Liabilities	3,698,845	1,264,549	4,963,394
<u>Fund Balance</u>			
Reserved for Encumbrances	554,113	276,009	830,122
Reserved for Loans Receivable	928,517	0	928,517
Unreserved, Reported in:			
Special Revenue Funds	11,320,483	0	11,320,483
Capital Projects Funds	0	19,237,857	19,237,857
Total Fund Balances	12,803,113	19,513,866	32,316,979
Total Liabilities and Fund Balances	\$16,501,958	\$20,778,415	\$37,280,373

Delaware County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2003

	Real Estate Assessment	County Reserve	911	Ditch Maintenance
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$2,368,620	\$2,213,377	\$988,453	\$1,090,986
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accrued Interest Receivable	0	0	0	0
Due from Other Governments	0	0	56,834	0
Interfund Receivable	0	0	0	0
Prepaid Items	981	0	13,222	0
Materials and Supplies Inventory	6,670	0	427	2,426
Property Taxes Receivable	0	0	914,420	0
Loans Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	557,478
Total Assets	\$2,376,271	\$2,213,377	\$1,973,356	\$1,650,890
<u>Liabilities</u>				
Accrued Wages Payable	\$18,159	\$0	\$15,292	\$0
Accounts Payable	51,166	0	26,718	646
Due to Other Governments	456,604	0	6,083	0
Interfund Payable	0	0	0	0
Deferred Revenue	0	0	971,254	557,478
Total Liabilities	525,929	0	1,019,347	558,124
<u>Fund Balance</u>				
Reserved for Encumbrances	49,976	0	63,207	0
Reserved for Loans Receivable	0	0	0	0
Unreserved	1,800,366	2,213,377	890,802	1,092,766
Total Fund Balances	1,850,342	2,213,377	954,009	1,092,766
Total Liabilities and Fund Balances	\$2,376,271	\$2,213,377	\$1,973,356	\$1,650,890

continued

Delaware County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2003

	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	\$455,379	\$317,003	\$1,513,896	\$588,556
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accrued Interest Receivable	0	0	5,379	0
Due from Other Governments	317,699	338,116	0	0
Interfund Receivable	10,807	0	0	0
Prepaid Items	1,047	0	0	0
Materials and Supplies Inventory	1,215	0	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	1,166,465	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$786,147</u>	<u>\$655,119</u>	<u>\$2,685,740</u>	<u>\$588,556</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$79,955	\$0	\$0	\$1,326
Accounts Payable	30,334	235,940	43,612	0
Due to Other Governments	72,331	675	0	532
Interfund Payable	20,760	1,055	0	0
Deferred Revenue	317,699	272,038	5,318	0
Total Liabilities	<u>521,079</u>	<u>509,708</u>	<u>48,930</u>	<u>1,858</u>
<u>Fund Balance</u>				
Reserved for Encumbrances	202,059	116	107,168	0
Reserved for Loans Receivable	0	0	928,517	0
Unreserved	63,009	145,295	1,601,125	586,698
Total Fund Balances	<u>265,068</u>	<u>145,411</u>	<u>2,636,810</u>	<u>586,698</u>
Total Liabilities and Fund Balances	<u>\$786,147</u>	<u>\$655,119</u>	<u>\$2,685,740</u>	<u>\$588,556</u>

Title Administration	Road and Bridge	Other Public Safety	Other	Total
\$762,530	\$217,943	\$640,169	\$1,526,037	\$12,682,949
200	0	25	35	260
0	0		0	5,379
0	18,072	289,133	37,334	1,057,188
0	0	0	0	10,807
0	0	0	26,501	41,751
0	0	6,328	6,070	23,136
0	0	0	0	914,420
0	0	0	42,125	1,208,590
0	0	0	0	557,478
<u>\$762,730</u>	<u>\$236,015</u>	<u>\$935,655</u>	<u>\$1,638,102</u>	<u>\$16,501,958</u>
\$6,877	\$1,494	\$26,934	\$36,447	\$186,484
466	0	70,779	89,044	548,705
2,864	665	12,588	17,447	569,789
2,226	0	38,200	22,918	85,159
0	0	184,921	0	2,308,708
<u>12,433</u>	<u>2,159</u>	<u>333,422</u>	<u>165,856</u>	<u>3,698,845</u>
0	276	24,114	107,197	554,113
0	0	0	0	928,517
<u>750,297</u>	<u>233,580</u>	<u>578,119</u>	<u>1,365,049</u>	<u>11,320,483</u>
<u>750,297</u>	<u>233,856</u>	<u>602,233</u>	<u>1,472,246</u>	<u>12,803,113</u>
<u>\$762,730</u>	<u>\$236,015</u>	<u>\$935,655</u>	<u>\$1,638,102</u>	<u>\$16,501,958</u>

Delaware County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2003

	Permanent Improvement	EMS	County Drainage	20/20
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$528,944	\$1,117,667	\$69,488	\$7,001,717
Due from Other Governments	24,755	0	0	0
Property Taxes Receivable	369,452	0	0	0
Special Assessments Receivable	0	0	18,077	0
Total Assets	<u>\$923,151</u>	<u>\$1,117,667</u>	<u>\$87,565</u>	<u>\$7,001,717</u>
<u>Liabilities</u>				
Accounts Payable	\$27,863	\$0	\$0	\$40,270
Contracts Payable	86,816	0	0	0
Deferred Revenue	394,207	0	18,077	0
Total Liabilities	<u>508,886</u>	<u>0</u>	<u>18,077</u>	<u>40,270</u>
<u>Fund Balance</u>				
Reserved for Encumbrances	82,028	2,768	12,919	178,294
Unreserved	332,237	1,114,899	56,569	6,783,153
Total Fund Balances	<u>414,265</u>	<u>1,117,667</u>	<u>69,488</u>	<u>6,961,447</u>
Total Liabilities and Fund Balances	<u>\$923,151</u>	<u>\$1,117,667</u>	<u>\$87,565</u>	<u>\$7,001,717</u>

Issue II	Roadway	Radio Communication	Total
\$2,280	\$117,123	\$10,831,596	\$19,668,815
62,316	0	0	87,071
0	0	0	369,452
0	635,000	0	653,077
<u>\$64,596</u>	<u>\$752,123</u>	<u>\$10,831,596</u>	<u>\$20,778,415</u>
\$0	\$0	\$0	\$68,133
62,316	0	0	149,132
0	635,000	0	1,047,284
<u>62,316</u>	<u>635,000</u>	<u>0</u>	<u>1,264,549</u>
0	0	0	276,009
2,280	117,123	10,831,596	19,237,857
<u>2,280</u>	<u>117,123</u>	<u>10,831,596</u>	<u>19,513,866</u>
<u>\$64,596</u>	<u>\$752,123</u>	<u>\$10,831,596</u>	<u>\$20,778,415</u>

Delaware County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2003

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Revenues</u>			
Property Taxes	\$897,640	\$378,617	\$1,276,257
Payment in Lieu of Taxes	0	39,374	39,374
Special Assessments	492,649	101,853	594,502
Charges for Services	3,618,639	0	3,618,639
Licenses and Permits	167,635	0	167,635
Fines and Forfeitures	259,451	0	259,451
Intergovernmental	9,446,208	462,141	9,908,349
Interest	67,975	41,332	109,307
Other	668,917	22,874	691,791
Total Revenues	<u>15,619,114</u>	<u>1,046,191</u>	<u>16,665,305</u>
<u>Expenditures</u>			
Current			
General Government			
Legislative and Executive	4,226,119	0	4,226,119
Judicial	55,168	0	55,168
Public Safety	2,914,474	0	2,914,474
Public Works	384,840	0	384,840
Health	104,832	0	104,832
Human Services	9,690,044	0	9,690,044
Capital Outlay	0	3,966,025	3,966,025
Debt Service			
Principal Retirement	0	90,000	90,000
Interest and Fiscal Charges	0	34,368	34,368
Issuance Costs	0	113,451	113,451
Total Expenditures	<u>17,375,477</u>	<u>4,203,844</u>	<u>21,579,321</u>
Excess of Revenues Under Expenditures	<u>(1,756,363)</u>	<u>(3,157,653)</u>	<u>(4,914,016)</u>
<u>Other Financing Sources (Uses)</u>			
Bonds Issued	0	12,000,000	12,000,000
Premium on Bonds Issued	0	113,451	113,451
Transfers In	3,019,948	771,090	3,791,038
Transfers Out	<u>(1,415,997)</u>	<u>(10,512)</u>	<u>(1,426,509)</u>
Total Other Financing Sources (Uses)	<u>1,603,951</u>	<u>12,874,029</u>	<u>14,477,980</u>
Change in Fund Balances	(152,412)	9,716,376	9,563,964
Fund Balances at Beginning of Year	<u>12,955,525</u>	<u>9,797,490</u>	<u>22,753,015</u>
Fund Balances at End of Year	<u>\$12,803,113</u>	<u>\$19,513,866</u>	<u>\$32,316,979</u>

Delaware County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2003

	Real Estate Assessment	County Reserve	911	Ditch Maintenance
Revenues				
Property Taxes	\$0	\$0	\$897,640	\$0
Special Assessments	0	0	0	492,649
Charges for Services	1,757,121	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	0	107,675	0
Interest	0	0	0	0
Other	69	0	500	0
Total Revenues	<u>1,757,190</u>	<u>0</u>	<u>1,005,815</u>	<u>492,649</u>
Expenditures				
Current				
General Government				
Legislative and Executive	1,846,682	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	1,076,808	0
Public Works	0	0	0	156,519
Health	0	0	0	0
Human Services	0	0	0	0
Total Expenditures	<u>1,846,682</u>	<u>0</u>	<u>1,076,808</u>	<u>156,519</u>
Excess of Revenues Over (Under) Expenditures	<u>(89,492)</u>	<u>0</u>	<u>(70,993)</u>	<u>336,130</u>
Other Financing Sources (Uses)				
Transfers In	0	100,000	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>100,000</u>	<u>0</u>	<u>0</u>
Change in Fund Balances	(89,492)	100,000	(70,993)	336,130
Fund Balances at Beginning of Year	<u>1,939,834</u>	<u>2,113,377</u>	<u>1,025,002</u>	<u>756,636</u>
Fund Balances at End of Year	<u><u>\$1,850,342</u></u>	<u><u>\$2,213,377</u></u>	<u><u>\$954,009</u></u>	<u><u>\$1,092,766</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, 2003

	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	1,506	0	0	219,767
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	5,148,212	1,454,412	0	0
Interest	0	0	67,445	0
Other	304,390	279,435	29,561	0
Total Revenues	<u>5,454,108</u>	<u>1,733,847</u>	<u>97,006</u>	<u>219,767</u>
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	0	0	511,509	65,037
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	6,444,463	2,034,886	0	0
Total Expenditures	<u>6,444,463</u>	<u>2,034,886</u>	<u>511,509</u>	<u>65,037</u>
Excess of Revenues Over (Under) Expenditures	<u>(990,355)</u>	<u>(301,039)</u>	<u>(414,503)</u>	<u>154,730</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	1,086,481	800,000	0	0
Transfers Out	0	(864,365)	0	0
Total Other Financing Sources (Uses)	<u>1,086,481</u>	<u>(64,365)</u>	<u>0</u>	<u>0</u>
Change in Fund Balances	96,126	(365,404)	(414,503)	154,730
Fund Balances at Beginning of Year	<u>168,942</u>	<u>510,815</u>	<u>3,051,313</u>	<u>431,968</u>
Fund Balances at End of Year	<u><u>\$265,068</u></u>	<u><u>\$145,411</u></u>	<u><u>\$2,636,810</u></u>	<u><u>\$586,698</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		\$897,640
0	0	0	0	492,649
516,165	0	215,185	908,895	3,618,639
0	0	167,635	0	167,635
0	235,806	21,895	1,750	259,451
0	0	1,237,015	1,498,894	9,446,208
0	0	0	530	67,975
0	0	47,847	7,115	668,917
<u>516,165</u>	<u>235,806</u>	<u>1,689,577</u>	<u>2,417,184</u>	<u>15,619,114</u>
482,159	0	0	1,320,732	4,226,119
0	0	0	55,168	55,168
0	0	1,837,666	0	2,914,474
0	109,360	0	118,961	384,840
0	0	0	104,832	104,832
0	0	0	1,210,695	9,690,044
<u>482,159</u>	<u>109,360</u>	<u>1,837,666</u>	<u>2,810,388</u>	<u>17,375,477</u>
<u>34,006</u>	<u>126,446</u>	<u>(148,089)</u>	<u>(393,204)</u>	<u>(1,756,363)</u>
0	0	186,879	846,588	3,019,948
<u>(200,000)</u>	<u>(350,000)</u>	<u>(1,632)</u>	<u>0</u>	<u>(1,415,997)</u>
<u>(200,000)</u>	<u>(350,000)</u>	<u>185,247</u>	<u>846,588</u>	<u>1,603,951</u>
(165,994)	(223,554)	37,158	453,384	(152,412)
<u>916,291</u>	<u>457,410</u>	<u>565,075</u>	<u>1,018,862</u>	<u>12,955,525</u>
<u>\$750,297</u>	<u>\$233,856</u>	<u>\$602,233</u>	<u>\$1,472,246</u>	<u>\$12,803,113</u>

