

**Mary Taylor, CPA**  
Auditor of State





Mary Taylor, CPA  
Auditor of State

April 3, 2007

Portions of the attached audit report were completed prior to the commencement of my term of office on January 8, 2007. Thus, I am certifying those portions for release under the signature of my predecessor.

*Mary Taylor*

MARY TAYLOR, CPA  
Auditor of State

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DELAWARE COUNTY

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DELAWARE COUNTY  
 FEDERAL AWARDS EXPENDITURES SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2005

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR PROGRAM TITLE	PASS THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL CFDA NUMBER	DISBURSEMENTS
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			
<i>Passed through the Ohio Department of Development</i>			
Community Development Block Grant - State's Program	B-F-03-020-1	14.228	\$63,172
Community Development Block Grant - State's Program	B-F-04-020-1	14.228	46,945
Community Development Block Grant - State's Program	B-C-04-020-1	14.228	35,296
Community Development Block Grant - State's Program	B-E-05-020-1	14.228	174,000
Total Community Development Block Grant			<u>319,413</u>
HOME Investment Partnership Program	B-C-04-020-2	14.239	<u>24,253</u>
<b>TOTAL - U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			<b>343,666</b>
<b>U.S. DEPARTMENT OF INTERIOR</b>			
Payment in Lieu of Taxes		15.226	20,636
<b>U.S. DEPARTMENT OF JUSTICE</b>			
Comprehensive Approaches to Sex Offender Management Discretionary Grant		16.203	13,908
<i>Passed through the Ohio Department of Youth Services</i>			
Juvenile Justice and Delinquency Prevention - Allocation to States	2004-JJ-DA1-0065	16.540	15,433
<i>Passed through the Ohio Office of Criminal Justice Services</i>			
Edward Byrne Memorial Formula Grant - Day Reporting Center	2004-DG-C01-7346	16.579	73,261
Edward Byrne Memorial Formula Grant - Juvenile Diversion Program	2004-DG-C01-7081	16.579	95,125
Edward Byrne Memorial Formula Grant - Juvenile Drug Court Initiative	2004-DG-C01-7201	16.579	83,659
Total Edward Byrne Memorial Formula Grant			<u>252,045</u>
<i>Passed through the Ohio Office of the Attorney General</i>			
Crime Victim Assistance	2005/2006VAGENE445	16.575	21,666
Crime Victim Assistance	2005/2006VADSCE474	16.575	24,837
Crime Victim Assistance	2005/2006VADSCE035	16.575	27,922
Total Crime Victim Assistance			<u>74,425</u>
<b>TOTAL - U.S. DEPARTMENT OF JUSTICE</b>			<b>355,811</b>
<b>U S DEPARTMENT OF LABOR</b>			
<i>Passed through the Ohio Department of Job &amp; Family Services</i>			
<u>Workforce Investment Act Cluster:</u>			
Workforce Investment Act - Adult Direct			20,563
Workforce Investment Act - Adult Allocated			39,552
Workforce Investment Act - Adult Total	316400065	17.258	<u>60,115</u>
Workforce Investment Act - Youth Direct			50,373
Workforce Investment Act - Youth Allocated			36,067
Workforce Investment Act -Youth Total	316400065	17.259	<u>86,440</u>
Workforce Investment Act - Dislocated Worker/Rapid Response Direct			125,880
Workforce Investment Act - Dislocated Worker/Rapid Response Allocated			218,875
Workforce Investment Act - Dislocated Worker/Rapid Response Total	316400065	17.260	<u>344,755</u>
<b>TOTAL U.S. DEPARTMENT OF LABOR - WORKFORCE INVESTMENT ACT CLUSTER</b>			<b>491,310</b>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>			
<i>Passed through the Ohio Department of Transportation</i>			
Formula Grant for Other than Urbanized Areas	RPT-4021-023-051	20.509	314,840
Formula Grant for Other than Urbanized Areas	RPT-0021-024-052	20.509	70,400
<b>TOTAL U.S. DEPARTMENT OF TRANSPORTATION - FORMULA GRANT</b>			<u><b>385,240</b></u>

DELAWARE COUNTY  
 FEDERAL AWARDS EXPENDITURES SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2005  
 (Continued)

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR PROGRAM TITLE	PASS THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL CFDA NUMBER	DISBURSEMENTS
<b>U.S. GENERAL SERVICES ADMINISTRATION</b>			
<i>Passed through the Ohio Secretary Of State</i>			
Help America Vote Act Requirements Payments	E06-0580-21	39.011	1,000
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>			
<i>Passed through the Ohio Department of Public Safety - Emergency Management Agency</i>			
<u>Homeland Security Grant Cluster:</u>			
State Homeland Security Grant Program	2003-TE-TX-0199	97.004	12,597
State Homeland Security Grant Program	2003-MUP-30015	97.004	60,332
State Homeland Security Grant Program	2003-MUP-30015	97.004	285
State Homeland Security Grant Program/Planning & Admin	2003-TE-TX-0199	97.004	896
State Homeland Security Grant Program	2004-GE-T4-0025	97.004	356,418
Citizens Corps Program Grant	2004-GC-T4-0025	97.004	6,601
Total			437,129
State Homeland Security Grant Program (SHSP)	2005-GE-T5-0001	97.073	37,656
Total - Homeland Security Grant Cluster			474,785
Disaster Grants - Public Assistance	FEMA-1580-DR-041-12040	97.036	11,260
Community Emergency Response Teams	EMC-2003-GR7066	97.054	1,887
<b>TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</b>			487,932
<b>U.S. DEPARTMENT OF EDUCATION</b>			
<i>Passed through the Ohio Department of Education</i>			
<u>Special Education Cluster</u>			
Special Education - Grants to States	065953-6BSF-2003/2004/2005	84.027	6,933
Special Education - Preschool Grant	065953-PGS1-2003/2004/2005	84.173	34,618
Total - Special Education Cluster			41,551
State Grants for Innovative Programs	065953-C2S1-2003/2004/2005	84.298	196
<b>TOTAL U.S. DEPARTMENT OF EDUCATION</b>			41,747
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
<i>Passed through Ohio Department of Jobs and Family Services</i>			
Promoting Safe and Stable Families	316400065	93.556	24,569
<i>Passed through the Ohio Department of Mental Retardation and Developmental Disabilities</i>			
Social Services Block Grant	316400065	93.667	102,085
State Children's Health Insurance Program	316400065	93.767	9,034
Medical Assistance Program - Waiver Administration	316400065	93.778	25,800
Medical Assistance Program - CAFS	316400065	93.778	1,350,960
Medical Assistance Program - TCM	316400065	93.778	149,776
Total - Medical Assistance Program			1,526,536
<i>Passed through the Ohio Developmental Disabilities Council</i>			
Developmental Disabilities Basic Support and Advocacy Grants	00-4/5	93.630	12,931
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			\$1,675,155
<b>TOTAL FEDERAL AWARDS</b>			<b>\$3,802,497</b>



**DELAWARE COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2005**

**NOTE A – SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE B – COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAM**

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 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. 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, 2005, the gross amount of loans outstanding under this program was \$863,987.

**NOTE C – 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.

**NOTE D—CORRECTION TO FEDERAL AWARDS EXPENDITURES SCHEDULE**

The accompanying Federal Awards Expenditures Schedule has been reissued. The Schedule includes \$174,000 of Community Development Block Grant Revolving Loan expenditures which were previously omitted. Additionally, \$24,253 of HOME Investment Partnership Program expenditures are presented; these were previously reported on the Schedule as Community Development Block Grant program expenditures.

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## Auditor of State Betty Montgomery

### INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS 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 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, 2005, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 9, 2006, wherein we noted the financial statements of Alpha Group of Delaware, Inc., and Delaware Creative Housing, Inc., the County's two discretely presented component units, were audited by 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 the Comptroller General of the United States' *Government Auditing Standards*.

#### **Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the County's internal control over financial reporting to determine our auditing procedures in order to express our opinions on the financial statements and not to opine on the internal control over financial reporting. Our consideration of the internal control would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable 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 caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider material weaknesses. In a separate letter to the County's management dated June 9, 2006, we reported other matters involving internal control over financial reporting we did not deem reportable conditions.

#### **Compliance and Other Matters**

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect 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 an opinion. The results of our tests disclosed an instance of noncompliance or other matter that we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2005-001. In a separate letter to the County's management dated June 9, 2006, we reported other matters related to noncompliance we deemed immaterial.

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We intend this report solely for the information and use of the audit committee, management, the Board of County Commissioners, federal awarding agencies and pass-through entities. It is not intended for 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 9, 2006



# Mary Taylor, CPA

## Auditor of State

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

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 apply to each of its major federal programs for the year ended December 31, 2005. The summary of auditor's results section of the accompanying schedule of findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. 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 reasonably assure whether noncompliance occurred with the types of compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing other procedures we considered necessary in the circumstances. We believe 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 apply to each of its major federal programs for the year ended December 31, 2005. In a separate letter to the County's management dated June 9, 2006, we reported other matters related to federal noncompliance not requiring inclusion in this report.

#### Internal Control Over Compliance

The County's management 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 directly and materially affect a major federal program 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 reportable 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 caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses. However, we noted a matter involving the internal control over federal compliance not requiring inclusion in this report that we reported to the County's management in a separate letter dated June 9, 2006.

### **Federal Awards Expenditures Schedule**

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of Delaware County, Ohio, as of and for the year ended December 31, 2005, and have issued our report thereon dated June 9, 2006, wherein we noted the financial statements of Alpha Group of Delaware, Inc., and Delaware Creative Housing, Inc., the County's two discretely presented component units, were audited by other auditors. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying federal awards expenditures schedule provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information 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.

The accompanying federal awards expenditures schedule (the schedule) replaces the schedule for the County's fiscal year ended December 31, 2005, previously issued with our report dated June 9, 2006. The schedule was revised to include \$174,000 of Community Development Block Grant Revolving Loan expenditures which were previously omitted; these expenditures resulted in the Community Development Block Grant Program being designated as an additional major federal program. Additionally, \$24,253 of HOME Investment Partnership Program expenditures are presented, which were previously reported on the Schedule as Community Development Block Grant Program expenditures.

We intend this report solely for the information and use of the audit committee, management, the Board of County Commissioners, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.



**Mary Taylor, CPA**  
Auditor of State

June 9, 2006, except for the second preceding paragraph which is dated January 29, 2007

**DELAWARE COUNTY**  
**SCHEDULE OF FINDINGS**  
**OMB CIRCULAR A -133 § .505**  
**DECEMBER 31, 2005**

**1. SUMMARY OF AUDITOR'S RESULTS**

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unqualified
<b>(d)(1)(ii)</b>	<b>Were there any material control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	Yes
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weakness conditions reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any other reportable internal control weakness conditions reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unqualified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under § .510?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	Edward Byrne Memorial Formula Grant Program –CFDA #16.579  Formula Grants for Other Than Urbanized Areas – CFDA #20.509  Medical Assistance Program – CFDA #93.778  <u>Homeland Security Grant Cluster:</u> State Homeland Security Grant Program – CFDA #97.004 State Homeland Security Grant Program – CFDA #97.073  Community Development Block Grant-State's Program—CFDA #14.228
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 300,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee?</b>	Yes

DELAWARE COUNTY  
SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 § .505  
DECEMBER 31, 2005  
(Continued)

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

<b>Finding Number</b>	<b>2005-001</b>
-----------------------	-----------------

**Sanitary Sewer Surcharge**

Delaware County Board of Commissioners Resolution 04-1601 was passed on December 27, 2004, and establishes provisions related to the County's sanitary sewer system.

Part II of the resolution, *User Charges*, states in part that the Board of County Commissioners has the authority to establish and regularly review the user charge for each individual connection to any and all sanitary sewerage systems operated and maintained by the County Sanitary Engineer in County Sewer Districts. The purpose of these service charges is to reimburse the County Sanitary Engineer for all expenses incurred by him in operating, maintaining, and replacing the sanitary sewerage systems under his jurisdiction.

Part III of the resolution, *Surcharges*, states in part that sewage or industrial wastes above normal sewage strength, but acceptable for discharge into the sanitary sewerage system shall be subject to a surcharge. The surcharge shall be determined on the basis of either or both of the two constituents of the water or wastes. 1) Total suspended solids, and/or: 2) Five (5) day CBOD at 20 degrees centigrade and as herein provided. When either or both the total suspended solids and the CBOD of a water or waste accepted for admission to the system exceeds the values of their constituents for normal sewage, the excess concentration in either or both, as the case may be, shall be subject to a surcharge. In addition to the surcharge, the user will pay the user charges.

The sanitary sewer surcharge was assessed and billed for the first quarter of 2005. The Sanitary Engineer, however, discontinued assessing surcharges for the second, third, and fourth quarters in 2005. There was no authorization for the Sanitary Engineer to discontinue assessing the sanitary sewer surcharge. The Board of Commissioners did not approve any revision or modification to Resolution 04-1601.

We recommend the County Sanitary Engineer collect the sanitary sewer surcharge fees in addition to the usage fees in accordance with Resolution 04-1601. If the County Commissioners desire to discontinue assessing the surcharge, a new or revised resolution should be approved. If this matter is not corrected, findings for recovery may be issued in future periods.

**Officials' Response**

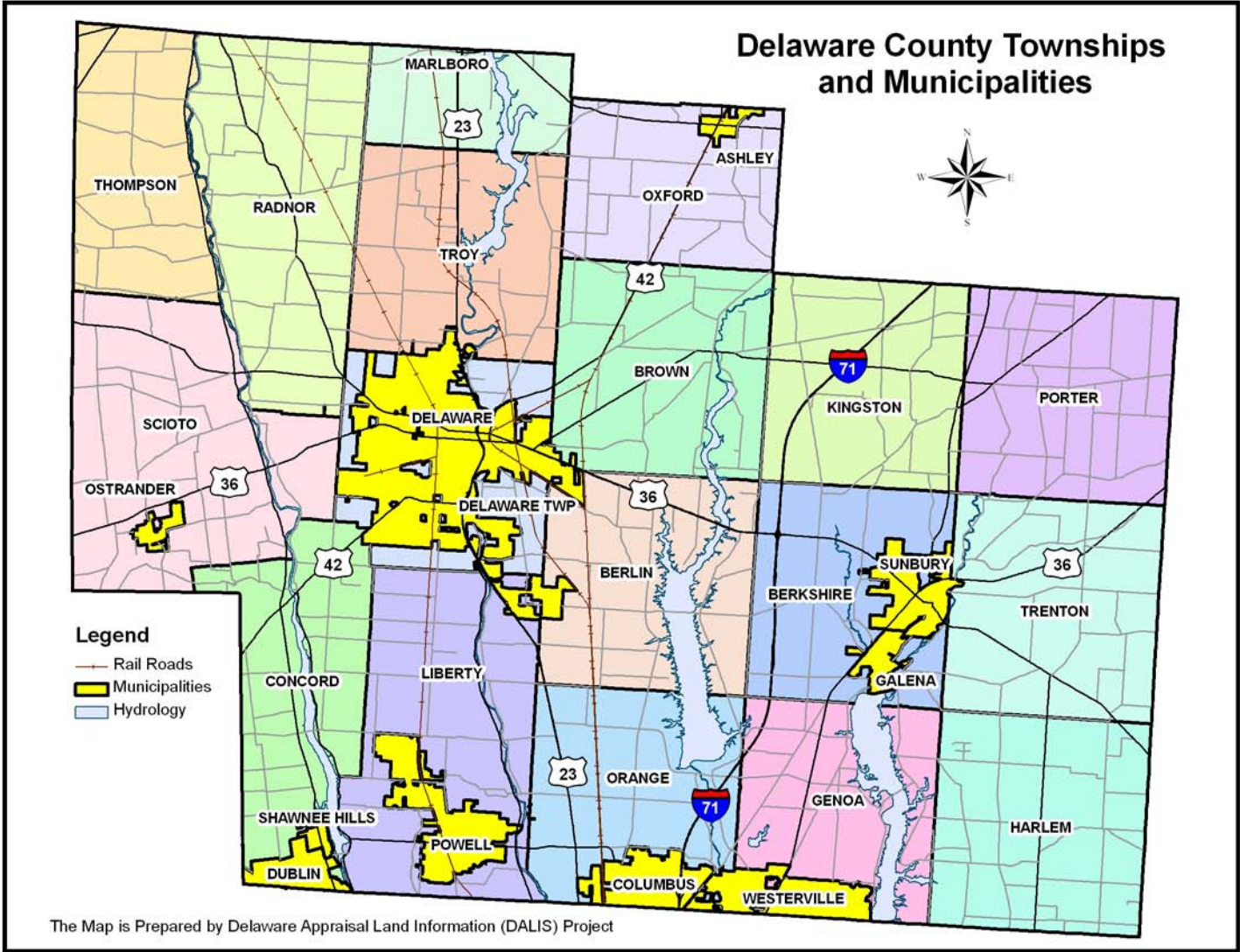
The County Administrator stated he is in complete agreement that the Sanitary Engineer does not have the authority to change sewer billing rates as determined by the Board of County Commissioners and that the County will take whatever steps are necessary to ensure it is operating in compliance with the Commissioner's resolution.

**3. FINDINGS FOR FEDERAL AWARDS**

None.



# Delaware County, Ohio



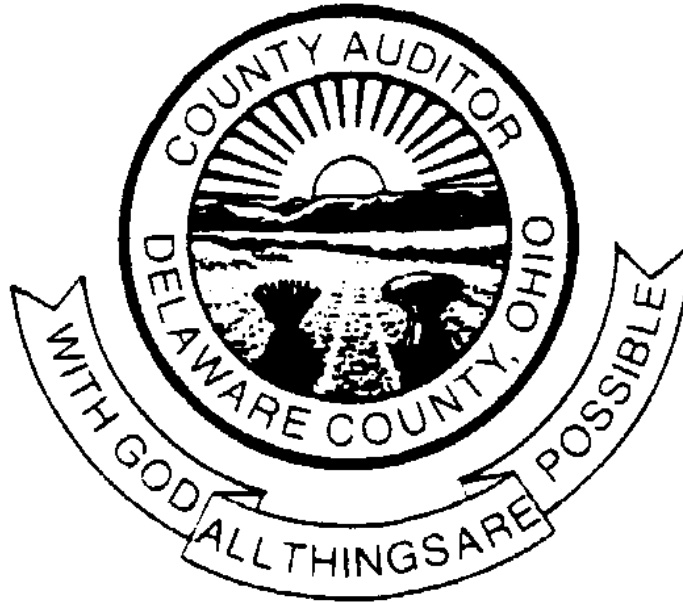
## Comprehensive Annual Financial Report

For The Year Ended December 31, 2005



# Delaware County, Ohio

Comprehensive Annual Financial Report  
For the Year Ended December 31, 2005



**Todd A. Hanks**  
**Delaware County Auditor**

Prepared By The Delaware County Auditor's Office

Jane Tinker - Administrator of Fiscal Services

**Financial Reporting and Systems**

Seiji Kille - Assistant Administrator of Fiscal Services

**Accounts Payable**

Freida Maxey  
Brad Higgins  
Sandy Fish

**Special Projects**

Jerry Heston

**Payroll**

Dedra Hall  
Linda O'Rourke

**Delaware County, Ohio**  
 Comprehensive Annual Financial Report  
 For the Year Ended December 31, 2005  
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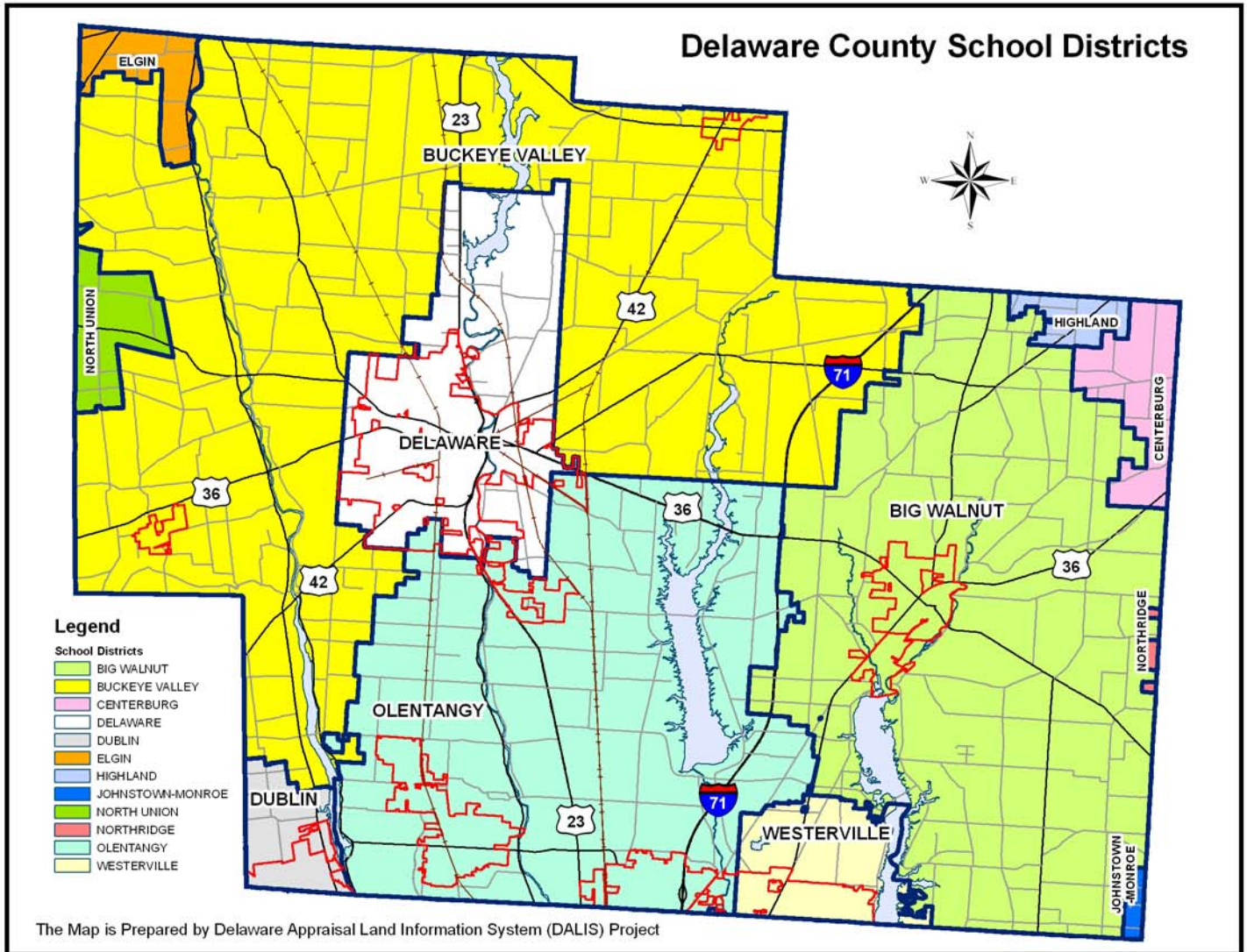
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# Introductory Section



**Delaware County Auditor  
Todd A. Hanks**







Todd A. Hanks  
Delaware County Auditor

June 9, 2006

To: The Citizens of Delaware County  
The Board of County Commissioners:  
Honorable James D. Ward  
Honorable Glenn A. Evans  
Honorable Kris Jordan

The Comprehensive Annual Financial Report (CAFR) for Delaware County for the year ended December 31, 2005, is hereby submitted. State law requires that the County file basic financial statements to the Auditor of State within one hundred and fifty days after the close of the year. This published report fulfills that requirement and further provides an in-depth review of the County's financial activities.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that has been established. Such controls are designed to ensure that the assets of the County are protected from loss, theft, or misuse and to ensure the reliability of financial records for preparing financial statements. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance first recognizes that the cost of internal controls should not exceed the benefits likely to be derived from their implementation. Secondly, the evaluation of costs and benefits require estimates and judgments by management.

Included in this report, at the front of the financial section, is an unqualified opinion on Delaware County's financial statements for the year ended December 31, 2005, rendered by Betty Montgomery, Auditor of the State of Ohio. This Independent Accountants' Report provides assurance that the financial statements are free of material misstatements.

Management's Discussion and Analysis (MD&A) immediately follows the Independent Accountants' Report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

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

# **Delaware County, Ohio**

## **DELAWARE COUNTY PROFILE**

Delaware County was established and organized in 1808. The name Delaware is derived from the Delaware Indians who came from the Delaware River area near Philadelphia. The County encompasses nineteen townships and ten municipalities, of which the City of Delaware is the largest. Located directly north of Columbus, the County comprises an area of four hundred fifty- nine square miles and is located within five hundred miles of 58 percent of the United States' population.

Delaware County has been designated as the fastest growing county in the State of Ohio and the twelfth fastest-growing county in the United States since 2000. 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 150,268 in 2005. The high quality of schools, a rich cultural life, housing affordability, a low crime rate, and an excellent road network continue to attract new residents.

The County provides a wide range of services to its citizens, including but not limited to general government legislative and executive and judicial, public safety, public works, health, and human services. The County operates under the powers granted to it by Ohio statutes. A three-member board of County Commissioners is elected at-large in even-numbered years for overlapping four-year terms. The Commissioners serve as the taxing authority, contracting body, and administrators of public services for the County. The Commissioners create and adopt the annual operating budget and approve expenditures of County funds.

The County Auditor serves as the chief fiscal officer for the County and tax assessor for all political subdivisions within the County. As chief fiscal officer, the Auditor ensures that no County contract or obligation is made without his certification that funds are appropriated, 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.

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 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 that are financially dependent on the County or for which the County is financially accountable. The County's two discretely presented component units, which have contractual agreements with the Delaware County Board of Developmental Disabilities, are Delaware Creative Housing, Inc. and Alpha Group of Delaware, Inc.

## **Delaware County, Ohio**

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 (part of the Regional Council of Governments); the County is acting solely in a custodial capacity. Therefore, these funds are presented as agency funds. A complete discussion of the County's reporting entity is provided in Note 1 to the basic financial statements.

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 County Commissioners. Budgets are controlled at the major account level within a department or fund. The department head or the County Commissioners approve the purchase orders and the Auditor encumbers the funds. Any purchase order that exceeds the available appropriation is rejected until additional appropriation authority is secured. A computerized certification system allows the Auditor's Office to ascertain the status of a department's appropriation prior to authorizing additional purchases from a particular account.

### **LOCAL ECONOMY**

Current indicators of the County's economic condition include the growth in the number of real estate parcels and active businesses. Delaware County now has more than 72,000 real estate parcels, an increase from 37,926 in 1990. Assessed valuation for the County increased 61 percent between 2000 and 2005 to \$4.87 billion. The active number of businesses grew to 3,123, an increase of 65 percent from the 1,897 businesses in 2000. The pace of growth is further demonstrated by the \$255 million increase in 2005 in the value of new residential and commercial and industrial construction.

While the population continues to grow, the unemployment rate of the County has remained one of the lowest in the State. Compared to a State average of 5.9 percent, Delaware County's 2005 unemployment rate stood at 3.8 percent. This is due to the stable and diverse business environment in the area. Many of the top ten employers in the County are nationally recognized. J.P. Morgan Chase and Co., Kroger Company, Meijer, Inc., Wal Mart, and American Showa are examples. The County, Ohio Wesleyan University, the school systems, Grady Memorial Hospital, Greif Brothers, 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. To address the area's increased traffic demands, the Ohio Department of Transportation and the City of Columbus are building a new adjoining interchange on Interstate 71. This project will be completed by the end of 2006.

Delaware County also boasts of more than seven hundred thirty active farms with an average size of two hundred thirty acres. Approximately 57 percent of the County's area is still dedicated to agricultural use - and most of it is family-owned. Corn, soybeans, and wheat are the leading crops.

## **Delaware County, Ohio**

The future of Delaware County continues to look bright. *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 J.P. Morgan Chase at its campus-style office complex, valued at more than \$218 million. The nine 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, community reinvestment areas, tax increment financing areas, and working with area businesses to help pay economic dividends in the future.

### **LONG-TERM FINANCIAL PLANNING**

Management of the County is committed to maintaining a year end cash carryover balance of at least 20 percent of the General Fund revenues. This level of unreserved fund balance will ensure the continued operation of government and provision of services to residents. The County also maintains funds in the Reserve special revenue fund that may be utilized if a budget shortfall would develop during a year. This fiscal stability is vital to maintain the credit worthiness of the County.

With input from a citizens committee, the County has developed a capital improvement plan. The plan includes recommendations for new buildings, roads, sewer services, and technology needs through 2020. The recently completed sewer master plan and County thoroughfare plan further details the plans to manage future developments.

To help meet these capital improvement needs, the Commissioners have set strict budgetary controls on County day-to-day operations. Many offices and departments for 2005 received minimum or no increase for operating expenses. Travel and tuition reimbursement policies are also annually reviewed and set based upon available resources.

To finance the construction or acquisition of infrastructure and other assets or to refinance existing debt to meet its capital improvement plan, the County may periodically enter into debt obligations. The County maintains a manageable debt burden with the annual cost associated with long-term obligations being paid within available resources.

### **RELEVANT FINANCIAL POLICIES**

It is the County's policy to ensure that current year revenues are sufficient to fund current year expenditures without the use of non-recurring revenues. Expenditures are set based upon available revenues with the County Commissioners determining the level of funding for each department or office within the primary government.

The County Treasurer manages the investment of County funds by adhering to the Investment and Depository Policy that has been approved by the County's Investment Advisory Committee. Any financial institution that holds County funds must also agree to the requirements of this policy. This policy details the objectives and allowable rules for the safekeeping of County funds.

The County Auditor's capital assets policy is designed to provide accountability and control over the County's capital assets and to assist departments in gathering and maintaining information needed for the preparation of financial statements.

The County Auditor's Financial Standards Manual assists departments in day-to-day accounting procedures and practices.

# Delaware County, Ohio

## MAJOR INITIATIVES

Significant advancement has been made in the emergency communication area with the near completion of the county-wide 800 megahertz radio system that includes twelve towers and buildings. Testing of the system that allows public safety personnel to communicate on the same radio frequency is nearing completion with a live date within weeks. The general obligation bonds issued in 2003 and local funds paid for this project.

The opening of the new addition to the jail will occur soon as the major construction is completed. The project includes a new two-story male dormitory that will add ninety-six beds and a new twenty bed female dormitory as well as renovations to the kitchen area, an additional one thousand square feet of new program space, and upgrades to the security and detention equipment. Proceeds from the 2004 general obligation bonds provided the majority of the funding for this project.

The County Engineer continues to respond to the significant demands that have been placed on the County's transportation system with several major widening and resurfacing projects, as well as an aggressive bridge replacement and rehabilitation program. Sales tax receipts are providing the funding for these projects. In addition, construction is well under way on the new Sawmill Parkway Extension from Home Road to Hyatts Road. This new road extension will eventually connect to U.S. Highway 42. A combination of motor vehicle gas tax receipts and special assessments are paying for current construction costs.

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. Proceeds from the 2003 general obligation bonds as well as tap in fees are funding this project.

Construction is scheduled to begin this summer on a new facility for senior citizens. Voters approved a property tax levy to provide a complex that will allow the Council for Older Adults to consolidate and expand its services into one location. General obligation bonds were issued in 2005, in the amount of \$12,000,000, to fund the purchase of land and construction of the facility.

The Courts Building Advisory Committee, whose members were appointed by the County Commissioners, continues to develop plans for the eventual building of a justice center. The Commissioners recently approved a Request for Statement of Qualifications for Architectural/Engineering Design Consultation Services. The new justice center will house the County's common pleas, juvenile, and probate courts as well as several County departments. Funding for this multi-million dollar project has not yet been determined.

In 2006 and beyond, the County will undoubtedly continue to experience the pressure of demands for higher levels of service brought about by the increasing population. The County recently opened a new Bureau of Motor Vehicles Deputy Registrar office to serve the growing number of residents in the southern section of the County. We will continue to explore and implement opportunities to improve the delivery of services to our citizens.

# Delaware County, Ohio

## AWARDS AND ACKNOWLEDGEMENTS

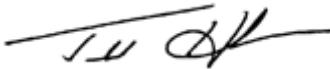
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Delaware County for its Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2004. This was the thirteenth consecutive year that the County has received this prestigious award recognizing conformance with the highest standards for preparation of state and local government financial reports. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report (CAFR) that satisfies both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe this current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

The year 2005 also brought with it the first ever award for Delaware County's Popular Annual Financial Report (PAFR) by the Government Finance Officers Association of the United States and Canada (GFOA). We anticipate that the PAFR will follow the CAFR in terms of success and recognition.

This report is the result of professionalism and cooperation within Delaware County Government and would not have been attained without the efforts of all offices and departments. It is with great appreciation that I thank all who assisted and contributed to its preparation especially the Fiscal Services Division of my office.

Respectfully submitted,



Todd A. Hanks  
Delaware County Auditor

*Delaware County, Ohio*

Elected Officials

December 31, 2005

*Board of Commissioners*

Glenn Evans  
Kristopher Jordan  
James Ward

*County Engineer*

Christian E. Bauserman

*County Auditor*

Todd Hanks

*Clerk of Courts*

Jan Antonoplos

*County Treasurer*

Dale M. Wilgus

*County Coroner*

Dr. Mark Hickman

*County Recorder*

Andrew Brenner

*Prosecuting Attorney*

David Yost

*Court of Common Pleas-General*

W. Duncan Whitney  
Everett "Kip" 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, 2004

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.



*Carla E. Perry*

President

*Jeffrey R. Emery*

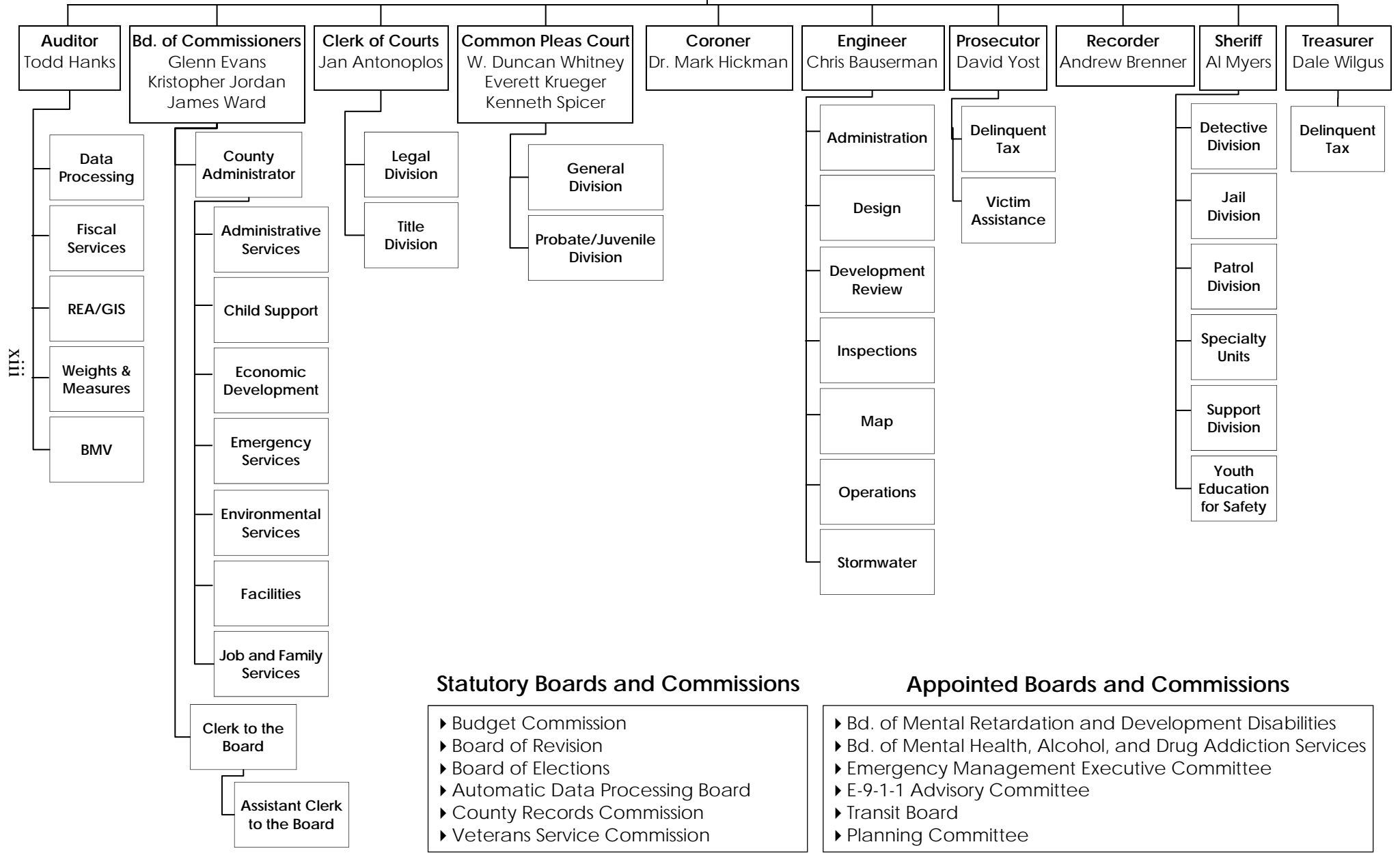
Executive Director



# Delaware County Government Organizational Chart

(as of December 31, 2005)

## Citizens of Delaware County



### Statutory Boards and Commissions

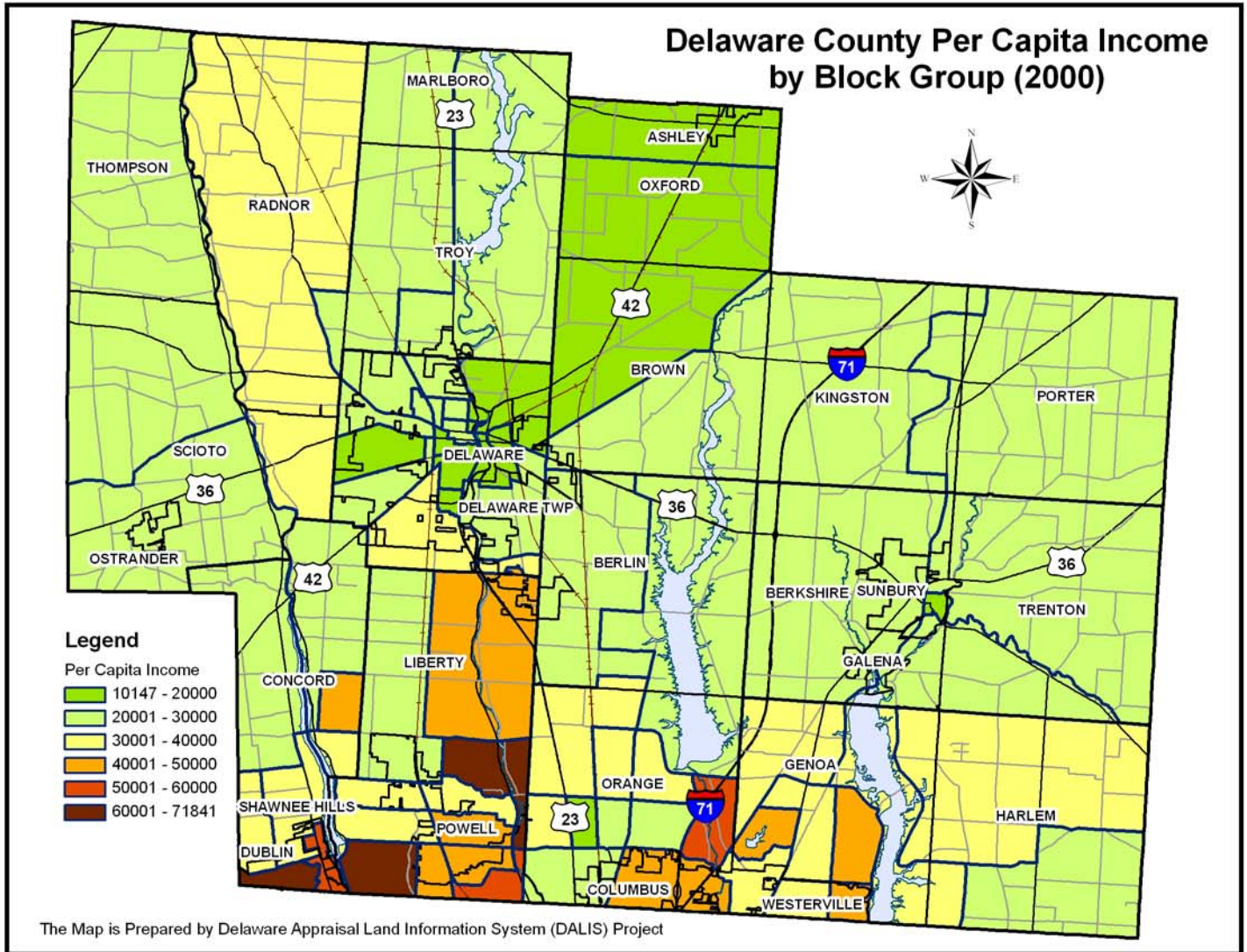
- ▶ Budget Commission
- ▶ Board of Revision
- ▶ Board of Elections
- ▶ Automatic Data Processing Board
- ▶ County Records Commission
- ▶ Veterans Service Commission

### Appointed Boards and Commissions

- ▶ Bd. of Mental Retardation and Development Disabilities
- ▶ Bd. of Mental Health, Alcohol, and Drug Addiction Services
- ▶ Emergency Management Executive Committee
- ▶ E-9-1-1 Advisory Committee
- ▶ Transit Board
- ▶ Planning Committee

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# Financial Section



**Delaware County Auditor  
Todd A. Hanks**





## 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, 2005, 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., or 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 opinions, insofar as they relate to the amounts included for Alpha Group of Delaware, Inc., and Delaware Creative Housing, Inc., 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 reasonably assure 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, 2005, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Auto and Gas, and Developmental Disabilities funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 9, 2006, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

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Telephone: (614) 466-3402 (800) 443-9275 Fax: (614) 728-7199  
[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

Management's Discussion and Analysis is not a required part of the basic financial statements but is supplementary information accounting principles generally accepted in the United States of America requires. We have applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measuring and presenting the required supplementary information. However, we did not audit the information and express no opinion on it.

