

Dave Yost • Auditor of State

DELAWARE COUNTY

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DELAWARE COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2011

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
U.S. DEPARTMENT OF AGRICULTURE			
<i>Passed through Ohio Department of Agriculture</i>			
State Administrative Matching Grants for Supplemental Nutrition Assistance	G-1011-11-5030/G-1213-11-0030	10.561	\$ 292,139
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>Passed through Ohio Department of Department of Development</i>			
Community Development Block Grant	B-F-09-020-1	14.228	73,618
Community Development Block Grant	B-F-10-1AT-1	14.228	<u>142,062</u>
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			215,680
U.S. DEPARTMENT OF INTERIOR			
Payment in Lieu of Taxes	n/a	15.226	<u>34,980</u>
U.S. DEPARTMENT OF JUSTICE			
<i>Passed through Ohio Department of Youth Services</i>			
Juvenile Accountability Block Grant	2009-JB-011-A017	16.523	<u>10,000</u>
<i>Passed through Ohio Office of Criminal Justice Services</i>			
Edward Byrne Memorial Justice Assistance Grant Program - Pretrial Supervision	2009-JG-C01-6270	16.738	2,232
Edward Byrne Memorial Justice Assistance Grant Program - Pretrial Supervision	2010-JG-C01-6270	16.738	25,000
Edward Byrne Memorial Justice Assistance Grant Program - Mental Health Docket	2009-JG-C01-6596	16.738	4,869
Edward Byrne Memorial Justice Assistance Grant Program - Mental Health Docket	2010-JG-C01-6596	16.738	26,362
Edward Byrne Memorial Justice Assistance Grant Program - L.E.A.P. Ahead	2010-JG-A01-6405	16.738	46,471
Edward Byrne Memorial Justice Assistance Grant Program - Drug Prosecutor	2009-JG-A01-6733	16.738	10,862
ARRA Edward Byrne Memorial Justice Assistance Grant Program - Re-entry Task Force	2009-RA-R01-2363	16.803	105,646
ARRA Edward Byrne Memorial Justice Assistance Grant Program - Local Solicitation	2009-SB-B9-1075	16.804	<u>52,789</u>
Total Office of Criminal Justice			274,231
<i>Passed through Ohio Office of Attorney General</i>			
Crime Victims Assistance	2011VAGENE445/2012VAGEN445	16.575	59,638
Crime Victims Assistance	2011VACHAE474/2012VACHAE474	16.575	20,573
Crime Victims Assistance	2011VAGENE035/2012VAGENE035	16.575	<u>32,649</u>
Total Ohio Office of Attorney General			112,860
<i>Passed through Ohio Department of Alcohol and Drug Addition Services</i>			
ARRA Edward Byrne Memorial Competitive Grant Program - Family Drug Court	99-2192-ARRA-T-11-10168	16.808	<u>24,902</u>
<i>Passed through Bureau of Justice Assistance</i>			
FY2009 Bulletproof Vest Partnership Program	2004-DG-EOV-V7540	16.607	6,805
FY10 Criminal and Juvenile Justice and Mental Health Collaboration Program	2010-MO-BX-0043	16.745	43,939
FY11 Second Chance Act Family-Based Offender Substance Abuse Treatment Program	2011-RN-BX-0004	16.812	665
FY11 Second Chance Act Reentry Program for Adult Offenders with Co-Occuring Substance and Mental Health Disorders	2011-RW-BX-0008	16.812	<u>4,334</u>
			55,743
TOTAL U.S. DEPARTMENT OF JUSTICE			477,736
U.S. DEPARTMENT OF LABOR EMPLOYMENT & TRAINING ADMIN.			
<i>Passed through Workforce Investment Board, Area 7</i>			
Workforce Investment Act Cluster:			
Workforce Investment Act - Adult			219,236
Workforce Investment Act - Adult Administrative			11,035
Workforce Investment Act - Adult Total	G-1011-11-5030/G-1213-11-0030	17.258	<u>230,271</u>
Workforce Investment Act -Youth			316,846
Workforce Investment Act - Youth Administrative			3,488
Workforce Investment Act - Youth Total	G-1011-11-5030/G-1213-11-0030	17.259	<u>320,334</u>
Workforce Investment Act - Dislocated Worker Administrative			4,707
Workforce Investment Act - Dislocated Worker Total	G-1011-11-5030/G-1213-11-0030	17.260	<u>4,707</u>
Workforce Investment Act - Dislocated Worker			555,416
Workforce Investment Act - Dislocated Worker Administrative			5,760
Workforce Investment Act - Dislocated Worker Total	G-1011-11-5030/G-1213-11-0030	17.278	<u>561,176</u>
Total WIA Cluster			1,116,488
Employment Service/Wagner-Peyser Funded Activities	G-1011-11-5030/G-1213-11-0030	17.207	31,905
Disabled Veterans' Outreach Program	G-1011-11-5030/G-1213-11-0030	17.801	1,406
Local Veterans' Employment Representative Program	G-1011-11-5030/G-1213-11-0030	17.804	127
TOTAL U.S. DEPARTMENT OF LABOR - Workforce Investment Act			1,149,926
U.S. DEPARTMENT OF TRANSPORTATION			
<i>Passed through Ohio Department of Transportation</i>			

DELAWARE COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2011
(Continued)

FEDERAL GRANTOR <i>Pass Through Grantor</i>	Pass Through Entity Number	Federal CFDA Number	Disbursements
Program Title			
Formula Grant for Other than Urbanized Areas - Operating	RPT-4021-031-111	20.509	579,477
Formula Grant for Other than Urbanized Areas - Capital	RPT-0021-031-112	20.509	256,814
ARRA Formula Grant for Other than Urbanized Areas	RPTS-0021-001-093	20.509	35,085
Total Formula Grant for Other than Urbanized Areas			<u>871,376</u>
Job Access and Reverse Commute Program	JARC-4021-071-101	20.516	<u>22,978</u>
New Freedom Program	NF-0021-031-091	20.521	<u>95,237</u>
High Visibility Enforcement Grant	HVEO-2011-21-00-00-00552-00	20.600	58,174
High Visibility Enforcement Grant	HVEO-2012-21-00-00-00408-00	20.600	<u>9,799</u>
Total High Visibility Enforcement Grant			67,973
Hazardous Materials Emergency Preparedness Training & Planning Grant	HM-HMP-0196-10-01-00	20.703	<u>38,384</u>
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			1,095,948
U.S. ELECTION ASSISTANCE COMMISSION <i>Passed through the Ohio Secretary of State</i>			
Help America Vote Act Title II	316400065	90.401	3,769
Voting Access for Individuals with Disabilities	316400065	93.617	<u>5,020</u>
TOTAL U.S. ELECTION ASSISTANCE COMMISSION			8,789
U.S. DEPARTMENT OF HOMELAND SECURITY <i>Passed through the Ohio Department of Public Safety Emergency Management Agency</i>			
Homeland Security Grant Program			
FY 2008 Citizens Corps Program Grant	2008-GE-T8-0025		4,214
FY 2009 Citizens Corps Program Grant	2009-SS-T9-0089		6,782
FY 2008 State Homeland Security Grant Program (SHSP)	2008-GE-T8-0025		15,823
FY 2009 State Homeland Security Grant Program (SHSP)	2009-SS-T9-0089		117,118
FY 2010 State Homeland Security Grant Program (SHSP)	2010-SS-T0-0012		9,482
FY 2008 State Homeland Security Grant Program (SHSP) - Law Enforcement	2008-GE-T8-0025		29,820
FY 2009 State Homeland Security Grant Program (SHSP) - Law Enforcement	2009-SS-T9-0089		<u>29,760</u>
Total Homeland Security Grant Program		97.067	212,999
Emergency Management Performance Grant			
FY 2010 Emergency Management Performance Grant	2010-EP-00-0003		47,030
FY 2010 Emergency Management Performance Grant - Special Projects Grant	2010-EP-00-0003		21,700
FY 2011 Emergency Management Performance Grant	EMW-2011-EP-00003-S01		<u>54,032</u>
Total Emergency Management Performance Grant		97.042	122,762
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			335,761
U.S. DEPARTMENT OF EDUCATION <i>Passed through the Ohio Department of Education</i>			
Special Education Cluster:			
Special Education - Grants to States	065953-PGS1 -2010	84.173	5,053
<i>Passed through the Ohio Department of Health</i>			
Special Education - Grants for Infants and Families	02110021HG0212	84.181	154,318
ARRA Special Education - Grants for Infants and Families	02110021HA0211	84.393A	<u>48,453</u>
Total Ohio Department of Health			202,771
TOTAL U.S. DEPARTMENT OF EDUCATION			207,824
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES <i>Passed through the Ohio Department of Job and Family Services</i>			
Promoting Safe and Stable Families	G-1011-11-5030/G-1213-11-0030	93.556	46,527
Temporary Assistance for Needy Families	G-1011-11-5030/G-1213-11-0030	93.558	1,060,131
Child Support Enforcement	G-1011-11-5030/G-1213-11-0030	93.563	784,608
Child Care and Development	G-1011-11-5030/G-1213-11-0030	93.575	11,354
Child Care Mandatory and Matching Funds	G-1011-11-5030/G-1213-11-0030	93.596	<u>92,920</u>
Total Child Care Cluster			104,274
Child Welfare Services - State Grants	G-1011-11-5030/G-1213-11-0030	93.645	44,600
Foster Care-Title IV-E	G-1011-11-5030/G-1213-11-0030	93.658	441,708
ARRA Foster Care-Title IV-E	G-1011-11-5030/G-1213-11-0030	93.658	<u>5,010</u>
Total Foster Care Management			446,718

DELAWARE COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2011

(Continued)

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
Adoption Assistance	G-1011-11-5030/G-1213-11-0030	93.659	153,157
Child Abuse and Neglect Prevention	G-1011-11-5030/G-1213-11-0030	93.590	2,048
Social Services Block Grant	G-1011-11-5030/G-1213-11-0030	93.667	500,625
Chaffee	G-1011-11-5030/G-1213-11-0030	93.674	19,077
State Children Health Inc Program	G-1011-11-5030/G-1213-11-0030	93.767	2,228
Medical Assistance Program	G-1011-11-5030/G-1213-11-0030	93.778	<u>448,485</u>
Total Ohio Department of Job and Family Services			3,612,478
<i>Passed through the Ohio Department of Developmental Disabilities</i>			
Social Services Block Grant	316400065	93.667	135,985
ARRA Medical Assistance Program	316400065	93.778	21,914
Medicaid Administrative Claiming	316400065	93.778	<u>144,433</u>
Total Medicial Assistance Program			166,347
Total Ohio Department of Developmental Disabilities			302,332
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>3,914,810</u>
TOTAL FEDERAL ASSISTANCE			<u>\$ 7,733,593</u>

DELAWARE COUNTY

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FISCAL YEAR ENDED DECEMBER 31, 2011**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Federal Awards Expenditures Schedule (the Schedule) reports the Delaware County (the County's) federal award programs' disbursements. The Schedule has been prepared on the cash basis of accounting, except expenditures passed through The Ohio Department of Transportation related to the Formula Grant for Other than Urbanized Areas are presented on an accrual basis.

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

The County has a revolving loan fund (RLF) program to provide low-interest loans to businesses to create jobs for low to moderate income persons and also to lend money to eligible persons to rehabilitate homes. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the County, passed through the Ohio Department of Development. The Schedule reports loans made and administrative costs as disbursements on the Schedule of Federal Award Expenditures. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans.

These loans are collateralized by mortgages on the property.

Activity in the CDBG revolving loan fund during 2011 is as follows:

Beginning loans receivable balance as of January 1, 2011	\$139,175
Loans made	0
Loan principal repaid	16,802
Ending loans receivable balance as of December 31, 2011	<u>\$122,373</u>
Cash balance on hand in the revolving loan fund as of December 31, 2011	\$473,481
Administrative costs expended during 2011	0

The table above reports gross loans receivable. Of the loans receivable as of December 31, 2011, there were \$ 104,852 in delinquent amounts due at December 31, 2011.

During 2011 the County obtained permission from the Ohio Department of Development to award \$23,299 of the revolving loan fund balance as grants to be used for purposes consistent with the requirements of the Community Development Block Grant.

NOTE C - MATCHING REQUIREMENTS

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



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INDEPENDENT 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 discretely presented component unit, each major fund, and the aggregate remaining fund information of Delaware County, Ohio, (the County) as of and for the year ended December 31, 2011, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 21, 2012, wherein we noted the County adopted Government Accounting Standard 54 which resulted in reclassification to governmental fund balances. Our report refers to 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*. Other auditors audited the financial statements of Delaware Creative Housing, Inc., the County's discretely presented component unit, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing on internal control over financial reporting or compliance and other matters that those auditors separately reported.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of opining on the effectiveness of the County's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the County's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

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 no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We did note certain matters not requiring inclusion in this report that we reported to the County's management in a separate letter dated June 21, 2012.

We intend this report solely for the information and use of management, the audit committee, The Board of County Commissioners, and federal awarding agencies and pass-through entities, and others within the County. We intend it for no one other than these specified parties.



Robert R. Hinkle, CPA, CGFM
Chief Deputy Auditor

June 21, 2012



Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM, INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133, AND FEDERAL AWARDS EXPENDITURE 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 could directly and materially affect each of the Delaware County's major federal programs for the year ended December 31, 2011. The *summary of auditor's results* section of the accompanying schedule of findings and questioned costs 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 opine on the County's compliance based on our audit.

Our compliance audit followed auditing standards generally accepted in the United States of America; the standards applicable to financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require that we plan and perform the audit to reasonably assure whether noncompliance occurred with the 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 these 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 these requirements.

As described in finding 2011-01 in the accompanying schedule of findings and questioned costs, the County did not comply with requirements regarding allowable costs/cost principles applicable to its Edward Byrne Memorial Justice Assistance Grant major federal program. Compliance with this requirement is necessary, in our opinion, for the County to comply with requirements applicable to this program.

In our opinion, except for the noncompliance described in the preceding paragraph, the Delaware County complied, in all material respects, with the requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2011.

Internal Control over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the 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 the 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, but not for the purpose of opining on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore, we cannot assure we have identified all deficiencies, significant deficiencies, or material weaknesses. However, as discussed below, we identified a certain deficiency in internal control over compliance that we consider to be a material weakness and a deficiency that we consider to be a significant deficiency.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program compliance requirement. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2011-01 to be a material weakness.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a federal program compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2011-02 to be a significant deficiency.

The County's responses to the findings we identified are described in the accompanying schedule of findings and questioned costs. We did not audit the County's responses and, accordingly, we express no opinion on them.

We also noted a matter involving federal compliance or 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 21, 2012.

Federal Awards Expenditures Schedule

We have also audited and issued our unqualified opinion on the financial statements of the governmental activities, the business-type activities, the discretely-presented component unit, each major fund and the aggregate remaining fund information of Delaware County (the County) as of and for the year ended December 31, 2011, and have issued our report thereon dated June 21, 2012, wherein we noted the financial statements of Delaware Creative Housing, Inc., the County's discretely presented component unit, was audited by other auditors, as described in our opinion on the County's financial statements. Our opinion also explained that the County adopted *Governmental Accounting Standard No. 54* during the year.

Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements taken as a whole. The accompanying federal awards expenditures schedule provides additional information required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. This schedule was subject to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



Robert Hinkle, CPA, CGFM
Chief Deputy Auditor
Auditor of State

June 21, 2012

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DELAWARE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2011

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weaknesses reported for major federal programs?	Yes
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control reported for major federal programs?	Yes
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Qualified – JAG Program Cluster Unqualified – All remaining Major Programs
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510(a)?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Edward Byrne Memorial Justice Assistance Grant (JAG) Program Cluster – CFDA# 16.738, 16.803, and 16.804 Formula Grant for Other than Urbanized Areas – CFDA# 20.509 Temporary Assistance for Needy Families – CFDA# 93.558 Foster Care-Title IV-E – CFDA# 93.658
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	Yes

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

None

DELAWARE COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2011
(Continued)

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

1. Time and Effort Documentation

Finding Number	2011-01
CFDA Title and Number	Edward Byrne Memorial Justice Grant Program – CFDA# 16.803
Federal Award Number / Year	2009-RA-R01-2363 / 2009
Federal Agency	U.S. Department of Justice
Pass-Through Agency	Ohio Office of Criminal Justice Services

Material Weakness/Noncompliance/Questioned Cost

2 C.F.R. Part 225, Appendix B subsection 8.h.(4) states where employees work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports or equivalent documentation which meets the standards in subsection 8(h)(5).

2 C.F.R. Part 225, Appendix B subsection 8.h.(5) states personnel activity reports or equivalent documentation must meet the following standards:

- (a) They must reflect an after-the-fact distribution of the actual activity of each employee,
- (b) They must account for the total activity, for which each employee is compensated,
- (c) They must be prepared at least monthly and must coincide with one or more pay periods, and
- (d) They must be signed by the employee.
- (e) Budget estimates or other distribution percentages determined before the services are performed do not qualify as support for charges to Federal awards but may be used for interim accounting purposes

The County paid salary and fringe benefits to an employee who did not solely work on one federal cost objective. This employee did not complete time and effort documentation. Salary and benefits of the employee charged to the grant totaled \$20,559.

Accordingly, a questioned cost is issued in the amount of \$20,559 the amount of the employee's salary and benefits charged to Edward Byrne Memorial Justice Grant Program.

We recommend all county personnel charged with grants management review requirements related allowable costs for federal grants and ensure employees that are not paid 100% from a federal grant fund completes time and effort documentation. Periodic review of allowable costs should be completed and communicated between the County Auditor, assigned grant coordinators, and employees.

Official's Response/Corrective Action Plan:

Sole Program Certification:

"Where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification."

DELAWARE COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2011
(Continued)

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

Official's Response/Corrective Action Plan (Continued):

Sole Program Certification: (Continued)

In order to follow this requirement contained in Federal Circular A-87 (Cost Principles for State and Local Governments), Delaware County Department of Job and Family Services will require staff solely assigned to federal grants to prepare the required certification bi-weekly with their timecard.

Effort Reporting:

Effort reporting is done on an individual basis to assure that the work was performed by that individual, the time and effort reported is appropriate and reasonable, and that the distribution of dollars is representative of the work activities.

To determine the monthly distribution of expenditures associated with the federal grant, data will be collected from the time record prepared by the employee that distributes actual hours spent on the grant. To determine the percentage of expenditures distributed to the grant, the number of hours spent on the grant is divided by the total hours paid to staff assigned during the covered period. All staff payroll and fringe benefits will then be distributed to the appropriate grant based on these percentages. Vacation, holiday, and sick time are excluded in the calculation of these percentages but included in distributed expenditures. Current monthly costs are distributed based on current month statistics.

Estimated Date of Completion; Completed
Contact Person: Angela Thomas, Director

2. Timesheet Approval

Finding Number	2011-02
CFDA Title and Number	Formula Grant for Other than Urbanized Areas – CFDA# 20.509
Federal Award Number / Year	RPT-4021-031-111/2011
Federal Agency	U.S. Department of Transportation
Pass-Through Agency	Ohio Department of Transportation

Significant Deficiency

The Delaware Area Transit Authority established procedures to ensure that all payroll related expenditures of the Formula Grant for Other than Urbanized Areas are for activities allowed and are for allowable costs based on the grant agreements and 2 C.F.R. Part 225. The County's procedures include monitoring hours worked by employees for grant activities outlined in the grant agreements. Documentation of this monitoring should be documented through the Executive Director's and Operations Director's signature on employee timesheets each pay period.

One of the administrative staff timesheet's tested was not signed by the Executive Director indicating that the timesheet was approved and the employee's hours were accurate and related to the purposes of the grant.

DELAWARE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2011
(Continued)

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

2. Timesheet Approval

Significant Deficiency (Continued)

Failure to review employee timesheets prior to payroll being processed could result in unallowable expenditures being paid from the Rural Transit Grant.

The Executive Director or the grant coordinator of the Formula Grant for Other than Urbanized Areas should ensure all expenditures reported to the Ohio Department of Transportation are allowable by reviewing and signing off on all supporting documentation of expenditures incurred.

We recommend that the Executive Director or the grant coordinator of the Formula Grant for Other than Urbanized Areas should ensure all expenditures reported to the Ohio Department of Transportation are allowable by reviewing and signing off on all supporting documentation of expenditures incurred.

Official's Response/Corrective Action Plan:

The Delaware Area Transit Agency (DATA) currently utilizes paper time sheets for the recording of employee work and leave time. With the exception of the Executive Director, time sheets are verified and approved by the appropriate supervisor. In the instance of the finding in question, DATA's Operation Director's time sheet was not signed off by her supervisor (Executive Director, Denny Schooley). This was an oversight and was not typical of DATA's procedure.

From this point forward, all employee time sheets or recorded hours worked or hours of leave, whether paper time sheets or electronic recording, will be approved by the appropriate supervisor or next level supervisor when necessary either by actual signature or electronic verification.

DATA's Controller or his/her designee will ensure all time sheets or time records are verified and approved prior to processing payroll.

The Executive Director is responsible for approving direct subordinates' time records and will ensure that all time records are approved prior to payroll processing. In the event of the absence of the Executive Director, the Operations Director will have signatory and approval authority for time records of employees typically reporting to the Executive Director. This authority will also include his/her own time records as outlined in the Delaware County Transit Board's Financial Management Policy approved July 20, 2011 and as revised from time to time.

Estimated Date of Completion: Completed
Contact Person: Dennis Schooley, Executive Director



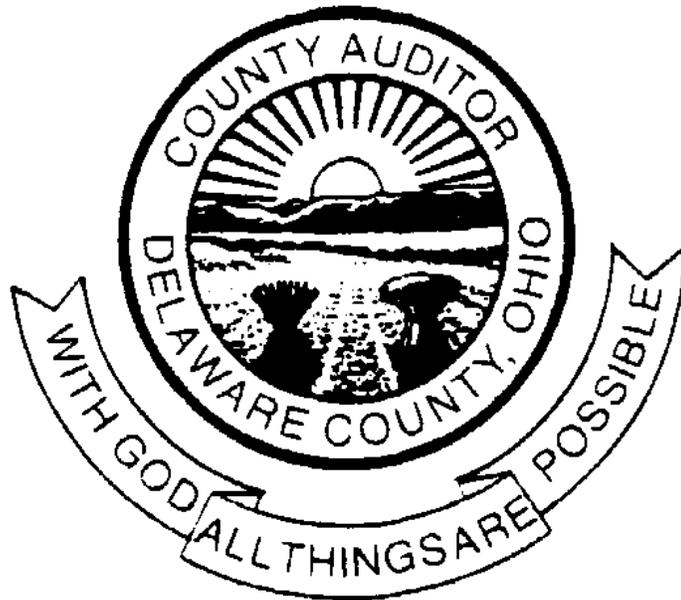
Delaware County, Ohio

Comprehensive Annual Financial Report

For The Year Ended December 31, 2011

Delaware County, Ohio

Comprehensive Annual Financial Report
For the Year Ended December 31, 2011



George Kaitsa
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

Brad Higgins - Accountant

Accounts Payable

Sandy Fish
Tina Archangel
Candice Dewitt

Payroll

Dedra Hall
Linda O'Rourke

Delaware County, Ohio
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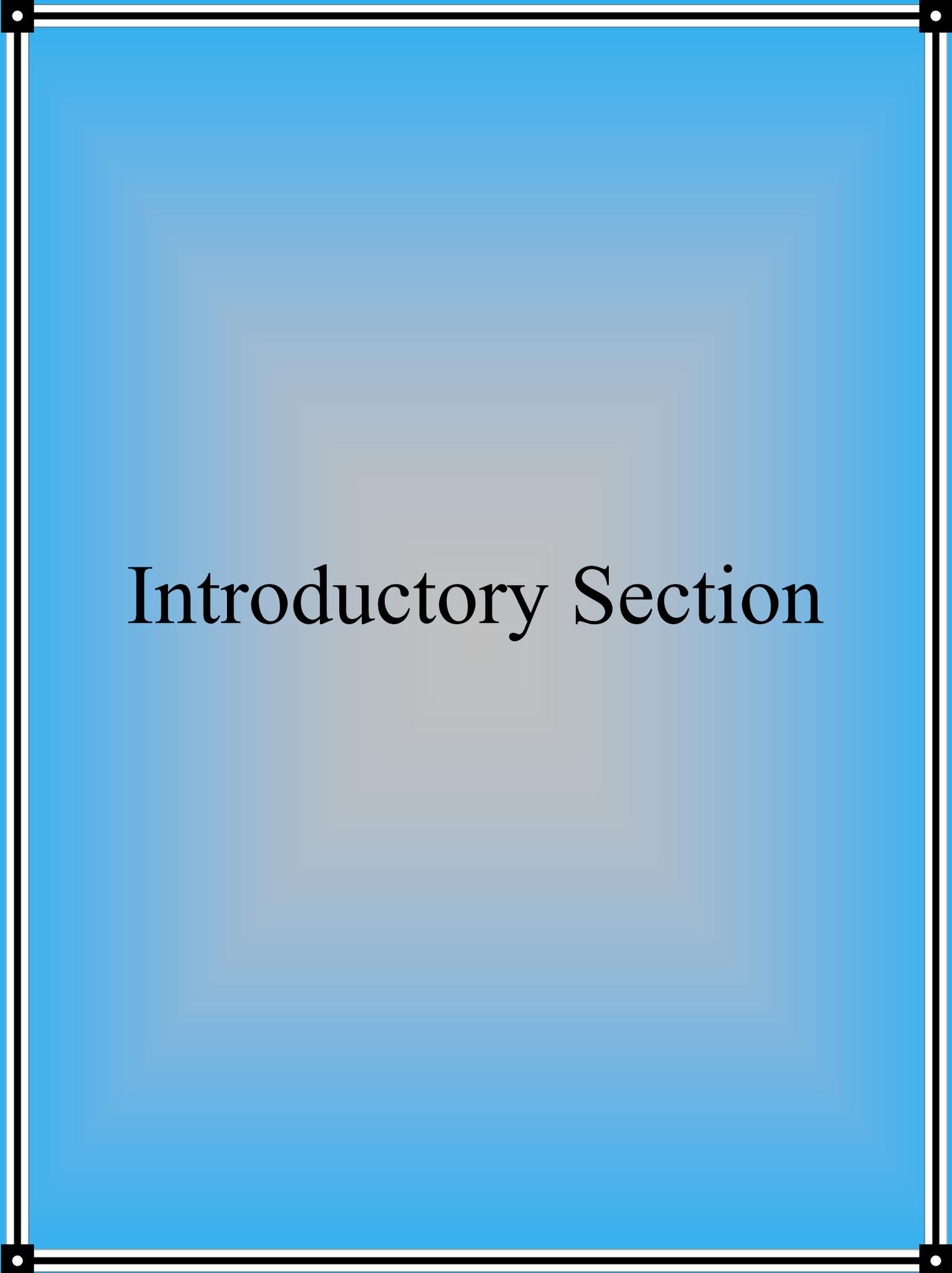
Delaware County, Ohio
 Comprehensive Annual Financial Report
 For the Year Ended December 31, 2011
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A blue rectangular frame with black corner markers. The frame is composed of four black lines forming a square, with small black squares at each corner containing a white dot. The background is a solid blue color.

Introductory Section



George Kaitsa Delaware County Auditor

June 21, 2012

To: The Citizens of Delaware County
The Board of County Commissioners:
Honorable Dennis Stapleton
Honorable Ken O'Brien
Honorable Tommy Thompson

The Comprehensive Annual Financial Report (CAFR) for Delaware County for the year ended December 31, 2011, is hereby submitted. State law requires that the County file basic financial statements with the Auditor of State within one hundred and fifty days after the close of the fiscal year. This published report fulfills the statutory requirement and 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, 2011, rendered by the 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 continues to be the fastest growing county in the State of Ohio and one of the fastest growing counties in the United States since 2000. The population of the County has increased 58.4 per cent from 109,989 in the 2000 census to 174,214 in the 2010 census. 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, human services, and conservation and recreation. 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 the 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 moneys due the County, as well as investing all idle funds of the County as specified by Ohio law. Other elected officials include the Clerk of Courts, Coroner, Court of Common Pleas Judges (two General Division and one Probate and Juvenile Division), Engineer, Prosecutor, Recorder, and Sheriff.

The financial statements in this report include the primary government, which is composed of all funds, departments, boards, and agencies that make up the County's legal entity and a component unit, which is a legally separate organization that is financially dependent on the County or for which the County is financially accountable. The County's discretely presented component unit, Delaware Creative Housing, Inc. has a contractual agreement with the Delaware County Board of Developmental Disabilities.

Although the County Auditor serves as fiscal agent for the Delaware County Health District, Delaware County Soil and Water Conservation District, Delaware-Morrow Mental Health and Recovery Services Board, Delaware County Regional Planning Commission, Preservation Parks of Delaware County, and Delaware County Family and Children's First Council, the County is acting solely in a custodial capacity. Therefore, these funds are presented as agency funds. A complete discussion of the County's reporting entity is provided in Note 1 to the basic financial statements.

Delaware County, Ohio

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

LOCAL ECONOMY

Local indicators of the County's economic condition reflect the continuation of slow but steady growth. For 2011, property transfers and building permits maintained a modest rebound from a multi-year low in 2009. Other signs are encouraging that the County is recovering and in position for additional economic development.

Assessed valuation for the County's property which includes residential, agricultural, commercial, and industrial parcels increased 78 percent to \$6.38 billion between collection years 2002 and 2011. Although not as robust as previous years, the assessed value of new construction increased \$2.2 million in 2011 primarily due to commercial additions. The active number of businesses is 4,168 compared to the 2,231 businesses in 2002.

Recent data released from the U.S. Census Bureau ranks Delaware County as the fastest growing county in the State of Ohio for 2011 with an estimated increase in population of 1.8 percent over 2010. Even as the population continues to grow, the unemployment rate of the County has remained one of the lowest in the State. Compared to a State average of 8.6 percent, Delaware County's 2011 average unemployment rate stood at 6.1 percent. This is due to the stable and diverse business environment in the area. Many of the top ten employers in the County are nationally recognized. J.P. Morgan Chase and Co., Kroger Company, Meijer Inc., and Wal Mart Inc., are examples. The County, Ohio Wesleyan University, the public school systems, and Ohio Health (Grady Memorial Hospital) also provide a stable base of employment.

J.P. Morgan Chase and Co. remains the County's largest employer with 9,447 employees working at the McCoy Center on Polaris Parkway. The two million square foot McCoy Center, which is located on over one hundred fifty acres and is four stories high, is the company's as well as the County's largest office building. The global securities, investment, and retail banking firm remains committed to the area by expanding operations and adding employees.

The Polaris Fashion Place, Central Ohio's largest retail mall with six anchors and over one hundred fifty specialty stores, is drawing shoppers from all over the Midwest to Delaware County. Numerous hotels and eating establishments in the vicinity provide multiple options for visitors. Nebraska-based outdoor retailer, Cabela's recently announced plans to build its first Ohio store in the Polaris area. This 80,000 square foot store is expected to open in the spring of 2013. Also, hardware chain, Menards has announced plans to build its first store in the County. The mall plus the surrounding retail developments remain a major source of the County's sales tax revenue.

The future of Delaware County continues to look bright. To promote economic development, the County has partnered with several other counties and cities to be part of Columbus2020. This public-private organization, which also includes many of the area's education and industry leaders, works to retain and expand operations for current employers and encourages new companies to locate in the Central Ohio region.

Delaware County, Ohio

The recently completed Columbus State Community College, an 80,000 square foot facility located on the southwest corner of U.S. 23 and Winter Road in Liberty Township, and the Ohio State University have announced a partnership that will facilitate the transition of Columbus State students into baccalaureate degree programs at the Ohio State University. The partnership includes the offering of several Ohio State courses taught by Ohio State faculty at the Delaware campus. Future expansion plans for the campus include the addition of seven buildings on the one hundred six acre site.

The Delaware County District Library opened a new 33,000 square foot branch library on the west side of U.S. 23 in Orange Township. The new branch houses over 90,000 books, DVDs, audio books, and magazines as well as thirty-nine public computers and provides additional resources to serve this area of the County.

Delaware County also boasts of more than seven hundred twenty active farms with an average size of one hundred eighty-eight 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 is also involved in promoting the establishment of enterprise zones, community reinvestment areas, and tax increment financing areas and working with area businesses to help pay economic dividends in the future. The County's Port Authority continues to support the creation of jobs and employment opportunities. Commercial and retail development is anticipated to continue throughout the County over the coming years.

LONG-TERM FINANCIAL PLANNING

Management of the County is committed to maintaining a year end cash carryover balance of 5 percent of General Fund operating revenues and no greater than 20 percent. This level of unassigned fund balance will ensure the continued operation of government and provision of services to residents. This fiscal stability is vital to maintain the creditworthiness of the County.

Annually, a multi-year budget plan is prepared by the Commissioners' office with assistance from the elected officials and department heads. Revenue estimates are conservative and objective with an attempt to diversify sources to handle fluctuations in individual sources. Estimates for expenditures are trended based upon the priority of the County Commissioners and the prior year's actual costs. The use and amount of levies are reviewed to fund services as required.

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 the year 2020. The recently completed sewer master plan and County thoroughfare plan further details the plans to manage future development. Annually, the County Commissioners review and prioritize proposed capital projects for funding while weighing the potential generation of revenues.

To help meet these capital improvement needs, the County Commissioners have set strict budgetary controls on County day-to-day operations. Many offices and departments for 2011 received minimal or no increases for wages and 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 for the purpose of meeting its capital improvement plan, the County may periodically enter into debt obligations. The County maintains a manageable debt burden.

Delaware County, Ohio

RELEVANT FINANCIAL POLICIES

The County will strive to ensure that current year revenues are sufficient to fund current year expenditures without the use of non-recurring revenues. 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 the financial statements.

MAJOR INITIATIVES

The County Engineer continues to respond to the significant demands that have been placed on the County's transportation system. In 1999, over 35 percent of the County's bridges were considered deficient by federal standards. Today, less than 10 percent of the County's bridges are considered deficient. Pavement conditions have also improved through an investment in road base reconstruction and an active pavement preservation program. Dozens of intersections have also been upgraded with turn lanes, traffic signals, or roundabouts. A combination of motor vehicle license fees, gasoline taxes, and sales tax receipts are providing the funding for these projects.

In October 2011, construction of a railroad overpass bridge was completed on Home Road over the CSX railroad tracks. This Home Road Grade Separation project included major approach reconstruction and eliminated the at-grade railroad crossing. The Ohio Department of Transportation was awarded funds from the American Recovery and Reinvestment Act (ARRA) which partially funded the project. Engineering work has recently begun on the South Old State Road improvement project. This multi-year project, which includes the Ohio Department of Transportation and the City of Columbus, will upgrade the corridor which handles over 21,000 vehicles per day. Safety issues are the primary concern along with traffic congestion. In addition, right of way acquisitions, environmental clearances, and utility relocations are under way on the next phase of Sawmill Parkway from Hyatts Road to Bunty Station Road, of which a portion will be funded with special assessments. Any additional costs associated with these projects will be paid from sales tax receipts and the Auto and Gas special revenue fund.

Construction was completed in 2011 on the jail renovation project that finished the second floor to accommodate an additional ninety-six inmates. The project also included the addition of three secure entrances for inmates and the upgrading of the parking areas. New outside lighting was added for greater security. Proceeds from the 2010 bond issue were used for this project. Fees from the federal government for the housing of federal inmates will be used to help make the debt payments for the jail expansion.

Progress continues on the fiber optic cable project which enables the County to own one hundred forty-four fiber optic strands as part of a jointly owned fiber cable. The County also leased the use of a conduit system which will span sixteen linear miles underground from the Cities of Worthington and Delaware along U.S. 23. The addition of this high speed dedicated telecommunication network through fiber optic lines will allow for the expansion of County functions and provide economic development opportunities through this public-private partnership.