Delaware County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2003

	Permanent Improvement	EMS	County Drainage	20/20
<u>Revenues</u>				
Property Taxes	\$378,617	\$0	\$0	\$0
Payment in Lieu of Taxes	0	0	0	0
Special Assessments	0	0	11,853	0
Intergovernmental	235,694	0	0	0
Interest	0	0	0	0
Other	18,374	0	4,500	0
Total Revenues	<u>632,685</u>	<u>0</u>	<u>16,353</u>	<u>0</u>
<u>Expenditures</u>				
Capital Outlay	809,785	915,133	70,729	776,574
Debt Service				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Issuance Costs	0	0	0	0
Total Expenditures	<u>809,785</u>	<u>915,133</u>	<u>70,729</u>	<u>776,574</u>
Excess of Revenues Over (Under) Expenditures	<u>(177,100)</u>	<u>(915,133)</u>	<u>(54,376)</u>	<u>(776,574)</u>
<u>Other Financing Sources (Uses)</u>				
Bonds Issued	0	0	0	0
Premium on Bonds Issued	0	0	0	0
Transfers In	0	200,000	71,090	500,000
Transfers Out	0	0	0	(10,512)
Total Other Financing Sources (Uses)	<u>0</u>	<u>200,000</u>	<u>71,090</u>	<u>489,488</u>
Change in Fund Balances	(177,100)	(715,133)	16,714	(287,086)
Fund Balances at Beginning of Year	<u>591,365</u>	<u>1,832,800</u>	<u>52,774</u>	<u>7,248,533</u>
Fund Balances at End of Year	<u>\$414,265</u>	<u>\$1,117,667</u>	<u>\$69,488</u>	<u>\$6,961,447</u>

<u>Issue II</u>	<u>Roadway</u>	<u>Radio Communication</u>	<u>Total</u>
\$0	\$0	\$0	\$378,617
0	39,374	0	39,374
0	90,000	0	101,853
222,099	4,348	0	462,141
0	41,332	0	41,332
0	0	0	22,874
<u>222,099</u>	<u>175,054</u>	<u>0</u>	<u>1,046,191</u>
222,099	3,301	1,168,404	3,966,025
0	90,000	0	90,000
0	34,368	0	34,368
0	0	113,451	113,451
<u>222,099</u>	<u>127,669</u>	<u>1,281,855</u>	<u>4,203,844</u>
<u>0</u>	<u>47,385</u>	<u>(1,281,855)</u>	<u>(3,157,653)</u>
0	0	12,000,000	12,000,000
0	0	113,451	113,451
0	0	0	771,090
0	0	0	(10,512)
<u>0</u>	<u>0</u>	<u>12,113,451</u>	<u>12,874,029</u>
0	47,385	10,831,596	9,716,376
<u>2,280</u>	<u>69,738</u>	<u>0</u>	<u>9,797,490</u>
<u>\$2,280</u>	<u>\$117,123</u>	<u>\$10,831,596</u>	<u>\$19,513,866</u>

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Delaware County, Ohio
Combining Statements - Nonmajor Proprietary Funds

Nonmajor Enterprise Funds

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

Solid Waste Transfer Station

To account for the operation of the County transfer facility.

Storm Water Phase II

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

Delaware 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, 2003

	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	\$1,071,361	\$0	\$16,344	\$1,087,705
Accounts Receivable	0	0	3,812	3,812
Due from Other Governments	0	0	28,374	28,374
Interfund Receivable	11,462	0	22,440	33,902
Total Current Assets	1,082,823	0	70,970	1,153,793
<u>Noncurrent Assets</u>				
Nondepreciable Capital Assets	48,885	0	0	48,885
Depreciable Capital Assets, Net	134,807	0	181,608	316,415
Total Noncurrent Assets	183,692	0	181,608	365,300
Total Assets	1,266,515	0	252,578	1,519,093
<u>Liabilities</u>				
<u>Current Liabilities</u>				
Accrued Wages Payable	0	545	10,286	10,831
Accounts Payable	61	0	7,886	7,947
Due to Other Governments	0	246	2,870	3,116
Accrued Interest Payable	0	0	1,757	1,757
Compensated Absences Payable	0	0	4,341	4,341
Loans Payable	0	0	30,000	30,000
Total Current Liabilities	61	791	57,140	57,992
<u>Long-Term Liabilities</u>				
Compensated Absences Payable	0	0	2,218	2,218
Total Liabilities	61	791	59,358	60,210
<u>Net Assets</u>				
Invested in Capital Assets	183,692	0	181,608	365,300
Unrestricted (Deficit)	1,082,762	(791)	11,612	1,093,583
Total Net Assets (Deficit)	\$1,266,454	(\$791)	\$193,220	\$1,458,883

Delaware County, Ohio
Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets
Nonmajor Enterprise Funds
For the Year Ended December 31, 2003

	Solid Waste Transfer Station	Storm Water Phase II	Delaware Area Transit	Total
<u>Operating Revenues</u>				
Charges for Services	\$148,992	\$0	\$350,776	\$499,768
Other	0	0	7,107	7,107
Total Operating Revenues	148,992	0	357,883	506,875
<u>Operating Expenses</u>				
Personal Services	0	17,794	156,155	173,949
Fringe Benefits	0	4,430	45,943	50,373
Services and Charges	4,670	0	476,314	480,984
Materials and Supplies	10,405	0	39,815	50,220
Depreciation	4,984	0	88,123	93,107
Total Operating Expenses	20,059	22,224	806,350	848,633
Operating Income (Loss)	128,933	(22,224)	(448,467)	(341,758)
<u>Non-Operating Revenues (Expenses)</u>				
Loss on Disposal of Capital Assets	0	0	(15,711)	(15,711)
Operating Grants	0	0	337,526	337,526
Interest Expense	0	0	(2,538)	(2,538)
Total Non-Operating Revenues (Expenses)	0	0	319,277	319,277
Income (Loss) Before Transfers	128,933	(22,224)	(129,190)	(22,481)
Transfers In	0	2,128	25,000	27,128
Change in Net Assets	128,933	(20,096)	(104,190)	4,647
Net Assets at Beginning of Year	1,137,521	19,305	297,410	1,454,236
Net Assets (Deficit) at End of Year	\$1,266,454	(\$791)	\$193,220	\$1,458,883

Delaware County, Ohio
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended December 31, 2003

	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	\$137,530	\$0	\$336,734	\$474,264
Cash Received from Other Revenues	0	0	7,107	7,107
Cash Payments for Personal Services	0	(17,726)	(144,629)	(162,355)
Cash Payments for Fringe Benefits	0	(4,826)	(46,948)	(51,774)
Cash Payments for Services and Charges	(4,673)	0	(477,820)	(482,493)
Cash Payments for Materials and Supplies	(10,405)	0	(38,993)	(49,398)
Net Cash Provided by (Used for) Operating Activities	<u>122,452</u>	<u>(22,552)</u>	<u>(364,549)</u>	<u>(264,649)</u>
<u>Cash Flows from Noncapital Financing Activities</u>				
Cash Received from Line of Credit	0	0	150,000	150,000
Cash Payments for Principal on Line of Credit	0	0	(120,000)	(120,000)
Cash Payments for Interest on Line of Credit	0	0	(781)	(781)
Cash Received from Operating Grants	0	0	309,152	309,152
Cash Received from Transfers In	0	2,128	25,000	27,128
Net Cash Provided by Noncapital Financing Activities	<u>0</u>	<u>2,128</u>	<u>363,371</u>	<u>365,499</u>
Net Increase (Decrease) in Cash and Cash Equivalents	122,452	(20,424)	(1,178)	100,850
Cash and Cash Equivalents at Beginning of Year	<u>948,909</u>	<u>20,424</u>	<u>17,522</u>	<u>986,855</u>
Cash and Cash Equivalents at End of Year	<u><u>\$1,071,361</u></u>	<u><u>\$0</u></u>	<u><u>\$16,344</u></u>	<u><u>\$1,087,705</u></u>
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u>				
Operating Income (Loss)	\$128,933	(\$22,224)	(\$448,467)	(\$341,758)
<u>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u>				
Depreciation	4,984	0	88,123	93,107
Changes in Assets and Liabilities:				
Decrease in Accounts Receivable	0	0	3,986	3,986
Increase in Interfund Receivable	(11,462)	0	(18,028)	(29,490)
Increase in Accrued Wages Payable	0	68	7,378	7,446
Increase (Decrease) in Accounts Payable	(3)	0	306	303
Decrease in Due to Other Governments	0	(396)	(1,005)	(1,401)
Decrease in Interfund Payable	0	0	(990)	(990)
Increase in Compensated Absences Payable	0	0	4,148	4,148
Net Cash Provided by (Used for) Operating Activities	<u><u>\$122,452</u></u>	<u><u>(\$22,552)</u></u>	<u><u>(\$364,549)</u></u>	<u><u>(\$264,649)</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

Housing Trust

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2003

	Balance at January 1, 2003	Additions	Reductions	Balance at December 31, 2003
District Board of Health				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$1,577,023	\$4,288,174	\$4,520,298	\$1,344,899
<u>Liabilities</u>				
Due to Other Governments	\$1,577,023	\$4,288,174	\$4,520,298	\$1,344,899
Soil and Water				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$101,207	\$546,324	\$557,724	\$89,807
<u>Liabilities</u>				
Due to Other Governments	\$101,207	\$546,324	\$557,724	\$89,807
Joint Mental Health Board				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$3,487,325	\$10,922,929	\$8,992,908	\$5,417,346
<u>Liabilities</u>				
Due to Other Governments	\$3,487,325	\$10,922,929	\$8,992,908	\$5,417,346
Regional Planning Commission				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$397,286	\$509,431	\$735,294	\$171,423
<u>Liabilities</u>				
Due to Other Governments	\$397,286	\$509,431	\$735,294	\$171,423
Estate Tax				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$785,039	\$4,620,951	\$4,093,890	\$1,312,100
<u>Liabilities</u>				
Due to Other Governments	\$785,039	\$4,620,951	\$4,093,890	\$1,312,100

continued

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2003

	Balance at January 1, 2003	Additions	Reductions	Balance at December 31, 2003
Real Estate Taxes				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$7,236,046	\$157,009,251	\$158,889,722	\$5,355,575
Property Taxes Receivable	155,832,140	167,402,824	155,832,140	167,402,824
Special Assessments Receivable	375,391	530,627	375,391	530,627
Total Assets	<u>\$163,443,577</u>	<u>\$324,942,702</u>	<u>\$315,097,253</u>	<u>\$173,289,026</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$163,443,577</u>	<u>\$324,942,702</u>	<u>\$315,097,253</u>	<u>\$173,289,026</u>
Personal Property Taxes				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$788,078	\$15,407,126	\$15,462,673	\$732,531
Property Taxes Receivable	18,545,094	16,890,089	18,545,094	16,890,089
Total Assets	<u>\$19,333,172</u>	<u>\$32,297,215</u>	<u>\$34,007,767</u>	<u>\$17,622,620</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$19,333,172</u>	<u>\$32,297,215</u>	<u>\$34,007,767</u>	<u>\$17,622,620</u>
Cigarette Tax				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,934	\$2,934	\$0
<u>Liabilities</u>				
Due to Other Governments	\$0	\$2,934	\$2,934	\$0
Manufactured Home Tax				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$35,995	\$247,219	\$228,750	\$54,464
Property Taxes Receivable	319,413	330,758	319,413	330,758
Total Assets	<u>\$355,408</u>	<u>\$577,977</u>	<u>\$548,163</u>	<u>\$385,222</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$355,408</u>	<u>\$577,977</u>	<u>\$548,163</u>	<u>\$385,222</u>
Library Support				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,959,115	\$2,959,115	\$0
Due from Other Governments	1,494,267	1,479,557	1,494,267	1,479,557
Total Assets	<u>\$1,494,267</u>	<u>\$4,438,672</u>	<u>\$4,453,382</u>	<u>\$1,479,557</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$1,494,267</u>	<u>\$4,438,672</u>	<u>\$4,453,382</u>	<u>\$1,479,557</u>

continued

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2003

	Balance at January 1, 2003	Additions	Reductions	Balance at December 31, 2003
Local Government				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,940,748	\$2,940,748	\$0
Due from Other Governments	2,859,190	1,518,606	2,859,190	1,518,606
Total Assets	<u>\$2,859,190</u>	<u>\$4,459,354</u>	<u>\$5,799,938</u>	<u>\$1,518,606</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$2,859,190</u>	<u>\$4,459,354</u>	<u>\$5,799,938</u>	<u>\$1,518,606</u>
Auto Tags				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,112,367	\$1,112,367	\$0
Due from Other Governments	516,797	550,023	516,797	550,023
Total Assets	<u>\$516,797</u>	<u>\$1,662,390</u>	<u>\$1,629,164</u>	<u>\$550,023</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$516,797</u>	<u>\$1,662,390</u>	<u>\$1,629,164</u>	<u>\$550,023</u>
Payroll Revolving				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$1,251	\$40,795,602	\$40,189,741	\$607,112
<u>Liabilities</u>				
Payroll Withholdings	<u>\$1,251</u>	<u>\$40,795,602</u>	<u>\$40,189,741</u>	<u>\$607,112</u>
Park District				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$431,439	\$1,490,978	\$1,453,137	\$469,280
<u>Liabilities</u>				
Due to Other Governments	<u>\$431,439</u>	<u>\$1,490,978</u>	<u>\$1,453,137</u>	<u>\$469,280</u>
County Courts				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$1,239,018	\$17,211,063	\$17,571,899	\$878,182
<u>Liabilities</u>				
Undistributed Assets	<u>\$1,239,018</u>	<u>\$17,211,063</u>	<u>\$17,571,899</u>	<u>\$878,182</u>

continued

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2003

	Balance at January 1, 2003	Additions	Reductions	Balance at December 31, 2003
Township Gas				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,011,569	\$1,011,569	\$0
Due from Other Governments	450,793	505,785	450,793	505,785
Total Assets	<u>\$450,793</u>	<u>\$1,517,354</u>	<u>\$1,462,362</u>	<u>\$505,785</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$450,793</u>	<u>\$1,517,354</u>	<u>\$1,462,362</u>	<u>\$505,785</u>
Lodging Tax				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$2,121	\$153,557	\$155,678	\$0
<u>Liabilities</u>				
Undistributed Assets	<u>\$2,121</u>	<u>\$153,557</u>	<u>\$155,678</u>	<u>\$0</u>
Ohio Elections				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$3,075	\$2,805	\$270
<u>Liabilities</u>				
Due to Other Governments	<u>\$0</u>	<u>\$3,075</u>	<u>\$2,805</u>	<u>\$270</u>
Vision Insurance				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$3,976	\$245,866	\$230,773	\$19,069
<u>Liabilities</u>				
Undistributed Assets	<u>\$3,976</u>	<u>\$245,866</u>	<u>\$230,773</u>	<u>\$19,069</u>
Child Support Enforcement				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$92,620	\$5,143	\$15,187	\$82,576
<u>Liabilities</u>				
Undistributed Assets	<u>\$92,620</u>	<u>\$5,143</u>	<u>\$15,187</u>	<u>\$82,576</u>