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual statements and schedules, and statistical tables provide additional information and are not a required part of the basic financial statements. We subjected the combining and individual 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 or 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 9, 2006

**Delaware County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2005  
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, 2005. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

**HIGHLIGHTS**

Highlights for 2005 are as follows:

The County's assets exceeded its liabilities at the close of the year ended December 31, 2005, by \$329,979 thousand. Of this amount, \$73,943 thousand is considered unrestricted. The unrestricted net assets of the County's governmental activities are \$21,997 thousand and may be used to meet the County's ongoing obligations. The unrestricted net assets of the County's business type activities are \$51,946 thousand and may be used to meet the ongoing obligations of the County's sanitary sewer, transfer station, storm water, and public transportation activities.

In 2005, the County issued \$12,000 thousand in general obligation bonds to purchase real estate and to construct a new facility for the Council for Older Adults. The bonds are to be repaid with a voted property tax levy. The County also refunded \$3,390 thousand of the 1997 general obligation bonds with the issuance of general obligation bonds, in the amount of \$3,540 thousand, and issued \$5,725 thousand in notes for various county and township road and ditch projects.

Construction continued on the enlargement and improvement of the County Jail that will add one thousand square feet of new program space and upgrades to the security and detention equipment. This project includes a new two-story male dormitory that will add ninety-six beds and a new twenty bed female dormitory.

Construction was substantially completed on the twelve towers and buildings containing the microwave and communication equipment for the new county-wide 800 megahertz system. This system will allow public safety personnel to communicate on the same radio frequency and will enable communication with similar agencies across the state.

Construction began on the new sanitary sewer trunk line that will expand sewer service in the southern section of the County.

**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.

**Delaware County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2005  
Unaudited

**REPORTING THE COUNTY AS A WHOLE**

The Statement of Net Assets and the Statement of Activities reflect how the County did financially during 2005. These statements include all assets and liabilities using the accrual basis of accounting similar to the basis used by most private-sector companies. This basis of accounting considers all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

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



**Delaware County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2005  
Unaudited

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

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

Table 1 provides a summary of the County's net assets for 2005 and 2004.

Table 1  
Net Assets  
(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2005	2004	2005	2004	2005	2004
<u>Assets</u>						
Current and Other Assets	\$114,033	\$106,319	\$54,904	\$56,671	\$168,937	\$162,990
Capital Assets, Net	131,282	110,749	162,997	154,189	294,279	264,938
Total Assets	<u>245,315</u>	<u>217,068</u>	<u>217,901</u>	<u>210,860</u>	<u>463,216</u>	<u>427,928</u>
<u>Liabilities</u>						
Current and Other Liabilities	29,059	25,929	2,280	1,315	31,339	27,244
Long-Term Liabilities	47,744	37,670	54,154	57,696	101,898	95,366
Total Liabilities	<u>76,803</u>	<u>63,599</u>	<u>56,434</u>	<u>59,011</u>	<u>133,237</u>	<u>122,610</u>
<u>Net Assets</u>						
Invested in Capital Assets, Net of Related Debt	97,188	83,531	109,521	102,470	206,709	186,001
Restricted	49,327	40,554	0	5,211	49,327	45,765
Unrestricted	21,997	29,384	51,946	44,168	73,943	73,552
Total Net Assets	<u>\$168,512</u>	<u>\$153,469</u>	<u>\$161,467</u>	<u>\$151,849</u>	<u>\$329,979</u>	<u>\$305,318</u>

Current and other assets for governmental activities increased from unspent bond proceeds and from an increase in property taxes receivable. The County completed its sixennial update of property values which increased property tax receivables by \$3 million. Net capital assets increased significantly from the continued installation of radio communication systems and construction of a new jail facility, roads, and bridges. Current and other liabilities for governmental activities increased from the issuance of bond anticipation notes. Long-term liabilities increased from the issuance of general obligation bonds, in the amount of \$12,000 thousand, to fund the construction of a new facility for the Council for Older Adults.

In business-type activities, current and other assets decreased from the cash expended for the construction of a new sanitary sewer trunk line. Net capital assets increased from additional construction in progress of the new sanitary sewer trunk line and contributions from developers. Current and other liabilities increased from contracts and retainage due on the sanitary sewer line construction. Long-term liabilities decreased from the payment in general obligation bonds.

**Delaware County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2005  
Unaudited

Table 2 reflects the changes in net assets for 2005 and 2004.

Table 2  
Changes in Net Assets  
(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2005	2004	2005	2004	2005	2004
Revenues						
Program Revenues						
Charges for Services	\$22,164	\$20,001	\$10,535	\$10,563	\$32,699	\$30,564
Operating Grants, Contributions, and Interest	19,166	18,451	605	415	19,771	18,866
Capital Grants, Contributions, and Interest	580	345	13,168	13,840	13,748	14,185
Total Program Revenues	<u>41,910</u>	<u>38,797</u>	<u>24,308</u>	<u>24,818</u>	<u>66,218</u>	<u>63,615</u>
General Revenues						
Property Taxes	13,871	13,185	0	0	13,871	13,185
Payment in Lieu of Taxes	141	113	0	0	141	113
Sales Taxes	32,540	31,861	0	0	32,540	31,861
Grants and Entitlements	3,331	3,238	0	0	3,331	3,238
Interest	4,878	2,061	21	(7)	4,899	2,054
Gain on Sale of Capital Assets	0	0	108	0	108	0
Other	1,229	860	132	32	1,361	892
Total General Revenues	<u>55,990</u>	<u>51,318</u>	<u>261</u>	<u>25</u>	<u>56,251</u>	<u>51,343</u>
Total Revenues	<u>97,900</u>	<u>90,115</u>	<u>24,569</u>	<u>24,843</u>	<u>122,469</u>	<u>114,958</u>
Program Expenses						
General Government						
Legislative and Executive	13,805	12,934	0	0	13,805	12,934
Judicial	6,479	6,231	0	0	6,479	6,231
Public Safety						
911	1,699	1,620	0	0	1,699	1,620
Emergency Medical Services	7,468	7,439	0	0	7,468	7,439
Sheriff	11,800	10,636	0	0	11,800	10,636
Other Public Safety	4,098	4,467	0	0	4,098	4,467
Public Works	14,677	13,371	0	0	14,677	13,371
Health	10,518	10,416	0	0	10,518	10,416
Human Services						
Job and Family Services	6,587	6,083	0	0	6,587	6,083
Child Support Enforcement	1,379	1,445	0	0	1,379	1,445
Children Services	1,639	2,037	0	0	1,639	2,037
Other Human Services	438	348	0	0	438	348
Intergovernmental	552	497	0	0	552	497
Interest and Fiscal Charges	1,658	1,390	0	0	1,658	1,390
Sanitary Engineer	0	0	13,902	13,849	13,902	13,849
Solid Waste Transfer Station	0	0	7	6	7	6
Storm Water Phase II	0	0	297	32	297	32
Delaware Area Transit	0	0	806	759	806	759
Total Expenses	<u>82,797</u>	<u>78,914</u>	<u>15,012</u>	<u>14,646</u>	<u>97,809</u>	<u>93,560</u>
Excess of Revenues Over Expenses Before Transfers	15,103	11,201	9,557	10,197	24,660	21,398
Transfers	(60)	(59)	60	59	0	0
Increase in Net Assets	<u>15,043</u>	<u>11,142</u>	<u>9,617</u>	<u>10,256</u>	<u>24,660</u>	<u>21,398</u>
Net Assets Beginning of Year	<u>153,469</u>	<u>142,327</u>	<u>151,850</u>	<u>141,594</u>	<u>305,319</u>	<u>283,921</u>
Net Assets End of Year	<u>\$168,512</u>	<u>\$153,469</u>	<u>\$161,467</u>	<u>\$151,850</u>	<u>\$329,979</u>	<u>\$305,319</u>

**Delaware County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2005  
Unaudited

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, tap in fees, and tap fee credits for the construction of sanitary sewers and pump stations.

Program revenues in governmental activities for charges for services increased significantly for the County Engineer. In 2005, the County Engineer saw an increase in inspection fee revenues. Capital grants for governmental activities increased during 2005 from community development block grant revenues.

Program revenues for business-type activities for charges for services did not change significantly. Capital grants and contributions decreased from tap in fees and developer donated sewer lines and manholes.

The increase in interest rates, along with an increase in available cash available to invest, resulted in a 139 percent increase in interest revenue.

Overall, expenses increased less than 5 percent which is attributable to salary increases and other costs associated with operations. Public works increased by \$1,306 thousand from the construction of new roads for Liberty Township during 2005.

The County's sanitary engineer operations accounted for 93 percent of the expenses of the County's business-type activities in 2005 and 95 percent in 2004. 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.

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)

	Total Cost of Services		Net Cost of Services	
	2005	2004	2005	2004
General Government				
Legislative and Executive	\$13,805	\$12,934	\$424	\$266
Judicial	6,479	6,231	4,952	4,184
Public Safety				
911	1,699	1,620	1,565	1,502
Emergency Medical Services	7,468	7,439	7,468	7,434
Sheriff	11,800	10,636	8,781	7,855
Other Public Safety	4,098	4,467	2,481	2,619
Public Works	14,677	13,371	3,709	3,985
Health	10,518	10,416	6,455	7,386

**Delaware County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2005  
Unaudited

Table 3  
Governmental Activities (continued)  
(In Thousands)

	<u>Total Cost of Services</u>		<u>Net Cost of Services</u>	
	<u>2005</u>	<u>2004</u>	<u>2005</u>	<u>2004</u>
Human Services				
Job and Family Services	\$6,587	\$6,083	\$2,011	\$1,779
Child Support Enforcement	1,379	1,445	(61)	406
Children Services	1,639	2,037	554	524
Other Human Services	438	348	338	290
Intergovernmental	552	497	552	497
Interest Expense and Fiscal Charges	<u>1,658</u>	<u>1,390</u>	<u>1,658</u>	<u>1,390</u>
Total Expenses	<u>\$82,797</u>	<u>\$78,914</u>	<u>\$40,887</u>	<u>\$40,117</u>

In should be noted that for the legislative and executive and judicial programs, approximately 73 percent of the costs of services are derived from program revenues, including charges for services. Legislative and executive represents costs associated with the general administration of County government including the County Commissioners, Auditor, Treasurer, Recorder, and Prosecuting Attorney. Judicial represents costs associated with the administration of the County's court system including Municipal and Common Pleas courts.

A portion of health expenses (39 percent) and human services expenses (72 percent) are funded by charges for services and operating grants. The remaining \$9,297 thousand is funded by property taxes.

In 2005, less than 50 percent of the revenues provide the County's services were derived from the County's general revenues; that being primarily sales taxes, property taxes, and state shared revenues.

**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 slightly. The Auto and Gas special revenue fund increased by \$3,366 thousand due to an increase in revenues for sales taxes, inspection fees, and gasoline taxes. The Developmental Disabilities special revenue fund increased by \$1,634 thousand primarily from a one time \$1,500 thousand back payment of the recently discontinued Medicaid CAFS program.

**BUSINESS-TYPE ACTIVITIES FINANCIAL ANALYSIS**

The County's enterprise funds are the Sanitary Engineer, Solid Waste Transfer Station, 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.

The Solid Waste Transfer fund continues to collect fees from its contract with the operators of the transfer station. The fees are used to maintain and upgrade the transfer station.

**Delaware County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2005  
Unaudited

The Storm Water Phase II fund collected a full year of collections. This National Pollutant Discharge Elimination System Storm Water Program regulates sources of storm water to protect water quality.

A negative change in net assets occurred in the Delaware Area Transit Fund. 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. For revenues, changes from original to final budget and from final budget to actual were not significant. The same can be said for expenditures.

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2005, was \$97,188 thousand and \$109,521 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, and traffic signals; machinery and equipment; and sewer lines. Property was purchased in 2005 for the site to construct the new Council for Older Adults facility. There was a significant increase in construction in progress within governmental activities capital assets during the year from the construction costs relating to roads, bridges, and culverts; expansion and renovation of the jail; and installation of the new radio communication system. In business-type activities, sewer pumping stations and sanitary sewer lines were donated by developers, in the amount of \$3,621 thousand. Note 11 to the basic financial statements provides details on the capital asset activity during 2005.

Debt - The County issued \$5,725,000 in general obligation notes for the maintenance of ditches and the construction of roads within the County and Liberty Township. Also in 2005, the County issued \$15,540 thousand in general obligation bonds. Bond proceeds, in the amount of \$3,540 thousand was used to defease \$3,390 thousand in general obligation bonds. The remaining balance of \$12,000 thousand was issued to purchase land and construct, equip, and furnish a facility for senior citizens. At December 31, 2005, the County's overall long-term obligations included \$98,481 thousand in general obligation bonds and \$440 thousand of special assessment bonds. Of this amount, \$53,967 thousand will be repaid from business-type activities.

In addition to the debt outlined above, the County's long-term obligations also include compensated absences. Additional information on the County's outstanding notes payable and long-term debt can be found in Notes 18 and 19 to the basic financial statements.

**CURRENT ISSUES**

The opening of the new wing of the County jail is awaiting final approval from the Ohio Department of Rehabilitation. Minor construction modifications as well as longer than anticipated hiring of correction officers have delayed the use of the new facility.

**Delaware County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2005  
Unaudited

The installation of two hundred eight mobile radios in all County fire and law enforcement agencies is finished and three hundred fifty portable radios have been delivered to emergency personnel. The testing phase of the county-wide 800 megahertz system has been successfully completed and a live date is scheduled for June.

Progress continues on the construction of the new sanitary sewer trunk line with the completion of the first of five tunnels that cross underneath the Olentangy River. This project, which will expand wastewater capabilities, will include the installation of approximately 21,000 feet of underground sewer lines. The project will bring sanitary sewer service to over 13,000 acres of land.

The development design plans have been approved for the construction of the new facility for the Council for Older Adults. Construction is to begin with the estimated completion date of August 2007.

The Courts Building Advisory Committee, whose members are appointed by the County Commissioners, updated the Judicial System Master Plan. A Request for Statement of Qualifications for Architectural/Engineering Design Consultant Services was recently approved for the design of a new County Courthouse.

**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, 2005

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<b><u>Assets</u></b>			
Equity in Pooled Cash and Cash Equivalents	\$71,391,818	\$53,473,713	\$124,865,531
Cash and Cash Equivalents in Segregated Accounts	16,862	0	16,862
Investments	9,542,732	0	9,542,732
Due from Primary Government	0	0	0
Accounts Receivable	19,174	900,230	919,404
Other Receivables	0	0	0
Sales Taxes Receivable	5,357,477	0	5,357,477
Accrued Interest Receivable	169,547	0	169,547
Due from Other Governments	6,692,411	25,605	6,718,016
Due from External Party	5,856	0	5,856
Internal Balances	(6,950)	6,950	0
Prepaid Items	1,018,698	0	1,018,698
Materials and Supplies Inventory	538,673	6,601	545,274
Property Taxes Receivable	16,619,566	0	16,619,566
Loans Receivable	863,987	0	863,987
Special Assessments Receivable	1,362,399	0	1,362,399
Unamortized Issuance Costs	441,639	491,366	933,005
Nondepreciable Capital Assets	50,329,123	14,938,832	65,267,955
Depreciable Capital Assets, Net	80,952,378	148,058,012	229,010,390
<b>Total Assets</b>	<b>245,315,390</b>	<b>217,901,309</b>	<b>463,216,699</b>
<b><u>Liabilities</u></b>			
Accrued Wages Payable	1,212,760	92,242	1,305,002
Accounts Payable	1,236,413	259,418	1,495,831
Contracts Payable	1,017,554	470,337	1,487,891
Retainage Payable	162,696	494,906	657,602
Due to Component Unit	72,149	0	72,149
Due to Other Governments	1,542,338	82,597	1,624,935
Due to External Party	22,759	0	22,759
Tenant Deposits	0	0	0
Claims Payable	137,444	0	137,444
Deferred Revenue	17,667,090	681,206	18,348,296
Accrued Interest Payable	262,857	198,961	461,818
Notes Payable	5,725,000	0	5,725,000
Long-Term Liabilities			
Due Within One Year	3,568,329	3,941,868	7,510,197
Due in More Than One Year	44,176,162	50,212,503	94,388,665
<b>Total Liabilities</b>	<b>76,803,551</b>	<b>56,434,038</b>	<b>133,237,589</b>
<b><u>Net Assets</u></b>			
Invested in Capital Assets, Net of Related Debt	97,188,238	109,521,587	206,709,825
Restricted for:			
Capital Projects	2,740,855	0	2,740,855
Public Safety	2,225,339	0	2,225,339
Public Works	31,713,911	0	31,713,911
Health	5,310,495	0	5,310,495
Human Services	1,005,005	0	1,005,005
Other Purposes	6,330,738	0	6,330,738
Unrestricted (Deficit)	21,997,258	51,945,684	73,942,942
<b>Total Net Assets</b>	<b>\$168,511,839</b>	<b>\$161,467,271</b>	<b>\$329,979,110</b>

See accompanying notes to the basic financial statements



Component Units	
Delaware Creative Housing	Alpha Group of Delaware
\$30,143	\$471,489
0	0
0	1,572,679
907	93,389
0	94,101
16,466	0
0	0
0	0
51,765	0
0	0
0	0
5,941	16,933
0	26,163
0	0
0	0
0	0
0	0
512,057	0
1,432,058	140,876
<u>2,049,337</u>	<u>2,415,630</u>
15,752	59,733
112,247	7,283
0	0
0	0
0	0
0	12,040
0	0
5,422	0
0	0
28,191	0
0	0
0	0
13,530	0
88,985	85,788
<u>264,127</u>	<u>164,844</u>
1,841,600	140,876
0	0
0	0
0	0
0	0
0	0
0	0
(56,390)	2,109,910
<u>\$1,785,210</u>	<u>\$2,250,786</u>

**Delaware County, Ohio**  
Statement of Activities  
For the Year Ended December 31, 2005

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants, Contributions, and Interest
<b><u>Governmental Activities</u></b>				
General Government				
Legislative and Executive	\$13,804,750	\$13,107,883	\$273,048	\$0
Judicial	6,478,773	1,207,508	318,959	0
Public Safety				
911	1,698,446	0	133,747	0
Emergency Medical Services	7,468,274	0	0	0
Sheriff	11,800,396	2,837,756	181,570	0
Other Public Safety	4,098,232	424,345	1,192,319	0
Public Works	14,677,345	4,062,440	6,387,001	519,207
Health	10,518,395	208,834	3,854,270	0
Human Services				
Job and Family Services	6,586,812	2,579	4,573,440	0
Child Support Enforcement	1,379,157	313,118	1,127,453	0
Children Services	1,638,485	0	1,084,605	0
Other Human Services	438,224	0	39,183	60,921
Intergovernmental	551,901	0	0	0
Interest and Fiscal Charges	1,658,337	0	0	0
<b>Total Governmental Activities</b>	<b>82,797,527</b>	<b>22,164,463</b>	<b>19,165,595</b>	<b>580,128</b>
<b><u>Business-Type Activities</u></b>				
Sanitary Engineer	13,901,576	10,078,144	0	13,168,290
Other Enterprise				
Solid Waste Transfer Station	7,069	116,441	0	0
Storm Water Phase II	296,980	238,644	0	0
Delaware Area Transit	806,079	101,576	605,465	0
<b>Total Other Enterprise</b>	<b>1,110,128</b>	<b>456,661</b>	<b>605,465</b>	<b>0</b>
<b>Total Business-Type Activities</b>	<b>15,011,704</b>	<b>10,534,805</b>	<b>605,465</b>	<b>13,168,290</b>
<b>Total Primary Government</b>	<b>\$97,809,231</b>	<b>\$32,699,268</b>	<b>\$19,771,060</b>	<b>\$13,748,418</b>
<b><u>Component Units</u></b>				
Delaware Creative Housing	\$862,598	\$257,837	\$2,701	\$522,144
Alpha Group of Delaware	2,150,921	2,349,036	0	0
<b>Total Component Units</b>	<b>\$3,013,519</b>	<b>\$2,606,873</b>	<b>\$2,701</b>	<b>\$522,144</b>

**General Revenues**

Property Taxes Levied for:  
  General Operating  
  Public Safety-911  
  Health-Mental Retardation and Developmental Disabilities  
  Permanent Improvement  
Payment in Lieu of Taxes  
Sales Taxes  
  General Operating  
  Auto and Gas  
Grants and Entitlements not Restricted to Other Programs  
Interest  
Rental Income  
Gain on the Sale of Capital Assets  
Other  
**Total General Revenues**  
Transfers  
**Total General Revenues and Transfers**  
Change in Net Assets  
Net Assets at Beginning of Year - Restated (Note 21)  
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
(\$423,819)	\$0	(\$423,819)	\$0	\$0
(4,952,306)	0	(4,952,306)	0	0
(1,564,699)	0	(1,564,699)	0	0
(7,468,274)	0	(7,468,274)	0	0
(8,781,070)	0	(8,781,070)	0	0
(2,481,568)	0	(2,481,568)	0	0
(3,708,697)	0	(3,708,697)	0	0
(6,455,291)	0	(6,455,291)	0	0
(2,010,793)	0	(2,010,793)	0	0
61,414	0	61,414	0	0
(553,880)	0	(553,880)	0	0
(338,120)	0	(338,120)	0	0
(551,901)	0	(551,901)	0	0
(1,658,337)	0	(1,658,337)	0	0
(40,887,341)	0	(40,887,341)	0	0
0	9,344,858	9,344,858	0	0
0	109,372	109,372	0	0
0	(58,336)	(58,336)	0	0
0	(99,038)	(99,038)	0	0
0	(48,002)	(48,002)	0	0
0	9,296,856	9,296,856	0	0
(40,887,341)	9,296,856	(31,590,485)	0	0
0	0	0	(79,916)	0
0	0	0	0	198,115
0	0	0	(79,916)	198,115
4,498,079	0	4,498,079	0	0
1,023,787	0	1,023,787	0	0
7,878,542	0	7,878,542	0	0
470,380	0	470,380	0	0
140,616	0	140,616	0	0
19,523,710	0	19,523,710	0	0
13,016,554	0	13,016,554	0	0
3,331,561	0	3,331,561	0	0
4,877,806	20,872	4,898,678	55	38,966
0	0	0	207,744	0
0	108,496	108,496	0	0
1,228,948	131,432	1,360,380	55,224	96,394
55,989,983	260,800	56,250,783	263,023	135,360
(60,000)	60,000	0	0	0
55,929,983	320,800	56,250,783	263,023	135,360
15,042,642	9,617,656	24,660,298	183,107	333,475
153,469,197	151,849,615	305,318,812	1,602,103	1,917,311
\$168,511,839	\$161,467,271	\$329,979,110	\$1,785,210	\$2,250,786

**Delaware County, Ohio**

Balance Sheet

**Governmental Funds**

December 31, 2005

	General	Auto and Gas	Developmental Disabilities
<b><u>Assets</u></b>			
Equity in Pooled Cash and Cash Equivalents	\$14,428,241	\$25,467,758	\$4,798,174
Cash and Cash Equivalents in Segregated Accounts	16,197	0	0
Investments	0	0	0
Accounts Receivable	15,226	3,948	0
Sales Taxes Receivable	3,214,376	2,143,101	0
Accrued Interest Receivable	169,547	0	0
Due from Other Governments	2,008,649	3,220,786	809,122
Due from External Party	5,856	0	0
Interfund Receivable	149,599	0	10,814
Prepaid Items	167,628	1,284	45,950
Materials and Supplies Inventory	75,701	437,130	5,367
Property Taxes Receivable	6,160,317	0	8,041,807
Loans Receivable	0	0	0
Special Assessments Receivable	0	0	0
Total Assets	<u>\$26,411,337</u>	<u>\$31,274,007</u>	<u>\$13,711,234</u>
<b><u>Liabilities and Fund Balances</u></b>			
<b><u>Liabilities</u></b>			
Accrued Wages Payable	\$751,225	\$109,852	\$108,926
Accounts Payable	251,483	369,222	99,027
Contracts Payable	0	252,573	0
Retainage Payable	0	0	0
Due to Component Unit	0	0	72,149
Due to Other Governments	920,494	251,966	75,554
Due to External Party	0	0	0
Interfund Payable	11,737	0	5,822
Claims Payable	123,978	0	13,466
Deferred Revenue	7,517,226	3,552,771	8,640,047
Accrued Interest Payable	0	0	0
Notes Payable	0	0	0
Total Liabilities	<u>9,576,143</u>	<u>4,536,384</u>	<u>9,014,991</u>
<b><u>Fund Balances</u></b>			
Reserved for Encumbrances	558,093	170,476	201,374
Reserved for Loans Receivable	0	0	0
Unreserved, Reported in			
General Fund	16,277,101	0	0
Special Revenue Funds	0	26,567,147	4,494,869
Capital Projects Funds	0	0	0
Total Fund Balances	<u>16,835,194</u>	<u>26,737,623</u>	<u>4,696,243</u>
Total Liabilities and Fund Balances	<u>\$26,411,337</u>	<u>\$31,274,007</u>	<u>\$13,711,234</u>

See accompanying notes to the basic financial statements

<u>Other Governmental</u>	<u>Total Governmental Funds</u>
\$26,697,645	\$71,391,818
665	16,862
9,542,732	9,542,732
0	19,174
0	5,357,477
0	169,547
653,854	6,692,411
0	5,856
5,482	165,895
803,836	1,018,698
20,475	538,673
2,417,442	16,619,566
863,987	863,987
<u>1,362,399</u>	<u>1,362,399</u>
<u>\$42,368,517</u>	<u>\$113,765,095</u>

\$242,757	\$1,212,760
516,681	1,236,413
764,981	1,017,554
162,696	162,696
0	72,149
294,324	1,542,338
22,759	22,759
155,286	172,845
0	137,444
4,132,744	23,842,788
90,258	90,258
<u>5,725,000</u>	<u>5,725,000</u>
<u>12,107,486</u>	<u>35,235,004</u>

3,546,092	4,476,035
802,516	802,516
0	16,277,101
14,605,647	45,667,663
<u>11,306,776</u>	<u>11,306,776</u>
<u>30,261,031</u>	<u>78,530,091</u>
<u>\$42,368,517</u>	<u>\$113,765,095</u>

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**Delaware County, Ohio**  
 Reconciliation of Total Governmental Fund Balances  
 to Net Assets of Governmental Activities  
 December 31, 2005

Total Governmental Fund Balances	\$78,530,091
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**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.	131,281,501
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Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds:	
Accounts Receivable	5,627
Accrued Interest Receivable	169,547
Due from Other Governments	4,212,013
Interfund Receivable	42,334
Property Taxes Receivable	382,300
Special Assessments Receivable	1,363,877
	6,175,698

Unamortized issuance costs represent deferred charges which do not provide current financial resources and, therefore, are not reported in the funds.	441,639
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Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds:	
Accrued Interest Payable	(172,599)
General Obligation Bonds Payable	(44,513,890)
Special Assessment Bonds Payable	(440,000)
Compensated Absences Payable	(2,790,601)
	(47,917,090)

Net Assets of Governmental Activities	\$168,511,839
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See accompanying notes to the basic financial statements

**Delaware County, Ohio**  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
**Governmental Funds**  
For the Year Ended December 31, 2005

	General	Auto and Gas	Developmental Disabilities
<b><u>Revenues</u></b>			
Property Taxes	\$4,505,255	\$0	\$7,895,714
Payment in Lieu of Taxes	0	0	0
Sales Taxes	19,523,710	13,016,554	0
Special Assessments	0	0	0
Charges for Services	11,803,960	2,613,570	197,914
Licenses and Permits	1,526,297	238,990	0
Fines and Forfeitures	344,927	0	0
Intergovernmental	3,611,108	6,474,342	3,771,285
Interest	4,803,505	0	0
Donations	5,405	0	0
Other	449,185	223,900	70,203
<b>Total Revenues</b>	<b>46,573,352</b>	<b>22,567,356</b>	<b>11,935,116</b>
<b><u>Expenditures</u></b>			
Current			
General Government			
Legislative and Executive	8,664,778	0	0
Judicial	6,194,323	0	0
Public Safety	21,629,645	0	0
Public Works	229,939	19,407,755	0
Health	0	0	10,300,924
Human Services	396,040	0	0
Capital Outlay	0	0	0
Intergovernmental	546,986	0	0
Debt Service			
Principal Retirement	2,265,000	0	0
Interest and Fiscal Charges	1,400,351	0	0
Issuance Costs	158,139	0	0
<b>Total Expenditures</b>	<b>41,485,201</b>	<b>19,407,755</b>	<b>10,300,924</b>
Excess of Revenues Over (Under) Expenditures	5,088,151	3,159,601	1,634,192
<b><u>Other Financing Sources (Uses)</u></b>			
General Obligation Refunding Bonds Issued	3,540,000	0	0
General Obligation Bonds Issued	0	0	0
Premium on General Obligation Refunding Bonds Issued	44,032	0	0
Premium on General Obligation Bonds Issued	105,074	0	0
Payment to Bond Refunding Escrow Agent	(3,528,433)	0	0
Transfers In	100,000	206,681	0
Transfers Out	(4,476,467)	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>(4,215,794)</b>	<b>206,681</b>	<b>0</b>
<b>Changes in Fund Balances</b>	<b>872,357</b>	<b>3,366,282</b>	<b>1,634,192</b>
Fund Balances at Beginning of Year - Restated (Note 3)	15,962,837	23,371,341	3,062,051
<b>Fund Balances at End of Year</b>	<b>\$16,835,194</b>	<b>\$26,737,623</b>	<b>\$4,696,243</b>

See accompanying notes to the basic financial statements



Other Governmental	Total Governmental Funds
\$1,497,587	\$13,898,556
140,616	140,616
0	32,540,264
796,392	796,392
12,419,674	27,035,118
188,012	1,953,299
159,483	504,410
9,226,445	23,083,180
96,487	4,899,992
0	5,405
469,218	1,212,506
<u>24,993,914</u>	<u>106,069,738</u>
12,921,090	21,585,868
31,906	6,226,229
3,127,917	24,757,562
742,133	20,379,827
0	10,300,924
9,522,501	9,918,541
16,084,189	16,084,189
0	546,986
100,000	2,365,000
134,256	1,534,607
0	158,139
<u>42,663,992</u>	<u>113,857,872</u>
<u>(17,670,078)</u>	<u>(7,788,134)</u>
0	3,540,000
12,000,000	12,000,000
0	44,032
0	105,074
0	(3,528,433)
5,597,988	5,904,669
(1,488,202)	(5,964,669)
<u>16,109,786</u>	<u>12,100,673</u>
(1,560,292)	4,312,539
<u>31,821,323</u>	<u>74,217,552</u>
<u>\$30,261,031</u>	<u>\$78,530,091</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, 2005

Change in Fund Balances - Total Governmental Funds \$4,312,539

**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	21,457,951	
Capital Outlay - Depreciable Capital Assets	4,038,554	
Depreciation	<u>(4,755,857)</u>	
		20,740,648

The book value of capital assets is removed from the capital asset account on the statement of net assets when disposed of resulting in a loss on disposal of capital assets on the statement of activities. (208,569)

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

Property Taxes	(27,768)	
Special Assessments	112,393	
Charges for Services	65,890	
Intergovernmental	(53,725)	
Interest	74,301	
Other	<u>16,442</u>	
		187,533

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	2,265,000	
General Obligation Bonds Payable Refunded	3,390,000	
Special Assessment Bonds Payable	<u>100,000</u>	
		5,755,000

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	(15,540,000)	
Premium on General Obligation Bonds	<u>(149,106)</u>	
		(15,689,106)

The accounting loss on refunded debt is reported as an expenditure at the time of refunding, but is amortized over the life of the new debt on the statement of activities.