Delaware County, Ohio

The Delaware Transit Authority recently received a federal grant of \$1,225,000 to purchase the building and surrounding property which they had been renting. This grant provides a permanent location for the transportation agency.

For 2012, the County is maintaining current General Fund service levels without any broad reductions to ongoing programs despite a reduction in revenues from the State as well as decreased property tax revenues. The Ohio law that mandates a real property value reappraisal every six years was completed in 2011 for tax collections in 2012. This reappraisal resulted in a 5 percent decline in residential valuations due to the housing market downturn. Strong sales tax collections have enabled the County to continue to provide the same level of services; however, the major non-highway permanent improvement projects have been postponed into the future.

The County will undoubtedly continue to experience the pressure of demands for higher levels of service brought about by an increasing population. We will continue to explore and implement opportunities to improve the delivery of services to our citizens.

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Delaware County for its Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2010. This was the nineteenth consecutive year that the County has received this prestigious award recognizing conformance with the highest standards for the preparation of state and local government financial reports. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized 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.

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

Respectfully submitted,



George Kaitsa
Delaware County Auditor

Delaware County, Ohio

Elected Officials

December 31, 2011

Board of Commissioners

Dennis Stapleton
Ken O'Brien
Tommy Thompson

Auditor

George Kaitsa

Clerk of Courts

Jan Antonoplos

Coroner

Dr. Mark Hickman

Court of Common Pleas-General

Everett Krueger
W. Duncan Whitney

Court of Common Pleas-Probate/Juvenile

Kenneth Spicer

Engineer

Chris Bauserman

Prosecutor

Carol O'Brien

Recorder

Melissa Jordan

Sheriff

Walter Davis III

Treasurer

Jon Peterson

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, 2010

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.



Linda C. Davison

President

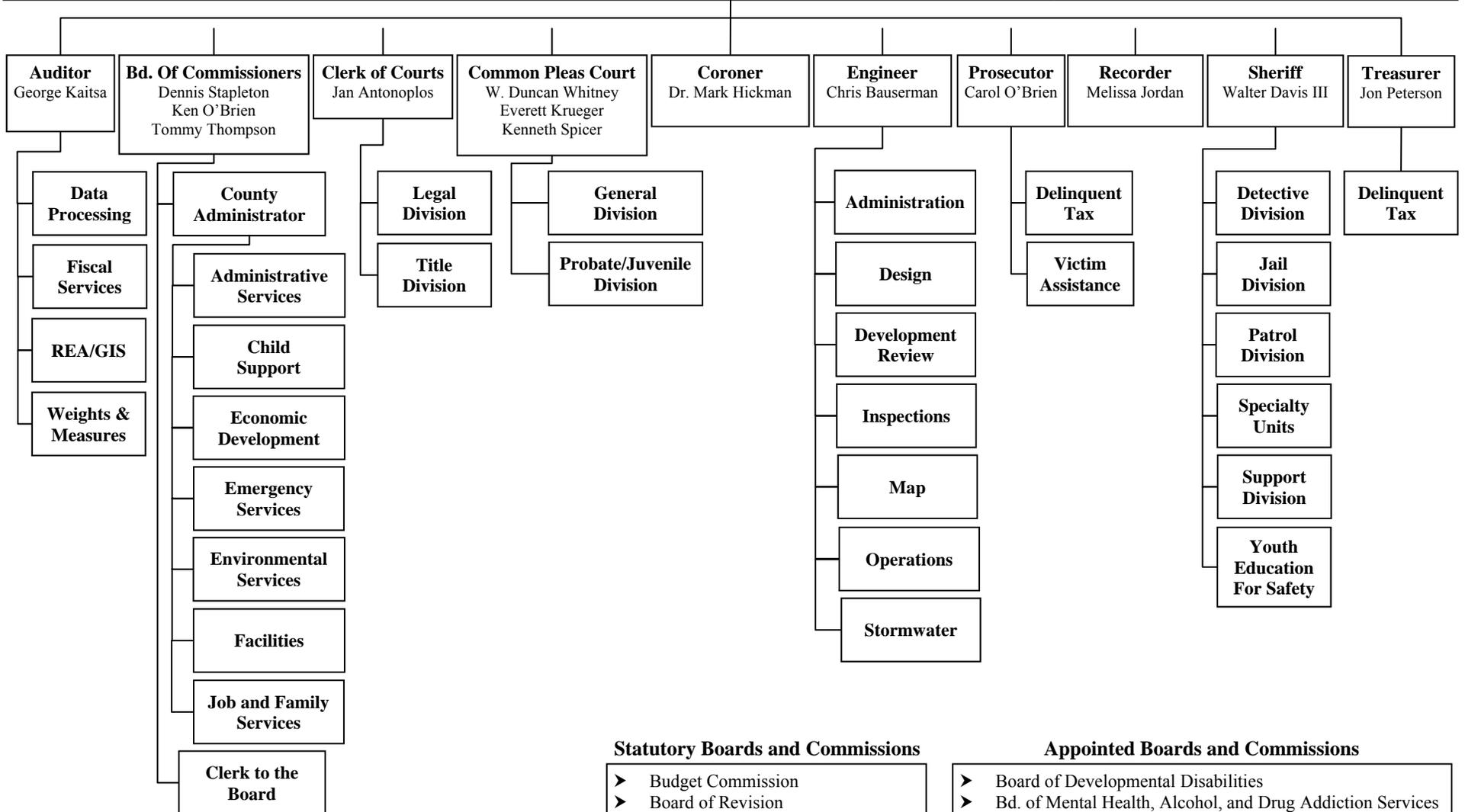
Jeffrey R. Emer

Executive Director

Delaware County Government Organizational Chart

(as of December 31, 2011)

Citizens of Delaware County



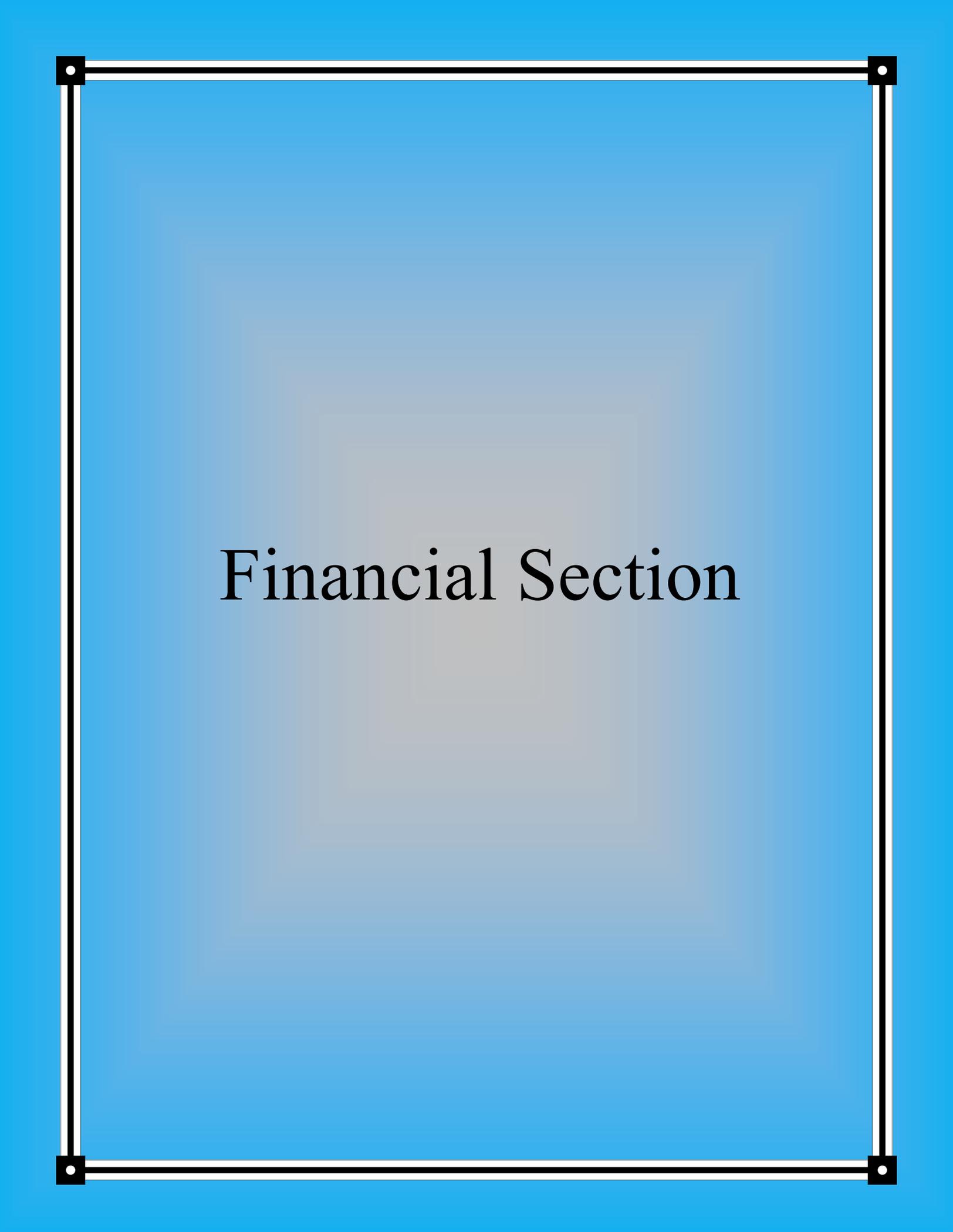
Statutory Boards and Commissions

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

Appointed Boards and Commissions

- Board of Developmental 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

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Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Delaware County
140 North Sandusky Street
Delaware, Ohio 43015

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Delaware County, Ohio (the County), as of and for the year ended December 31, 2011, 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 Delaware Creative Housing, Inc., the County's discretely presented component unit. Other auditors audited those financial statements. They have furnished their report thereon to us and we base our opinion, insofar as it relates to the amounts included for Delaware Creative Housing, Inc., on the report of the other auditor.

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*. 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 our audit provides a reasonable basis for our opinions.

In our opinion, based on our audit and the report of the other auditor, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Delaware County, Ohio, as of December 31, 2011, 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 21, 2012, 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.

Accounting principles generally accepted in the United States of America require this presentation to include Management's discussion and analysis, as listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any other assurance.

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements taken as a whole. The introductory section, the financial section's combining statements, individual fund statements and schedules, and the statistical section information provides additional analysis and are not a required part of the basic financial statements. The financial section's combining statements, individual fund statements and schedules are management's responsibility, and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. These statements and schedules were subject to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.



Robert R. Hinkle, CPA, CGFM
Chief Deputy Auditor

June 21, 2012

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2011
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, 2011. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

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, Special Bond Retirement, and Sanitary Engineer funds.

REPORTING THE COUNTY AS A WHOLE

The Statement of Net Assets and the Statement of Activities reflect how the County did financially during 2011. 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 conservation and recreation. 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.

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2011
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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, Special Bond Retirement, and Sanitary Engineer funds. While the County uses many funds to account for its financial transactions, these are the most significant.

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

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

Proprietary Funds - The County has two types of proprietary funds. Enterprise funds use the accrual basis of accounting, the same as that used for the business-type activities on the government-wide financial statements. The internal service fund is an accounting device used to accumulate and allocate costs internally among the County's other programs and activities.

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 2011 and 2010.

Table 1
Net Assets
(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2011	2010	2011	2010	2011	2010
<u>Assets</u>						
Current and Other Assets	\$142,012	\$133,024	\$33,379	\$33,321	\$175,391	\$166,345
Capital Assets, Net	183,054	185,115	198,513	197,583	381,567	382,698
Total Assets	325,066	318,139	231,892	230,904	556,958	549,043

(continued)

Delaware County, Ohio
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Table 1
Net Assets
(In Thousands)
(continued)

	Governmental Activities		Business-Type Activities		Total	
	2011	2010	2011	2010	2011	2010
<u>Liabilities</u>						
Current and Other Liabilities	\$29,069	\$30,294	\$1,839	\$1,444	\$30,908	\$31,738
Long-Term Liabilities	44,429	47,488	28,470	30,766	72,899	78,254
Total Liabilities	73,498	77,782	30,309	32,210	103,807	109,992
<u>Net Assets</u>						
Invested in Capital Assets, Net of Related Debt	144,086	143,016	170,651	167,421	314,737	310,437
Restricted	65,804	63,716	3,342	3,565	69,146	67,281
Unrestricted	41,678	33,625	27,590	27,708	69,268	61,333
Total Net Assets	\$251,568	\$240,357	\$201,583	\$198,694	\$453,151	\$439,051

Overall, the County's financial position improved in 2011. Governmental activities total net assets increased 5 per cent while business-type activities increased 1 per cent.

Current and other assets in governmental activities increased from the collection of sales tax revenues that were not spent. This is also reflected in the increase in unrestricted net assets. Long-term liabilities decreased from the retirement of regularly scheduled debt. There were no other significant changes of note.

In business-type activities, current and other liabilities increased from payables related to the construction of the ITT water and wastewater flowline. Long-term liabilities decreased from the retirement of regularly scheduled debt; there was a corresponding increase in invested in capital assets.

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Table 2 reflects the changes in net assets for 2011 and 2010.

Table 2
Changes in Net Assets
(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2011	2010	2011	2010	2011	2010
Revenues						
Program Revenues						
Charges for Services	\$20,792	\$20,720	\$13,380	\$12,258	\$34,172	\$32,978
Operating Grants, Contributions, and Interest	21,056	23,808	1,484	1,071	22,540	24,879
Capital Grants, Contributions, and Interest	0	5,931	4,023	3,926	4,023	9,857
Total Program Revenues	41,848	50,459	18,887	17,255	60,735	67,714
General Revenues						
Property Taxes	25,354	25,273	0	0	25,354	25,273
Payment in Lieu of Taxes	385	241	0	0	385	241
Sales Taxes	42,315	38,194	0	0	42,315	38,194
Grants and Entitlements	3,752	4,128	0	0	3,752	4,128
Interest	2,223	2,343	8	11	2,231	2,354
Other	1,538	1,328	20	181	1,558	1,509
Total General Revenues	75,567	71,507	28	192	75,595	71,699
Total Revenues	117,415	121,966	18,915	17,447	136,330	139,413
Program Expenses						
General Government						
Legislative and Executive	16,863	16,665	0	0	16,863	16,665
Judicial	8,634	9,461	0	0	8,634	9,461
Intergovernmental	5	4			5	4
Public Safety						
911	4,025	5,833	0	0	4,025	5,833
Emergency Medical Services	9,424	9,263	0	0	9,424	9,263
Sheriff	19,500	17,575	0	0	19,500	17,575
Other Public Safety	3,587	3,475	0	0	3,587	3,475
Public Works	15,004	17,232	0	0	15,004	17,232
Intergovernmental	267	168	0	0	267	168
Health	18,144	16,985	0	0	18,144	16,985
Intergovernmental	250	250	0	0	250	250
Human Services						
Job and Family Services	5,543	6,649	0	0	5,543	6,649
Children Services	1,121	1,453	0	0	1,121	1,453
Child Support Enforcement	1,477	1,485	0	0	1,477	1,485
Other Human Services	492	586	0	0	492	586
Conservation and Recreation	9	463	0	0	9	463
Intergovernmental	297	308	0	0	297	308
Interest and Fiscal Charges	1,512	3,339	0	0	1,512	3,339
Sanitary Engineer	0	0	13,982	14,083	13,982	14,083
Solid Waste Transfer Station	0	0	57	35	57	35
Storm Water Phase II	0	0	267	276	267	276
Delaware Area Transit	0	0	1,770	1,660	1,770	1,660
Total Expenses	106,154	111,194	16,076	16,054	122,230	127,248
Excess of Revenues Over Expenses Before Transfers	11,261	10,772	2,839	1,393	14,100	12,165
Transfers	(50)	(50)	50	50	0	0
Increase in Net Assets	11,211	10,722	2,889	1,443	14,100	12,165
Net Assets at Beginning of Year	240,357	229,635	198,694	197,251	439,051	426,886
Net Assets at End of Year	\$251,568	\$240,357	\$201,583	\$198,694	\$453,151	\$439,051

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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. Operating grants, contributions, and interest decreased by almost 12 percent; the County received a one time federal interoperable communications grant in 2010 for public safety. Also, State funding decreased for many services, especially the workforce investment and child support programs. There was a decrease in capital grants and contributions due to grants the County received in 2010 from the federal government through the American Recovery and Reinvestment Act.

For general revenues, sales tax collections increased by 11 percent from the strengthening economy. The decrease for unrestricted grants and entitlements is related to the decrease in the local government funding from the State.

Overall, expenses for governmental activities decreased almost 5 percent. The significant changes by program were in general government - judicial, public safety - 911, public safety - Sheriff, public works, health, human services - job and family services, human services - children services, and conservation and recreation. For general government - judicial, several one time expenses occurred in 2010 from moving the Juvenile and Probate Courts into the Hayes Building. Also, public safety - 911 expenses decreased due to a one time federal grant received in 2010. Public safety - Sheriff expenses increased due to additional personnel and operational costs to manage the larger capacity jail. In addition, new union contracts with rate increases went into effect. The decrease in public works expenses occurred due to the timing of projects. Health expenses increased due to additional clients being served by the development disabilities programs. The human services - job and family services decrease was due to less resources for the workforce investment program as well as the State taking over the childcare program. The human services - children services program decreased due to lower per diem charges that the County was able to negotiate with treatment facilities, a reduced number of children in foster care, and a greater use of kinship placements and preventative services. Conservation and recreation expenses decreased due to a grant the County received in the prior year to complete a pedestrian and bike path bridge in the Village of Galena.

The County's sanitary engineer operations accounted for 87 percent of the expenses of the County's business-type activities in 2011, which is slightly less than 2010. These operations are funded by charges for services. Operating expenses include interest expense on general obligation and revenue bonds that are currently being paid with tap in fees.

The County experienced a 9 percent increase in program revenues for business-type activities due to an increase in riders and operating grants for the transit system.

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.

Delaware County, Ohio
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Table 3
Governmental Activities
(In Thousands)

	Total Cost of Services		Net Cost of Services	
	2011	2010	2011	2010
General Government				
Legislative and Executive	\$16,863	\$16,665	\$4,777	\$4,530
Judicial	8,634	9,461	6,522	7,026
Intergovernmental	5	4	5	4
Public Safety				
911	4,025	5,833	3,237	3,471
Emergency Medical Services	9,424	9,263	9,424	9,262
Sheriff	19,500	17,575	14,676	13,074
Other Public Safety	3,587	3,475	1,964	2,210
Public Works	15,004	17,232	6,040	2,427
Intergovernmental	267	168	267	168
Health	18,144	16,985	13,271	12,104
Intergovernmental	250	250	250	250
Human Services				
Job and Family Services	5,543	6,649	1,676	2,094
Children Services	1,121	1,453	59	204
Child Support Enforcement	1,477	1,485	(172)	(408)
Other Human Services	492	586	492	547
Conservation and Recreation	9	463	9	86
Intergovernmental	297	308	297	308
Interest and Fiscal Charges	1,512	3,339	1,512	3,339
Total Expenses	\$106,154	\$111,194	\$64,306	\$60,696

Program revenues paid for 56 percent of the legislative and executive and judicial programs costs of services. This was similar to 2010. Legislative and executive represents costs associated with the general administration of County government including the County Commissioners, Auditor, Treasurer, Recorder, and Prosecutor. Judicial represents costs associated with the administration of the County's court system including Municipal and Common Pleas courts.

The public works program consists mainly of the repair and maintenance of the County's roadways. A significant portion of these costs were paid from program revenues (charges for services, resources provided by the state government in gas taxes and motor vehicle license fees, and other grants), 60 percent, which was significantly less than the 86 percent in 2010. In 2010, the County was awarded \$1,207 thousand in federal grants through the American Recovery and Reinvestment Act for various road and bridge construction projects and \$4,415 thousand in contributed capital assets from the State.

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The health program is funded primarily with a property tax levy; however, there are a significant amount of grants received to provide services to developmental disabilities clients.

Expenses for the job and family services program decreased significantly in 2011. Decreases in the work force program occurred due to funding issues and the State began directly paying child care providers instead of the funds flowing through the counties. Children services expenses continued to decrease due to lower per diem charges that the County was able to negotiate with treatment facilities as well as a greater use of kinship placements and preventative services. Overall, the human services program receives substantial support through operating grants and contributions, 76 percent of total costs were provided for by these revenue sources.

In 2011, 61 percent of the revenues to provide the County's services were derived from the County's general revenues; that being primarily property taxes, sales taxes, and state shared revenues.

GOVERNMENTAL FUNDS FINANCIAL ANALYSIS

The County's major governmental funds are the General Fund, Auto and Gas Fund, Developmental Disabilities Fund, and Special Bond Retirement Fund. Fund balance in the General Fund increased by 31 percent. The General Fund had a significant increase in sales tax revenues in 2011.

Fund balance in the Auto and Gas special revenue fund increased 5 percent from the prior year. Although revenues were lower in 2011, expenditures were less than half of those of the prior year.

Fund balance in the Developmental Disabilities special revenue fund decreased by 11 percent. Revenues were similar to the prior year and expenditures were 16 percent lower; however, expenditures were greater than revenues.

Fund balance in the Special Bond Retirement debt service fund increased, in the amount of \$32,542, from the collection of property taxes and special assessments in excess of amounts needed in 2011 for the payment of principal and interest on the related debt.

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.

The County's Sanitary Engineer Fund reported an operating income. Operating revenues increased by 8 percent primarily from the increased usage in the Polaris area. There was a slight increase in contributions from developers and tap fees in 2011. Overall, net assets increased 1 percent.

The Solid Waste Transfer Station Fund continues to collect sufficient fees from its contract with the operators of the transfer station to support its operation. The fees are used to maintain and upgrade the transfer station.

The Storm Water Phase II Fund net assets decreased 10 percent. The slowdown in new construction projects has forced this program to use reserves to meet ongoing expenses.

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The Delaware Area Transit Fund had a slight increase in net assets. The Delaware Area Transit Fund receives a significant amount of its revenues from operating grants. The transit system continues to be partially funded by governmental activities to provide this service to the County's citizens.

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 resolution which is effective the first day of January. The County's most significant budgeted fund is the General Fund. For revenues, there was a 6 percent increase from the original budget to the final budget from an increase in the estimate for sales taxes and local government revenues. The General Fund original budget was approved with a slight increase in sales taxes as well as a substantial decrease in the local government funds from the State. Sales tax revenues came in strong and the cut from the State was lower than expected. Actual revenues were slightly greater than the final budget. For expenditures, changes from the original budget to the final budget were not significant. Actual expenditures were almost 8 percent less than the final budget. A significant portion of this variance was the amount budgeted within the General Fund for the county engineer that was not spent for projected road and bridge projects.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2011, was \$144,086 thousand and \$170,651 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. A significant amount of roads and bridges were constructed during 2011, along with the completion of the second floor of the jail and the renovation of the Hayes Building to house the Probate and Juvenile Courts. A significant amount of construction in progress within governmental activities was finalized in 2011 and recorded as depreciable capital assets. There is still a significant amount of construction in progress from the construction costs relating to roads, bridges, and culverts. In business-type activities, sewer pumping stations and sanitary sewer lines were donated by developers, in the amount of \$1,434 thousand. Note 10 to the basic financial statements provides further information on the capital assets activity during 2011.

Debt - During 2011, the County issued special assessment bonds, in the amount of \$16 thousand, for the maintenance of ditches.

At December 31, 2011, the County's overall long-term obligations included \$36,826 thousand in general obligation bonds, \$4,778 thousand in special assessment bonds, and \$26,819 thousand in revenue bonds. Of this amount, \$28,170 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 regarding the County's long-term obligations can be found in Note 17 to the basic financial statements.

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CURRENT ISSUES

Construction was completed on the expansion project for the jail which finished the second floor to accommodate an additional ninety-six inmates. The project included the addition of three secure entrances for inmates and upgrading parking areas as well as new outside lighting to provide greater security. Proceeds from the 2010 bond issue were used to fund the project.

Right of way acquisitions, environmental clearances, and utility relocations are under way on the next phase of Sawmill Parkway from Hyatts Road to Bunty Station Road. This phase will be paid with motor vehicle gas tax receipts and special assessments.

Construction was completed on a railroad bridge overpass on Home Road over the CSX railroad tracks. This Home Road Grade Separation project included major approach reconstruction and eliminated the at-grade railroad crossing. The project was constructed by the Ohio Department of Transportation and funded with American Recovery and Reinvestment Act (ARRA) funds, along with motor vehicle and gas tax receipts.

Right of way acquisition has begun for the Home Road and State Route 257 Intersection Improvement project. This multi-year project will help to alleviate major safety and traffic congestion problems in this area. The project will be funded with a federal grant, sales tax, and motor vehicle and gas tax receipts.

Construction continues on the Lower Scioto Water Reclamation Facility and its related facilities. Construction of the overall project is expected to be completed in 2012. When completed, the new treatment plant and associated infrastructure will provide sanitary conveyance and treatment services to the Lower Scioto Services Area as defined in the 2005 Sewer Master Plan which encompasses Concord Township.

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 George Kaitsa, Delaware County Auditor, 140 North Sandusky Street, Delaware, Ohio 43015.

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Delaware County, Ohio
Statement of Net Assets
December 31, 2011

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Delaware Creative Housing
Assets				
Equity in Pooled Cash and Cash Equivalents	\$86,304,789	\$31,960,876	\$118,265,665	\$0
Cash and Cash Equivalents in Segregated Accounts	254,710	0	254,710	183,406
Cash and Cash Equivalents with Escrow Agent	44,182	0	44,182	0
Cash and Cash Equivalents with Fiscal Agent	27,090	0	27,090	0
Accounts Receivable	149,126	917,601	1,066,727	11,803
Other Receivables	0	0	0	9,525
Sales Taxes Receivable	11,964,857	0	11,964,857	0
Accrued Interest Receivable	317,975	0	317,975	0
Due from Primary Government	0	0	0	5,788
Due from Other Governments	8,591,827	144,320	8,736,147	0
Due from External Party	2,347	0	2,347	0
Internal Balances	4,671	(4,671)	0	0
Prepaid Items	2,203,870	0	2,203,870	1,389
Materials and Supplies Inventory	948,207	58,621	1,006,828	0
Property Taxes Receivable	24,715,702	0	24,715,702	0
Loans Receivable	122,373	0	122,373	0
Special Assessments Receivable	5,357,007	0	5,357,007	0
Payment in Lieu of Taxes Receivable	619,615	0	619,615	0
Unamortized Issuance Costs	383,609	301,997	685,606	4,453
Nondepreciable Capital Assets	37,296,666	24,746,609	62,043,275	1,130,952
Depreciable Capital Assets, Net	145,757,539	173,766,943	319,524,482	3,732,771
Total Assets	325,066,162	231,892,296	556,958,458	5,080,087
Liabilities				
Accrued Wages Payable	832,809	71,930	904,739	16,190
Accounts Payable	1,670,814	371,083	2,041,897	116,659
Matured Compensated Absences Payable	12,375	0	12,375	0
Contracts Payable	597,533	301,527	899,060	0
Retainage Payable	44,182	0	44,182	0
Due to Component Unit	5,788	0	5,788	0
Due to Other Governments	733,654	36,660	770,314	0
Due to External Party	48,202	0	48,202	0
Tenant Deposits	0	0	0	22,077
Claims Payable	274,967	0	274,967	0
Deferred Revenue	24,724,411	953,641	25,678,052	750,476
Accrued Interest Payable	124,552	104,243	228,795	0
Long-Term Liabilities				
Due Within One Year	4,594,950	2,616,725	7,211,675	51,917
Due in More Than One Year	39,833,559	25,852,959	65,686,518	799,642
Total Liabilities	73,497,796	30,308,768	103,806,564	1,756,961
Net Assets				
Invested in Capital Assets, Net of Related Debt	144,086,249	170,651,155	314,737,404	4,016,617
Restricted for:				
Capital Projects	655,146	0	655,146	0
Debt Service	3,883,811	0	3,883,811	0
Public Safety	1,953,761	0	1,953,761	0
Public Works	37,170,899	0	37,170,899	0
Health	5,986,512	0	5,986,512	0
Human Services	5,430,232	0	5,430,232	0
Other Purposes	10,724,124	0	10,724,124	0
Revenue Bond Replacement	0	500,000	500,000	0
Revenue Bond Future Debt Service	0	2,842,000	2,842,000	0
Unrestricted (Deficit)	41,677,632	27,590,373	69,268,005	(693,491)
Total Net Assets	\$251,568,366	\$201,583,528	\$453,151,894	\$3,323,126

See accompanying notes to the basic financial statements

Delaware County, Ohio
Statement of Activities
For the Year Ended December 31, 2011

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
<u>Governmental Activities</u>				
General Government				
Legislative and Executive	\$16,863,307	\$12,045,467	\$40,855	\$0
Judicial	8,633,665	1,577,530	533,814	0
Intergovernmental	4,644	0	0	0
Public Safety				
911	4,025,292	0	788,642	0
Emergency Medical Services	9,424,149	0	0	0
Sheriff	19,500,231	3,960,112	863,989	0
Other Public Safety	3,586,946	412,114	1,211,327	0
Public Works	15,004,047	1,929,958	7,033,631	0
Intergovernmental	267,324	0	0	0
Health	18,143,585	443,040	4,429,291	0
Intergovernmental	250,000	0	0	0
Human Services				
Job and Family Services	5,543,363	2,710	3,864,580	0
Children Services	1,120,990	0	1,062,205	0
Child Support Enforcement	1,477,299	421,608	1,227,409	0
Other Human Services	491,724	0	0	0
Conservation and Recreation	9,006	0	0	0
Intergovernmental	296,915	0	0	0
Interest and Fiscal Charges	1,512,232	0	0	0
Total Governmental Activities	106,154,719	20,792,539	21,055,743	0
<u>Business-Type Activities</u>				
Sanitary Engineer	13,982,114	12,742,844	0	4,023,131
Other Enterprise				
Solid Waste Transfer Station	57,313	166,272	0	0
Storm Water Phase II	266,524	243,879	0	0
Delaware Area Transit	1,770,233	227,243	1,483,681	0
Total Other Enterprise	2,094,070	637,394	1,483,681	0
Total Business-Type Activities	16,076,184	13,380,238	1,483,681	4,023,131
Total Primary Government	\$122,230,903	\$34,172,777	\$22,539,424	\$4,023,131
<u>Component Unit</u>				
Delaware Creative Housing	\$934,260	\$498,157	\$0	\$411,052

General Revenues

Property Taxes Levied for
 General Operating
 Public Safety-911
 Health-Board of Developmental Disabilities
 Human Services-Council for Older Adults
 Permanent Improvement
Payment in Lieu of Taxes
Sales Taxes
Grants and Entitlements not Restricted to Other Programs
Interest
Other
Total General Revenues
Transfers
Total General Revenues and Transfers
Change in Net Assets
Net Assets at Beginning of Year - Restated (Note 3)
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 Unit
Governmental Activities	Business-Type Activities	Total	Delaware Creative Housing
(\$4,776,985)	\$0	(\$4,776,985)	\$0
(6,522,321)	0	(6,522,321)	0
(4,644)	0	(4,644)	0
(3,236,650)	0	(3,236,650)	0
(9,424,149)	0	(9,424,149)	0
(14,676,130)	0	(14,676,130)	0
(1,963,505)	0	(1,963,505)	0
(6,040,458)	0	(6,040,458)	0
(267,324)	0	(267,324)	0
(13,271,254)	0	(13,271,254)	0
(250,000)	0	(250,000)	0
(1,676,073)	0	(1,676,073)	0
(58,785)	0	(58,785)	0
171,718	0	171,718	0
(491,724)	0	(491,724)	0
(9,006)	0	(9,006)	0
(296,915)	0	(296,915)	0
(1,512,232)	0	(1,512,232)	0
(64,306,437)	0	(64,306,437)	0
0	2,783,861	2,783,861	0
0	108,959	108,959	0
0	(22,645)	(22,645)	0
0	(59,309)	(59,309)	0
0	27,005	27,005	0
0	2,810,866	2,810,866	0
(64,306,437)	2,810,866	(61,495,571)	0
0	0	0	(25,051)
10,057,588	0	10,057,588	0
2,202,495	0	2,202,495	0
11,696,582	0	11,696,582	0
838,140	0	838,140	0
558,743	0	558,743	0
384,860	0	384,860	0
42,314,886	0	42,314,886	0
3,752,464	0	3,752,464	0
2,223,044	8,052	2,231,096	201
1,538,500	20,171	1,558,671	206,422
75,567,302	28,223	75,595,525	206,623
(50,000)	50,000	0	0
75,517,302	78,223	75,595,525	206,623
11,210,865	2,889,089	14,099,954	181,572
240,357,501	198,694,439	439,051,940	3,141,554
<u>\$251,568,366</u>	<u>\$201,583,528</u>	<u>\$453,151,894</u>	<u>\$3,323,126</u>

Delaware County, Ohio
Balance Sheet
Governmental Funds
December 31, 2011

	General	Auto and Gas	Developmental Disabilities	Special Bond Retirement
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$21,282,056	\$29,622,385	\$4,532,759	\$119,775
Cash and Cash Equivalents in Segregated Accounts	10,688	0	0	0
Accounts Receivable	79,034	4,834	53,882	0
Sales Taxes Receivable	11,964,857	0	0	0
Accrued Interest Receivable	317,975	0	0	0
Due from Other Governments	2,321,215	3,407,938	1,511,507	76,316
Due from External Party	2,347	0	0	0
Interfund Receivable	2,597,384	0	6,376	0
Prepaid Items	1,287,941	0	740,122	0
Materials and Supplies Inventory	193,934	754,273	0	0
Property Taxes Receivable	9,786,185	0	11,417,142	815,518
Loans Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	4,694,100
Payment in Lieu of Taxes Receivable	0	0	0	619,615
Restricted Assets				
Equity in Pooled Cash and Cash Equivalents	197,788	0	0	0
Cash and Cash Equivalents with Escrow Agent	5,123	0	28,142	0
Total Assets	<u>\$50,046,527</u>	<u>\$33,789,430</u>	<u>\$18,289,930</u>	<u>\$6,325,324</u>
<u>Liabilities and Fund Balances</u>				
<u>Liabilities</u>				
Accrued Wages Payable	\$538,380	\$60,154	\$87,588	\$0
Accounts Payable	713,816	83,822	467,266	0
Matured Compensated Absences Payable	12,375	0	0	0
Contracts Payable	527,202	3,054	0	0
Due to Component Unit	0	0	5,788	0
Due to Other Governments	583,237	10,731	75,180	0
Due to External Party	1,348	91	0	0
Interfund Payable	5,387	1,807,738	20,549	0
Deferred Revenue	16,993,509	2,520,983	12,666,851	6,205,549
Liabilities Payable from Restricted Assets				
Retainage Payable	5,123	0	28,142	0
Total Liabilities	<u>19,380,377</u>	<u>4,486,573</u>	<u>13,351,364</u>	<u>6,205,549</u>
<u>Fund Balances</u>				
Nonspendable	1,679,663	754,273	740,122	0
Restricted	0	28,548,584	4,198,444	119,775
Committed	7,205,150	0	0	0
Assigned	4,324,936	0	0	0
Unassigned (Deficit)	17,456,401	0	0	0
Total Fund Balances	<u>30,666,150</u>	<u>29,302,857</u>	<u>4,938,566</u>	<u>119,775</u>
Total Liabilities and Fund Balances	<u>\$50,046,527</u>	<u>\$33,789,430</u>	<u>\$18,289,930</u>	<u>\$6,325,324</u>