continued

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2003

	Balance at January 1, 2003	Additions	Reductions	Balance at December 31, 2003
Sheriff				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$437,115	\$5,265,657	\$5,225,378	\$477,394
<u>Liabilities</u>				
Undistributed Assets	\$437,115	\$5,265,657	\$5,225,378	\$477,394
Inmate				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$5,730	\$183,776	\$172,776	\$16,730
<u>Liabilities</u>				
Undistributed Assets	\$5,730	\$183,776	\$172,776	\$16,730
Regional Council of Governments				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$94,952	\$467,087	\$484,814	\$77,225
<u>Liabilities</u>				
Due to Other Governments	\$94,952	\$467,087	\$484,814	\$77,225
Treasurer				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$112,775	\$5,833	\$4,018	\$114,590
<u>Liabilities</u>				
Undistributed Assets	\$112,775	\$5,833	\$4,018	\$114,590
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	\$350	\$3,050	\$2,450	\$950
<u>Liabilities</u>				
Due to Other Governments	\$350	\$3,050	\$2,450	\$950

continued

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2003

	Balance at January 1, 2003	Additions	Reductions	Balance at December 31, 2003
Housing Trust				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$880,209	\$399,687	\$480,522
<u>Liabilities</u>				
Due to Other Governments	\$0	\$880,209	\$399,687	\$480,522
Total - All Funds				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$15,054,863	\$245,824,437	\$244,632,137	\$16,247,163
Cash and Cash Equivalents in Segregated Accounts	1,774,483	22,665,639	22,985,240	1,454,882
Due from Other Governments	5,321,047	4,053,971	5,321,047	4,053,971
Property Taxes Receivable	174,696,647	184,623,671	174,696,647	184,623,671
Special Assessments Receivable	375,391	530,627	375,391	530,627
Total Assets	\$197,222,431	\$457,698,345	\$448,010,462	\$206,910,314
<u>Liabilities</u>				
Due to Other Governments	\$195,327,825	\$393,831,848	\$384,445,012	\$204,714,661
Payroll Withholdings	1,251	40,795,602	40,189,741	607,112
Undistributed Assets	1,893,355	23,070,895	23,375,709	1,588,541
Total Liabilities	\$197,222,431	\$457,698,345	\$448,010,462	\$206,910,314

**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, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Revenues				
Property Taxes	\$3,665,804	\$3,919,960	\$3,906,599	(\$13,361)
Sales Taxes	16,200,000	17,250,000	17,269,970	19,970
Charges for Services	8,469,898	10,029,288	10,436,210	406,922
Licenses and Permits	2,204,275	2,104,275	2,098,800	(5,475)
Fines and Forfeitures	400,322	490,322	500,780	10,458
Intergovernmental	3,387,677	3,716,677	3,666,427	(50,250)
Interest	2,300,000	1,601,000	1,600,243	(757)
Other	1,006,074	389,074	329,519	(59,555)
Total Revenues	37,634,050	39,500,596	39,808,548	307,952
Expenditures				
Current				
General Government - Legislative and Executive				
Auditor				
Personal Services	472,182	475,858	472,636	3,222
Fringe Benefits	70,827	211,539	209,226	2,313
Services and Charges	49,729	49,729	47,310	2,419
Materials and Supplies	15,338	15,338	14,154	1,184
Total Auditor	608,076	752,464	743,326	9,138
Auditor - Personal Property				
Personal Services	19,568	19,761	19,505	256
Fringe Benefits	2,935	13,238	12,806	432
Services and Charges	3,170	3,170	3,170	0
Total Auditor - Personal Property	25,673	36,169	35,481	688
Board of Revision/Budget Commission				
Services and Charges	5,138	5,138	4,909	229
Commissioners - Administrative				
Personal Services	354,935	357,766	357,627	139
Fringe Benefits	53,240	123,665	123,659	6
Services and Charges	16,113	16,113	15,234	879
Materials and Supplies	5,247	5,247	4,960	287
Total Commissioners - Administrative	429,535	502,791	501,480	1,311
Commissioners - General				
Fringe Benefits	2,565,000	24,975	14,435	10,540
Services and Charges	500,187	525,187	497,372	27,815
Materials and Supplies	12,000	12,000	9,848	2,152
Capital Outlay	0	0	0	0
Total Commissioners - General	3,077,187	562,162	521,655	40,507
Record Center				
Personal Services	77,083	77,794	70,603	7,191
Fringe Benefits	11,563	38,009	31,036	6,973
Services and Charges	19,805	19,805	17,931	1,874
Materials and Supplies	11,418	17,068	15,799	1,269
Total Record Center	119,869	152,676	135,369	17,307

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, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Lands and Buildings				
Personal Services	\$651,236	\$633,274	\$622,724	\$10,550
Fringe Benefits	97,685	305,729	303,843	1,886
Services and Charges	1,132,700	1,302,700	1,296,028	6,672
Materials and Supplies	129,164	133,864	127,875	5,989
Capital Outlay	25,570	25,570	23,645	1,925
Total Lands and Buildings	2,036,355	2,401,137	2,374,115	27,022
County Garage				
Personal Services	93,980	94,880	90,481	4,399
Fringe Benefits	14,097	49,952	49,527	425
Services and Charges	25,699	28,449	26,240	2,209
Materials and Supplies	298,823	397,623	388,478	9,145
Total County Garage	432,599	570,904	554,726	16,178
Zoning				
Personal Services	9,878	8,378	482	7,896
Fringe Benefits	1,482	1,482	360	1,122
Services and Charges	1,074	2,574	1,377	1,197
Materials and Supplies	200	200	0	200
Total Zoning	12,634	12,634	2,219	10,415
Human Resources				
Personal Services	115,091	116,157	107,692	8,465
Fringe Benefits	17,264	51,648	50,809	839
Services and Charges	147,698	167,698	160,530	7,168
Materials and Supplies	6,000	6,000	5,155	845
Total Human Resources	286,053	341,503	324,186	17,317
Employee Relations				
Services and Charges	26,000	41,000	30,932	10,068
Materials and Supplies	2,680	2,680	1,505	1,175
Total Employee Relations	28,680	43,680	32,437	11,243
Prosecutor				
Personal Services	437,471	562,091	561,232	859
Fringe Benefits	65,621	193,331	192,773	558
Services and Charges	118,545	123,545	111,481	12,064
Materials and Supplies	18,171	34,369	34,369	0
Total Prosecutor	639,808	913,336	899,855	13,481
Recorder				
Personal Services	216,685	239,620	236,712	2,908
Fringe Benefits	32,503	116,423	115,816	607
Services and Charges	7,913	27,913	25,154	2,759
Materials and Supplies	9,004	9,004	8,489	515
Total Recorder	266,105	392,960	386,171	6,789
Treasurer				
Personal Services	147,896	147,896	147,643	253
Fringe Benefits	22,184	69,084	68,834	250
Services and Charges	62,000	62,000	51,003	10,997
Materials and Supplies	2,600	2,600	1,964	636
Total Treasurer	234,680	281,580	269,444	12,136

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, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Board of Elections				
Personal Services	\$332,166	\$347,050	\$345,061	\$1,989
Fringe Benefits	49,825	208,998	206,273	2,725
Services and Charges	255,156	207,156	186,382	20,774
Materials and Supplies	22,150	22,150	14,893	7,257
Total Board of Elections	<u>659,297</u>	<u>785,354</u>	<u>752,609</u>	<u>32,745</u>
Property and Casualty Insurance				
Personal Services	50,113	50,716	50,403	313
Fringe Benefits	19,037	19,728	19,722	6
Services and Charges	1,088,660	1,088,660	772,497	316,163
Materials and Supplies	750	750	500	250
Total Property and Casualty Insurance	<u>1,158,560</u>	<u>1,159,854</u>	<u>843,122</u>	<u>316,732</u>
Total General Government - Legislative and Executive	<u>10,020,249</u>	<u>8,914,342</u>	<u>8,381,104</u>	<u>533,238</u>
General Government - Judicial				
Law Library				
Personal Services	17,185	17,185	10,956	6,229
Fringe Benefits	2,578	2,578	1,956	622
Total Law Library	<u>19,763</u>	<u>19,763</u>	<u>12,912</u>	<u>6,851</u>
Public Defender				
Personal Services	56,625	57,157	56,973	184
Fringe Benefits	8,494	25,574	25,567	7
Services and Charges	1,068,775	1,368,775	1,366,963	1,812
Materials and Supplies	1,000	2,417	834	1,583
Total Public Defender	<u>1,134,894</u>	<u>1,453,923</u>	<u>1,450,337</u>	<u>3,586</u>
Clerk of Courts				
Personal Services	346,922	351,734	349,987	1,747
Fringe Benefits	52,038	172,990	171,978	1,012
Services and Charges	20,500	20,500	20,493	7
Materials and Supplies	17,213	17,213	16,941	272
Capital Outlay				0
Total Clerk of Courts	<u>436,673</u>	<u>562,437</u>	<u>559,399</u>	<u>3,038</u>
Common Pleas Court				
Personal Services	591,789	655,431	650,800	4,631
Fringe Benefits	88,768	257,184	256,205	979
Services and Charges	60,314	57,314	48,943	8,371
Materials and Supplies	21,124	47,594	42,432	5,162
Total Common Pleas Court	<u>761,995</u>	<u>1,017,523</u>	<u>998,380</u>	<u>19,143</u>
Court of Appeals				
Services and Charges	<u>25,000</u>	<u>25,000</u>	<u>9,353</u>	<u>15,647</u>
Intensive Supervision				
Personal Services	153,182	166,893	166,887	6
Fringe Benefits	22,977	84,716	84,559	157
Services and Charges	10,370	11,770	11,695	75
Materials and Supplies	16,578	9,563	8,811	752
Total Intensive Supervision	<u>203,107</u>	<u>272,942</u>	<u>271,952</u>	<u>990</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, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Juvenile Court				
Personal Services	\$857,746	\$863,511	\$863,506	\$5
Fringe Benefits	128,662	367,366	346,528	20,838
Services and Charges	328,829	328,829	325,538	3,291
Materials and Supplies	24,367	24,367	23,606	761
Total Juvenile Court	1,339,604	1,584,073	1,559,178	24,895
Detention Center				
Services and Charges	728,719	825,325	786,504	38,821
Probate Court				
Personal Services	162,527	164,045	163,928	117
Fringe Benefits	24,379	98,807	98,126	681
Services and Charges	15,000	15,000	14,337	663
Materials and Supplies	4,703	4,703	4,626	77
Total Probate Court	206,609	282,555	281,017	1,538
Jury Commission				
Services and Charges	135,300	135,300	131,450	3,850
Materials and Supplies	2,500	2,500	1,836	664
Total Jury Commission	137,800	137,800	133,286	4,514
Municipal Court				
Personal Services	5,000	5,000	2,747	2,253
Fringe Benefits	750	750	460	290
Services and Charges	228,150	228,150	166,345	61,805
Total Municipal Court	233,900	233,900	169,552	64,348
Total General Government - Judicial	5,228,064	6,415,241	6,231,870	183,371
Total General Government	15,248,313	15,329,583	14,612,974	716,609
Public Safety				
Code Compliance				
Personal Services	1,375,100	1,380,096	1,316,400	63,696
Fringe Benefits	206,265	501,674	496,576	5,098
Services and Charges	124,977	124,977	116,370	8,607
Materials and Supplies	16,089	21,006	17,311	3,695
Total Code Compliance	1,722,431	2,027,753	1,946,657	81,096
Safety				
Personal Services	38,926	39,288	38,751	537
Fringe Benefits	5,839	14,721	14,713	8
Services and Charges	2,600	2,600	1,626	974
Materials and Supplies	3,150	3,150	1,661	1,489
Total Safety	50,515	59,759	56,751	3,008
Emergency Medical Services				
Personal Services	4,307,310	4,171,570	4,149,988	21,582
Fringe Benefits	1,629,915	1,630,553	1,591,699	38,854
Services and Charges	615,432	755,432	694,844	60,588
Materials and Supplies	192,480	192,480	173,464	19,016
Capital Outlay	108,000	108,000	106,535	1,465
Total Emergency Medical Services	6,853,137	6,858,035	6,716,530	141,505

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, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
911 Dispatching				
Personal Services	\$431,215	\$435,027	\$423,346	\$11,681
Fringe Benefits	191,094	191,666	176,271	15,395
Services and Charges	97,509	97,509	95,685	1,824
Materials and Supplies	12,052	12,052	10,096	1,956
Total 911 Dispatching	731,870	736,254	705,398	30,856
Railroad Task Force				
Services and Charges	0	395	0	395
Materials and Supplies	500	104	104	0
Total Railroad Task Force	500	499	104	395
Victim's Assistance				
Personal Services	63,517	63,517	63,059	458
Fringe Benefits	9,528	26,828	26,701	127
Services and Charges	8,096	8,096	6,623	1,473
Materials and Supplies	3,212	3,212	1,993	1,219
Total Victim's Assistance	84,353	101,653	98,376	3,277
Coroner				
Personal Services	51,336	51,336	49,945	1,391
Fringe Benefits	7,700	20,040	20,004	36
Services and Charges	35,854	35,854	24,266	11,588
Materials and Supplies	500	500	0	500
Total Coroner	95,390	107,730	94,215	13,515
Sheriff				
Personal Services	2,354,912	2,381,912	2,373,316	8,596
Fringe Benefits	427,416	1,042,983	1,040,459	2,524
Services and Charges	230,815	256,115	240,426	15,689
Materials and Supplies	270,931	209,759	191,674	18,085
Capital Outlay	273,256	278,658	278,523	135
Total Sheriff	3,557,330	4,169,427	4,124,398	45,029
Prisoner Transport				
Services and Charges	40,083	89,272	86,463	2,809
Jail/Pay for Stay				
Personal Services	1,306,010	1,301,510	1,291,989	9,521
Fringe Benefits	195,901	595,166	593,779	1,387
Services and Charges	408,012	503,012	478,845	24,167
Materials and Supplies	253,706	277,206	249,274	27,932
Capital Outlay	19,866	19,866	19,866	0
Total Jail/Pay for Stay	2,183,495	2,696,760	2,633,753	63,007
Sheriff/Conveyance				
Personal Services	1,538,436	1,516,936	1,508,080	8,856
Fringe Benefits	682,485	683,065	654,457	28,608
Services and Charges	22,619	21,328	14,475	6,853
Materials and Supplies	24,839	18,302	15,345	2,957
Capital Outlay	0	0	0	0
Total Sheriff/Conveyance	2,268,379	2,239,631	2,192,357	47,274