Accounting Loss	138,433	
Amortization of Accounting Loss	<u>(93,771)</u>	
		44,662

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, 2005

Interest is reported as an expenditure when due in the governmental funds, but is accrued on outstanding debt 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	(\$39,256)	
Amortization of Premium	43,101	
		3,845

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	158,139	
Amortization of Issuance Costs	(33,803)	
		124,336

Compensated absences payable 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:

(228,246)

Change in Net Assets of Governmental Activities:

\$15,042,642

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, 2005

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Property Taxes	\$4,420,600	\$4,426,834	\$4,434,191	\$7,357
Sales Taxes	19,900,000	19,450,000	19,443,582	(6,418)
Charges for Services	11,816,766	11,764,366	11,886,522	122,156
Licenses and Permits	2,123,200	1,543,200	1,527,278	(15,922)
Fines and Forfeitures	513,000	353,000	355,590	2,590
Intergovernmental	3,643,521	3,630,173	3,576,106	(54,067)
Interest	2,034,000	4,634,000	4,725,993	91,993
Other	129,855	229,855	406,447	176,592
<b>Total Revenues</b>	<b>44,580,942</b>	<b>46,031,428</b>	<b>46,355,709</b>	<b>324,281</b>
<b><u>Expenditures</u></b>				
Current				
General Government				
Legislative and Executive	8,749,361	9,082,472	8,674,144	408,328
Judicial	6,744,440	6,785,269	6,536,960	248,309
Public Safety	22,631,748	23,095,512	22,035,747	1,059,765
Public Works	230,621	230,621	228,573	2,048
Human Services	419,368	435,368	400,709	34,659
Other	40,000	90,000	58,048	31,952
Intergovernmental	531,986	546,986	546,986	0
<b>Total Expenditures</b>	<b>39,347,524</b>	<b>40,266,228</b>	<b>38,481,167</b>	<b>1,785,061</b>
Excess of Revenues Over Expenditures	5,233,418	5,765,200	7,874,542	2,109,342
<b><u>Other Financing Sources (Uses)</u></b>				
Advances In	0	0	5,000	5,000
Advances Out	0	(118,939)	(118,939)	0
Transfers In	100,000	100,000	100,000	0
Transfers Out	(6,661,349)	(8,749,225)	(8,113,747)	635,478
<b>Total Other Financing Sources (Uses)</b>	<b>(6,561,349)</b>	<b>(8,768,164)</b>	<b>(8,127,686)</b>	<b>640,478</b>
Changes in Fund Balance	(1,327,931)	(3,002,964)	(253,144)	2,749,820
Fund Balance at Beginning of Year	11,915,350	11,915,350	11,915,350	0
Prior Year Encumbrances Appropriated	1,178,310	1,178,310	1,178,310	0
<b>Fund Balance at End of Year</b>	<b>\$11,765,729</b>	<b>\$10,090,696</b>	<b>\$12,840,516</b>	<b>\$2,749,820</b>

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, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Sales Taxes	\$13,125,000	\$13,063,322	\$12,962,909	(\$100,413)
Charges for Services	1,175,000	2,525,888	2,586,613	60,725
Licenses and Permits	190,000	205,000	233,790	28,790
Intergovernmental	6,304,100	6,304,100	6,431,906	127,806
Other	75,000	189,000	225,057	36,057
<b>Total Revenues</b>	<b>20,869,100</b>	<b>22,287,310</b>	<b>22,440,275</b>	<b>152,965</b>
<b><u>Expenditures</u></b>				
Current				
Public Works	26,529,480	26,529,480	19,769,854	6,759,626
Excess of Revenues Over (Under) Expenditures	(5,660,380)	(4,242,170)	2,670,421	6,912,591
<b><u>Other Financing Sources</u></b>				
Transfers In	150,000	150,000	206,681	56,681
Changes in Fund Balance	(5,510,380)	(4,092,170)	2,877,102	6,969,272
Fund Balance at Beginning of Year	20,678,721	20,678,721	20,678,721	0
Prior Year Encumbrances Appropriated	1,563,182	1,563,182	1,563,182	0
<b>Fund Balance at End of Year</b>	<b>\$16,731,523</b>	<b>\$18,149,733</b>	<b>\$25,119,005</b>	<b>\$6,969,272</b>

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, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Property Taxes	\$8,396,373	\$7,838,047	\$7,858,982	\$20,935
Charges for Services	200,000	200,000	197,914	(2,086)
Intergovernmental	2,438,771	2,783,771	4,299,022	1,515,251
Other	44,500	44,500	69,878	25,378
<b>Total Revenues</b>	<b>11,079,644</b>	<b>10,866,318</b>	<b>12,425,796</b>	<b>1,559,478</b>
<b><u>Expenditures</u></b>				
Current				
Health	13,335,725	13,360,575	10,791,057	2,569,518
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(2,256,081)</b>	<b>(2,494,257)</b>	<b>1,634,739</b>	<b>4,128,996</b>
<b><u>Other Financing Sources</u></b>				
Sale of Capital Assets	1,000	1,000	325	(675)
Transfers In	100	0	0	0
<b>Total Other Financing Sources</b>	<b>1,100</b>	<b>1,000</b>	<b>325</b>	<b>(675)</b>
<b>Changes in Fund Balance</b>	<b>(2,254,981)</b>	<b>(2,493,257)</b>	<b>1,635,064</b>	<b>4,128,321</b>
<b>Fund Balance at Beginning of Year</b>	<b>2,179,958</b>	<b>2,179,958</b>	<b>2,179,958</b>	<b>0</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>452,142</b>	<b>452,142</b>	<b>452,142</b>	<b>0</b>
<b>Fund Balance at End of Year</b>	<b>\$377,119</b>	<b>\$138,843</b>	<b>\$4,267,164</b>	<b>\$4,128,321</b>

See accompanying notes to the basic financial statements

**Delaware County, Ohio**  
Statement of Fund Net Assets  
**Enterprise Funds**  
December 31, 2005

	Sanitary Engineer	Other Enterprise	Total Enterprise Funds
<b><u>Assets</u></b>			
<b><u>Current Assets</u></b>			
Equity in Pooled Cash and Cash Equivalents	\$52,011,968	\$1,461,745	\$53,473,713
Accounts Receivable	889,760	10,470	900,230
Due from Other Governments	0	25,605	25,605
Interfund Receivable	4,237	3,751	7,988
Materials and Supplies Inventory	6,230	371	6,601
Total Current Assets	<u>52,912,195</u>	<u>1,501,942</u>	<u>54,414,137</u>
<b><u>Noncurrent Assets</u></b>			
Unamortized Issuance Costs	491,366	0	491,366
Nondepreciable Capital Assets	14,852,376	86,456	14,938,832
Depreciable Capital Assets, Net	147,799,225	258,787	148,058,012
Total Noncurrent Assets	<u>163,142,967</u>	<u>345,243</u>	<u>163,488,210</u>
Total Assets	<u>216,055,162</u>	<u>1,847,185</u>	<u>217,902,347</u>
<b><u>Liabilities</u></b>			
<b><u>Current Liabilities</u></b>			
Accrued Wages Payable	68,073	24,169	92,242
Accounts Payable	251,780	7,638	259,418
Contracts Payable	470,337	0	470,337
Retainage Payable	494,906	0	494,906
Due to Other Governments	66,040	16,557	82,597
Interfund Payable	1,038	0	1,038
Deferred Revenue	681,206	0	681,206
Accrued Interest Payable	198,961	0	198,961
General Obligation Bonds Payable	3,885,000	0	3,885,000
Compensated Absences Payable	46,019	10,849	56,868
Total Current Liabilities	<u>6,163,360</u>	<u>59,213</u>	<u>6,222,573</u>
<b><u>Long-Term Liabilities</u></b>			
General Obligation Bonds Payable	50,081,623	0	50,081,623
Compensated Absences Payable	103,286	27,594	130,880
Total Long-Term Liabilities	<u>50,184,909</u>	<u>27,594</u>	<u>50,212,503</u>
Total Liabilities	<u>56,348,269</u>	<u>86,807</u>	<u>56,435,076</u>
<b><u>Net Assets</u></b>			
Invested in Capital Assets, Net of Related Debt	109,176,344	345,243	109,521,587
Unrestricted	50,530,549	1,415,135	51,945,684
Total Net Assets	<u>\$159,706,893</u>	<u>\$1,760,378</u>	<u>\$161,467,271</u>

See accompanying notes to the basic financial statements

**Delaware County, Ohio**  
Statement of Revenues, Expenses, and Changes in Fund Net Assets  
**Enterprise Funds**  
For the Year Ended December 31, 2005

	Sanitary Engineer	Other Enterprise	Total Enterprise Funds
<b><u>Operating Revenues</u></b>			
Charges for Services	\$10,078,144	\$456,661	\$10,534,805
Other	29,711	101,721	131,432
Total Operating Revenues	<u>10,107,855</u>	<u>558,382</u>	<u>10,666,237</u>
<b><u>Operating Expenses</u></b>			
Personal Services	1,843,249	612,547	2,455,796
Fringe Benefits	831,981	170,251	1,002,232
Services and Charges	2,112,141	151,045	2,263,186
Materials and Supplies	1,023,393	83,117	1,106,510
Depreciation	5,339,601	93,168	5,432,769
Total Operating Expenses	<u>11,150,365</u>	<u>1,110,128</u>	<u>12,260,493</u>
Operating Loss	<u>(1,042,510)</u>	<u>(551,746)</u>	<u>(1,594,256)</u>
<b><u>Non-Operating Revenues (Expenses)</u></b>			
Operating Grants	0	605,465	605,465
Gain on the Sale of Capital Assets	108,496	0	108,496
Interest Expense	(2,751,211)	0	(2,751,211)
Increase in Fair Value of Investments	20,872	0	20,872
Total Non-Operating Revenues (Expenses)	<u>(2,621,843)</u>	<u>605,465</u>	<u>(2,016,378)</u>
Income (Loss) Before Transfers and Contributions	(3,664,353)	53,719	(3,610,634)
Transfers In	0	60,000	60,000
Capital Contributions	13,168,290	0	13,168,290
Changes in Net Assets	9,503,937	113,719	9,617,656
Net Assets at Beginning of Year	<u>150,202,956</u>	<u>1,646,659</u>	<u>151,849,615</u>
Net Assets at End of Year	<u><u>\$159,706,893</u></u>	<u><u>\$1,760,378</u></u>	<u><u>\$161,467,271</u></u>

See accompanying notes to the basic financial statements



**Delaware County, Ohio**  
Statement of Cash Flows  
**Enterprise Funds**  
For the Year Ended December 31, 2005

	Sanitary Engineer	Other Enterprise	Total Enterprise Funds
<b><u>Increase (Decrease) in Cash and Cash Equivalents</u></b>			
<b><u>Cash Flows from Operating Activities</u></b>			
Cash Received from Customers	\$10,927,139	\$478,756	\$11,405,895
Cash Received from Other Revenues	31,419	101,721	133,140
Cash Payments for Personal Services	(1,838,275)	(590,700)	(2,428,975)
Cash Payments for Fringe Benefits	(817,488)	(163,316)	(980,804)
Cash Payments for Services and Charges	(2,523,777)	(146,802)	(2,670,579)
Cash Payments for Materials and Supplies	(572,494)	(83,676)	(656,170)
Net Cash Provided by (Used for) Operating Activities	<u>5,206,524</u>	<u>(404,017)</u>	<u>4,802,507</u>
<b><u>Cash Flows from Noncapital Financing Activities</u></b>			
Cash Received from Operating Grants	0	605,465	605,465
Cash Received from Transfers In	0	60,000	60,000
Net Cash Provided by Noncapital Financing Activities	<u>0</u>	<u>665,465</u>	<u>665,465</u>
<b><u>Cash Flows from Capital and Related Financing Activities</u></b>			
Cash Received from Tap In Fees	9,291,803	0	9,291,803
Cash Received from Sale of Capital Assets	357,088	0	357,088
Cash Payments for Acquisition of Capital Assets	(9,720,273)	(158,166)	(9,878,439)
Cash Payments for Principal on General Obligation Bonds	(3,760,000)	0	(3,760,000)
Cash Payments for Interest on General Obligation Bonds	(2,528,350)	0	(2,528,350)
Net Cash Used for Capital and Related Financing Activities	<u>(6,359,732)</u>	<u>(158,166)</u>	<u>(6,517,898)</u>
<b><u>Cash Flows from Investing Activities</u></b>			
Change in Fair Value	(3,556)	0	(3,556)
Cash Received from Sale of Investments	34,160,925	0	34,160,925
Cash Payments for Purchase of Investments	(19,415,213)	0	(19,415,213)
Net Cash Flows Provided by Investing Activities	<u>14,742,156</u>	<u>0</u>	<u>14,742,156</u>
Net Increase in Cash and Cash Equivalents	13,588,948	103,282	13,692,230
Cash and Cash Equivalents at Beginning of Year	<u>38,423,020</u>	<u>1,358,463</u>	<u>39,781,483</u>
Cash and Cash Equivalents at End of Year	<u>\$52,011,968</u>	<u>\$1,461,745</u>	<u>\$53,473,713</u>

**Delaware County, Ohio**  
Statement of Cash Flows  
**Enterprise Funds (continued)**  
For the Year Ended December 31, 2005

	Sanitary Engineer	Other Enterprise	Total Enterprise Funds
<b>Reconciliation of Operating Loss</b>			
<b><u>to Net Cash Provided by (Used for) Operating Activities</u></b>			
Operating Loss	(\$1,042,510)	(\$551,746)	(\$1,594,256)
<b>Adjustments to Reconcile Operating Loss</b>			
<b><u>to Net Cash Provided by (Used for) Operating Activities</u></b>			
Depreciation	5,339,601	93,168	5,432,769
Changes in Assets and Liabilities:			
Decrease in Accounts Receivable	669,121	14,436	683,557
Decrease in Due from Other Governments	0	10,209	10,209
Increase in Interfund Receivable	(2,529)	(2,550)	(5,079)
Decrease in Materials and Supplies Inventory	1,631	679	2,310
Increase (Decrease) in Accrued Wages Payable	(4,812)	2,927	(1,885)
Increase (Decrease) in Accounts Payable	69,086	(495)	68,591
Decrease in Contracts Payable	(59,270)	0	(59,270)
Increase in Due to Other Governments	41,271	10,435	51,706
Increase in Interfund Payable	1,038	0	1,038
Increase in Deferred Revenue	184,111	0	184,111
Increase in Compensated Absences Payable	9,786	18,920	28,706
	<u>\$5,206,524</u>	<u>(\$404,017)</u>	<u>\$4,802,507</u>
Net Cash Provided by (Used for)			
Operating Activities	<u>\$5,206,524</u>	<u>(\$404,017)</u>	<u>\$4,802,507</u>

**Noncash Capital and Related Financing Activity:**

In 2005, the Sanitary Engineer enterprise fund received capital assets from developers and tap fee credits, in the amount of \$3,620,837 and \$255,650, respectively.

**Noncash Investing Activity:**

In 2005, there was an increase in the fair value of investments in the Sanitary Engineer enterprise fund, in the amount of \$24,428.

See accompanying notes to the basic financial statements

**Delaware County, Ohio**  
Statement of Fiduciary Assets and Liabilities  
**Agency Funds**  
December 31, 2005

<b><u>Assets</u></b>	
Equity in Pooled Cash and Cash Equivalents	\$20,835,136
Cash and Cash Equivalents in Segregated Accounts	1,708,279
Due from Other Governments	4,416,559
Due from External Party	22,759
Property Taxes Receivable	262,358,604
Special Assessments Receivable	771,373
	<hr/>
Total Assets	<u><u>\$290,112,710</u></u>
<b><u>Liabilities</u></b>	
Due to Other Governments	\$287,592,927
Due to External Party	5,856
Payroll Withholdings	670,043
Undistributed Assets	1,843,884
	<hr/>
Total Liabilities	<u><u>\$290,112,710</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, 2005**

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

**A. The County**

Delaware County, Ohio (County) was created in 1808. The County is governed by a board of three Commissioners elected by the voters of the County. Other officials elected by the voters of the County that manage various segments of the County's operations are the Auditor, 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., 437 Dunlap Street, Delaware, Ohio 43015.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2005**

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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 the 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 23)

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 24)

Insurance Pools - The County participates in three insurance pools, the County Risk Sharing Authority (CORSA), the County Employee Benefits Consortium of Ohio, Inc., and the County Commissioners Association Service Corporation. (See Note 25)

Related Organization - Delaware County officials are responsible for appointing the board members of the Delaware County District Library. (See Note 26)

**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 or 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, 2005**

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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 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. 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, 2005**

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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.

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 2005. 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, 2005**

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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 enterprise 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 enterprise 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; enterprise 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**  
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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, 2005, but were levied to finance 2006 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 certificate of estimated resources and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources establishes a limit on the amount the County Commissioners may appropriate. The appropriations resolution is the County Commissioners' authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the County Commissioners. The legal level of control has been established by the County Commissioners at the fund, program, department, and object level for all funds.

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

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

F. Cash and Investments

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

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2005**

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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”.

During 2005, investments included nonnegotiable certificates of deposit, federal agency securities, mutual funds, and STAR Ohio. Nonnegotiable certificates of deposit are reported at cost. All other investments are reported at fair value, which is based on quoted market price 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, 2005.

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 2005 was \$4,803,505 which included \$4,477,961 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, 2005, 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 funds 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.

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.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2005**

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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 enterprise 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 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. The County reports all infrastructure, including that acquired prior to the implementation of GASB Statement No. 34. 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	N/A
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".

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.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2005**

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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 enterprise funds are reported on the enterprise fund financial statements.

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

O. 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 by the County 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 the Courts. The County's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available. The amount of net assets restricted by enabling legislation was \$21,674,487 as of December 31, 2005.

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.

Q. Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the enterprise funds. For the County, these revenues are charges for services for sanitary sewer, solid waste, storm water, and transit services. 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.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2005**

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R. Capital Contributions

Capital contributions on the enterprise 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 the enterprise 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 - CHANGE IN ACCOUNTING PRINCIPLES AND RESTATEMENT OF FUND BALANCE**

A. Change in Accounting Principles

For 2005, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 40, "Deposit and Investment Risk Disclosure", GASB Statement No. 42, "Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries", and GASB Statement No. 44, "Economic Condition Reporting: The Statistical Section".

GASB Statement No. 40 establishes and modifies the disclosure requirements related to deposit and investment risks. The implementation of this statement did not result in any change to the County's financial statements.

GASB Statement No. 42 establishes accounting and financial reporting standards for impairment of capital assets. The implementation of this statement did not result in any change to the County's financial statements.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2005**

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GASB Statement No. 44 establishes and modifies the requirements related to supplementary information presented in the statistical section.

**B. Restatement of Fund Balance**

During 2005, the County contracted with a risk-sharing pool for health care benefits. In prior years, the County was self-insured for health care benefits. The Health Insurance internal service fund was reclassified as a special revenue fund in 2005. As a result, beginning fund balance increased \$1,467,196, from \$72,750,356 to \$74,217,552.

**NOTE 4 - ACCOUNTABILITY**

At December 31, 2005, the Roadway, Sawmill Parkway Extension Special Assessment, and US 23/Lewis Center Improvement Special Assessment capital projects funds had deficit fund balances, in the amount of \$1,005,723, \$841,776, and \$2,030,444, respectively. The deficits were due to reporting notes payable as a fund liability. The deficits will be alleviated when sufficient revenues are received to retire the notes.

**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 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, 2005**

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

	Changes in Fund Balance		
	General	Auto and Gas	Developmental Disabilities
GAAP Basis	\$872,357	\$3,366,282	\$1,634,192
<u>Increase (Decrease) Due To</u>			
Revenue Accruals:			
Accrued 2004, Received in Cash 2005	3,948,322	1,693,543	483,359
Accrued 2005, Not Yet Received in Cash	(3,993,390)	(1,815,064)	(221,696)
Expenditure Accruals:			
Accrued 2004, Paid in Cash 2005	(1,890,823)	(825,683)	(528,086)
Accrued 2005, Not Yet Paid in Cash	1,964,902	983,613	374,944
Cash Adjustments:			
Unrecorded Activity 2004	442,630	300	462,415
Unrecorded Activity 2005	(739,091)	(5,860)	(233,073)
Fair Value of Investments	164,995	0	0
Prepaid Items	10,495	(1,284)	(38,385)
Materials and Supplies Inventory	15,956	(175,852)	(669)
Nonbudgeted Activity	2,011	0	0
Advances In	5,000	0	0
Advances Out	(118,939)	0	0
Encumbrances Outstanding at Year End (Budget Basis)	(937,569)	(342,893)	(297,937)
Budget Basis	(\$253,144)	\$2,877,102	\$1,635,064

**NOTE 6 - DEPOSITS AND INVESTMENTS**

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

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2005**

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

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States, or any book entry zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligation or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided the 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 (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange similar securities, or cash, equal value for equal value;
9. Up to twenty-five percent of the County's average portfolio in either of the following:
  - a. commercial paper notes in entities incorporated under the laws of Ohio or any other State that have assets exceeding five hundred million dollars rated at the time of purchase, which are rated in the highest qualification established by two nationally recognized standard rating services, which do not exceed 10 percent of the value of the outstanding commercial paper of the issuing corporation, and which mature within two hundred seventy days after purchase;
  - b. bankers acceptances eligible for purchase by the federal reserve system and which mature within one hundred eighty days after purchase;
10. Up to 15 percent of the County's average portfolio in notes issued by United States corporations or by depository institutions that are doing business under authority granted by the United States provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase;



**Delaware County, Ohio**  
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11. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency or instrumentality, and/or highly rated commercial paper; and
12. Up to 1 percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

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

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

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

#### Deposits

Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, \$89,158,485 of the County's bank balance of \$89,973,402 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although all State statutory requirements for the deposit of money had been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

The County has no deposit policy for custodial credit risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by eligible securities pledged to and deposited either with the County or a qualified trustee by the financial institution as security for repayment, or by a collateral pool of eligible securities deposited with a qualified trustee and pledged to secure the repayment of all public monies deposited in the financial institution whose market value at all times shall be at least 105 percent of the deposits being secured.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2005**

Investments

As of December 31, 2005, the County had the following investments:

	Total	Less Than Six Months	Six Months to One Year	One Year to Three Years
Federal Home Loan Bank Bonds	\$15,610,453	\$982,290	\$8,331,354	\$6,296,809
Federal Home Loan Mortgage Corporation Bonds	849,056	849,056	0	0
Federal Home Loan Mortgage Corporation Notes	5,229,367	1,842,041	2,393,006	994,320
Federal National Mortgage Association Bonds	8,013,414	3,130,319	0	4,883,095
Federal National Mortgage Association Notes	3,489,863	1,016,573	2,473,290	0
U. S. Treasury Notes	1,274,684	856,242	418,442	0
Mutual Funds	3,998,662	3,998,662	0	0
STAR Ohio	31,352,465	31,352,465	0	0
Total Investments	<u>\$69,817,964</u>	<u>\$44,027,648</u>	<u>\$13,616,092</u>	<u>\$12,174,224</u>

A portion of these investments are held by Council for Older Adults Construction Project capital projects fund as presented below:

	Council for Older Adults Construction Capital Project
Federal Home Loan Bank Bonds	\$7,065,382
Federal Home Loan Mortgage Corporation Notes	993,750
Federal National Mortgage Association Notes	1,483,600
Mutual Funds	1,686,371
Total Investments	<u>\$11,229,103</u>

Interest rate risk arises because potential purchases of debt securities will not agree to pay face value for those securities if interest rates subsequently increase. The investment policy restricts the County Treasurer from investing in any securities other than as identified in the Ohio Revised Code and that all investments must mature within five years from the date of investment unless matched to a specific obligation or debt of the County.

The Federal Home Loan Bank Bonds, Federal Home Loan Mortgage Corporation Bonds, Federal Home Loan Mortgage Corporation Notes, Federal National Mortgage Association Bonds, Federal National Mortgage Association Notes, and mutual funds carry a rating of Aaa by Moodys. STAR Ohio carries a rating of AAA by Standard and Poor's. The County has no policy dealing with credit risk beyond the requirements of State statute. Ohio law requires that no-load money market mutual funds must be rated in the highest category at the time of purchase by at least one nationally recognized standard rating service. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2005**

The County places no limit on the amount of its interim monies it may invest in a particular security. The following table indicates the percentage of each investment to the County's total portfolio.

	<u>Fair Value</u>	<u>Percentage of Portfolio</u>
Federal Home Loan Bank Bonds	\$15,610,453	22.36%
Federal Home Loan Mortgage Corporation Bonds	849,056	1.22
Federal Home Loan Mortgage Corporation Notes	5,229,367	7.49
Federal National Mortgage Association Bonds	8,013,414	11.48
Federal National Mortgage Association Notes	3,489,864	5.00

**NOTE 7 - RECEIVABLES**

Receivables at December 31, 2005, consisted of accounts (billings for user charged services); sales taxes; accrued interest; intergovernmental receivables arising from grants, entitlements, and shared revenues; amounts due from external parties; 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 \$340,000, will not be received within one year. Delinquent special assessments were \$17,158.

Loans receivable represent low interest loans for development projects granted to eligible County businesses under the Federal Community Development Block Grant program. The loans have an annual interest rate of 3 to 7 percent and are to be repaid over periods ranging from seven to twenty years. Loans, in the amount of \$428,387, were issued in 2005. During 2005, principal, in the amount of \$703,496, was repaid. Loans outstanding at December 31, 2005, were \$863,987. Loans receivable, in the amount of \$802,516, will not be received within one year.

A summary of the principal items of intergovernmental receivables follows:

	<u>Amount</u>
Governmental Activities	
Major Funds	
General Fund	
Fines and Forfeitures	\$16,089
Local Government	1,306,678
Board of Elections	61,475
Homestead and Rollback	348,984
Tangible Reimbursement	21,283
Grants	128,793
Charges for Services	31,332
Reimbursements	94,015
Total General Fund	<u>2,008,649</u>
	continued

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2005**

	Amount
Governmental Activities (continued)	
Auto and Gas	
Gasoline Tax	\$1,086,597
Motor Vehicle License Tax	2,025,108
Charges for Services	109,081
Total Auto and Gas	3,220,786
Developmental Disabilities	
Homestead and Rollback	439,293
Tangible Reimbursement	44,694
Grants	325,135
Total Developmental Disabilities	809,122
Total Major Funds	6,038,557
Nonmajor Funds	
911	72,039
Job and Family Services	150
Children Services	284,398
Road and Bridge	10,088
Dog and Kennel	250
Victim Services	60,486
Community Based Corrections	59,595
Community Services	12,946
Youth Services	38
Drug Enforcement and Education	75
Community Development Block Grant	42,683
Child Support Enforcement Agency	30,456
Permanent Improvement	31,210
Council for Older Adults Construction Project	49,440
Total Nonmajor Funds	653,854
Total Governmental Activities	\$6,692,411
Business-Type Activities	
Nonmajor Funds	
Delaware Area Transit	\$25,605
	continued

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2005**

	Amount
Agency Funds	
Library Support	\$1,507,412
Local Government	1,520,845
Auto Tags	603,702
Township Gas	784,600
Total Agency Funds	\$4,416,559

**NOTE 8 - PAYMENT IN LIEU OF TAXES**

According to State law, the County has entered into an agreement with Greif Brothers Corporation under which the County has granted property tax abatements to them and agreed to construct certain infrastructure improvements. The property owner has agreed to make payments to the County to help pay the costs of the infrastructure improvements. The amount of those payments generally reflects all or a portion of the property taxes which the property owner would have paid if their taxes had not been abated. The property owner's contractual promise to make these payments in lieu of taxes generally continues until the costs of the improvement have been paid or the agreement expires, whichever occurs first. Future development by this owner or others may result in subsequent agreements to make payments in lieu of taxes and may therefore spread the costs of the improvements to a larger number of property owners.

**NOTE 9 - 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, 2005**

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**NOTE 10 - 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 2005 represent the collection of 2004 taxes. Real property taxes received in 2005 were levied after October 1, 2004, on the assessed values as of January 1, 2004, 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 2005 represent the collection of 2004 taxes. Public utility real and tangible personal property taxes received in 2005 became a lien on December 31, 2003, were levied after October 1, 2004, 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 2005 (other than public utility property) represent the collection of 2005 taxes. Tangible personal property taxes received in 2005 were levied after October 1, 2004, on the true value as of December 31, 2004. 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, 2005, 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 2005 operations.

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

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2005**

The full tax rate for all County operations for the year ended December 31, 2005, was \$3.51 per \$1,000 of assessed value. The assessed values of real property, public utility property, and tangible personal property upon which 2005 property tax receipts were based are as follows:

Category	Amount
Real Property	\$4,505,239,050
Public Utility Property	142,133,390
Tangible Personal Property	230,485,688
Total Assessed Value	\$4,877,858,128

**NOTE 11 - CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2005, was as follows:

	Balance January 1, 2005	Additions	Reductions	Balance December 31, 2005
Governmental Activities:				
Nondepreciable Capital Assets				
Land	\$8,153,626	\$817,173	\$0	\$8,970,799
Land Improvements	6,888,832	0	0	6,888,832
Construction in Progress	15,805,672	20,640,778	(1,976,958)	34,469,492
Total Nondepreciable Capital Assets	30,848,130	21,457,951	(1,976,958)	50,329,123
Depreciable Capital Assets				
Buildings	40,729,280	83,824	0	40,813,104
Improvements Other than Buildings	1,183,347	10,124	0	1,193,471
Roads, Bridges, Culverts, and Traffic Signals	64,482,037	4,690,949	(332,992)	68,839,994
Machinery and Equipment	14,134,072	1,230,615	(63,704)	15,300,983
Total Depreciable Capital Assets	120,528,736	6,015,512	(396,696)	126,147,552
Less Accumulated Depreciation for				
Buildings	(7,289,314)	(819,467)	0	(8,108,781)
Improvements Other than Buildings	(235,339)	(62,503)	0	(297,842)
Roads, Bridges, Culverts, and Traffic Signals	(24,646,731)	(2,781,582)	152,554	(27,275,759)
Machinery and Equipment	(8,456,060)	(1,092,305)	35,573	(9,512,792)
Total Accumulated Depreciation	(40,627,444)	(4,755,857)	188,127	(45,195,174)
Total Depreciable Capital Assets, Net	79,901,292	1,259,655	(208,569)	80,952,378
Governmental Activities Capital Assets, Net	\$110,749,422	\$22,717,606	(\$2,185,527)	\$131,281,501

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2005**

	Balance January 1, 2005	Additions	Reductions	Balance December 31, 2005
<b>Business-Type Activities:</b>				
<b>Nondepreciable Capital Assets</b>				
Land	\$3,962,550	\$29,700	\$0	\$3,992,250
Construction in Progress	475,728	10,470,854	0	10,946,582
<b>Total Nondepreciable Capital Assets</b>	<b>4,438,278</b>	<b>10,500,554</b>	<b>0</b>	<b>14,938,832</b>
<b>Depreciable Capital Assets</b>				
Buildings	73,316,052	0	(402,506)	72,913,546
Machinery and Equipment	24,646,583	361,434	(8,269)	24,999,748
Sewer Lines	84,897,725	3,626,817	0	88,524,542
<b>Total Depreciable Capital Assets</b>	<b>182,860,360</b>	<b>3,988,251</b>	<b>(410,775)</b>	<b>186,437,836</b>
<b>Less Accumulated Depreciation for</b>				
Buildings	(10,765,761)	(1,895,646)	161,002	(12,500,405)
Machinery and Equipment	(14,974,571)	(2,258,167)	1,181	(17,231,557)
Sewer Lines	(7,368,906)	(1,278,956)	0	(8,647,862)
<b>Total Accumulated Depreciation</b>	<b>(33,109,238)</b>	<b>(5,432,769)</b>	<b>162,183</b>	<b>(38,379,824)</b>
<b>Total Depreciable Capital Assets, Net</b>	<b>149,751,122</b>	<b>(1,444,518)</b>	<b>(248,592)</b>	<b>148,058,012</b>
<b>Business-Type Activities Capital Assets, Net</b>	<b>\$154,189,400</b>	<b>\$9,056,036</b>	<b>(\$248,592)</b>	<b>\$162,996,844</b>

Depreciation expense was charged to governmental functions as follows:

<b>Governmental Activities</b>	
General Government	
Legislative and Executive	\$565,342
Judicial	87,050
Public Safety	
911	72,618
Emergency Medical Services	251,617
Sheriff	326,751
Other Public Safety	48,168
Public Works	3,129,120
Health	160,883
Human Services	
Job and Family Services	97,330
Child Support Enforcement	9,707
Other Human Services	2,356
Intergovernmental	4,915
<b>Total Depreciation Expense - Governmental Activities</b>	<b>\$4,755,857</b>



**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2005**

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Business-Type Activities	
Sanitary Engineer	\$5,339,601
Solid Waste Transfer Station	4,984
Storm Water Phase II	6,327
Delaware Area Transit	<u>81,857</u>
Total Depreciation Expense - Business-Type Activities	<u>\$5,432,769</u>

**NOTE 12 - INTERFUND RECEIVABLES/PAYABLES**

At December 31, 2005, the General Fund had an interfund receivable, in the amount of \$149,599, to provide cash flow resources until the receipt of grant moneys and for services provided by the General Fund to other governmental funds and the Sanitary Engineer, in the amount of \$148,561 and \$1,038, respectively.

The Developmental Disabilities special revenue fund had an interfund receivable, in the amount of \$10,814, for services provided to the General Fund and other governmental funds, in the amount of \$7,500 and \$3,314, respectively.

Other governmental funds had an interfund receivable from the Developmental Disabilities special revenue fund for services provided, in the amount of \$5,482.

The Sanitary Engineer enterprise fund had an interfund receivable, in the amount of \$4,237, for services provided to the General Fund.

Other enterprise funds had an interfund receivable, in the amount of \$3,751, for services provided to Developmental Disabilities and other governmental funds, in the amount of \$340 and \$3,411, respectively.

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

**NOTE 13 - RISK MANAGEMENT**

**A. General Liability**

The County participates in a risk-sharing pool, the County Risk Sharing Authority (CORSA), for property, casualty, and public officials' insurance coverage. The County retains the risk for property, casualty, and public officials' insurance coverage for up to \$100,000 per occurrence. Following these deductibles, the pool retains the risk per occurrence up to \$1,000,000. An excess policy insures claims exceeding this self-insured retention up to \$10,000,000. The County would retain any losses above the excess policy level. Settlement amounts have not exceeded insurance coverage for the last three years.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2005**

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**B. Health Benefits**

In 2005, the County participated in a risk-sharing pool, the County Employee Benefits Consortium of Ohio, Inc. (CEBCO). CEBCO charges a fixed premium per month per enrolled employee. The premiums, along with an administrative charge, are paid into the Health Insurance special revenue fund by the participating County funds and, in turn, the premiums are paid to CEBCO. Premiums charged by CEBCO are based upon the County's claims experience. An excess coverage policy covers annual individual claims in excess of \$75,000 with an unlimited maximum. CEBCO retains liability for claims that exceed the expected losses and charged premiums.

**C. Workers' Compensation**

For 2005, 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, 2005**

**NOTE 14 - SIGNIFICANT CONTRACTUAL COMMITMENTS**

The County has outstanding contracts for professional services and construction. The following amounts remain on these contracts as of December 31, 2005:

<u>Vendor</u>	<u>Contract Amount</u>	<u>Amount Paid as of 12/31/05</u>	<u>Outstanding Balance</u>
Motorola	\$11,473,031	\$10,283,018	\$1,190,013
Trucco Construction	16,215,835	9,417,070	6,798,765
Harris Corporation	1,442,150	612,921	829,229
Burgess and Niple	2,012,992	297,923	1,715,069
Trucco Construction	4,218,017	1,720,709	2,497,308
Complete General Construction	2,055,022	183,445	1,871,577
Shelly and Sands, Inc.	5,617,148	1,124,860	4,492,288
George Parker	562,500	28,528	533,972
The Quandel Group	600,000	0	600,000

**NOTE 15 - 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.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2005**

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For the year ended December 31, 2005, 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 2005 was 9.55 percent, except for those plan members in law enforcement or public safety. For those classifications, the County's pension contributions were 12.7 percent of covered payroll. The Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contribution for pension obligations to the traditional and combined plans for the years ended December 31, 2005, 2004, and 2003 was \$3,607,940, \$3,625,046, and \$2,956,749, respectively; 88 percent has been contributed for 2005 and 100 percent has been contributed for 2004 and 2003. The unpaid contribution for 2005, in the amount of \$432,692, is recorded as a liability. Contributions to the member-directed plan for 2005 were \$70,940 made by the County and \$44,502 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.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2005**

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Plan members were required to contribute 10 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, 2005, 2004, and 2003 was \$40,111, \$51,692, and \$55,765, respectively; 100 percent has been contributed for all three years. There were no contributions for the DCP and CP for the fiscal year ended December 31, 2005.

**NOTE 16 - 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 (OPEB) as described in GASB Statement No. 12, "Disclosure of Information on Postemployment Benefits Other Than Pension Benefits by State and Local Governmental Employers". A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of postretirement health care based on authority granted by State statute. The 2005 employer contribution rate was 13.55 percent of covered payroll (16.7 percent for law enforcement and public safety); 4.00 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, 2004, 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 1 to 6 percent annually for the next eight years and 4 percent annually after eight years.

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 376,109. Actual employer contributions for 2005 which were used to fund postemployment benefits was \$1,490,901. 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, 2004 (the latest information available), was \$10.8 billion. The actuarial accrued liability and the unfunded actuarial accrued liability were \$29.5 billion and \$18.7 billion, respectively.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
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The Health Care Preservation Plan (HCPP) adopted by the OPERS Retirement Board on September 9, 2004, will be effective January 1, 2007. In addition to the HCPP, OPERS has taken additional action to improve the solvency of the Health Care Fund in 2005 by creating a separate investment pool for health care assets. As an additional component of the HCPP, member and employer contribution rates increased as of January 1, 2006, which will allow additional funds to be allocated to the health care plan.

**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.

STRS retirees who participated in the Defined Benefit Plan or the Combined Plan and their dependents are eligible for health care coverage. The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS. All 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 2005, the Board allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. For the County, this amount was \$3,085.

STRS pays health care benefits from the Health Care Stabilization Fund. The balance in the Fund was \$3.3 billion at June 30, 2005. For the fiscal year ended June 30, 2005, net health care costs paid by STRS were \$254,780,000, and STRS had 115,395 eligible benefit recipients.

**NOTE 17 - 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 Employee Benefits Consortium of Ohio (CEBCO). The County approved a two-tiered benefit program with an employee share for the plan that provides a higher level of health care coverage.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2005**

**NOTE 18 - NOTES PAYABLE**

The County's note activity for the year ended December 31, 2005, was as follows:

	Interest Rate	Balance January 1, 2005	Additions	Reductions	Balance December 31, 2005
<u>Governmental Activities</u>					
Capital Facility					
June 15, 2005	3.1%	\$0	\$1,555,000	\$0	\$1,555,000
Sawmill Parkway Extension					
August 16, 2005	4	0	2,100,000	0	2,100,000
US 23/Lewis Center Road					
August 16, 2005	4	0	2,000,000	0	2,000,000
Ditch Improvements					
August 16, 2005	4	0	70,000	0	70,000
Total Governmental Activities		<u>\$0</u>	<u>\$5,725,000</u>	<u>\$0</u>	<u>\$5,725,000</u>

The Capital Facility notes were issued to construct new roads for Liberty Township. The Sawmill Parkway Extension notes were issued to pay for the preliminary study of extending Sawmill Parkway between Home Road and Hyatts Road. The US 23/Lewis Center Road notes were issued for widening this intersection and making improvements including grading, drainage, curbs and gutters, traffic pavement markings, traffic signals, and street signs. The Ditch Improvement notes were issued for clearing obstructions, deepening, widening, reshaping, straightening, tiling, and controlling erosion of Primmer Ditch.

The Capital Facility and Ditch Improvements notes are being spent on projects that are not part of the County's capital assets. Note proceeds, in the amount of \$809,809, have been expended of the Sawmill Parkway Extension note.

The Capital Facility notes will be paid with payment in lieu of tax money. The Sawmill Parkway Extension, US 23/Lewis Center Road, and Ditch Improvement notes will be paid with special assessments. All of the County's bond anticipation notes are backed by the full faith and credit of Delaware County and have a maturity of one year. 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.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
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**NOTE 19 - 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>
<b>General Obligation Bonds</b>			
1997 Capital Facilities	1997	4.0 - 4.8%	\$5,000,000
2000 Capital Facilities	2000	4.95 - 6	16,115,000
2003 Capital Facilities Refunding	2003	1.2 - 3.5	23,305,000
2004 Capital Facilities Refunding	2004	2 - 5	16,075,000
2004 Jail	2004	2 - 3.9	4,575,000
2005 Capital Facilities Refunding	2005	3 - 4	3,540,000
2005 Council for Older Adults	2005	3.75 - 4.75	12,000,000
1995 Sewer Improvements	1995	4.3 - 5.5	23,145,000
1999 Sewer Improvements	1999	3.3 - 5.05	57,550,000
<b>Special Assessment Bonds</b>			
1999 Road Improvements	1999	4.0 - 4.9	970,000

The County's long-term obligations activity for the year ended December 31, 2005, was as follows:

	<u>Balance January 1, 2005</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance December 31, 2005</u>	<u>Due Within One Year</u>
<b><u>Governmental Activities</u></b>					
<b>General Obligation Bonds</b>					
1997 Capital Facilities	\$4,085,000	\$0	\$3,595,000	\$490,000	\$235,000
2000 Capital Facilities	380,000	0	380,000	0	0
2003 Capital Facilities Refunding	10,915,000	0	1,100,000	9,815,000	1,120,000
Bond Premium	90,761	0	11,345	79,416	0
2004 Capital Facilities Refunding	15,855,000	0	145,000	15,710,000	535,000
Bond Premium	341,168	0	16,246	324,922	0
Accounting Loss	(1,745,578)	0	(83,123)	(1,662,455)	0
2004 Jail	4,575,000	0	400,000	4,175,000	405,000
Bond Premium	71,196	0	7,120	64,076	0
2005 Capital Facilities Refunding	0	3,540,000	35,000	3,505,000	20,000
Bond Premium	0	44,032	3,387	40,645	0
Accounting Loss	0	(138,433)	(10,648)	(127,785)	0
2005 Council for Older Adults	0	12,000,000	0	12,000,000	290,000
Bond Premium	0	105,074	5,003	100,071	0
<b>Total General Obligation Bonds</b>	<b>34,567,547</b>	<b>15,550,673</b>	<b>5,604,330</b>	<b>44,513,890</b>	<b>2,605,000</b>

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**Delaware County, Ohio**  
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	Balance January 1, 2005	Additions	Reductions	Balance December 31, 2005	Due Within One Year
<u>Governmental Activities</u>					
(continued)					
Special Assessment Bonds					
1999 Road Improvements	\$540,000	\$0	\$100,000	\$440,000	\$100,000
Other Long-Term Obligations					
Compensated Absences Payable	2,562,355	319,785	91,539	2,790,601	863,329
Total Governmental Activities	<u>\$37,669,902</u>	<u>\$15,870,458</u>	<u>\$5,795,869</u>	<u>\$47,744,491</u>	<u>\$3,568,329</u>
<u>Business-Type Activities</u>					
General Obligation Bonds					
1995 Sewer Improvements	\$710,000	\$0	\$710,000	\$0	\$0
1999 Sewer Improvements	47,840,000	0	2,110,000	45,730,000	2,175,000
Bond Discount	(798,934)	0	(35,237)	(763,697)	0
2003 Capital Facilities	5,460,000	0	550,000	4,910,000	560,000
Bond Premium	45,424	0	5,678	39,746	0
2003 Capital Facilities Refunding	4,920,000	0	390,000	4,530,000	1,150,000
Accounting Loss	(663,969)	0	(165,993)	(497,976)	0
Bond Premium	24,734	0	6,184	18,550	0
Total General Obligation Bonds	<u>57,537,255</u>	<u>0</u>	<u>3,570,632</u>	<u>53,966,623</u>	<u>3,885,000</u>
Compensated Absences Payable	159,042	28,706	0	187,748	56,868
Total Business-Type Activities	<u>\$57,696,297</u>	<u>\$28,706</u>	<u>\$3,570,632</u>	<u>\$54,154,371</u>	<u>\$3,941,868</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.