See accompanying notes to the basic financial statements

Other Governmental	Total Governmental Funds
\$29,528,961	\$85,085,936
244,022	254,710
3,921	141,671
0	11,964,857
0	317,975
1,274,851	8,591,827
0	2,347
27,453	2,631,213
143,334	2,171,397
0	948,207
2,696,857	24,715,702
122,373	122,373
662,907	5,357,007
0	619,615
0	197,788
10,917	44,182
<u>\$34,715,596</u>	<u>\$143,166,807</u>

\$145,712	\$831,834
403,834	1,668,738
0	12,375
67,277	597,533
0	5,788
64,356	733,504
46,763	48,202
792,868	2,626,542
3,995,883	42,382,775
10,917	44,182
<u>5,527,610</u>	<u>48,951,473</u>

143,334	3,317,392
22,472,757	55,339,560
6,504,054	13,709,204
253,852	4,578,788
(186,011)	17,270,390
29,187,986	94,215,334
<u>\$34,715,596</u>	<u>\$143,166,807</u>

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Delaware County, Ohio
 Reconciliation of Total Governmental Fund Balances
 to Net Assets of Governmental Activities
 December 31, 2011

Total Governmental Fund Balances \$94,215,334

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. 183,054,205

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

Accounts Receivable	252,952	
Sales Taxes Receivable	5,290,273	
Accrued Interest Receivable	213,226	
Due from Other Governments	5,924,596	
Interfund Receivable	9,404	
Property Taxes Receivable	610,906	
Special Assessments Receivable	5,357,007	17,658,364

Unamortized issuance costs represent deferred charges which do not provide current financial resources and, therefore, are not reported in the funds. 383,609

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

Accrued Interest Payable	(124,552)	
General Obligation Bonds Payable	(35,475,528)	
Special Assessment Bonds Payable	(4,778,068)	
Compensated Absences Payable	(4,174,913)	
Compensated Absences Payable-Internal Service Fund	1,439	(44,551,622)

An internal service fund is used by management to charge the cost of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities on the statement of net assets. 808,476

Net Assets of Governmental Activities \$251,568,366

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, 2011

	General	Auto and Gas	Developmental Disabilities	Special Bond Retirement
Revenues				
Property Taxes	\$10,084,628	\$0	\$11,725,770	\$840,393
Payment in Lieu of Taxes	0	0	0	384,860
Sales Taxes	41,361,429	0	0	0
Special Assessments	0	0	0	282,250
Charges for Services	11,542,938	888,633	443,040	0
Licenses and Permits	905,056	98,385	0	0
Fines and Forfeitures	356,221	0	0	0
Intergovernmental	4,306,776	6,877,307	4,304,117	109,715
Interest	2,017,826	0	0	239,182
Other	790,270	30,167	304,913	0
Total Revenues	71,365,144	7,894,492	16,777,840	1,856,400
Expenditures				
Current				
General Government				
Legislative and Executive	12,865,883	0	0	27,800
Judicial	7,878,731	0	0	0
Intergovernmental	0	0	0	0
Public Safety	29,061,208	0	0	0
Public Works	5,146,661	6,498,837	0	0
Intergovernmental	0	0	0	267,324
Health	60,000	0	17,391,566	0
Intergovernmental	250,000	0	0	0
Human Services	285,468	0	0	0
Conservation and Recreation	9,006	0	0	0
Intergovernmental	292,000	0	0	0
Capital Outlay	5,277	0	0	0
Debt Service				
Principal Retirement	0	0	0	832,650
Interest and Fiscal Charges	0	0	0	696,084
Total Expenditures	55,854,234	6,498,837	17,391,566	1,823,858
Excess of Revenues Over (Under) Expenditures	15,510,910	1,395,655	(613,726)	32,542
Other Financing Sources (Uses)				
Sale of Capital Assets	0	5,132	0	0
Special Assessment Bonds Issued	0	0	0	0
Transfers In	3,620,476	0	0	0
Transfers Out	(11,882,419)	0	0	0
Total Other Financing Sources (Uses)	(8,261,943)	5,132	0	0
Changes in Fund Balances	7,248,967	1,400,787	(613,726)	32,542
Fund Balances at Beginning of Year - Restated (Note 3)	23,417,183	27,902,070	5,552,292	87,233
Fund Balances at End of Year	\$30,666,150	\$29,302,857	\$4,938,566	\$119,775

See accompanying notes to the basic financial statements

Other Governmental	Total Governmental Funds
\$2,771,462	\$25,422,253
0	384,860
0	41,361,429
666,648	948,898
4,778,070	17,652,681
305,960	1,309,401
375,118	731,339
9,801,281	25,399,196
3,365	2,260,373
404,491	1,529,841
<u>19,106,395</u>	<u>117,000,271</u>
3,229,002	16,122,685
625,577	8,504,308
4,644	4,644
5,864,845	34,926,053
599,819	12,245,317
0	267,324
314,940	17,766,506
0	250,000
8,063,377	8,348,845
0	9,006
0	292,000
3,575,369	3,580,646
2,442,150	3,274,800
920,135	1,616,219
<u>25,639,858</u>	<u>107,208,353</u>
<u>(6,533,463)</u>	<u>9,791,918</u>
0	5,132
16,000	16,000
13,341,656	16,962,132
<u>(5,129,713)</u>	<u>(17,012,132)</u>
<u>8,227,943</u>	<u>(28,868)</u>
1,694,480	9,763,050
<u>27,493,506</u>	<u>84,452,284</u>
<u>\$29,187,986</u>	<u>\$94,215,334</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, 2011

Changes in Fund Balances - Total Governmental Funds \$9,763,050

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 depreciation exceeded capital outlays in the current year:

Capital Outlay - Nondepreciable Capital Assets	4,904,922	
Capital Outlay - Depreciable Capital Assets	1,734,873	
Depreciation	<u>(8,609,714)</u>	(1,969,919)

The proceeds from the sale of capital assets are reported as other financing sources in the governmental funds. However, the cost of the capital assets is removed from the capital asset account on the statement of net assets and is offset against the proceeds from the sale of capital assets on the statement of activities.

Sale of Capital Assets	(5,123)	
Loss on Disposal of Capital Assets	<u>(86,230)</u>	(91,353)

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

Property Taxes	(68,705)	
Sales Taxes	953,457	
Special Assessments	(293,668)	
Charges for Services	443,534	
Fines and Forfeitures	354	
Intergovernmental	(606,793)	
Interest	(33,964)	
Other	<u>(1,828)</u>	392,387

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	2,992,550	
Special Assessment Bonds Payable	<u>282,250</u>	3,274,800

Bond proceeds are other financing sources in the governmental funds but the issuance increases long-term liabilities 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.

Amortization of General Obligation Bond Premiums	40,445	
Special Assessment Bonds	(16,000)	
Amortization of Special Assessment Bond Premiums	<u>3,921</u>	28,366

Interest is reported as an expenditure when due in the governmental funds but is accrued on outstanding debt on the statement of net assets. Accounting losses are amortized over the life of the debt on the statement of activities.

Accrued Interest Payable	102,270	
Amortization of Accounting Loss	<u>(10,649)</u>	91,621

(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, 2011

<p>Issuance costs are reported as an expenditure when paid in the governmental funds but are amortized over the life of the debt on the statement of activities.</p> <p style="padding-left: 20px;">Amortization of Issuance Costs</p>	<p>(\$32,000)</p>
<p>Compensated absences reported on the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.</p> <p style="padding-left: 20px;">Compensated Absences Payable-Governmental Activities</p> <p style="padding-left: 20px;">Compensated Absences Payable-Internal Service Fund</p>	<p>(232,100)</p> <p style="border-bottom: 1px solid black;">(502)</p> <p>(232,602)</p>
<p>The internal service fund used by management to charge the cost of insurance to individual funds is not reported on the statement of activities. Governmental expenditures and related internal service fund revenues are eliminated. The change for governmental funds is reported for the year.</p>	<p style="border-bottom: 1px solid black;">(13,485)</p>
<p>Change in Net Assets of Governmental Activities</p>	<p style="border-bottom: 3px double black;">\$11,210,865</p>
<p>See accompanying notes to the basic financial statements</p>	

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, 2011

	Budgeted Amounts			Variance with Final Budget Over (Under)
	Original	Final	Actual	
<u>Revenues</u>				
Property Taxes	\$10,188,661	\$10,130,235	\$10,130,235	\$0
Sales Taxes	38,779,500	41,073,017	41,073,017	0
Charges for Services	21,867,539	22,526,113	22,642,127	116,014
Licenses and Permits	860,000	860,000	907,523	47,523
Fines and Forfeitures	420,000	359,300	361,083	1,783
Intergovernmental	3,370,000	4,325,447	4,378,019	52,572
Interest	1,150,000	1,150,000	1,193,724	43,724
Other	556,100	1,144,100	1,222,613	78,513
Total Revenues	77,191,800	81,568,212	81,908,341	340,129
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	24,975,345	26,020,760	25,171,571	849,189
Judicial	8,649,007	8,660,234	8,006,333	653,901
Public Safety	29,811,764	30,098,911	29,501,834	597,077
Public Works	9,128,400	9,128,400	5,682,564	3,445,836
Health	75,000	75,000	75,000	0
Human Services	406,165	420,765	289,537	131,228
Conservation and Recreation	75,000	75,000	9,006	65,994
Capital Outlay	8,540	9,017	9,017	0
Intergovernmental	542,000	542,000	542,000	0
Total Expenditures	73,671,221	75,030,087	69,286,862	5,743,225
Excess of Revenues Over Expenditures	3,520,579	6,538,125	12,621,479	6,083,354
<u>Other Financing Sources (Uses)</u>				
Advances In	0	0	198,952	198,952
Advances Out	0	0	(2,143,657)	(2,143,657)
Transfers In	765,602	4,626,987	3,706,960	(920,027)
Transfers Out	(6,619,558)	(12,894,212)	(11,900,328)	993,884
Total Other Financing Sources (Uses)	(5,853,956)	(8,267,225)	(10,138,073)	(1,870,848)
Changes in Fund Balance	(2,333,377)	(1,729,100)	2,483,406	4,212,506
Fund Balance at Beginning of Year	13,231,650	13,231,650	13,231,650	0
Prior Year Encumbrances Appropriated	1,455,826	1,455,826	1,455,826	0
Fund Balance at End of Year	\$12,354,099	\$12,958,376	\$17,170,882	\$4,212,506

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, 2011

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$740,000	\$740,000	\$892,352	\$152,352
Licenses and Permits	100,000	100,000	98,385	(1,615)
Intergovernmental	12,387,500	6,852,500	6,854,886	2,386
Other	75,000	75,000	38,550	(36,450)
Total Revenues	13,302,500	7,767,500	7,884,173	116,673
<u>Expenditures</u>				
Current				
Public Works	15,671,263	10,136,263	7,063,282	3,072,981
Excess of Revenues Over (Under) Expenditures	(2,368,763)	(2,368,763)	820,891	3,189,654
<u>Other Financing Sources</u>				
Sale of Capital Assets	1,000	1,000	5,132	4,132
Advances In	0	0	1,807,620	1,807,620
Total Other Financing Sources	1,000	1,000	1,812,752	1,811,752
Changes in Fund Balance	(2,367,763)	(2,367,763)	2,633,643	5,001,406
Fund Balance at Beginning of Year	26,559,545	26,559,545	26,559,545	0
Prior Year Encumbrances Appropriated	309,639	309,639	309,639	0
Fund Balance at End of Year	<u>\$24,501,421</u>	<u>\$24,501,421</u>	<u>\$29,502,827</u>	<u>\$5,001,406</u>

See accompanying notes to the basic financial statements

Delaware County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Developmental Disabilities Fund
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$11,729,078	\$11,729,078	\$11,777,405	\$48,327
Charges for Services	418,073	418,073	506,816	88,743
Intergovernmental	3,683,869	3,683,869	4,166,098	482,229
Other	311,800	311,800	304,836	(6,964)
Total Revenues	16,142,820	16,142,820	16,755,155	612,335
<u>Expenditures</u>				
Current				
Health	20,367,313	20,367,313	17,815,311	2,552,002
Changes in Fund Balance	(4,224,493)	(4,224,493)	(1,060,156)	3,164,337
Fund Balance at Beginning of Year	4,040,234	4,040,234	4,040,234	0
Prior Year Encumbrances Appropriated	842,432	842,432	842,432	0
Fund Balance at End of Year	<u>\$658,173</u>	<u>\$658,173</u>	<u>\$3,822,510</u>	<u>\$3,164,337</u>

See accompanying notes to the basic financial statements

Delaware County, Ohio
Statement of Fund Net Assets
Proprietary Funds
December 31, 2011

	Enterprise Funds		Total Enterprise Funds	Governmental Activity Self Insurance Internal Service Fund
	Sanitary Engineer	Other Enterprise		
<u>Assets</u>				
<u>Current Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$26,675,744	\$1,943,132	\$28,618,876	\$1,021,065
Cash and Cash Equivalents with Fiscal Agent	0	0	0	27,090
Accounts Receivable	904,925	12,676	917,601	7,455
Due from Other Governments	25,789	118,531	144,320	0
Interfund Receivable	0	10,738	10,738	0
Prepaid Items	0	0	0	32,473
Materials and Supplies Inventory	58,621	0	58,621	0
Restricted Assets				
Equity in Pooled Cash and Cash Equivalents	3,342,000	0	3,342,000	0
Total Current Assets	31,007,079	2,085,077	33,092,156	1,088,083
<u>Noncurrent Assets</u>				
Unamortized Issuance Costs	301,997	0	301,997	0
Nondepreciable Capital Assets	24,697,724	48,885	24,746,609	0
Depreciable Capital Assets, Net	172,954,498	812,445	173,766,943	0
Total Noncurrent Assets	197,954,219	861,330	198,815,549	0
Total Assets	228,961,298	2,946,407	231,907,705	1,088,083
<u>Liabilities</u>				
<u>Current Liabilities</u>				
Accrued Wages Payable	50,737	21,193	71,930	975
Accounts Payable	350,031	21,052	371,083	2,076
Contracts Payable	301,527	0	301,527	0
Due to Other Governments	32,083	4,577	36,660	150
Interfund Payable	5,110	10,299	15,409	0
Claims Payable	0	0	0	25,178
Deferred Revenue	953,641	0	953,641	0
Accrued Interest Payable	104,243	0	104,243	0
General Obligation Bonds Payable	660,000	0	660,000	0
Revenue Bonds Payable	1,860,000	0	1,860,000	0
Compensated Absences Payable	71,971	24,754	96,725	0
Total Current Liabilities	4,389,343	81,875	4,471,218	28,379
<u>Long-Term Liabilities</u>				
Claims Payable	0	0	0	249,789
General Obligation Bonds Payable	690,678	0	690,678	0
Revenue Bonds Payable	24,959,394	0	24,959,394	0
Compensated Absences Payable	141,100	61,787	202,887	1,439
Total Long-Term Liabilities	25,791,172	61,787	25,852,959	251,228
Total Liabilities	30,180,515	143,662	30,324,177	279,607
<u>Net Assets</u>				
Invested in Capital Assets, Net of Related Debt	169,789,825	861,330	170,651,155	0
Restricted for Revenue Bond Replacement	500,000	0	500,000	0
Restricted for Revenue Bond Future Debt Service	2,842,000	0	2,842,000	0
Unrestricted	25,648,958	1,941,415	27,590,373	808,476
Total Net Assets	\$198,780,783	\$2,802,745	\$201,583,528	\$808,476

See accompanying notes to the basic financial statements

Delaware County, Ohio
Statement of Revenues, Expenses, and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2011

	Enterprise Funds		Total Enterprise Funds	Governmental Activity Self Insurance Internal Service Fund
	Sanitary Engineer	Other Enterprise		
<u>Operating Revenues</u>				
Charges for Services	\$0	\$637,394	\$637,394	\$486,688
Charges for Services Pledged as Security on Revenue Bonds	12,742,844	0	12,742,844	0
Other	0	18,683	18,683	22,926
Total Operating Revenues	12,742,844	656,077	13,398,921	509,614
<u>Operating Expenses</u>				
Personal Services	2,230,534	1,103,270	3,333,804	51,217
Fringe Benefits	1,120,705	306,853	1,427,558	25,199
Services and Charges	2,487,203	260,043	2,747,246	52,893
Materials and Supplies	2,811,026	306,195	3,117,221	0
Claims	0	0	0	393,790
Depreciation	3,873,335	117,709	3,991,044	0
Total Operating Expenses	12,522,803	2,094,070	14,616,873	523,099
Operating Income (Loss)	220,041	(1,437,993)	(1,217,952)	(13,485)
<u>Non-Operating Revenues (Expenses)</u>				
Interest Revenue	8,052	0	8,052	0
Gain on the Disposal of Capital Assets	1,488	0	1,488	0
Grants	0	1,483,681	1,483,681	0
Interest Expense	(1,459,311)	0	(1,459,311)	0
Total Non-Operating Revenues (Expenses)	(1,449,771)	1,483,681	33,910	0
Income (Loss) Before Transfers and Contributions	(1,229,730)	45,688	(1,184,042)	(13,485)
Transfers In	0	50,000	50,000	0
Capital Contributions	4,023,131	0	4,023,131	0
Changes in Net Assets	2,793,401	95,688	2,889,089	(13,485)
Net Assets at Beginning of Year	195,987,382	2,707,057	198,694,439	821,961
Net Assets at End of Year	<u>\$198,780,783</u>	<u>\$2,802,745</u>	<u>\$201,583,528</u>	<u>\$808,476</u>

See accompanying notes to the basic financial statements

Delaware County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2011

	Enterprise Funds		Total Enterprise Funds	Governmental
	Sanitary Engineer	Other Enterprise		Activity Self Insurance Internal Service Fund
<u>Increase (Decrease) in Cash and Cash Equivalents</u>				
<u>Cash Flows from Operating Activities</u>				
Cash Received from Customers	\$12,875,744	\$620,282	\$13,496,026	\$0
Cash Received from Transactions with Other Funds	0	0	0	486,688
Cash Received from Other Revenues	1,089	18,683	19,772	15,471
Cash Payments for Personal Services	(2,190,153)	(1,089,816)	(3,279,969)	(50,715)
Cash Payments for Fringe Benefits	(1,120,705)	(306,853)	(1,427,558)	(25,199)
Cash Payments for Services and Charges	(2,634,934)	(252,987)	(2,887,921)	(55,625)
Cash Payments for Materials and Supplies	(2,348,343)	(304,265)	(2,652,608)	0
Cash Payments for Claims	0	0	0	(236,546)
Net Cash Provided by (Used for) Operating Activities	4,582,698	(1,314,956)	3,267,742	134,074
<u>Cash Flows from Noncapital Financing Activities</u>				
Cash Received from Grants	0	1,462,843	1,462,843	0
Cash Received from Transfers In	0	50,000	50,000	0
Net Cash Provided by Noncapital Financing Activities	0	1,512,843	1,512,843	0
<u>Cash Flows from Capital and Related Financing Activities</u>				
Cash Received from Tap In Fees	2,163,527	0	2,163,527	0
Cash Received from Sale of Capital Assets	1,488	0	1,488	0
Cash Payments for Acquisition of Capital Assets	(2,937,220)	(124,594)	(3,061,814)	0
Cash Payments for Principal on General Obligation Bonds	(635,000)	0	(635,000)	0
Cash Payments for Principal on Revenue Bonds	(1,790,000)	0	(1,790,000)	0
Cash Payments for Interest on General Obligation Bonds	(72,145)	0	(72,145)	0
Cash Payments for Interest on Revenue Bonds	(1,275,775)	0	(1,275,775)	0
Net Cash Used for Capital and Related Financing Activities	(4,545,125)	(124,594)	(4,669,719)	0
<u>Cash Flows from Investing Activities</u>				
Cash Received from Interest	8,052	0	8,052	0
Net Increase in Cash and Cash Equivalents	45,625	73,293	118,918	134,074
Cash and Cash Equivalents at Beginning of Year	29,972,119	1,869,839	31,841,958	914,081
Cash and Cash Equivalents at End of Year	\$30,017,744	\$1,943,132	\$31,960,876	\$1,048,155

(continued)

Delaware County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2011

	Enterprise Funds		Total Enterprise Funds	Governmental Activity Self Insurance Internal Service Fund
	Sanitary Engineer	Other Enterprise		
Reconciliation of Operating Income (Loss)				
<u>to Net Cash Provided by (Used for) Operating Activities</u>				
Operating Income (Loss)	\$220,041	(\$1,437,993)	(\$1,217,952)	(\$13,485)
Adjustments to Reconcile Operating Income (Loss)				
<u>to Net Cash Provided by (Used for) Operating Activities</u>				
Depreciation	3,873,335	117,709	3,991,044	0
Changes in Assets and Liabilities:				
Increase in Accounts Receivable	(4,263)	(12,676)	(16,939)	(7,455)
Increase in Due from Other Governments	(25,789)	0	(25,789)	0
Increase in Interfund Receivable	0	(4,436)	(4,436)	0
Decrease in Prepaid Items	0	0	0	587
Decrease in Materials and Supplies Inventory	97,684	0	97,684	0
Increase in Accrued Wages Payable	15,370	1,693	17,063	0
Increase (Decrease) in Accounts Payable	18,677	(861)	17,816	(3,319)
Increase in Contracts Payable	211,049	0	211,049	0
Increase in Due to Other Governments	4,159	1,452	5,611	0
Increase (Decrease) in Interfund Payable	(1,627)	8,551	6,924	0
Increase in Claims Payable	0	0	0	157,244
Increase in Deferred Revenue	151,546	0	151,546	0
Increase in Compensated Absences Payable	22,516	11,605	34,121	502
Net Cash Provided by (Used for)				
Operating Activities	<u>\$4,582,698</u>	<u>(\$1,314,956)</u>	<u>\$3,267,742</u>	<u>\$134,074</u>

Noncash Capital and Related Financing Activity:

In 2011, the Sanitary Engineer enterprise fund received capital assets from developers and tap fee credits, in the amount of \$425,882 and \$1,433,722, respectively.

See accompanying notes to the basic financial statements

Delaware County, Ohio
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2011

<u>Assets</u>	
Equity in Pooled Cash and Cash Equivalents	\$33,713,173
Cash and Cash Equivalents in Segregated Accounts	5,285,143
Accounts Receivable	270
Due from Other Governments	4,075,525
Due from External Party	48,202
Property Taxes Receivable	341,849,976
Special Assessments Receivable	2,676,568
	<hr/>
Total Assets	<u>\$387,648,857</u>
<u>Liabilities</u>	
Due to Other Governments	\$357,588,068
Due to External Party	2,347
Payroll Withholdings	973,500
Undistributed Assets	29,084,942
	<hr/>
Total Liabilities	<u>\$387,648,857</u>

See accompanying notes to the basic financial statements

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 1 - DESCRIPTION OF DELAWARE COUNTY AND THE REPORTING ENTITY

A. The County

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

B. Reporting Entity

A reporting entity is composed of the primary government, 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 that are fiscally dependent on the County in that the County approves the budget, the issuance of debt, or the levying of taxes.

The component unit column on the financial statements identifies the financial data of the County's discretely presented component unit. It is reported separately to emphasize that it is 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 Association of Retarded Citizens (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 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, 2011

Joint Ventures - The County participates in two joint ventures, the Delaware-Morrow Mental Health and Recovery Services Board and the Delaware County Regional Planning Commission. (See Note 21)

Jointly Governed Organizations - The County participates in two jointly governed organizations, the Delaware-Knox-Marion-Morrow Joint Solid Waste Management District, the Central Ohio Youth Center, and the Central Ohio Interoperable Radio System. (See Note 22)

Insurance Pools - The County participates in two insurance pools, the County Risk Sharing Authority, Inc. (CORSA) and the County Employee Benefits Consortium of Ohio, Inc. (See Note 23)

Related Organizations - Delaware County officials are responsible for appointing the board members of the Delaware County District Library and the Delaware County Port Authority. (See Note 24)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Delaware County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The County also applies Financial Accounting Standards Board (FASB) Statements and Interpretations issued on or before November 30, 1989, to its governmental and business-type activities and to its proprietary funds provided they do not conflict with or contradict GASB pronouncements. The County has elected not to apply FASB Statements and Interpretations issued after November 30, 1989, to its business-type activities nor to its 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.

Government-Wide Financial Statement

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

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Fund Financial Statements

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

B. Fund Accounting

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

Governmental Funds

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

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

Auto and Gas Fund - To account for state gasoline tax and motor vehicle registration fees, along with inspection fees and charges for services restricted for maintenance and improvement of County roads.

Developmental Disabilities Fund - To account for a county-wide property tax levy and state and federal grants restricted for services and support to developmentally disabled individuals and their families.

Special Bond Retirement Fund - To account for resources restricted for the payment of principal, interest, and related costs on general obligation and special assessment bonds.

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

Proprietary Funds

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

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

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

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

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

Fiduciary Funds

Fiduciary fund reporting focuses on net 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 2011. 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.

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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

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

D. Basis of Accounting

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

Revenues - Exchange and Nonexchange Transactions

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

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

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

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, 2011, but were levied to finance 2012 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements were met have also been recorded as deferred revenue.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

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, both of which are prepared on the budgetary basis of accounting. The certificate of estimated resources establishes a limit on the amount the County Commissioners may appropriate. The appropriations resolution is the County Commissioners' authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the County Commissioners. The legal level of control has been established by the County Commissioners at the fund, program, department, and object level for all funds. Budgetary information for the Indigent Application and Prosecutor Law Enforcement Trust special revenue funds is not reported because it is not included in the County for which the "appropriated budget" is adopted.

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

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

F. Cash and Investments

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

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

Cash and cash equivalents that are held separately by an escrow agent for the payment of retainage to contractors upon project completion are recorded as "Cash and Cash Equivalents with Escrow Agent".

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Cash and cash equivalents held by the County's third-party administrator for workers' compensation is presented as "Cash and Cash Equivalents with Fiscal Agent".

During 2011, investments included nonnegotiable certificates of deposit, federal agency securities, locally-issued government debt, 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 net asset value per share, which is the price the investment could be sold for on December 31, 2011.

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 2011 was \$2,017,826 which included \$1,819,406 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, 2011, 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.

J. Restricted Assets

Assets are reported as restricted when limitations on their use change the nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, laws of other governments, or are imposed by law through constitutional provisions or enabling legislation.

Unclaimed moneys that have a legal restriction on their expenditure are reported as restricted.

The County has resources set aside in separate escrow accounts whose use is limited to the payment of retainage to contractors.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Restricted assets also represent certain resources which are segregated from other resources of the County to comply with various covenants established by bond financing agreements. These assets are generally held in separate accounts of the County or by a trustee. The various covenants place restrictions on the use of these resources and require minimum balances to be maintained in a debt service reserve.

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 June 30, 1980. Depreciation is computed using the straight-line method over the following useful lives:

Description	Governmental Activities Estimated Lives	Business-Type Activities Estimated Lives
Buildings	40-100 years	40-70 years
Improvements Other than Buildings	20-100 years	N/A
Roads, Bridges, Culverts, and Traffic Signals	7 - 50 years	N/A
Machinery and Equipment	5-25 years	5-25 years
Sewer Lines	N/A	70 years

L. Interfund Receivables/Payables

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

M. Compensated Absences

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

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

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

On governmental fund financial statements, compensated absences are recognized as liabilities and expenditures to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the account "Matured Compensated Absences Payable" in the fund from which the employees who have accumulated unpaid leave are paid. For proprietary funds, the entire amount of compensated absences is reported as a fund liability.

N. Accrued Liabilities and Long-Term Obligations

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

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

O. Unamortized Issuance Costs/Bond Premium/Accounting Loss

Issuance costs, bond 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 and are generally paid from debt proceeds.

Bond premiums are presented as an addition to the face amount of the bonds payable.

For advance refundings resulting in the defeasance of debt, the difference between the reacquisition price and the net carrying amount of the old debt is deferred and amortized as a component of interest expense. This accounting loss is amortized over the remaining life of the old debt or the life of the new debt, whichever is shorter, and is presented as a reduction of the face amount of the new debt.

On the governmental fund financial statements, issuance costs and bond premiums are recognized in the period in which the bonds are issued.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

P. Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any borrowing used for the acquisition, construction, or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through constitutional provisions or enabling legislation adopted 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 County Auditor, County Treasurer, County Recorder, Board of Elections, and the Courts. The County's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

Q. Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in governmental funds. The classifications are as follows:

Nonspendable - The nonspendable classification includes amounts that cannot be spent because they are not in spendable form or legally or contractually required to be maintained intact. The "not in spendable form" includes items that are not expected to be converted to cash.

Restricted - The restricted classification includes amounts restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions or enabling legislation (County resolution).

Enabling legislation authorizes the County to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Legal enforceability means the County can be compelled by an external party such as citizens, public interest groups, or the judiciary to use resources created by enabling legislation only for purposes specified by the legislation.

Committed - The committed classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the County Commissioners. The committed amounts cannot be used for any other purpose unless the County Commissioners remove or change the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, committed fund balance may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by the County Commissioners, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned - Amounts in the assigned classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds, other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the General Fund, assigned amounts represent intended uses established by the County Commissioners or by a County official delegated that authority by resolution.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Unassigned - Unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

The County first applies restricted resources when an expenditure is incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications can be used.

R. Operating Revenues and Expenses

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

S. Capital Contributions

Capital contributions arise from outside contributions of capital assets, from grants, from other funds, or from outside contributions of resources restricted to capital acquisition and construction.

T. Internal Activity

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

Internal allocations of overhead expenses from one function to another or within the same function are eliminated on the statement of activities. Payments for interfund services provided and used are not eliminated.

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

U. Estimates

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 3 - CHANGE IN ACCOUNTING PRINCIPLES AND RESTATEMENT OF FUND BALANCE/NET ASSETS

A. Change in Accounting Principles

For 2011, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions." GASB Statement No. 54 provides fund balance classifications that can be more consistently applied and clarifies the existing governmental fund type definitions. The requirements of this statement classify fund balance as nonspendable, restricted, committed, assigned, and or unassigned.

B. Restatement of Fund Balance/Net Assets

The restatement due to the implementation of GASB Statement No. 54 had the following effect on fund balance of the major and nonmajor funds of the County as they were previously reported.

	General	Auto and Gas	Developmental Disabilities	General Bond Retirement
Fund Balance at December 31, 2010	\$22,393,104	\$27,902,070	\$5,552,292	\$106,390
Change in Fund Structure	1,024,079	0	0	(106,390)
Adjusted Fund Balance at December 31, 2010	<u>\$23,417,183</u>	<u>\$27,902,070</u>	<u>\$5,552,292</u>	<u>\$0</u>

	Special Bond Retirement	Other Governmental	Total Governmental Funds
Fund Balance at December 31, 2010	\$0	\$28,303,935	\$84,257,791
Change in Fund Structure	87,233	(810,429)	194,493
Adjusted Fund Balance at December 31, 2010	<u>\$87,233</u>	<u>\$27,493,506</u>	<u>\$84,452,284</u>

The restatement had the following effect on net assets.

	Total Governmental Activities
Net Assets at December 31, 2010	\$240,182,599
Change in Fund Structure	174,902
Adjusted Net Assets at December 31, 2010	<u>\$240,357,501</u>

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 4 - BUDGETARY BASIS OF ACCOUNTING

While reporting financial position, results of operations, and changes in fund balances on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Statements of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual - for the General Fund, and the Auto and Gas and Developmental Disabilities special revenue funds are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget.

The major differences between the budget basis and the GAAP basis are that:

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Encumbrances are treated as expenditures (budget basis) rather than as restricted, committed, or assigned fund balance (GAAP basis).

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

Changes in Fund Balance			
	General	Auto and Gas	Developmental Disabilities
GAAP Basis	\$7,248,967	\$1,400,787	(\$613,726)
<u>Increase (Decrease) Due To</u>			
Revenue Accruals:			
Accrued 2010, Received in Cash 2011	7,596,739	881,470	247,813
Accrued 2011, Not Yet Received in Cash	(7,557,842)	(891,789)	(322,056)
Expenditure Accruals:			
Accrued 2010, Paid in Cash 2011	(1,871,965)	(244,874)	(707,665)
Accrued 2011, Not Yet Paid in Cash	2,367,908	157,970	656,371
Cash Adjustments:			
Unrecorded Activity 2010	566,590	0	360,951
Unrecorded Activity 2011	(672,700)	0	(309,316)
			(continued)

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Changes in Fund Balance
(continued)

	General	Auto and Gas	Developmental Disabilities
Fair Value of Investments	(\$672,116)	\$0	\$0
Nonbudgeted Cash Activity	29,964	0	0
Prepaid Items	(138,252)	0	28,405
Materials and Supplies Inventory	(28,529)	(357,983)	0
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses into Financial Statement Fund Types	(352,319)	0	0
Advances In	198,952	1,807,620	0
Advances Out	(2,143,657)	0	0
Encumbrances Outstanding at Year End (Budget Basis)	(2,088,334)	(119,558)	(400,933)
Budget Basis	<u>\$2,483,406</u>	<u>\$2,633,643</u>	<u>(\$1,060,156)</u>

NOTE 5 - DEPOSITS AND INVESTMENTS

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

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

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States, or any book entry zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligation or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

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;
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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

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, \$50,739,586 of the County's bank balance of \$93,525,664 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.

Investments

As of December 31, 2011, the County had the following investments:

	Total	Less Than Six Months	Six Months to Three Years	Three Years to Five Years
Federal National Mortgage Association Notes	\$26,873,446	\$0	\$7,029,430	\$19,844,016
Federal Home Loan Bank Notes	16,502,930	2,030,280	14,472,650	0
Federal Home Loan Mortgage Corporation Notes	10,015,040	0	3,993,700	6,021,340
Village of Sunbury Notes	2,508,482	2,508,482	0	0
City of Delaware General Obligation Bonds	2,010,900	0	2,010,900	0
Ohio State Veterans Compensation General Obligation Bonds	2,004,320	0	2,004,320	0
Dublin City School District General Obligation Bonds	2,028,431	0	0	2,028,431
Ohio Housing Finance Agency General Obligation Bonds	451,296	0	0	451,296
Mutual Funds	2,786,021	2,786,021	0	0
STAR Ohio	278,746	278,746	0	0
Total Investments	\$65,459,612	\$7,603,529	\$29,511,000	\$28,345,083

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The investment policy restricts the County Treasurer from investing in any securities other than those 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 National Mortgage Association Notes, Federal Home Loan Bank Notes, Federal Home Loan Mortgage Corporation Notes, Local Government Notes and Bonds (with the exception of the Village of Sunbury notes and City of Delaware general obligation bonds which are not rated) and mutual funds carry a rating of Aaa by Moodys. The County has no policy dealing with credit risk beyond the requirements of State statute. Ohio law requires that mutual funds in eligible securities must be rated in the highest category at the time of purchase by at least one nationally recognized standard rating service. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service.

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

	<u>Fair Value</u>	<u>Percentage of Portfolio</u>
Federal National Mortgage Association	\$26,873,446	41.05%
Federal Home Loan Bank	16,502,930	25.21
Federal Home Loan Mortgage Corporation	10,015,040	15.30
Village of Sunbury	2,508,482	3.83
City of Delaware	2,010,900	3.07
Ohio State Veterans Compensation	2,004,320	3.06
Dublin City School District	2,028,431	3.10
Ohio Housing Finance Agency	451,296	.69

NOTE 6 - RECEIVABLES

Receivables at December 31, 2011, consisted of accounts (billings for user charged services); sales taxes; accrued interest; amounts due from other governments arising from grants, entitlements, and shared revenues; amounts due from an external party; interfund; property taxes; loans; special assessments; and payment in lieu of taxes. All receivables are considered collectible in full and within one year, except for property taxes, loans, and special assessments. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. Special assessments, in the amount of \$4,408,126, will not be received within one year. Delinquent special assessments were \$109,512.