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, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Sheriff/Court Security				
Personal Services	\$199,473	\$199,473	\$198,526	\$947
Fringe Benefits	36,205	81,884	81,653	231
Services and Charges	5,486	4,486	3,100	1,386
Materials and Supplies	1,627	2,627	990	1,637
Total Sheriff/Court Security	242,791	288,470	284,269	4,201
Firing Range				
Services and Charges	1,000	1,000	0	1,000
Materials and Supplies	2,500	2,500	1,556	944
Total Firing Range	3,500	3,500	1,556	1,944
Web Check				
Services and Charges	4,000	4,000	4,000	0
Sheriff/Contract Deputies				
Personal Services	158,277	151,475	74,024	77,451
Fringe Benefits	28,727	29,827	29,723	104
Total Sheriff/Contract Deputies	187,004	181,302	103,747	77,555
Community Service Restitution				
Personal Services	68,500	69,134	62,354	6,780
Fringe Benefits	10,926	24,061	20,693	3,368
Services and Charges	14,500	14,500	7,909	6,591
Materials and Supplies	1,500	1,500	34	1,466
Total Community Service Restitution	95,426	109,195	90,990	18,205
School Liaison				
Personal Services	67,500	68,093	60,967	7,126
Fringe Benefits	10,766	29,155	28,574	581
Services and Charges	10,000	10,000	1,734	8,266
Total School Liaison	88,266	107,248	91,275	15,973
Team Mentor				
Personal Services	26,753	38,000	30,758	7,242
Fringe Benefits	4,267	9,019	6,182	2,837
Services and Charges	8,200	11,800	6,732	5,068
Materials and Supplies	810	810	601	209
Total Team Mentor	40,030	59,629	44,273	15,356
Project Homefront				
Personal Services	27,000	57,981	34,314	23,667
Fringe Benefits	4,306	15,733	10,263	5,470
Services and Charges	19,428	21,814	12,651	9,163
Materials and Supplies	0	0	0	0
Total Project Homefront	50,734	95,528	57,228	38,300
Total Public Safety	18,299,234	19,935,645	19,332,340	603,305

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, 2003

	<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	\$141,850	\$143,195	\$143,195	\$0
Fringe Benefits	21,278	62,558	62,553	5
Services and Charges	22,162	22,153	18,416	3,737
Materials and Supplies	4,489	8,410	7,134	1,276
Total Map Room	<u>189,779</u>	<u>236,316</u>	<u>231,298</u>	<u>5,018</u>
Total Public Works	<u>189,779</u>	<u>236,316</u>	<u>231,298</u>	<u>5,018</u>
Human Services				
County Home				
Services and Charges	105,000	105,000	105,000	0
Veterans Services				
Personal Services	123,822	123,822	116,375	7,447
Fringe Benefits	18,573	46,533	45,676	857
Services and Charges	82,631	116,131	78,106	38,025
Materials and Supplies	27,211	29,711	26,721	2,990
Total Veterans Services	<u>252,237</u>	<u>316,197</u>	<u>266,878</u>	<u>49,319</u>
Total Human Services	<u>357,237</u>	<u>421,197</u>	<u>371,878</u>	<u>49,319</u>
Other				
Services and Charges	45,000	45,000	14,154	30,846
Intergovernmental	882,254	718,419	718,250	169
Total Expenditures	<u>35,021,817</u>	<u>36,686,160</u>	<u>35,280,894</u>	<u>1,405,266</u>
Excess of Revenues Over Expenditures	<u>2,612,233</u>	<u>2,814,436</u>	<u>4,527,654</u>	<u>1,713,218</u>
<u>Other Financing Sources (Uses)</u>				
Advances In	0	6,141	6,141	0
Advances Out	0	(38,200)	(38,200)	0
Transfers In	200,000	200,000	201,632	1,632
Transfers Out	(4,584,075)	(4,775,476)	(4,650,297)	125,179
Total Other Financing Sources (Uses)	<u>(4,384,075)</u>	<u>(4,607,535)</u>	<u>(4,480,724)</u>	<u>126,811</u>
Change in Fund Balance	(1,771,842)	(1,793,099)	46,930	1,840,029
Fund Balance at Beginning of Year	10,814,359	10,814,359	10,814,359	0
Prior Year Encumbrances Appropriated	889,635	889,635	889,635	0
Fund Balance at End of Year	<u>\$9,932,152</u>	<u>\$9,910,895</u>	<u>\$11,750,924</u>	<u>\$1,840,029</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, 2003

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Sales Taxes	\$10,336,000	\$10,336,000	\$11,514,537	\$1,178,537
Charges for Services	2,996,000	2,996,000	2,940,903	(55,097)
Licenses and Permits	200,000	200,000	199,185	(815)
Intergovernmental	8,918,500	8,918,500	8,675,518	(242,982)
Other	23,500	23,500	163,348	139,848
Total Revenues	<u>22,474,000</u>	<u>22,474,000</u>	<u>23,493,491</u>	<u>1,019,491</u>
<u>Expenditures</u>				
Current				
Public Works				
Auto and Gas				
Personal Services	2,883,211	2,990,929	2,750,250	240,679
Fringe Benefits	1,186,478	1,212,345	1,097,945	114,400
Services and Charges	1,902,680	2,963,680	2,594,351	369,329
Materials and Supplies	1,359,036	1,480,036	1,119,103	360,933
Capital Outlay	17,979,443	18,150,543	12,752,861	5,397,682
Total Expenditures	<u>25,310,848</u>	<u>26,797,533</u>	<u>20,314,510</u>	<u>6,483,023</u>
Excess of Revenues Over (Under) Expenditures	(2,836,848)	(4,323,533)	3,178,981	7,502,514
<u>Other Financing Sources</u>				
Transfers In	530,000	530,000	386,496	(143,504)
Change in Fund Balance	(2,306,848)	(3,793,533)	3,565,477	7,359,010
Fund Balance at Beginning of Year	<u>15,549,708</u>	<u>15,549,708</u>	<u>15,549,708</u>	<u>0</u>
Fund Balance at End of Year	<u>\$13,242,860</u>	<u>\$11,756,175</u>	<u>\$19,115,185</u>	<u>\$7,359,010</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Developmental Disabilities Special Revenue Fund
For the Year Ended December 31, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$6,667,043	\$7,134,753	\$7,128,322	(\$6,431)
Charges for Services	50,000	50,000	172,757	122,757
Intergovernmental	4,260,000	4,260,000	3,346,993	(913,007)
Other	161,000	161,000	53,609	(107,391)
Total Revenues	11,138,043	11,605,753	10,701,681	(904,072)
<u>Expenditures</u>				
Current				
Health				
Personal Services	3,245,000	3,245,000	2,951,950	293,050
Fringe Benefits	1,377,600	1,477,600	1,052,131	425,469
Services and Charges	6,306,494	6,606,494	5,899,569	706,925
Materials and Supplies	280,828	480,828	329,111	151,717
Other	250,000	250,000	232,904	17,096
Capital Outlay	821,251	821,251	482,945	338,306
Total Expenditures	12,281,173	12,881,173	10,948,610	1,932,563
Excess of Revenues Under Expenditures	(1,143,130)	(1,275,420)	(246,929)	1,028,491
<u>Other Financing Sources (Uses)</u>				
Transfers In	100	100	0	(100)
Transfers Out	(1,060,000)	(460,000)	0	460,000
Total Other Financing Sources (Uses)	(1,059,900)	(459,900)	0	459,900
Change in Fund Balance	(2,203,030)	(1,735,320)	(246,929)	1,488,391
Fund Balance at Beginning of Year	2,614,754	2,614,754	2,614,754	0
Prior Year Encumbrances Appropriated	223,773	223,773	223,773	0
Fund Balance at End of Year	\$635,497	\$1,103,207	\$2,591,598	\$1,488,391

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, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$8,895,550	\$8,751,275	\$8,838,474	\$87,199
Tap In Fees	8,400,000	9,331,500	9,350,146	18,646
Licenses and Permits	88,050	1,050	1,425	375
Interest	0	919	1,591	672
Bonds Issued	11,000,000	11,305,000	11,305,000	0
Premium on Bonds Issued	0	93,881	93,881	0
Other	300,000	50,000	53,980	3,980
Total Revenues	28,683,600	29,533,625	29,644,497	110,872
<u>Expenses</u>				
Personal Services	1,979,473	1,995,144	1,797,508	197,636
Fringe Benefits	899,358	882,408	768,373	114,035
Services and Charges	3,426,712	3,465,715	2,610,850	854,865
Materials and Supplies	526,614	562,714	495,957	66,757
Capital Outlay	9,879,155	3,025,523	811,391	2,214,132
Debt Service				
Payment to Bond Refunding				
Escrow Agent	0	5,288,287	5,288,287	0
Issuance Costs	0	110,595	110,595	0
Total Expenses	16,711,312	9,931,504	11,882,961	3,447,425
Excess of Revenues Over Expenses	11,972,288	19,602,121	17,761,536	(1,840,585)
Transfers Out	(7,371,634)	(13,121,634)	(12,299,177)	822,457
Change in Fund Balance	4,600,654	6,480,487	5,462,359	(1,018,128)
Fund Balance at Beginning of Year	39,728,715	39,728,715	39,728,715	0
Prior Year Encumbrances Appropriated	1,562,203	1,562,203	1,562,203	0
Fund Balance at End of Year	\$45,891,572	\$47,771,405	\$46,753,277	(\$1,018,128)

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, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$1,605,700	\$1,605,700	\$1,757,121	\$151,421
Other	1,200	1,200	69	(1,131)
Total Revenues	<u>1,606,900</u>	<u>1,606,900</u>	<u>1,757,190</u>	<u>150,290</u>
<u>Expenditures</u>				
Current				
Legislative and Executive				
Personal Services	378,353	564,040	453,471	110,569
Fringe Benefits	187,181	215,034	178,422	36,612
Services and Charges	717,539	1,111,439	1,078,202	33,237
Materials and Supplies	70,500	76,600	64,580	12,020
Capital Outlay	525,500	125,500	118,895	6,605
Total Expenditures	<u>1,879,073</u>	<u>2,092,613</u>	<u>1,893,570</u>	<u>199,043</u>
Change in Fund Balance	(272,173)	(485,713)	(136,380)	349,333
Fund Balance at Beginning of Year	1,874,232	1,874,232	1,874,232	0
Prior Year Encumbrances Appropriated	79,935	79,935	79,935	0
Fund Balance at End of Year	<u>\$1,681,994</u>	<u>\$1,468,454</u>	<u>\$1,817,787</u>	<u>\$349,333</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, 2003

	<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	0	100,000	100,000
Change in Fund Balance	0	0	100,000	100,000
Fund Balance at Beginning of Year	<u>2,113,377</u>	<u>2,113,377</u>	<u>2,113,377</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$2,113,377</u></u>	<u><u>\$2,113,377</u></u>	<u><u>\$2,213,377</u></u>	<u><u>\$100,000</u></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, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$893,754	\$894,403	\$918,302	\$23,899
Intergovernmental	99,337	99,337	107,675	8,338
Other	2,316	2,316	500	(1,816)
Total Revenues	995,407	996,056	1,026,477	30,421
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	430,987	434,897	431,487	3,410
Fringe Benefits	191,060	191,647	177,177	14,470
Services and Charges	124,061	124,061	108,774	15,287
Materials and Supplies	13,452	18,952	17,616	1,336
Capital Outlay	163,300	818,529	402,204	416,325
Total Expenditures	922,860	1,588,086	1,137,258	450,828
Change in Fund Balance	72,547	(592,030)	(110,781)	481,249
Fund Balance at Beginning of Year	955,665	955,665	955,665	0
Prior Year Encumbrances Appropriated	40,213	40,213	40,213	0
Fund Balance at End of Year	\$1,068,425	\$403,848	\$885,097	\$481,249

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, 2003

	<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	\$425,000	\$425,000	\$492,649	\$67,649
<u>Expenditures</u>				
Current				
Public Works				
Services and Charges	185,250	185,250	137,539	47,711
Materials and Supplies	39,000	39,000	20,067	18,933
Total Expenditures	224,250	224,250	157,606	66,644
Change in Fund Balance	200,750	200,750	335,043	134,293
Fund Balance at Beginning of Year	755,943	755,943	755,943	0
Fund Balance at End of Year	<u>\$956,693</u>	<u>\$956,693</u>	<u>\$1,090,986</u>	<u>\$134,293</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, 2003

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$0	\$0	\$1,506	\$1,506
Intergovernmental	4,605,276	4,855,276	5,173,665	318,389
Other	233,500	233,500	293,583	60,083
Total Revenues	4,838,776	5,088,776	5,468,754	379,978
<u>Expenditures</u>				
Current				
Human Services				
Personal Services	2,158,649	2,223,340	2,209,202	14,138
Fringe Benefits	938,952	973,437	967,191	6,246
Services and Charges	3,297,139	3,663,639	3,546,151	117,488
Materials and Supplies	38,282	61,323	48,638	12,685
Other	34,429	3,569	0	3,569
Total Expenditures	6,467,451	6,925,308	6,771,182	154,126
Excess of Revenues Under Expenditures	(1,628,675)	(1,836,532)	(1,302,428)	534,104
<u>Other Financing Sources</u>				
Transfers In	1,445,250	1,445,250	1,086,481	(358,769)
Change in Fund Balance	(183,425)	(391,282)	(215,947)	175,335
Fund Balance at Beginning of Year	160,878	160,878	160,878	0
Prior Year Encumbrances Appropriated	270,019	270,019	270,019	0
Fund Balance at End of Year	\$247,472	\$39,615	\$214,950	\$175,335