As of December 31, 2005, the County had unexpended bond proceeds related to the 2003 Capital Facilities general obligation bonds for the county-wide radio communication system, in the amount of \$988,013.

The County had unexpended bond proceeds related to the 2005 Council for Older Adults bonds for the construction of a new facility of \$11,191,654. The facility is being constructed for a not-for-profit organization and none of the bond proceeds will be capitalized.

**Delaware County, Ohio**  
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On December 1, 2003, the County issued \$5,305,000 in general obligation refunding bonds with interest rates from 1.2 percent to 3.5 percent, to refund \$9,520,000 of the 1995 Sewer Improvements general obligation bonds. The Sanitary Engineer enterprise fund contributed \$5,000,000 to the defeasance of the bonds. At December 31, 2005, all of the refunded bonds had been paid by the escrow agent.

On August 15, 2004, the County issued \$16,075,000 in general obligation refunding bonds with interest rates from 2.0 percent to 5.0 percent, to refund \$14,410,000 of 2000 Capital Facilities general obligation bonds. The County did not contribute any cash to defease the bonds. At December 31, 2005, \$14,410,000 of the refunded bonds was outstanding and is considered defeased by assets held in an irrevocable trust, in the amount of \$15,747,373. Accordingly, the trust account assets and the liability for the defeased bonds are not included on the County's financial statements.

In 2005, the County issued \$3,540,000 in general obligation refunding bonds with interest rates from 3 percent to 4 percent, to refund \$3,390,000 of 1997 Capital Facilities general obligation bonds. The County did not contribute any cash to defease the bonds. The net proceeds of \$3,528,433 (after payment of \$55,599 in underwriting fees, insurance, and other issuance costs, of which \$706 was refunded back to the County) were used to purchase U. S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded general obligation bonds. As a result, \$3,390,000 of the 1997 Capital Facilities general obligation bonds is considered to be defeased and the liability for those bonds has been removed from the County's long-term obligations.

Although the refunding will result in the recognition of an accounting loss of \$138,433 for the year ended December 31, 2005, the County in effect lowered its aggregated debt service payments by \$168,615 over the next six years and obtained an economic gain (difference between the present values of the old and new debt service payments) of \$133,212.

At December 31, 2005, \$3,390,000 of the refunded bonds was outstanding and is considered defeased by assets held in an irrevocable trust, in the amount of \$3,479,852. 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	1999 Sewer Improvements	2005 Capital Facilities
2011	\$325,000	\$0	\$0
2012	350,000	0	0
2013	375,000	0	0
2014	400,000	0	0
2015	425,000	0	0
2016	455,000	0	0
2017	205,000	0	0
2018	0	0	0
2019	0	2,500,000	0

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**Delaware County, Ohio**  
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Year	1997 Capital Facilities	1999 Sewer Improvements	2005 Capital Facilities
2020	\$0	\$2,645,000	\$0
2021	0	2,795,000	0
2022	0	2,950,000	0
2023	0	3,115,000	0
2024	0	0	870,000
2025	0	0	830,000

The general obligation bonds are also subject to prior redemption on or after December 1, by and at the sole option of the County, either in whole or in part on any date, 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	1999 Sewer Improvements	2004 Capital Facilities Refunding
December 1, 2007 to November 30, 2008	101%		
December 1, 2008 and thereafter	100		
December 1, 2009 to November 30, 2010		101%	102%
December 1, 2010 to November 30, 2011		100	101.5
December 1, 2011 and thereafter		100	
December 1, 2011 to November 30, 2012			101
December 1, 2012 to November 30, 2013			100.5
December 1, 2013 and thereafter			100

Redemption Dates	Redemption Dates (All Inclusive)	
	2005 Capital Facilities Refunding	2005 Council for Older Adults
December 1, 2016 and thereafter	100%	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.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
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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 \$78,926,453 at December 31, 2005.

Principal and interest requirements to retire the bonds outstanding at December 31, 2005, were as follows:

Year	Governmental Activities			
	General Obligation Bonds		Special Assessments Bonds	
	Principal	Interest	Principal	Interest
2006	\$2,605,000	\$1,924,612	\$100,000	\$21,247
2007	2,800,000	1,724,405	105,000	16,498
2008	2,880,000	1,643,240	115,000	11,458
2009	2,990,000	1,546,584	120,000	5,880
2010	3,090,000	1,449,540	0	0
2011-2015	13,970,000	5,479,033	0	0
2016-2020	8,175,000	3,303,662	0	0
2021-2025	9,185,000	1,345,987	0	0
	\$45,695,000	\$18,417,063	\$440,000	\$55,083

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	
	Principal	Interest
2006	\$3,885,000	\$2,387,530
2007	3,985,000	2,263,068
2008	4,100,000	2,130,680
2009	4,010,000	1,984,194
2010	2,620,000	1,833,581
2011-2015	11,315,000	7,564,516
2016-2020	13,110,000	4,799,788
2021-2024	12,145,000	1,481,050
	\$55,170,000	\$24,444,407

**Delaware County, Ohio**  
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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, 2005, \$3,045,000 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, 2004, \$13,225,000 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, 2005, \$4,210,000 of these bonds was outstanding.

**NOTE 20 - INTERFUND TRANSFERS**

During 2005, 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 \$206,681, \$4,209,786, and \$60,000, respectively, to subsidize various programs in other funds. Nonmajor governmental funds made transfers to the General Fund, and to other governmental funds, in the amount of \$100,000, and \$1,388,202, 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 21 - DELAWARE CREATIVE HOUSING, INC.**

As indicated in Note 1 to the basic 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.

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Creative Living Systems, Inc. (CLS), a wholly owned subsidiary of DCH, manufactures factory built homes and supplies these homes for individuals with physical, social, and psychological needs.

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.

DCH's money is held in segregated accounts.

Prior Period Restatement - In prior years, DCH did not record a building addition with associated accumulated depreciation. The restatement increased net assets for the year ended December 31, 2004, by \$537,671.

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, 2005, follows:

	Balance January 1, 2005	Additions	Reductions	Balance December 31, 2005
<b>Nondepreciable Capital Assets</b>				
Land	\$346,222	\$85,691	\$0	\$431,913
Construction in Progress	116,268	60,143	(96,267)	80,144
<b>Total Nondepreciable Capital Assets</b>	<b>462,490</b>	<b>145,834</b>	<b>(96,267)</b>	<b>512,057</b>
<b>Depreciable Capital Assets</b>				
Buildings	1,242,493	238,392	0	1,480,885
Building Improvements	108,560	0	0	108,560
Furniture	4,315	2,000	(1,857)	4,458
Vehicles	14,124	36,892	0	51,016
<b>Total Depreciable Capital Assets</b>	<b>1,369,492</b>	<b>277,284</b>	<b>(1,857)</b>	<b>1,644,919</b>
<b>Less Accumulated Depreciation for</b>				
Buildings	(122,266)	(33,425)	0	(155,691)
Building Improvements	(41,963)	(7,137)	0	(49,100)
Furniture	(3,359)	(542)	1,857	(2,044)
Vehicles	(2,204)	(3,822)	0	(6,026)
<b>Total Accumulated Depreciation</b>	<b>(169,792)</b>	<b>(44,926)</b>	<b>1,857</b>	<b>(212,861)</b>
<b>Total Depreciable Capital Assets, Net</b>	<b>1,199,700</b>	<b>232,358</b>	<b>0</b>	<b>1,432,058</b>
<b>Total Capital Assets, Net</b>	<b>\$1,662,190</b>	<b>\$378,192</b>	<b>(\$96,267)</b>	<b>\$1,944,115</b>

**Delaware County, Ohio**  
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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 \$435,595 in 2005. The County also contributed \$158,000 in capital grants for the purchase and improvement of real estate in 2005.

Long-Term Debt - DCH had the following long-term obligations at December 31, 2005:

	Balance January 1, 2005	Additions	Reductions	Balance December 31, 2005	Due Within One Year
Delaware County Bank 7%	\$68,043	\$0	\$5,651	\$62,392	\$6,223
Delaware County Bank 6.768%	0	28,592	53	28,539	3,970
Delaware County Bank 5.6%	14,737	0	3,153	11,584	3,337
<b>Total Bank Loans</b>	<b>\$82,780</b>	<b>\$28,592</b>	<b>\$8,857</b>	<b>\$102,515</b>	<b>\$13,530</b>

The future annual debt service requirements are as follows:

Year	Principal	Interest
2006	\$13,530	\$6,770
2007	14,485	5,815
2008	15,508	4,810
2009	13,648	3,751
2010	13,607	2,794
2011-2013	31,737	2,965
	<b>\$102,515</b>	<b>\$26,905</b>

Lease Commitments - DCH leases office space under a 40-month lease agreement expiring in April 2008 and leases a vehicle under a 36-month lease agreement expiring in July 2007. Rent expense relating to the operating leases for the year ended December 31, 2005, was \$80,252 and \$3,791, respectively.

Estimated future minimum lease payments under the noncancelable operating leases for the year ending December 31, 2006, 2007, and 2008 are \$102,059, \$127,480, and \$56,756, respectively.

Commitment and Contingencies - Effective September 1, 2004, DCH entered into an “agreement to hold property” with the Union County Board of Mental Retardation and Development Disabilities (UCBMRDD). This agreement allows DCH to hold title to the land on behalf of UCBMRDD and operate the properties for the benefit of persons with disabilities. In accordance with the agreement, UCBMRDD maintains a collateralized interest in all land and buildings through mortgage notes totaling approximately \$540,700 in 2005. Upon termination of the agreement the properties revert back to UCBMRDD.

Line of Credit - DCH and CLS each maintain a \$50,000 line of credit with a bank that requires interest only payments monthly at prime plus 1.25 percent (8.50 percent at December 31, 2005). The lines of credit, which are due November 2006, are secured by a first mortgage and assignment of rents on property at 6200 Home Road, Delaware, Ohio and a security interest in all business assets for DCH and CLS.

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**NOTE 22 - ALPHA GROUP OF DELAWARE, INC.**

As indicated in Note 1 to the basic financial statements, the following disclosures are made on behalf of Alpha Group of Delaware, Inc. (Company) and Adfinium, LLC, its single member limited liability company. Adfinium has been included as a blended component unit of the Company for the year ended December 31, 2005.

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 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. Custodial credit risk for deposits is the risk that in the event of bank failure, the Company will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, \$356,962 of the Company's bank balance of \$471,191 was exposed to custodial credit risk because it was uninsured and collateralized.

The Company does not have a formal policy limiting investment maturities that would help to manage its exposure to fair value losses from increasing interest rates. The Company does not hold any investments that would be subject to credit risk.

Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at fair value. The Company's investments consisted of:

<u>Investment</u>	<u>Maturity</u>	<u>Fair Value</u>	<u>Percentage</u>
Certificates of Deposit	Less than 36 Months	\$1,018,504	64.76%
Registered Mutual Funds		554,175	35.24
Total Investments		<u>\$1,572,679</u>	

Receivables - The Company receives approximately 94 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 four customers aggregated \$163,000 and are considered fully collectable.

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



**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2005**

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, 2005, follows:

	Balance January 1, 2005	Additions	Reductions	Balance December 31, 2005
Depreciable Capital Assets				
Buildings	\$51,861	\$0	\$0	\$51,861
Machinery and Equipment	181,743	1,484	0	183,227
Vehicles	213,640	0	0	213,640
Total Depreciable Capital Assets	447,244	1,484	0	448,728
Less Accumulated Depreciation for				
Buildings	(21,534)	(1,622)	0	(23,156)
Machinery and Equipment	(117,238)	(13,747)	0	(130,985)
Vehicles	(135,695)	(18,016)	0	(153,711)
Total Accumulated Depreciation	(274,467)	(33,385)	0	(307,852)
Total Capital Assets, Net	\$172,777	(\$31,901)	\$0	\$140,876

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. The entire liability for compensated absences payable is considered payable in more than one year.

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 \$569,000 for the year ended December 31, 2005. In addition, certain assets used exclusively by the Company are titled for insurance purposes in the name of the County.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2005**

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**NOTE 23 - 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 \$4,267,116 in property taxes for the Board during 2005. Separate financial statements may be obtained from the Delaware-Morrow Mental Health and Recovery Services Board, 40 North Sandusky Street, Suite 301, Delaware, Ohio 43015.

**B. Delaware County Regional Planning Commission**

The Delaware County Regional Planning Commission (Commission) is statutorily created according to Section 713.23 of the Ohio Revised Code. County offices represented on the Commission include the three Delaware County Commissioners, Engineer, Sanitary Engineer, Building Department, and Board of Health. The Commission is jointly governed among Delaware County, and the municipalities and townships within the County. Each member's control over the operation of the Commission is limited to its representation on the Board. The Commission 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 2005, the County paid fees of \$122,551 which represents 56 percent of total contributions. Separate financial statements may be obtained from the Regional Planning Commission, 50 Channing Street, 2nd Floor, Delaware, Ohio 43015.

**NOTE 24 - 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, 222 West Center Street, Marion, Ohio 43302.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2005**

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**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 each 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 and maintenance of the Center. Union County serves as the fiscal agent. Each county is charged for their share of the operating cost of the Center based on the number of individuals from their county in attendance. In 2005, Delaware County contributed \$319,210 for the Center's operations which represents 25.9 percent of total contributions.

**NOTE 25 - INSURANCE POOLS**

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

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

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

**B. County Employee Benefits Consortium of Ohio, Inc.**

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

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

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2005**

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C. County Commissioners Association Service Corporation

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 26 - 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, 84 East Winter Street, Delaware, Ohio 43015.

**NOTE 27 - 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 \$100,000 per incident and in an insurance pool for amounts up to \$1,000,000 per incident. Amounts exceeding these limits are insured under the County's stop loss policy.

B. Federal and State Grants

For the period January 1, 2005, to December 31, 2005, the County received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designees. Such audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under the terms of the grant. Based on prior experience, the County believes such disallowances, if any, would be immaterial.

**Delaware County, Ohio**  
**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.

**Health Insurance**

To account for the premiums from other departments to be used for administrative costs and premiums paid for employee health care benefits.

**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**  
**Combining Statements - Nonmajor Governmental Funds**

**Nonmajor Special Revenue Funds (continued)**

**Other Public Safety**

To account for a combination of funds that receive federal, state, and local 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	Concealed Handgun
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	Recorder
Joint Economic Development	Court
Litter	Indigent Driver
Workforce Incentive Act	Legal Research
Children Trust	Help America Vote
Community Development Block Grant	Bureau of Motor Vehicles
DRETAC Prosecutor	Common Please Guardian Ad Litem

**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. The activity has been reclassified on a GAAP basis to the appropriate funds.

**Bond Retirement**

To account 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**  
**Combining Statements - Nonmajor Governmental Funds**

**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 Communications**

To account for bond proceeds issued in 2003 used to acquire and install a county-wide communication system consisting of communication towers, microwave dishes, and radio equipment.

**Council for Older Adults Construction Project**

To account for the resources used to construct a facility for the Council for Older Adults.

**Sawmill Parkway Extension Special Assessment**

To account for the resources used to extend Sawmill Parkway to the City of Delaware.

**US 23/Lewis Center Improvement Special Assessment**

To account for the resources used to construct infrastructure for the townships.

**Delaware County, Ohio**  
Combining Balance Sheet  
**Nonmajor Governmental Funds**  
December 31, 2005

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b><u>Assets</u></b>			
Equity in Pooled Cash and Cash Equivalents	\$15,608,336	\$11,089,309	\$26,697,645
Cash and Cash Equivalents in Segregated Accounts	665	0	665
Investments	0	9,542,732	9,542,732
Due from Other Governments	573,204	80,650	653,854
Interfund Receivable	5,482	0	5,482
Prepaid Items	803,836	0	803,836
Materials and Supplies Inventory	20,475	0	20,475
Property Taxes Receivable	1,037,560	1,379,882	2,417,442
Loans Receivable	863,987	0	863,987
Special Assessments Receivable	889,366	473,033	1,362,399
	<hr/>	<hr/>	<hr/>
Total Assets	\$19,802,911	\$22,565,606	\$42,368,517
<b><u>Liabilities</u></b>			
Accrued Wages Payable	\$242,757	\$0	\$242,757
Accounts Payable	509,118	7,563	516,681
Contracts Payable	122,940	642,041	764,981
Retainage Payable	22,342	140,354	162,696
Due to Other Governments	294,324	0	294,324
Due to External Party	22,759	0	22,759
Interfund Payable	71,847	83,439	155,286
Deferred Revenue	2,199,179	1,933,565	4,132,744
Accrued Interest Payable	0	90,258	90,258
Notes Payable	0	5,725,000	5,725,000
	<hr/>	<hr/>	<hr/>
Total Liabilities	3,485,266	8,622,220	12,107,486
<b><u>Fund Balance</u></b>			
Reserved for Encumbrances	909,482	2,636,610	3,546,092
Reserved for Loans Receivable	802,516	0	802,516
Unreserved, Reported in:			
Special Revenue Funds	14,605,647	0	14,605,647
Capital Projects Funds	0	11,306,776	11,306,776
	<hr/>	<hr/>	<hr/>
Total Fund Balances	16,317,645	13,943,386	30,261,031
	<hr/>	<hr/>	<hr/>
Total Liabilities and Fund Balances	\$19,802,911	\$22,565,606	\$42,368,517



**Delaware County, Ohio**  
Combining Balance Sheet  
**Nonmajor Special Revenue Funds**  
December 31, 2005

	Real Estate Assessment	County Reserve	911	Ditch Maintenance
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$1,841,128	\$2,563,377	\$1,284,919	\$2,011,951
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Due from Other Governments	0	0	72,039	0
Interfund Receivable	0	0	0	0
Prepaid Items	37,744	0	31,936	0
Materials and Supplies Inventory	4,996	0	1,271	2,253
Property Taxes Receivable	0	0	1,037,560	0
Loans Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	889,366
Total Assets	<u>\$1,883,868</u>	<u>\$2,563,377</u>	<u>\$2,427,725</u>	<u>\$2,903,570</u>
<b><u>Liabilities</u></b>				
Accrued Wages Payable	\$25,913	\$0	\$23,409	\$0
Accounts Payable	2,297	0	18,716	328
Contracts Payable	110,730	0	0	0
Retainage Payable	0	0	0	0
Due to Other Governments	14,312	0	12,208	0
Due to External Party	0	0	0	0
Interfund Payable	0	0	0	0
Deferred Revenue	0	0	1,109,599	889,366
Total Liabilities	<u>153,252</u>	<u>0</u>	<u>1,163,932</u>	<u>889,694</u>
<b><u>Fund Balance</u></b>				
Reserved for Encumbrances	6,032	0	5,813	0
Reserved for Loans Receivable	0	0	0	0
Unreserved (Deficit)	<u>1,724,584</u>	<u>2,563,377</u>	<u>1,257,980</u>	<u>2,013,876</u>
Total Fund Balances	<u>1,730,616</u>	<u>2,563,377</u>	<u>1,263,793</u>	<u>2,013,876</u>
Total Liabilities and Fund Balances	<u>\$1,883,868</u>	<u>\$2,563,377</u>	<u>\$2,427,725</u>	<u>\$2,903,570</u>

continued

**Delaware County, Ohio**  
Combining Balance Sheet  
**Nonmajor Special Revenue Funds (continued)**  
December 31, 2005

	Health Insurance	Job and Family Services	Children Services	Revolving Loan
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$970,475	\$459,040	\$622,455	\$1,375,470
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Due from Other Governments	0	150	284,398	0
Interfund Receivable	0	0	5,482	0
Prepaid Items	681,893	14,514	0	0
Materials and Supplies Inventory	0	946	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	863,987
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$1,652,368</u>	<u>\$474,650</u>	<u>\$912,335</u>	<u>\$2,239,457</u>
<b><u>Liabilities</u></b>				
Accrued Wages Payable	\$2,317	\$81,564	\$0	\$0
Accounts Payable	5,239	101,354	153,729	50,608
Contracts Payable	0	210	0	0
Retainage Payable	0	0	0	17,334
Due to Other Governments	1,258	181,207	341	0
Due to External Party	0	22,759	0	0
Interfund Payable	0	4,273	3,389	0
Deferred Revenue	0	0	103,116	0
Total Liabilities	<u>8,814</u>	<u>391,367</u>	<u>260,575</u>	<u>67,942</u>
<b><u>Fund Balance</u></b>				
Reserved for Encumbrances	0	246,315	151,533	0
Reserved for Loans Receivable	0	0	0	802,516
Unreserved (Deficit)	<u>1,643,554</u>	<u>(163,032)</u>	<u>500,227</u>	<u>1,368,999</u>
Total Fund Balances	<u>1,643,554</u>	<u>83,283</u>	<u>651,760</u>	<u>2,171,515</u>
Total Liabilities and Fund Balances	<u>\$1,652,368</u>	<u>\$474,650</u>	<u>\$912,335</u>	<u>\$2,239,457</u>

Delinquent Real Estate Tax Account Collection Treasurer	Title Administration	Road and Bridge	Other Public Safety	Other	Total
\$687,502	\$581,441	\$370,275	\$910,462	\$1,929,841	\$15,608,336
0	200	0	25	440	665
0	0	10,088	133,390	73,139	573,204
0	0	0	0	0	5,482
0	3,821	0	0	33,928	803,836
0	3,151	0	3,645	4,213	20,475
0	0	0	0	0	1,037,560
0	0	0	0	0	863,987
0	0	0	0	0	889,366
<u>\$687,502</u>	<u>\$588,613</u>	<u>\$380,363</u>	<u>\$1,047,522</u>	<u>\$2,041,561</u>	<u>\$19,802,911</u>
\$1,741	\$11,136	\$1,990	\$38,131	\$56,556	\$242,757
0	3,531	0	26,202	147,114	509,118
0	0	0	0	12,000	122,940
0	0	0	0	5,008	22,342
919	6,256	1,218	23,830	52,775	294,324
0	0	0	0	0	22,759
0	5,936	0	10,500	47,749	71,847
0	0	0	97,098	0	2,199,179
<u>2,660</u>	<u>26,859</u>	<u>3,208</u>	<u>195,761</u>	<u>321,202</u>	<u>3,485,266</u>
0	499	38	2,554	496,698	909,482
0	0	0	0	0	802,516
<u>684,842</u>	<u>561,255</u>	<u>377,117</u>	<u>849,207</u>	<u>1,223,661</u>	<u>14,605,647</u>
<u>684,842</u>	<u>561,754</u>	<u>377,155</u>	<u>851,761</u>	<u>1,720,359</u>	<u>16,317,645</u>
<u>\$687,502</u>	<u>\$588,613</u>	<u>\$380,363</u>	<u>\$1,047,522</u>	<u>\$2,041,561</u>	<u>\$19,802,911</u>

**Delaware County, Ohio**  
Combining Balance Sheet  
**Nonmajor Capital Projects Funds**  
December 31, 2005

	Permanent Improvement	EMS	County Drainage	20/20
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$591,793	\$1,322,170	\$215,786	\$3,933,973
Investments				
Due from Other Governments	31,210	0	0	0
Property Taxes Receivable	524,847	0	0	0
Special Assessments Receivable	0	0	33,033	0
<b>Total Assets</b>	<b>\$1,147,850</b>	<b>\$1,322,170</b>	<b>\$248,819</b>	<b>\$3,933,973</b>
<b><u>Liabilities</u></b>				
Accounts Payable	\$0	\$0	\$7,033	\$0
Contracts Payable	35,000	0	0	208,337
Retainage Payable	0	0	0	140,354
Interfund Payable	0	0	0	0
Deferred Revenue	556,057	0	33,033	0
Accrued Interest Payable	0	0	1,066	0
Notes Payable	0	0	70,000	0
<b>Total Liabilities</b>	<b>591,057</b>	<b>0</b>	<b>111,132</b>	<b>348,691</b>
<b><u>Fund Balance</u></b>				
Reserved for Encumbrances	28,983	0	2,467	1,983,285
Unreserved (Deficit)	527,810	1,322,170	135,220	1,601,997
<b>Total Fund Balances (Deficit)</b>	<b>556,793</b>	<b>1,322,170</b>	<b>137,687</b>	<b>3,585,282</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$1,147,850</b>	<b>\$1,322,170</b>	<b>\$248,819</b>	<b>\$3,933,973</b>

Issue II	Roadway	Radio Communications	Council for Older Adults Construction Project	Sawmill Parkway Extension Special Assessment	US 23/Lewis Center Improvement Special Assessment	Total
\$2,280	\$727,097	\$1,163,644	\$1,686,371	\$1,290,191	\$156,004	\$11,089,309
0	0	0	9,542,732	0	0	9,542,732
0	0	0	49,440	0	0	80,650
0	0	0	855,035	0	0	1,379,882
0	440,000	0	0	0	0	473,033
<b>\$2,280</b>	<b>\$1,167,097</b>	<b>\$1,163,644</b>	<b>\$12,133,578</b>	<b>\$1,290,191</b>	<b>\$156,004</b>	<b>\$22,565,606</b>
\$0	\$0	\$530	\$0	\$0	\$0	\$7,563
0	67,599	175,101	0	0	156,004	642,041
0	0	0	0	0	0	140,354
0	83,439	0	0	0	0	83,439
0	440,000	0	904,475	0	0	1,933,565
0	26,781	0	0	31,967	30,444	90,258
0	1,555,000	0	0	2,100,000	2,000,000	5,725,000
0	2,172,819	175,631	904,475	2,131,967	2,186,448	8,622,220
0	398,809	223,066	0	0	0	2,636,610
2,280	(1,404,531)	764,947	11,229,103	(841,776)	(2,030,444)	11,306,776
2,280	(1,005,722)	988,013	11,229,103	(841,776)	(2,030,444)	13,943,386
<b>\$2,280</b>	<b>\$1,167,097</b>	<b>\$1,163,644</b>	<b>\$12,133,578</b>	<b>\$1,290,191</b>	<b>\$156,004</b>	<b>\$22,565,606</b>

**Delaware County, Ohio**  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
**Nonmajor Governmental Funds**  
For the Year Ended December 31, 2005

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b><u>Revenues</u></b>			
Property Taxes	\$1,026,537	\$471,050	\$1,497,587
Payment in Lieu of Taxes	0	140,616	140,616
Special Assessments	661,967	134,425	796,392
Charges for Services	12,380,245	39,429	12,419,674
Licenses and Permits	188,012	0	188,012
Fines and Forfeitures	159,483	0	159,483
Intergovernmental	8,919,024	307,421	9,226,445
Interest	56,433	40,054	96,487
Other	465,036	4,182	469,218
<b>Total Revenues</b>	<b>23,856,737</b>	<b>1,137,177</b>	<b>24,993,914</b>
<b><u>Expenditures</u></b>			
<b>Current</b>			
<b>General Government</b>			
Legislative and Executive	12,921,090	0	12,921,090
Judicial	31,906	0	31,906
Public Safety	3,127,917	0	3,127,917
Public Works	742,133	0	742,133
Human Services	9,522,501	0	9,522,501
Capital Outlay	0	16,084,189	16,084,189
<b>Debt Service</b>			
Principal Retirement	0	100,000	100,000
Interest and Fiscal Charges	0	134,256	134,256
<b>Total Expenditures</b>	<b>26,345,547</b>	<b>16,318,445</b>	<b>42,663,992</b>
<b>Excess of Revenues Under Expenditures</b>	<b>(2,488,810)</b>	<b>(15,181,268)</b>	<b>(17,670,078)</b>
<b><u>Other Financing Sources (Uses)</u></b>			
General Obligation Bonds Issued	0	12,000,000	12,000,000
Transfers In	4,797,988	800,000	5,597,988
Transfers Out	(1,488,202)	0	(1,488,202)
<b>Total Other Financing Sources (Uses)</b>	<b>3,309,786</b>	<b>12,800,000</b>	<b>16,109,786</b>
<b>Changes in Fund Balances</b>	<b>820,976</b>	<b>(2,381,268)</b>	<b>(1,560,292)</b>
<b>Fund Balances at Beginning of Year</b>	<b>15,496,669</b>	<b>16,324,654</b>	<b>31,821,323</b>
<b>Fund Balances at End of Year</b>	<b>\$16,317,645</b>	<b>\$13,943,386</b>	<b>\$30,261,031</b>

**Delaware County, Ohio**  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
**Nonmajor Special Revenue Funds**  
For the Year Ended December 31, 2005

	Real Estate Assessment	County Reserve	911	Ditch Maintenance
<b><u>Revenues</u></b>				
Property Taxes	\$0	\$0	\$1,026,537	\$0
Special Assessments	0	0	0	661,967
Charges for Services	2,210,760	0	0	101,819
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	0	122,381	0
Interest	0	0	0	0
Other	250	0	3,072	10
<b>Total Revenues</b>	<b>2,211,010</b>	<b>0</b>	<b>1,151,990</b>	<b>763,796</b>
<b><u>Expenditures</u></b>				
Current				
General Government				
Legislative and Executive	2,242,046	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	1,021,317	0
Public Works	0	0	0	282,611
Human Services	0	0	0	0
<b>Total Expenditures</b>	<b>2,242,046</b>	<b>0</b>	<b>1,021,317</b>	<b>282,611</b>
Excess of Revenues Over (Under) Expenditures	(31,036)	0	130,673	481,185
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers In	0	100,000	0	0
Transfers Out	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>100,000</b>	<b>0</b>	<b>0</b>
<b>Changes in Fund Balances</b>	<b>(31,036)</b>	<b>100,000</b>	<b>130,673</b>	<b>481,185</b>
<b>Fund Balances at Beginning of Year</b>	<b>1,761,652</b>	<b>2,463,377</b>	<b>1,133,120</b>	<b>1,532,691</b>
<b>Fund Balances at End of Year</b>	<b>\$1,730,616</b>	<b>\$2,563,377</b>	<b>\$1,263,793</b>	<b>\$2,013,876</b>

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, 2005

	Health Insurance	Job and Family Services	Children Services	Revolving Loan
<b><u>Revenues</u></b>				
Property Taxes	\$0	\$0	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	8,322,123	2,579	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	3,985,515	1,198,662	174,000
Interest	0	0	0	56,433
Other	34,979	274,543	77,024	0
Total Revenues	<u>8,357,102</u>	<u>4,262,637</u>	<u>1,275,686</u>	<u>230,433</u>
<b><u>Expenditures</u></b>				
Current				
General Government				
Legislative and Executive	8,180,744	0	0	506,501
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Human Services	0	6,212,692	1,638,485	0
Total Expenditures	<u>8,180,744</u>	<u>6,212,692</u>	<u>1,638,485</u>	<u>506,501</u>
Excess of Revenues Over (Under) Expenditures	<u>176,358</u>	<u>(1,950,055)</u>	<u>(362,799)</u>	<u>(276,068)</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers In	0	1,610,491	1,800,000	0
Transfers Out	0	0	(1,158,202)	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>1,610,491</u>	<u>641,798</u>	<u>0</u>
Changes in Fund Balances	176,358	(339,564)	278,999	(276,068)
Fund Balances at Beginning of Year	<u>1,467,196</u>	<u>422,847</u>	<u>372,761</u>	<u>2,447,583</u>
Fund Balances at End of Year	<u><u>\$1,643,554</u></u>	<u><u>\$83,283</u></u>	<u><u>\$651,760</u></u>	<u><u>\$2,171,515</u></u>



Delinquent Real Estate Tax Account Collection Treasurer	Title Administration	Road and Bridge	Other Public Safety	Other	Total
\$0	\$0	\$0	\$0	\$0	\$1,026,537
0	0	0	0	0	661,967
158,518	535,624	0	249,709	799,113	12,380,245
0	0	0	177,747	10,265	188,012
0	0	125,439	34,044	0	159,483
0	0	0	1,335,577	2,102,889	8,919,024
0	0	0	0	0	56,433
0	0	0	18,694	56,464	465,036
<u>158,518</u>	<u>535,624</u>	<u>125,439</u>	<u>1,815,771</u>	<u>2,968,731</u>	<u>23,856,737</u>
111,918	532,298	0	0	1,347,583	12,921,090
0	0	0	0	31,906	31,906
0	0	0	2,106,600	0	3,127,917
0	0	116,138	0	343,384	742,133
0	0	0	0	1,671,324	9,522,501
<u>111,918</u>	<u>532,298</u>	<u>116,138</u>	<u>2,106,600</u>	<u>3,394,197</u>	<u>26,345,547</u>
<u>46,600</u>	<u>3,326</u>	<u>9,301</u>	<u>(290,829)</u>	<u>(425,466)</u>	<u>(2,488,810)</u>
0	0	0	128,995	1,158,502	4,797,988
0	(100,000)	0	0	(230,000)	(1,488,202)
<u>0</u>	<u>(100,000)</u>	<u>0</u>	<u>128,995</u>	<u>928,502</u>	<u>3,309,786</u>
46,600	(96,674)	9,301	(161,834)	503,036	820,976
<u>638,242</u>	<u>658,428</u>	<u>367,854</u>	<u>1,013,595</u>	<u>1,217,323</u>	<u>15,496,669</u>
<u>\$684,842</u>	<u>\$561,754</u>	<u>\$377,155</u>	<u>\$851,761</u>	<u>\$1,720,359</u>	<u>\$16,317,645</u>

**Delaware County, Ohio**  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
**Nonmajor Capital Projects Funds**  
For the Year Ended December 31, 2005

	Permanent Improvement	EMS	County Drainage	20/20
<b>Revenues</b>				
Property Taxes	\$445,082	\$0	\$0	\$0
Payment in Lieu of Taxes	0	0	0	0
Special Assessments	0	0	34,425	0
Charges for Services	0	0	39,429	0
Intergovernmental	54,075	0	0	0
Interest	0	0	0	0
Other	0	0	4,179	0
Total Revenues	<u>499,157</u>	<u>0</u>	<u>78,033</u>	<u>0</u>
<b>Expenditures</b>				
Capital Outlay	582,234	20,000	20,920	7,407,458
Debt Service				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	1,066	0
Total Expenditures	<u>582,234</u>	<u>20,000</u>	<u>21,986</u>	<u>7,407,458</u>
Excess of Revenues Over (Under) Expenditures	<u>(83,077)</u>	<u>(20,000)</u>	<u>56,047</u>	<u>(7,407,458)</u>
<b>Other Financing Sources</b>				
General Obligation Bonds Issued	0	0	0	0
Transfers In	0	0	0	800,000
Total Other Financing Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>800,000</u>
Changes in Fund Balances	(83,077)	(20,000)	56,047	(6,607,458)
Fund Balances at Beginning of Year	<u>639,870</u>	<u>1,342,170</u>	<u>81,640</u>	<u>10,192,740</u>
Fund Balances (Deficit) at End of Year	<u><u>\$556,793</u></u>	<u><u>\$1,322,170</u></u>	<u><u>\$137,687</u></u>	<u><u>\$3,585,282</u></u>

Issue II	Roadway	Radio Communications	Council for Older Adults Construction Project	Sawmill Parkway Extension Special Assessment	US 23/Lewis Center Improvement Special Assessment	Total
\$0	\$0	\$0	\$25,968	\$0	\$0	\$471,050
0	140,616	0	0	0	0	140,616
0	100,000	0	0	0	0	134,425
0	0	0	0	0	0	39,429
238,405	14,941	0	0	0	0	307,421
0	28,573	0	11,481	0	0	40,054
0	0	3	0	0	0	4,182
<u>238,405</u>	<u>284,130</u>	<u>3</u>	<u>37,449</u>	<u>0</u>	<u>0</u>	<u>1,137,177</u>
238,405	1,352,976	2,844,041	808,346	809,809	2,000,000	16,084,189
0	100,000	0	0	0	0	100,000
0	70,779	0	0	31,967	30,444	134,256
<u>238,405</u>	<u>1,523,755</u>	<u>2,844,041</u>	<u>808,346</u>	<u>841,776</u>	<u>2,030,444</u>	<u>16,318,445</u>
<u>0</u>	<u>(1,239,625)</u>	<u>(2,844,038)</u>	<u>(770,897)</u>	<u>(841,776)</u>	<u>(2,030,444)</u>	<u>(15,181,268)</u>
0	0	0	12,000,000	0	0	12,000,000
0	0	0	0	0	0	800,000
<u>0</u>	<u>0</u>	<u>0</u>	<u>12,000,000</u>	<u>0</u>	<u>0</u>	<u>12,800,000</u>
0	(1,239,625)	(2,844,038)	11,229,103	(841,776)	(2,030,444)	(2,381,268)
<u>2,280</u>	<u>233,903</u>	<u>3,832,051</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>16,324,654</u>
<u>\$2,280</u>	<u>(\$1,005,722)</u>	<u>\$988,013</u>	<u>\$11,229,103</u>	<u>(\$841,776)</u>	<u>(\$2,030,444)</u>	<u>\$13,943,386</u>

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

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

**Solid Waste Transfer Station**

To account for the operation of the County transfer facility.