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. No new loans were issued in 2011. During 2011, principal, in the amount of \$16,802, was repaid. Loans outstanding at December 31, 2011, were \$122,373. Loans receivable, in the amount of \$94,053, will not be received within one year.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

A summary of the principal items of amounts due from other governments follows:

	Amount
Governmental Activities	
Major Funds	
General Fund	
Local Government	\$1,026,649
Homestead and Rollback	627,721
Tangible Reimbursement	34,295
Grants	166,724
Charges for Services	441,784
Fines and Forfeitures	15,608
Other	8,434
Total General Fund	2,321,215
Auto and Gas	
Gasoline Tax	1,146,549
Motor Vehicle License Tax	2,237,608
Grants	1,238
Charges for Services	22,543
Total Auto and Gas	3,407,938
Developmental Disabilities	
Homestead and Rollback	732,344
Tangible Reimbursement	72,020
Grants	707,143
Total Developmental Disabilities	1,511,507
Special Bond Retirement	
Homestead and Rollback	52,310
Tangible Reimbursement	24,006
Total Special Bond Retirement	76,316
Total Major Funds	7,316,976
	(continued)

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

	Amount
Governmental Activities (continued)	
Nonmajor Funds	
911	\$222,072
Job and Family Services	133,703
Children Services	250,355
Child Support Enforcement	43,914
Other Public Safety	473,588
Other	112,916
Permanent Improvement	38,303
Total Nonmajor Funds	1,274,851
Total Governmental Activities	\$8,591,827
Business-Type Activities	
Sanitary Engineer	\$25,789
Delaware Area Transit	118,531
Total Business-Type Activities	\$144,320
Agency Funds	
Library Support	\$1,382,162
Local Government	1,126,115
Auto Tags	680,655
Township Gas	886,593
Total Agency Funds	\$4,075,525

NOTE 7 - 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. The collection of the sales tax went into effect on January 1, 1972, and the proceeds of the tax were credited entirely to the General Fund.

In 1996, the County Commissioners, by resolution, imposed an additional .75 percent sales tax. The sales tax was to be collected from October 1, 1996, through September 20, 1998. Concurrently with the additional sales tax, the County Commissioners authorized the reduction of one mill of property tax. In July 1998, the County Commissioners extended the additional sales tax through December 31, 1998, and authorized a further ten-year extension subject to voter approval at the general election in November 1998. The extension was approved by the voters, thereby extending the effective date of collections through December 31, 2008.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

In 2007, the County Commissioners adopted a resolution to make the additional sales tax permanent. The resolution required all of the .75 percent sales tax to be recorded in the General Fund, effective with the April 2009 receipts. The County Commissioners designated .375 percent for road maintenance and repair. The remaining portion was allocated for general operations.

Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies the amount of the taxes to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of each month. A warrant payable to the County is to be made within five days of the certification.

NOTE 8 - PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property located in the County. Real property tax revenues received in 2011 represent the collection of 2010 taxes. Real property taxes received in 2011 were levied after October 1, 2010, on the assessed values as of January 1, 2010, 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 2011 represent the collection of 2010 taxes. Public utility real and tangible personal property taxes received in 2011 became a lien on December 31, 2009, were levied after October 1, 2010, and are collected with real property taxes. Public utility real property is assessed at 35 percent of true value; public utility tangible personal property is currently assessed at varying percentages of true value.

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

Accrued property taxes receivable represents real and public utility property taxes which were measurable as of December 31, 2011, and for which there was an enforceable legal claim. The entire receivable has been deferred since current taxes were not levied to finance 2011 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On the accrual basis, delinquent real property taxes have been recorded as a receivable and revenue while the remainder has been deferred.

The full tax rate for all County operations for the year ended December 31, 2011, was \$4.60 per \$1,000 of assessed value. The assessed values of real property and public utility property upon which 2011 property tax receipts were based are as follows:

Category	Amount
Real Property	\$6,234,879,640
Tangible Public Utility Property	144,567,380
Total Assessed Value	\$6,379,447,020

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 9 - PAYMENT IN LIEU OF TAXES

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

NOTE 10 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2011, was as follows:

	Balance January 1, 2011	Additions	Reductions	Balance December 31, 2011
Governmental Activities				
Nondepreciable Capital Assets				
Land	\$16,886,793	\$291,846	\$0	\$17,178,639
Land Improvements	12,646,245	0	0	12,646,245
Construction in Progress	14,866,231	4,613,076	(12,007,525)	7,471,782
Total Nondepreciable Capital Assets	<u>44,399,269</u>	<u>4,904,922</u>	<u>(12,007,525)</u>	<u>37,296,666</u>
Depreciable Capital Assets				
Buildings	72,491,482	2,307,782	0	74,799,264
Improvements Other than Buildings	7,195,993	0	0	7,195,993
Roads, Bridges, Culverts, and Traffic Signals	110,517,743	9,991,911	(112,745)	120,396,909
Machinery and Equipment	24,794,432	1,442,705	(488,442)	25,748,695
Total Depreciable Capital Assets	<u>214,999,650</u>	<u>13,742,398</u>	<u>(601,187)</u>	<u>228,140,861</u>
Less Accumulated Depreciation for				
Buildings	(14,631,455)	(1,646,254)	0	(16,277,709)
Improvements Other than Buildings	(1,295,955)	(225,432)	0	(1,521,387)
Roads, Bridges, Culverts, and Traffic Signals	(44,682,856)	(5,023,859)	59,771	(49,646,944)
Machinery and Equipment	(13,673,176)	(1,714,169)	450,063	(14,937,282)
Total Accumulated Depreciation	<u>(74,283,442)</u>	<u>(8,609,714)</u>	<u>509,834</u>	<u>(82,383,322)</u>
Total Depreciable Capital Assets, Net	<u>140,716,208</u>	<u>5,132,684</u>	<u>(91,353)</u>	<u>145,757,539</u>
Governmental Activities Capital Assets, Net	<u>\$185,115,477</u>	<u>\$10,037,606</u>	<u>(\$12,098,878)</u>	<u>\$183,054,205</u>

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

	Balance January 1, 2011	Additions	Reductions	Balance December 31, 2011
Business-Type Activities				
Nondepreciable Capital Assets				
Land	\$6,222,327	\$0	\$0	\$6,222,327
Construction in Progress	16,829,136	3,568,477	(1,873,331)	18,524,282
Total Nondepreciable Capital Assets	<u>23,051,463</u>	<u>3,568,477</u>	<u>(1,873,331)</u>	<u>24,746,609</u>
Depreciable Capital Assets				
Buildings	79,316,315	262,912	(35,000)	79,544,227
Machinery and Equipment	33,645,403	1,178,069	(558,234)	34,265,238
Sewer Lines	124,560,353	1,785,291	0	126,345,644
Total Depreciable Capital Assets	<u>237,522,071</u>	<u>3,226,272</u>	<u>(593,234)</u>	<u>240,155,109</u>
Less Accumulated Depreciation for				
Buildings	(21,615,721)	(1,405,655)	35,000	(22,986,376)
Machinery and Equipment	(24,039,003)	(710,135)	558,234	(24,190,904)
Sewer Lines	(17,335,632)	(1,875,254)	0	(19,210,886)
Total Accumulated Depreciation	<u>(62,990,356)</u>	<u>(3,991,044)</u>	<u>593,234</u>	<u>(66,388,166)</u>
Total Depreciable Capital Assets, Net	<u>174,531,715</u>	<u>(764,772)</u>	<u>0</u>	<u>173,766,943</u>
Business-Type Activities Capital Assets, Net	<u>\$197,583,178</u>	<u>\$2,803,705</u>	<u>(\$1,873,331)</u>	<u>\$198,513,552</u>

The County received capital assets from developers and tap fee credits, in the amount of \$425,882 and \$1,433,722, respectively.

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General Government	
Legislative and Executive	\$621,869
Judicial	151,346
Public Safety	
911	754,138
Emergency Medical Services	334,244
Sheriff	676,274
Other Public Safety	48,581
Public Works	5,336,780
Health	353,003
Human Services	
Job and Family Services	92,744
Child Support Enforcement	7,111
Other Human Services	228,709
Conservation and Recreation	4,915
Total Depreciation Expense - Governmental Activities	<u>\$8,609,714</u>

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Business-Type Activities	
Other Enterprise	
Solid Waste Transfer Station	\$13,804
Delaware Area Transit	103,905
Total Depreciation Expense -	
Other Enterprise	<u>\$117,709</u>

NOTE 11 - INTERFUND RECEIVABLES/PAYABLES

At December 31, 2011, the General Fund had an interfund receivable, in the amount of \$2,597,384, from the Auto and Gas special revenue fund, the Developmental Disabilities special revenue fund, Other Governmental Funds, and the Sanitary Engineer enterprise fund, in the amount of \$1,807,738, \$81,784,455, and \$5,110, respectively, due to providing cash flow resources until the receipt of grant moneys and for services provided.

The Developmental Disabilities special revenue fund had an interfund receivable, in the amount of \$6,376, from the General Fund and Other Governmental Funds, in the amount of \$5,000 and \$1,376, respectively, for services provided.

Other Governmental Funds had an interfund receivable, in the amount of \$27,453, from the General Fund, Developmental Disabilities special revenue fund, and Other Enterprise Funds, in the amount of \$387, \$16,767, and \$10,299, respectively, for services provided.

Other Enterprise Funds had an interfund receivable, in the amount of \$10,738, from the Developmental Disabilities special revenue fund and Other Governmental Funds, in the amount of \$3,701 and \$7,037, respectively, for services provided.

All of the interfund receivables will be repaid within one year.

NOTE 12 - RISK MANAGEMENT

A. Insurance

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

B. Health Benefits

In 2011, the County participated in a risk-sharing pool, the County Employee Benefits Consortium of Ohio, Inc. (CEBCO). CEBCO charges a fixed premium per month per enrolled employee. The premiums, along with an administrative charge, are paid into the General Fund by participating County funds and, in turn, the premiums are paid to CEBCO. Premiums charged by CEBCO are based upon the County's claims experience. An excess coverage policy covers annual individual claims in excess of \$75,000 with an unlimited maximum. CEBCO retains liability for claims that exceed the expected losses and charged premiums.

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C. Workers' Compensation

The County provides for workers' compensation insurance through a self-insurance plan offered by the State of Ohio. The plan allows the County to administer its own workers' compensation claims, including the approval of claims and the payment of compensation and medical payments for injured employees. The plan requires that the County participate in the Self-Insured Employers Guaranty Fund through the State of Ohio that guarantees that claims liabilities are satisfied if the self-insured employer is unable to pay the claims. Reimbursements to the State's Disabled Workers' Relief Fund must be paid on a semi-annual basis. The County purchased stop-loss insurance for per accident maximum and per employee maximum coverage of \$450,000 each through Midwest Employers Casualty Company. The County hired a third-party administrator, Sedgwick Claims Management Service, Inc., to review and monitor all claims on behalf of the County. The plan is accounted for in an internal service fund.

All funds of the County participate in the program and make payments to the Workers' Compensation Self Insurance internal service fund based on actuarial estimates of the amounts needed to pay prior- and current-year claims. The liability for unpaid claims costs reported in the fund at December 31, 2011, represents the liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims as required by Governmental Accounting Standards Board Statement No. 30, "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues". The amount is based on an estimate provided by the third-party administrator. Claims payable, in the amount of \$25,178 are due within one year.

The changes in the claims liability during 2010 and 2011 were as follows:

	Beginning of Year Liability	Current Year Claims and Changes in Estimate	Claims Payments	Balance at Year End
2010	\$191,651	\$3,231	\$77,159	\$117,723
2011	117,723	393,790	236,546	274,967

NOTE 13 - SIGNIFICANT CONTRACTUAL COMMITMENTS

The County has outstanding contracts for professional services and construction. The following amounts remain on these contracts as of December 31, 2011:

Vendor	Contract Amount	Amount Paid as of 12/31/11	Outstanding Balance
Ohio Department of Transportation	\$2,259,525	\$0	\$2,259,525
Delaware Fiber Link Partners LLC	665,000	332,500	332,500
Double Z Construction Company	659,753	0	659,753
The Village Network	650,000	397,908	252,092
Foill, Inc.	576,730	452,065	124,665
American Consulting, Inc.	567,652	0	567,652
The Mannik and Smith Group, Inc.	266,490	44,211	222,279

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Delaware County, Ohio
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Vendor	Contract Amount	Amount Paid as of 12/31/11	Outstanding Balance
D. A. Van Dam and Associates	\$266,069	\$0	\$266,069
Mead and Hunt, Inc.	263,120	100,014	163,106
Gannett Fleming Engineers and Architects	232,221	65,391	166,830
CH2M Hill Companies Limited	217,607	72,826	144,781
Glaus, Pyle, Schomer, Burns, and Dehaven, Inc.	213,544	0	213,544
John G. Cleminshaw, Inc.	206,715	53,444	153,271
Orchard, Hiltz and McCliment, Inc.	186,039	37,208	148,831
Korda Nemeth Engineering, Inc.	147,493	27,813	119,680
Prime Engineering and Architecture, Inc	142,032	0	142,032

NOTE 14 - DEFINED BENEFIT PENSION PLANS

A. Ohio Public Employees Retirement System

Plan Description - 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. Under the combined plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to, but less than, the traditional plan benefit. Member contributions, the investment of which 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 stand-alone financial report that may be obtained by visiting <https://www.opers.org/investments/cafr.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

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Funding Policy - The Ohio Revised Code provides statutory authority for member and employer contributions and currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units and 18.1 percent of covered payroll for public safety and law enforcement employer units. Member contribution rates, as set forth in the Ohio Revised Code, are not to exceed 10 percent of covered payroll for members in the state and local classifications and 12 percent for public safety and law enforcement members. For the year ended December 31, 2011, members in state and local classifications contributed 10 percent of covered payroll while public safety and law enforcement members contributed 11 percent and 11.6 percent, respectively. While members in the state and local classifications may participate in all three plans, public safety and law enforcement classifications exist only within the traditional plan. For 2011, member and employer contribution rates were consistent across all three plans.

The County's 2011 contribution rate was 14 percent, except for those plan members in public safety or law enforcement, for whom the County's contribution was 18.1 percent of covered payroll. The portion of the County's contribution used to fund pension benefits is net of postemployment health care benefits. The portion of the County's contribution allocated to health care for members in the traditional plan was 4 percent for 2011. The portion of the employer contribution allocated to health care for members in the combined plan was 6.05 percent for 2011. Employer contribution rates are actuarially determined.

The County's required contribution for pension obligations to the traditional and combined plans for the years ended December 31, 2011, 2010, and 2009 was \$5,163,340, \$4,095,183 and \$3,854,858, respectively. For 2011, 91 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed 2010 and 2009. Contributions to the member-directed plan for 2011 were \$111,500 made by the County and \$79,643 made by the plan members.

B. State Teachers Retirement System

Plan Description - The County contributes to the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing multiple employer public employee retirement system, for teachers employed by the board of developmental disabilities. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand-alone financial report that may be obtained by writing to the State Teachers Retirement System of Ohio, 275 East Broad Street, Columbus, Ohio 43215-3771, by calling (888) 227-7877, or by visiting the STRS Ohio Web site at www.strsoh.org.

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 a member's lifetime contributions and earned interest matched by STRS Ohio funds divided by an actuarially determined annuity factor. The DCP allows members to place all 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 member may elect to receive a lifetime monthly annuity or a lump sum withdrawal. The CP offers features of both the DBP and the 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. The DBP portion of the CP payment is payable to a member on or after age sixty; the DCP portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age fifty. Benefits are established by Chapter 3307 of the Ohio Revised Code.

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A DBP or CP member with five or more years 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 of the DCP dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy - Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions. Contribution rates are established by the STRS Ohio Board upon the recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. For the fiscal year ended June 30, 2011, plan members were required to contribute 10 percent of their annual covered salary. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations.

The County's required contribution for pension obligations to the DBP for the years ended December 31, 2011, 2010, and 2009 were \$18,468, \$26,676, and \$13,738, respectively; 100 percent has been contributed all three years. There were no contributions to the DCP and CP for the year ended December 31, 2011.

NOTE 15 - POSTEMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System

Plan Description - The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit postemployment health care plan for qualifying members of both the traditional and combined plans. Members of the member-directed plan do not qualify for ancillary benefits, including postemployment health care coverage. The plan includes a medical plan, a prescription drug program, and Medicare Part B premium reimbursement.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional and combined plans must have ten or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The Ohio Revised Code permits, but does not mandate, OPERS to provide health care benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by visiting <https://www.opers.org/investments/cafr.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Delaware County, Ohio
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Funding Policy - The postemployment health care plan was established under, and is administered in accordance with, Internal Revenue Code 401(h). The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of postemployment health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2011, state and local employers contributed 14 percent of covered payroll and public safety and law enforcement employers contributed 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code.

Each year, the OPERS retirement board determines the portion of the employer contribution rate that will be set aside for funding postemployment health care benefits. The portion of the employer contribution allocated to health care for members in the traditional plan was 4 percent for 2011. The portion of the employer contribution allocated to health care for members in the combined plan was 6.05 percent for 2011.

The OPERS retirement board is also authorized to establish rules for the payment of a portion of the health care benefits provided by the retiree or the retiree's surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected. Active members do not make contributions to the postemployment health care plan.

The County's contribution allocated to fund postemployment health care benefits for the years ended December 31, 2011, 2010, and 2009 was \$1,968,228, \$2,203,244, and \$2,628,968 respectively. For 2011, 91 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed 2010 and 2009.

The Health Care Preservation Plan (HCPP) adopted by the OPERS retirement board on September 9, 2004, was effective January 1, 2007. Member and employer contributions rates increased on January 1 of each year from 2006 to 2008. Rates for public safety and law enforcement employers increased over a six year period beginning on January 1, 2006, with a final rate increase on January 1, 2011. These rate increases allowed additional funds to be allocated to the health care plan.

B. State Teachers Retirement System

Plan Description - The County contributes to a cost-sharing multiple-employer defined benefit Health Care Plan administered by the State Teachers Retirement System of Ohio (STRS Ohio) for eligible retirees who participated in the Defined Benefit or Combined pension plans offered by STRS Ohio. Benefits include hospitalization, physicians' fees, prescription drugs, and reimbursement of monthly Medicare Part B premiums. The Plan is included in STRS Ohio's financial report which may be obtained by calling (888) 227-7877 or by visiting the STRS Ohio Web site at www.strsoh.org.

Funding Policy - Chapter 3307 of the Ohio Revised Code authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Health Care Plan. All benefit recipients, for the most recent year, pay a monthly premium. Under Ohio law, funding for postemployment health care may be deducted from employer contributions. For fiscal year 2011, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to postemployment health care. The County's contribution for health care for the years ended December 31, 2011, 2010, and 2009 was \$1,421, \$2,052, and \$1,057, respectively; 100 percent has been contributed for all three years.

Delaware County, Ohio
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NOTE 16 - OTHER BENEFITS

A. Compensated Absences

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

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

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

B. Health Care Benefits

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

NOTE 17 - LONG-TERM OBLIGATIONS

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

	<u>Original Issue Date</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>
General Obligation Bonds			
2003 Capital Facilities Refunding	2003	1.2 - 3.5%	\$23,305,000
2005 Capital Facilities Refunding	2005	3 - 4	3,540,000
2005 Council for Older Adults	2005	3.75 - 4.75	12,000,000
2007 Various Purpose	2007	4 - 5	1,483,600
2010 Jail Improvement	2010	1.75 - 5	2,995,000
2010 Hayes Improvement	2010	1.75 - 5	1,515,000
2010 Jail Improvements Current Refunding	2010	3.5 - 4.5	2,520,000
2010 Hayes Improvements Current Refunding	2010	1.75 - 5	13,390,000
2010 Capital Improvements	2010	3	745,050
2003 Capital Facilities	2003	2.75 - 3.5	6,000,000

(continued)

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	Original Issue Date	Interest Rate	Original Issue Amount
Special Assessment Bonds			
2007 Various Purpose	2007	4 - 5%	\$5,061,400
2007A Various Purpose	2007	4.75	98,300
2007B Various Purpose	2007	4.5	161,200
2008 Ditch Improvements	2008	3.95	261,500
2009 Ditch Improvements	2009	3.5	50,000
2010 Ditch Improvements	2010	3 - 3.15	35,250
2011 Ditch Improvements	2011	2.1	16,000
Revenue Bonds			
2007 Refunding Sewer Improvements	2007	4 - 5	32,895,000

The County's long-term obligations activity for the year ended December 31, 2011, was as follows:

	Balance January 1, 2011	Additions	Reductions	Balance December 31, 2011	Due Within One Year
<u>Governmental Activities</u>					
General Obligation Bonds					
2003 Capital Facilities Refunding	\$3,965,000	\$0	\$1,270,000	\$2,695,000	\$1,325,000
Bond Premium	22,690	0	11,345	11,345	0
2005 Capital Facilities Refunding	2,555,000	0	340,000	2,215,000	360,000
Bond Premium	23,710	0	3,387	20,323	0
Accounting Loss	(74,541)	0	(10,649)	(63,892)	0
2005 Council for Older Adults	9,910,000	0	495,000	9,415,000	510,000
Bond Premium	75,053	0	5,004	70,049	0
2007 Various Purpose	1,330,000	0	55,400	1,274,600	57,600
Bond Premium	27,134	0	1,131	26,003	0
2010 Jail Improvement	2,995,000	0	65,000	2,930,000	65,000
Bond Premium	141,062	0	3,311	137,751	0
2010 Hayes Improvement	1,515,000	0	25,000	1,490,000	25,000
Bond Premium	73,371	0	1,211	72,160	0
2010 Jail Current Refunding	2,025,000	0	470,000	1,555,000	480,000
Bond Premium	38,454	0	8,925	29,529	0
2010 Hayes Current Refunding	12,580,000	0	140,000	12,440,000	145,000
Bond Premium	550,891	0	6,131	544,760	0
2010 Capital Improvements	745,050	0	132,150	612,900	146,150
Total General Obligation Bonds	38,497,874	0	3,022,346	35,475,528	3,113,750

Delaware County, Ohio
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	Balance January 1, 2011	Additions	Reductions	Balance December 31, 2011	Due Within One Year
<u>Governmental Activities</u>					
(continued)					
Special Assessment Bonds					
2007 Various Purpose	\$4,460,000	\$0	\$219,600	\$4,240,400	\$227,400
Bond Premium	86,507	0	3,667	82,840	0
2007A Various Purpose	89,200	0	3,500	85,700	3,700
2007B Various Purpose	126,100	0	18,800	107,300	19,600
Bond Premium	1,382	0	254	1,128	0
2008 Ditch Improvements	205,100	0	31,000	174,100	32,200
2009 Ditch Improvements	44,700	0	5,800	38,900	5,900
2010 Ditch Improvements	35,250	0	3,550	31,700	4,100
2011 Ditch Improvements	0	16,000	0	16,000	1,774
Total Special Assessment Bonds	5,048,239	16,000	286,171	4,778,068	294,674
Other Long-Term Obligations					
Compensated Absences Payable	3,941,809	305,654	72,550	4,174,913	1,186,526
Total Governmental Activities	\$47,487,922	\$321,654	\$3,381,067	\$44,428,509	\$4,594,950
	Balance January 1, 2011	Additions	Reductions	Balance December 31, 2011	Due Within One Year
<u>Business-Type Activities</u>					
General Obligation Bonds					
2003 Capital Facilities	\$1,980,000	\$0	\$635,000	\$1,345,000	\$660,000
Bond Premium	11,356	0	5,678	5,678	0
Total General Obligation Bonds	1,991,356	0	640,678	1,350,678	660,000
Revenue Bonds					
2007 Refunding Sewer Improvements	30,210,000	0	1,790,000	28,420,000	1,860,000
Bond Premium	536,571	0	31,793	504,778	0
Accounting Loss	(2,237,989)	0	(132,605)	(2,105,384)	0
Total Revenue Bonds	28,508,582	0	1,689,188	26,819,394	1,860,000
Other Long-Term Obligations					
Compensated Absences Payable	265,491	34,121	0	299,612	96,725
Total Business-Type Activities	\$30,765,429	\$34,121	\$2,329,866	\$28,469,684	\$2,616,725

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General Obligation Bonds

The general obligation bonds were issued to provide funds for the acquisition and construction of major capital facilities and the refinancing of bond anticipation notes or general obligation bonds. General obligation bonds are direct obligations of the County for which its full faith and credit are pledged for repayment. The general obligation bonds reported as governmental activities obligations are payable from the General Bond Retirement and Special Bond Retirement debt service funds. 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.

All of the refunded bonds pertaining to the 2003 Capital Facilities general obligation refunding bonds have been retired by the escrow agent.

All of the refunded bonds pertaining to the 2005 Capital Facilities general obligation refunding bonds have been retired by the escrow agent.

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

Year	Mandatory Redemption Requirements	
	2005 Capital Facilities Refunding	2007 Various Purpose
2022	\$0	\$85,000
2023	0	90,000
2024	870,000	95,000
2025	830,000	100,000
2026	0	105,000
2027	0	110,000

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.

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

	Redemption Dates (All Inclusive)	
Redemption Dates	2007 Various Purpose	2010 Current Refunding
December 1, 2017 and thereafter	100%	
December 1, 2020 and thereafter		100%

Special Assessment Bonds

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

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

	Mandatory Redemption Requirements
Year	2007 Various Purpose
2022	\$270,000
2023	290,000
2024	300,000
2025	315,000
2026	335,000
2027	350,000

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Revenue Bonds

On March 7, 2007, the County issued revenue refunding bonds in the Sanitary Engineer enterprise fund, in the amount of \$32,895,000, with interest rates ranging from 4 percent to 5 percent, to refund \$36,595,000 of 1999 Sewer Improvement general obligation bonds. The bonds were originally issued for construction of the Alum Creek wastewater treatment facility. The refunded revenue bonds were fully retired on December 1, 2009.

The charges for services revenues of the Sanitary Engineer enterprise fund are pledged for the payment of the debt and related interest payments for the entire length of the debt. For 2011, charges for services revenues for the fund were \$12,742,844 and principal and interest payments were \$3,065,775. The related bond indentures have certain restrictive covenants and principally require that bond reserves be maintained and charges for services to customers be sufficient to satisfy the obligations under the indenture agreements. In addition, special provisions exist regarding covenant violations, redemption of principal, and maintenance of properties.

Fund assets, whose use are restricted under the bond indenture to improvement and replacement and debt service requirements are presented as restricted assets on the statement of fund net assets. Restricted assets relating to the revenue bond issue were as follows as of December 31, 2011:

	Restricted Assets
<u>Restricted Assets held by the County for:</u>	Sanitary Engineer
Revenue Bond Replacement	\$500,000
Revenue Bond Future Debt Service	2,842,000

The revenue bond issue contains optional redemption provisions that may be exercised by the County. The bonds may be called either in whole or in part in integral multiples of \$5,000, at par, on or after December 1, 2017.

Compensated Absences Payable

The compensated absences liability will be paid from the fund from which the employees' salaries are paid. These funds include the General Fund, the Auto and Gas, Developmental Disabilities, Real Estate Assessment, 911, Job and Family Services, Delinquent Real Estate Tax Account Collection, Child Support Enforcement, Dog and Kennel, Emergency Management Agency, Victim Services, Community Based Corrections, Sheriff Federal, Road and Bridge, Law Library Resources Board, Litter, and Drug Court special revenue funds, the Sanitary Engineer, Solid Waste Transfer Station, Storm Water Phase II, and Delaware Area Transit enterprise funds, and the Workers' Compensation Self Insurance internal service fund.

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

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The effect of the debt limitations described above is an overall debt margin of \$129,118,276 at December 31, 2011.

Principal and interest requirements to retire the bonds outstanding at December 31, 2011, were as follows:

Year	Governmental Activities			
	General Obligation Bonds		Special Assessments Bonds	
	Principal	Interest	Principal	Interest
2012	\$3,113,750	\$1,285,608	\$294,674	\$207,958
2013	3,340,700	1,186,795	305,258	196,070
2014	3,482,850	1,080,650	315,748	183,854
2015	2,470,200	988,992	331,039	171,217
2016	2,245,000	913,575	293,880	157,966
2017-2021	10,545,000	3,366,213	1,253,801	630,977
2022-2026	9,320,000	1,018,712	1,542,300	328,248
2027	110,000	5,500	357,400	17,852
	<u>\$34,627,500</u>	<u>\$9,846,045</u>	<u>\$4,694,100</u>	<u>\$1,894,142</u>

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

Year	Business-Type Activities			
	General Obligation Bonds		Revenue Bonds	
	Principal	Interest	Principal	Interest
2012	\$660,000	\$46,745	\$1,860,000	\$1,204,175
2013	685,000	23,975	1,935,000	1,129,775
2014	0	0	2,010,000	1,052,375
2015	0	0	2,090,000	971,975
2016	0	0	2,195,000	867,475
2017-2021	0	0	12,555,000	2,765,575
2022-2023	0	0	5,775,000	348,800
	<u>\$1,345,000</u>	<u>\$70,720</u>	<u>\$28,420,000</u>	<u>\$8,340,150</u>

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

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 \$16,873,368, 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. In 2006, Franklin County issued Hospital Facilities Refunding Revenue Bonds to refund the Series 1993 (Grady Memorial Hospital), in the original amount of \$16,500,000; therefore, reducing the total Hospital Revenue Bonds issued prior to 1995 to \$373,368. 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 1999, the County issued Hospital Revenue Bonds, in the amount of \$10,770,000. The proceeds were used for the construction of health care facilities. In 2009, the County approved an additional \$215,000 to refinance the bonds. 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, 2011, \$7,352,500 of these bonds was outstanding.

In 2003, the County issued 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, 2011, \$2,970,000 of these bonds was outstanding.

In 2007, the County issued \$8,905,000 in Health Care Facilities Revenue Bonds for the Sarah Moore Home Project. The proceeds were used to refund the \$2,940,000 balance of the Series 1998 bonds and to acquire, construct, and equip 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. A single payment for the principal is due January 1, 2033, the maturity date of the bonds. As of December 31, 2011, \$8,905,000 of these bonds was outstanding.

In 2007, the County issued two series of Health Care Facilities Revenue Bonds, in the amount of \$21,830,000 (Series A) and \$7,250,000 (Series B), for the Willow Brook Christian Communities Project. The proceeds were used to refund Health Care Facilities Revenue Bonds issued in 1998 by Franklin County and for the construction of fifty-four independent living apartments and thirty-six assisted living units. In 2010, the debt agreement was modified for interest rate modes, certain terms and provisions, an amended trust indenture, sublease, and tax regulatory agreement. 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. A single payment for the principal is due at the maturity of the bonds, January 1, 2035 (Series A) and January 1, 2013 (Series B). As of December 31, 2010, \$29,080,000 of these bonds was outstanding.

In 2007, the County issued \$5,090,000 in Health Care Facilities Revenue Bonds for the Centrum at Willow Brook. The proceeds were used to refund the \$2,365,000 balance in the Series 1999 bonds and to acquire, construct, and equip a health care facility. In 2009, the County approved an additional \$105,000 to refinance the bonds. 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, 2011, \$4,875,000 of these bonds was outstanding.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

In 2008, the County issued \$6,000,000 in Adjustable Rate Demand Economic Development Revenue Bonds for the Columbus Zoological Park Association. The proceeds were used to fund a portion of the construction and equipping of a Polar Frontier exhibit area. 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, 2011, \$4,200,000 of these bonds was outstanding.

In 2010, the County issued \$6,798,000 in Adjustable Rate Demand Health Care Facilities Revenue Bonds for the Willow Brook Christian Communities Project. The proceeds were used to refinance certain taxable debt which was issued to refund Adjustable Rate Demand Health Care Facilities Revenue Bonds issued in 2004 by Franklin County and for paying the issuance costs of the new debt. 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, 2011, \$6,386,000 of these bonds was outstanding.

NOTE 18 - INTERFUND TRANSFERS

During 2011, the following transfers were made:

		Transfers Out		
		General	Other Governmental	Total
Transfers In	Governmental Funds			
	General	\$0	\$3,620,476	\$3,620,476
	Other Governmental	11,832,419	1,509,237	13,341,656
	Total Governmental Funds	11,832,419	5,129,713	16,962,132
	Business-Type Activities			
	Other Enterprise	50,000	0	50,000
	Total	\$11,882,419	\$5,129,713	\$17,012,132

Transfers from the General Fund were used to subsidize activities in other governmental funds and other enterprise funds and to make debt payments when due. Transfers from other governmental funds to the General Fund were used to return funds setaside for capital improvements and allocate fees, and to subsidize activities in other governmental funds.

NOTE 19 - FUND BALANCE

Fund balance is classified as nonspendable, restricted, committed, assigned, and/or unassigned based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in governmental funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented below.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Fund Balance	General	Auto and Gas	Developmental Disabilities
Nonspendable for:			
Prepaid Items	\$1,287,941	\$0	\$740,122
Materials and Supplies Inventory	193,934	754,273	0
Unclaimed Moneys	197,788	0	0
Total Nonspendable	1,679,663	754,273	740,122
Restricted for:			
Developmental Disabilities	0	0	4,198,444
Road, Bridge, and Ditch Repair/ Improvement	0	28,548,584	0
Total Restricted	0	28,548,584	4,198,444
Committed for:			
Data Center	27,617	0	0
Economic Development	68,509	0	0
Road, Bridge, and Ditch Repair/ Improvement	7,109,024	0	0
Total Committed	7,205,150	0	0
Assigned for:			
Casualty and Liability Insurance	683,538	0	0
Document Recording	400,427	0	0
Health Insurance	1,128,098	0	0
Vehicle Titling	934,103	0	0
Unpaid Obligations	1,178,770	0	0
Total Assigned	4,324,936	0	0
Unassigned:	17,456,401	0	0
Total Fund Balance	\$30,666,150	\$29,302,857	\$4,938,566

Fund Balance	Special Bond Retirement	Other
Nonspendable for:		
Prepaid Items	\$0	\$143,334
Restricted for:		
Child Support Enforcement	0	1,210,796
Children Services Operations	0	3,053,143
Community Based Corrections	0	157,977
Community Services	0	368,081
Court Operations	0	600,163

(continued)

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Fund Balance	Special Bond Retirement	Other
Restricted for: (continued)		
Bond Retirement	\$119,775	\$0
Delinquent Tax Collections	0	2,133,785
Dog and Kennel Operations	0	187,939
E911	0	682,349
Economic Development	0	585,559
Emergency Management	0	208,140
Jail Improvements	0	557,827
Job and Family Services Operations	0	1,289,760
Litter	0	7,370
Prosecutor Operations	0	243,917
Real Estate Assessment	0	5,597,632
Road, Bridge, and Ditch Repair/ Improvement	0	5,317,952
Sheriff Operations	0	215,837
Victim Services	0	40,174
Youth Services	0	14,356
Total Restricted	119,775	22,472,757
Committed for:		
Capital Improvements	0	334,054
Road, Bridge, and Ditch Repair/ Improvement	0	6,170,000
Total Committed	0	6,504,054
Assigned for:		
Emergency Management	0	253,852
Unassigned (Deficit)	0	(186,011)
Total Fund Balance	\$119,775	\$29,187,986

NOTE 20 - 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.

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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

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 (DCBDD), 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.

Cash - Cash deposits include amounts held in demand and savings accounts. The carrying amount of DCH's demand deposits and cash on hand was \$183,406. Custodial credit risk for deposits is the risk that in the event of bank failure, DCH will not be able to recover deposits or collateral securities that are in the possession of an outside party. As of December 31, 2011, none of DCH's bank balance was exposed to custodial credit risk.