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, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$1,202,583	\$1,362,583	\$1,443,391	\$80,808
Other	298,730	278,730	281,441	2,711
Total Revenues	<u>1,501,313</u>	<u>1,641,313</u>	<u>1,724,832</u>	<u>83,519</u>
<u>Expenditures</u>				
Current				
Human Services				
Services and Charges	1,592,979	2,137,254	1,960,854	176,400
Materials and Supplies	45,273	50,373	46,706	3,667
Total Expenditures	<u>1,638,252</u>	<u>2,187,627</u>	<u>2,007,560</u>	<u>180,067</u>
Excess of Revenues Under Expenditures	<u>(136,939)</u>	<u>(546,314)</u>	<u>(282,728)</u>	<u>263,586</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	900,000	900,000	800,000	(100,000)
Transfers Out	<u>(1,160,000)</u>	<u>(864,365)</u>	<u>(864,365)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(260,000)</u>	<u>35,635</u>	<u>(64,365)</u>	<u>(100,000)</u>
Change in Fund Balance	(396,939)	(510,679)	(347,093)	163,586
Fund Balance at Beginning of Year	337,806	337,806	337,806	0
Prior Year Encumbrances Appropriated	<u>228,401</u>	<u>228,401</u>	<u>228,401</u>	<u>0</u>
Fund Balance at End of Year	<u>\$169,268</u>	<u>\$55,528</u>	<u>\$219,114</u>	<u>\$163,586</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, 2003

	<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	\$42,000	\$42,000	\$67,713	\$25,713
Repayment of Loans	168,000	168,000	277,844	109,844
Total Revenues	210,000	210,000	345,557	135,557
<u>Expenditures</u>				
Current				
Legislative and Executive Services and Charges	1,628,351	1,628,351	615,961	1,012,390
Change in Fund Balance	(1,418,351)	(1,418,351)	(270,404)	1,147,947
Fund Balance at Beginning of Year	1,643,846	1,643,846	1,643,846	0
Prior Year Encumbrances Appropriated	28,351	28,351	28,351	0
Fund Balance at End of Year	<u>\$253,846</u>	<u>\$253,846</u>	<u>\$1,401,793</u>	<u>\$1,147,947</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, 2003

	<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	\$100,000	\$100,000	\$219,767	\$119,767
<u>Expenditures</u>				
Current				
Legislative and Executive				
Personal Services	37,815	39,957	39,693	264
Fringe Benefits	17,552	22,574	22,404	170
Services and Charges	7,500	7,500	3,315	4,185
Materials and Supplies	8,000	8,000	0	8,000
Total Expenditures	70,867	78,031	65,412	12,619
Excess of Revenues Over Expenditures	29,133	21,969	154,355	132,386
<u>Other Financing Uses</u>				
Transfers Out	(3,000)	(3,000)	0	3,000
Change in Fund Balance	26,133	18,969	154,355	135,386
Fund Balance at Beginning of Year	434,201	434,201	434,201	0
Fund Balance at End of Year	<u>\$460,334</u>	<u>\$453,170</u>	<u>\$588,556</u>	<u>\$135,386</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, 2003

	<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	\$402,249	\$402,249	\$511,631	\$109,382
<u>Expenditures</u>				
Current				
Legislative and Executive				
Personal Services	158,787	201,693	200,283	1,410
Fringe Benefits	74,642	96,119	95,312	807
Services and Charges	38,641	94,039	87,211	6,828
Materials and Supplies	5,200	76,564	69,256	7,308
Capital Outlay	12,000	43,723	31,723	12,000
Total Expenditures	289,270	512,138	483,785	28,353
Excess of Revenues Over (Under) Expenditures	112,979	(109,889)	27,846	137,735
<u>Other Financing Uses</u>				
Transfers Out	(200,000)	(200,000)	(200,000)	0
Change in Fund Balance	(87,021)	(309,889)	(172,154)	137,735
Fund Balance at Beginning of Year	895,517	895,517	895,517	0
Prior Year Encumbrances Appropriated	2,241	2,241	2,241	0
Fund Balance at End of Year	<u>\$810,737</u>	<u>\$587,869</u>	<u>\$725,604</u>	<u>\$137,735</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, 2003

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Fines and Forfeitures	\$215,000	\$215,000	\$236,375	\$21,375
<u>Expenditures</u>				
Current				
Public Works				
Personal Services	52,916	52,616	50,281	2,335
Fringe Benefits	21,503	22,053	22,034	19
Services and Charges	2,582	3,422	1,410	2,012
Materials and Supplies	2,697	6,157	4,505	1,652
Capital Outlay	50,000	45,700	33,344	12,356
Total Expenditures	129,698	129,948	111,574	18,374
Excess of Revenues Over Expenditures	85,302	85,052	124,801	39,749
<u>Other Financing Uses</u>				
Transfers Out	0	(350,000)	(350,000)	0
Change in Fund Balance	85,302	(264,948)	(225,199)	39,749
Fund Balance at Beginning of Year	442,337	442,337	442,337	0
Prior Year Encumbrances Appropriated	529	529	529	0
Fund Balance at End of Year	<u>\$528,168</u>	<u>\$177,918</u>	<u>\$217,667</u>	<u>\$39,749</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, 2003

	<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	\$500	\$500	\$1,005	\$505
Licenses and Permits	123,500	123,500	139,928	16,428
Fines and Forfeitures	20,000	20,000	17,539	(2,461)
Other	0	0	3,051	3,051
Total Revenues	<u>144,000</u>	<u>144,000</u>	<u>161,523</u>	<u>17,523</u>
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	150,912	152,221	141,526	10,695
Fringe Benefits	61,486	61,752	56,774	4,978
Services and Charges	29,204	29,004	23,107	5,897
Materials and Supplies	6,255	6,455	5,449	1,006
Total Expenditures	<u>247,857</u>	<u>249,432</u>	<u>226,856</u>	<u>22,576</u>
Excess of Revenues Under Expenditures	(103,857)	(105,432)	(65,333)	40,099
<u>Other Financing Sources</u>				
Transfers In	<u>100,000</u>	<u>100,000</u>	<u>101,505</u>	<u>1,505</u>
Change in Fund Balance	(3,857)	(5,432)	36,172	41,604
Fund Balance at Beginning of Year	49,423	49,423	49,423	0
Prior Year Encumbrances Appropriated	<u>509</u>	<u>509</u>	<u>509</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$46,075</u></u>	<u><u>\$44,500</u></u>	<u><u>\$86,104</u></u>	<u><u>\$41,604</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Emergency Management Agency Special Revenue Fund
For the Year Ended December 31, 2003

	<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	\$69,364	\$47,364	\$46,512	(\$852)
Intergovernmental	17,700	210,527	210,620	93
Other	0	0	12	12
Total Revenues	87,064	257,891	257,144	(747)
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	96,030	112,193	112,183	10
Fringe Benefits	37,416	41,443	41,240	203
Services and Charges	8,810	13,727	13,727	0
Materials and Supplies	10,831	160,356	160,340	16
Capital Outlay	0	35,180	35,180	0
Total Expenditures	153,087	362,899	362,670	229
Excess of Revenues Under Expenditures	(66,023)	(105,008)	(105,526)	(518)
<u>Other Financing Sources (Uses)</u>				
Advances In	0	19,442	19,442	0
Advances Out	0	(19,442)	0	19,442
Transfers In	30,000	30,000	31,042	1,042
Total Other Financing Sources (Uses)	30,000	30,000	50,484	20,484
Change in Fund Balance	(36,023)	(75,008)	(55,042)	19,966
Fund Balance at Beginning of Year	75,977	75,977	75,977	0
Prior Year Encumbrances Appropriated	608	608	608	0
Fund Balance at End of Year	\$40,562	\$1,577	\$21,543	\$19,966

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, 2003

	<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	\$8,512	\$8,512	\$0
Intergovernmental	93,553	70,889	70,694	(195)
Other	11,023	39,529	39,531	2
Total Revenues	<u>104,576</u>	<u>118,930</u>	<u>118,737</u>	<u>(193)</u>
<u>Expenditures</u>				
Current				
Public Safety				
State Victim's Assistance Grant Prosecutor				
Personal Services	16,164	23,064	22,916	148
Fringe Benefits	11,779	15,579	15,265	314
Juvenile Court's Victims of Crime Grant				
Personal Services	38,020	39,000	38,969	31
Fringe Benefits	6,064	16,496	15,081	1,415
Services and Charges	25,919	25,919	25,919	0
State Victim's Assistance Grant Juvenile Court				
Services and Charges	17,899	17,899	17,861	38
Materials and Supplies	500	500	0	500
Total Expenditures	<u>116,345</u>	<u>138,457</u>	<u>136,011</u>	<u>2,446</u>
Excess of Revenues Under Expenditures	(11,769)	(19,527)	(17,274)	2,253
<u>Other Financing Sources</u>				
Transfers In	<u>0</u>	<u>16,000</u>	<u>16,000</u>	<u>0</u>
Change in Fund Balance	(11,769)	(3,527)	(1,274)	2,253
Fund Balance at Beginning of Year	<u>16,228</u>	<u>16,228</u>	<u>16,228</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$4,459</u></u>	<u><u>\$12,701</u></u>	<u><u>\$14,954</u></u>	<u><u>\$2,253</u></u>

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, 2003

	<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	\$0	\$14,405	\$11,900	(\$2,505)
Licenses and Permits	30,000	15,595	15,460	(135)
Total Revenues	30,000	30,000	27,360	(2,640)
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	30,000	30,000	25,949	4,051
Change in Fund Balance	0	0	1,411	1,411
Fund Balance at Beginning of Year	11,513	11,513	11,513	0
Fund Balance at End of Year	<u>\$11,513</u>	<u>\$11,513</u>	<u>\$12,924</u>	<u>\$1,411</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, 2003

	<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	\$38,000	\$38,000	\$36,801	(\$1,199)
Intergovernmental	45,232	136,325	136,423	98
Other	0	0	120	120
Total Revenues	83,232	174,325	173,344	(981)
<u>Expenditures</u>				
Current				
Public Safety				
Community Based Corrections				
Personal Services	27,473	56,742	56,659	83
Fringe Benefits	9,888	26,742	26,195	547
Services and Charges	7,870	11,342	6,418	4,924
Materials and Supplies	0	2,168	2,152	16
Intensive Supervision				
Services and Charges	7,800	4,800	4,445	355
Materials and Supplies	10,170	13,170	12,101	1,069
Intensive Supervision Electronic Monitoring				
Services and Charges	18,000	18,900	18,900	0
Materials and Supplies	0	3,000	2,956	44
Day Report Center				
Personal Services	0	46,455	46,359	96
Fringe Benefits	0	14,796	14,418	378
Services and Charges	0	35,912	34,921	991
Materials and Supplies	0	7,176	7,174	2
Total Expenditures	81,201	241,203	232,698	8,505
Excess of Revenues Over (Under) Expenditures	2,031	(66,878)	(59,354)	7,524
<u>Other Financing Sources</u>				
Advances In	0	18,758	18,758	0
Transfers In	0	38,332	38,332	0
Total Other Financing Sources	0	57,090	57,090	0
Change in Fund Balance	2,031	(9,788)	(2,264)	7,524
Fund Balance at Beginning of Year	57,724	57,724	57,724	0
Fund Balance at End of Year	\$59,755	\$47,936	\$55,460	\$7,524

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, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$15,000	\$15,000	\$23,066	\$8,066
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	20,000	20,000	17,746	2,254
Change in Fund Balance	(5,000)	(5,000)	5,320	10,320
Fund Balance at Beginning of Year	12,359	12,359	12,359	0
Fund Balance at End of Year	<u>\$7,359</u>	<u>\$7,359</u>	<u>\$17,679</u>	<u>\$10,320</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, 2003

	<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	\$3,000	\$3,316	\$316
Fines and Forfeitures	3,000	0	162	162
Intergovernmental	20,815	20,815	31,827	11,012
Other	11,000	11,000	0	(11,000)
Total Revenues	<u>34,815</u>	<u>34,815</u>	<u>35,305</u>	<u>490</u>
<u>Expenditures</u>				
Current				
Public Safety				
Dispute Resolution				
Services and Charges	5,000	5,000	1,049	3,951
Juvenile Accountability Incentive Grant				
Personal Services	32,000	32,255	27,675	4,580
Fringe Benefits	5,104	5,142	3,762	1,380
Services and Charges	3,900	3,900	3,293	607
Total Expenditures	<u>46,004</u>	<u>46,297</u>	<u>35,779</u>	<u>10,518</u>
Change in Fund Balance	(11,189)	(11,482)	(474)	11,008
Fund Balance at Beginning of Year	<u>16,117</u>	<u>16,117</u>	<u>16,117</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$4,928</u></u>	<u><u>\$4,635</u></u>	<u><u>\$15,643</u></u>	<u><u>\$11,008</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, 2003

	<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	\$20,000	\$19,588	(\$412)
Intergovernmental	198,742	139,642	139,708	66
Other	41,247	1,300	1,300	0
Total Revenues	239,989	160,942	160,596	(346)
<u>Expenditures</u>				
Current				
Public Safety				
Juvenile Drug Court				
Personal Services	119,475	50,368	50,359	9
Fringe Benefits	28,416	18,772	18,625	147
Services and Charges	16,680	0	0	0
Family Drug Court				
Personal Services	53,342	76,000	63,390	12,610
Fringe Benefits	11,616	30,420	15,419	15,001
Services and Charges	8,700	5,650	3,957	1,693
Total Expenditures	238,229	181,210	151,750	29,460
Change in Fund Balance	1,760	(20,268)	8,846	29,114
Fund Balance at Beginning of Year	24,714	24,714	24,714	0
Fund Balance at End of Year	<u>\$26,474</u>	<u>\$4,446</u>	<u>\$33,560</u>	<u>\$29,114</u>