**Storm Water Phase II**

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

**Delaware Area Transit**

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

**Delaware County, Ohio**  
Combining Statement of Fund Net Assets  
**Nonmajor Enterprise Funds**  
December 31, 2005

	Solid Waste Transfer Station	Storm Water Phase II	Delaware Area Transit	Total
<b><u>Assets</u></b>				
<b><u>Current Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$1,296,423	\$133,455	\$31,867	\$1,461,745
Accounts Receivable	7,846	0	2,624	10,470
Due from Other Governments	0	0	25,605	25,605
Interfund Receivable	0	0	3,751	3,751
Materials and Supplies Inventory	0	0	371	371
Total Current Assets	1,304,269	133,455	64,218	1,501,942
<b><u>Noncurrent Assets</u></b>				
Nondepreciable Capital Assets	86,456	0	0	86,456
Depreciable Capital Assets, Net	124,839	25,310	108,638	258,787
Total Noncurrent Assets	211,295	25,310	108,638	345,243
Total Assets	1,515,564	158,765	172,856	1,847,185
<b><u>Liabilities</u></b>				
<b><u>Current Liabilities</u></b>				
Accrued Wages Payable	0	7,534	16,635	24,169
Accounts Payable	0	0	7,638	7,638
Due to Other Governments	0	7,607	8,950	16,557
Compensated Absences Payable	0	4,938	5,911	10,849
Total Current Liabilities	0	20,079	39,134	59,213
<b><u>Long-Term Liabilities</u></b>				
Compensated Absences Payable	0	9,619	17,975	27,594
Total Liabilities	0	29,698	57,109	86,807
<b><u>Net Assets</u></b>				
Invested in Capital Assets	211,295	25,310	108,638	345,243
Unrestricted	1,304,269	103,757	7,109	1,415,135
Total Net Assets	\$1,515,564	\$129,067	\$115,747	\$1,760,378

**Delaware County, Ohio**  
Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets  
**Nonmajor Enterprise Funds**  
For the Year Ended December 31, 2005

	Solid Waste Transfer Station	Storm Water Phase II	Delaware Area Transit	Total
<b><u>Operating Revenues</u></b>				
Charges for Services	\$116,441	\$238,644	\$101,576	\$456,661
Other	0	89,000	12,721	101,721
Total Operating Revenues	<u>116,441</u>	<u>327,644</u>	<u>114,297</u>	<u>558,382</u>
<b><u>Operating Expenses</u></b>				
Personal Services	0	203,166	409,381	612,547
Fringe Benefits	0	75,937	94,314	170,251
Services and Charges	417	11,550	139,078	151,045
Materials and Supplies	1,668	0	81,449	83,117
Depreciation	4,984	6,327	81,857	93,168
Total Operating Expenses	<u>7,069</u>	<u>296,980</u>	<u>806,079</u>	<u>1,110,128</u>
Operating Income (Loss)	109,372	30,664	(691,782)	(551,746)
<b><u>Non-Operating Revenues</u></b>				
Operating Grants	0	0	605,465	605,465
Income (Loss) Before Transfers	109,372	30,664	(86,317)	53,719
Transfers In	0	0	60,000	60,000
Changes in Net Assets	109,372	30,664	(26,317)	113,719
Net Assets at Beginning of Year	<u>1,406,192</u>	<u>98,403</u>	<u>142,064</u>	<u>1,646,659</u>
Net Assets at End of Year	<u><u>\$1,515,564</u></u>	<u><u>\$129,067</u></u>	<u><u>\$115,747</u></u>	<u><u>\$1,760,378</u></u>

**Delaware County, Ohio**  
Combining Statement of Cash Flows  
**Nonmajor Enterprise Funds**  
For the Year Ended December 31, 2005

	Solid Waste Transfer Station	Storm Water Phase II	Delaware Area Transit	Total
<b><u>Increase (Decrease) in Cash and Cash Equivalents</u></b>				
<b><u>Cash Flows from Operating Activities</u></b>				
Cash Received from Customers	\$118,878	\$238,644	\$121,234	\$478,756
Cash Received from Other Revenues	0	89,000	12,721	101,721
Cash Payments for Personal Services	0	(186,713)	(403,987)	(590,700)
Cash Payments for Fringe Benefits	0	(72,744)	(90,572)	(163,316)
Cash Payments for Services and Charges	(454)	(11,550)	(134,798)	(146,802)
Cash Payments for Materials and Supplies	(1,668)	0	(82,008)	(83,676)
Net Cash Provided by (Used for) Operating Activities	<u>116,756</u>	<u>56,637</u>	<u>(577,410)</u>	<u>(404,017)</u>
<b><u>Cash Flows from Noncapital Financing Activities</u></b>				
Cash Received from Operating Grants	0	0	605,465	605,465
Cash Received from Transfers In	0	0	60,000	60,000
Net Cash Provided by Noncapital Financing Activities	<u>0</u>	<u>0</u>	<u>665,465</u>	<u>665,465</u>
<b><u>Cash Flows from Capital and Related Financing Activities</u></b>				
Cash Payments for Acquisition of Capital Assets	(37,571)	(31,637)	(88,958)	(158,166)
Net Increase (Decrease) in Cash and Cash Equivalents	79,185	25,000	(903)	103,282
Cash and Cash Equivalents at Beginning of Year	<u>1,217,238</u>	<u>108,455</u>	<u>32,770</u>	<u>1,358,463</u>
Cash and Cash Equivalents at End of Year	<u><u>\$1,296,423</u></u>	<u><u>\$133,455</u></u>	<u><u>\$31,867</u></u>	<u><u>\$1,461,745</u></u>
<b><u>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u></b>				
Operating Income (Loss)	\$109,372	\$30,664	(\$691,782)	(\$551,746)
<b><u>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u></b>				
Depreciation	4,984	6,327	81,857	93,168
Changes in Assets and Liabilities:				
Decrease in Accounts Receivable	2,437	0	11,999	14,436
Decrease in Due from Other Governments	0	0	10,209	10,209
Increase in Interfund Receivable	0	0	(2,550)	(2,550)
Decrease in Materials and Supplies Inventory	0	0	679	679
Increase in Accrued Wages Payable	0	2,357	570	2,927
Increase (Decrease) in Accounts Payable	(37)	(3,500)	3,042	(495)
Increase in Due to Other Governments	0	6,693	3,742	10,435
Increase in Compensated Absences Payable	0	14,096	4,824	18,920
Net Cash Provided by (Used for) Operating Activities	<u><u>\$116,756</u></u>	<u><u>\$56,637</u></u>	<u><u>(\$577,410)</u></u>	<u><u>(\$404,017)</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  
Combining Statements - Fiduciary Funds**

**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

Law Library

Housing Trust

**Delaware County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
**Agency Funds**  
For the Year Ended December 31, 2005

	Balance at January 1, 2005	Additions	Reductions	Balance at December 31, 2005
<b>District Board of Health</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$1,420,436	\$6,006,940	\$5,094,849	\$2,332,527
Due from External Party	259	0	259	0
Total Assets	<u>\$1,420,695</u>	<u>\$6,006,940</u>	<u>\$5,095,108</u>	<u>\$2,332,527</u>
<b><u>Liabilities</u></b>				
Due to Other Governments	\$1,420,695	\$6,002,524	\$5,095,108	\$2,328,111
Due to External Party	0	4,416	0	4,416
Total Liabilities	<u>\$1,420,695</u>	<u>\$6,006,940</u>	<u>\$5,095,108</u>	<u>\$2,332,527</u>
<b>Soil and Water</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	<u>\$126,964</u>	<u>\$628,068</u>	<u>\$642,843</u>	<u>\$112,189</u>
<b><u>Liabilities</u></b>				
Due to Other Governments	\$126,964	\$626,628	\$642,843	\$110,749
Due to External Party	0	1,440	0	1,440
Total Liabilities	<u>\$126,964</u>	<u>\$628,068</u>	<u>\$642,843</u>	<u>\$112,189</u>
<b>Joint Mental Health Board</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	<u>\$7,148,441</u>	<u>\$11,460,640</u>	<u>\$10,014,210</u>	<u>\$8,594,871</u>
<b><u>Liabilities</u></b>				
Due to Other Governments	\$7,142,009	\$11,460,640	\$10,007,778	\$8,594,871
Due to External Party	6,432	0	6,432	0
Total Liabilities	<u>\$7,148,441</u>	<u>\$11,460,640</u>	<u>\$10,014,210</u>	<u>\$8,594,871</u>
<b>Regional Planning Commission</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	<u>\$102,897</u>	<u>\$537,259</u>	<u>\$605,735</u>	<u>\$34,421</u>
<b><u>Liabilities</u></b>				
Due to Other Governments	<u>\$102,897</u>	<u>\$537,259</u>	<u>\$605,735</u>	<u>\$34,421</u>
<b>Estate Tax</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$1,340,707	\$3,432,493	\$3,797,111	\$976,089
Due from Other Governments	5,173	0	5,173	0
Total Assets	<u>\$1,345,880</u>	<u>\$3,432,493</u>	<u>\$3,802,284</u>	<u>\$976,089</u>
<b><u>Liabilities</u></b>				
Due to Other Governments	<u>\$1,345,880</u>	<u>\$3,432,493</u>	<u>\$3,802,284</u>	<u>\$976,089</u>

continued

**Delaware County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
**Agency Funds (continued)**  
For the Year Ended December 31, 2005

	Balance at January 1, 2005	Additions	Reductions	Balance at December 31, 2005
<b>Real Estate Taxes</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$4,862,965	\$208,874,480	\$207,336,088	\$6,401,357
Property Taxes Receivable	208,883,146	248,035,204	208,883,146	248,035,204
Special Assessments Receivable	748,387	771,373	748,387	771,373
Total Assets	<u>\$214,494,498</u>	<u>\$457,681,057</u>	<u>\$416,967,621</u>	<u>\$255,207,934</u>
<b><u>Liabilities</u></b>				
Due to Other Governments	<u>\$214,494,498</u>	<u>\$457,681,057</u>	<u>\$416,967,621</u>	<u>\$255,207,934</u>
<b>Personal Property Taxes</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$383,515	\$17,232,983	\$16,980,416	\$636,082
Property Taxes Receivable	19,307,040	13,974,781	19,307,040	13,974,781
Total Assets	<u>\$19,690,555</u>	<u>\$31,207,764</u>	<u>\$36,287,456</u>	<u>\$14,610,863</u>
<b><u>Liabilities</u></b>				
Due to Other Governments	<u>\$19,690,555</u>	<u>\$31,207,764</u>	<u>\$36,287,456</u>	<u>\$14,610,863</u>
<b>Cigarette Tax</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,734	\$2,721	\$13
<b><u>Liabilities</u></b>				
Due to Other Governments	<u>\$0</u>	<u>\$2,734</u>	<u>\$2,721</u>	<u>\$13</u>
<b>Manufactured Home Tax</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$30,563	\$247,536	\$231,092	\$47,007
Property Taxes Receivable	367,091	348,619	367,091	348,619
Total Assets	<u>\$397,654</u>	<u>\$596,155</u>	<u>\$598,183</u>	<u>\$395,626</u>
<b><u>Liabilities</u></b>				
Due to Other Governments	<u>\$397,654</u>	<u>\$596,155</u>	<u>\$598,183</u>	<u>\$395,626</u>
<b>Library Support</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,994,181	\$2,994,181	\$0
Due from Other Governments	1,494,346	1,507,412	1,494,346	1,507,412
Total Assets	<u>\$1,494,346</u>	<u>\$4,501,593</u>	<u>\$4,488,527</u>	<u>\$1,507,412</u>
<b><u>Liabilities</u></b>				
Due to Other Governments	<u>\$1,494,346</u>	<u>\$4,501,593</u>	<u>\$4,488,527</u>	<u>\$1,507,412</u>

continued

**Delaware County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
**Agency Funds (continued)**  
For the Year Ended December 31, 2005

	Balance at January 1, 2005	Additions	Reductions	Balance at December 31, 2005
<b>Local Government</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$10,140	\$2,946,975	\$2,916,522	\$40,593
Due from Other Governments	1,517,464	1,520,845	1,517,464	1,520,845
Total Assets	<u>\$1,527,604</u>	<u>\$4,467,820</u>	<u>\$4,433,986</u>	<u>\$1,561,438</u>
<b><u>Liabilities</u></b>				
Due to Other Governments	<u>\$1,527,604</u>	<u>\$4,467,820</u>	<u>\$4,433,986</u>	<u>\$1,561,438</u>
<b>Auto Tags</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,200,744	\$1,200,744	\$0
Due from Other Governments	604,227	603,702	604,227	603,702
Total Assets	<u>\$604,227</u>	<u>\$1,804,446</u>	<u>\$1,804,971</u>	<u>\$603,702</u>
<b><u>Liabilities</u></b>				
Due to Other Governments	<u>\$604,227</u>	<u>\$1,804,446</u>	<u>\$1,804,971</u>	<u>\$603,702</u>
<b>Payroll Revolving</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	<u>\$656,770</u>	<u>\$43,905,588</u>	<u>\$43,892,315</u>	<u>\$670,043</u>
<b><u>Liabilities</u></b>				
Payroll Withholdings	<u>\$656,770</u>	<u>\$43,905,588</u>	<u>\$43,892,315</u>	<u>\$670,043</u>
<b>Park District</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	<u>\$613,058</u>	<u>\$1,595,933</u>	<u>\$1,853,821</u>	<u>\$355,170</u>
<b><u>Liabilities</u></b>				
Due to Other Governments	<u>\$613,058</u>	<u>\$1,595,933</u>	<u>\$1,853,821</u>	<u>\$355,170</u>
<b>County Courts</b>				
<b><u>Assets</u></b>				
Cash and Cash Equivalents in Segregated Accounts	<u>\$1,126,495</u>	<u>\$31,381,588</u>	<u>\$31,411,126</u>	<u>\$1,096,957</u>
<b><u>Liabilities</u></b>				
Undistributed Assets	<u>\$1,126,495</u>	<u>\$31,381,588</u>	<u>\$31,411,126</u>	<u>\$1,096,957</u>

continued

**Delaware County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
**Agency Funds (continued)**  
For the Year Ended December 31, 2005

	Balance at January 1, 2005	Additions	Reductions	Balance at December 31, 2005
<b>Township Gas</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,500,697	\$1,500,697	\$0
Due from Other Governments	675,958	784,600	675,958	784,600
Total Assets	<u>\$675,958</u>	<u>\$2,285,297</u>	<u>\$2,176,655</u>	<u>\$784,600</u>
<b><u>Liabilities</u></b>				
Due to Other Governments	<u>\$675,958</u>	<u>\$2,285,297</u>	<u>\$2,176,655</u>	<u>\$784,600</u>
<b>Lodging Tax</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$189,114	\$189,114	\$0
<b><u>Liabilities</u></b>				
Undistributed Assets	<u>\$0</u>	<u>\$189,114</u>	<u>\$189,114</u>	<u>\$0</u>
<b>Ohio Elections</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,848	\$2,848	\$0
<b><u>Liabilities</u></b>				
Due to Other Governments	<u>\$0</u>	<u>\$2,848</u>	<u>\$2,848</u>	<u>\$0</u>
<b>Vision Insurance</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$22,836	\$339,046	\$342,775	\$19,107
<b><u>Liabilities</u></b>				
Undistributed Assets	<u>\$22,836</u>	<u>\$339,046</u>	<u>\$342,775</u>	<u>\$19,107</u>
<b>Child Support Enforcement</b>				
<b><u>Assets</u></b>				
Cash and Cash Equivalents in Segregated Accounts	\$13,615	\$414,499	\$428,114	\$0
<b><u>Liabilities</u></b>				
Undistributed Assets	<u>\$13,615</u>	<u>\$414,499</u>	<u>\$428,114</u>	<u>\$0</u>

continued

**Delaware County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
**Agency Funds (continued)**  
For the Year Ended December 31, 2005

	Balance at January 1, 2005	Additions	Reductions	Balance at December 31, 2005
<b>Sheriff</b>				
<u><b>Assets</b></u>				
Cash and Cash Equivalents in Segregated Accounts	\$641,250	\$15,837,073	\$15,903,680	\$574,643
<u><b>Liabilities</b></u>				
Undistributed Assets	\$641,250	\$15,837,073	\$15,903,680	\$574,643
<b>Inmate</b>				
<u><b>Assets</b></u>				
Cash and Cash Equivalents in Segregated Accounts	\$19,470	\$375,471	\$358,262	\$36,679
<u><b>Liabilities</b></u>				
Undistributed Assets	\$19,470	\$375,471	\$358,262	\$36,679
<b>Regional Council of Governments</b>				
<u><b>Assets</b></u>				
Equity in Pooled Cash and Cash Equivalents	\$102,772	\$314,039	\$278,631	\$138,180
Due from External Party	11,322	22,759	11,322	22,759
Total Assets	\$114,094	\$336,798	\$289,953	\$160,939
<u><b>Liabilities</b></u>				
Due to Other Governments	\$114,094	\$336,798	\$289,953	\$160,939
<b>Treasurer</b>				
<u><b>Assets</b></u>				
Equity in Pooled Cash and Cash Equivalents	\$116,323	\$175	\$0	\$116,498
<u><b>Liabilities</b></u>				
Undistributed Assets	\$116,323	\$175	\$0	\$116,498
<b>Property Tax Replacement</b>				
<u><b>Assets</b></u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$201,042	\$201,042	\$0
<u><b>Liabilities</b></u>				
Due to Other Governments	\$0	\$201,042	\$201,042	\$0
<b>Law Library</b>				
<u><b>Assets</b></u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$295,261	\$295,261	\$0
<u><b>Liabilities</b></u>				
Due to Other Governments	\$0	\$295,261	\$295,261	\$0

continued

**Delaware County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
**Agency Funds (continued)**  
For the Year Ended December 31, 2005

	Balance at January 1, 2005	Additions	Reductions	Balance at December 31, 2005
<b>Housing Trust</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$377,950	\$1,528,467	\$1,545,428	\$360,989
<b><u>Liabilities</u></b>				
Due to Other Governments	\$377,950	\$1,528,467	\$1,545,428	\$360,989
<b>Total - All Funds</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$17,316,337	\$305,437,243	\$301,918,444	\$20,835,136
Cash and Cash Equivalents in Segregated Accounts	1,800,830	48,008,631	48,101,182	1,708,279
Due from Other Governments	4,297,168	4,416,559	4,297,168	4,416,559
Due from External Party	11,581	22,759	11,581	22,759
Property Taxes Receivable	228,557,277	262,358,604	228,557,277	262,358,604
Special Assessments Receivable	748,387	771,373	748,387	771,373
Total Assets	\$252,731,580	\$621,015,169	\$583,634,039	\$290,112,710
<b><u>Liabilities</u></b>				
Due to Other Governments	\$250,128,389	\$528,566,759	\$491,102,221	\$287,592,927
Due to External Party	6,432	5,856	6,432	5,856
Payroll Withholdings	656,770	43,905,588	43,892,315	670,043
Undistributed Assets	1,939,989	48,536,966	48,633,071	1,843,884
Total Liabilities	\$252,731,580	\$621,015,169	\$583,634,039	\$290,112,710



**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, 2005

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>Revenues</u></b>				
Property Taxes	\$4,420,600	\$4,426,834	\$4,434,191	\$7,357
Sales Taxes	19,900,000	19,450,000	19,443,582	(6,418)
Charges for Services	11,816,766	11,764,366	11,886,522	122,156
Licenses and Permits	2,123,200	1,543,200	1,527,278	(15,922)
Fines and Forfeitures	513,000	353,000	355,590	2,590
Intergovernmental	3,643,521	3,630,173	3,576,106	(54,067)
Interest	2,034,000	4,634,000	4,725,993	91,993
Other	129,855	229,855	406,447	176,592
<b>Total Revenues</b>	<b>44,580,942</b>	<b>46,031,428</b>	<b>46,355,709</b>	<b>324,281</b>
<b><u>Expenditures</u></b>				
Current				
General Government - Legislative and Executive				
Auditor				
Personal Services	445,687	445,687	443,815	1,872
Fringe Benefits	198,666	200,616	199,317	1,299
Services and Charges	29,431	29,431	26,553	2,878
Materials and Supplies	10,315	10,315	10,308	7
<b>Total Auditor</b>	<b>684,099</b>	<b>686,049</b>	<b>679,993</b>	<b>6,056</b>
Auditor - Personal Property				
Personal Services	0	0	0	0
Fringe Benefits	0	0	0	0
Services and Charges	0	0	0	0
<b>Total Auditor - Personal Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Board of Revision/Budget Commission				
Services and Charges	250	250	0	250
Commissioners - Administrative				
Personal Services	377,404	392,719	391,937	782
Fringe Benefits	129,178	131,889	131,881	8
Services and Charges	13,950	13,950	11,574	2,376
Materials and Supplies	8,500	8,500	7,846	654
<b>Total Commissioners - Administrative</b>	<b>529,032</b>	<b>547,058</b>	<b>543,238</b>	<b>3,820</b>
Commissioners - General				
Services and Charges	614,941	604,242	596,861	7,381
Materials and Supplies	12,013	12,013	10,704	1,309
Capital Outlay	0	0	0	0
<b>Total Commissioners - General</b>	<b>626,954</b>	<b>616,255</b>	<b>607,565</b>	<b>8,690</b>
Record Center				
Personal Services	81,433	81,433	79,363	2,070
Fringe Benefits	36,067	36,067	35,728	339
Services and Charges	40,996	40,996	33,605	7,391
Materials and Supplies	12,540	12,540	12,392	148
<b>Total Record Center</b>	<b>171,036</b>	<b>171,036</b>	<b>161,088</b>	<b>9,948</b>

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, 2005

	Budgeted Amounts			Variance with Final Budget Over (Under)
	Original	Final	Actual	
Lands and Buildings				
Personal Services	\$681,241	\$681,241	\$670,277	\$10,964
Fringe Benefits	344,377	344,377	339,740	4,637
Services and Charges	1,151,295	1,151,295	1,115,582	35,713
Materials and Supplies	131,223	131,223	120,086	11,137
Total Lands and Buildings	<u>2,308,136</u>	<u>2,308,136</u>	<u>2,245,685</u>	<u>62,451</u>
County Garage				
Personal Services	99,039	97,439	95,810	1,629
Fringe Benefits	46,538	48,138	48,107	31
Services and Charges	27,327	27,327	26,760	567
Materials and Supplies	402,797	512,797	497,360	15,437
Total County Garage	<u>575,701</u>	<u>685,701</u>	<u>668,037</u>	<u>17,664</u>
Zoning				
Services and Charges	1,550	1,550	1,314	236
Materials and Supplies	200	200	0	200
Total Zoning	<u>1,750</u>	<u>1,750</u>	<u>1,314</u>	<u>436</u>
Human Resources				
Personal Services	121,680	125,680	125,673	7
Fringe Benefits	51,410	53,470	53,465	5
Services and Charges	101,502	101,437	65,554	35,883
Materials and Supplies	2,559	2,559	2,098	461
Total Human Resources	<u>277,151</u>	<u>283,146</u>	<u>246,790</u>	<u>36,356</u>
Employee Relations				
Services and Charges	29,794	29,794	20,842	8,952
Materials and Supplies	2,020	2,020	767	1,253
Total Employee Relations	<u>31,814</u>	<u>31,814</u>	<u>21,609</u>	<u>10,205</u>
Prosecutor				
Personal Services	789,213	827,853	817,893	9,960
Fringe Benefits	258,622	258,622	248,244	10,378
Services and Charges	133,735	135,435	128,343	7,092
Materials and Supplies	18,362	16,662	15,029	1,633
Total Prosecutor	<u>1,199,932</u>	<u>1,238,572</u>	<u>1,209,509</u>	<u>29,063</u>
Recorder				
Personal Services	253,495	256,495	252,809	3,686
Fringe Benefits	135,219	132,219	110,907	21,312
Services and Charges	4,300	5,575	4,778	797
Materials and Supplies	1,792	1,792	1,694	98
Total Recorder	<u>394,806</u>	<u>396,081</u>	<u>370,188</u>	<u>25,893</u>
Treasurer				
Personal Services	164,203	164,203	164,203	0
Fringe Benefits	76,127	76,127	74,239	1,888
Services and Charges	42,110	42,110	23,098	19,012
Materials and Supplies	2,100	2,100	1,560	540
Total Treasurer	<u>284,540</u>	<u>284,540</u>	<u>263,100</u>	<u>21,440</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, 2005

	Budgeted Amounts			Variance with Final Budget Over (Under)
	Original	Final	Actual	
Board of Elections				
Personal Services	\$382,145	\$385,144	\$383,835	\$1,309
Fringe Benefits	263,490	260,490	215,600	44,890
Services and Charges	185,896	253,821	240,143	13,678
Materials and Supplies	14,504	14,504	13,737	767
Total Board of Elections	<u>846,035</u>	<u>913,959</u>	<u>853,315</u>	<u>60,644</u>
Property and Casualty Insurance				
Personal Services	54,221	56,321	56,226	95
Fringe Benefits	27,212	25,112	22,570	2,542
Services and Charges	735,692	835,692	723,467	112,225
Materials and Supplies	1,000	1,000	450	550
Total Property and Casualty Insurance	<u>818,125</u>	<u>918,125</u>	<u>802,713</u>	<u>115,412</u>
Total General Government - Legislative and Executive	<u>8,749,361</u>	<u>9,082,472</u>	<u>8,674,144</u>	<u>408,328</u>
General Government - Judicial				
Law Library				
Personal Services	9,945	9,945	9,240	705
Fringe Benefits	1,576	1,576	1,457	119
Total Law Library	<u>11,521</u>	<u>11,521</u>	<u>10,697</u>	<u>824</u>
Public Defender				
Personal Services	59,999	59,999	58,891	1,108
Fringe Benefits	27,510	27,510	27,301	209
Services and Charges	1,535,437	1,532,937	1,511,588	21,349
Materials and Supplies	1,100	3,600	3,120	480
Total Public Defender	<u>1,624,046</u>	<u>1,624,046</u>	<u>1,600,900</u>	<u>23,146</u>
Clerk of Courts				
Personal Services	390,807	391,807	390,610	1,197
Fringe Benefits	206,141	203,141	184,785	18,356
Services and Charges	18,300	20,300	19,984	316
Materials and Supplies	8,200	8,200	7,569	631
Total Clerk of Courts	<u>623,448</u>	<u>623,448</u>	<u>602,948</u>	<u>20,500</u>
Common Pleas Court				
Personal Services	764,669	754,669	716,310	38,359
Fringe Benefits	324,120	322,120	275,902	46,218
Services and Charges	63,518	63,518	52,612	10,906
Materials and Supplies	17,993	17,993	15,996	1,997
Total Common Pleas Court	<u>1,170,300</u>	<u>1,158,300</u>	<u>1,060,820</u>	<u>97,480</u>
Court of Appeals				
Services and Charges	<u>20,000</u>	<u>20,000</u>	<u>13,695</u>	<u>6,305</u>
Adult Court Services				
Personal Services	229,495	247,095	242,310	4,785
Fringe Benefits	119,032	123,957	119,535	4,422
Services and Charges	9,940	7,917	7,617	300
Materials and Supplies	11,120	7,948	7,948	0
Total Intensive Supervision	<u>369,587</u>	<u>386,917</u>	<u>377,410</u>	<u>9,507</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, 2005

	Budgeted Amounts			Variance with Final Budget Over (Under)
	Original	Final	Actual	
Juvenile Court				
Personal Services	\$1,049,700	\$1,056,500	\$1,055,764	\$736
Fringe Benefits	435,181	428,381	406,603	21,778
Services and Charges	302,664	302,664	299,823	2,841
Materials and Supplies	16,168	16,168	15,830	338
Total Juvenile Court	<u>1,803,713</u>	<u>1,803,713</u>	<u>1,778,020</u>	<u>25,693</u>
Detention Center				
Services and Charges	421,789	421,789	420,887	902
Probate Court				
Personal Services	167,326	167,326	167,048	278
Fringe Benefits	99,481	99,481	74,894	24,587
Services and Charges	17,815	17,815	13,909	3,906
Materials and Supplies	4,519	4,519	4,397	122
Total Probate Court	<u>289,141</u>	<u>289,141</u>	<u>260,248</u>	<u>28,893</u>
Jury Commission				
Personal Services	67,919	67,919	67,911	8
Fringe Benefits	36,445	36,445	33,709	2,736
Services and Charges	117,508	152,308	131,668	20,640
Materials and Supplies	1,500	2,199	2,199	0
Total Jury Commission	<u>223,372</u>	<u>258,871</u>	<u>235,487</u>	<u>23,384</u>
Municipal Court				
Personal Services	5,000	5,000	4,555	445
Fringe Benefits	803	803	701	102
Services and Charges	181,720	181,720	170,592	11,128
Total Municipal Court	<u>187,523</u>	<u>187,523</u>	<u>175,848</u>	<u>11,675</u>
Total General Government - Judicial	<u>6,744,440</u>	<u>6,785,269</u>	<u>6,536,960</u>	<u>248,309</u>
Total General Government	<u>15,493,801</u>	<u>15,867,741</u>	<u>15,211,104</u>	<u>656,637</u>
Public Safety				
Code Compliance				
Personal Services	1,362,700	1,317,302	1,270,284	47,018
Fringe Benefits	552,468	552,468	523,015	29,453
Services and Charges	112,905	158,303	151,898	6,405
Materials and Supplies	11,105	11,105	9,779	1,326
Total Code Compliance	<u>2,039,178</u>	<u>2,039,178</u>	<u>1,954,976</u>	<u>84,202</u>
Safety				
Personal Services	39,988	35,988	20,729	15,259
Fringe Benefits	15,327	13,332	6,844	6,488
Services and Charges	1,695	1,695	965	730
Materials and Supplies	1,450	1,450	0	1,450
Total Safety	<u>58,460</u>	<u>52,465</u>	<u>28,538</u>	<u>23,927</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, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Emergency Medical Services				
Personal Services	\$4,928,936	\$4,908,936	\$4,484,445	\$424,491
Fringe Benefits	2,003,436	1,983,436	1,784,103	199,333
Services and Charges	1,056,852	1,056,852	1,050,792	6,060
Materials and Supplies	141,499	141,499	134,664	6,835
Capital Outlay	247,000	247,000	247,000	0
Total Emergency Medical Services	8,377,723	8,337,723	7,701,004	636,719
911 Dispatching				
Personal Services	413,731	413,731	390,606	23,125
Fringe Benefits	173,456	173,456	171,326	2,130
Services and Charges	38,363	38,363	30,621	7,742
Materials and Supplies	9,212	9,212	6,163	3,049
Total 911 Dispatching	634,762	634,762	598,716	36,046
Railroad Task Force				
Services and Charges	400	400	396	4
Materials and Supplies	150	150	43	107
Total Railroad Task Force	550	550	439	111
Victim's Assistance				
Personal Services	68,622	72,848	72,848	0
Fringe Benefits	26,296	29,113	29,103	10
Services and Charges	5,956	4,913	3,344	1,569
Materials and Supplies	1,330	1,330	1,059	271
Total Victim's Assistance	102,204	108,204	106,354	1,850
Coroner				
Personal Services	58,605	58,605	55,274	3,331
Fringe Benefits	22,129	22,129	19,679	2,450
Services and Charges	38,021	39,021	38,281	740
Materials and Supplies	1,750	2,000	1,679	321
Total Coroner	120,505	121,755	114,913	6,842
Sheriff				
Personal Services	2,658,453	2,642,284	2,633,941	8,343
Fringe Benefits	1,188,506	1,130,506	1,124,794	5,712
Services and Charges	274,054	338,929	325,055	13,874
Materials and Supplies	195,047	141,547	132,626	8,921
Capital Outlay	239,013	237,807	235,650	2,157
Total Sheriff	4,555,073	4,491,073	4,452,066	39,007
Prisoner Transport				
Services and Charges	44,677	44,677	36,606	8,071
Jail/Pay for Stay				
Personal Services	1,433,009	1,495,431	1,450,461	44,970
Fringe Benefits	762,952	669,001	660,839	8,162
Services and Charges	856,743	1,568,932	1,525,306	43,626
Materials and Supplies	362,347	306,772	275,926	30,846
Capital Outlay	10,000	29,475	29,475	0
Total Jail/Pay for Stay	3,425,051	4,069,611	3,942,007	127,604

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, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Sheriff/Conveyance				
Personal Services	\$1,789,019	\$1,757,020	\$1,744,875	\$12,145
Fringe Benefits	751,034	694,934	687,867	7,067
Services and Charges	18,139	18,139	16,277	1,862
Materials and Supplies	17,303	17,303	17,104	199
Total Sheriff/Conveyance	<u>2,575,495</u>	<u>2,487,396</u>	<u>2,466,123</u>	<u>21,273</u>
Sheriff/Court Security				
Personal Services	214,447	199,721	198,789	932
Fringe Benefits	71,585	73,035	72,985	50
Services and Charges	4,418	4,418	2,027	2,391
Materials and Supplies	1,582	1,582	1,118	464
Total Sheriff/Court Security	<u>292,032</u>	<u>278,756</u>	<u>274,919</u>	<u>3,837</u>
Firing Range				
Services and Charges	795	795	645	150
Materials and Supplies	1,300	1,300	1,246	54
Total Firing Range	<u>2,095</u>	<u>2,095</u>	<u>1,891</u>	<u>204</u>
Web Check				
Services and Charges	4,915	11,415	10,950	465
Sheriff/Contract Deputies				
Personal Services	120,000	137,499	136,758	741
Fringe Benefits	53,633	52,958	52,687	271
Total Sheriff/Contract Deputies	<u>173,633</u>	<u>190,457</u>	<u>189,445</u>	<u>1,012</u>
Community Service Restitution				
Personal Services	32,400	32,400	20,784	11,616
Fringe Benefits	17,975	17,975	7,620	10,355
Services and Charges	5,000	5,000	0	5,000
Materials and Supplies	2,000	2,000	0	2,000
Total Community Service Restitution	<u>57,375</u>	<u>57,375</u>	<u>28,404</u>	<u>28,971</u>
School Liaison				
Personal Services	51,047	53,048	52,639	409
Fringe Benefits	22,479	21,089	21,084	5
Services and Charges	2,000	1,389	1,389	0
Total School Liaison	<u>75,526</u>	<u>75,526</u>	<u>75,112</u>	<u>414</u>
Team Mentor				
Personal Services	28,832	28,832	28,432	400
Fringe Benefits	9,214	9,214	9,204	10
Services and Charges	2,300	2,300	0	2,300
Materials and Supplies	2,800	2,800	150	2,650
Total Team Mentor	<u>43,146</u>	<u>43,146</u>	<u>37,786</u>	<u>5,360</u>
JSO Program and Special Projects				
Services and Charges	42,307	42,307	10,534	31,773
Materials and Supplies	7,041	7,041	4,964	2,077
Total JSO Program and Special Projects	<u>49,348</u>	<u>49,348</u>	<u>15,498</u>	<u>33,850</u>
Total Public Safety	<u>22,631,748</u>	<u>23,095,512</u>	<u>22,035,747</u>	<u>1,059,765</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, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Public Works				
Map Room				
Personal Services	\$150,700	\$150,700	\$150,696	\$4
Fringe Benefits	75,246	75,246	74,518	728
Services and Charges	3,675	2,675	1,475	1,200
Materials and Supplies	1,000	2,000	1,884	116
Total Public Works	230,621	230,621	228,573	2,048
Human Services				
County Home				
Services and Charges	90,000	90,000	90,000	0
Veterans Services				
Personal Services	152,572	152,572	144,089	8,483
Fringe Benefits	55,024	55,024	53,444	1,580
Services and Charges	99,184	111,284	91,913	19,371
Materials and Supplies	22,588	26,488	21,263	5,225
Total Veterans Services	329,368	345,368	310,709	34,659
Total Human Services	419,368	435,368	400,709	34,659
Other				
Services and Charges	40,000	90,000	58,048	31,952
Intergovernmental	531,986	546,986	546,986	0
Total Expenditures	39,347,524	40,266,228	38,481,167	1,785,061
Excess of Revenues Over Expenditures	5,233,418	5,765,200	7,874,542	2,109,342
<b><u>Other Financing Sources (Uses)</u></b>				
Advances In	0	0	5,000	5,000
Advances Out	0	(118,939)	(118,939)	0
Transfers In	100,000	100,000	100,000	0
Transfers Out	(6,661,349)	(8,749,225)	(8,113,747)	635,478
Total Other Financing Sources (Uses)	(6,561,349)	(8,768,164)	(8,127,686)	640,478
Changes in Fund Balance	(1,327,931)	(3,002,964)	(253,144)	2,749,820
Fund Balance at Beginning of Year	11,915,350	11,915,350	11,915,350	0
Prior Year Encumbrances Appropriated	1,178,310	1,178,310	1,178,310	0
Fund Balance at End of Year	\$11,765,729	\$10,090,696	\$12,840,516	\$2,749,820



**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, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Sales Taxes	\$13,125,000	\$13,063,322	\$12,962,909	(\$100,413)
Charges for Services	1,175,000	2,525,888	2,586,613	60,725
Licenses and Permits	190,000	205,000	233,790	28,790
Intergovernmental	6,304,100	6,304,100	6,431,906	127,806
Other	75,000	189,000	225,057	36,057
<b>Total Revenues</b>	<b>20,869,100</b>	<b>22,287,310</b>	<b>22,440,275</b>	<b>152,965</b>
<b><u>Expenditures</u></b>				
Current				
Public Works				
Auto and Gas				
Personal Services	3,296,158	3,296,158	3,004,528	291,630
Fringe Benefits	1,372,761	1,372,761	1,151,935	220,826
Services and Charges	2,433,675	2,433,675	2,016,270	417,405
Materials and Supplies	1,519,196	1,519,196	1,109,445	409,751
Capital Outlay	17,907,690	17,907,690	12,487,676	5,420,014
<b>Total Expenditures</b>	<b>26,529,480</b>	<b>26,529,480</b>	<b>19,769,854</b>	<b>6,759,626</b>
Excess of Revenues Over (Under) Expenditures	(5,660,380)	(4,242,170)	2,670,421	6,912,591
<b><u>Other Financing Sources</u></b>				
Transfers In	150,000	150,000	206,681	56,681
Changes in Fund Balance	(5,510,380)	(4,092,170)	2,877,102	6,969,272
Fund Balance at Beginning of Year	20,678,721	20,678,721	20,678,721	0
Prior Year Encumbrances Appropriated	1,563,182	1,563,182	1,563,182	0
<b>Fund Balance at End of Year</b>	<b>\$16,731,523</b>	<b>\$18,149,733</b>	<b>\$25,119,005</b>	<b>\$6,969,272</b>

**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, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Property Taxes	\$8,396,373	\$7,838,047	\$7,858,982	\$20,935
Charges for Services	200,000	200,000	197,914	(2,086)
Intergovernmental	2,438,771	2,783,771	4,299,022	1,515,251
Other	44,500	44,500	69,878	25,378
<b>Total Revenues</b>	<b>11,079,644</b>	<b>10,866,318</b>	<b>12,425,796</b>	<b>1,559,478</b>
<b><u>Expenditures</u></b>				
Current				
Health				
Personal Services	3,524,041	3,524,041	2,892,563	631,478
Fringe Benefits	1,365,655	1,365,655	1,164,060	201,595
Services and Charges	7,359,786	7,373,986	6,081,007	1,292,979
Materials and Supplies	307,484	307,484	220,579	86,905
Other	350,000	460,650	368,718	91,932
Capital Outlay	428,759	328,759	64,130	264,629
<b>Total Expenditures</b>	<b>13,335,725</b>	<b>13,360,575</b>	<b>10,791,057</b>	<b>2,569,518</b>
Excess of Revenues Over (Under) Expenditures	(2,256,081)	(2,494,257)	1,634,739	4,128,996
<b><u>Other Financing Sources</u></b>				
Sale of Capital Assets	1,000	1,000	325	(675)
Transfers In	100	0	0	0
<b>Total Other Financing Sources</b>	<b>1,100</b>	<b>1,000</b>	<b>325</b>	<b>(675)</b>
Changes in Fund Balance	(2,254,981)	(2,493,257)	1,635,064	4,128,321
Fund Balance at Beginning of Year	2,179,958	2,179,958	2,179,958	0
Prior Year Encumbrances Appropriated	452,142	452,142	452,142	0
<b>Fund Balance at End of Year</b>	<b>\$377,119</b>	<b>\$138,843</b>	<b>\$4,267,164</b>	<b>\$4,128,321</b>