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, 2011, is as follows:

	Balance January 1, 2011	Additions	Reductions	Balance December 31, 2011
Nondepreciable Capital Assets				
Land	\$1,090,072	\$38,199	\$0	\$1,128,271
Construction in Progress	30,264	85,198	(112,781)	2,681
Total Nondepreciable Capital Assets	1,120,336	123,397	(112,781)	1,130,952
Depreciable Capital Assets				
Buildings	4,052,397	205,954	(50,000)	4,208,351
Building Improvements	158,371	4,331	0	162,702
Furniture	2,000	0	(2,000)	0
Vehicles	66,845	31,644	(18,798)	79,691
Total Depreciable Capital Assets	4,279,613	241,929	(70,798)	4,450,744
Less Accumulated Depreciation for				
Buildings	(515,420)	(104,955)	10,547	(609,828)
Building Improvements	(60,611)	(7,529)	0	(68,140)
Furniture	(2,000)	0	2,000	0
Vehicles	(48,244)	(9,785)	18,024	(40,005)
Total Accumulated Depreciation	(626,275)	(122,269)	30,571	(717,973)
Total Depreciable Capital Assets, Net	3,653,338	119,660	(40,227)	3,732,771
Total Capital Assets, Net	\$4,773,674	\$243,057	(\$153,008)	\$4,863,723

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Deferred Revenue - In 2007, DCH received \$800,000 from DCBDD. This amount was used to purchase property that had originally been leased. In consideration of this payment, DCH has agreed to provide rehabilitation services for a period of twenty years. The payment will be recognized as revenue ratably over a twenty year period as services are provided. As of December 31, 2011, the balance remaining under this advance is \$697,000.

Long-Term Debt - DCH had the following long-term obligations at December 31, 2011:

	Balance January 1, 2011	Additions	Reductions	Balance December 31, 2011	Due Within One Year
Delaware County Bank 7%	\$27,198	\$0	\$9,054	\$18,144	\$9,840
Delaware County Bank 7.75%	829,999	0	29,234	800,765	32,482
Delaware County Bank 8.5%	4,340	0	3,014	1,326	1,326
Delaware County Bank 7.75%	5,702	0	3,325	2,377	2,377
Delaware County Bank 7.75%	3,553	0	2,497	1,056	1,056
Delaware County Bank 5.6%	0	31,644	3,753	27,891	4,836
Total Bank Loans	<u>\$870,792</u>	<u>\$31,644</u>	<u>\$50,877</u>	<u>\$851,559</u>	<u>\$51,917</u>

The future annual principal requirements are as follows:

Year	Principal
2012	\$51,917
2013	48,509
2014	43,317
2015	46,672
2016	50,289
2017 and Thereafter	610,855
	<u>\$851,559</u>

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 \$269,402 in 2011.

Commitments and Contingencies - Effective February 11, 2008, DCH entered into an “agreement to hold property” with the Union County Board of Developmental Disabilities (UCBDD). This agreement allows DCH to hold title to the land on behalf of UCBDD and operate the properties for the benefit of persons with disabilities. In accordance with the agreement, UCBDD maintains a collateralized interest in all land and buildings through mortgage notes totaling approximately \$349,000. Upon termination of the agreement the properties revert back to UCBDD.

In accordance with the Master Contract between the Delaware County Board of Developmental Disabilities (DCBDD) and DCH, the DCBDD maintains a collateralized interest in all land and buildings through mortgage notes on the various properties. Repayment of the notes is not required as long as the housing remains available to eligible persons. These mortgage notes approximate \$625,000 and expire at various dates.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

In accordance with the Contract between the Ohio Department of Developmental Disabilities, (ODDD) and DCH, the ODDD maintains a collateralized interest in all land and buildings through mortgage notes on the various properties. Repayment of the notes is not required as long as the housing remains available to eligible persons. These mortgage notes on the Community Housing Improvement Program (CHIP) funds approximate \$273,000 (Delaware County) and \$99,000 (Union County) and expire at various dates.

NOTE 21 - JOINT VENTURES

A. Delaware-Morrow Mental Health and Recovery Services Board

The Delaware-Morrow Mental Health and Recovery Services Board (Board) is a joint venture between Delaware and Morrow counties. The headquarters for the Board is in Delaware County. The Board provides mental health and recovery services. Statutorily created, the Board is made up of 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 financial benefit to or burden on the County. The existence of the Board depends upon the continuing participation of the County; however, the County does not have an equity interest in the Board. The County collected \$6,215,576 in property taxes for the Board during 2011. Separate financial statements may be obtained from the Delaware-Morrow Mental Health and Recovery Services Board, 40 North Sandusky Street, Suite 301, Delaware, Ohio 43015.

B. Delaware County Regional Planning Commission

The Delaware County Regional Planning Commission (Commission) is statutorily created according to Section 713.23 of the Ohio Revised Code. County offices represented on the Commission include the three Delaware County Commissioners, Engineer, Sanitary Engineer, Building Department, and Board of Health. The Commission is jointly governed among Delaware County and the municipalities and townships within the County. Each member's control over the operation of the Commission is limited to its representation on the Board. The Commission performs studies and develops maps, plans, recommendations, and reports concerning the physical, environmental, social, economic, and governmental characteristics, functions, and services of the County. Continued existence of the Commission is dependent on the County's continued participation; however, the County does not have an equity interest in the Commission. In 2011, the County paid fees of \$158,799 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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 22 - JOINTLY GOVERNED ORGANIZATIONS

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

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

B. Central Ohio Youth Center

The Central Ohio Youth Center (Center) is a jointly governed organization including Champaign, Delaware, Madison, and Union counties. The Center provides facilities for the training, treatment, and rehabilitation of delinquent, dependent, abused, or neglected children and was established under Section 2151.34 of the Ohio Revised Code. The operation of the Center is controlled by a joint board of trustees whose membership consists of two appointees of the Union County Commissioners, two appointees of the Delaware County Commissioners, and one appointee each from Champaign and Madison counties. Each county's ability to influence the operations of the Center is limited to its representation on the Board of Trustees. Appropriations are adopted by the Board of Trustees who exercise control over the operation and maintenance of the Center. Union County serves as the fiscal agent. Each county is charged for their share of the operating cost of the Center based on the number of individuals from their county in attendance. In 2011, Delaware County contributed \$668,231 for the Center's operations which represents 38 percent of total contributions. In 2010, Union County issued general obligation bonds, in the amount of \$920,000, to be repaid over a seven year period for the renovation of the facility. In 2011, Union County issued \$450,000 in bond anticipation notes. Delaware County has agreed to be responsible for 25 percent of the principal, interest, and issuance costs associated with these issuances.

C. Central Ohio Interoperable Radio System

The Central Ohio Interoperable Radio System (COIRS) is a jointly-governed organization between Delaware County, the City of Dublin, and the City of Worthington. Formed as a regional council of governments, the intent of COIRS is for the members to share in providing the financial resources and infrastructure needed to operate a digital 800 MHZ public safety radio system used for dispatching emergency response and law enforcement services across the three jurisdictions. COIRS is controlled by a Governing Board consisting of the County Administrator and the city managers for each city, or their representative. Each member's ability to influence the operations of COIRS is limited to its representation on the Governing Board. Appropriations are adopted by the Governing Board who exercises control over the operation and maintenance of the COIRS. Each member's initial contribution was radio system infrastructure assets. Each member is assessed annually based on its utilization of the system and related operating costs. In 2011, Delaware County contributed \$5,333 for COIRS' operations which represents 5 percent of total contributions. The City of Dublin serves as fiscal agent. Financial information may be obtained from the City of Dublin, 5200 Emerald Parkway, Dublin, Ohio 43017.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 23 - INSURANCE POOLS

A. County Risk Sharing Authority, Inc.

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

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

B. County Employee Benefits Consortium of Ohio, Inc.

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

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

NOTE 24 - RELATED ORGANIZATIONS

A. Delaware County District Library

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

B. Delaware County Port Authority

The Delaware County Port Authority, a distinct political subdivision of the State of Ohio, was created under Chapter 4582 of the Ohio Revised Code. The Port Authority is governed by a board of directors appointed by the County Commissioners. The Board of Directors 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 Port Authority, 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 Directors. The Port Authority 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 Port Authority, 101 North Sandusky Street, Delaware, Ohio 43015.

NOTE 25 - 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, 2011, to December 31, 2011, 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 that are restricted or committed to expenditure for specified purposes, other than for debt service or capital projects. Following is a description of the County's nonmajor special revenue funds:

Real Estate Assessment

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

911

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

Ditch Maintenance

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

Job and Family Services

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

Children Services

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

Revolving Loan

To account for community development block grant resources restricted to the establishment and administration of a revolving loan program. The resources may be invested by the County and lent to small businesses who employ county residents.

Delinquent Real Estate Tax Account Collection

To account for 10 percent of all collected delinquent real estate, personal property, and manufactured home taxes restricted for collecting the delinquent taxes.

Child Support Enforcement

To account for poundage fees and earned incentives collected by the Child Support Enforcement Agency (CSEA) restricted to finance the operations of the CSEA.

(continued)

Delaware County, Ohio
Combining Statements - Nonmajor Governmental Funds

Nonmajor Special Revenue Funds (continued)

Other Public Safety

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

Dog and Kennel	Probation
Emergency Management Agency	Concealed Handgun
Victim Services	Sheriff Federal
Community Based Corrections	Law Enforcement Corrections
Indigent Guardian	Drug Enforcement and Education
Juvenile Court	Road and Bridge

Other

To account for a combination of funds that receive federal, state, and local resources restricted for purposes other than public safety. These funds are:

Law Library Resources Board	Indigent Driver
Litter	Legal Research
Workforce Investment Act	Common Pleas Court
Children Trust	Drug Court
Community Development Block Grant	Indigent Application
Common Pleas Special	Prosecutor Law Enforcement
Court Data	

The Indigent Application and Prosecutor Law Enforcement funds were not budgeted in 2011; therefore, a budgetary schedule is not presented.

Nonmajor Debt Service Fund

Debt service funds are used to account for resources that are restricted, committed, or assigned to expenditure for debt principal, interest, and related costs. Following is a description of the County's nonmajor debt service fund:

General Bond Retirement

To account for transfers from various funds assigned for the payment of principal, interest, and fiscal charges.

Nonmajor Capital Projects Funds

Capital projects funds are used to account for resources that are restricted, committed, or assigned for the acquisition or construction of major capital facilities and other capital assets (other than those financed by the enterprise funds). Following is a description of the County's nonmajor capital projects funds:

Permanent Improvement

To account for a distribution of property taxes that is committed for major equipment purchases or renovations to County buildings.

(continued)

Delaware County, Ohio
Combining Statements - Nonmajor Governmental Funds

Nonmajor Capital Projects Funds (continued)

Emergency Services

To account for resources assigned to constructing new stations for the County's emergency services or acquiring major equipment.

County Drainage

To account for resources restricted to constructing and modifying ditches to improve the County's drainage systems.

Issue II

To account for grants from the Ohio Public Works Commission and transfers from the Auto and Gas special revenue fund restricted for road and bridge construction projects.

Bond Capital

To account for bond proceeds restricted to renovating the Rutherford B. Hayes Services Building and the jail.

Road and Bridge

To account for transfers from the General Fund committed to constructing infrastructure.

Delaware County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2011

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
	<u> </u>	<u> </u>	<u> </u>
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$22,053,372	\$7,475,589	\$29,528,961
Cash and Cash Equivalents in Segregated Accounts	244,022	0	244,022
Accounts Receivable	3,921	0	3,921
Due from Other Governments	1,236,548	38,303	1,274,851
Interfund Receivable	27,453	0	27,453
Prepaid Items	143,334	0	143,334
Property Taxes Receivable	2,153,179	543,678	2,696,857
Loans Receivable	122,373	0	122,373
Special Assessments Receivable	658,167	4,740	662,907
Restricted Assets			
Equity in Pooled Cash and Cash Equivalents	<u>0</u>	<u>10,917</u>	<u>10,917</u>
Total Assets	<u>\$26,642,369</u>	<u>\$8,073,227</u>	<u>\$34,715,596</u>
<u>Liabilities</u>			
Accrued Wages Payable	\$145,712	\$0	\$145,712
Accounts Payable	403,834	0	403,834
Contracts Payable	0	67,277	67,277
Due to Other Governments	64,356	0	64,356
Due to External Party	46,763	0	46,763
Interfund Payable	792,868	0	792,868
Deferred Revenue	3,409,162	586,721	3,995,883
Liabilities Payable from Restricted Assets			
Retainage Payable	<u>0</u>	<u>10,917</u>	<u>10,917</u>
Total Liabilities	<u>4,862,695</u>	<u>664,915</u>	<u>5,527,610</u>
<u>Fund Balances</u>			
Nonspendable	143,334	0	143,334
Restricted	21,822,351	650,406	22,472,757
Committed	0	6,504,054	6,504,054
Assigned	0	253,852	253,852
Unassigned (Deficit)	<u>(186,011)</u>	<u>0</u>	<u>(186,011)</u>
Total Fund Balances	<u>21,779,674</u>	<u>7,408,312</u>	<u>29,187,986</u>
Total Liabilities and Fund Balances	<u>\$26,642,369</u>	<u>\$8,073,227</u>	<u>\$34,715,596</u>

Delaware County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2011

	Real Estate Assessment	911	Ditch Maintenance	Job and Family Services
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$5,650,437	\$943,147	\$5,272,116	\$1,062,063
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	527	0	0
Due from Other Governments	0	222,072	0	133,703
Interfund Receivable	0	387	0	27,066
Prepaid Items	112,095	0	0	0
Property Taxes Receivable	0	2,153,179	0	0
Loans Receivable	0	0	0	0
Special Assessments Receivable	0	0	658,167	0
Total Assets	<u>\$5,762,532</u>	<u>\$3,319,312</u>	<u>\$5,930,283</u>	<u>\$1,222,832</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$18,603	\$34,408	\$0	\$47,493
Accounts Payable	31,318	33,195	0	12,944
Due to Other Governments	2,869	6,201	0	11,471
Due to External Party	0	0	46,743	0
Interfund Payable	15	269,892	0	8,260
Deferred Revenue	0	2,293,267	658,167	0
Total Liabilities	<u>52,805</u>	<u>2,636,963</u>	<u>704,910</u>	<u>80,168</u>
<u>Fund Balances</u>				
Nonspendable	112,095	0	0	0
Restricted	5,597,632	682,349	5,225,373	1,142,664
Unassigned (Deficit)	0	0	0	0
Total Fund Balances	<u>5,709,727</u>	<u>682,349</u>	<u>5,225,373</u>	<u>1,142,664</u>
Total Liabilities and Fund Balances	<u>\$5,762,532</u>	<u>\$3,319,312</u>	<u>\$5,930,283</u>	<u>\$1,222,832</u>

(continued)

Delaware County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2011

	Children Services	Revolving Loan	Delinquent Real Estate Tax Account Collection	Child Support Enforcement
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$3,014,973	\$473,481	\$2,139,473	\$1,228,305
Cash and Cash Equivalents in Segregated Accounts	0	0	0	80
Accounts Receivable	0	0	0	0
Due from Other Governments	250,355	0	0	43,914
Interfund Receivable	0	0	0	0
Prepaid Items	0	0	19,891	11,348
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	122,373	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$3,265,328</u>	<u>\$595,854</u>	<u>\$2,159,364</u>	<u>\$1,283,647</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$0	\$0	\$4,929	\$12,774
Accounts Payable	89,351	65,734	0	0
Due to Other Governments	0	0	759	1,968
Due to External Party	20	0	0	0
Interfund Payable	1,930	0	0	46,761
Deferred Revenue	120,884	0	0	0
Total Liabilities	<u>212,185</u>	<u>65,734</u>	<u>5,688</u>	<u>61,503</u>
<u>Fund Balances</u>				
Nonspendable	0	0	19,891	11,348
Restricted	3,053,143	530,120	2,133,785	1,210,796
Unassigned (Deficit)	0	0	0	0
Total Fund Balances	<u>3,053,143</u>	<u>530,120</u>	<u>2,153,676</u>	<u>1,222,144</u>
Total Liabilities and Fund Balances	<u>\$3,265,328</u>	<u>\$595,854</u>	<u>\$2,159,364</u>	<u>\$1,283,647</u>

Other Public Safety	Other	Total
\$1,370,357	\$899,020	\$22,053,372
25	243,917	244,022
3,394	0	3,921
473,588	112,916	1,236,548
0	0	27,453
0	0	143,334
0	0	2,153,179
0	0	122,373
0	0	658,167
<u>\$1,847,364</u>	<u>\$1,255,853</u>	<u>\$26,642,369</u>
\$26,502	\$1,003	\$145,712
45,947	125,345	403,834
14,031	27,057	64,356
0	0	46,763
444,510	21,500	792,868
309,881	26,963	3,409,162
<u>840,871</u>	<u>201,868</u>	<u>4,862,695</u>
0	0	143,334
1,192,504	1,053,985	21,822,351
(186,011)	0	(186,011)
<u>1,006,493</u>	<u>1,053,985</u>	<u>21,779,674</u>
<u>\$1,847,364</u>	<u>\$1,255,853</u>	<u>\$26,642,369</u>

Delaware County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2011

	Permanent Improvement	Emergency Services	County Drainage	Bond Capital
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$401,331	\$253,852	\$92,579	\$557,827
Due from Other Governments	38,303	0	0	0
Property Taxes Receivable	543,678	0	0	0
Special Assessments Receivable	0	0	4,740	0
Restricted Assets				
Equity in Pooled Cash and Cash Equivalents	0	0	0	0
Total Assets	<u>\$983,312</u>	<u>\$253,852</u>	<u>\$97,319</u>	<u>\$557,827</u>
<u>Liabilities</u>				
Contracts Payable	\$67,277	\$0	\$0	\$0
Deferred Revenue	581,981	0	4,740	0
Liabilities Payable from Restricted Assets				
Retainage Payable	0	0	0	0
Total Liabilities	<u>649,258</u>	<u>0</u>	<u>4,740</u>	<u>0</u>
<u>Fund Balances</u>				
Restricted	0	0	92,579	557,827
Committed	334,054	0	0	0
Assigned	0	253,852	0	0
Total Fund Balances	<u>334,054</u>	<u>253,852</u>	<u>92,579</u>	<u>557,827</u>
Total Liabilities and Fund Balances	<u>\$983,312</u>	<u>\$253,852</u>	<u>\$97,319</u>	<u>\$557,827</u>

<u>Road and Bridge</u>	<u>Total</u>
\$6,170,000	\$7,475,589
0	38,303
0	543,678
0	4,740
<u>10,917</u>	<u>10,917</u>
<u>\$6,180,917</u>	<u>\$8,073,227</u>
\$0	\$67,277
0	586,721
<u>10,917</u>	<u>10,917</u>
<u>10,917</u>	<u>664,915</u>
0	650,406
6,170,000	6,504,054
<u>0</u>	<u>253,852</u>
<u>6,170,000</u>	<u>7,408,312</u>
<u>\$6,180,917</u>	<u>\$8,073,227</u>

Delaware County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2011

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$2,211,217	\$0	\$560,245	\$2,771,462
Special Assessments	662,602	0	4,046	666,648
Charges for Services	4,776,716	0	1,354	4,778,070
Licenses and Permits	305,960	0	0	305,960
Fines and Forfeitures	375,118	0	0	375,118
Intergovernmental	9,723,516	0	77,765	9,801,281
Interest	3,365	0	0	3,365
Other	403,525	0	966	404,491
Total Revenues	18,462,019	0	644,376	19,106,395
Expenditures				
Current				
General Government				
Legislative and Executive	3,229,002	0	0	3,229,002
Judicial	625,577	0	0	625,577
Intergovernmental	4,644	0	0	4,644
Public Safety	5,864,845	0	0	5,864,845
Public Works	599,819	0	0	599,819
Health	314,940	0	0	314,940
Human Services	8,063,377	0	0	8,063,377
Capital Outlay	0	0	3,575,369	3,575,369
Debt Service				
Principal Retirement	132,150	2,310,000	0	2,442,150
Interest and Fiscal Charges	30,423	889,712	0	920,135
Total Expenditures	18,864,777	3,199,712	3,575,369	25,639,858
Excess of Revenues Under Expenditures	(402,758)	(3,199,712)	(2,930,993)	(6,533,463)
Other Financing Sources (Uses)				
Special Assessment Bonds Issued	0	1,000	15,000	16,000
Transfers In	3,992,101	3,179,555	6,170,000	13,341,656
Transfers Out	(1,509,237)	0	(3,620,476)	(5,129,713)
Total Other Financing Sources (Uses)	2,482,864	3,180,555	2,564,524	8,227,943
Changes in Fund Balances	2,080,106	(19,157)	(366,469)	1,694,480
Fund Balances at Beginning of Year	19,699,568	19,157	7,774,781	27,493,506
Fund Balances at End of Year	<u>\$21,779,674</u>	<u>\$0</u>	<u>\$7,408,312</u>	<u>\$29,187,986</u>

Delaware County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2011

	Real Estate Assessment	911	Ditch Maintenance	Job and Family Services
Revenues				
Property Taxes	\$0	\$2,211,217	\$0	\$0
Special Assessments	0	0	662,602	0
Charges for Services	3,180,044	0	41,820	2,710
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	794,538	0	3,104,240
Interest	0	0	0	0
Other	433	47,811	0	149,221
Total Revenues	3,180,477	3,053,566	704,422	3,256,171
Expenditures				
Current				
General Government				
Legislative and Executive	2,420,806	0	0	0
Judicial	0	0	0	0
Intergovernmental	0	0	0	0
Public Safety	0	3,277,962	0	0
Pubic Works	0	0	425,888	0
Health	0	0	0	0
Human Services	0	0	0	4,791,656
Debt Service				
Principal Retirement	0	132,150	0	0
Interest and Fiscal Charges	0	30,423	0	0
Total Expenditures	2,420,806	3,440,535	425,888	4,791,656
Excess of Revenues Over (Under) Expenditures	759,671	(386,969)	278,534	(1,535,485)
Other Financing Sources (Uses)				
Transfers In	0	0	0	1,805,886
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	1,805,886
Changes in Fund Balances	759,671	(386,969)	278,534	270,401
Fund Balances at Beginning of Year	4,950,056	1,069,318	4,946,839	872,263
Fund Balances at End of Year	<u>\$5,709,727</u>	<u>\$682,349</u>	<u>\$5,225,373</u>	<u>\$1,142,664</u>

(continued)

Delaware County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds (continued)
For the Year Ended December 31, 2011

	Children Services	Revolving Loan	Delinquent Real Estate Tax Account Collection	Child Support Enforcement
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	0	0	570,578	421,608
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	1,233,578	0	0	1,311,850
Interest	0	3,365	0	0
Other	40,301	72,452	7,278	13,956
Total Revenues	1,273,879	75,817	577,856	1,747,414
Expenditures				
Current				
General Government				
Legislative and Executive	0	387,661	409,689	0
Judicial	0	0	0	0
Intergovernmental	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	1,120,990	0	0	1,466,984
Debt Service				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	1,120,990	387,661	409,689	1,466,984
Excess of Revenues Over (Under) Expenditures	152,889	(311,844)	168,167	280,430
Other Financing Sources (Uses)				
Transfers In	2,095,000	0	11,718	0
Transfers Out	(1,144,237)	0	0	0
Total Other Financing Sources (Uses)	950,763	0	11,718	0
Changes in Fund Balances	1,103,652	(311,844)	179,885	280,430
Fund Balances at Beginning of Year	1,949,491	841,964	1,973,791	941,714
Fund Balances at End of Year	\$3,053,143	\$530,120	\$2,153,676	\$1,222,144

Other Public Safety	Other	Total
\$0	\$0	\$2,211,217
0	0	662,602
329,731	230,225	4,776,716
284,695	21,265	305,960
74,312	300,806	375,118
1,754,330	1,524,980	9,723,516
0	0	3,365
55,039	17,034	403,525
<u>2,498,107</u>	<u>2,094,310</u>	<u>18,462,019</u>
0	10,846	3,229,002
0	625,577	625,577
0	4,644	4,644
2,586,883	0	5,864,845
0	173,931	599,819
0	314,940	314,940
0	683,747	8,063,377
0	0	132,150
0	0	30,423
<u>2,586,883</u>	<u>1,813,685</u>	<u>18,864,777</u>
<u>(88,776)</u>	<u>280,625</u>	<u>(402,758)</u>
74,561	4,936	3,992,101
0	(365,000)	(1,509,237)
<u>74,561</u>	<u>(360,064)</u>	<u>2,482,864</u>
(14,215)	(79,439)	2,080,106
<u>1,020,708</u>	<u>1,133,424</u>	<u>19,699,568</u>
<u>\$1,006,493</u>	<u>\$1,053,985</u>	<u>\$21,779,674</u>

Delaware County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2011

	Permanent Improvement	Emergency Services	County Drainage	Bond Capital
<u>Revenues</u>				
Property Taxes	\$560,245	\$0	\$0	\$0
Special Assessments	0	0	4,046	0
Charges for Services	0	0	1,354	0
Intergovernmental	77,765	0	0	0
Other	0	0	0	966
Total Revenues	638,010	0	5,400	966
<u>Expenditures</u>				
Capital Outlay	635,905	0	225,712	334,228
Excess of Revenues Over (Under) Expenditures	2,105	0	(220,312)	(333,262)
<u>Other Financing Sources (Uses)</u>				
Special Assessment Bonds Issued	0	0	15,000	0
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	15,000	0
Changes in Fund Balances	2,105	0	(205,312)	(333,262)
Fund Balances at Beginning of Year	331,949	253,852	297,891	891,089
Fund Balances at End of Year	<u>\$334,054</u>	<u>\$253,852</u>	<u>\$92,579</u>	<u>\$557,827</u>

<u>Road and Bridge</u>	<u>Total</u>
\$0	\$560,245
0	4,046
0	1,354
0	77,765
0	966
0	644,376
2,379,524	3,575,369
(2,379,524)	(2,930,993)
0	15,000
6,170,000	6,170,000
(3,620,476)	(3,620,476)
2,549,524	2,564,524
170,000	(366,469)
6,000,000	7,774,781
\$6,170,000	\$7,408,312

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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, 2011

	Solid Waste Transfer Station	Storm Water Phase II	Delaware Area Transit	Total
<u>Assets</u>				
<u>Current Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$1,639,602	\$233,506	\$70,024	\$1,943,132
Accounts Receivable	12,676	0	0	12,676
Due from Other Governments	0	0	118,531	118,531
Interfund Receivable	0	0	10,738	10,738
Total Current Assets	<u>1,652,278</u>	<u>233,506</u>	<u>199,293</u>	<u>2,085,077</u>
<u>Noncurrent Assets</u>				
Nondepreciable Capital Assets	48,885	0	0	48,885
Depreciable Capital Assets, Net	361,598	0	450,847	812,445
Total Noncurrent Assets	<u>410,483</u>	<u>0</u>	<u>450,847</u>	<u>861,330</u>
Total Assets	<u>2,062,761</u>	<u>233,506</u>	<u>650,140</u>	<u>2,946,407</u>
<u>Liabilities</u>				
<u>Current Liabilities</u>				
Accrued Wages Payable	260	3,290	17,643	21,193
Accounts Payable	0	0	21,052	21,052
Due to Other Governments	56	508	4,013	4,577
Interfund Payable	0	0	10,299	10,299
Compensated Absences Payable	584	5,178	18,992	24,754
Total Current Liabilities	900	8,976	71,999	81,875
<u>Long-Term Liabilities</u>				
Compensated Absences Payable	249	30,382	31,156	61,787
Total Liabilities	<u>1,149</u>	<u>39,358</u>	<u>103,155</u>	<u>143,662</u>
<u>Net Assets</u>				
Invested in Capital Assets	410,483	0	450,847	861,330
Unrestricted	1,651,129	194,148	96,138	1,941,415
Total Net Assets	<u>\$2,061,612</u>	<u>\$194,148</u>	<u>\$546,985</u>	<u>\$2,802,745</u>

Delaware County, Ohio
Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets
Nonmajor Enterprise Funds
For the Year Ended December 31, 2011

	Solid Waste Transfer Station	Storm Water Phase II	Delaware Area Transit	Total
<u>Operating Revenues</u>				
Charges for Services	\$166,272	\$243,879	\$227,243	\$637,394
Other	0	0	18,683	18,683
Total Operating Revenues	<u>166,272</u>	<u>243,879</u>	<u>245,926</u>	<u>656,077</u>
<u>Operating Expenses</u>				
Personal Services	19,155	174,174	909,941	1,103,270
Fringe Benefits	8,814	81,575	216,464	306,853
Services and Charges	12,114	10,775	237,154	260,043
Materials and Supplies	3,426	0	302,769	306,195
Depreciation	13,804	0	103,905	117,709
Total Operating Expenses	<u>57,313</u>	<u>266,524</u>	<u>1,770,233</u>	<u>2,094,070</u>
Operating Income (Loss)	108,959	(22,645)	(1,524,307)	(1,437,993)
<u>Non-Operating Revenues</u>				
Grants	0	0	1,483,681	1,483,681
Income (Loss) Before Transfers	108,959	(22,645)	(40,626)	45,688
Transfers In	0	0	50,000	50,000
Changes in Net Assets	108,959	(22,645)	9,374	95,688
Net Assets at Beginning of Year	<u>1,952,653</u>	<u>216,793</u>	<u>537,611</u>	<u>2,707,057</u>
Net Assets at End of Year	<u><u>\$2,061,612</u></u>	<u><u>\$194,148</u></u>	<u><u>\$546,985</u></u>	<u><u>\$2,802,745</u></u>

Delaware County, Ohio
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended December 31, 2011

	Solid Waste Transfer Station	Storm Water Phase II	Delaware Area Transit	Total
<u>Increase (Decrease) in Cash and Cash Equivalents</u>				
<u>Cash Flows from Operating Activities</u>				
Cash Received from Customers	\$153,596	\$243,879	\$222,807	\$620,282
Cash Received from Other Revenues	0	0	18,683	18,683
Cash Payments for Personal Services	(18,898)	(171,101)	(899,817)	(1,089,816)
Cash Payments for Fringe Benefits	(8,814)	(81,575)	(216,464)	(306,853)
Cash Payments for Services and Charges	(12,114)	(10,775)	(230,098)	(252,987)
Cash Payments for Materials and Supplies	(3,426)	0	(300,839)	(304,265)
Net Cash Provided by (Used for) Operating Activities	110,344	(19,572)	(1,405,728)	(1,314,956)
<u>Cash Flows from Noncapital Financing Activities</u>				
Cash Received from Grants	0	0	1,462,843	1,462,843
Cash Received from Transfers In	0	0	50,000	50,000
Net Cash Provided by Noncapital Financing Activities	0	0	1,512,843	1,512,843
<u>Cash Flows from Capital and Related Financing Activities</u>				
Cash Payments for Acquisition of Capital Assets	0	0	(124,594)	(124,594)
Net Increase (Decrease) in Cash and Cash Equivalents	110,344	(19,572)	(17,479)	73,293
Cash and Cash Equivalents at Beginning of Year	1,529,258	253,078	87,503	1,869,839
Cash and Cash Equivalents at End of Year	\$1,639,602	\$233,506	\$70,024	\$1,943,132
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u>				
Operating Income (Loss)	\$108,959	(\$22,645)	(\$1,524,307)	(\$1,437,993)
<u>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u>				
Depreciation	13,804	0	103,905	117,709
Changes in Assets and Liabilities:				
Increase in Accounts Receivable	(12,676)	0	0	(12,676)
Increase in Interfund Receivable	0	0	(4,436)	(4,436)
Increase in Accrued Wages Payable	0	658	1,035	1,693
Decrease in Accounts Payable	0	0	(861)	(861)
Increase in Due to Other Governments	0	0	1,452	1,452
Increase in Interfund Payable	0	0	8,551	8,551
Increase in Compensated Absences Payable	257	2,415	8,933	11,605
Net Cash Provided by (Used for) Operating Activities	\$110,344	(\$19,572)	(\$1,405,728)	(\$1,314,956)

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)

Domestic Violence

To account for fees collected on each issued marriage license which are distributed to a non-profit organization administering a battered spouse program.