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, 2003

	Budgeted Amounts			Variance with Final Budget Over (Under)
	Original	Final	Actual	
<u>Revenues</u>				
Charges for Services	\$57,500	\$68,899	\$74,872	\$5,973
Intergovernmental	674,700	739,002	754,683	15,681
Other	0	3,834	3,833	(1)
Total Revenues	732,200	811,735	833,388	21,653
<u>Expenditures</u>				
Current				
Public Safety				
Probation				
Services and Charges	12,128	12,128	7,693	4,435
Materials and Supplies	1,500	1,500	0	1,500
Care and Custody Subsidy				
Personal Services	362,986	365,758	323,336	42,422
Fringe Benefits	97,329	105,745	97,234	8,511
Services and Charges	142,550	134,550	106,377	28,173
Juvenile Court Special Projects				
Services and Charges	47,595	66,344	65,161	1,183
Materials and Supplies	500	869	869	0
CSOM				
Personal Services	0	43,097	43,089	8
Fringe Benefits	0	8,357	8,237	120
Services and Charges	0	15,290	12,228	3,062
Total Expenditures	664,588	753,638	664,224	89,414
Excess of Revenues Over Expenditures	67,612	58,097	169,164	111,067
<u>Other Financing Uses</u>				
Transfers Out	0	(1,632)	(1,632)	0
Change in Fund Balance	67,612	56,465	167,532	111,067
Fund Balance at Beginning of Year	49,555	49,555	49,555	0
Prior Year Encumbrances Appropriated	9,073	9,073	9,073	0
Fund Balance at End of Year	\$126,240	\$115,093	\$226,160	\$111,067

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, 2003

	<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	\$25,445	\$7,212	\$7,212	\$0
<u>Expenditures</u>				
Current				
Public Safety				
LEAP Grant				
Services and Charges	41,850	22,848	22,848	0
Local Law Enforcement Grant				
Materials and Supplies	0	15	15	0
Total Expenditures	41,850	22,863	22,863	0
Excess of Revenues				
Under Expenditures	(16,405)	(15,651)	(15,651)	0
<u>Other Financing Uses</u>				
Advances Out	0	(6,141)	(6,141)	0
Change in Fund Balance	(16,405)	(21,792)	(21,792)	0
Fund Balance at Beginning of Year	5,387	5,387	5,387	0
Prior Year Encumbrances Appropriated	16,405	16,405	16,405	0
Fund Balance at End of Year	<u>\$5,387</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
Law Enforcement Corrections Special Revenue Fund
For the Year Ended December 31, 2003

	<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	590	4,290	4,240	50
Materials and Supplies	66,175	66,175	44,496	21,679
Capital Outlay	40,000	36,300	0	36,300
Total Expenditures	106,765	106,765	48,736	58,029
Change in Fund Balance	(106,765)	(106,765)	(48,736)	58,029
Fund Balance at Beginning of Year	97,349	97,349	97,349	0
Prior Year Encumbrances Appropriated	9,416	9,416	9,416	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$58,029</u>	<u>\$58,029</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, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Fines and Forfeitures	\$3,000	\$3,000	\$4,248	\$1,248
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	3,500	3,500	900	2,600
Materials and Supplies	2,500	2,500	2,414	86
Total Expenditures	6,000	6,000	3,314	2,686
Change in Fund Balance	(3,000)	(3,000)	934	3,934
Fund Balance at Beginning of Year	5,153	5,153	5,153	0
Fund Balance at End of Year	<u>\$2,153</u>	<u>\$2,153</u>	<u>\$6,087</u>	<u>\$3,934</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, 2003

	<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	\$200	\$921	\$721
<u>Expenditures</u>				
Current				
Legislative and Executive				
Personal Services	251,061	267,067	266,771	296
Fringe Benefits	100,614	103,015	99,192	3,823
Services and Charges	257,152	257,152	230,178	26,974
Materials and Supplies	40,080	58,416	49,126	9,290
Capital Outlay	0	52,930	49,829	3,101
Total Expenditures	<u>648,907</u>	<u>738,580</u>	<u>695,096</u>	<u>43,484</u>
Excess of Revenues Under Expenditures	(648,707)	(738,380)	(694,175)	44,205
<u>Other Financing Sources</u>				
Transfers In	<u>528,365</u>	<u>630,565</u>	<u>618,038</u>	<u>(12,527)</u>
Change in Fund Balance	(120,342)	(107,815)	(76,137)	31,678
Fund Balance at Beginning of Year	48,933	48,933	48,933	0
Prior Year Encumbrances Appropriated	<u>74,266</u>	<u>74,266</u>	<u>74,266</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$2,857</u></u>	<u><u>\$15,384</u></u>	<u><u>\$47,062</u></u>	<u><u>\$31,678</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, 2003

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

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Joint Economic Development Special Revenue Fund
For the Year Ended December 31, 2003

	<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	\$2,000	\$2,000	\$3,500	\$1,500
Repayment of Loans	46,344	46,344	65,084	18,740
Other	2,500	2,500	1,867	(633)
Total Revenues	50,844	50,844	70,451	19,607
<u>Expenditures</u>				
Current				
Legislative and Executive				
Personal Services	113,132	114,167	114,017	150
Fringe Benefits	40,141	42,796	42,769	27
Services and Charges	77,553	68,453	66,577	1,876
Materials and Supplies	6,739	8,439	7,044	1,395
Capital Outlay	0	12,400	12,400	0
Total Expenditures	237,565	246,255	242,807	3,448
Excess of Revenues Under Expenditures	(186,721)	(195,411)	(172,356)	23,055
<u>Other Financing Sources</u>				
Transfers In	223,360	233,360	192,550	(40,810)
Change in Fund Balance	36,639	37,949	20,194	(17,755)
Fund Balance at Beginning of Year	140,964	140,964	140,964	0
Prior Year Encumbrances Appropriated	7,542	7,542	7,542	0
Fund Balance at End of Year	\$185,145	\$186,455	\$168,700	(\$17,755)

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, 2003

	<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	\$84,900	\$84,900	\$99,662	\$14,762
Other	17,000	17,000	0	(17,000)
Total Revenues	<u>101,900</u>	<u>101,900</u>	<u>99,662</u>	<u>(2,238)</u>
<u>Expenditures</u>				
Current				
Health				
Personal Services	59,146	59,500	59,031	469
Fringe Benefits	19,403	25,187	23,411	1,776
Services and Charges	20,738	22,063	21,188	875
Materials and Supplies	4,732	5,058	4,620	438
Total Expenditures	<u>104,019</u>	<u>111,808</u>	<u>108,250</u>	<u>3,558</u>
Change in Fund Balance	(2,119)	(9,908)	(8,588)	1,320
Fund Balance at Beginning of Year	8,457	8,457	8,457	0
Prior Year Encumbrances Appropriated	<u>3,438</u>	<u>3,438</u>	<u>3,438</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$9,776</u></u>	<u><u>\$1,987</u></u>	<u><u>\$3,307</u></u>	<u><u>\$1,320</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, 2003

	<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	\$27,342	\$7,708	\$7,708	\$0
Other	0	450	450	0
Total Revenues	27,342	8,158	8,158	0
<u>Expenditures</u>				
Current				
Human Services				
Services and Charges	27,342	8,158	8,158	0
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, 2003

	<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	\$183,000	\$125,000	\$125,000	\$0
Other	25,000	0	0	0
Total Revenues	208,000	125,000	125,000	0
<u>Expenditures</u>				
Current				
Legislative and Executive Services and Charges	199,737	150,957	133,362	17,595
Change in Fund Balance	8,263	(25,957)	(8,362)	17,595
Fund Balance at Beginning of Year	19,596	19,596	19,596	0
Prior Year Encumbrances Appropriated	11,737	11,737	11,737	0
Fund Balance at End of Year	<u>\$39,596</u>	<u>\$5,376</u>	<u>\$22,971</u>	<u>\$17,595</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, 2003

	<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	\$1,000	\$1,000	\$0	(\$1,000)
Charges for Services	100,000	100,000	219,767	119,767
Total Revenues	<u>101,000</u>	<u>101,000</u>	<u>219,767</u>	<u>118,767</u>
<u>Expenditures</u>				
Current				
Legislative and Executive				
Personal Services	140,000	140,000	104,557	35,443
Fringe Benefits	47,330	47,330	31,893	15,437
Materials and Supplies	2,000	2,000	0	2,000
Total Expenditures	<u>189,330</u>	<u>189,330</u>	<u>136,450</u>	<u>52,880</u>
Change in Fund Balance	(88,330)	(88,330)	83,317	171,647
Fund Balance at Beginning of Year	<u>153,425</u>	<u>153,425</u>	<u>153,425</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$65,095</u></u>	<u><u>\$65,095</u></u>	<u><u>\$236,742</u></u>	<u><u>\$171,647</u></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, 2003

	<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	\$209,000	\$209,000	\$254,163	\$45,163
Intergovernmental	875,000	875,000	1,156,545	281,545
Other	5,000	5,000	4,613	(387)
Total Revenues	<u>1,089,000</u>	<u>1,089,000</u>	<u>1,415,321</u>	<u>326,321</u>
<u>Expenditures</u>				
Current				
Human Services				
Personal Services	720,075	720,075	654,753	65,322
Fringe Benefits	268,483	273,483	264,667	8,816
Services and Charges	405,037	405,037	299,144	105,893
Materials and Supplies	11,797	11,797	10,938	859
Total Expenditures	<u>1,405,392</u>	<u>1,410,392</u>	<u>1,229,502</u>	<u>180,890</u>
Change in Fund Balance	(316,392)	(321,392)	185,819	507,211
Fund Balance at Beginning of Year	239,673	239,673	239,673	0
Prior Year Encumbrances Appropriated	92,563	92,563	92,563	0
Fund Balance at End of Year	<u>\$15,844</u>	<u>\$10,844</u>	<u>\$518,055</u>	<u>\$507,211</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Help America Vote Special Revenue Fund
For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$0	\$21,301	\$21,301	\$0
<u>Expenditures</u>				
Current				
Legislative and Executive				
Services and Charges	0	14,000	14,000	0
Materials and Supplies	0	35,801	35,801	0
Capital Outlay	0	7,500	7,500	0
Total Expenditures	0	57,301	57,301	0
Excess of Revenues				
Under Expenditures	0	(36,000)	(36,000)	0
<u>Other Financing Sources</u>				
Transfers In	0	36,000	36,000	0
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
Recorder Special Revenue Fund
For the Year Ended December 31, 2003

	<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	\$235,000	\$285,000	\$337,000	\$52,000
<u>Expenditures</u>				
Current				
Legislative and Executive Services and Charges	235,669	330,669	330,546	123
Materials and Supplies	12,678	12,678	10,483	2,195
Total Expenditures	248,347	343,347	341,029	2,318
Excess of Revenues Under Expenditures	(13,347)	(58,347)	(4,029)	54,318
<u>Other Financing Uses</u>				
Transfers Out	0	(30,000)	0	30,000
Change in Fund Balance	(13,347)	(88,347)	(4,029)	84,318
Fund Balance at Beginning of Year	167,618	167,618	167,618	0
Prior Year Encumbrances Appropriated	1,077	1,077	1,077	0
Fund Balance at End of Year	<u>\$155,348</u>	<u>\$80,348</u>	<u>\$164,666</u>	<u>\$84,318</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, 2003

	<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	\$31,500	\$60,325	\$71,431	\$11,106
Fines and Forfeitures	30,100	1,275	1,750	475
Other	250	250	185	(65)
Total Revenues	61,850	61,850	73,366	11,516
<u>Expenditures</u>				
Current				
Judicial				
Clerk of Common Pleas Data/Special Projects				
Services and Charges	12,000	12,000	11,958	42
Materials and Supplies	15,000	15,000	11,391	3,609
Juvenile Court Data				
Personal Services	11,842	12,092	10,720	1,372
Fringe Benefits	1,901	1,939	1,887	52
Services and Charges	2,000	2,000	0	2,000
Probate Court Data				
Personal Services	11,583	11,834	10,720	1,114
Fringe Benefits	1,863	1,900	1,887	13
Total Expenditures	56,189	56,765	48,563	8,202
Excess of Revenues Over Expenditures	5,661	5,085	24,803	19,718
<u>Other Financing Uses</u>				
Transfers Out	(675)	(675)	0	675
Change in Fund Balance	4,986	4,410	24,803	20,393
Fund Balance at Beginning of Year	30,259	30,259	30,259	0
Fund Balance at End of Year	<u>\$35,245</u>	<u>\$34,669</u>	<u>\$55,062</u>	<u>\$20,393</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, 2003

	<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	\$263	\$63
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	1,500	1,500	0	1,500
Change in Fund Balance	(1,300)	(1,300)	263	1,563
Fund Balance at Beginning of Year	1,725	1,725	1,725	0
Fund Balance at End of Year	<u>\$425</u>	<u>\$425</u>	<u>\$1,988</u>	<u>\$1,563</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, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$4,500	\$4,500	\$6,349	\$1,849
Interest	150	150	94	(56)
Total Revenues	<u>4,650</u>	<u>4,650</u>	<u>6,443</u>	<u>1,793</u>
<u>Expenditures</u>				
Current				
Judicial				
Services and Charges	3,000	4,000	3,672	328
Materials and Supplies	<u>3,000</u>	<u>2,000</u>	<u>0</u>	<u>2,000</u>
Total Expenditures	<u>6,000</u>	<u>6,000</u>	<u>3,672</u>	<u>2,328</u>
Change in Fund Balance	(1,350)	(1,350)	2,771	4,121
Fund Balance at Beginning of Year	<u>16,803</u>	<u>16,803</u>	<u>16,803</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$15,453</u></u>	<u><u>\$15,453</u></u>	<u><u>\$19,574</u></u>	<u><u>\$4,121</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Bond Retirement Debt Service Fund
For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Interest	\$0	\$0	\$1,839	\$1,839
<u>Expenditures</u>				
Debt Service				
Principal Retirement	6,267,646	4,777,019	4,777,019	0
Payment to Bond				
Escrow Agent	0	5,000,000	5,000,000	
Interest and Fiscal Charges	2,815,899	4,306,526	4,306,526	0
Total Expenditures	9,083,545	14,083,545	14,083,545	0
Excess of Revenues Under Expenditures	(9,083,545)	(14,083,545)	(14,081,706)	1,839
<u>Other Financing Sources</u>				
Transfers In	9,083,545	14,083,545	14,083,545	0
Change in Fund Balance	0	0	1,839	1,839
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$1,839</u>	<u>\$1,839</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, 2003