**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, 2005

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$9,365,050	\$9,710,016	\$10,925,064	\$1,215,048
Tap In Fees	8,850,000	8,850,000	9,291,803	441,803
Licenses and Permits	88,000	88,000	2,075	(85,925)
Sale of Capital Assets	0	0	350,000	350,000
Other	35,000	35,715	38,507	2,792
<b>Total Revenues</b>	<b>18,338,050</b>	<b>18,683,731</b>	<b>20,607,449</b>	<b>1,923,718</b>
<b><u>Expenses</u></b>				
Personal Services	1,793,896	1,862,864	1,838,275	24,589
Fringe Benefits	803,704	827,115	817,488	9,627
Services and Charges	3,201,207	3,316,007	2,429,059	886,948
Materials and Supplies	735,311	753,011	628,104	124,907
Capital Outlay	16,596,199	16,433,599	10,154,131	6,279,468
<b>Total Expenses</b>	<b>23,130,317</b>	<b>23,192,596</b>	<b>15,867,057</b>	<b>7,325,539</b>
Excess of Revenues Over (Under) Expenses	(4,792,267)	(4,508,865)	4,740,392	9,249,257
Transfers Out	(6,288,350)	(6,288,350)	(6,288,350)	0
<b>Changes in Fund Balance</b>	<b>(11,080,617)</b>	<b>(10,797,215)</b>	<b>(1,547,958)</b>	<b>9,249,257</b>
Fund Balance at Beginning of Year	52,324,984	52,324,984	52,324,984	0
Prior Year Encumbrances Appropriated	840,192	840,192	840,192	0
<b>Fund Balance at End of Year</b>	<b>\$42,084,559</b>	<b>\$42,367,961</b>	<b>\$51,617,218</b>	<b>\$9,249,257</b>

**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, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Charges for Services	\$1,941,300	\$2,197,900	\$2,210,760	\$12,860
Other	1,200	250	250	0
Total Revenues	1,942,500	2,198,150	2,211,010	12,860
<b><u>Expenditures</u></b>				
Current				
Legislative and Executive				
Personal Services	675,056	675,056	649,660	25,396
Fringe Benefits	273,194	273,194	254,839	18,355
Services and Charges	1,470,411	1,485,321	1,328,771	156,550
Materials and Supplies	17,000	30,990	23,179	7,811
Capital Outlay	76,003	94,741	37,085	57,656
Total Expenditures	2,511,664	2,559,302	2,293,534	265,768
Changes in Fund Balance	(569,164)	(361,152)	(82,524)	278,628
Fund Balance at Beginning of Year	1,552,900	1,552,900	1,552,900	0
Prior Year Encumbrances Appropriated	337,625	337,625	337,625	0
Fund Balance at End of Year	<u>\$1,321,361</u>	<u>\$1,529,373</u>	<u>\$1,808,001</u>	<u>\$278,628</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, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Total Revenues	\$0	\$0	\$0	\$0
<b><u>Expenditures</u></b>				
Total Expenditures	0	0	0	0
Excess of Revenues Over Expenditures	0	0	0	0
<b><u>Other Financing Sources</u></b>				
Transfers In	0	0	100,000	100,000
Changes in Fund Balance	0	0	100,000	100,000
Fund Balance at Beginning of Year	2,463,377	2,463,377	2,463,377	0
Fund Balance at End of Year	<u>\$2,463,377</u>	<u>\$2,463,377</u>	<u>\$2,563,377</u>	<u>\$100,000</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, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Property Taxes	\$943,564	\$1,013,139	\$1,020,790	\$7,651
Intergovernmental	57,695	113,000	122,381	9,381
Other	0	3,000	3,072	72
<b>Total Revenues</b>	<b>1,001,259</b>	<b>1,129,139</b>	<b>1,146,243</b>	<b>17,104</b>
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Personal Services	547,554	546,459	541,619	4,840
Fringe Benefits	235,767	236,861	236,861	0
Services and Charges	384,645	394,645	244,749	149,896
Materials and Supplies	27,808	30,908	13,824	17,084
Capital Outlay	125,500	115,500	7,000	108,500
<b>Total Expenditures</b>	<b>1,321,274</b>	<b>1,324,373</b>	<b>1,044,053</b>	<b>280,320</b>
Changes in Fund Balance	(320,015)	(195,234)	102,190	297,424
Fund Balance at Beginning of Year	1,093,062	1,093,062	1,093,062	0
Prior Year Encumbrances Appropriated	51,228	51,228	51,228	0
<b>Fund Balance at End of Year</b>	<b>\$824,275</b>	<b>\$949,056</b>	<b>\$1,246,480</b>	<b>\$297,424</b>

**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, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Special Assessments	\$550,000	\$550,000	\$661,967	\$111,967
Charges for Services	50,000	50,000	101,819	51,819
Other	0	0	10	10
<b>Total Revenues</b>	<b>600,000</b>	<b>600,000</b>	<b>763,796</b>	<b>163,796</b>
<b><u>Expenditures</u></b>				
Current				
Public Works				
Services and Charges	200,000	285,000	270,271	14,729
Materials and Supplies	37,500	37,500	11,905	25,595
<b>Total Expenditures</b>	<b>237,500</b>	<b>322,500</b>	<b>282,176</b>	<b>40,324</b>
Changes in Fund Balance	362,500	277,500	481,620	204,120
Fund Balance at Beginning of Year	1,530,331	1,530,331	1,530,331	0
Fund Balance at End of Year	<u>\$1,892,831</u>	<u>\$1,807,831</u>	<u>\$2,011,951</u>	<u>\$204,120</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Health Insurance Special Revenue Fund**  
For the Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Charges for Services	\$8,810,000	\$8,810,000	\$8,322,123	(\$487,877)
Other	0	0	34,979	34,979
Total Revenues	8,810,000	8,810,000	8,357,102	(452,898)
<b><u>Expenditures</u></b>				
Current				
Legislative and Executive				
Personal Services	54,222	56,322	56,225	97
Fringe Benefits	8,551,212	8,549,112	8,156,429	392,683
Services and Charges	56,916	56,916	9,967	46,949
Materials and Supplies	1,000	1,000	449	551
Total Expenditures	8,663,350	8,663,350	8,223,070	440,280
Changes in Fund Balance	146,650	146,650	134,032	(12,618)
Fund Balance at Beginning of Year	812,660	812,660	812,660	0
Prior Year Encumbrances Appropriated	13,816	13,816	13,816	0
Fund Balance at End of Year	\$973,126	\$973,126	\$960,508	(\$12,618)



**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, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Charges for Services	\$0	\$0	\$2,579	\$2,579
Intergovernmental	3,070,629	3,570,629	3,627,534	56,905
Other	230,000	230,000	274,543	44,543
<b>Total Revenues</b>	<b>3,300,629</b>	<b>3,800,629</b>	<b>3,904,656</b>	<b>104,027</b>
<b><u>Expenditures</u></b>				
Current				
Human Services				
Personal Services	2,335,885	2,196,878	2,186,138	10,740
Fringe Benefits	1,071,518	1,008,218	985,522	22,696
Services and Charges	2,542,150	3,235,721	3,224,469	11,252
Materials and Supplies	31,987	75,784	71,051	4,733
Other	4,195	4,195	0	4,195
<b>Total Expenditures</b>	<b>5,985,735</b>	<b>6,520,796</b>	<b>6,467,180</b>	<b>53,616</b>
Excess of Revenues Under Expenditures	(2,685,106)	(2,720,167)	(2,562,524)	157,643
<b><u>Other Financing Sources</u></b>				
Transfers In	1,967,289	1,712,289	1,610,491	(101,798)
Changes in Fund Balance	(717,817)	(1,007,878)	(952,033)	55,845
Fund Balance at Beginning of Year	723,444	723,444	723,444	0
Prior Year Encumbrances Appropriated	288,786	288,786	288,786	0
<b>Fund Balance at End of Year</b>	<b>\$294,413</b>	<b>\$4,352</b>	<b>\$60,197</b>	<b>\$55,845</b>

**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, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Intergovernmental	\$1,531,539	\$1,431,539	\$1,164,094	(\$267,445)
Other	35,000	35,000	77,024	42,024
Total Revenues	1,566,539	1,466,539	1,241,118	(225,421)
<b><u>Expenditures</u></b>				
Current				
Human Services				
Services and Charges	2,088,932	2,156,932	2,010,539	146,393
Materials and Supplies	17,290	22,290	19,183	3,107
Total Expenditures	2,106,222	2,179,222	2,029,722	149,500
Excess of Revenues Under Expenditures	(539,683)	(712,683)	(788,604)	(75,921)
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers In	1,800,000	1,800,000	1,800,000	0
Transfers Out	(1,415,000)	(1,324,000)	(1,158,202)	165,798
Total Other Financing Sources (Uses)	385,000	476,000	641,798	165,798
Changes in Fund Balance	(154,683)	(236,683)	(146,806)	89,877
Fund Balance at Beginning of Year	204,754	204,754	204,754	0
Prior Year Encumbrances Appropriated	258,781	258,781	258,781	0
Fund Balance at End of Year	\$308,852	\$226,852	\$316,729	\$89,877

**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, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Intergovernmental	\$22,000	\$22,000	\$174,000	\$152,000
Interest	0	0	56,706	56,706
Repayment of Loans	190,000	190,000	673,162	483,162
Total Revenues	212,000	212,000	903,868	691,868
<b><u>Expenditures</u></b>				
Current				
Legislative and Executive Services and Charges	1,436,483	1,436,483	940,047	496,436
Changes in Fund Balance	(1,224,483)	(1,224,483)	(36,179)	1,188,304
Fund Balance at Beginning of Year	1,273,666	1,273,666	1,273,666	0
Prior Year Encumbrances Appropriated	112,983	112,983	112,983	0
Fund Balance at End of Year	\$162,166	\$162,166	\$1,350,470	\$1,188,304

**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, 2005

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$101,000	\$151,000	\$158,518	\$7,518
<b><u>Expenditures</u></b>				
Current				
Legislative and Executive				
Personal Services	46,969	46,969	45,772	1,197
Fringe Benefits	26,705	26,705	26,073	632
Services and Charges	43,700	43,700	39,671	4,029
Materials and Supplies	8,000	8,000	0	8,000
Total Expenditures	125,374	125,374	111,516	13,858
Excess of Revenues Over (Under) Expenditures	(24,374)	25,626	47,002	21,376
<b><u>Other Financing Uses</u></b>				
Transfers Out	(3,000)	(3,000)	0	3,000
Changes in Fund Balance	(27,374)	22,626	47,002	24,376
Fund Balance at Beginning of Year	619,500	619,500	619,500	0
Prior Year Encumbrances Appropriated	21,000	21,000	21,000	0
Fund Balance at End of Year	<u>\$613,126</u>	<u>\$663,126</u>	<u>\$687,502</u>	<u>\$24,376</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, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Charges for Services	\$500,000	\$500,000	\$535,391	\$35,391
<b><u>Expenditures</u></b>				
Current				
Legislative and Executive				
Personal Services	281,622	282,908	282,905	3
Fringe Benefits	140,031	140,031	139,421	610
Services and Charges	97,350	108,616	105,165	3,451
Materials and Supplies	9,200	9,200	8,062	1,138
Total Expenditures	528,203	540,755	535,553	5,202
Excess of Revenues Under Expenditures	(28,203)	(40,755)	(162)	40,593
<b><u>Other Financing Uses</u></b>				
Transfers Out	(100,000)	(100,000)	(100,000)	0
Changes in Fund Balance	(128,203)	(140,755)	(100,162)	40,593
Fund Balance at Beginning of Year	638,565	638,565	638,565	0
Fund Balance at End of Year	\$510,362	\$497,810	\$538,403	\$40,593

**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, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Fines and Forfeitures	\$215,000	\$215,000	\$127,314	(\$87,686)
<b><u>Expenditures</u></b>				
Current				
Public Works				
Personal Services	57,336	57,336	53,963	3,373
Fringe Benefits	23,734	23,734	22,289	1,445
Services and Charges	2,600	2,600	1,320	1,280
Materials and Supplies	3,201	10,801	9,024	1,777
Capital Outlay	50,000	42,400	29,013	13,387
Total Expenditures	136,871	136,871	115,609	21,262
Changes in Fund Balance	78,129	78,129	11,705	(66,424)
Fund Balance at Beginning of Year	357,491	357,491	357,491	0
Prior Year Encumbrances Appropriated	1,051	1,051	1,051	0
Fund Balance at End of Year	\$436,671	\$436,671	\$370,247	(\$66,424)

**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, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Charges for Services	\$1,350	\$1,350	\$1,559	\$209
Licenses and Permits	150,000	150,000	162,720	12,720
Fines and Forfeitures	27,700	27,700	30,335	2,635
Other	0	0	1,000	1,000
<b>Total Revenues</b>	<b>179,050</b>	<b>179,050</b>	<b>195,614</b>	<b>16,564</b>
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Personal Services	150,861	150,806	149,619	1,187
Fringe Benefits	59,916	67,371	67,335	36
Services and Charges	27,577	27,577	25,162	2,415
Materials and Supplies	4,725	4,725	3,961	764
Capital Outlay	0	15,000	14,745	255
<b>Total Expenditures</b>	<b>243,079</b>	<b>265,479</b>	<b>260,822</b>	<b>4,657</b>
Excess of Revenues Under Expenditures	(64,029)	(86,429)	(65,208)	21,221
<b><u>Other Financing Sources</u></b>				
Transfers In	50,000	50,000	50,000	0
Changes in Fund Balance	(14,029)	(36,429)	(15,208)	21,221
Fund Balance at Beginning of Year	118,113	118,113	118,113	0
Prior Year Encumbrances Appropriated	3,352	3,352	3,352	0
<b>Fund Balance at End of Year</b>	<b>\$107,436</b>	<b>\$85,036</b>	<b>\$106,257</b>	<b>\$21,221</b>

**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, 2005

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$78,233	\$86,983	\$86,129	(\$854)
Intergovernmental	439,510	434,075	431,033	(3,042)
Other	0	0	27	27
<b>Total Revenues</b>	<b>517,743</b>	<b>521,058</b>	<b>517,189</b>	<b>(3,869)</b>
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Personal Services	124,239	130,449	128,821	1,628
Fringe Benefits	45,404	49,660	45,088	4,572
Services and Charges	69,957	69,778	58,417	11,361
Materials and Supplies	203,148	365,055	346,614	18,441
Capital Outlay	213,028	60,205	59,977	228
<b>Total Expenditures</b>	<b>655,776</b>	<b>675,147</b>	<b>638,917</b>	<b>36,230</b>
Excess of Revenues				
Under Expenditures	(138,033)	(154,089)	(121,728)	32,361
<b><u>Other Financing Sources</u></b>				
Transfers In	54,000	54,000	53,000	(1,000)
Changes in Fund Balance	(84,033)	(100,089)	(68,728)	31,361
Fund Balance at Beginning of Year	25,667	25,667	25,667	0
Prior Year Encumbrances Appropriated	85,355	85,355	85,355	0
<b>Fund Balance at End of Year</b>	<b>\$26,989</b>	<b>\$10,933</b>	<b>\$42,294</b>	<b>\$31,361</b>



**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, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Intergovernmental	\$87,036	\$92,613	\$95,478	\$2,865
Other	20,900	3,500	80	(3,420)
Total Revenues	107,936	96,113	95,558	(555)
<b><u>Expenditures</u></b>				
Current				
Public Safety				
State Victim's Assistance Grant Prosecutor				
Personal Services	21,349	22,332	22,332	0
Fringe Benefits	8,544	7,559	7,379	180
Juvenile Court's Victims of Crime Grant				
Personal Services	40,975	34,199	25,847	8,352
Fringe Benefits	6,495	8,490	7,875	615
Services and Charges	27,484	20,824	19,035	1,789
State Victim's Assistance Grant Juvenile Court				
Services and Charges	19,268	19,268	19,169	99
Total Expenditures	124,115	112,672	101,637	11,035
Excess of Revenues Under Expenditures	(16,179)	(16,559)	(6,079)	10,480
<b><u>Other Financing Sources</u></b>				
Transfers In	6,000	0	0	0
Changes in Fund Balance	(10,179)	(16,559)	(6,079)	10,480
Fund Balance at Beginning of Year	32,958	32,958	32,958	0
Prior Year Encumbrances Appropriated	2,712	2,712	2,712	0
Fund Balance at End of Year	\$25,491	\$19,111	\$29,591	\$10,480

**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, 2005

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$30,000	\$30,000	\$28,937	(\$1,063)
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Services and Charges	30,000	30,000	28,300	1,700
Changes in Fund Balance	0	0	637	637
Fund Balance at Beginning of Year	12,927	12,927	12,927	0
Fund Balance at End of Year	<u>\$12,927</u>	<u>\$12,927</u>	<u>\$13,564</u>	<u>\$637</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, 2005

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$68,000	\$93,000	\$92,250	(\$750)
Intergovernmental	169,590	159,090	158,669	(421)
Total Revenues	<u>237,590</u>	<u>252,090</u>	<u>250,919</u>	<u>(1,171)</u>
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Community Based Corrections				
Personal Services	60,804	60,894	60,894	0
Fringe Benefits	29,700	29,610	28,862	748
Services and Charges	1,935	32,785	32,310	475
Intensive Supervision				
Services and Charges	9,801	19,801	11,717	8,084
Materials and Supplies	24,330	34,330	24,883	9,447
Intensive Supervision Electronic Monitoring				
Services and Charges	32,860	45,360	37,092	8,268
Materials and Supplies	5,000	5,000	0	5,000
Day Report Center				
Personal Services	67,488	67,488	65,906	1,582
Fringe Benefits	36,377	36,377	31,774	4,603
Total Expenditures	<u>268,295</u>	<u>331,645</u>	<u>293,438</u>	<u>38,207</u>
Excess of Revenues				
Under Expenditures	<u>(30,705)</u>	<u>(79,555)</u>	<u>(42,519)</u>	<u>37,036</u>
<b><u>Other Financing Sources</u></b>				
Advances In	0	0	10,500	10,500
Transfers In	22,995	36,495	25,995	(10,500)
Total Other Financing Sources	<u>22,995</u>	<u>36,495</u>	<u>36,495</u>	<u>0</u>
Changes in Fund Balance	(7,710)	(43,060)	(6,024)	37,036
Fund Balance at Beginning of Year	86,906	86,906	86,906	0
Prior Year Encumbrances Appropriated	3,990	3,990	3,990	0
Fund Balance at End of Year	<u>\$83,186</u>	<u>\$47,836</u>	<u>\$84,872</u>	<u>\$37,036</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Indigent Guardianship Special Revenue Fund**  
For the Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Charges for Services	\$25,000	\$25,000	\$25,621	\$621
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Services and Charges	41,792	41,792	24,434	17,358
Changes in Fund Balance	(16,792)	(16,792)	1,187	17,979
Fund Balance at Beginning of Year	29,197	29,197	29,197	0
Prior Year Encumbrances Appropriated	792	792	792	0
Fund Balance at End of Year	<u>\$13,197</u>	<u>\$13,197</u>	<u>\$31,176</u>	<u>\$17,979</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, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Charges for Services	\$12,500	\$2,500	\$2,210	(\$290)
Intergovernmental	100,000	102,581	103,982	1,401
Other	10,000	22,950	17,150	(5,800)
<b>Total Revenues</b>	<b>122,500</b>	<b>128,031</b>	<b>123,342</b>	<b>(4,689)</b>
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Dispute Resolution				
Services and Charges	21,000	17,700	5,570	12,130
Title II Drug Court				
Personal Services	0	11,561	11,561	0
Fringe Benefits	0	3,872	3,872	0
Juvenile Accountability Incentive Grant				
Personal Services	5,396	5,396	2,937	2,459
Fringe Benefits	1,930	1,930	590	1,340
Juvenile Diversion Program				
Personal Services	75,000	75,000	70,478	4,522
Fringe Benefits	30,249	30,249	24,647	5,602
Services and Charges	315	315	0	315
<b>Total Expenditures</b>	<b>133,890</b>	<b>146,023</b>	<b>119,655</b>	<b>26,368</b>
Changes in Fund Balance	(11,390)	(17,992)	3,687	21,679
Fund Balance at Beginning of Year	33,762	33,762	33,762	0
Fund Balance at End of Year	<u>\$22,372</u>	<u>\$15,770</u>	<u>\$37,449</u>	<u>\$21,679</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, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Charges for Services	\$0	\$0	\$3,500	\$3,500
Intergovernmental	159,999	159,999	149,876	(10,123)
Total Revenues	159,999	159,999	153,376	(6,623)
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Juvenile Drug Court				
Personal Services	58,267	61,087	59,468	1,619
Fringe Benefits	27,235	22,923	22,690	233
Materials and Supplies	275	1,767	1,502	265
Family Drug Court				
Personal Services	32,651	47,651	43,717	3,934
Fringe Benefits	21,225	21,225	17,676	3,549
Services and Charges	900	900	0	900
Total Expenditures	140,553	155,553	145,053	10,500
Changes in Fund Balance	19,446	4,446	8,323	3,877
Fund Balance at Beginning of Year	54,355	54,355	54,355	0
Fund Balance at End of Year	<u>\$73,801</u>	<u>\$58,801</u>	<u>\$62,678</u>	<u>\$3,877</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, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Charges for Services	\$10,000	\$10,000	\$11,669	\$1,669
Intergovernmental	807,580	657,580	477,579	(180,001)
Other	0	0	86	86
<b>Total Revenues</b>	<b>817,580</b>	<b>667,580</b>	<b>489,334</b>	<b>(178,246)</b>
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Probation				
Services and Charges	11,000	11,000	0	11,000
Materials and Supplies	1,500	1,500	199	1,301
Care and Custody Subsidy				
Personal Services	375,500	418,500	326,479	92,021
Fringe Benefits	114,897	121,777	95,036	26,741
Services and Charges	215,496	165,616	6,905	158,711
Center for Sex Offender Management				
Personal Services	30,000	533	533	0
Fringe Benefits	9,915	672	672	0
Services and Charges	108,525	12,731	12,731	0
Materials and Supplies	1,920	0	0	0
<b>Total Expenditures</b>	<b>868,753</b>	<b>732,329</b>	<b>442,555</b>	<b>289,774</b>
Changes in Fund Balance	(51,173)	(64,749)	46,779	111,528
Fund Balance at Beginning of Year	416,850	416,850	416,850	0
Prior Year Encumbrances Appropriated	8,796	8,796	8,796	0
<b>Fund Balance at End of Year</b>	<b>\$374,473</b>	<b>\$360,897</b>	<b>\$472,425</b>	<b>\$111,528</b>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Concealed Handgun Fund**  
For the Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Charges for Services	\$15,000	\$0	\$0	\$0
Licenses and Permits	18,750	20,190	20,235	45
Other	0	351	351	0
<b>Total Revenues</b>	<b>33,750</b>	<b>20,541</b>	<b>20,586</b>	<b>45</b>
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Fringe Benefits	0	20	20	0
Services and Charges	20,836	15,816	13,168	2,648
Materials and Supplies	5,000	4,200	977	3,223
<b>Total Expenditures</b>	<b>25,836</b>	<b>20,036</b>	<b>14,165</b>	<b>5,871</b>
Excess of Revenues Over Expenditures	7,914	505	6,421	5,916
<b><u>Other Financing Uses</u></b>				
Advances Out	0	(5,000)	(5,000)	0
Changes in Fund Balance	7,914	(4,495)	1,421	5,916
Fund Balance at Beginning of Year	3,767	3,767	3,767	0
Prior Year Encumbrances Appropriated	836	836	836	0
<b>Fund Balance at End of Year</b>	<b>\$12,517</b>	<b>\$108</b>	<b>\$6,024</b>	<b>\$5,916</b>



**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, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Total Revenues	\$0	\$0	\$0	\$0
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Services and Charges	0	8,907	8,907	0
Materials and Supplies	50,040	41,133	30,519	10,614
Total Expenditures	50,040	50,040	39,426	10,614
Changes in Fund Balance	(50,040)	(50,040)	(39,426)	10,614
Fund Balance at Beginning of Year	33,040	33,040	33,040	0
Prior Year Encumbrances Appropriated	17,000	17,000	17,000	0
Fund Balance at End of Year	\$0	\$0	\$10,614	\$10,614

**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, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Fines and Forfeitures	\$2,500	\$2,500	\$3,550	\$1,050
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Services and Charges	4,585	4,585	654	3,931
Materials and Supplies	5,000	5,000	5,000	0
Total Expenditures	9,585	9,585	5,654	3,931
Changes in Fund Balance	(7,085)	(7,085)	(2,104)	4,981
Fund Balance at Beginning of Year	6,785	6,785	6,785	0
Prior Year Encumbrances Appropriated	585	585	585	0
Fund Balance at End of Year	<u>\$285</u>	<u>\$285</u>	<u>\$5,266</u>	<u>\$4,981</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, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Charges for Services	\$200	\$200	\$160	(\$40)
Other	0	0	350	350
Total Revenues	200	200	510	310
<b><u>Expenditures</u></b>				
Current				
Legislative and Executive				
Personal Services	300,364	304,349	297,820	6,529
Fringe Benefits	120,178	120,178	110,300	9,878
Services and Charges	179,070	167,034	159,106	7,928
Materials and Supplies	30,041	50,390	45,095	5,295
Capital Outlay	31,888	24,638	24,638	0
Total Expenditures	661,541	666,589	636,959	29,630
Excess of Revenues Under Expenditures	(661,341)	(666,389)	(636,449)	29,940
<b><u>Other Financing Sources</u></b>				
Transfers In	556,257	561,307	561,307	0
Changes in Fund Balance	(105,084)	(105,082)	(75,142)	29,940
Fund Balance at Beginning of Year	45,162	45,162	45,162	0
Prior Year Encumbrances Appropriated	78,775	78,775	78,775	0
Fund Balance at End of Year	<u>\$18,853</u>	<u>\$18,855</u>	<u>\$48,795</u>	<u>\$29,940</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, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Total Revenues	\$0	\$0	\$0	\$0
<b><u>Expenditures</u></b>				
Current				
Legislative and Executive Services and Charges	10,000	10,646	10,646	0
Changes in Fund Balance	(10,000)	(10,646)	(10,646)	0
Fund Balance at Beginning of Year	31,779	31,779	31,779	0
Fund Balance at End of Year	<u>\$21,779</u>	<u>\$21,133</u>	<u>\$21,133</u>	<u>\$0</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Joint Economic Development Special Revenue Fund**  
For the Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Charges for Services	\$3,000	\$3,000	\$8,000	\$5,000
Repayment of Loans	10,500	10,500	30,334	19,834
Other	8,000	8,000	4,744	(3,256)
<b>Total Revenues</b>	<b>21,500</b>	<b>21,500</b>	<b>43,078</b>	<b>21,578</b>
<b><u>Expenditures</u></b>				
Current				
Legislative and Executive				
Personal Services	129,993	129,993	127,429	2,564
Fringe Benefits	46,284	46,284	38,020	8,264
Services and Charges	33,721	117,160	113,594	3,566
Materials and Supplies	4,077	4,077	4,003	74
<b>Total Expenditures</b>	<b>214,075</b>	<b>297,514</b>	<b>283,046</b>	<b>14,468</b>
Excess of Revenues Under Expenditures	(192,575)	(276,014)	(239,968)	36,046
<b><u>Other Financing Sources</u></b>				
Transfers In	100,940	100,940	100,000	(940)
Changes in Fund Balance	(91,635)	(175,074)	(139,968)	35,106
Fund Balance at Beginning of Year	193,142	193,142	193,142	0
Prior Year Encumbrances Appropriated	1,448	1,448	1,448	0
<b>Fund Balance at End of Year</b>	<b>\$102,955</b>	<b>\$19,516</b>	<b>\$54,622</b>	<b>\$35,106</b>

**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, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Intergovernmental	\$84,900	\$84,900	\$84,873	(\$27)
Other	17,000	17,000	17,000	0
Total Revenues	101,900	101,900	101,873	(27)
<b><u>Expenditures</u></b>				
Current				
Health				
Personal Services	56,500	56,500	56,494	6
Fringe Benefits	23,180	23,180	21,885	1,295
Services and Charges	24,977	24,977	18,310	6,667
Materials and Supplies	2,250	2,250	2,199	51
Total Expenditures	106,907	106,907	98,888	8,019
Changes in Fund Balance	(5,007)	(5,007)	2,985	7,992
Fund Balance at Beginning of Year	4,143	4,143	4,143	0
Prior Year Encumbrances Appropriated	5,317	5,317	5,317	0
Fund Balance at End of Year	\$4,453	\$4,453	\$12,445	\$7,992

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Workforce Investment Act Fund Special Revenue Fund**  
For the Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Intergovernmental	\$623,582	\$623,582	\$588,000	(\$35,582)
Other	0	0	14,753	14,753
Total Revenues	623,582	623,582	602,753	(20,829)
<b><u>Expenditures</u></b>				
Current				
Human Services				
Services and Charges	284,240	297,593	273,900	23,693
Materials and Supplies	9,428	69,179	52,202	16,977
Capital Outlay	0	26,896	26,896	0
Total Expenditures	293,668	393,668	352,998	40,670
Excess of Revenues Over Expenditures	329,914	229,914	249,755	19,841
<b><u>Other Financing Uses</u></b>				
Transfers Out	(330,000)	(230,000)	(230,000)	0
Changes in Fund Balance	(86)	(86)	19,755	19,841
Fund Balance at Beginning of Year	86,638	86,638	86,638	0
Prior Years Encumbrances Appropriated	12,825	12,825	12,825	0
Fund Balance at End of Year	\$99,377	\$99,377	\$119,218	\$19,841

**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, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Intergovernmental	\$40,000	\$39,183	\$39,183	\$0
<b><u>Expenditures</u></b>				
Current				
Human Services				
Services and Charges	40,000	39,183	39,183	0
Changes in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0	\$0



**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Community Development Block Grant Special Revenue Fund**  
For the Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Intergovernmental	\$801,000	\$168,975	\$255,975	\$87,000
Other	10,000	13,397	13,397	0
Total Revenues	811,000	182,372	269,372	87,000
<b><u>Expenditures</u></b>				
Current				
Legislative and Executive Services and Charges	806,000	192,372	192,372	0
Changes in Fund Balance	5,000	(10,000)	77,000	87,000
Fund Balance at Beginning of Year	10,000	10,000	10,000	0
Fund Balance at End of Year	<u>\$15,000</u>	<u>\$0</u>	<u>\$87,000</u>	<u>\$87,000</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, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Taxes	\$1,000	\$0	\$0	\$0
Charges for Services	100,000	151,000	154,858	3,858
Total Revenues	101,000	151,000	154,858	3,858
<b><u>Expenditures</u></b>				
Current				
Legislative and Executive				
Personal Services	105,946	102,606	88,526	14,080
Fringe Benefits	34,941	34,941	22,831	12,110
Services and Charges	0	3,340	3,340	0
Total Expenditures	140,887	140,887	114,697	26,190
Changes in Fund Balance	(39,887)	10,113	40,161	30,048
Fund Balance at Beginning of Year	287,319	287,319	287,319	0
Fund Balance at End of Year	\$247,432	\$297,432	\$327,480	\$30,048

**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, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Charges for Services	\$275,000	\$275,000	\$335,044	\$60,044
Intergovernmental	1,106,227	1,106,227	941,955	(164,272)
Other	3,500	3,500	3,165	(335)
<b>Total Revenues</b>	<b>1,384,727</b>	<b>1,384,727</b>	<b>1,280,164</b>	<b>(104,563)</b>
<b><u>Expenditures</u></b>				
Current				
Human Services				
Personal Services	704,031	704,031	672,842	31,189
Fringe Benefits	296,629	296,629	282,587	14,042
Services and Charges	478,571	478,571	466,081	12,490
Materials and Supplies	11,633	11,633	10,600	1,033
<b>Total Expenditures</b>	<b>1,490,864</b>	<b>1,490,864</b>	<b>1,432,110</b>	<b>58,754</b>
Changes in Fund Balance	(106,137)	(106,137)	(151,946)	(45,809)
Fund Balance at Beginning of Year	395,357	395,357	395,357	0
Prior Year Encumbrances Appropriated	25,150	25,150	25,150	0
<b>Fund Balance at End of Year</b>	<b>\$314,370</b>	<b>\$314,370</b>	<b>\$268,561</b>	<b>(\$45,809)</b>

**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, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Charges for Services	\$214,000	\$214,000	\$207,476	(\$6,524)
<b><u>Expenditures</u></b>				
Current				
Legislative and Executive Services and Charges	258,943	258,943	196,246	62,697
Materials and Supplies	7,000	7,000	6,364	636
Capital Outlay	7,500	7,500	0	7,500
Total Expenditures	273,443	273,443	202,610	70,833
Changes in Fund Balance	(59,443)	(59,443)	4,866	64,309
Fund Balance at Beginning of Year	195,844	195,844	195,844	0
Prior Year Encumbrances Appropriated	39,943	39,943	39,943	0
Fund Balance at End of Year	<u>\$176,344</u>	<u>\$176,344</u>	<u>\$240,653</u>	<u>\$64,309</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, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Charges for Services	\$56,500	\$63,700	\$68,501	\$4,801
Other	250	590	1,271	681
<b>Total Revenues</b>	<b>56,750</b>	<b>64,290</b>	<b>69,772</b>	<b>5,482</b>
<b><u>Expenditures</u></b>				
Current				
Judicial				
Clerk of Common Pleas Data/Special Projects				
Services and Charges	15,030	15,030	13,287	1,743
Materials and Supplies	8,805	14,555	10,684	3,871
Capital Outlay	6,675	6,675	6,675	0
Juvenile Court Data				
Services and Charges	9,500	9,500	5,341	4,159
Capital Outlay	2,000	2,000	2,000	0
Probate Court Data				
Personal Services	7,065	0	0	0
Fringe Benefits	4,333	60	0	60
Services and Charges	2,808	14,146	2,802	11,344
Materials and Supplies	300	300	31	269
Capital Outlay	5,000	5,000	4,714	286
<b>Total Expenditures</b>	<b>61,516</b>	<b>67,266</b>	<b>45,534</b>	<b>21,732</b>
Excess of Revenues Over (Under) Expenditures	(4,766)	(2,976)	24,238	27,214
<b><u>Other Financing Uses</u></b>				
Transfers Out	(1,350)	(1,350)	0	1,350
Changes in Fund Balance	(6,116)	(4,326)	24,238	28,564
Fund Balance at Beginning of Year	42,577	42,577	42,577	0
Prior Year Encumbrances Appropriated	18,968	18,968	18,968	0
<b>Fund Balance at End of Year</b>	<b>\$55,429</b>	<b>\$57,219</b>	<b>\$85,783</b>	<b>\$28,564</b>

**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, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Intergovernmental	\$150	\$150	\$216	\$66
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Services and Charges	2,100	2,100	0	2,100
Changes in Fund Balance	(1,950)	(1,950)	216	2,166
Fund Balance at Beginning of Year	2,038	2,038	2,038	0
Prior Year Encumbrances Appropriated	100	100	100	0
Fund Balance at End of Year	<u>\$188</u>	<u>\$188</u>	<u>\$2,354</u>	<u>\$2,166</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, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Charges for Services	\$5,000	\$5,000	\$5,412	\$412
Other	0	0	805	805
Total Revenues	5,000	5,000	6,217	1,217
<b><u>Expenditures</u></b>				
Total Expenditures	0	0	0	0
Changes in Fund Balance	5,000	5,000	6,217	1,217
Fund Balance at Beginning of Year	25,303	25,303	25,303	0
Fund Balance at End of Year	<u>\$30,303</u>	<u>\$30,303</u>	<u>\$31,520</u>	<u>\$1,217</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Help America Vote Act Special Revenue Fund**  
For the Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Intergovernmental	\$0	\$25,957	\$25,957	\$0
<b><u>Expenditures</u></b>				
Current				
Legislative and Executive Services and Charges	18,500	44,462	19,500	24,962
Materials and Supplies	2,000	399,195	399,195	0
Total Expenditures	20,500	443,657	418,695	24,962
Excess of Revenues Under Expenditures	(20,500)	(417,700)	(392,738)	24,962
<b><u>Other Financing Sources</u></b>				
Transfers In	0	397,195	397,195	0
Changes in Fund Balance	(20,500)	(20,505)	4,457	24,962
Fund Balance at Beginning of Year	5	5	5	0
Prior Years Encumbrances Appropriated	20,500	20,500	20,500	0
Fund Balance at End of Year	\$5	\$0	\$24,962	\$24,962



**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Bureau of Motor Vehicles Special Revenue Fund**  
For the Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Charges for Services	\$91,018	\$19,118	\$19,132	\$14
Licenses and Permits	0	10,200	10,234	34
Other	0	635	639	4
<b>Total Revenues</b>	<b>91,018</b>	<b>29,953</b>	<b>30,005</b>	<b>52</b>
<b><u>Expenditures</u></b>				
Current				
Legislative and Executive				
Personal Services	67,120	64,320	59,740	4,580
Fringe Benefits	18,364	21,164	20,275	889
Services and Charges	64,475	44,475	40,517	3,958
Materials and Supplies	40,850	24,850	24,830	20
<b>Total Expenditures</b>	<b>190,809</b>	<b>154,809</b>	<b>145,362</b>	<b>9,447</b>
Excess of Revenues Under Expenditures	(99,791)	(124,856)	(115,357)	9,499
<b><u>Other Financing Sources</u></b>				
Advances In	0	25,000	25,000	0
Transfers In	100,000	100,000	100,000	0
<b>Total Other Financing Sources</b>	<b>100,000</b>	<b>125,000</b>	<b>125,000</b>	<b>0</b>
Changes in Fund Balance	209	144	9,643	9,499
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<b>\$209</b>	<b>\$144</b>	<b>\$9,643</b>	<b>\$9,499</b>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Common Pleas Guardian Ad Litem Special Revenue Fund**  
For the Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Charges for Services	\$9,000	\$9,000	\$10,040	\$1,040
<b><u>Expenditures</u></b>				
Total Expenditures	0	0	0	0
Changes in Fund Balance	9,000	9,000	10,040	1,040
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u>\$9,000</u>	<u>\$9,000</u>	<u>\$10,040</u>	<u>\$1,040</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, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Other	\$0	\$44,452	\$44,452	\$0
<b><u>Expenditures</u></b>				
Debt Service				
Principal Retirement	6,090,000	6,125,000	6,125,000	0
Interest and Fiscal Charges	3,961,578	3,969,267	3,954,649	14,618
Issuance Costs	0	160,673	158,139	2,534
Total Expenditures	10,051,578	10,254,940	10,237,788	17,152
Excess of Revenues Under Expenditures	(10,051,578)	(10,210,488)	(10,193,336)	17,152
<b><u>Other Financing Sources (Uses)</u></b>				
General Obligation Refunding Bonds Issued	0	3,540,000	3,540,000	0
Premium on General Obligation Refunding Bonds Issued	0	149,106	149,106	0
Payment to Bond Refunding Escrow Agent	0	(3,528,433)	(3,528,433)	0
Transfers In	10,051,578	10,051,578	10,051,578	0
Total Other Financing Sources (Uses)	10,051,578	10,212,251	10,212,251	0
Changes in Fund Balance	0	1,763	18,915	17,152
Fund Balance at Beginning of Year	6,954	6,954	6,954	0
Fund Balance at End of Year	\$6,954	\$8,717	\$25,869	\$17,152