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. 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 the 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 Deposits
Sheriff
Inmate

Delaware County Family and Children's
First Council
Treasurer
Property Tax Replacement
Housing Trust
Bond Accounts

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2011

	Balance at January 1, 2011	Additions	Reductions	Balance at December 31, 2011
District Board of Health				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$6,965,269	\$6,697,141	\$6,355,492	\$7,306,918
Due from External Party	861	1,026	861	1,026
Total Assets	<u>\$6,966,130</u>	<u>\$6,698,167</u>	<u>\$6,356,353</u>	<u>\$7,307,944</u>
<u>Liabilities</u>				
Due to External Party	\$545	\$524	\$545	\$524
Undistributed Assets	6,965,585	6,697,643	6,355,808	7,307,420
Total Liabilities	<u>\$6,966,130</u>	<u>\$6,698,167</u>	<u>\$6,356,353</u>	<u>\$7,307,944</u>
Soil and Water				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$246,588	\$789,563	\$758,805	\$277,346
Due from External Party	37,160	46,968	37,160	46,968
Total Assets	<u>\$283,748</u>	<u>\$836,531</u>	<u>\$795,965</u>	<u>\$324,314</u>
<u>Liabilities</u>				
Due to External Party	\$150	\$327	\$150	\$327
Undistributed Assets	283,598	836,204	795,815	323,987
Total Liabilities	<u>\$283,748</u>	<u>\$836,531</u>	<u>\$795,965</u>	<u>\$324,314</u>
Joint Mental Health Board				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	<u>\$12,513,259</u>	<u>\$14,931,018</u>	<u>\$13,932,223</u>	<u>\$13,512,054</u>
<u>Liabilities</u>				
Due to External Party	\$9,039	\$0	\$9,039	\$0
Undistributed Assets	12,504,220	14,931,018	13,923,184	13,512,054
Total Liabilities	<u>\$12,513,259</u>	<u>\$14,931,018</u>	<u>\$13,932,223</u>	<u>\$13,512,054</u>
Regional Planning Commission				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$103,757	\$354,793	\$276,222	\$182,328
Due from External Party	212	208	212	208
Total Assets	<u>\$103,969</u>	<u>\$355,001</u>	<u>\$276,434</u>	<u>\$182,536</u>
<u>Liabilities</u>				
Due to External Party	\$32	\$0	\$32	\$0
Undistributed Assets	103,937	355,001	276,402	182,536
Total Liabilities	<u>\$103,969</u>	<u>\$355,001</u>	<u>\$276,434</u>	<u>\$182,536</u>

(continued)

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2011

	Balance at January 1, 2011	Additions	Reductions	Balance at December 31, 2011
Estate Tax				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$1,331,927	\$4,207,913	\$4,372,309	\$1,167,531
<u>Liabilities</u>				
Due to Other Governments	\$1,331,927	\$4,207,913	\$4,372,309	\$1,167,531
Real Estate Taxes				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$9,170,564	\$328,218,771	\$329,994,653	\$7,394,682
Property Taxes Receivable	333,665,061	341,630,668	333,665,061	341,630,668
Special Assessments Receivable	2,721,247	2,676,568	2,721,247	2,676,568
Total Assets	\$345,556,872	\$672,526,007	\$666,380,961	\$351,701,918
<u>Liabilities</u>				
Due to Other Governments	\$345,556,872	\$672,526,007	\$666,380,961	\$351,701,918
Personal Property Taxes				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$120,221	\$51,792	\$147,529	\$24,484
<u>Liabilities</u>				
Due to Other Governments	\$120,221	\$51,792	\$147,529	\$24,484
Cigarette Tax				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$12,629	\$12,629	\$0
<u>Liabilities</u>				
Due to Other Governments	\$0	\$12,629	\$12,629	\$0
Manufactured Home Tax				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$14,131	\$205,182	\$207,497	\$11,816
Property Taxes Receivable	194,973	219,308	194,973	219,308
Total Assets	\$209,104	\$424,490	\$402,470	\$231,124
<u>Liabilities</u>				
Due to Other Governments	\$209,104	\$424,490	\$402,470	\$231,124
Domestic Violence				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$15,967	\$33,815	\$31,547	\$18,235
<u>Liabilities</u>				
Undistributed Assets	\$15,967	\$33,815	\$31,547	\$18,235

(continued)

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2011

	Balance at January 1, 2011	Additions	Reductions	Balance at December 31, 2011
Library Support				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,748,016	\$2,748,016	\$0
Due from Other Governments	1,137,445	1,382,162	1,137,445	1,382,162
Total Assets	<u>\$1,137,445</u>	<u>\$4,130,178</u>	<u>\$3,885,461</u>	<u>\$1,382,162</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$1,137,445</u>	<u>\$4,130,178</u>	<u>\$3,885,461</u>	<u>\$1,382,162</u>
Local Government				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,593,152	\$2,593,152	\$0
Due from Other Governments	1,330,830	1,126,115	1,330,830	1,126,115
Total Assets	<u>\$1,330,830</u>	<u>\$3,719,267</u>	<u>\$3,923,982</u>	<u>\$1,126,115</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$1,330,830</u>	<u>\$3,719,267</u>	<u>\$3,923,982</u>	<u>\$1,126,115</u>
Auto Tags				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,365,715	\$1,365,715	\$0
Due from Other Governments	670,326	680,655	670,326	680,655
Total Assets	<u>\$670,326</u>	<u>\$2,046,370</u>	<u>\$2,036,041</u>	<u>\$680,655</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$670,326</u>	<u>\$2,046,370</u>	<u>\$2,036,041</u>	<u>\$680,655</u>
Payroll Revolving				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$938,045	\$57,577,403	\$57,541,948	\$973,500
<u>Liabilities</u>				
Payroll Withholdings	<u>\$938,045</u>	<u>\$57,577,403</u>	<u>\$57,541,948</u>	<u>\$973,500</u>
Park District				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$2,037,216	\$4,026,733	\$4,395,119	\$1,668,830
<u>Liabilities</u>				
Due to External Party	\$1,717	\$1,496	\$1,717	\$1,496
Undistributed Assets	2,035,499	4,025,237	4,393,402	1,667,334
Total Liabilities	<u>\$2,037,216</u>	<u>\$4,026,733</u>	<u>\$4,395,119</u>	<u>\$1,668,830</u>

(continued)

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2011

	Balance at January 1, 2011	Additions	Reductions	Balance at December 31, 2011
County Courts				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$104,607	\$242,872	\$57,746	\$289,733
Cash and Cash Equivalents in Segregated Accounts	1,705,149	51,894,846	51,323,471	2,276,524
Accounts Receivable	234	270	234	270
Total Assets	<u>\$1,809,990</u>	<u>\$52,137,988</u>	<u>\$51,381,451</u>	<u>\$2,566,527</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$1,809,990</u>	<u>\$52,137,988</u>	<u>\$51,381,451</u>	<u>\$2,566,527</u>
Township Gas				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,785,813	\$1,785,813	\$0
Due from Other Governments	910,782	886,593	910,782	886,593
Total Assets	<u>\$910,782</u>	<u>\$2,672,406</u>	<u>\$2,696,595</u>	<u>\$886,593</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$910,782</u>	<u>\$2,672,406</u>	<u>\$2,696,595</u>	<u>\$886,593</u>
Lodging Tax				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	<u>\$21,102</u>	<u>\$151,498</u>	<u>\$172,600</u>	<u>\$0</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$21,102</u>	<u>\$151,498</u>	<u>\$172,600</u>	<u>\$0</u>
Ohio Elections				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	<u>\$0</u>	<u>\$2,815</u>	<u>\$2,815</u>	<u>\$0</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$0</u>	<u>\$2,815</u>	<u>\$2,815</u>	<u>\$0</u>
Vision Insurance				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	<u>\$33,153</u>	<u>\$524,696</u>	<u>\$519,609</u>	<u>\$38,240</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$33,153</u>	<u>\$524,696</u>	<u>\$519,609</u>	<u>\$38,240</u>

(continued)

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2011

	Balance at January 1, 2011	Additions	Reductions	Balance at December 31, 2011
Child Support Deposits				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$0	\$534,231	\$534,231	\$0
<u>Liabilities</u>				
Undistributed Assets	\$0	\$534,231	\$534,231	\$0
Sheriff				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$2,341,732	\$14,531,191	\$14,013,758	\$2,859,165
<u>Liabilities</u>				
Undistributed Assets	\$2,341,732	\$14,531,191	\$14,013,758	\$2,859,165
Inmate				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$121,245	\$501,216	\$473,007	\$149,454
<u>Liabilities</u>				
Undistributed Assets	\$121,245	\$501,216	\$473,007	\$149,454
Delaware County Family and Children's First Council				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$147,727	\$599,007	\$651,091	\$95,643
<u>Liabilities</u>				
Undistributed Assets	\$147,727	\$599,007	\$651,091	\$95,643
Treasurer				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$122,450	\$137	\$2,019	\$120,568
<u>Liabilities</u>				
Undistributed Assets	\$122,450	\$137	\$2,019	\$120,568
Property Tax Replacement				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$499,066	\$499,066	\$0
<u>Liabilities</u>				
Due to Other Governments	\$0	\$499,066	\$499,066	\$0

(continued)

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2011

	Balance at January 1, 2011	Additions	Reductions	Balance at December 31, 2011
Housing Trust				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$420,821	\$1,172,732	\$1,227,169	\$366,384
<u>Liabilities</u>				
Due to Other Governments	\$420,821	\$1,172,732	\$1,227,169	\$366,384
Bond Accounts				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$221,110	\$675,922	\$632,151	\$264,881
<u>Liabilities</u>				
Undistributed Assets	\$221,110	\$675,922	\$632,151	\$264,881
Total - All Funds				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$34,527,914	\$429,468,194	\$430,282,935	\$33,713,173
Cash and Cash Equivalents in Segregated Accounts	4,168,126	67,461,484	66,344,467	5,285,143
Accounts Receivable	234	270	234	270
Due from Other Governments	4,049,383	4,075,525	4,049,383	4,075,525
Due from External Party	38,233	48,202	38,233	48,202
Property Taxes Receivable	333,860,034	341,849,976	333,860,034	341,849,976
Special Assessments Receivable	2,721,247	2,676,568	2,721,247	2,676,568
Total Assets	\$379,365,171	\$845,580,219	\$837,296,533	\$387,648,857
<u>Liabilities</u>				
Due to Other Governments	\$351,709,430	\$691,465,665	\$685,587,027	\$357,588,068
Due to External Party	11,483	2,347	11,483	2,347
Payroll Withholdings	938,045	57,577,403	57,541,948	973,500
Undistributed Assets	26,706,213	96,534,804	94,156,075	29,084,942
Total Liabilities	\$379,365,171	\$845,580,219	\$837,296,533	\$387,648,857

**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, 2011

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Property Taxes	\$10,188,661	\$10,130,235	\$10,130,235	\$0
Sales Taxes	38,779,500	41,073,017	41,073,017	0
Charges for Services	21,867,539	22,526,113	22,642,127	116,014
Licenses and Permits	860,000	860,000	907,523	47,523
Fines and Forfeitures	420,000	359,300	361,083	1,783
Intergovernmental	3,370,000	4,325,447	4,378,019	52,572
Interest	1,150,000	1,150,000	1,193,724	43,724
Other	556,100	1,144,100	1,222,613	78,513
Total Revenues	77,191,800	81,568,212	81,908,341	340,129
<u>Expenditures</u>				
Current				
General Government - Legislative and Executive				
Auditor				
Personal Services	489,098	489,098	485,887	3,211
Fringe Benefits	238,036	245,901	245,343	558
Services and Charges	28,432	27,532	27,532	0
Materials and Supplies	9,399	9,399	9,399	0
Total Auditor	764,965	771,930	768,161	3,769
Commissioners - Administrative				
Personal Services	445,287	476,487	475,586	901
Fringe Benefits	153,510	167,710	166,968	742
Services and Charges	9,450	8,950	6,990	1,960
Materials and Supplies	3,000	3,500	2,374	1,126
Total Commissioners - Administrative	611,247	656,647	651,918	4,729
Commissioners - General				
Services and Charges	1,575,077	1,575,077	1,401,323	173,754
Materials and Supplies	21,100	21,100	12,359	8,741
Capital Outlay	700,000	700,000	665,000	35,000
Total Commissioners - General	2,296,177	2,296,177	2,078,682	217,495
Record Center				
Personal Services	87,256	87,256	87,256	0
Fringe Benefits	37,682	37,682	37,669	13
Services and Charges	25,711	33,211	32,878	333
Materials and Supplies	22,100	17,600	13,411	4,189
Total Record Center	172,749	175,749	171,214	4,535
Lands and Buildings				
Personal Services	741,546	726,546	722,655	3,891
Fringe Benefits	489,438	481,938	479,197	2,741
Services and Charges	1,143,762	1,149,262	1,110,015	39,247
Materials and Supplies	114,750	174,750	164,498	10,252
Total Lands and Buildings	2,489,496	2,532,496	2,476,365	56,131

(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, 2011

	Budgeted Amounts			Variance with Final Budget Over (Under)
	Original	Final	Actual	
County Garage				
Personal Services	\$107,038	\$107,038	\$105,591	\$1,447
Fringe Benefits	68,260	68,260	67,982	278
Services and Charges	31,002	41,002	36,711	4,291
Materials and Supplies	755,521	952,521	883,930	68,591
Total County Garage	<u>961,821</u>	<u>1,168,821</u>	<u>1,094,214</u>	<u>74,607</u>
Zoning				
Personal Services	3,595	3,595	3,009	586
Fringe Benefits	1,686	1,686	1,548	138
Services and Charges	840	840	187	653
Materials and Supplies	100	100	40	60
Total Zoning	<u>6,221</u>	<u>6,221</u>	<u>4,784</u>	<u>1,437</u>
Human Resources				
Personal Services	139,797	101,097	78,173	22,924
Fringe Benefits	54,457	40,257	27,401	12,856
Services and Charges	86,990	88,990	49,527	39,463
Materials and Supplies	6,500	9,000	5,972	3,028
Total Human Resources	<u>287,744</u>	<u>239,344</u>	<u>161,073</u>	<u>78,271</u>
Prosecutor				
Personal Services	995,596	995,596	918,069	77,527
Fringe Benefits	440,900	440,900	399,292	41,608
Services and Charges	145,400	145,400	124,756	20,644
Materials and Supplies	19,000	19,000	9,997	9,003
Total Prosecutor	<u>1,600,896</u>	<u>1,600,896</u>	<u>1,452,114</u>	<u>148,782</u>
Recorder				
Personal Services	231,099	231,099	226,161	4,938
Fringe Benefits	118,440	118,440	96,221	22,219
Services and Charges	4,650	4,650	4,159	491
Materials and Supplies	2,650	2,650	2,491	159
Total Recorder	<u>356,839</u>	<u>356,839</u>	<u>329,032</u>	<u>27,807</u>
Treasurer				
Personal Services	179,929	179,929	178,629	1,300
Fringe Benefits	101,298	101,298	95,385	5,913
Services and Charges	20,018	20,018	16,377	3,641
Materials and Supplies	2,500	2,500	2,477	23
Total Treasurer	<u>303,745</u>	<u>303,745</u>	<u>292,868</u>	<u>10,877</u>
Board of Elections				
Personal Services	642,145	683,645	677,251	6,394
Fringe Benefits	280,897	351,297	342,491	8,806
Services and Charges	513,900	440,768	440,241	527
Materials and Supplies	31,000	58,732	58,732	0
Total Board of Elections	<u>1,467,942</u>	<u>1,534,442</u>	<u>1,518,715</u>	<u>15,727</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, 2011

	Budgeted Amounts			Variance with Final Budget Over (Under)
	Original	Final	Actual	
Property and Casualty Insurance				
Personal Services	\$61,138	\$61,138	\$55,383	\$5,755
Fringe Benefits	26,097	26,097	25,137	960
Services and Charges	940,837	940,837	798,456	142,381
Materials and Supplies	2,800	2,800	2,611	189
Total Property and Casualty Insurance	<u>1,030,872</u>	<u>1,030,872</u>	<u>881,587</u>	<u>149,285</u>
Health Insurance				
Personal Services	61,138	61,138	55,382	5,756
Fringe Benefits	26,097	26,097	25,137	960
Services and Charges	11,604,611	12,304,611	12,274,437	30,174
Materials and Supplies	3,000	13,000	12,486	514
Total Health Insurance	<u>11,694,846</u>	<u>12,404,846</u>	<u>12,367,442</u>	<u>37,404</u>
Data Center				
Personal Services	338,220	338,220	338,153	67
Fringe Benefits	135,221	147,171	146,554	617
Services and Charges	186,311	186,311	185,903	408
Materials and Supplies	21,417	21,417	21,216	201
Capital Outlay	17,000	17,000	16,800	200
Total Data Center	<u>698,169</u>	<u>710,119</u>	<u>708,626</u>	<u>1,493</u>
Joint Economic Development				
Personal Services	140,651	140,651	140,651	0
Fringe Benefits	36,025	36,025	36,012	13
Services and Charges	50,840	50,840	34,160	16,680
Materials and Supplies	4,100	4,100	3,953	147
Total Joint Economic Development	<u>231,616</u>	<u>231,616</u>	<u>214,776</u>	<u>16,840</u>
Total General Government - Legislative and Executive	<u>24,975,345</u>	<u>26,020,760</u>	<u>25,171,571</u>	<u>849,189</u>
General Government - Judicial				
Public Defender				
Personal Services	65,894	65,894	65,894	0
Fringe Benefits	34,168	34,168	34,136	32
Services and Charges	1,409,325	1,409,325	1,409,290	35
Materials and Supplies	1,200	1,200	1,047	153
Total Public Defender	<u>1,510,587</u>	<u>1,510,587</u>	<u>1,510,367</u>	<u>220</u>
Clerk of Courts				
Personal Services	435,259	448,259	443,438	4,821
Fringe Benefits	256,705	259,868	254,030	5,838
Services and Charges	34,900	34,900	27,380	7,520
Materials and Supplies	20,900	20,900	17,410	3,490
Total Clerk of Courts	<u>747,764</u>	<u>763,927</u>	<u>742,258</u>	<u>21,669</u>
Common Pleas Court				
Personal Services	878,090	878,090	825,918	52,172
Fringe Benefits	457,249	457,249	402,226	55,023
Services and Charges	67,400	67,400	49,236	18,164
Materials and Supplies	23,300	23,300	22,395	905
Total Common Pleas Court	<u>1,426,039</u>	<u>1,426,039</u>	<u>1,299,775</u>	<u>126,264</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, 2011

	Budgeted Amounts			Variance with Final Budget Over (Under)
	Original	Final	Actual	
Court of Appeals				
Services and Charges	\$20,000	\$20,000	\$19,483	\$517
Adult Court Services				
Personal Services	375,059	375,059	349,248	25,811
Fringe Benefits	162,809	162,809	136,094	26,715
Services and Charges	4,000	4,000	700	3,300
Total Adult Court Services	541,868	541,868	486,042	55,826
Juvenile Court				
Personal Services	1,429,440	1,429,440	1,324,951	104,489
Fringe Benefits	825,873	843,373	758,801	84,572
Services and Charges	280,253	257,817	175,537	82,280
Materials and Supplies	30,829	30,829	26,720	4,109
Total Juvenile Court	2,566,395	2,561,459	2,286,009	275,450
Detention Center				
Services and Charges	682,606	682,606	669,726	12,880
Probate Court				
Personal Services	230,274	230,274	221,365	8,909
Fringe Benefits	109,862	109,862	97,360	12,502
Services and Charges	28,850	28,850	19,539	9,311
Materials and Supplies	1,700	1,700	1,485	215
Total Probate Court	370,686	370,686	339,749	30,937
Jury Commission				
Personal Services	82,992	82,992	81,656	1,336
Fringe Benefits	36,980	36,980	36,729	251
Services and Charges	115,095	115,095	107,327	7,768
Materials and Supplies	3,170	3,170	2,482	688
Total Jury Commission	238,237	238,237	228,194	10,043
Municipal Court				
Personal Services	5,000	5,000	0	5,000
Fringe Benefits	825	825	0	825
Services and Charges	539,000	539,000	424,730	114,270
Total Municipal Court	544,825	544,825	424,730	120,095
Total General Government - Judicial	8,649,007	8,660,234	8,006,333	653,901
Total General Government	33,624,352	34,680,994	33,177,904	1,503,090
Public Safety				
Code Compliance				
Personal Services	977,457	968,457	947,302	21,155
Fringe Benefits	448,760	448,760	427,067	21,693
Services and Charges	65,240	74,240	69,157	5,083
Materials and Supplies	18,867	18,867	15,695	3,172
Total Code Compliance	1,510,324	1,510,324	1,459,221	51,103

(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, 2011

	Budgeted Amounts			Variance with Final Budget Over (Under)
	Original	Final	Actual	
Emergency Medical Services				
Personal Services	\$5,764,257	\$5,557,057	\$5,530,509	\$26,548
Fringe Benefits	2,134,062	2,341,262	2,339,093	2,169
Services and Charges	1,098,913	1,209,737	1,073,953	135,784
Materials and Supplies	153,037	183,037	175,187	7,850
Capital Outlay	182,000	131,176	131,176	0
Total Emergency Medical Services	<u>9,332,269</u>	<u>9,422,269</u>	<u>9,249,918</u>	<u>172,351</u>
Railroad Task Force				
Services and Charges	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>0</u>
Victim's Assistance				
Personal Services	65,000	65,000	58,657	6,343
Fringe Benefits	27,576	27,576	26,516	1,060
Services and Charges	3,460	3,460	2,875	585
Materials and Supplies	600	600	289	311
Total Victim's Assistance	<u>96,636</u>	<u>96,636</u>	<u>88,337</u>	<u>8,299</u>
Coroner				
Personal Services	120,030	120,030	119,824	206
Fringe Benefits	87,281	87,281	82,794	4,487
Services and Charges	115,500	115,500	86,498	29,002
Materials and Supplies	1,300	1,300	934	366
Total Coroner	<u>324,111</u>	<u>324,111</u>	<u>290,050</u>	<u>34,061</u>
Sheriff				
Personal Services	4,085,633	4,227,314	4,204,829	22,485
Fringe Benefits	1,874,477	1,886,236	1,871,391	14,845
Services and Charges	450,565	445,565	424,141	21,424
Materials and Supplies	403,419	391,419	385,055	6,364
Capital Outlay	364,140	364,140	364,140	0
Total Sheriff	<u>7,178,234</u>	<u>7,314,674</u>	<u>7,249,556</u>	<u>65,118</u>
Prisoner Transport				
Services and Charges	<u>45,366</u>	<u>45,366</u>	<u>38,451</u>	<u>6,915</u>
Jail/Pay for Stay				
Personal Services	2,589,352	2,597,352	2,591,774	5,578
Fringe Benefits	1,227,315	1,249,815	1,219,245	30,570
Services and Charges	1,342,925	1,194,025	1,150,782	43,243
Materials and Supplies	831,977	701,977	651,068	50,909
Total Jail/Pay for Stay	<u>5,991,569</u>	<u>5,743,169</u>	<u>5,612,869</u>	<u>130,300</u>
Sheriff/Conveyance				
Personal Services	2,106,443	2,239,017	2,208,983	30,034
Fringe Benefits	916,376	977,750	971,023	6,727
Services and Charges	20,686	20,686	19,699	987
Materials and Supplies	25,500	25,500	25,042	458
Total Sheriff/Conveyance	<u>3,069,005</u>	<u>3,262,953</u>	<u>3,224,747</u>	<u>38,206</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, 2011

	Budgeted Amounts			Variance with Final Budget Over (Under)
	Original	Final	Actual	
Firing Range				
Services and Charges	\$450	\$450	\$0	\$450
Materials and Supplies	2,600	2,600	2,600	0
Total Firing Range	3,050	3,050	2,600	450
Sheriff/Contract Deputies and School Resource Officers				
Personal Services	862,900	870,496	863,522	6,974
Fringe Benefits	385,733	397,125	386,289	10,836
Materials and Supplies	29,528	29,528	4,995	24,533
Total Sheriff/Contract Deputies and School Resource Officers	1,278,161	1,297,149	1,254,806	42,343
Federal Prisoner Housing				
Personal Services	488,859	510,719	509,402	1,317
Fringe Benefits	247,308	246,208	242,840	3,368
Services and Charges	8,000	66,657	51,295	15,362
Materials and Supplies	35,500	35,500	27,189	8,311
Capital Outlay	0	12,143	10,957	1,186
Total Federal Prisoner Housing	779,667	871,227	841,683	29,544
Web Check				
Services and Charges	34,500	34,500	26,790	7,710
Project Lifesaver				
Materials and Supplies	1,822	1,822	0	1,822
Community Service Restitution				
Personal Services	13,422	13,422	13,422	0
Fringe Benefits	10,784	10,784	9,232	1,552
Materials and Supplies	624	624	359	265
Total Community Service Restitution	24,830	24,830	23,013	1,817
School Liaison				
Personal Services	66,648	66,648	66,620	28
Fringe Benefits	36,290	36,290	36,260	30
Services and Charges	3,600	3,600	3,464	136
Total School Liaison	106,538	106,538	106,344	194
Team Mentor				
Personal Services	25,699	25,699	23,859	1,840
Fringe Benefits	8,983	8,983	8,590	393
Total Team Mentor	34,682	34,682	32,449	2,233
County Wide 800 Rebanding				
Services and Charges	0	4,611	0	4,611
Total Public Safety	29,811,764	30,098,911	29,501,834	597,077

(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, 2011

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Public Works				
Road and Bridge Projects				
Services and Charges	\$375,000	\$375,000	\$218,433	\$156,567
Capital Outlay	8,753,400	8,753,400	5,464,131	3,289,269
Total Public Works	<u>9,128,400</u>	<u>9,128,400</u>	<u>5,682,564</u>	<u>3,445,836</u>
Health				
County Home				
Services and Charges	75,000	75,000	75,000	0
Human Services				
Veterans Services				
Personal Services	142,900	172,000	167,081	4,919
Fringe Benefits	46,835	32,335	30,107	2,228
Services and Charges	185,330	185,330	72,783	112,547
Materials and Supplies	31,100	31,100	19,566	11,534
Total Human Services	<u>406,165</u>	<u>420,765</u>	<u>289,537</u>	<u>131,228</u>
Conservation and Recreation				
Services and Charges	75,000	75,000	9,006	65,994
Capital Outlay	8,540	9,017	9,017	0
Intergovernmental	542,000	542,000	542,000	0
Total Expenditures	<u>73,671,221</u>	<u>75,030,087</u>	<u>69,286,862</u>	<u>5,743,225</u>
Excess of Revenues Over Expenditures	<u>3,520,579</u>	<u>6,538,125</u>	<u>12,621,479</u>	<u>6,083,354</u>
<u>Other Financing Sources (Uses)</u>				
Advances In	0	0	198,952	198,952
Advances Out	0	0	(2,143,657)	(2,143,657)
Transfers In	765,602	4,626,987	3,706,960	(920,027)
Transfers Out	(6,619,558)	(12,894,212)	(11,900,328)	993,884
Total Other Financing Sources (Uses)	<u>(5,853,956)</u>	<u>(8,267,225)</u>	<u>(10,138,073)</u>	<u>(1,870,848)</u>
Changes in Fund Balance	(2,333,377)	(1,729,100)	2,483,406	4,212,506
Fund Balance at Beginning of Year	13,231,650	13,231,650	13,231,650	0
Prior Year Encumbrances Appropriated	1,455,826	1,455,826	1,455,826	0
Fund Balance at End of Year	<u>\$12,354,099</u>	<u>\$12,958,376</u>	<u>\$17,170,882</u>	<u>\$4,212,506</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Recorder Special Revenue Fund
For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$152,000	\$152,000	\$149,384	(\$2,616)
<u>Expenditures</u>				
Current				
Legislative and Executive Services and Charges	107,403	107,403	87,925	19,478
Materials and Supplies	14,900	14,900	14,647	253
Total Expenditures	122,303	122,303	102,572	19,731
Changes in Fund Balance	29,697	29,697	46,812	17,115
Fund Balance at Beginning of Year	326,387	326,387	326,387	0
Prior Year Encumbrances Appropriated	11,303	11,303	11,303	0
Fund Balance at End of Year	<u>\$367,387</u>	<u>\$367,387</u>	<u>\$384,502</u>	<u>\$17,115</u>

This fund is combined with the General Fund for financial reporting purposes.

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, 2011

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$800,000	\$800,000	\$914,448	\$114,448
<u>Expenditures</u>				
Current				
Legislative and Executive				
Personal Services	293,606	298,307	293,736	4,571
Fringe Benefits	192,881	195,282	193,180	2,102
Services and Charges	108,500	108,499	98,982	9,517
Materials and Supplies	12,050	12,050	10,667	1,383
Total Expenditures	<u>607,037</u>	<u>614,138</u>	<u>596,565</u>	<u>17,573</u>
Excess of Revenues Over Expenditures	192,963	185,862	317,883	132,021
<u>Other Financing Uses</u>				
Transfers Out	<u>(25,000)</u>	<u>(50,000)</u>	<u>(50,000)</u>	<u>0</u>
Changes in Fund Balance	167,963	135,862	267,883	132,021
Fund Balance at Beginning of Year	<u>598,728</u>	<u>598,728</u>	<u>598,728</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$766,691</u></u>	<u><u>\$734,590</u></u>	<u><u>\$866,611</u></u>	<u><u>\$132,021</u></u>

This fund is combined with the General Fund for financial reporting purposes.

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, 2011

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Charges for Services	\$740,000	\$740,000	\$892,352	\$152,352
Licenses and Permits	100,000	100,000	98,385	(1,615)
Intergovernmental	12,387,500	6,852,500	6,854,886	2,386
Other	75,000	75,000	38,550	(36,450)
Total Revenues	<u>13,302,500</u>	<u>7,767,500</u>	<u>7,884,173</u>	<u>116,673</u>
<u>Expenditures</u>				
Current				
Public Works				
Auto and Gas				
Personal Services	3,574,574	3,574,574	3,071,512	503,062
Fringe Benefits	1,752,363	1,752,363	1,465,687	286,676
Services and Charges	1,762,901	1,762,901	818,476	944,425
Materials and Supplies	2,117,215	2,117,215	1,375,862	741,353
Capital Outlay	6,464,210	929,210	331,745	597,465
Total Expenditures	<u>15,671,263</u>	<u>10,136,263</u>	<u>7,063,282</u>	<u>3,072,981</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,368,763)</u>	<u>(2,368,763)</u>	<u>820,891</u>	<u>3,189,654</u>
<u>Other Financing Sources</u>				
Sale of Capital Assets	1,000	1,000	5,132	4,132
Advances In	0	0	1,807,620	1,807,620
Total Other Financing Sources	<u>1,000</u>	<u>1,000</u>	<u>1,812,752</u>	<u>1,811,752</u>
Changes in Fund Balance	(2,367,763)	(2,367,763)	2,633,643	5,001,406
Fund Balance at Beginning of Year	26,559,545	26,559,545	26,559,545	0
Prior Year Encumbrances Appropriated	309,639	309,639	309,639	0
Fund Balance at End of Year	<u>\$24,501,421</u>	<u>\$24,501,421</u>	<u>\$29,502,827</u>	<u>\$5,001,406</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Developmental Disabilities Special Revenue Fund
For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Property Taxes	\$11,729,078	\$11,729,078	\$11,777,405	\$48,327
Charges for Services	418,073	418,073	506,816	88,743
Intergovernmental	3,683,869	3,683,869	4,166,098	482,229
Other	311,800	311,800	304,836	(6,964)
Total Revenues	<u>16,142,820</u>	<u>16,142,820</u>	<u>16,755,155</u>	<u>612,335</u>
<u>Expenditures</u>				
Current				
Health				
Personal Services	5,445,226	4,995,226	4,480,180	515,046
Fringe Benefits	2,229,640	2,229,640	1,603,460	626,180
Services and Charges	10,855,640	11,305,640	11,007,722	297,918
Materials and Supplies	367,520	367,520	231,823	135,697
Other	604,275	604,275	277,629	326,646
Capital Outlay	865,012	865,012	214,497	650,515
Total Expenditures	<u>20,367,313</u>	<u>20,367,313</u>	<u>17,815,311</u>	<u>2,552,002</u>
Changes in Fund Balance	(4,224,493)	(4,224,493)	(1,060,156)	3,164,337
Fund Balance at Beginning of Year	4,040,234	4,040,234	4,040,234	0
Prior Year Encumbrances Appropriated	<u>842,432</u>	<u>842,432</u>	<u>842,432</u>	<u>0</u>
Fund Balance at End of Year	<u>\$658,173</u>	<u>\$658,173</u>	<u>\$3,822,510</u>	<u>\$3,164,337</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Special Bond Retirement Debt Service Fund
For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Property Taxes	\$790,000	\$790,000	\$844,193	\$54,193
Payment in Lieu of Taxes	116,200	116,200	117,536	1,336
Special Assessments	519,800	519,800	521,432	1,632
Intergovernmental	105,000	105,000	109,715	4,715
Total Revenues	<u>1,531,000</u>	<u>1,531,000</u>	<u>1,592,876</u>	<u>61,876</u>
<u>Expenditures</u>				
Current				
Legislative and Executive Services and Charges	33,775	35,292	27,800	7,492
Debt Service				
Principal Retirement	832,650	832,650	832,650	0
Interest and Fiscal Charges	696,083	696,084	696,084	0
Total Expenditures	<u>1,562,508</u>	<u>1,564,026</u>	<u>1,556,534</u>	<u>7,492</u>
Changes in Fund Balance	(31,508)	(33,026)	36,342	69,368
Fund Balance at Beginning of Year	<u>61,339</u>	<u>61,339</u>	<u>61,339</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$29,831</u></u>	<u><u>\$28,313</u></u>	<u><u>\$97,681</u></u>	<u><u>\$69,368</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenses, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Sanitary Engineer Enterprise Fund
For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Charges for Services	\$11,753,200	\$11,753,200	\$12,820,744	\$1,067,544
Tap In Fees	1,900,000	1,900,000	2,163,527	263,527
Licenses and Permits	1,000	1,000	1,400	400
Interest Revenue	0	0	22	22
Sale of Capital Assets	0	0	1,488	1,488
Other	2,000	2,000	1,089	(911)
Total Revenues	13,656,200	13,656,200	14,988,270	1,332,070
<u>Expenses</u>				
Personal Services	2,565,000	2,565,000	2,190,153	374,847
Fringe Benefits	1,378,450	1,378,450	1,120,705	257,745
Services and Charges	3,693,793	3,904,188	3,262,637	641,551
Materials and Supplies	1,401,624	1,451,624	1,167,799	283,825
Capital Outlay	9,944,770	9,924,070	4,890,148	5,033,922
Debt Service				
Principal Retirement	1,790,000	1,790,000	1,790,000	0
Interest Expense	1,275,775	1,275,775	1,275,775	0
Total Expenses	22,049,412	22,289,107	15,697,217	6,591,890
Excess of Revenues				
Under Expenses Before Transfers	(8,393,212)	(8,632,907)	(708,947)	7,923,960
Transfers Out	(707,145)	(707,145)	(707,145)	0
Changes in Fund Balance	(9,100,357)	(9,340,052)	(1,416,092)	7,923,960
Fund Balance at Beginning of Year	28,858,217	28,858,217	28,858,217	0
Prior Year Encumbrances Appropriated	1,109,332	1,109,332	1,109,332	0
Fund Balance at End of Year	\$20,867,192	\$20,627,497	\$28,551,457	\$7,923,960

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, 2011

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$3,139,658	\$3,139,658	\$3,180,044	\$40,386
Other	0	0	433	433
Total Revenues	<u>3,139,658</u>	<u>3,139,658</u>	<u>3,180,477</u>	<u>40,819</u>
<u>Expenditures</u>				
Current				
Legislative and Executive				
Personal Services	904,958	928,758	908,489	20,269
Fringe Benefits	414,368	414,368	384,327	30,041
Services and Charges	1,634,299	1,617,499	1,245,107	372,392
Materials and Supplies	59,533	59,533	21,775	37,758
Capital Outlay	61,700	54,700	45,218	9,482
Total Expenditures	<u>3,074,858</u>	<u>3,074,858</u>	<u>2,604,916</u>	<u>469,942</u>
Changes in Fund Balance	64,800	64,800	575,561	510,761
Fund Balance at Beginning of Year	4,567,692	4,567,692	4,567,692	0
Prior Year Encumbrances Appropriated	442,332	442,332	442,332	0
Fund Balance at End of Year	<u>\$5,074,824</u>	<u>\$5,074,824</u>	<u>\$5,585,585</u>	<u>\$510,761</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, 2011

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Property Taxes	\$2,201,686	\$2,201,686	\$2,220,983	\$19,297
Intergovernmental	862,597	862,597	756,394	(106,203)
Other	0	0	47,284	47,284
Total Revenues	3,064,283	3,064,283	3,024,661	(39,622)
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	1,670,008	1,664,938	1,573,659	91,279
Fringe Benefits	703,604	703,604	631,202	72,402
Services and Charges	888,969	920,439	914,555	5,884
Materials and Supplies	175,585	173,139	161,689	11,450
Capital Outlay	160,000	165,786	48,613	117,173
Debt Service				
Principal Retirement	132,150	132,150	132,150	0
Interest and Fiscal Charges	35,442	35,442	30,423	5,019
Total Expenditures	3,765,758	3,795,498	3,492,291	303,207
Changes in Fund Balance	(701,475)	(731,215)	(467,630)	263,585
Fund Balance at Beginning of Year	1,246,192	1,246,192	1,246,192	0
Prior Year Encumbrances Appropriated	25,711	25,711	25,711	0
Fund Balance at End of Year	\$570,428	\$540,688	\$804,273	\$263,585

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, 2011

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Special Assessments	\$679,000	\$679,000	\$662,602	(\$16,398)
Charges for Services	15,000	15,000	41,820	26,820
Total Revenues	<u>694,000</u>	<u>694,000</u>	<u>704,422</u>	<u>10,422</u>
<u>Expenditures</u>				
Current				
Public Works				
Services and Charges	463,725	463,725	384,026	79,699
Materials and Supplies	50,000	50,000	32,204	17,796
Total Expenditures	<u>513,725</u>	<u>513,725</u>	<u>416,230</u>	<u>97,495</u>
Changes in Fund Balance	180,275	180,275	288,192	107,917
Fund Balance at Beginning of Year	<u>4,983,924</u>	<u>4,983,924</u>	<u>4,983,924</u>	<u>0</u>
Fund Balance at End of Year	<u>\$5,164,199</u>	<u>\$5,164,199</u>	<u>\$5,272,116</u>	<u>\$107,917</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Job and Family Services Special Revenue Fund
For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Charges for Services	\$0	\$0	\$11,110	\$11,110
Intergovernmental	2,651,398	2,651,398	3,292,147	640,749
Other	137,000	137,000	122,167	(14,833)
Total Revenues	<u>2,788,398</u>	<u>2,788,398</u>	<u>3,425,424</u>	<u>637,026</u>
<u>Expenditures</u>				
Current				
Human Services				
Personal Services	2,661,556	2,591,556	2,553,315	38,241
Fringe Benefits	1,477,542	1,337,542	1,304,281	33,261
Services and Charges	1,035,572	1,273,572	941,822	331,750
Materials and Supplies	34,566	44,566	36,337	8,229
Total Expenditures	<u>5,209,236</u>	<u>5,247,236</u>	<u>4,835,755</u>	<u>411,481</u>
Excess of Revenues Under Expenditures	(2,420,838)	(2,458,838)	(1,410,331)	1,048,507
<u>Other Financing Sources</u>				
Transfers In	2,546,649	2,546,649	1,805,886	(740,763)
Changes in Fund Balance	125,811	87,811	395,555	307,744
Fund Balance at Beginning of Year	501,736	501,736	501,736	0
Prior Year Encumbrances Appropriated	95,498	95,498	95,498	0
Fund Balance at End of Year	<u>\$723,045</u>	<u>\$685,045</u>	<u>\$992,789</u>	<u>\$307,744</u>