	<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	\$350,000	\$377,493	\$388,269	\$10,776
Intergovernmental	240,000	240,000	235,694	(4,306)
Other	0	5,000	18,374	13,374
Total Revenues	<u>590,000</u>	<u>622,493</u>	<u>642,337</u>	<u>19,844</u>
<u>Expenditures</u>				
Capital Outlay				
Services and Charges	8,500	8,500	7,082	1,418
Capital Outlay	434,696	1,275,203	980,542	294,661
Total Expenditures	<u>443,196</u>	<u>1,283,703</u>	<u>987,624</u>	<u>296,079</u>
Change in Fund Balance	146,804	(661,210)	(345,287)	315,923
Fund Balance at Beginning of Year	349,210	349,210	349,210	0
Prior Year Encumbrances Appropriated	314,593	314,593	314,593	0
Fund Balance at End of Year	<u><u>\$810,607</u></u>	<u><u>\$2,593</u></u>	<u><u>\$318,516</u></u>	<u><u>\$315,923</u></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, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Total Revenues	\$0	\$0	\$0	\$0
<u>Expenditures</u>				
Capital Outlay				
Services and Charges	0	141,302	119,087	22,215
Materials and Supplies	11,170	773,983	749,066	24,917
Capital Outlay	183,248	229,759	127,363	102,396
Total Expenditures	194,418	1,145,044	995,516	149,528
Excess of Revenues Under Expenditures	(194,418)	(1,145,044)	(995,516)	149,528
<u>Other Financing Sources</u>				
Transfers In	0	0	200,000	200,000
Change in Fund Balance	(194,418)	(1,145,044)	(795,516)	349,528
Fund Balance at Beginning of Year	1,797,106	1,797,106	1,797,106	0
Prior Year Encumbrances Appropriated	113,309	113,309	113,309	0
Fund Balance at End of Year	<u>\$1,715,997</u>	<u>\$765,371</u>	<u>\$1,114,899</u>	<u>\$349,528</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, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Special Assessments	\$0	\$11,850	\$11,853	\$3
Other	0	4,500	4,500	0
Total Revenues	<u>0</u>	<u>16,350</u>	<u>16,353</u>	<u>3</u>
<u>Expenditures</u>				
Capital Outlay				
Services and Charges	37,800	25,250	7,122	18,128
Capital Outlay	238,000	102,378	76,526	25,852
Total Expenditures	<u>275,800</u>	<u>127,628</u>	<u>83,648</u>	<u>43,980</u>
Excess of Revenues Under Expenditures	(275,800)	(111,278)	(67,295)	43,983
<u>Other Financing Sources</u>				
Transfers In	<u>275,800</u>	<u>71,087</u>	<u>71,090</u>	<u>3</u>
Change in Fund Balance	0	(40,191)	3,795	43,986
Fund Balance at Beginning of Year	<u>52,774</u>	<u>52,774</u>	<u>52,774</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$52,774</u></u>	<u><u>\$12,583</u></u>	<u><u>\$56,569</u></u>	<u><u>\$43,986</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, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Total Revenues	\$0	\$0	\$0	\$0
<u>Expenditures</u>				
Capital Outlay				
Capital Outlay	<u>952,557</u>	<u>1,504,707</u>	<u>1,054,124</u>	<u>450,583</u>
Excess of Revenues Under Expenditures	(952,557)	(1,504,707)	(1,054,124)	450,583
<u>Other Financing Sources</u>				
Transfers In	<u>0</u>	<u>0</u>	<u>500,000</u>	<u>500,000</u>
Change in Fund Balance	(952,557)	(1,504,707)	(554,124)	950,583
Fund Balance at Beginning of Year	6,884,720	6,884,720	6,884,720	0
Prior Year Encumbrances Appropriated	<u>452,557</u>	<u>452,557</u>	<u>452,557</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$6,384,720</u></u>	<u><u>\$5,832,570</u></u>	<u><u>\$6,783,153</u></u>	<u><u>\$950,583</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Issue II Capital Projects Fund
For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$0	\$159,783	\$159,783	\$0
<u>Expenditures</u>				
Capital Outlay				
Capital Outlay	<u>0</u>	<u>162,000</u>	<u>159,783</u>	<u>2,217</u>
Change in Fund Balance	0	(2,217)	0	2,217
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>\$63</u></u>	<u><u>\$2,280</u></u>	<u><u>\$2,217</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, 2003

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Payment in Lieu of Taxes	\$65,000	\$65,000	\$39,374	(\$25,626)
Special Assessments	130,000	130,000	131,332	1,332
Intergovernmental	1,647	1,647	4,348	2,701
Total Revenues	<u>196,647</u>	<u>196,647</u>	<u>175,054</u>	<u>(21,593)</u>
<u>Expenditures</u>				
Capital Outlay				
Services and Charges	4,100	4,100	3,301	799
Capital Outlay	0	6,000	0	6,000
Total Expenditures	<u>4,100</u>	<u>10,100</u>	<u>3,301</u>	<u>6,799</u>
Excess of Revenues Over Expenditures	192,547	186,547	171,753	(14,794)
<u>Other Financing Uses</u>				
Transfers Out	(124,368)	(124,368)	(124,368)	0
Change in Fund Balance	68,179	62,179	47,385	(14,794)
Fund Balance at Beginning of Year	<u>69,738</u>	<u>69,738</u>	<u>69,738</u>	<u>0</u>
Fund Balance at End of Year	<u>\$137,917</u>	<u>\$131,917</u>	<u>\$117,123</u>	<u>(\$14,794)</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Radio Communication Capital Projects Fund
For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Total Revenues	\$0	\$0	\$0	\$0
<u>Expenditures</u>				
Capital Outlay				
Capital Outlay	0	1,168,404	1,168,404	0
Debt Service				
Issuance Costs	0	113,451	113,451	0
Total Expenditures	0	1,281,855	1,281,855	0
Excess of Revenues Under Expenditures	0	(1,281,855)	(1,281,855)	0
<u>Other Financing Sources</u>				
Bonds Issued	0	12,000,000	12,000,000	0
Premium on Bonds Issued	0	113,451	113,451	0
Total Other Financing Sources	0	12,113,451	12,113,451	0
Change in Fund Balance	0	10,831,596	10,831,596	0
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$10,831,596</u>	<u>\$10,831,596</u>	<u>\$0</u>

Delaware County, Ohio
Schedule of Revenues, Expenses, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Solid Waste Transfer Station Enterprise Fund
For the Year Ended December 31, 2003

	<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	\$150,500	\$150,500	\$137,530	(\$12,970)
<u>Expenses</u>				
Services and Charges	5,967	9,362	4,894	4,468
Materials and Supplies	0	2,605	2,605	0
Capital Outlay	50,000	58,000	7,800	50,200
Total Expenses	55,967	69,967	15,299	54,668
Change in Fund Balance	94,533	80,533	122,231	41,698
Fund Balance at Beginning of Year	944,872	944,872	944,872	0
Prior Year Encumbrances Appropriated	4,037	4,037	4,037	0
Fund Balance at End of Year	<u>\$1,043,442</u>	<u>\$1,029,442</u>	<u>\$1,071,140</u>	<u>\$41,698</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, 2003

	<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>Expenses</u>				
Personal Services	17,726	17,726	17,726	0
Fringe Benefits	2,659	4,826	4,826	0
Total Expenses	20,385	22,552	22,552	0
Excess of Revenues Under Expenses	(20,385)	(22,552)	(22,552)	0
Transfers In	0	2,128	2,128	0
Change in Fund Balance	(20,385)	(20,424)	(20,424)	0
Fund Balance at Beginning of Year	20,424	20,424	20,424	0
Fund Balance at End of Year	<u>\$39</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</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, 2003

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$324,062	\$337,008	\$336,734	(\$274)
Other	0	6,840	7,107	267
Operating Grants	337,526	309,152	309,152	0
Line of Credit Proceeds	0	150,000	150,000	0
Total Revenues	661,588	803,000	802,993	(7)
<u>Expenses</u>				
Personal Services	105,512	155,250	144,629	10,621
Fringe Benefits	44,000	50,055	46,948	3,107
Services and Charges	458,162	479,147	477,897	1,250
Materials and Supplies	22,076	40,181	40,076	105
Debt Service				
Line of Credit Payments	0	120,000	120,000	0
Interest Expense	0	781	781	0
Total Expenses	629,750	845,414	830,331	15,083
Excess of Revenues Over (Under) Expenditures	31,838	(42,414)	(27,338)	15,076
Transfers In	0	25,000	25,000	0
Change in Fund Balance	31,838	(17,414)	(2,338)	15,076
Fund Balance at Beginning of Year	17,522	17,522	17,522	0
Fund Balance at End of Year	\$49,360	\$108	\$15,184	\$15,076

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, 2003

	<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	\$6,350,000	\$6,350,000	\$6,626,825	\$276,825
<u>Expenses</u>				
Personal Services	50,113	50,716	50,404	312
Fringe Benefits	19,037	19,728	19,722	6
Services and Charges	1,150,658	1,295,757	1,290,250	5,507
Materials and Supplies	750	750	500	250
Claims	5,352,057	6,026,958	6,001,344	25,614
Total Expenses	<u>6,572,615</u>	<u>7,393,909</u>	<u>7,362,220</u>	<u>31,689</u>
Change in Fund Balance	(222,615)	(1,043,909)	(735,395)	308,514
Fund Balance at Beginning of Year	1,305,493	1,305,493	1,305,493	0
Prior Year Encumbrances Appropriated	<u>100,207</u>	<u>100,207</u>	<u>100,207</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,183,085</u></u>	<u><u>\$361,791</u></u>	<u><u>\$670,305</u></u>	<u><u>\$308,514</u></u>

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

Delaware County, Ohio
 Government-Wide Expenses
 Last Two Years

	2003	2002
General Government		
Legislative and Executive	\$12,974,146	\$13,622,062
Judicial	6,184,743	4,799,098
Public Safety		
911	2,870,428	1,400,129
Emergency Medical Services	7,103,203	6,114,696
Sheriff	9,740,640	7,243,547
Other Public Safety	3,752,320	3,985,680
Public Works	16,679,512	10,560,796
Health	10,797,440	9,224,212
Human Services		
Job and Family Services	6,479,376	6,318,827
Child Support Enforcement	1,208,997	1,201,793
Children Services	2,043,044	1,514,948
Other Human Services	358,329	351,205
Intergovernmental	709,069	1,491,889
Interest and Fiscal Charges	1,209,548	1,211,982
Sanitary Engineer	13,987,938	12,530,549
Other Enterprise	866,882	1,057,793
Total Expenses	\$96,965,615	\$82,629,206

Source: Delaware County Auditor

Delaware County, Ohio
 Government-Wide Revenues
 Last Two Years

	<u>2003</u>	<u>2002</u>
Program Revenues		
Charges for Services	\$30,402,271	\$25,998,799
Operating Grants, Contributions, and Interest	18,869,644	18,436,127
Capital Grants and Contributions	19,908,295	26,360,792
General Revenues		
Property Taxes	11,992,314	11,688,579
Payment in Lieu of Taxes	39,374	14,826
Sales Taxes	29,111,788	26,069,586
Grants and Entitlements not Restricted to Other Programs	3,767,401	2,865,038
Interest	1,381,093	2,588,047
Other	<u>1,219,545</u>	<u>2,152,650</u>
Total Revenues	<u>\$116,691,725</u>	<u>\$116,174,444</u>

Source: Delaware County Auditor

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

	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>
General Government				
Legislative and Executive	\$12,416,710	\$12,413,253	\$10,554,578	\$8,453,781
Judicial	6,180,438	4,636,184	4,066,165	3,610,817
Public Safety	21,468,067	18,068,893	17,351,026	14,133,000
Public Works	22,710,802	16,171,124	13,180,371	11,840,207
Health	11,150,524	10,204,367	8,720,143	8,033,815
Human Services	10,057,277	8,652,447	8,612,242	7,289,035
Capital Outlay	3,966,025	9,882,166	15,601,443	8,763,109
Intergovernmental	713,669	488,604	0	0
Debt Service	<u>1,897,819</u>	<u>1,776,029</u>	<u>1,760,297</u>	<u>1,209,622</u>
Total Expenditures	<u>\$90,561,331</u>	<u>\$82,293,067</u>	<u>\$79,846,265</u>	<u>\$63,333,386</u>

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

Source: Delaware County Auditor

<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>	<u>1994</u>
\$10,061,255	\$8,359,108	\$7,863,030	\$7,128,521	\$6,136,895	\$5,513,772
3,241,656	2,997,886	2,682,598	2,434,202	2,132,224	1,778,148
12,746,761	9,485,500	8,777,597	7,310,626	6,088,706	5,537,051
12,385,530	10,396,882	7,984,288	5,624,837	4,192,093	3,566,094
7,241,180	6,569,038	6,169,750	5,657,613	5,237,028	4,470,928
6,013,303	4,983,271	4,772,655	4,816,873	4,264,981	4,141,073
3,747,465	2,229,520	2,643,317	1,096,285	2,956,720	2,148,373
0	0	0	0	0	0
<u>440,898</u>	<u>270,542</u>	<u>87,891</u>	<u>24,540</u>	<u>12,093</u>	<u>9,275</u>
<u><u>\$55,878,048</u></u>	<u><u>\$45,291,747</u></u>	<u><u>\$40,981,126</u></u>	<u><u>\$34,093,497</u></u>	<u><u>\$31,020,740</u></u>	<u><u>\$27,164,714</u></u>