**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, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Property Taxes	\$415,400	\$440,294	\$441,029	\$735
Intergovernmental	49,000	49,000	54,075	5,075
Total Revenues	464,400	489,294	495,104	5,810
<b><u>Expenditures</u></b>				
Capital Outlay				
Services and Charges	7,500	13,500	13,060	440
Capital Outlay	401,800	742,675	598,157	144,518
Total Expenditures	409,300	756,175	611,217	144,958
Changes in Fund Balance	55,100	(266,881)	(116,113)	150,768
Fund Balance at Beginning of Year	616,747	616,747	616,747	0
Prior Year Encumbrances Appropriated	11,900	11,900	11,900	0
Fund Balance at End of Year	<u>\$683,747</u>	<u>\$361,766</u>	<u>\$512,534</u>	<u>\$150,768</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, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Total Revenues	\$0	\$0	\$0	\$0
<b><u>Expenditures</u></b>				
Capital Outlay				
Services and Charges	2,044	2,044	0	2,044
Capital Outlay	300,000	300,000	20,000	280,000
Total Expenditures	302,044	302,044	20,000	282,044
Changes in Fund Balance	(302,044)	(302,044)	(20,000)	282,044
Fund Balance at Beginning of Year	1,340,125	1,340,125	1,340,125	0
Prior Year Encumbrances Appropriated	2,045	2,045	2,045	0
Fund Balance at End of Year	<u>\$1,040,126</u>	<u>\$1,040,126</u>	<u>\$1,322,170</u>	<u>\$282,044</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, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Special Assessments	\$23,000	\$23,000	\$34,425	\$11,425
Charges for Services	0	1,260	39,429	38,169
Other	0	0	4,179	4,179
<b>Total Revenues</b>	<b>23,000</b>	<b>24,260</b>	<b>78,033</b>	<b>53,773</b>
<b><u>Expenditures</u></b>				
Capital Outlay				
Services and Charges	27,840	29,113	22,886	6,227
Capital Outlay	0	70,000	0	70,000
<b>Total Expenditures</b>	<b>27,840</b>	<b>99,113</b>	<b>22,886</b>	<b>76,227</b>
Excess of Revenues Over (Under) Expenditures	(4,840)	(74,853)	55,147	130,000
<b><u>Other Financing Sources</u></b>				
Notes Issued	0	70,000	70,000	0
Transfers In	25,000	25,000	0	(25,000)
<b>Total Other Financing Sources</b>	<b>25,000</b>	<b>95,000</b>	<b>70,000</b>	<b>(25,000)</b>
Changes in Fund Balance	20,160	20,147	125,147	105,000
Fund Balance at Beginning of Year	80,600	80,600	80,600	0
Prior Year Encumbrances Appropriated	1,040	1,040	1,040	0
<b>Fund Balance at End of Year</b>	<b>\$101,800</b>	<b>\$101,787</b>	<b>\$206,787</b>	<b>\$105,000</b>

**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, 2005

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Total Revenues	\$0	\$0	\$0	\$0
<b><u>Expenditures</u></b>				
Capital Outlay				
Capital Outlay	10,386,287	10,386,287	10,013,594	372,693
Excess of Revenues Under Expenditures	(10,386,287)	(10,386,287)	(10,013,594)	372,693
<b><u>Other Financing Sources</u></b>				
Transfers In	0	0	800,000	800,000
Changes in Fund Balance	(10,386,287)	(10,386,287)	(9,213,594)	1,172,693
Fund Balance at Beginning of Year	9,976,986	9,976,986	9,976,986	0
Prior Year Encumbrances Appropriated	886,287	886,287	886,287	0
Fund Balance at End of Year	<u>\$476,986</u>	<u>\$476,986</u>	<u>\$1,649,679</u>	<u>\$1,172,693</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, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Intergovernmental	\$297,000	\$238,405	\$238,405	\$0
<b><u>Expenditures</u></b>				
Capital Outlay				
Capital Outlay	297,000	238,405	238,405	0
Changes in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	2,280	2,280	2,280	0
Fund Balance at End of Year	<u>\$2,280</u>	<u>\$2,280</u>	<u>\$2,280</u>	<u>\$0</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, 2005

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Payment in Lieu of Taxes	\$120,000	\$120,000	\$140,616	\$20,616
Special Assessments	128,000	128,000	128,573	573
Intergovernmental	10,000	10,000	14,941	4,941
<b>Total Revenues</b>	<b>258,000</b>	<b>258,000</b>	<b>284,130</b>	<b>26,130</b>
<b><u>Expenditures</u></b>				
Capital Outlay				
Services and Charges	5,500	5,500	4,586	914
Capital Outlay	65,000	1,812,200	1,747,200	65,000
Debt Service				
Interest and Fiscal Charges	0	27,800	18,049	9,751
<b>Total Expenditures</b>	<b>70,500</b>	<b>1,845,500</b>	<b>1,769,835</b>	<b>75,665</b>
Excess of Revenues Over (Under) Expenditures	187,500	(1,587,500)	(1,485,705)	101,795
<b><u>Other Financing Sources (Uses)</u></b>				
Notes Issued	0	1,555,000	1,555,000	0
Advances In	0	0	83,439	83,439
Transfers Out	(126,332)	(126,332)	(125,948)	384
<b>Total Other Financing Sources (Uses)</b>	<b>(126,332)</b>	<b>1,428,668</b>	<b>1,512,491</b>	<b>83,823</b>
Changes in Fund Balance	61,168	(158,832)	26,786	185,618
Fund Balance at Beginning of Year	233,903	233,903	233,903	0
Fund Balance at End of Year	<u>\$295,071</u>	<u>\$75,071</u>	<u>\$260,689</u>	<u>\$185,618</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Radio Communications Capital Projects Fund**  
For the Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Other	\$0	\$0	\$3	\$3
<b><u>Expenditures</u></b>				
Capital Outlay				
Capital Outlay	9,319,972	9,319,972	8,379,397	940,575
Changes in Fund Balance	(9,319,972)	(9,319,972)	(8,379,394)	940,578
Fund Balance at Beginning of Year	6,337,328	6,337,328	6,337,328	0
Prior Year Encumbrances Appropriated	2,982,644	2,982,644	2,982,644	0
Fund Balance at End of Year	\$0	\$0	\$940,578	\$940,578

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Council for Older Adults Construction Project Capital Projects Fund**  
For the Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Interest	\$0	\$44,000	\$70,735	\$26,735
<b><u>Expenditures</u></b>				
Capital Outlay				
Services and Charges	56,806	92,824	92,818	6
Capital Outlay	3,000,000	3,000,000	715,528	2,284,472
Debt Service				
Issuance Costs	125,000	0	0	0
Total Expenditures	3,181,806	3,092,824	808,346	2,284,478
Excess of Revenues Under Expenditures	(3,181,806)	(3,004,824)	(666,876)	2,337,948
<b><u>Other Financing Sources</u></b>				
General Obligation Bonds Issued	12,000,000	12,000,000	12,000,000	0
Changes in Fund Balance	8,818,194	8,995,176	11,333,124	2,337,948
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	\$8,818,194	\$8,995,176	\$11,333,124	\$2,337,948

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Sawmill Parkway Extension Special Assessment Capital Projects Fund**  
For the Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Total Revenues	\$0	\$0	\$0	\$0
<b><u>Expenditures</u></b>				
Capital Outlay				
Capital Outlay	2,100,000	2,100,000	809,809	1,290,191
Excess of Revenues Under Expenditures	(2,100,000)	(2,100,000)	(809,809)	1,290,191
<b><u>Other Financing Sources</u></b>				
Notes Issued	2,100,000	2,100,000	2,100,000	0
Changes in Fund Balance	0	0	1,290,191	1,290,191
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	\$0	\$0	\$1,290,191	\$1,290,191

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**US23/Lewis Center Improvement Special Assessment Capital Projects Fund**  
For the Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Total Revenues	\$0	\$0	\$0	\$0
<b><u>Expenditures</u></b>				
Capital Outlay				
Capital Outlay	2,000,000	2,000,000	2,000,000	0
Excess of Revenues Under Expenditures	(2,000,000)	(2,000,000)	(2,000,000)	0
<b><u>Other Financing Sources</u></b>				
Notes Issued	2,000,000	2,000,000	2,000,000	0
Changes in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0	\$0

**Delaware County, Ohio**  
Schedule of Revenues, Expenses, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Solid Waste Transfer Station Enterprise Fund**  
For the Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Charges for Services	\$150,500	\$150,500	\$118,878	(\$31,622)
<b><u>Expenses</u></b>				
Services and Charges	156,198	156,198	38,025	118,173
Materials and Supplies	3,000	3,000	1,668	1,332
Capital Outlay	800,000	0	0	0
Total Expenses	959,198	159,198	39,693	119,505
Changes in Fund Balance	(808,698)	(8,698)	79,185	87,883
Fund Balance at Beginning of Year	1,217,040	1,217,040	1,217,040	0
Prior Year Encumbrances Appropriated	198	198	198	0
Fund Balance at End of Year	<u>\$408,540</u>	<u>\$1,208,540</u>	<u>\$1,296,423</u>	<u>\$87,883</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, 2005

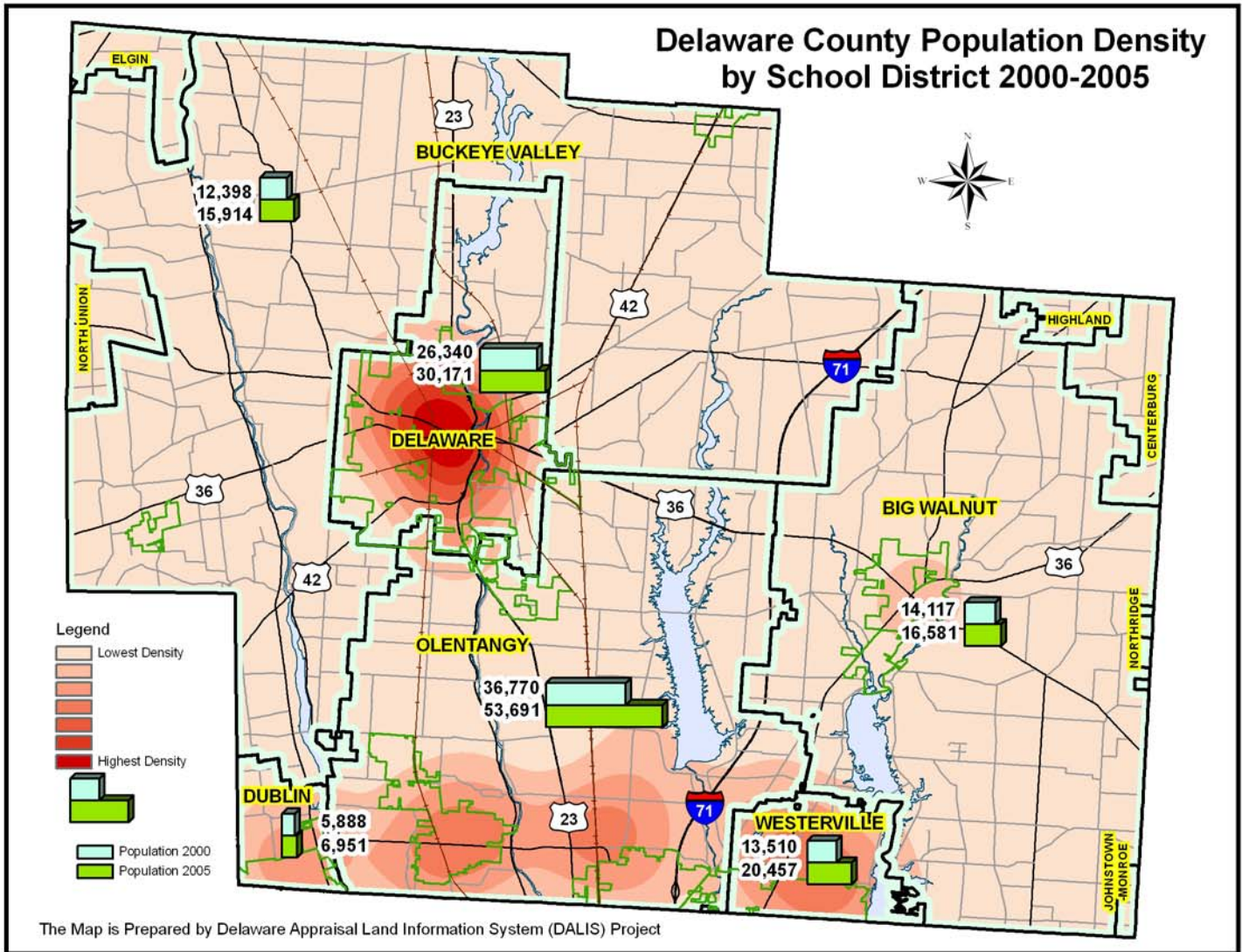
	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Charges for Services	\$256,500	\$0	\$19,000	\$19,000
Licenses and Permits	0	256,500	219,644	(36,856)
Intergovernmental	15,000	15,000	0	(15,000)
Other	0	0	89,000	89,000
<b>Total Revenues</b>	<b>\$271,500</b>	<b>\$271,500</b>	<b>\$327,644</b>	<b>\$56,144</b>
<b><u>Expenses</u></b>				
Personal Services	188,790	188,790	186,713	2,077
Fringe Benefits	81,283	81,283	72,744	8,539
Services and Charges	18,625	18,625	11,550	7,075
Materials and Supplies	1,700	1,700	0	1,700
Capital Outlay	32,000	32,000	31,637	363
<b>Total Expenses</b>	<b>322,398</b>	<b>322,398</b>	<b>302,644</b>	<b>19,754</b>
Changes in Fund Balance	(50,898)	(50,898)	25,000	75,898
Fund Balance at Beginning of Year	108,455	108,455	108,455	0
Fund Balance at End of Year	<u>\$57,557</u>	<u>\$57,557</u>	<u>\$133,455</u>	<u>\$75,898</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, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Charges for Services	\$131,680	\$121,680	\$121,234	(\$446)
Grants	550,678	605,495	605,465	(30)
Other	500	12,769	12,721	(48)
<b>Total Revenues</b>	<b>682,858</b>	<b>739,944</b>	<b>739,420</b>	<b>(524)</b>
<b><u>Expenses</u></b>				
Personal Services	387,362	408,362	403,987	4,375
Fringe Benefits	84,691	90,591	90,572	19
Services and Charges	123,510	137,010	134,798	2,212
Materials and Supplies	77,364	86,364	82,008	4,356
Capital Outlay	87,538	88,958	88,958	0
<b>Total Expenses</b>	<b>760,465</b>	<b>811,285</b>	<b>800,323</b>	<b>10,962</b>
Excess of Revenues Under Expenses	(77,607)	(71,341)	(60,903)	10,438
Transfers In	81,120	60,000	60,000	0
Changes in Fund Balance	3,513	(11,341)	(903)	10,438
Fund Balance at Beginning of Year	28,264	28,264	28,264	0
Prior Year Encumbrances Appropriated	4,506	4,506	4,506	0
<b>Fund Balance at End of Year</b>	<b>\$36,283</b>	<b>\$21,429</b>	<b>\$31,867</b>	<b>\$10,438</b>



# Statistical Section



**Delaware County Auditor  
Todd A. Hanks**



**Delaware County, Ohio**  
*Statistical Section Description*

This part of Delaware County’s comprehensive annual financial report represents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County’s overall financial health.

CONTENTS

**Financial Trends** ..... S3

These schedules contain trend information to help the reader understand how the County’s financial performance and well-being have changed over time.

**Revenue Capacity**..... S10

These schedules contain information to help the reader assess the County’s most significant local revenue source, the property tax.

**Debt Capacity** ..... S22

These schedules present information to help the reader assess the affordability of the County’s current levels of outstanding debt and the County’s ability to issue additional debt in the future.

**Demographic and Economic Information** ..... S26

These schedules offer demographic and economic indicators to help the reader understand how the environment within which the County’s financial activities take place.

**Operating Information** ..... S28

These schedules contain service and infrastructure data to help the reader understand how the information in the County’s financial report relates to the services the County provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB Statement No. 34 in 2002; schedules presenting government-wide information include information beginning in that year.

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**Delaware County, Ohio**  
*Net Asset*  
*Last Four Years*  
*(accrual basis of accounting)*

	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
<b>Governmental Activities</b>				
Invested in Capital Assets, Net of Related Debt	\$97,188,238	\$83,530,815	\$78,443,053	\$71,855,811
Restricted for:				
Capital Projects	2,740,855	9,880,187	8,731,355	3,315,886
Other Purposes	46,585,488	30,673,861	28,744,681	34,433,822
Unrestricted	<u>21,997,258</u>	<u>29,384,334</u>	<u>26,408,200</u>	<u>24,290,467</u>
<i>Total Governmental Activities Net Assets</i>	<u>\$168,511,839</u>	<u>\$153,469,197</u>	<u>\$142,327,289</u>	<u>\$133,895,986</u>
<b>Business-Type Activities</b>				
Invested in Capital Assets, Net of Related Debt	\$109,521,587	\$102,470,037	\$98,107,339	\$88,947,257
Restricted	0	5,211,140	0	2,999,794
Unrestricted	<u>51,945,684</u>	<u>44,168,438</u>	<u>43,486,759</u>	<u>38,352,240</u>
<i>Total Business-Type Activities Net Assets</i>	<u>\$161,467,271</u>	<u>\$151,849,615</u>	<u>\$141,594,098</u>	<u>\$130,299,291</u>
<b>Primary Government</b>				
Invested in Capital Assets, Net of Related Debt	\$206,709,825	\$186,000,852	\$176,550,392	\$160,803,068
Restricted	49,326,343	45,765,188	37,476,036	40,749,502
Unrestricted	<u>73,942,942</u>	<u>73,552,772</u>	<u>69,894,959</u>	<u>62,642,707</u>
<i>Total Primary Government Net Assets</i>	<u>\$329,979,110</u>	<u>\$305,318,812</u>	<u>\$283,921,387</u>	<u>\$264,195,277</u>

**Delaware County, Ohio**  
*Changes in Net Assets*  
*Last Four Years*  
*(accrual basis of accounting)*

	2005	2004	2003	2002
<b>Expenses</b>				
Governmental Activities				
General Government				
Legislative and Executive	\$13,804,750	\$12,934,247	\$12,974,146	\$13,622,062
Judicial	6,478,773	6,230,638	6,184,743	4,799,098
Public Safety				
911	1,698,446	1,619,840	2,870,428	1,400,129
Emergency Medical Services	7,468,274	7,438,586	7,103,203	6,114,696
Sheriff	11,800,396	10,635,672	9,740,640	7,243,547
Other Public Safety	4,098,232	4,466,449	3,752,320	3,985,680
Public Works	14,677,345	13,371,205	16,679,512	10,560,796
Health	10,518,395	10,416,370	10,797,440	9,224,212
Human Services				
Job and Family Services	6,586,812	6,082,669	6,479,376	6,318,827
Child Support Enforcement	1,379,157	1,445,438	1,208,997	1,201,793
Children Services	1,638,485	2,036,526	2,043,044	1,514,948
Other Human Services	438,224	348,343	358,329	351,205
Intergovernmental	551,901	497,326	709,069	1,491,889
Interest and Fiscal Charges	1,658,337	1,390,360	1,209,548	1,211,982
<i>Total Governmental Activities Expenses</i>	<u>82,797,527</u>	<u>78,913,669</u>	<u>82,110,795</u>	<u>69,040,864</u>
Business-Type Activities				
Sanitary Engineer	13,901,576	13,849,734	13,987,938	12,530,549
Other Enterprise				
Solid Waste Transfer	7,069	5,936	20,059	8,762
Storm Sewer Phase II	296,980	31,717	22,224	20,231
Delaware Area Transit	806,079	758,998	824,599	1,028,800
<i>Total Business-Type Activities Expenses</i>	<u>15,011,704</u>	<u>14,646,385</u>	<u>14,854,820</u>	<u>13,588,342</u>
<i>Total Primary Government Expenses</i>	<u>\$97,809,231</u>	<u>\$93,560,054</u>	<u>\$96,965,615</u>	<u>\$82,629,206</u>
<b>Program Revenues</b>				
Governmental Activities				
Charges for Services				
General Government				
Legislative and Executive	\$13,107,883	\$12,604,812	\$12,892,566	\$11,286,734
Judicial	1,207,508	1,406,252	1,362,127	810,167
Public Safety				
911	0	0	0	0
Emergency Medical Services	0	0	0	0
Sheriff	2,837,756	2,550,175	2,173,409	1,899,917
Other Public Safety	424,345	420,372	363,707	452,713
Public Works	4,062,440	2,571,320	3,611,692	2,361,183
Health	208,834	175,048	172,757	42,880
Human Services				
Job and Family Services	2,579	5,071	1,506	10,733
Child Support Enforcement	313,118	267,660	267,880	209,211
Children Services	0	0	0	231
Other Human Services	0	0	0	0
Operating Grants, Contributions, and Interest	19,165,595	18,450,534	18,532,118	17,781,672
Capital Grants, Contributions, and Interest	580,128	345,479	3,685,658	124,285
<i>Total Governmental Activities Program Revenues</i>	<u>41,910,186</u>	<u>38,796,723</u>	<u>43,063,420</u>	<u>34,979,726</u>

continued

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

	2005	2004	2003	2002
<b>Business-Type Activities</b>				
Charges for Services				
Sanitary Engineer	\$10,078,144	\$10,055,543	\$9,056,859	\$8,440,326
Other Enterprise				
Solid Waste Transfer Station	116,441	145,674	148,992	124,275
Storm Water Phase II	238,644	130,911	0	0
Delaware Area Transit	101,576	231,152	350,776	360,429
Operating Grants and Contributions	605,465	414,995	337,526	654,455
Capital Grants and Contributions	13,168,290	13,839,788	16,222,637	26,236,507
<i>Total Business-Type Activities Program Revenues</i>	<u>24,308,560</u>	<u>24,818,063</u>	<u>26,116,790</u>	<u>35,815,992</u>
<i>Total Primary Government Program Revenues</i>	<u>66,218,746</u>	<u>63,614,786</u>	<u>69,180,210</u>	<u>70,795,718</u>
<b>Net (Expense) Revenue</b>				
Governmental Activities	(40,887,341)	(40,116,946)	(39,047,375)	(34,061,138)
Business-Type Activities	9,296,856	10,171,678	11,261,970	22,227,650
<i>Total Primary Government Net Expense</i>	<u>(\$31,590,485)</u>	<u>(\$29,945,268)</u>	<u>(\$27,785,405)</u>	<u>(\$11,833,488)</u>
<b>General Revenues and Other Changes in Net Assets</b>				
Governmental Activities				
Property Taxes Levied for:				
General Operating	\$4,498,079	\$4,209,723	\$3,802,630	\$3,443,784
Public Safety-911	1,023,787	976,347	893,724	882,309
Health-Mental Retardation and Developmental Disabilities	7,878,542	7,571,087	6,918,513	7,020,498
Permanent Improvement	470,380	428,068	377,447	341,988
Payment in Lieu of Taxes	140,616	112,807	39,374	14,826
Sales Taxes				
General Operating	19,523,710	19,115,337	17,466,322	15,641,752
Auto and Gas	13,016,554	12,745,795	11,645,466	10,427,834
Grants and Entitlements not Restricted to Other Programs	3,331,561	3,238,201	3,767,401	2,865,038
Interest	4,877,806	2,060,519	1,436,471	2,745,538
Other	1,228,948	860,068	1,158,458	2,150,082
Transfers	(60,000)	(59,098)	(27,128)	0
<i>Total Governmental Activities</i>	<u>55,929,983</u>	<u>51,258,854</u>	<u>47,478,678</u>	<u>45,533,649</u>
Business-Type Activities				
Interest	20,872	(7,264)	(55,378)	(157,491)
Gain on the Sale of Capital Assets	108,496	0	0	0
Other	131,432	32,005	61,087	2,568
Transfers	60,000	59,098	27,128	0
<i>Total Business-type Activities</i>	<u>320,800</u>	<u>83,839</u>	<u>32,837</u>	<u>(154,923)</u>
<i>Total Primary Government</i>	<u>\$56,250,783</u>	<u>\$51,342,693</u>	<u>\$47,511,515</u>	<u>\$45,378,726</u>
<b>Change in Net Assets</b>				
Governmental Activities	\$15,042,642	\$11,141,908	\$8,431,303	\$11,472,511
Business-Type Activities	9,617,656	10,255,517	11,294,807	22,072,727
<i>Total Primary Government Change in Net Assets</i>	<u>\$24,660,298</u>	<u>\$21,397,425</u>	<u>\$19,726,110</u>	<u>\$33,545,238</u>

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

	<u>2005 (1)</u>	<u>2004</u>	<u>2003</u>	<u>2002 (2)</u>
General Fund				
Reserved	\$558,093	\$657,894	\$785,177	\$680,757
Unreserved	<u>16,277,101</u>	<u>15,304,943</u>	<u>15,272,705</u>	<u>14,042,002</u>
<i>Total General Fund</i>	<u>16,835,194</u>	<u>15,962,837</u>	<u>16,057,882</u>	<u>14,722,759</u>
All Other Governmental Funds				
Reserved	4,720,458	6,425,465	1,817,069	2,614,217
Unreserved, Reported in Special Revenue Funds	45,667,663	37,327,114	32,941,370	32,090,750
Capital Projects Funds	<u>11,306,776</u>	<u>13,034,940</u>	<u>19,237,857</u>	<u>9,100,392</u>
<i>Total All Other Governmental Funds</i>	<u>61,694,897</u>	<u>56,787,519</u>	<u>53,996,296</u>	<u>43,805,359</u>
<i>Total Governmental Funds</i>	<u>\$78,530,091</u>	<u>\$72,750,356</u>	<u>\$70,054,178</u>	<u>\$58,528,118</u>

(1) The internal service fund was reclassified from a business-type activity to a governmental activity.

(2) The County implemented GASB Statements No. 33 and 34 for the year ended December 31, 2002.



<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>
\$371,956	\$647,065	\$292,543	\$321,226	\$183,496	\$126,303
<u>10,810,192</u>	<u>10,000,038</u>	<u>6,568,341</u>	<u>3,976,988</u>	<u>3,539,812</u>	<u>2,857,235</u>
<u>11,182,148</u>	<u>10,647,103</u>	<u>6,860,884</u>	<u>4,298,214</u>	<u>3,723,308</u>	<u>2,983,538</u>
7,720,998	3,855,622	5,793,519	4,130,310	3,439,637	2,728,842
24,985,055	18,339,445	11,726,913	9,732,552	8,932,849	6,929,506
<u>10,737,527</u>	<u>25,719,973</u>	<u>10,709,426</u>	<u>11,402,367</u>	<u>7,823,528</u>	<u>2,520,027</u>
<u>43,443,580</u>	<u>47,915,040</u>	<u>28,229,858</u>	<u>25,265,229</u>	<u>20,196,014</u>	<u>12,178,375</u>
<u><u>\$54,625,728</u></u>	<u><u>\$58,562,143</u></u>	<u><u>\$35,090,742</u></u>	<u><u>\$29,563,443</u></u>	<u><u>\$23,919,322</u></u>	<u><u>\$15,161,913</u></u>

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

	2005 (1)	2004	2003	2002 (2)
<b>Revenues</b>				
Property Taxes	\$13,898,556	\$12,985,059	\$12,036,039	\$11,676,632
Payment in Lieu of Taxes	140,616	112,807	39,374	14,826
Sales Taxes	32,540,264	31,861,132	29,111,788	26,069,586
Special Assessments	796,392	668,890	594,502	430,663
Charges for Services	27,035,118	16,086,809	18,077,458	13,853,395
Licenses and Permits	1,953,299	2,401,311	2,475,514	2,366,827
Fines and Forfeitures	504,410	739,359	755,235	709,245
Intergovernmental	23,083,180	22,399,871	23,956,935	20,504,878
Interest	4,899,992	2,098,071	1,694,405	2,728,342
Donations	5,405	9,195	9,931	7,693
Other	1,212,506	858,867	1,249,887	2,628,536
<b>Total Revenues</b>	<b>106,069,738</b>	<b>90,221,371</b>	<b>90,001,068</b>	<b>80,990,623</b>
<b>Expenditures</b>				
<b>Current</b>				
<b>General Government</b>				
Legislative and Executive	21,585,868	12,311,683	12,416,710	12,413,253
Judicial	6,226,229	6,148,129	6,180,438	4,636,184
Public Safety	24,757,562	23,523,738	21,468,067	18,068,893
Public Works	20,379,827	16,863,287	22,710,802	16,171,124
Health	10,300,924	10,505,122	11,150,524	9,989,000
Human Services	9,918,541	9,818,781	10,057,277	8,867,814
Other	0	0	0	0
Intergovernmental	16,084,189	493,200	713,669	488,604
Capital Outlay	546,986	9,156,505	3,966,025	9,882,166
<b>Debt Service</b>				
Principal Retirement	2,365,000	1,945,000	600,000	565,000
Interest and Fiscal Charges	1,534,608	1,307,818	1,184,368	1,211,029
Issuance Costs	158,139	239,861	113,451	0
<b>Total Expenditures</b>	<b>113,857,873</b>	<b>92,313,124</b>	<b>90,561,331</b>	<b>82,293,067</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(7,788,135)</b>	<b>(2,091,753)</b>	<b>(560,263)</b>	<b>(1,302,444)</b>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	0	0	0	0
General Obligation Refunding Bonds Issued	3,540,000	16,075,000	0	0
General Obligation Bonds Issued	12,000,000	4,575,000	12,000,000	0
Special Assessment Bonds Issued	0	0	0	0
<b>Premium on General Obligation Refunding</b>				
Bonds Issued	44,032	357,414	0	0
Premium on General Obligation Bonds Issued	105,074	78,316	113,451	0
Payment to Bond Refunding Escrow Agent	(3,528,433)	(16,238,701)	0	0
Transfers In	5,904,669	5,157,694	4,389,678	7,371,046
Transfers Out	(5,964,669)	(5,216,792)	(4,416,806)	(7,371,046)
Transfers to Component Units	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>12,100,673</b>	<b>4,787,931</b>	<b>12,086,323</b>	<b>0</b>
<b>Net Changes in Fund Balances</b>	<b>\$4,312,538</b>	<b>\$2,696,178</b>	<b>\$11,526,060</b>	<b>(\$1,302,444)</b>
<b>Debt Service as a Percentage of</b>				
Noncapital Expenditures	8.6%	26.4%	2.4%	2.7%

(1) A restatement for a change in fund structure occurred in the financial statements in 2005 that increased fund balance in the amount of \$1,467,196.

(2) In 2002, the County implemented GASB Statements No. 33 and 34 that generated a restatement in the amount of \$5,204,834.

2001	2000	1999	1998	1997	1996
\$33,297,079	\$14,366,763	\$13,602,110	\$11,937,124	\$10,712,968	\$14,226,525
0	0	0	0	0	0
0	18,211,040	13,639,777	11,557,332	9,461,753	0
456,230	255,072	125,758	14,883	3,654	3,242
8,948,614	6,907,769	6,356,625	5,177,623	4,403,999	3,743,252
2,199,845	2,121,231	1,982,309	1,593,226	1,280,438	942,964
506,311	573,665	653,166	730,114	472,568	528,033
22,839,778	19,439,921	18,932,747	15,745,750	15,559,531	14,627,325
5,848,960	7,198,778	3,889,866	3,256,772	2,529,553	2,374,411
0	0	0	0	0	0
2,746,045	2,253,217	1,692,998	1,920,889	1,257,482	1,314,759
76,842,862	71,327,456	60,875,356	51,933,713	45,681,946	37,760,511
10,203,411	8,518,378	10,011,539	8,365,843	7,832,952	7,128,521
4,066,165	3,610,817	3,241,656	2,997,886	2,682,598	2,434,202
17,351,026	14,133,000	12,746,761	9,485,500	8,777,597	7,310,626
13,180,371	11,840,207	12,385,530	10,396,882	7,984,288	5,624,837
8,720,143	8,033,815	7,241,180	6,569,038	6,169,750	5,657,613
8,612,242	7,289,035	6,013,303	4,983,271	4,772,655	4,816,873
57,696	3,836	856	392	5,041	5,500
0	0	0	0	0	0
15,601,443	8,763,109	3,747,465	2,229,520	2,643,317	1,096,285
525,000	215,000	125,000	0	0	0
1,235,297	994,622	315,898	270,542	87,891	24,540
0	0	0	0	0	0
79,552,794	63,401,819	55,829,188	45,298,874	40,956,089	34,098,997
(2,709,932)	7,925,637	5,046,168	6,634,839	4,725,857	3,661,514
17,688	21,345	23,488	20,240	27,474	31,400
0	0	0	0	0	0
0	16,245,031	0	0	5,097,231	0
0	0	973,105	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
5,732,018	7,629,485	4,549,972	7,935,355	4,563,792	4,262,146
(6,872,018)	(8,229,485)	(4,849,972)	(8,666,709)	(5,399,760)	(6,012,751)
(104,171)	(120,612)	(215,462)	(279,604)	(257,185)	(418,927)
(1,226,483)	15,545,764	481,131	(990,718)	4,031,552	(2,138,132)
(\$3,936,415)	\$23,471,401	\$5,527,299	\$5,644,121	\$8,757,409	\$1,523,382
2.6%	2.2%	0.9%	0.6%	0.2%	0.1%

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

Collection Year	Real Property			Public Utility Property	
	Assessed Value		Estimated	Assessed Value	Estimated
	Residential/ Agricultural	Commercial/ Industrial/PU	Actual Value		Actual Value
2005	\$3,887,621,370	\$617,617,680	\$12,872,111,571	\$142,133,390	\$568,533,560
2004	3,589,512,490	590,561,680	11,943,069,057	136,313,060	545,252,240
2003	3,302,791,850	551,855,330	11,013,277,657	135,698,000	542,792,000
2002	2,753,065,960	456,543,100	9,170,311,600	100,756,200	403,024,800
2001	2,504,397,000	510,391,850	8,613,682,429	125,858,920	503,435,680
2000	2,294,190,810	414,411,910	7,738,864,914	130,218,860	520,875,440
1999	1,851,792,270	322,812,830	6,213,157,429	126,479,550	505,918,200
1998	1,697,250,260	280,642,670	5,651,122,657	120,535,660	482,142,640
1997	1,572,128,350	263,777,690	5,245,445,829	117,730,590	470,922,360
1996	1,291,884,120	207,843,130	4,284,935,000	116,854,480	467,417,920

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

(1) See S12 for property tax rate for the County's levies only. Calculation includes a portion of property taxes reimbursed from the State of Ohio for rollback and homestead.

Property is assessed every year. The assessed value of real property (including public utility real property) is 35 percent of estimated true value. Personal property tax is assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. Other tangible personal property is assessed at 25 percent for everything except inventories, which are assessed at 23 percent.

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10 percent, 2 1/2 percent, and/or homestead exemption before being billed.