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, 2011

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Intergovernmental	\$1,162,879	\$1,162,879	\$1,159,982	(\$2,897)
Other	95,000	95,000	48,051	(46,949)
Total Revenues	<u>1,257,879</u>	<u>1,257,879</u>	<u>1,208,033</u>	<u>(49,846)</u>
<u>Expenditures</u>				
Current				
Human Services				
Services and Charges	2,167,207	2,168,207	1,696,021	472,186
Materials and Supplies	32,000	31,000	15,000	16,000
Total Expenditures	<u>2,199,207</u>	<u>2,199,207</u>	<u>1,711,021</u>	<u>488,186</u>
Excess of Revenues Under Expenditures	<u>(941,328)</u>	<u>(941,328)</u>	<u>(502,988)</u>	<u>438,340</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	2,095,000	2,095,000	2,095,000	0
Transfers Out	(1,750,000)	(1,750,000)	(1,144,237)	605,763
Total Other Financing Sources (Uses)	<u>345,000</u>	<u>345,000</u>	<u>950,763</u>	<u>605,763</u>
Changes in Fund Balance	(596,328)	(596,328)	447,775	1,044,103
Fund Balance at Beginning of Year	1,817,913	1,817,913	1,817,913	0
Prior Year Encumbrances Appropriated	<u>239,107</u>	<u>239,107</u>	<u>239,107</u>	<u>0</u>
Fund Balance at End of Year	<u>\$1,460,692</u>	<u>\$1,460,692</u>	<u>\$2,504,795</u>	<u>\$1,044,103</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Revolving Loan Special Revenue Fund
For the Year Ended December 31, 2011

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Interest	\$913	\$3,275	\$3,365	\$90
Repayment of Loans	24,219	24,219	16,802	(7,417)
Other	0	62,638	72,452	9,814
Total Revenues	25,132	90,132	92,619	2,487
<u>Expenditures</u>				
Current				
Legislative and Executive Services and Charges	838,847	738,847	508,349	230,498
Changes in Fund Balance	(813,715)	(648,715)	(415,730)	232,985
Fund Balance at Beginning of Year	529,074	529,074	529,074	0
Prior Year Encumbrances Appropriated	285,212	285,212	285,212	0
Fund Balance at End of Year	\$571	\$165,571	\$398,556	\$232,985

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Tax Account Collection Special Revenue Fund
For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Charges for Services	\$400,000	\$565,000	\$570,578	\$5,578
Other	0	0	7,682	7,682
Total Revenues	<u>400,000</u>	<u>565,000</u>	<u>578,260</u>	<u>13,260</u>
<u>Expenditures</u>				
Current				
Legislative and Executive				
DRETAC - Prosecutor				
Personal Services	117,864	122,964	122,882	82
Fringe Benefits	45,422	46,722	46,622	100
Services and Charges	19,340	14,240	134	14,106
Materials and Supplies	4,880	3,580	0	3,580
DRETAC - Treasurer				
Personal Services	139,054	139,054	119,038	20,016
Fringe Benefits	69,745	60,765	48,477	12,288
Services and Charges	141,037	141,037	76,383	64,654
Materials and Supplies	15,110	24,090	21,522	2,568
Total Expenditures	<u>552,452</u>	<u>552,452</u>	<u>435,058</u>	<u>117,394</u>
Excess of Revenues Over (Under) Expenditures	(152,452)	12,548	143,202	130,654
<u>Other Financing Sources</u>				
Transfers In	<u>0</u>	<u>11,700</u>	<u>11,718</u>	<u>18</u>
Changes in Fund Balance	(152,452)	24,248	154,920	130,672
Fund Balance at Beginning of Year	1,965,681	1,965,681	1,965,681	0
Prior Year Encumbrances Appropriated	<u>17,647</u>	<u>17,647</u>	<u>17,647</u>	<u>0</u>
Fund Balance at End of Year	<u>\$1,830,876</u>	<u>\$2,007,576</u>	<u>\$2,138,248</u>	<u>\$130,672</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Child Support Enforcement Special Revenue Fund
For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Charges for Services	\$380,000	\$380,000	\$412,854	\$32,854
Intergovernmental	1,321,379	1,321,379	1,311,850	(9,529)
Other	4,500	4,500	12,509	8,009
Total Revenues	<u>1,705,879</u>	<u>1,705,879</u>	<u>1,737,213</u>	<u>31,334</u>
<u>Expenditures</u>				
Current				
Human Services				
Personal Services	775,183	775,183	701,096	74,087
Fringe Benefits	404,106	404,106	383,426	20,680
Services and Charges	550,690	550,690	426,123	124,567
Materials and Supplies	12,146	12,146	6,082	6,064
Total Expenditures	<u>1,742,125</u>	<u>1,742,125</u>	<u>1,516,727</u>	<u>225,398</u>
Changes in Fund Balance	(36,246)	(36,246)	220,486	256,732
Fund Balance at Beginning of Year	910,469	910,469	910,469	0
Prior Year Encumbrances Appropriated	47,700	47,700	47,700	0
Fund Balance at End of Year	<u>\$921,923</u>	<u>\$921,923</u>	<u>\$1,178,655</u>	<u>\$256,732</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Dog and Kennel Special Revenue Fund
For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Charges for Services	\$5,200	\$5,200	\$4,675	(\$525)
Licenses and Permits	200,000	204,000	226,252	22,252
Fines and Forfeitures	23,000	19,000	19,084	84
Other	250	250	323	73
Total Revenues	<u>228,450</u>	<u>228,450</u>	<u>250,334</u>	<u>21,884</u>
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	137,580	139,580	137,297	2,283
Fringe Benefits	60,348	61,348	58,958	2,390
Services and Charges	23,448	24,448	22,848	1,600
Materials and Supplies	13,750	9,750	7,272	2,478
Total Expenditures	<u>235,126</u>	<u>235,126</u>	<u>226,375</u>	<u>8,751</u>
Changes in Fund Balance	(6,676)	(6,676)	23,959	30,635
Fund Balance at Beginning of Year	162,133	162,133	162,133	0
Prior Year Encumbrances Appropriated	890	890	890	0
Fund Balance at End of Year	<u><u>\$156,347</u></u>	<u><u>\$156,347</u></u>	<u><u>\$186,982</u></u>	<u><u>\$30,635</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Emergency Management Agency Special Revenue Fund
For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Charges for Services	\$91,050	\$91,050	\$108,108	\$17,058
Intergovernmental	294,677	370,349	330,277	(40,072)
Total Revenues	<u>385,727</u>	<u>461,399</u>	<u>438,385</u>	<u>(23,014)</u>
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	164,400	174,884	171,416	3,468
Fringe Benefits	78,637	81,858	78,811	3,047
Services and Charges	9,220	44,937	42,437	2,500
Materials and Supplies	101,745	120,602	101,044	19,558
Capital Outlay	10,000	70,885	70,491	394
Total Expenditures	<u>364,002</u>	<u>493,166</u>	<u>464,199</u>	<u>28,967</u>
Changes in Fund Balance	21,725	(31,767)	(25,814)	5,953
Fund Balance at Beginning of Year	<u>107,945</u>	<u>107,945</u>	<u>107,945</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$129,670</u></u>	<u><u>\$76,178</u></u>	<u><u>\$82,131</u></u>	<u><u>\$5,953</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Victim Services Special Revenue Fund
For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$142,139	\$144,389	\$144,883	\$494
<u>Expenditures</u>				
Current				
Public Safety				
State Victim's Assistance Grant Prosecutor				
Personal Services	57,735	57,335	50,970	6,365
Fringe Benefits	22,386	28,618	28,547	71
Juvenile Court's Victims of Crime Grant				
Personal Services	35,884	36,284	33,047	3,237
Fringe Benefits	23,372	23,492	20,173	3,319
Services and Charges	0	366	366	0
Materials and Supplies	0	2,250	1,896	354
State Victim's Assistance Grant Juvenile Court				
Personal Services	13,450	11,756	11,550	206
Fringe Benefits	10,571	10,571	9,979	592
Services and Charges	0	3,563	3,563	0
Total Expenditures	<u>163,398</u>	<u>174,235</u>	<u>160,091</u>	<u>14,144</u>
Excess of Revenues				
Under Expenditures	(21,259)	(29,846)	(15,208)	14,638
<u>Other Financing Sources</u>				
Transfers In	<u>19,504</u>	<u>21,428</u>	<u>21,428</u>	<u>0</u>
Changes in Fund Balance	(1,755)	(8,418)	6,220	14,638
Fund Balance at Beginning of Year	<u>19,430</u>	<u>19,430</u>	<u>19,430</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$17,675</u></u>	<u><u>\$11,012</u></u>	<u><u>\$25,650</u></u>	<u><u>\$14,638</u></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, 2011

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Charges for Services	\$119,000	\$119,000	\$140,727	\$21,727
Intergovernmental	334,951	452,932	391,355	(61,577)
Total Revenues	453,951	571,932	532,082	(39,850)
<u>Expenditures</u>				
Current				
Public Safety				
Re-Entry Task Force ARRA				
Personal Services	50,165	61,865	61,135	730
Fringe Benefits	22,573	31,873	31,829	44
Services and Charges	5,737	14,737	14,184	553
Materials and Supplies	1,440	1,440	548	892
Pre-Trial Diversion				
Personal Services	1,004	1,004	1,004	0
Fringe Benefits	1,625	1,625	410	1,215
Community Based Corrections				
Personal Services	118,165	149,718	149,112	606
Fringe Benefits	49,210	60,554	58,194	2,360
Services and Charges	6,900	9,140	5,283	3,857
Materials and Supplies	5,583	14,946	9,871	5,075
Intensive Supervision				
Services and Charges	29,000	53,000	43,587	9,413
Materials and Supplies	37,500	40,500	38,715	1,785
Intensive Supervision Electronic Monitoring				
Services and Charges	40,500	45,000	41,505	3,495
Materials and Supplies	2,500	2,500	2,500	0
Supervision				
Personal Services	14,700	37,519	37,519	0
Fringe Benefits	5,205	12,596	12,596	0
Services and Charges	200	10,636	10,636	0
Mental Health Docket				
Personal Services	32,760	37,160	35,759	1,401
Fringe Benefits	5,389	6,109	5,882	227
Services and Charges	0	200	140	60
Total Expenditures	430,156	592,122	560,409	31,713
Excess of Revenues Over (Under) Expenditures	23,795	(20,190)	(28,327)	(8,137)
<u>Other Financing Sources</u>				
Advances In	0	0	40,000	40,000
Transfers In	6,800	15,133	15,133	0
Total Other Financing Sources	6,800	15,133	55,133	40,000
Changes in Fund Balance	30,595	(5,057)	26,806	31,863
Fund Balance at Beginning of Year	139,711	139,711	139,711	0
Fund Balance at End of Year	<u>\$170,306</u>	<u>\$134,654</u>	<u>\$166,517</u>	<u>\$31,863</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Indigent Guardian Special Revenue Fund
For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$16,500	\$16,500	\$16,691	\$191
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	16,500	16,500	15,602	898
Changes in Fund Balance	0	0	1,089	1,089
Fund Balance at Beginning of Year	3,711	3,711	3,711	0
Fund Balance at End of Year	<u>\$3,711</u>	<u>\$3,711</u>	<u>\$4,800</u>	<u>\$1,089</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Juvenile Court Special Revenue Fund
For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Charges for Services	\$38,500	\$38,500	\$49,668	\$11,168
Intergovernmental	450,756	696,401	696,401	0
Other	19,300	11,300	12,977	1,677
Total Revenues	508,556	746,201	759,046	12,845
<u>Expenditures</u>				
Current				
Public Safety				
Juvenile Court Restitution				
Services and Charges	16,264	10,214	8,950	1,264
Dispute Restitution				
Personal Services	5,000	5,000	0	5,000
Fringe Benefits	1,415	1,415	0	1,415
Services and Charges	10,000	10,000	3,748	6,252
Materials and Supplies	2,000	2,000	0	2,000
Juvenile Care and Custody				
Personal Services	384,660	445,942	432,870	13,072
Fringe Benefits	200,226	211,471	201,525	9,946
Services and Charges	0	17,567	7,372	10,195
Juvenile Account Incentive				
Materials and Supplies	4,000	4,000	542	3,458
Juvenile Court Special Projects				
Services and Charges	19,525	19,525	6,711	12,814
Materials and Supplies	15,491	15,491	6,775	8,716
Juvenile Court Other Projects				
Services and Charges	82,634	82,634	37,726	44,908
Total Expenditures	741,215	825,259	706,219	119,040
Changes in Fund Balance	(232,659)	(79,058)	52,827	131,885
Fund Balance at Beginning of Year	299,120	299,120	299,120	0
Prior Year Encumbrances Appropriated	8,914	8,914	8,914	0
Fund Balance at End of Year	\$75,375	\$228,976	\$360,861	\$131,885

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Probation Special Revenue Fund
For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Charges for Services	\$0	\$0	\$7,227	\$7,227
Intergovernmental	1,500	1,500	0	(1,500)
Other	10,000	10,000	626	(9,374)
Total Revenues	<u>11,500</u>	<u>11,500</u>	<u>7,853</u>	<u>(3,647)</u>
<u>Expenditures</u>				
Current				
Public Safety				
Probation				
Personal Services	6,425	6,425	3,748	2,677
Fringe Benefits	2,281	2,281	1,406	875
Services and Charges	12,600	12,600	11,410	1,190
Materials and Supplies	2,950	2,950	789	2,161
Total Expenditures	<u>24,256</u>	<u>24,256</u>	<u>17,353</u>	<u>6,903</u>
Changes in Fund Balance	(12,756)	(12,756)	(9,500)	3,256
Fund Balance at Beginning of Year	23,253	23,253	23,253	0
Prior Year Encumbrances Appropriated	10,600	10,600	10,600	0
Fund Balance at End of Year	<u>\$21,097</u>	<u>\$21,097</u>	<u>\$24,353</u>	<u>\$3,256</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Concealed Handgun Special Revenue Fund
For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Licenses and Permits	\$80,000	\$80,000	\$75,497	(\$4,503)
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	50,900	50,900	38,736	12,164
Materials and Supplies	5,000	5,000	3,119	1,881
Total Expenditures	55,900	55,900	41,855	14,045
Changes in Fund Balance	24,100	24,100	33,642	9,542
Fund Balance at Beginning of Year	145,555	145,555	145,555	0
Prior Year Encumbrances Appropriated	5,400	5,400	5,400	0
Fund Balance at End of Year	<u>\$175,055</u>	<u>\$175,055</u>	<u>\$184,597</u>	<u>\$9,542</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Sheriff Federal Special Revenue Fund
For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Intergovernmental	\$429,452	\$523,964	\$161,756	(\$362,208)
Other	18,357	69,205	40,562	(28,643)
Total Revenues	447,809	593,169	202,318	(390,851)
<u>Expenditures</u>				
Current				
Public Safety				
Second Chance				
Personal Services	54,040	54,040	0	54,040
Fringe Benefits	25,719	25,719	0	25,719
Services and Charges	41,150	41,150	4,999	36,151
Materials and Supplies	15,850	15,850	0	15,850
DC Justice and Mental Health CCP				
Personal Services	58,240	26,130	26,127	3
Fringe Benefits	0	9,768	9,764	4
Services and Charges	3,820	16,275	11,674	4,601
Materials and Supplies	440	10,326	8,720	1,606
LEAP				
Personal Services	44,651	36,739	35,203	1,536
Fringe Benefits	22,913	22,927	22,658	269
Services and Charges	12,299	106,899	48,671	58,228
Materials and Supplies	42,681	59,181	56,797	2,384
Capital Outlay	28,099	70,257	69,151	1,106
Total Expenditures	349,902	495,261	293,764	201,497
Excess of Revenues Over (Under) Expenditures	97,907	97,908	(91,446)	(189,354)
<u>Other Financing Sources (Uses)</u>				
Advances In	0	0	289,759	289,759
Advances Out	0	0	(171,834)	(171,834)
Total Other Financing Sources (Uses)	0	0	117,925	117,925
Changes in Fund Balance	97,907	97,908	26,479	(71,429)
Fund Balance at Beginning of Year	116,222	116,222	116,222	0
Prior Year Encumbrances Appropriated	66,629	66,629	66,629	0
Fund Balance at End of Year	\$280,758	\$280,759	\$209,330	(\$71,429)

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, 2011

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$2,040	\$2,040	\$0	(\$2,040)
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	5,300	3,300	1,748	1,552
Changes in Fund Balance	(3,260)	(1,260)	(1,748)	(488)
Fund Balance at Beginning of Year	3,448	3,448	3,448	0
Fund Balance at End of Year	<u>\$188</u>	<u>\$2,188</u>	<u>\$1,700</u>	<u>(\$488)</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Drug Enforcement and Education Special Revenue Fund
For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Fines and Forfeitures	\$3,200	\$3,200	\$2,627	(\$573)
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	4,839	4,839	1,845	2,994
Materials and Supplies	4,000	4,000	0	4,000
Total Expenditures	8,839	8,839	1,845	6,994
Changes in Fund Balance	(5,639)	(5,639)	782	6,421
Fund Balance at Beginning of Year	6,259	6,259	6,259	0
Fund Balance at End of Year	<u>\$620</u>	<u>\$620</u>	<u>\$7,041</u>	<u>\$6,421</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Road and Bridge Special Revenue Fund
For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Fines and Forfeitures	\$60,000	\$60,000	\$51,440	(\$8,560)
Intergovernmental	72,301	3,301	5,048	1,747
Total Revenues	<u>132,301</u>	<u>63,301</u>	<u>56,488</u>	<u>(6,813)</u>
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	128,677	109,677	107,083	2,594
Fringe Benefits	60,211	43,551	40,586	2,965
Services and Charges	5,585	2,585	500	2,085
Materials and Supplies	5,664	2,664	0	2,664
Total Expenditures	<u>200,137</u>	<u>158,477</u>	<u>148,169</u>	<u>10,308</u>
Excess of Revenues Under Expenditures	(67,836)	(95,176)	(91,681)	3,495
<u>Other Financing Sources</u>				
Transfers In	<u>0</u>	<u>38,000</u>	<u>38,000</u>	<u>0</u>
Changes in Fund Balance	(67,836)	(57,176)	(53,681)	3,495
Fund Balance at Beginning of Year	<u>68,279</u>	<u>68,279</u>	<u>68,279</u>	<u>0</u>
Fund Balance at End of Year	<u>\$443</u>	<u>\$11,103</u>	<u>\$14,598</u>	<u>\$3,495</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Law Library Resources Board Special Revenue Fund
For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Fines and Forfeitures	\$305,600	\$300,664	\$261,273	(\$39,391)
Other	48,150	2,150	1,503	(647)
Total Revenues	<u>353,750</u>	<u>302,814</u>	<u>262,776</u>	<u>(\$40,038)</u>
<u>Expenditures</u>				
Current				
Judicial				
Personal Services	\$40,000	\$40,000	\$32,120	7,880
Fringe Benefits	6,580	6,580	5,284	1,296
Services and Charges	131,756	141,756	141,069	687
Materials and Supplies	155,633	145,633	124,678	20,955
Total Expenditures	<u>333,969</u>	<u>333,969</u>	<u>303,151</u>	<u>30,818</u>
Excess of Revenues Over (Under) Expenditures	19,781	(31,155)	(40,375)	(9,220)
<u>Other Financing Sources</u>				
Transfers In	<u>0</u>	<u>4,936</u>	<u>4,936</u>	<u>0</u>
Changes in Fund Balance	19,781	(26,219)	(35,439)	(9,220)
Fund Balance at Beginning of Year	201,466	201,466	201,466	0
Prior Years Encumbrances Appropriated	<u>6,559</u>	<u>6,559</u>	<u>6,559</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$227,806</u></u>	<u><u>\$181,806</u></u>	<u><u>\$172,586</u></u>	<u><u>(\$9,220)</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Litter Special Revenue Fund
For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$312,500	\$312,955	\$312,500	(\$455)
<u>Expenditures</u>				
Current				
Health				
Litter Grant				
Personal Services	38,000	37,900	37,854	46
Fringe Benefits	23,615	23,259	23,246	13
Services and Charges	5,370	5,201	3,960	1,241
Materials and Supplies	327	500	500	0
ODNR Litter Cleanup Grant				
Services and Charges	250,000	250,000	250,000	0
Total Expenditures	317,312	316,860	315,560	1,300
Changes in Fund Balance	(4,812)	(3,905)	(3,060)	845
Fund Balance at Beginning of Year	4,360	4,360	4,360	0
Fund Balance at End of Year	(\$452)	\$455	\$1,300	\$845

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Workforce Investment Act Special Revenue Fund
For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Intergovernmental	\$1,055,320	\$1,055,320	\$1,072,809	\$17,489
Other	0	800	809	9
Total Revenues	<u>1,055,320</u>	<u>1,056,120</u>	<u>1,073,618</u>	<u>17,498</u>
<u>Expenditures</u>				
Current				
Human Services				
Personal Services	32,647	0	0	0
Fringe Benefits	5,697	0	0	0
Services and Charges	411,900	850,243	776,718	73,525
Materials and Supplies	18,500	48,500	33,077	15,423
Capital Outlay	10,382	10,382	10,382	0
Total Expenditures	<u>479,126</u>	<u>909,125</u>	<u>820,177</u>	<u>88,948</u>
Excess of Revenues Over Expenditures	576,194	146,995	253,441	106,446
<u>Other Financing Uses</u>				
Transfers Out	<u>(500,000)</u>	<u>(365,000)</u>	<u>(365,000)</u>	<u>0</u>
Changes in Fund Balance	76,194	(218,005)	(111,559)	106,446
Fund Balance at Beginning of Year	208,492	208,492	208,492	0
Prior Years Encumbrances Appropriated	<u>23,382</u>	<u>23,382</u>	<u>23,382</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$308,068</u></u>	<u><u>\$13,869</u></u>	<u><u>\$120,315</u></u>	<u><u>\$106,446</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Community Development Block Grant Special Revenue Fund
For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Intergovernmental	\$201,182	\$215,000	\$215,680	\$680
Other	1,000	14,500	14,625	125
Total Revenues	202,182	229,500	230,305	805
<u>Expenditures</u>				
Current				
Public Works				
Services and Charges	226,582	229,400	199,649	29,751
Changes in Fund Balance	(24,400)	100	30,656	30,556
Fund Balance at Beginning of Year	49,341	49,341	49,341	0
Prior Year Encumbrances Appropriated	10,400	10,400	10,400	0
Fund Balance at End of Year	<u>\$35,341</u>	<u>\$59,841</u>	<u>\$90,397</u>	<u>\$30,556</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Common Pleas Special Special Revenue Fund
For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$20,000	\$20,000	\$17,751	(\$2,249)
Other	0	0	31	31
Total Revenues	<u>20,000</u>	<u>20,000</u>	<u>17,782</u>	<u>(2,218)</u>
<u>Expenditures</u>				
Current				
Judicial				
Services and Charges	0	8,820	7,896	924
Materials and Supplies	5,000	10,780	7,590	3,190
Capital Outlay	45,000	30,400	13,413	16,987
Total Expenditures	<u>50,000</u>	<u>50,000</u>	<u>28,899</u>	<u>21,101</u>
Changes in Fund Balance	(30,000)	(30,000)	(11,117)	18,883
Fund Balance at Beginning of Year	<u>54,744</u>	<u>54,744</u>	<u>54,744</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$24,744</u></u>	<u><u>\$24,744</u></u>	<u><u>\$43,627</u></u>	<u><u>\$18,883</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Court Data Special Revenue Fund
For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$66,000	\$66,000	\$69,331	\$3,331
Other	150	150	63	(87)
Total Revenues	66,150	66,150	69,394	3,244
<u>Expenditures</u>				
Current				
Judicial				
Clerk of Common Pleas Data				
Services and Charges	27,000	27,000	18,430	8,570
Materials and Supplies	29,000	22,000	10,618	11,382
Capital Outlay	0	7,000	6,592	408
Juvenile Court Data				
Services and Charges	5,500	16,500	15,072	1,428
Materials and Supplies	11,000	0	0	0
Capital Outlay	9,600	9,600	9,600	0
Probate Court Data				
Services and Charges	59,278	69,278	59,274	10,004
Materials and Supplies	10,000	0	0	0
Total Expenditures	151,378	151,378	119,586	31,792
Changes in Fund Balance	(85,228)	(85,228)	(50,192)	35,036
Fund Balance at Beginning of Year	126,258	126,258	126,258	0
Prior Year Encumbrances Appropriated	64,378	64,378	64,378	0
Fund Balance at End of Year	\$105,408	\$105,408	\$140,444	\$35,036

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, 2011

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$300	\$300	\$161	(\$139)
<u>Expenditures</u>				
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Changes in Fund Balance	300	300	161	(139)
Fund Balance at Beginning of Year	<u>3,532</u>	<u>3,532</u>	<u>3,532</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$3,832</u></u>	<u><u>\$3,832</u></u>	<u><u>\$3,693</u></u>	<u><u>(\$139)</u></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, 2011

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$8,500	\$8,500	\$7,386	(\$1,114)
Other	100	100	10	(90)
Total Revenues	8,600	8,600	7,396	(1,204)
<u>Expenditures</u>				
Current				
Judicial				
Materials and Supplies	15,000	15,000	0	15,000
Changes in Fund Balance	(6,400)	(6,400)	7,396	13,796
Fund Balance at Beginning of Year	17,735	17,735	17,735	0
Fund Balance at End of Year	<u>\$11,335</u>	<u>\$11,335</u>	<u>\$25,131</u>	<u>\$13,796</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Common Pleas Court Special Revenue Fund
For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$139,500	\$134,100	\$137,450	\$3,350
<u>Expenditures</u>				
Current				
Judicial				
Common Pleas Mediation Services and Charges	104,000	97,800	63,463	34,337
Common Pleas Guardian Ad Litem Services and Charges	20,000	24,000	22,521	1,479
Total Expenditures	124,000	121,800	85,984	35,816
Changes in Fund Balance	15,500	12,300	51,466	39,166
Fund Balance at Beginning of Year	86,144	86,144	86,144	0
Fund Balance at End of Year	<u>\$101,644</u>	<u>\$98,444</u>	<u>\$137,610</u>	<u>\$39,166</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, 2011

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Intergovernmental	\$114,468	\$108,160	\$108,160	\$0
<u>Expenditures</u>				
Current				
Judicial				
JAG Drug Prosecutor Grant				
Personal Services	9,011	9,545	9,545	0
Fringe Benefits	5,463	4,938	4,938	0
Family Drug Court ARRA				
Personal Services	9,280	20,463	20,463	0
Fringe Benefits	4,859	4,439	4,439	0
Services and Charges	0	138	138	0
Family Drug Court				
Personal Services	44,720	44,720	44,720	0
Fringe Benefits	13,800	18,800	13,794	5,006
Services and Charges	4,810	34,810	11,226	23,584
Materials and Supplies	17,372	12,372	8,176	4,196
Total Expenditures	109,315	150,225	117,439	32,786
Excess of Revenues Over (Under) Expenditures	5,153	(42,065)	(9,279)	32,786
<u>Other Financing Sources (Uses)</u>				
Advances In	0	0	6,278	6,278
Advances Out	0	0	(27,118)	(27,118)
Total Other Financing Sources (Uses)	0	0	(20,840)	(20,840)
Changes in Fund Balance	5,153	(42,065)	(30,119)	11,946
Fund Balance at Beginning of Year	55,819	55,819	55,819	0
Prior Year Encumbrances Appropriated	7,182	7,182	7,182	0
Fund Balance at End of Year	<u>\$68,154</u>	<u>\$20,936</u>	<u>\$32,882</u>	<u>\$11,946</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
General Bond Retirement Debt Service Fund
For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Total Revenues	\$0	\$0	\$0	\$0
<u>Expenditures</u>				
Debt Service				
Principal Retirement	2,945,000	2,945,000	2,945,000	0
Interest and Fiscal Charges	960,857	960,857	960,857	0
Issuance Costs	0	1,000	1,000	0
Total Expenditures	3,905,857	3,906,857	3,906,857	0
Excess of Revenues Under Expenditures	(3,905,857)	(3,906,857)	(3,906,857)	0
<u>Other Financing Sources</u>				
Special Assessment Bonds Issued	1,000	1,000	1,000	0
Transfers In	3,905,857	3,905,857	3,886,700	(19,157)
Total Other Financing Sources	3,906,857	3,906,857	3,887,700	(19,157)
Changes in Fund Balance	1,000	0	(19,157)	(19,157)
Fund Balance at Beginning of Year	19,157	19,157	19,157	0
Fund Balance at End of Year	<u>\$20,157</u>	<u>\$19,157</u>	<u>\$0</u>	<u>(\$19,157)</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Permanent Improvement Capital Projects Fund
For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Property Taxes	\$559,500	\$559,500	\$562,777	\$3,277
Intergovernmental	88,000	88,000	77,765	(10,235)
Total Revenues	<u>647,500</u>	<u>647,500</u>	<u>640,542</u>	<u>(6,958)</u>
<u>Expenditures</u>				
Capital Outlay				
Services and Charges	186,196	121,196	90,649	30,547
Materials and Supplies	14,400	41,400	35,142	6,258
Capital Outlay	476,569	747,769	659,268	88,501
Total Expenditures	<u>677,165</u>	<u>910,365</u>	<u>785,059</u>	<u>125,306</u>
Changes in Fund Balance	(29,665)	(262,865)	(144,517)	118,348
Fund Balance at Beginning of Year	109,956	109,956	109,956	0
Prior Year Encumbrances Appropriated	<u>351,165</u>	<u>351,165</u>	<u>351,165</u>	<u>0</u>
Fund Balance at End of Year	<u>\$431,456</u>	<u>\$198,256</u>	<u>\$316,604</u>	<u>\$118,348</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Emergency Services Capital Projects Fund
For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Total Revenues	\$0	\$0	\$0	\$0
<u>Expenditures</u>				
Total Expenditures	0	0	0	0
Changes in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	253,852	253,852	253,852	0
Fund Balance at End of Year	<u>\$253,852</u>	<u>\$253,852</u>	<u>\$253,852</u>	<u>\$0</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, 2011

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Special Assessments	\$3,300	\$3,300	\$4,046	\$746
Charges for Services	0	0	1,354	1,354
Other	3,000	3,000	0	(3,000)
Total Revenues	6,300	6,300	5,400	(900)
<u>Expenditures</u>				
Capital Outlay				
Services and Charges	94,106	284,769	250,214	34,555
Excess of Revenues Under Expenditures	(87,806)	(278,469)	(244,814)	33,655
<u>Other Financing Sources</u>				
Special Assessment Bonds Issued	0	15,000	15,000	0
Changes in Fund Balance	(87,806)	(263,469)	(229,814)	33,655
Fund Balance at Beginning of Year	283,387	283,387	283,387	0
Prior Year Encumbrances Appropriated	39,006	39,006	39,006	0
Fund Balance at End of Year	<u>\$234,587</u>	<u>\$58,924</u>	<u>\$92,579</u>	<u>\$33,655</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, 2011

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$435,000	\$0	\$0	\$0
<u>Expenditures</u>				
Capital Outlay				
Capital Outlay	<u>435,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Changes in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Bond Capital Capital Projects Fund
For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Other	\$0	\$0	\$950	\$950
<u>Expenditures</u>				
Capital Outlay				
Services and Charges	54,420	69,420	13,859	55,561
Materials and Supplies	96,711	96,711	73,809	22,902
Capital Outlay	609,024	594,024	381,167	212,857
Total Expenditures	760,155	760,155	468,835	291,320
Changes in Fund Balance	(760,155)	(760,155)	(467,885)	292,270
Fund Balance at Beginning of Year	566,490	566,490	566,490	0
Prior Year Encumbrances Appropriated	375,155	375,155	375,155	0
Fund Balance at End of Year	<u>\$181,490</u>	<u>\$181,490</u>	<u>\$473,760</u>	<u>\$292,270</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Road and Bridge Capital Projects Fund
For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Total Revenues	\$0	\$0	\$0	\$0
<u>Expenditures</u>				
Capital Outlay				
Capital Outlay	<u>6,000,000</u>	<u>2,379,524</u>	<u>2,379,524</u>	<u>0</u>
Excess of Revenues Under Expenditures	<u>(6,000,000)</u>	<u>(2,379,524)</u>	<u>(2,379,524)</u>	<u>0</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	6,170,000	6,170,000	0
Transfers Out	<u>0</u>	<u>(3,620,476)</u>	<u>(3,620,476)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>2,549,524</u>	<u>2,549,524</u>	<u>0</u>
Changes in Fund Balance	(6,000,000)	170,000	170,000	0
Fund Balance at Beginning of Year	<u>6,000,000</u>	<u>6,000,000</u>	<u>6,000,000</u>	<u>0</u>
Fund Balance at End of Year	<u>\$0</u>	<u>\$6,170,000</u>	<u>\$6,170,000</u>	<u>\$0</u>

Delaware County, Ohio
Schedule of Revenues, Expenses, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Solid Waste Transfer Station Enterprise Fund
For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$165,000	\$165,000	\$153,596	(\$11,404)
<u>Expenses</u>				
Personal Services	20,000	20,000	18,898	1,102
Fringe Benefits	9,100	9,100	8,814	286
Services and Charges	44,800	59,300	12,114	47,186
Materials and Supplies	3,000	4,000	3,426	574
Capital Outlay	250,000	250,000	0	250,000
Total Expenses	<u>326,900</u>	<u>342,400</u>	<u>43,252</u>	<u>299,148</u>
Changes in Fund Balance	(161,900)	(177,400)	110,344	287,744
Fund Balance at Beginning of Year	<u>1,529,258</u>	<u>1,529,258</u>	<u>1,529,258</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,367,358</u></u>	<u><u>\$1,351,858</u></u>	<u><u>\$1,639,602</u></u>	<u><u>\$287,744</u></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, 2011

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$258,034	\$258,034	\$187,470	(\$70,564)
Licenses and Permits	0	0	56,409	56,409
Total Revenues	<u>258,034</u>	<u>258,034</u>	<u>243,879</u>	<u>(14,155)</u>
<u>Expenses</u>				
Personal Services	173,059	173,059	171,101	1,958
Fringe Benefits	81,793	81,793	81,575	218
Services and Charges	12,850	12,850	10,775	2,075
Materials and Supplies	2,400	2,400	0	2,400
Total Expenses	<u>270,102</u>	<u>270,102</u>	<u>263,451</u>	<u>6,651</u>
Changes in Fund Balance	(12,068)	(12,068)	(19,572)	(7,504)
Fund Balance at Beginning of Year	<u>253,078</u>	<u>253,078</u>	<u>253,078</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$241,010</u></u>	<u><u>\$241,010</u></u>	<u><u>\$233,506</u></u>	<u><u>(\$7,504)</u></u>