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

	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>
Taxes	\$41,147,827	\$37,746,218	\$33,297,079	\$32,577,803	\$27,241,887
Payment in Lieu of Taxes	39,374	14,826	0	0	0
Special Assessments	594,502	430,663	456,230	255,072	125,758
Charges for Services	18,077,458	13,853,395	8,948,614	6,907,769	6,356,625
Licenses and Permits	2,475,514	2,366,827	2,199,845	2,121,231	1,982,309
Fines and Forfeitures	755,235	709,245	506,311	573,665	653,166
Intergovernmental	23,956,935	20,504,878	22,839,778	19,439,921	18,932,747
Interest	1,694,405	2,728,342	5,848,960	7,198,778	3,889,866
Other	<u>1,259,818</u>	<u>2,636,229</u>	<u>2,668,038</u>	<u>2,251,338</u>	<u>1,680,743</u>
Total Revenues	<u>\$90,001,068</u>	<u>\$80,990,623</u>	<u>\$76,764,855</u>	<u>\$71,325,577</u>	<u>\$60,863,101</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>
\$23,494,456	\$20,174,721	\$14,226,525	\$12,290,912	\$11,138,889
0	0	0	0	0
14,883	3,654	3,242	11,985	40,733
5,177,623	4,403,999	3,743,252	3,939,545	3,632,065
1,593,226	1,280,438	942,964	756,163	826,326
730,114	472,568	528,033	651,646	443,337
15,745,750	15,559,531	14,627,325	12,834,671	12,833,171
3,256,772	2,529,553	2,374,411	2,201,369	1,313,291
<u>1,882,969</u>	<u>1,235,378</u>	<u>1,306,392</u>	<u>1,400,866</u>	<u>1,221,904</u>
<u><u>\$51,895,793</u></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>

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
2003	\$11,119,934	\$10,941,083	98.39%	\$520,214
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

- (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>
\$11,461,297	103.07%	\$209,902	1.89%
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

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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
2003	\$869,622	\$788,441	90.66%	\$44,134	\$832,575
2002	1,007,995	938,695	93.12	33,018	971,713
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

(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
2002/2003	\$3,854,647,180	\$11,013,277,657	\$135,698,000	\$271,396,000
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

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	
\$279,981,303	\$1,119,925,212	\$4,270,326,483	\$12,404,598,869	34.43%
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

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

	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994
General	\$1.00	\$1.00	\$1.00	\$1.80	\$1.80	\$1.80	\$1.80	\$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	0.31	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62
Total	3.51	3.51	3.82	4.62	4.62	4.62	4.62	5.62	5.62	5.62
School Districts										
Big Walnut	32.40	32.00	33.81	36.29	35.88	36.50	37.69	38.62	38.00	38.40
Delaware	64.97	65.37	65.54	65.95	66.91	63.89	64.14	56.10	51.60	51.00
Out-of-County School Districts										
Buckeye Valley	33.80	34.15	34.40	35.41	35.71	35.74	35.63	36.55	30.50	30.50
Centerburg	41.16	41.16	41.16	34.10	34.10	34.10	39.20	39.50	39.50	39.70
Dublin	64.60	65.22	65.22	65.22	65.50	57.90	57.90	58.41	58.41	50.51
Elgin	37.85	37.85	38.30	38.30	38.10	39.17	39.17	39.40	40.80	40.76
Highland	22.85	22.85	23.85	23.85	24.55	24.55	24.55	21.10	23.10	24.10
Johnstown-Monroe	39.58	39.50	39.64	40.85	43.58	44.16	42.12	42.90	40.10	41.00
North Union	40.85	34.25	34.35	34.85	34.85	36.25	37.80	33.95	35.48	35.75
Northridge	37.28	37.85	37.85	38.10	39.20	39.47	47.17	48.20	40.30	40.30
Olentangy	50.56	37.80	49.85	49.77	41.57	42.84	41.01	43.25	43.85	40.80
Westerville	63.20	63.50	49.80	59.66	61.15	61.32	61.31	61.03	60.82	61.15
Joint Vocational School Districts										
Central Ohio	0.50	1.10	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60
Delaware County	3.20	3.20	3.40	3.40	3.40	3.40	4.40	2.50	2.50	2.57
Knox County	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	4.70
Licking County	3.00	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	4.40	3.10	3.10	3.10	3.10
Corporations										
Ashley	17.60	17.60	17.10	18.60	18.60	18.60	18.60	18.60	18.60	14.60
Columbus	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10
Delaware	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Dublin	2.97	2.97	2.97	2.97	2.97	2.97	2.98	2.98	2.98	2.98
Galena	3.70	3.70	3.70	3.70	3.70	3.70	8.70	8.70	10.70	10.70
Ostrander	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30
Powell	5.30	3.13	3.25	3.09	2.93	3.09	2.12	2.04	2.54	1.20
Shawnee Hills	14.92	14.92	14.92	14.92	14.92	14.92	14.92	12.20	12.20	12.20
Sunbury	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Westerville	17.85	14.50	14.54	14.02	14.10	14.69	14.17	13.89	12.38	12.45

continued

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

	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994
Townships										
Berkshire	\$0.80	\$0.80	\$0.80	\$0.80	\$0.80	\$0.80	\$0.80	\$0.80	\$0.80	\$0.80
Berlin	4.60	4.10	4.10	4.10	4.10	4.10	5.90	5.90	5.10	6.10
Brown	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	6.40	6.20
Concord	11.30	11.30	11.30	11.30	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	12.10	10.10	10.50	10.50	10.50	10.00	10.00	10.00
Harlem	6.32	6.40	6.41	6.47	6.61	6.60	6.03	6.45	6.50	6.50
Kingston	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30
Liberty	7.50	6.75	6.42	6.93	6.10	6.10	5.60	5.60	5.60	5.60
Marlboro	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30
Orange	12.15	11.75	11.75	6.10	6.10	6.10	6.10	6.10	6.60	6.60
Oxford	4.50	4.50	4.50	5.40	5.40	5.40	5.40	5.40	5.40	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	6.88	6.88	6.21	6.49	4.40	4.40
Scioto	6.70	5.05	7.05	7.05	7.05	6.80	6.80	6.30	6.30	5.80
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	14.40	14.50	14.90	14.51	13.01	13.02	13.03	13.04	11.55	10.30
Other Untis										
Delaware County District Library	0.15	0.18	0.19	0.24	0.29	0.31	0.29	0.37	0.40	0.40
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	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	2.50							
Fort Morrow Fire District	1.50	2.25	2.25	2.25	1.50	1.50	1.50	1.50	2.50	2.50
Kingston-Porter Fire District	7.82	6.37	6.30	6.35	6.39	4.29	4.29	4.64	4.60	4.65
Tri-Township Fire District	4.40	4.40	4.40	4.40	4.40	4.40	4.40	3.00	3.90	4.40
Senior Citizens	0.70	0.70	0.70	0.70	0.50	0.50	0.50	0.50	0.50	
Westerville Public Library	0.80									

Source: Delaware County Auditor

Delaware County, Ohio
Principal Property Taxpayers
December 31, 2003

	<u>Assessed Value</u> 2003 <u>Collection Year</u>	<u>Percent of Total</u> Assessed <u>Valuation</u>
<u>Public Utilities</u>		
Columbus Southern	\$96,606,875	2.26%
Verizon North Inc.	17,883,900	0.42
American Transmission Systems	9,653,950	0.23
Columbia Gas of Ohio	8,436,865	0.20
Ohio Bell Telephone Company	7,946,815	0.19
Ohio Edison Company	5,851,830	0.13
<u>Real Property</u>		
Banc One Management Corporation	43,501,000	1.02
M/I Schottenstein Homes	27,729,600	0.65
Tuller Square Northpointe	23,386,900	0.55
NP Limited	21,549,400	0.50
Fairfield Green	20,769,000	0.49
Planned Communities	17,514,500	0.41
Medallion Group Ltd.	17,368,200	0.41
Triangle Properties Inc.	16,465,600	0.39
Rennob Inc.	16,383,300	0.38
Dominion Homes Inc.	15,970,100	0.37
<u>Tangible Personal Property</u>		
American Showa, Inc.	11,467,520	0.27
PPG Industries	10,535,080	0.25
National Lime & Stone	7,023,030	0.16
Nippert Company	6,792,640	0.16
Banc One Corporation	5,316,160	0.12
Advance Stores Company	4,327,120	0.10
Sears Roebuck & Company	4,310,590	0.10
Kroger Company	4,267,570	0.10
Rockwell Automation Inc.	3,917,430	0.09
ATS Ohio	3,283,710	0.08
All Other	3,842,067,798	89.97
Total	<u>\$4,270,326,483</u>	<u>100.00%</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
2003	\$887,413	\$864,730	97.44%
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

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

Source: Delaware County Auditor

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Delaware County, Ohio
 Computation of Legal Debt Margin
 December 31, 2003

	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	\$4,270,326,483	\$4,270,326,483
Debt Limitation	105,258,162	42,703,265
1997 Capital Facilities	4,270,000	4,270,000
2000 Capital Facilities	15,150,000	15,150,000
2003 Capital Facilities	12,000,000	12,000,000
1999 Road Improvements	635,000	635,000
1995 Sewer Improvement	1,385,000	1,385,000
1999 Sewer Improvements	49,890,000	49,890,000
2003 Capital Facilities	6,000,000	6,000,000
2003 Capital Facilities Refunding	5,305,000	5,305,000
OWDA Loans	412,233	412,233
Total Debt	95,047,233	95,047,233
Exemptions		
1999 Road Improvements	635,000	635,000
1995 Sewer Improvement	1,385,000	1,385,000
1999 Sewer Improvements	49,890,000	49,890,000
2003 Capital Facilities	6,000,000	6,000,000
2003 Capital Facilities Refunding	5,305,000	5,305,000
OWDA Loans	412,233	412,233
Total Exemptions	63,627,233	63,627,233
Net Debt	31,420,000	31,420,000
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	\$73,838,162	\$11,283,265

(1) The Debt Limitation is calculated as follows:

Six Million Plus	\$6,000,000
2 1/2 percent of Assessed Value	99,258,162
in excess of 300,000,000	\$105,258,162

(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
2003	109,989	\$4,270,326,483	\$31,420,000	\$0
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

(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>
\$31,420,000	0.74%	\$285.66
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

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
2003	\$510,000	\$1,150,000	\$1,660,000	\$90,561,331	1.83%
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

(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, 2003

<u>Political Subdivision</u>	<u>Debt Outstanding (1)</u>	<u>Percentage Applicable to County (2)</u>	<u>Amount Applicable to County</u>
<u>Direct Debt</u>			
Delaware County	\$31,420,000	100.00%	\$31,420,000
All Municipalities Within County	56,140,824	100.00	56,140,824
All Townships Within County	8,219,869	100.00	8,219,869
All School Districts Within County	46,406,427	100.00	46,406,427
Kingston-Porter Fire District	125,000	100.00	125,000
Total Direct Debt	<u>142,312,120</u>		<u>142,312,120</u>
<u>Overlapping Debt</u>			
Buckeye Valley Local School District	11,470,000	93.35	10,707,245
Centerburg Local School District	6,276,995	9.11	571,834
City of Columbus	730,695,000	1.27	9,279,827
City of Dublin	59,538,478	12.11	7,210,110
City of Westerville	28,699,000	22.78	6,537,632
Delaware County District Library	654,517	98.37	643,848
Dublin City School District	162,427,573	12.27	19,929,863
Highland Local School District	2,190,000	4.56	99,864
Johnstown-Monroe Local School District	150,000	0.71	1,065
Knox County Career Center	387,758	0.73	2,831
Licking County Career Center	33,485,000	0.07	23,440
North Union Local School District	12,884,989	4.35	560,497
Northridge Local School District	8,000,000	0.53	42,400
Olentangy Local School District	184,001,782	98.52	181,278,556
Tri-Rivers Career Center	419,000	1.02	4,274
Washington Township	2,835,000	11.83	335,381
Westerville City School District	127,962,476	29.55	37,812,912
Total Overlapping Debt	<u>1,372,077,568</u>		<u>275,041,577</u>
Total	<u>\$1,514,389,688</u>		<u>\$417,353,697</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, 2003

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.
2003	136,051	2003	3.60%	6.10%	6.00%
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

Civilian Labor Force Estimates				
Year	Labor Force	Employment	Unemployment	Percentage of Unemployment
2003	70,500	68,000	2,500	3.60%
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

Public Schools in Delaware County 2003		K-12 School Enrollment	
Total Enrollment	16,191	2003	16,191
The Daily Attendance Rate	94.90%	2002	15,200
Delaware County 2003 Graduation Rate	92.40%	2001	15,048
Ohio Average 2003 Graduation Rate	83.90%	2000	13,768
		1999	13,902

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
2003	\$192,299,860	\$28,594,740	\$220,894,600	N/A	\$3,302,791,850	\$551,294,680	\$560,650
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

(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, 2003

Firm	Number of Employees	Primary Product/Service
Bank One Corporation	5,800	Finance
Kroger Company	1,128	Retail
Olentangy Local School District	1,023	K-12 School System
Delaware County	946	Government
Wal Mart Stores	773	Retail
American Showa, Inc.	640	Automotive Parts Manufacturer
CIGNA Health Care	567	Medical and Dental Insurance Claims
Grady Memorial Hospital	530	Hospital and Medical Services
Delaware City School District	514	K-12 School System
Ohio Wesleyan University	498	Private Liberal Arts University

Source: Local Companies

Delaware County, Ohio

Miscellaneous Statistics

December 31, 2003

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	341 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 Delaware News
Hospitals	
Grady Memorial Hospital	
Voter Statistics, Election of November 2003	
Number of Registered Voters	82,538
Number of Voters Last General Election	32,920
Percent of Registered Voters Voting	39.88%
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, 2003

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	11
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**

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DELAWARE COUNTY FINANCIAL CONDITION

DELAWARE COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JULY 22, 2004**