Tangible Personal Property		Total			Tax Rate (1)
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	
\$230,485,688	\$646,060,864	\$4,877,858,128	\$14,086,705,995	34.63%	\$3.51
242,090,769	1,052,568,561	4,558,477,999	13,540,889,858	33.66%	3.51
279,981,303	1,166,588,763	4,270,326,483	12,722,658,420	33.56%	3.51
245,369,439	981,477,756	3,555,734,699	10,554,814,156	33.69%	3.51
227,923,350	911,693,400	3,368,571,120	10,028,811,509	33.59%	3.82
195,778,315	783,113,260	3,034,599,895	9,042,853,614	33.56%	4.62
177,173,002	708,692,008	2,478,257,652	7,427,767,637	33.36%	4.62
148,361,631	593,446,524	2,246,790,221	6,726,711,821	33.40%	4.62
133,240,832	532,963,328	2,086,877,462	6,249,331,517	33.39%	4.62
115,412,169	461,648,676	1,731,993,899	5,214,001,596	33.22%	5.62

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

	2005	2004	2003	2002	2001
General	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00
Effective Millage Rates					
Residential/Agricultural	1.0000	1.0000	1.0000	1.0000	1.0000
Commercial/Industrial	1.0000	1.0000	1.0000	1.0000	1.0000
Tangible/Public Utility Personal	1.0000	1.0000	1.0000	1.0000	1.0000
Permanent Improvement	0.10	0.10	0.10	0.10	0.10
Effective Millage Rates					
Residential/Agricultural	0.1000	0.1000	0.1000	0.1000	0.1000
Commercial/Industrial	0.1000	0.1000	0.1000	0.1000	0.1000
Tangible/Public Utility Personal	0.1000	0.1000	0.1000	0.1000	0.1000
Developmental Disabilities	2.10	2.10	2.10	2.10	2.10
Effective Millage Rates (1)					
Residential/Agricultural	1.7570	1.7856	1.8135	2.0566	1.5165
Commercial/Industrial	1.6988	1.7374	1.7585	2.0289	1.4783
Tangible/Public Utility Personal	2.1000	2.1000	2.1000	2.1000	2.1000
911	0.31	0.31	0.31	0.31	0.62
Effective Millage Rates					
Residential/Agricultural	0.2579	0.2620	0.2663	0.3033	0.3476
Commercial/Industrial	0.2627	0.2632	0.2666	0.3013	0.4298
Tangible/Public Utility Personal	0.3100	0.3100	0.3100	0.3100	0.6200
Total Delaware County	3.51	3.51	3.51	3.51	3.82
Effective Millage Rates					
Residential/Agricultural	3.1149	3.1476	3.1798	3.4599	2.9641
Commercial/Industrial	3.0615	3.1006	3.1251	3.4302	3.0081
Tangible/Public Utility Personal	3.5100	3.5100	3.5100	3.5100	3.8200
School Districts					
Big Walnut	33.87	32.16	32.40	32.00	33.81
Delaware	67.96	64.73	64.97	65.37	65.54
Out-of-County School Districts					
Buckeye Valley	33.20	33.52	33.80	34.15	34.40
Centerburg	41.16	41.16	41.16	41.16	41.16
Dublin	64.60	64.60	64.60	65.22	65.22
Elgin	37.85	37.85	37.85	37.85	38.30
Highland	22.30	22.30	22.85	22.85	23.85
Johnstown-Monroe	39.58	39.58	39.58	39.50	39.64
North Union	40.85	40.85	40.85	34.25	34.35
Northridge	37.05	37.15	37.28	37.85	37.85
Olentangy	61.00	50.50	50.56	37.80	49.85
Westerville	68.01	63.20	63.20	63.50	49.80
Joint Vocational School Districts					
Central Ohio	0.50	0.50	0.50	1.10	1.60
Delaware County	3.20	3.20	3.20	3.20	3.40
Knox County	6.40	6.40	6.40	6.40	6.40
Licking County	3.00	3.00	3.00	2.00	2.00
Tri-Rivers	4.40	4.40	4.40	4.40	4.40

2000	1999	1998	1997	1996
\$1.80	\$1.80	\$1.80	\$1.80	\$2.80
1.8000	1.8000	1.8000	1.8000	2.8000
1.8000	1.8000	1.8000	1.8000	2.8000
1.8000	1.8000	1.8000	1.8000	2.8000
0.10	0.10	0.10	0.10	0.10
0.1000	0.1000	0.1000	0.1000	0.1000
0.1000	0.1000	0.1000	0.1000	0.1000
0.1000	0.1000	0.1000	0.1000	0.1000
2.10	2.10	2.10	2.10	2.10
1.5408	1.7880	1.8297	1.8458	1.6424
1.5371	1.7956	1.8299	1.8700	1.8750
2.1000	2.1000	2.1000	2.1000	2.1000
0.62	0.62	0.62	0.62	0.62
0.3530	0.4132	0.4237	0.4276	0.4924
0.4244	0.4925	0.4922	0.5000	0.5675
0.6200	0.6200	0.6200	0.6200	0.6200
4.62	4.62	4.62	4.62	5.62
3.7938	4.1012	4.1534	4.1734	5.0348
3.8615	4.1881	4.2221	4.2700	5.3425
4.6200	4.6200	4.6200	4.6200	5.6200
36.29	35.88	36.50	37.69	38.62
65.95	66.91	63.89	64.14	56.10
35.41	35.71	35.74	35.63	36.55
34.10	34.10	34.10	39.20	39.50
65.22	65.50	57.90	57.90	58.41
38.30	38.10	39.17	39.17	39.40
23.85	24.55	24.55	24.55	21.10
40.85	43.58	44.16	42.12	42.90
34.85	34.85	36.25	37.80	33.95
38.10	39.20	39.47	47.17	48.20
49.77	41.57	42.84	41.01	43.25
59.66	61.15	61.32	61.31	61.03
1.60	1.60	1.60	1.60	1.60
3.40	3.40	3.40	4.40	2.50
6.40	6.40	6.40	6.40	6.40
2.00	2.00	2.00	2.00	2.00
4.40	4.40	4.40	3.10	3.10

continued

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

	2005	2004	2003	2002	2001
<b>Corporations</b>					
Ashley	\$18.60	\$17.60	\$17.60	\$17.60	\$17.10
Columbus	2.10	2.10	2.10	2.10	2.10
Delaware	2.70	2.70	2.70	2.70	2.70
Dublin	2.96	2.97	2.97	2.97	2.97
Galena	3.70	3.70	3.70	3.70	3.70
Ostrander	1.30	1.30	1.30	1.30	1.30
Powell	4.01	4.95	5.30	3.13	3.25
Shawnee Hills	14.92	14.92	14.92	14.92	14.92
Sunbury	2.50	2.50	2.50	2.50	2.50
Westerville	17.40	17.85	17.85	14.50	14.54
<b>Townships</b>					
Berkshire	0.80	0.80	0.80	0.80	0.80
Berlin	4.60	4.60	4.60	4.10	4.10
Brown	4.90	4.90	4.90	4.90	4.90
Concord	11.30	11.30	11.30	11.30	11.30
Delaware	2.20	2.20	2.20	2.20	2.20
Genoa	12.10	12.10	12.10	12.10	12.10
Harlem	7.26	7.32	6.32	6.40	6.41
Kingston	2.30	2.30	2.30	2.30	2.30
Liberty	8.60	8.62	7.50	6.75	6.42
Marlboro	2.30	2.30	2.30	2.30	2.30
Orange	13.40	13.95	12.15	11.75	11.75
Oxford	4.50	4.50	4.50	4.50	4.50
Porter	2.50	2.50	2.50	2.50	2.50
Radnor	6.88	6.88	6.88	6.88	6.88
Scioto	6.65	5.25	6.70	5.05	7.05
Thompson	2.10	2.10	2.10	2.10	2.10
Trenton	2.50	2.50	2.50	2.50	2.50
Troy	2.20	2.20	2.20	2.20	2.20
Washington	14.39	14.40	14.40	14.50	14.90
<b>Other Units</b>					
Delaware County District Library	0.09	0.12	0.15	0.18	0.19
Delaware County Health District	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
Delaware Preservation Park District	0.40	0.40	0.40	0.40	0.40
BST&G Fire District	2.00	2.00	2.00	2.00	2.00
Elm Valley Joint Fire District	2.50	2.50	2.50	2.50	2.50
Fort Morrow Fire District	2.00	2.00	1.50	2.25	2.25
Kingston-Porter Fire District	7.75	7.72	7.82	6.37	6.30
Tri-Township Fire District	4.40	4.40	4.40	4.40	4.40
Senior Citizens	0.70	0.70	0.70	0.70	0.70
Westerville Public Library	0.80	0.80	0.80		

**Source:** Ohio Department of Taxation

(1) The voters passed a replacement levy for mental retardation and development disabilities in 2001.

The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

Rates may only be raised by obtaining the approval of a majority of the voters at a public election.



2000	1999	1998	1997	1996
\$18.60	\$18.60	\$18.60	\$18.60	\$18.60
2.10	2.10	2.10	2.10	2.10
2.70	2.70	2.70	2.70	2.70
2.97	2.97	2.97	2.98	2.98
3.70	3.70	3.70	8.70	8.70
1.30	1.30	1.30	1.30	1.30
3.09	2.93	3.09	2.12	2.04
14.92	14.92	14.92	14.92	12.20
2.50	2.50	2.50	2.50	2.50
14.02	14.10	14.69	14.17	13.89
0.80	0.80	0.80	0.80	0.80
4.10	4.10	4.10	5.90	5.90
4.90	4.90	4.90	4.90	4.90
11.30	12.70	12.70	12.70	12.70
2.20	2.20	2.20	2.20	2.20
10.10	10.50	10.50	10.50	10.00
6.47	6.61	6.60	6.03	6.45
2.30	2.30	2.30	2.30	2.30
6.93	6.10	6.10	5.60	5.60
2.30	2.30	2.30	2.30	2.30
6.10	6.10	6.10	6.10	6.10
5.40	5.40	5.40	5.40	5.40
2.50	2.50	2.50	2.50	2.50
6.88	6.88	6.21	6.49	4.40
7.05	7.05	6.80	6.80	6.30
2.10	2.10	2.10	2.10	2.10
2.50	2.50	2.50	2.50	2.50
2.20	2.20	2.20	2.20	2.20
14.51	13.01	13.02	13.03	13.04
0.24	0.29	0.31	0.29	0.37
0.70	0.70	0.70	0.70	0.70
1.00	1.00	1.00	1.00	1.00
0.40				
2.00	2.00	2.00	2.00	2.00
2.25	1.50	1.50	1.50	1.50
6.35	6.39	4.29	4.29	4.64
4.40	4.40	4.40	4.40	3.00
0.70	0.50	0.50	0.50	0.50

**Delaware County, Ohio**

*Property Tax Levies and Collections - Real and Public Utility Property Taxes (1)  
Last Ten Years*

<u>Collection Year</u>	<u>Current Tax Levy</u>	<u>Current Tax Collections</u>	<u>Percent of Current Tax Collections to Current Tax Levy</u>	<u>Delinquent Tax Collections (2)</u>	<u>Total Tax Collections</u>	<u>Percent of Total Tax Collections to Current Tax Levy</u>
2005	\$12,841,797	\$12,446,233	96.92%	\$322,170	\$12,768,403	99.43%
2004	11,909,546	11,721,500	98.42	366,149	12,087,649	101.50
2003	11,119,934	10,941,083	98.39	520,214	11,461,297	103.07
2002	9,906,057	9,713,127	98.05	401,582	10,114,709	102.11
2001	8,030,063	7,838,047	97.61	223,683	8,061,730	100.39
2000	9,406,637	9,277,713	98.63	232,568	9,510,281	101.10
1999	8,308,636	8,180,999	98.46	265,670	8,446,669	101.66
1998	7,660,802	7,581,572	98.97	230,680	7,812,252	101.98
1997	7,160,234	7,056,191	98.55	209,779	7,265,970	101.48
1996	7,285,180	7,186,219	98.64	220,310	7,406,529	101.67

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

(1) Includes 10 percent rollback, 2 1/2 percent rollback, and homestead exemption assessed locally, but distributed through the State and reported as intergovernmental revenue.

(2) The County does not identify delinquent tax collections by tax year. Delinquent tax collections includes penalties and interest.

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

<u>Collection Year</u>	<u>Current Tax Levy</u>	<u>Current Tax Collections</u>	<u>Percent of Current Tax Collections to Current Tax Levy</u>	<u>Delinquent Tax Collections (2)</u>	<u>Total Tax Collections</u>	<u>Percent of Total Tax Collections to Current Tax Levy</u>
2005	\$847,754	\$810,719	95.63%	\$22,637	\$833,356	98.30%
2004	914,433	817,654	89.42	50,628	868,282	94.95
2003	869,622	788,441	90.66	44,134	832,575	95.74
2002	1,007,995	938,695	93.12	33,018	971,713	96.40
2001	852,918	817,863	95.89	27,478	845,341	99.11
2000	1,012,953	947,360	93.52	43,291	990,651	97.80
1999	846,122	810,670	95.81	47,026	857,696	101.37
1998	836,959	796,451	95.16	37,567	834,018	99.65
1997	675,440	630,861	93.40	42,057	672,918	99.63
1996	827,657	768,066	92.80	32,912	800,978	96.78

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

(1) Includes the \$10,000 personal property exemption assessed locally, but distributed through the State and reported as intergovernmental revenue.

(2) The County does not identify delinquent tax collections by tax year. Delinquent tax collections includes penalties and interest.

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

Taxpayer	Type of Business	Collection Year 2005			Collection Year 1996		
		Total Assessed Valuation	Rank	Percent of Total County Assessed Valuation	Total Assessed Valuation	Rank	Percent of Total County Assessed Valuation
Columbus and Southern Power	Public Utility	74,650,770	1	1.53%	36,590,446	1	2.11%
J. P. Mortgage Chase and Co.	Finance	16,825,930	2	0.34	15,315,950	5	0.88
Kroger Company	Grocery	16,417,240	3	0.34			
Verizon North, Inc.	Public Utility	13,834,170	4	0.28			
Knickerbocker Properties, Inc.	Developer	9,661,760	5	0.20			
M/I Homes and Central Ohio LLC	Developer	9,544,530	6	0.20			
Nationwide Mutual Insurance Co.	Insurance	9,115,440	7	0.19			
Tuller Square Northpointe LLC	Developer	8,185,450	8	0.17			
American Transmission Systems, Inc.	Public Utility	7,066,340	9	0.14			
Ohio Bell Telephone	Public Utility	6,641,750	10	0.14	8,322,220	8	0.48
GTE North Incorporated	Public Utility				18,009,282	2	1.04
Ohio Edison Company	Public Utility				15,326,577	3	0.89
PPG Industries, Inc.	Manufacturer				15,132,130	4	0.87
Columbia Gas of Ohio	Public Utility				13,990,519	6	0.81
Sterigenics International	Business				9,242,844	7	0.53
Caloric Corporation	Manufacturer				7,025,750	9	0.41
Nippert Corporation	Manufacturer				6,232,680	10	0.36
Total Principal Taxpayers		171,943,380		3.53	145,188,398		8.38
All Other Taxpayers		4,705,914,748		96.47	1,586,805,501		91.62
Total County Assessed Value		\$4,877,858,128		100.00%	\$1,731,993,899		100.00%

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

**Delaware County, Ohio**

*Taxable Sales by Type*

*Last Six Years*

<b>Category</b>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
Sales Tax Payments	\$8,020,339	\$7,731,332	\$8,080,500	\$7,998,594
Direct Pay Tax Return Payments	90,454	83,629	113,802	121,456
Seller's Use Tax Return Payments	4,888,671	4,772,914	4,390,928	3,798,952
Consumer's Use Tax Return Payments	1,743,736	2,339,650	1,697,892	1,089,380
Motor Vehicle Tax Payments	3,821,601	3,908,668	3,967,337	3,530,863
Watercraft and Outboard Motors	99,856	81,917	73,840	80,164
Department of Liquor Control	61,290	53,378	24,747	19,119
Sales Tax on Motor Vehicle Fuel Refunds	1,991	1,228	1,581	1,043
Sales/Use Tax Voluntary Payments	26,231	42,445	43,951	25,423
Statewide Master Numbers	14,123,025	13,271,479	11,033,517	9,700,033
Sales/Use Tax Assessment Payments	35,833	26,357	14,536	22,877
Administrative Rotary Fund Fee	(329,130)	(323,129)	(294,416)	(263,879)
Sales/Use Tax Refunds Approved	<u>(43,633)</u>	<u>(128,736)</u>	<u>(36,427)</u>	<u>(54,439)</u>
<b>Total</b>	<u><u>\$32,540,264</u></u>	<u><u>\$31,861,132</u></u>	<u><u>\$29,111,788</u></u>	<u><u>\$26,069,586</u></u>
Sales Tax Rate	1.25%	1.25%	1.25%	1.25%

**Source:** Ohio Department of Taxation

The rate may be imposed by the commissioners subject to referendum or approved by a majority of the voters within the County.

Three-fourths percent was voted in 1998 and will expire in 2008.

Information pertaining to the top ten taxpayers for sales tax is not available through the Ohio Department of Taxation.

Information prior to 2000 is not available.

<u>2001</u>	<u>2000</u>
\$6,563,423	\$6,258,562
105,032	159,804
3,411,502	3,254,668
1,116,092	1,010,322
3,088,561	2,652,783
71,609	97,506
17,950	17,072
631	319
35,339	16,243
6,427,898	4,933,920
7,436	13,245
(208,455)	(184,145)
(230,912)	(19,259)
\$20,406,106	\$18,211,040
1.25%	1.25%

**Delaware County, Ohio**  
*Ratio of Outstanding Debt by Type*  
*Last Ten Years*

Year	Governmental Activities			Business-Type Activities			Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
	Special Assessment Notes	General Obligation Bonds	Special Assessment Bonds	General Obligation Bonds	OWDA Loans Payable				
2005	\$5,725,000	\$45,695,000	\$440,000	\$55,170,000	\$0	\$107,030,000	1.83%	\$712.26	
2004	0	35,810,000	540,000	58,930,000	0	95,280,000	1.67	667.47	
2003	0	31,420,000	635,000	62,580,000	412,233	95,047,233	1.80	701.59	
2002	0	19,930,000	725,000	64,585,000	799,252	86,039,252	1.70	674.90	
2001	0	20,410,000	810,000	68,235,000	1,162,855	90,617,855	1.80	759.80	
2000 (2)	0	20,855,000	890,000	71,750,000	1,504,458	94,999,458	2.06	863.72	
1999 (3)	0	4,875,000	970,000	75,145,000	1,825,393	82,815,393	1.95	784.85	
1998	0	5,000,000	0	19,075,000	2,126,911	26,201,911	0.67	262.90	
1997	0	5,000,000	0	20,490,000	2,410,186	27,900,186	0.80	298.10	
1996	0	0	0	21,845,000	2,676,321	24,521,321	0.78	278.44	

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

Details regarding the County's outstanding debt can be found in the notes to the financial statements.

(1) See S26 for personal income and population data.

(2) In 2000, the County issued \$16,115,000 to construct and equip the Rutherford B. Hayes building.

(3) In 1999, the County issued \$57,550,000 to expand the sanitary sewer system within the County.



**Delaware County, Ohio**  
*Ratio of General Bonded Debt Outstanding*  
*Last Ten Years*

Year	General Bonded Debt			Ratio of Net Bonded Debt to Estimated Actual Value (1)	Net Bonded Debt Per Capita (2)
	General Obligation Bonds	Special Assessment Bonds	Total General Bonded Debt		
2005	\$100,865,000	\$440,000	\$101,305,000	0.72%	\$674.16
2004	94,740,000	540,000	95,280,000	0.70	667.47
2003	94,000,000	635,000	94,635,000	0.74	698.55
2002	84,515,000	725,000	85,240,000	0.81	668.63
2001	88,645,000	810,000	89,455,000	0.89	750.05
2000	92,605,000	890,000	93,495,000	1.03	850.04
1999	80,020,000	970,000	80,990,000	1.09	767.55
1998	24,075,000	0	24,075,000	0.36	241.56
1997	25,490,000	0	25,490,000	0.41	272.35
1996	21,845,000	0	21,845,000	0.42	248.05

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

Details regarding the County's outstanding debt can be found in the notes to the financial statements.

(1) See S10 for assessed values

(2) See S26 for personal income and population data.

**Delaware County, Ohio**

*Legal Debt Margin*

*Last Ten Years*

	2005	2004	2003	2002
Assessed Value of County	\$4,877,858,128	\$4,558,477,999	\$4,270,326,483	\$3,555,734,699
Voted Debt Limitation	\$120,446,453	\$112,461,950	\$105,258,162	\$87,393,367
2005 Capital Facility Notes	1,555,000	0	0	0
Sawmill Parkway Extension Notes	2,100,000	0	0	0
US 23/Lewis Center Road Notes	2,000,000	0	0	0
Ditch Improvements Notes	70,000	0	0	0
1997 Capital Facilities	490,000	4,085,000	4,270,000	4,440,000
2000 Capital Facilities	0	380,000	15,150,000	15,490,000
2003 Capital Facilities	9,815,000	10,915,000	12,000,000	0
2004 Capital Facilities Refunding	15,710,000	15,855,000	0	0
2004 Jail	4,175,000	4,575,000	0	0
2005 Capital Facilities Refunding	3,505,000	0	0	0
2005 Council for Older Adults	12,000,000	0	0	0
1999 Road Improvements	440,000	540,000	635,000	725,000
1995 Sewer Improvements	0	710,000	1,385,000	12,705,000
1999 Sewer Improvements	45,730,000	47,840,000	49,890,000	51,880,000
2003 Capital Facilities	4,910,000	5,460,000	6,000,000	0
2003 Capital Facilities Refunding	4,530,000	4,920,000	5,305,000	0
OWDA Loan	0	0	412,233	799,252
<b>Total Debt</b>	<b>107,030,000</b>	<b>95,280,000</b>	<b>95,047,233</b>	<b>86,039,252</b>
Exemptions				
2005 Capital Facility Notes	1,555,000	0	0	0
Sawmill Parkway Extension Notes	2,100,000	0	0	0
US 23/Lewis Center Road Notes	2,000,000	0	0	0
Ditch Improvements Notes	70,000	0	0	0
2004 Jail	4,175,000	4,575,000	0	0
1999 Road Improvements	440,000	540,000	635,000	725,000
1995 Sewer Improvements	0	710,000	1,385,000	12,705,000
1999 Sewer Improvements	45,730,000	47,840,000	49,890,000	51,880,000
2003 Capital Facilities	4,910,000	5,460,000	6,000,000	0
2003 Capital Facilities Refunding	4,530,000	4,920,000	5,305,000	0
OWDA Loan	0	0	412,233	799,252
<b>Total Exemptions</b>	<b>65,510,000</b>	<b>64,045,000</b>	<b>63,627,233</b>	<b>66,109,252</b>
<b>Net Debt</b>	<b>41,520,000</b>	<b>31,235,000</b>	<b>31,420,000</b>	<b>19,930,000</b>
<b>Total Legal Debt Margin (Voted)</b> (Debt Limitation Minus Net Debt)	<b>\$78,926,453</b>	<b>\$81,226,950</b>	<b>\$73,838,162</b>	<b>\$67,463,367</b>
Legal Debt Margin as a Percentage of the Debt Limit (Voted)	65.53%	72.23%	70.15%	77.20%
Unvoted Debt Limitation	\$48,778,581	\$45,584,780	\$42,703,265	\$35,557,347
<b>Total Legal Debt Margin (Unvoted)</b>	<b>\$7,258,581</b>	<b>\$14,349,780</b>	<b>\$11,283,265</b>	<b>\$15,627,347</b>
Legal Debt Margin as a Percentage of the Debt Limit (Unvoted)	14.88%	31.48%	26.42%	43.95%

2001	2000	1999	1998	1997	1996
\$3,368,571,120	\$3,034,599,895	\$2,478,257,652	\$2,246,790,221	\$2,086,877,462	\$1,731,993,899
\$82,714,278	\$74,364,997	\$60,456,441	\$54,669,756	\$50,671,937	\$41,799,847
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
4,595,000	4,740,000	4,875,000	5,000,000	5,000,000	0
15,815,000	16,115,000	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
810,000	890,000	970,000	0	0	0
14,420,000	16,045,000	17,595,000	19,075,000	20,490,000	21,845,000
53,815,000	55,705,000	57,550,000	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
1,162,855	1,504,458	1,825,393	2,126,911	2,410,186	2,676,321
90,617,855	94,999,458	82,815,393	26,201,911	27,900,186	24,521,321
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
810,000	890,000	970,000	0	0	0
14,420,000	16,045,000	17,595,000	19,075,000	20,490,000	21,845,000
53,815,000	55,705,000	57,550,000	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
1,162,855	1,504,458	1,825,393	2,126,911	2,410,186	2,676,321
70,207,855	74,144,458	77,940,393	21,201,911	22,900,186	24,521,321
20,410,000	20,855,000	4,875,000	5,000,000	5,000,000	0
\$62,304,278	\$53,509,997	\$55,581,441	\$49,669,756	\$45,671,937	\$41,799,847
75.32%	71.96%	91.94%	90.85%	90.13%	100.00%
\$33,685,711	\$30,345,999	\$24,782,577	\$22,457,902	\$20,868,775	\$17,319,939
\$13,275,711	\$9,490,999	\$19,907,577	\$17,457,902	\$15,868,775	\$17,319,939
39.41%	31.28%	80.33%	77.74%	76.04%	100.00%

**Delaware County, Ohio**  
*Demographic and Economic Statistics*  
*Last Ten Years*

Year	Population	Personal Income	Per Capita Personal Income	Unemployment Rate
2005	150,268	\$5,851,435,920	\$38,940	3.80%
2004	142,747	5,707,025,060	39,980	4.00
2003	135,474	5,275,357,560	38,940	3.60
2002	127,484	5,075,902,944	39,816	3.30
2001	119,266	5,044,951,800	42,300	2.20
2000	109,989	4,612,608,693	41,937	1.80
1999	105,518	4,247,099,500	40,250	2.10
1998	99,666	3,895,744,608	39,088	2.00
1997	93,592	3,491,636,744	37,307	2.90
1996	88,068	3,130,200,924	35,543	3.50

**Source:** Ohio Labor Market Informer

**Delaware County, Ohio**  
*Principal Employers*  
*Current Year and Nine Years Ago*

Employer	Type of Business	2005			1996		
		Number of Employees	Rank	Percent of Total Employment	Number of Employees	Rank	Percent of Total Employment
J. P. Morgan Chase and Co.	Finance	7,174	1	9.40%	2,500	1	5.85%
Olentangy Local School District	School System	1,352	2	1.77	415	8	0.97
Kroger Company	Grocery	1,173	3	1.54			
Delaware County	Government	1,004	4	1.32	632	2	1.48
Meijer, Inc.	Retail Trade	900	5	1.18	437	7	1.02
WalMart Real Estate Business Trust	Retail Trade	755	6	0.99			
American Showa, Inc.	Automotive Parts Manufacturer	667	7	0.87	411	9	0.96
Grady Memorial Hospital	Hospital/Medical Services	535	8	0.70	451	6	1.05
Delaware City School District	School System	526	9	0.69	385	10	0.90
Ohio Wesleyan University	Private Liberal Arts University	498	10	0.65	495	5	1.16
PPG Industries, Inc.	Manufacturer				532	3	1.25
Western Auto Distribution Center	Distribution Center				500	4	0.01
<b>Total</b>		<u>14,584</u>		<u>19.11%</u>	<u>6,758</u>		<u>15.81%</u>
<b>Total Employment Within the County</b>		<u>76,300</u>			<u>42,750</u>		

**Source:** Local Companies  
Ohio Labor Market Informer

**Delaware County, Ohio**  
*Operating Indicators by Function/Activity*  
*Last Five Years*

	2005	2004	2003	2002	2001
<b>General Government</b>					
<b>Legislative and Executive</b>					
<b>Auditor</b>					
Number of Non-Exempt Conveyances	6,679	7,145	6,899	6,599	5,859
Number of Exempt Conveyances	2,812	2,811	3,020	2,630	2,447
Number of Personal Property Returns	3,113	3,203	5,108	4,898	4,268
Number of Dog Tags Sold	17,288	16,114	14,076	13,865	13,801
Number of Weights/Measures Inspections	431	356	282	174	144
Number of Weights/Measures Tests Performed	1,991	2,170	1,865	1,617	1,692
<b>Commissioners</b>					
Number of Resolutions	1,705	1,612	1,698	1,658	1,556
Number of Annexations	17	12	21	7	0
<b>Community and Economic Development</b>					
Number of Business Starts	468	470	550	358	371
Number of Active Businesses	3,123	2,614	2,409	2,231	2,036
Major New Development Projects	4	3	1	3	4
Job Creations	94	81	229	84	113
Job Retention	267	33	400	272	407
<b>Treasurer</b>					
Percentage Return on Portfolio	3.07	1.27	1.11	1.79	4.07
<b>Board of Elections</b>					
Number of Registered Voters	101,436	100,676	82,538	85,204	80,817
Number of Voters Last General Election	41,879	81,175	32,920	40,297	22,169
Percentage of Register Voters that Voted	41.29	80.63	39.88	47.29	27.43
<b>Recorder</b>					
Number of Total Instruments Recorded	52,877	57,870	85,660	64,833	52,208
Number of Deeds Recorded	8,643	9,200	9,284	8,779	7,871
Number of Mortgages Recorded	19,335	20,976	29,590	23,355	18,180
Number of Mortgages Discharged	14,298	14,677	28,958	16,814	12,008
Number of Easements Recorded	1,071	956	961	1,047	1,040
Number of Plats Recorded	156	262	208	238	185
Number of Federal Tax Liens Recorded	195	175	197	188	133
Number of Sheriff's Deeds Recorded	206	159	102	65	60
<b>Data Processing</b>					
Number of Users Served	532	498	538	390	317
<b>Judicial</b>					
<b>Common Pleas Court</b>					
Number of Civil Cases Filed	1,024	905	962	757	690
Number of Criminal Cases Filed	668	571	590	676	544
Number of Domestic Cases Filed	557	582	498	490	489
<b>Probate Court</b>					
Number of Estate Cases Filed	418	415	458	433	447
Number of Guardianship Cases Filed	63	76	61	60	60
Number of Trust Cases Filed	13	9	19	5	8
Number of Civil Actions Cases Filed	23	22	22	25	4
Number of Adoption Cases Filed	57	68	55	57	44
Number of Marriage Applications	796	937	825	862	735
<b>Juvenile Court</b>					
Number of Delinquent Cases Filed	875	948	1,097	1,008	751
Number of Criminal Cases Filed	183	198	304	201	175
Number of Unruly Cases Filed	208	189	200	158	169
Number of Unfiled Charges	1,483	1,600	1,388	1,482	1,291
Number of Custody Related Cases Filed	957	948	724	813	647
Number of Adult Cases Filed	80	48	57	50	34
Number of Traffic Cases Filed	1,161	1,036	1,251	1,471	1,195

continued

**Delaware County, Ohio**  
*Operating Indicators by Function/Activity (continued)*  
*Last Five Years*

	2005	2004	2003	2002	2001
Public Safety					
Sheriff					
Jail Operation					
Number of Inmates	3,403	3,588	3,613	3,510	2,963
Number of Inmates Housed Elsewhere	270	164	63	47	37
Inmate Profile - Felonies	2,164	1,961	962	1,825	1,495
Inmate Profile - Misdemeanors	4,717	4,214	2,649	4,011	3,819
Inmate Profile - Male	2,755	2,978	2,977	2,895	2,404
Inmate Profile - Female	648	610	636	615	559
Enforcement - Uniform Crime Reporting					
Number of Homicides Reported	2	0	1	3	1
Number of Rapes Reported	17	10	19	5	10
Number of Robberies Reported	12	14	9	10	10
Number of Burglaries Reported	340	380	451	439	323
Number of Thefts Reported	568	722	664	772	741
Number of Auto Thefts Reported	74	65	112	76	88
Number of Vandalisms Reported	470	598	737	784	508
Number of Domestic Violence Reported	147	452	409	409	470
Number of Domestic Disputes Reported	105	126	112	93	130
Number of Domestic Disputes Reported	32	325	297	316	340
Number of Arsons Reported	9	19	6	11	26
Number of Assaults Reported	48	66	64	66	169
Number of Kidnappings Reported	4	0	0	0	1
Intensive Supervision					
Number of Client Contacts	14,475	5,047	4,363	5,415	3,751
Number of Drug Tests Performed	2,822	1,022	1,069	3,791	3,957
Number of New Basic Clients	396	362	62	83	88
Number of Offenders on Electronic House Arrest	337	141	51	52	36
Number of Days Served on Electronic House Arrest	6,641	2,920	2,805	1,664	1,260
Emergency Medical Services					
Number of Emergency Runs	5,106	4,931	4,810	4,742	N/A
Number of Rransports	2,640	2,639	2,573	2,511	N/A
911 Calls					
Number of Total Calls	83,871	82,099	86,273	90,694	83,128
Number of Emergency Calls	45,690	41,241	41,474	45,673	38,761
Number of Non-Emergency Calls	32,067	34,201	37,203	35,777	34,241
Number of Incidents	38,325	36,745	38,205	38,896	34,346
Number of Incoming Calls	57,931	56,423	57,614	62,074	58,496
Number of Outgoing Calls	25,940	25,676	28,659	28,620	24,632
Code Compliance					
Number of Residential Permits Issued	2,230	2,700	3,039	3,180	2,958
Number of Commercial Permits Issued	245	443	346	256	310
Number of Single Family Dwellings Units	1,311	1,903	2,180	2,198	2,117
Number of Inspections Performed	36,075	47,563	46,316	46,988	44,584
Victim Services - Prosecuting Attorney					
Number of Cases Filed	682	567	659	418	427
Number of Victims of Crimes Served	1,431	1,103	1,091	546	854

continued

**Delaware County, Ohio**  
*Operating Indicators by Function/Activity (continued)*  
*Last Five Years*

	2005	2004	2003	2002	2001
<b>Public Works</b>					
<b>Engineer</b>					
Miles of Roads Resurfaced	28	25	22	28	55
Number of Bridges Replaced/Improved	11	12	12	19	13
Traffic Signals Installed	1	2	1	2	1
<b>Ditch Maintenance</b>					
Number of Total Projects	270	233	206	174	140
<b>Sewer District</b>					
Number of New Tap Connections	1,410	2,164	2,246	2,143	1,903
Number of Residential Equilvent Users	25,757	24,347	22,183	19,859	17,716
<b>Health</b>					
<b>MRDD</b>					
Number of Clients Enrolled	1,258	1,120	983	912	815
<b>Human Services</b>					
<b>Jobs and Family Services</b>					
Number of Individuals - Food Stamps	7,077	6,682	5,991	5,215	4,226
Number of Individuals - Cash Assistance	1,718	1,717	1,520	1,363	1,367
Number of Children and Families - Medicaid	15,513	14,211	13,041	11,375	8,752
Number of Aged/Blind/Disabled - Medicaid	1,983	1,884	1,767	1,624	1,511
Number of Families - PRC	392	327	283	N/A	N/A
Monthly Average Children - Child Care	398	397	446	N/A	N/A
<b>Children's Services</b>					
Average Client Count - Foster Care	70	64	76	N/A	N/A
<b>Child Support Enforcement Agency</b>					
Total Number of Active Support Orders	4,153	3,986	3,898	4,012	3,891
Total Number of Paternities - Administrative	74	92	71	41	90
Total Number of Paternities - Judicial	60	47	42	11	8
Total Number of Paternities - Failed to Appear	85	85	N/A	N/A	N/A
Total Number of Child and Medical Support - Admin	111	147	82	65	69
<b>Veteran Services</b>					
Number of Client Contacts	10,763	12,664	10,908	9,704	11,147
Number of Awarded Applications	193	210	229	163	138
Number of Transports to VA Clinic	455	377	349	332	401

**Source:** Delaware County Departments and Offices

Information prior to 2001 is not available.



**Delaware County, Ohio**  
*County Government Employees by Function/Activity*  
*Last Six Years*

	2005	2004	2003	2002	2001	2000
<b>General Government</b>						
<b>Legislative and Executive</b>						
Auditor - General	9.50	10.00	9.50	9.00	8.00	7.00
Auditor - Real Estate Assessment	14.50	15.00	15.00	13.00	12.50	12.00
Auditor - Data Support	6.00	6.00	6.00	6.00	5.50	4.50
Auditor - Bureau of Motor Vehicles	6.00	0.00	0.00	0.00	0.00	0.00
Commissioners - General	7.00	7.00	7.00	7.50	7.50	7.50
Commissioners - Records Center	3.00	3.00	3.00	2.00	3.00	3.00
Commissioners - Lands, Buildings, Garage	25.00	25.00	24.00	23.00	18.00	17.00
Commissioners - Administrative Services	5.50	5.00	5.00	5.00	5.00	5.00
Commissioners - Economic Development	2.00	2.00	2.00	2.00	2.00	1.00
Prosecuting Attorney	20.00	21.00	17.00	15.00	12.50	11.50
Recorder	8.00	8.00	8.00	7.00	7.00	7.00
Treasurer	6.00	6.00	6.00	6.00	6.00	6.00
Board of Elections	9.00	11.00	11.00	11.00	11.00	10.00
Title Administration	9.50	9.50	8.50	6.00	4.00	5.00
<b>Judicial</b>						
Public Defender	2.00	2.00	2.00	2.00	2.00	2.00
Clerk of Courts	12.50	12.50	11.50	11.00	12.00	11.00
Common Pleas Court and Jury Commission	17.50	17.00	17.00	14.50	14.00	12.00
Adult Court Services	5.50	6.50	4.50	4.50	4.50	1.50
Juvenile Court	36.00	34.50	26.00	32.00	25.00	25.50
Probate Court	5.00	6.00	7.00	8.00	7.50	6.00
Law Library	0.50	0.50	0.50	0.50	0.50	0.50
<b>Public Safety</b>						
Sheriff	146.00	146.00	148.00	135.00	120.00	112.00
Emergency Medical and Management Services	105.00	98.00	98.00	89.00	87.00	78.00
911	25.00	25.00	22.00	19.00	22.00	23.00
Code Compliance	30.00	28.00	29.00	30.00	27.00	24.50
Coroner	1.50	1.50	1.50	1.50	1.00	1.00
Dog and Kennel	4.00	4.00	4.00	4.00	4.00	4.00
Community and Juvenile Grants	18.50	20.50	27.50	20.50	24.00	23.50
<b>Public Works</b>						
Engineer and Map Room	72.00	70.00	66.00	66.00	59.00	60.00
Sanitary Sewer	44.50	47.00	45.00	45.00	42.50	34.50
<b>Health</b>						
MRDD	76.00	79.50	80.50	82.50	81.00	82.00
<b>Human Services</b>						
Jobs and Family Services	55.00	59.50	61.50	59.50	56.50	53.00
Child Support Enforcement Agency	18.50	16.50	16.50	19.50	16.00	16.50
Veterans Services	5.25	5.25	4.25	4.25	4.25	4.25
<b>Transportation</b>						
Delaware Transit Authority	16.00	13.00	14.50	2.00	2.00	2.00
<b>Total</b>	<u>827.25</u>	<u>821.25</u>	<u>808.75</u>	<u>762.75</u>	<u>713.75</u>	<u>673.25</u>

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

Method: 1.00 for each full-time, 0.50 for each part-time and 0.25 for each appointed board/seasonal employee as of December 31.

Information prior to 2000 is not available.

**Delaware County, Ohio**  
*Capital Asset Statistics by Function/Activity*  
*Last Four Years*

	2005	2004	2003	2002
<b>General Government</b>				
<b>Legislative and Executive</b>				
<b>Commissioners</b>				
Administrative Office Space (sq. ft.)	10,194	10,194	10,194	10,194
<b>Auditor</b>				
Administrative Office Space (sq. ft.)	10,011	10,011	10,011	10,011
<b>Treasurer</b>				
Administrative Office Space (sq. ft.)	6,101	6,101	6,101	6,101
<b>Prosecuting Attorney</b>				
Administrative Office Space (sq. ft.)	10,283	10,283	10,283	10,283
<b>Board of Elections</b>				
Administrative Office Space (sq. ft.)	12,937	12,937	12,937	12,937
<b>Recorder</b>				
Administrative Office Space (sq. ft.)	4,735	4,735	4,735	4,735
<b>Buildings and Grounds</b>				
Administrative Office Space (sq. ft.)	6,350	6,350	6,350	6,350
<b>Data Processing</b>				
Administrative Office Space (sq. ft.)	2,583	2,583	2,583	2,583
<b>Judicial</b>				
<b>Common Pleas Court</b>				
Number of Court Rooms	5	5	5	5
<b>Probate Court</b>				
Number of Court Rooms	1	1	1	1
<b>Juvenile Court</b>				
Number of Court Rooms	3	3	3	3
<b>Clerk of Courts</b>				
Administrative Office Space (sq. ft.)	2,226	2,226	2,226	2,226
<b>Public Safety</b>				
<b>Sheriff</b>				
Jail Capacity	103	103	103	103
Number of Patrol Vehicles	51	48	45	41
<b>Probation</b>				
Administrative Office Space (sq. ft.)	3,289	3,289	3,289	3,289
<b>Emergency Medical Services</b>				
Number of Stations	10	9	9	9
Number of Emergency Squads	10	10	9	8
<b>Public Works</b>				
<b>Engineer</b>				
Centerline Miles of Roads	341.12	341.12	341.12	341.06
Number of Bridges	361	359	354	353
Number of Traffic Signals	8	7	5	4
<b>Building Department</b>				
Administrative Office Space (sq. ft.)	902	902	902	902
<b>Human Services</b>				
<b>Jobs and Family Services</b>				
Administrative Office Space (sq. ft.)	19,616	19,616	19,616	19,616
<b>Child Support Enforcement Agency</b>				
Administrative Office Space (sq. ft.)	7,294	7,294	7,294	7,294
<b>Veteran Services</b>				
Administrative Office Space (sq. ft.)	1,242	1,242	0	0

**Source:** Various County Departments

Information prior to 2002 is not available.



**Mary Taylor, CPA**  
Auditor of State

**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  
APRIL 10, 2007**