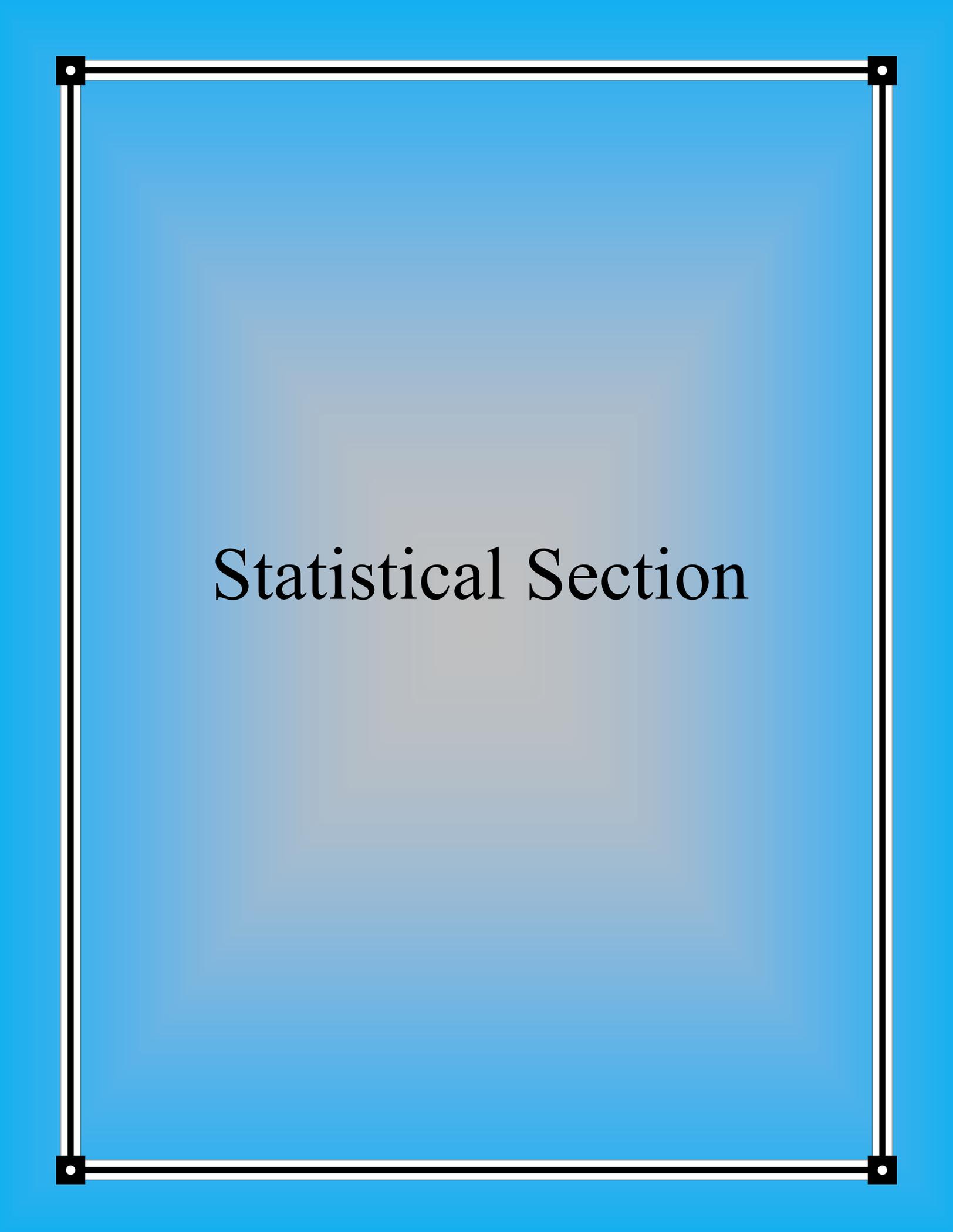
Delaware County, Ohio
Schedule of Revenues, Expenses, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Delaware Area Transit Enterprise Fund
For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Charges for Services	\$228,093	\$224,420	\$222,210	(\$2,210)
Grants	1,587,716	1,471,728	1,462,843	(8,885)
Other	12,924	18,675	18,683	8
Total Revenues	<u>1,828,733</u>	<u>1,714,823</u>	<u>1,703,736</u>	<u>(11,087)</u>
<u>Expenses</u>				
Personal Services	911,657	915,417	899,817	15,600
Fringe Benefits	230,943	226,170	216,464	9,706
Services and Charges	367,180	250,121	230,098	20,023
Materials and Supplies	221,325	316,244	300,839	15,405
Capital Outlay	154,256	124,594	124,594	0
Total Expenses	<u>1,885,361</u>	<u>1,832,546</u>	<u>1,771,812</u>	<u>60,734</u>
Excess of Revenues Under Expenses Before Transfers	(56,628)	(117,723)	(68,076)	49,647
Transfers In	<u>67,378</u>	<u>50,000</u>	<u>50,000</u>	<u>0</u>
Changes in Fund Balance	10,750	(67,723)	(18,076)	49,647
Fund Balance at Beginning of Year	<u>87,503</u>	<u>87,503</u>	<u>87,503</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$98,253</u></u>	<u><u>\$19,780</u></u>	<u><u>\$69,427</u></u>	<u><u>\$49,647</u></u>

Delaware County, Ohio
 Schedule of Revenues, Expenses, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Worker's Compensation Self Insurance Internal Service Fund
 For the Year Ended December 31, 2011

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Charges for Services	\$495,000	\$495,000	\$486,688	(\$8,312)
Other	0	0	15,471	15,471
Total Revenues	<u>495,000</u>	<u>495,000</u>	<u>502,159</u>	<u>7,159</u>
<u>Expenses</u>				
Personal Services	50,715	51,715	50,715	1,000
Fringe Benefits	25,227	25,227	25,199	28
Services and Charges	380,300	380,300	294,216	86,084
Materials and Supplies	1,800	800	0	800
Total Expenses	<u>458,042</u>	<u>458,042</u>	<u>370,130</u>	<u>87,912</u>
Changes in Fund Balance	36,958	36,958	132,029	95,071
Fund Balance at Beginning of Year	857,086	857,086	857,086	0
Prior Year Encumbrances Appropriated	<u>20,950</u>	<u>20,950</u>	<u>20,950</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$914,994</u></u>	<u><u>\$914,994</u></u>	<u><u>\$1,010,065</u></u>	<u><u>\$95,071</u></u>

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Statistical Section

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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 S2

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

Revenue Capacity..... S14

These schedules contain information to help the reader assess the County’s most significant local revenue sources.

Debt Capacity S29

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

Demographic and Economic Information S38

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

Operating Information S40

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

Source: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

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

	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
Governmental Activities				
Invested in Capital Assets, Net of Related Debt	\$144,086,249	\$143,016,132	\$130,487,681	\$117,815,451
Restricted for				
Capital Projects	655,146	1,193,199	897,370	4,726,081
Debt Service	3,883,811	3,866,702	4,309,892	4,731,809
Other Purposes	61,265,528	58,656,207	65,992,215	74,755,053
Unrestricted	<u>41,677,632</u>	<u>33,625,261</u>	<u>27,948,032</u>	<u>20,576,215</u>
Total Governmental Activities Net Assets	<u>251,568,366</u>	<u>240,357,501</u>	<u>229,635,190</u>	<u>222,604,609</u>
Business-Type Activities				
Invested in Capital Assets, Net of Related Debt	170,651,155	167,420,934	165,762,089	151,824,983
Restricted	3,342,000	3,565,775	4,242,263	4,242,263
Unrestricted	<u>27,590,373</u>	<u>27,707,730</u>	<u>27,247,259</u>	<u>36,081,835</u>
Total Business-Type Activities Net Assets	<u>201,583,528</u>	<u>198,694,439</u>	<u>197,251,611</u>	<u>192,149,081</u>
Primary Government				
Invested in Capital Assets, Net of Related Debt	314,737,404	310,437,066	296,249,770	269,640,434
Restricted	69,146,485	67,281,883	75,441,740	88,455,206
Unrestricted	<u>69,268,005</u>	<u>61,332,991</u>	<u>55,195,291</u>	<u>56,658,050</u>
Total Primary Government Net Assets	<u>\$453,151,894</u>	<u>\$439,051,940</u>	<u>\$426,886,801</u>	<u>\$414,753,690</u>

<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
\$105,810,479	\$105,164,054	\$96,743,255	\$83,098,886	\$78,340,947	\$71,855,811
9,179,449	2,982,031	2,740,855	9,880,187	8,731,355	3,315,886
25,876	25,879	0	0	0	0
67,542,985	51,989,568	47,986,825	32,003,881	30,263,155	35,604,047
30,029,733	26,013,083	24,544,104	31,811,237	28,788,044	26,045,780
<u>212,588,522</u>	<u>186,174,615</u>	<u>172,015,039</u>	<u>156,794,191</u>	<u>146,123,501</u>	<u>136,821,524</u>
132,745,204	121,954,166	109,521,587	102,470,037	98,107,339	88,947,257
4,260,600	0	0	5,211,140	0	2,999,794
44,936,193	52,021,029	51,945,684	44,168,438	43,486,759	38,352,240
<u>181,941,997</u>	<u>173,975,195</u>	<u>161,467,271</u>	<u>151,849,615</u>	<u>141,594,098</u>	<u>130,299,291</u>
238,555,683	227,118,220	206,264,842	185,568,923	176,448,286	160,803,068
81,008,910	54,997,478	50,727,680	47,095,208	38,994,510	41,919,727
74,965,926	78,034,112	76,489,788	75,979,675	72,274,803	64,398,020
<u>\$394,530,519</u>	<u>\$360,149,810</u>	<u>\$333,482,310</u>	<u>\$308,643,806</u>	<u>\$287,717,599</u>	<u>\$267,120,815</u>

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

	2011	2010	2009	2008
Expenses				
Governmental Activities				
General Government				
Legislative and Executive	\$16,863,307	\$16,664,573	\$16,187,133	\$17,011,942
Intergovernmental	0	0	0	0
Judicial	8,633,665	9,460,900	7,869,846	7,985,127
Intergovernmental	4,644	4,217	0	0
Public Safety				
911	4,025,292	5,832,755	4,188,270	3,310,412
Emergency Medical Services	9,424,149	9,262,490	9,029,290	9,129,131
Sheriff	19,500,231	17,574,801	15,981,780	14,257,670
Other Public Safety	3,586,946	3,476,032	3,672,543	3,850,585
Public Works	15,004,047	17,232,200	16,917,985	16,116,024
Intergovernmental	267,324	167,861	64,215	41,820
Health	18,143,585	16,984,910	15,509,270	16,261,568
Intergovernmental	250,000	250,000	285,000	286,000
Human Services				
Job and Family Services	5,543,363	6,649,263	9,701,001	9,500,364
Children Services	1,120,990	1,452,915	1,882,008	2,655,738
Child Support Enforcement	1,477,299	1,485,059	1,536,923	1,399,227
Other Human Services	491,724	585,894	577,223	898,595
Conservation and Recreation	9,006	463,389	91,516	8,498
Intergovernmental	296,915	307,715	342,915	387,915
Intergovernmental	0	0	0	0
Interest and Fiscal Charges	1,512,232	3,338,841	1,920,806	2,035,819
Total Governmental Activities Expenses	<u>106,154,719</u>	<u>111,193,815</u>	<u>105,757,724</u>	<u>105,136,435</u>
Business-Type Activities				
Sanitary Engineer	13,982,114	14,083,578	14,919,486	13,454,621
Other Enterprise				
Solid Waste Transfer Station	57,313	34,916	54,461	81,335
Storm Sewer Phase II	266,524	275,674	128,010	274,251
Delaware Area Transit	1,770,233	1,660,044	1,299,282	1,310,738
Total Business-Type Activities Expenses	<u>16,076,184</u>	<u>16,054,212</u>	<u>16,401,239</u>	<u>15,120,945</u>
Total Primary Government Expenses	<u>122,230,903</u>	<u>127,248,027</u>	<u>122,158,963</u>	<u>120,257,380</u>
Program Revenues				
Governmental Activities				
Charges for Services				
General Government				
Legislative and Executive	12,045,467	12,001,511	11,541,142	11,377,033
Judicial	1,577,530	1,834,306	1,516,867	1,417,927
Public Safety				
Sheriff	3,960,112	3,794,581	2,406,333	2,236,433
Other Public Safety	412,114	396,784	462,549	427,813
Public Works	1,929,958	1,779,015	1,584,985	3,183,361
Health	443,040	497,555	512,077	773,342
Human Services				
Job and Family Services	2,710	19,764	4,894	4,142
Children Services	0	78	3	0
Child Support Enforcement	421,608	396,961	394,231	380,814
Operating Grants, Contributions, and Interest	21,055,743	23,807,557	28,401,048	26,192,747
Capital Grants and Contributions	0	5,930,837	540,414	953,932
Total Governmental Activities Program Revenues	<u>41,848,282</u>	<u>50,458,949</u>	<u>47,364,543</u>	<u>46,947,544</u>

2007	2006	2005	2004	2003	2002
\$15,460,737	\$16,888,829	\$13,804,750	\$12,934,247	\$12,974,146	\$13,622,062
5,000	0	0	0	0	0
7,377,788	6,748,207	6,478,773	6,230,638	6,184,743	4,799,098
0	0	0	0	0	0
3,445,415	2,867,626	1,698,446	1,619,840	2,870,428	1,400,129
8,923,060	7,510,187	7,468,274	7,438,586	7,103,203	6,114,696
13,570,534	13,654,424	11,800,396	10,635,672	9,740,640	7,243,547
3,786,874	3,995,524	4,098,232	4,466,449	3,752,320	3,985,680
15,518,457	20,674,441	14,677,345	13,371,205	16,679,512	10,560,796
0	0	0	0	0	0
13,003,081	10,385,226	10,518,395	10,416,370	10,797,440	9,224,212
275,000	0	0	0	0	0
8,087,447	6,859,993	6,586,812	6,082,669	6,479,376	6,318,827
2,375,601	1,971,588	1,638,485	2,036,526	2,043,044	1,514,948
1,560,614	1,406,167	1,379,157	1,445,438	1,208,997	1,201,793
319,179	340,080	438,224	348,343	358,329	351,205
0	0	0	0	0	0
347,715	0	0	0	0	0
0	697,645	551,901	497,326	709,069	1,491,889
2,109,891	2,326,983	1,658,337	1,390,360	1,209,548	1,211,982
96,166,393	96,326,920	82,797,527	78,913,669	82,110,795	69,040,864
13,001,681	14,510,687	13,901,576	13,849,734	13,987,938	12,530,549
61,686	8,082	7,069	5,936	20,059	8,762
316,059	286,494	296,980	31,717	22,224	20,231
1,078,112	938,170	806,079	758,998	824,599	1,028,800
14,457,538	15,743,433	15,011,704	14,646,385	14,854,820	13,588,342
110,623,931	112,070,353	97,809,231	93,560,054	96,965,615	82,629,206
12,358,917	12,588,462	13,107,883	12,604,812	12,892,566	11,286,734
1,416,463	1,396,951	1,207,508	1,406,252	1,362,127	810,167
2,384,012	2,480,070	2,837,756	2,550,175	2,173,409	1,899,917
398,634	430,844	424,345	420,372	363,707	452,713
3,686,171	3,212,484	4,062,440	2,571,320	3,611,692	2,361,183
699,854	213,928	208,834	175,048	172,757	42,880
405	1,290	2,579	5,071	1,506	10,733
0	0	0	0	0	231
361,851	315,913	313,118	267,660	267,880	209,211
23,519,514	23,888,953	19,165,595	18,450,534	18,532,118	17,781,672
5,514,540	954,345	580,128	345,479	3,685,658	124,285
50,340,361	45,483,240	41,910,186	38,796,723	43,063,420	34,979,726

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

	2011	2010	2009	2008
Business-Type Activities				
Charges for Services				
Sanitary Engineer	\$12,742,844	\$11,625,030	\$11,851,870	\$11,879,685
Other Enterprise				
Solid Waste Transfer Station	166,272	154,238	155,015	148,578
Storm Water Phase II	243,879	295,161	206,450	241,206
Delaware Area Transit	227,243	183,410	180,901	210,634
Operating Grants, Contributions, and Interest	1,483,681	1,070,551	1,091,642	879,963
Capital Grants and Contributions	4,023,131	3,926,211	7,862,525	11,671,942
Total Business-Type Activities Program Revenues	<u>18,887,050</u>	<u>17,254,601</u>	<u>21,348,403</u>	<u>25,032,008</u>
Total Primary Government Program Revenues	<u>60,735,332</u>	<u>67,713,550</u>	<u>68,712,946</u>	<u>71,979,552</u>
Net (Expense) Revenue				
Governmental Activities	(64,306,437)	(60,734,866)	(58,393,181)	(58,188,891)
Business-Type Activities	2,810,866	1,200,389	4,947,164	9,911,063
Total Primary Government Net Expense	<u>(61,495,571)</u>	<u>(59,534,477)</u>	<u>(53,446,017)</u>	<u>(48,277,828)</u>
General Revenues and Other Changes in Net Assets				
Governmental Activities				
Property Taxes Levied for				
General Operating	10,057,588	10,072,289	5,811,377	6,610,326
Public Safety-911	2,202,495	2,197,272	2,182,280	2,163,551
Health-Board of Developmental Disabilities	11,696,582	11,657,042	11,553,439	11,510,253
Human Services-Council for Older Adults	838,140	786,629	830,380	832,914
Permanent Improvement	558,743	559,559	555,740	555,276
Payment in Lieu of Taxes	384,860	240,937	89,586	72,213
Sales Taxes				
General Operating	42,314,886	38,193,995	36,223,013	21,423,965
Public Works-Auto and Gas	0	0	0	14,283,323
Grants and Entitlements not				
Restricted to Other Programs	3,752,464	4,128,424	3,543,135	3,866,855
Interest	2,223,044	2,343,063	2,315,037	5,927,822
Other	1,538,500	1,327,967	2,294,224	1,033,480
Transfers	(50,000)	(50,000)	(75,000)	(75,000)
Total Governmental Activities	<u>75,517,302</u>	<u>71,457,177</u>	<u>65,323,211</u>	<u>68,204,978</u>
Business-Type Activities				
Interest	8,052	11,036	38,969	122,026
Gain on Sale of Capital Assets	0	0	0	0
Other	20,171	181,403	41,397	98,995
Transfers	50,000	50,000	75,000	75,000
Total Business-Type Activities	<u>78,223</u>	<u>242,439</u>	<u>155,366</u>	<u>296,021</u>
Total Primary Government	<u>75,595,525</u>	<u>71,699,616</u>	<u>65,478,577</u>	<u>68,500,999</u>
Changes in Net Assets				
Governmental Activities	11,210,865	10,722,311	6,930,030	10,016,087
Business-Type Activities	2,889,089	1,442,828	5,102,530	10,207,084
Total Primary Government Changes in Net Assets	<u>\$14,099,954</u>	<u>\$12,165,139</u>	<u>\$12,032,560</u>	<u>\$20,223,171</u>

2007	2006	2005	2004	2003	2002
\$10,603,757	\$11,698,334	\$10,078,144	\$10,055,543	\$9,056,859	\$8,440,326
119,758	99,947	116,441	145,674	148,992	124,275
286,597	321,479	238,644	130,911	0	0
212,380	137,960	101,576	231,152	350,776	360,429
707,768	794,425	605,465	414,995	337,526	654,455
10,262,652	15,072,192	13,168,290	13,839,788	16,222,637	26,236,507
22,192,912	28,124,337	24,308,560	24,818,063	26,116,790	35,815,992
72,533,273	73,607,577	66,218,746	63,614,786	69,180,210	70,795,718
(45,826,032)	(50,843,680)	(40,887,341)	(40,116,946)	(39,047,375)	(34,061,138)
7,735,374	12,380,904	9,296,856	10,171,678	11,261,970	22,227,650
(38,090,658)	(38,462,776)	(31,590,485)	(29,945,268)	(27,785,405)	(11,833,488)
6,490,192	6,362,605	4,498,079	4,209,723	3,802,630	3,443,784
2,142,377	1,090,770	1,023,787	976,347	893,724	882,309
11,338,734	8,294,224	7,878,542	7,571,087	6,918,513	7,020,498
807,909	915,353	0	0	0	0
535,741	523,960	470,380	428,068	377,447	341,988
0	62,360	140,616	112,807	39,374	14,826
21,711,761	20,711,159	19,630,599	18,832,573	17,988,747	15,784,881
14,474,935	13,808,485	13,087,871	12,557,341	11,993,715	10,523,270
3,696,875	3,719,465	3,331,561	3,238,201	3,767,401	2,865,038
9,655,057	8,554,766	4,877,806	2,060,519	1,436,471	2,745,538
1,446,358	1,020,109	1,228,948	860,068	1,158,458	2,150,082
(60,000)	(60,000)	(60,000)	(59,098)	(27,128)	0
72,239,939	65,003,256	56,108,189	50,787,636	48,349,352	45,772,214
120,832	0	20,872	(7,264)	(55,378)	(157,491)
0	0	108,496	0	0	0
50,596	67,020	131,432	32,005	61,087	2,568
60,000	60,000	60,000	59,098	27,128	0
231,428	127,020	320,800	83,839	32,837	(154,923)
72,471,367	65,130,276	56,428,989	50,871,475	48,382,189	45,617,291
26,413,907	14,159,576	15,220,848	10,670,690	9,301,977	11,711,076
7,966,802	12,507,924	9,617,656	10,255,517	11,294,807	22,072,727
\$34,380,709	\$26,667,500	\$24,838,504	\$20,926,207	\$20,596,784	\$33,783,803

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

	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
General Fund				
Reserved	\$0	\$0	\$438,788	\$625,703
Unreserved, Designated	0	0	3,496,780	0
Unreserved	0	0	19,580,694	16,547,524
Nonspendable	1,679,663	571,161	0	0
Committed	7,205,150	2,240,722	0	0
Assigned	4,324,936	5,136,976	0	0
Unassigned	17,456,401	15,468,324	0	0
Total General Fund	<u>30,666,150</u>	<u>23,417,183</u>	<u>23,516,262</u>	<u>17,173,227</u>
All Other Governmental Funds				
Reserved	0	0	2,710,504	1,537,044
Unreserved, Reported in				
Special Revenue Funds	0	0	59,311,605	67,470,878
Debt Service Fund	0	0	115,747	103,570
Capital Projects Funds	0	0	834,587	4,351,060
Nonspendable	1,637,729	1,252,890	0	0
Restricted	55,339,560	53,290,734	0	0
Committed	6,504,054	6,351,106	0	0
Assigned	253,852	253,852	0	0
Unassigned (Deficit)	(186,011)	(113,481)	0	0
Total All Other Governmental Funds	<u>63,549,184</u>	<u>61,035,101</u>	<u>62,972,443</u>	<u>73,462,552</u>
Total Governmental Funds	<u>\$94,215,334</u>	<u>\$84,452,284</u>	<u>\$86,488,705</u>	<u>\$90,635,779</u>

GASB Statement No. 54 was implemented in 2011.

<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
\$638,218	\$709,348	\$558,093	\$657,894	\$785,177	\$680,757
0	0	0	0	0	0
18,201,037	17,983,648	16,277,101	15,304,943	15,272,705	14,042,002
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>18,839,255</u>	<u>18,692,996</u>	<u>16,835,194</u>	<u>15,962,837</u>	<u>16,057,882</u>	<u>14,722,759</u>
5,220,979	2,367,095	4,720,458	6,425,465	1,817,069	2,614,217
63,111,987	48,356,860	45,667,663	37,327,114	32,941,370	32,090,750
25,876	25,879	0	0	0	0
6,139,995	6,673,072	11,306,776	13,034,940	19,237,857	9,100,392
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
<u>74,498,837</u>	<u>57,422,906</u>	<u>61,694,897</u>	<u>56,787,519</u>	<u>53,996,296</u>	<u>43,805,359</u>
<u>\$93,338,092</u>	<u>\$76,115,902</u>	<u>\$78,530,091</u>	<u>\$72,750,356</u>	<u>\$70,054,178</u>	<u>\$58,528,118</u>

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

	2011	2010	2009	2008
Revenues				
Property Taxes	\$25,422,253	\$25,199,180	\$20,818,189	\$21,668,073
Payment in Lieu of Taxes	384,860	240,937	89,586	72,213
Sales Taxes	41,361,429	38,088,578	35,899,775	35,941,919
Special Assessments	948,898	923,971	1,303,030	1,363,074
Charges for Services	17,652,681	17,998,437	16,065,503	16,651,732
Licenses and Permits	1,309,401	1,273,748	1,131,278	1,261,105
Fines and Forfeitures	731,339	882,625	524,890	498,477
Intergovernmental	25,399,196	29,249,242	33,147,776	29,556,461
Interest	2,260,373	2,451,997	2,211,537	6,464,240
Other	1,529,841	1,416,169	2,447,682	1,115,826
Total Revenues	117,000,271	117,724,884	113,639,246	114,593,120
Expenditures				
Current				
General Government				
Legislative and Executive	16,122,685	16,428,343	15,403,761	16,180,405
Intergovernmental	0	0	0	0
Judicial	8,504,308	8,696,907	7,703,981	7,382,865
Intergovernmental	4,644	5,780		
Public Safety	34,926,053	36,044,246	31,201,955	29,499,860
Public Works	12,245,317	21,516,060	25,249,152	20,355,379
Intergovernmental	267,324	167,861	64,215	41,820
Health	17,766,506	20,863,189	17,523,419	16,182,369
Intergovernmental	250,000	250,000	285,000	286,000
Human Services	8,348,845	9,898,293	13,356,841	13,776,420
Conservation and Recreation	9,006	479,594	88,112	8,498
Intergovernmental	292,000	302,800	338,000	383,000
Intergovernmental	0	0	0	0
Capital Outlay	3,580,646	5,224,294	1,395,229	8,198,685
Debt Service				
Principal Retirement	3,274,800	3,646,400	3,407,000	3,242,500
Current Refunding	0	15,965,000	0	0
Interest and Fiscal Charges	1,616,219	2,081,775	1,845,146	1,960,435
Issuance Costs	0	189,711	0	0
Total Expenditures	107,208,353	141,760,253	117,861,811	117,498,236
Excess of Revenues Over (Under) Expenditures	9,791,918	(24,035,369)	(4,222,565)	(2,905,116)

2007	2006	2005	2004	2003	2002
\$21,315,601	\$17,081,838	\$13,898,556	\$12,985,059	\$12,036,039	\$11,676,632
0	62,360	140,616	112,807	39,374	14,826
36,304,531	33,762,217	32,540,264	31,861,132	29,111,788	26,069,586
1,048,867	923,456	796,392	668,890	594,502	430,663
17,656,201	17,521,065	27,035,118	16,086,809	18,077,458	13,853,395
1,530,544	1,790,022	1,953,299	2,401,311	2,475,514	2,366,827
546,753	540,335	504,410	739,359	755,235	709,245
27,576,366	25,825,557	23,083,180	22,399,871	23,956,935	20,504,878
10,349,535	8,762,689	4,899,992	2,098,071	1,694,405	2,728,342
1,505,112	978,040	1,217,911	868,062	1,259,818	2,636,229
<u>117,833,510</u>	<u>107,247,579</u>	<u>106,069,738</u>	<u>90,221,371</u>	<u>90,001,068</u>	<u>80,990,623</u>
14,878,317	16,257,225	21,585,868	12,311,683	12,416,710	12,413,253
5,000	0	0	0	0	0
7,270,263	6,619,123	6,226,229	6,148,129	6,180,438	4,636,184
28,734,249	26,652,823	24,757,562	23,523,738	21,468,067	18,068,893
15,543,959	24,996,133	20,379,827	16,863,287	22,710,802	16,171,124
0	0	0	0	0	0
13,410,807	10,125,021	10,300,924	10,505,122	11,150,524	9,989,000
275,000	0	0	0	0	0
12,260,067	10,461,000	9,918,541	9,818,781	10,057,277	8,867,814
0	0	0	0	0	0
342,800	0	0	0	0	0
0	692,730	546,986	493,200	713,669	488,604
9,723,547	8,822,679	16,084,189	9,156,505	3,966,025	9,882,166
2,905,000	2,705,000	2,365,000	1,945,000	600,000	565,000
0	0	0	0	0	0
2,006,133	2,270,034	1,534,608	1,307,818	1,184,368	1,211,029
129,548	0	158,139	239,861	113,451	0
<u>107,484,690</u>	<u>109,601,768</u>	<u>113,857,873</u>	<u>92,313,124</u>	<u>90,561,331</u>	<u>82,293,067</u>
<u>10,348,820</u>	<u>(2,354,189)</u>	<u>(7,788,135)</u>	<u>(2,091,753)</u>	<u>(560,263)</u>	<u>(1,302,444)</u>

(continued)

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

	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	\$5,132	\$0	\$0	\$16,303
General Obligation Bonds Issued	0	5,255,050	0	0
General Obligation Refunding Bonds Issued	0	15,910,000	0	0
Special Assessment Bonds Issued	16,000	35,250	50,000	261,500
Premium on General Obligation Bonds Issued	0	214,433	0	0
Premium on General Obligation Refunding Bonds Issued	0	634,215	0	0
Premium on Special Assessment Bonds Issued	0	0	0	0
Payment to Refunding Bond Escrow Agent	0	0	0	0
Transfers In	16,962,132	14,278,381	13,498,247	14,095,679
Transfers Out	<u>(17,012,132)</u>	<u>(14,328,381)</u>	<u>(13,573,247)</u>	<u>(14,170,679)</u>
Total Other Financing Sources (Uses)	<u>(28,868)</u>	<u>21,998,948</u>	<u>(25,000)</u>	<u>202,803</u>
Changes in Fund Balances	<u><u>\$9,763,050</u></u>	<u><u>(\$2,036,421)</u></u>	<u><u>(\$4,247,565)</u></u>	<u><u>(\$2,702,313)</u></u>
Debt Service as a Percentage of Noncapital Expenditures	4.9%	17.8%	5.2%	5.1%

GASB Statement No. 54 was implemented in 2011.

<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
\$0	\$0	\$0	\$0	\$0	\$0
1,483,600	0	12,000,000	4,575,000	12,000,000	0
0	0	3,540,000	16,075,000	0	0
5,320,900	0	0	0	0	0
30,267	0	105,074	78,316	113,451	0
0	0	44,032	357,414	0	0
98,603	0	0	0	0	0
0	0	(3,528,433)	(16,238,701)	0	0
12,282,785	9,534,494	5,904,669	5,157,694	4,389,678	7,371,046
<u>(12,342,785)</u>	<u>(9,594,494)</u>	<u>(5,964,669)</u>	<u>(5,216,792)</u>	<u>(4,416,806)</u>	<u>(7,371,046)</u>
<u>6,873,370</u>	<u>(60,000)</u>	<u>12,100,673</u>	<u>4,787,931</u>	<u>12,086,323</u>	<u>0</u>
<u>\$17,222,190</u>	<u>(\$2,414,189)</u>	<u>\$4,312,538</u>	<u>\$2,696,178</u>	<u>\$11,526,060</u>	<u>(\$1,302,444)</u>
5.4%	5.4%	4.4%	4.4%	2.4%	2.5%

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

Collection Year	Real Property			Tangible Public Utility	
	Assessed Value		Estimated Actual Value	Assessed Value	Estimated Actual Value
	Residential/ Agricultural	Commercial/ Industrial/PU			
2011	\$5,496,873,860	\$738,005,780	\$17,813,941,829	\$144,567,380	\$164,281,114
2010	5,467,748,120	743,240,460	17,745,681,657	136,552,160	155,172,909
2009	5,403,107,640	708,271,040	17,461,081,943	132,794,470	150,902,807
2008	5,308,400,014	683,201,730	17,118,862,126	125,269,450	142,351,648
2007	5,107,224,224	676,710,560	16,525,527,954	143,050,170	162,557,011
2006	4,813,157,600	666,409,120	15,655,904,914	143,426,960	162,985,182
2005	3,887,621,370	617,617,680	12,872,111,571	142,133,390	161,515,216
2004	3,589,512,490	590,561,680	11,943,069,057	136,313,060	154,901,205
2003	3,302,791,850	551,855,330	11,013,277,657	135,698,000	154,202,273
2002	2,753,065,960	456,543,100	9,170,311,600	100,756,200	114,495,682

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

Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

The assessed value of real property (including public utility real property) is 35 percent of estimated actual value. Personal property tax was assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of actual value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property was assessed in previous years at 25 percent of actual value for machinery and equipment and 23 percent for inventory. The general business tangible personal property tax was phased out. The percentage was 12.5 percent for 2007, 6.25 percent for 2008, and was zero in 2009. Beginning in 2007, House Bill 66 switched telephone companies from being utilities to general business taxpayers and began a four-year phase out on the tangible personal property tax on local and interexchange telephone companies. No tangible personal property taxes have been levied or collected since 2009 from general business taxpayers, except telephone companies whose last year to pay tangible personal property taxes was 2010.

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 homestead exemptions before being billed. Beginning in the 2006 collection year, the 10 percent rollback for commercial/industrial property was eliminated.

Tangible Personal Property		Total			Weighted Average Tax Rate
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	
\$0	\$0	\$6,379,447,020	\$17,978,222,943	35.48%	\$4.59
7,498,830	7,498,830	6,355,039,570	17,908,353,396	35.49	4.56
13,240,690	13,240,690	6,257,413,840	17,625,225,440	35.50	3.77
75,857,980	1,213,727,680	6,192,729,174	18,474,941,454	33.52	3.97
157,458,553	1,046,065,520	6,084,443,507	17,734,150,485	34.31	3.98
194,609,287	1,037,916,197	5,817,602,967	16,856,806,293	34.51	3.26
229,335,732	1,042,435,145	4,876,708,172	14,076,061,932	34.65	3.14
230,226,578	1,000,985,122	4,546,613,808	13,098,955,384	34.71	3.17
231,661,013	965,254,221	4,222,006,193	12,132,734,151	34.80	3.21
266,830,436	1,067,321,744	3,577,195,696	10,352,129,026	34.56	3.46

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

	2011	2010	2009	2008
General	\$1.80	\$1.80	\$1.00	\$1.20
Effective Millage Rates				
Residential/Agriculture	1.8000	1.8000	1.0000	1.2000
Commercial/Industrial	1.8000	1.8000	1.0000	1.2000
Tangible/Public Utility Personal	1.8000	1.8000	1.0000	1.2000
Permanent Improvement	0.10	0.10	0.10	0.10
Effective Millage Rates				
Residential/Agriculture	0.1000	0.1000	0.1000	0.1000
Commercial/Industrial	0.1000	0.1000	0.1000	0.1000
Tangible/Public Utility Personal	0.1000	0.1000	0.1000	0.1000
Developmental Disabilities				
Effective Millage Rates				
Residential/Agriculture	2.0983	2.0875	2.0822	2.0805
Commercial/Industrial	2.0529	2.0470	2.0517	2.0702
Tangible/Public Utility Personal	2.1000	2.1000	2.1000	2.1000
911				
Effective Millage Rates				
Residential/Agriculture	0.4493	0.4468	0.4455	0.4388
Commercial/Industrial	0.4284	0.4310	0.4316	0.4432
Tangible/Public Utility Personal	0.4500	0.4500	0.4500	0.4500
Senior Citizen Bond	0.15	0.14	0.15	0.15
Effective Millage Rates				
Residential/Agriculture	0.15	0.14	0.15	0.15
Commercial/Industrial	0.15	0.14	0.15	0.15
Tangible/Public Utility Personal	0.15	0.14	0.15	0.15
Total Delaware County				
Effective Millage Rates				
Residential/Agriculture	4.5977	4.5743	3.7777	3.9693
Commercial/Industrial	4.5313	4.5180	3.7333	3.9634
Tangible/Public Utility Personal	4.6000	4.5900	3.8000	4.0000
School Districts				
Big Walnut	33.38 - 41.82	26.04 - 35.51	26.84 - 35.34	24.53 - 33.03
Delaware	40.33 - 66.91	40.23 - 66.80	40.79 - 67.42	40.20 - 67.1
Out-of-County School Districts				
Buckeye Valley	25.81 - 34.73	25.99 - 34.95	25.80 - 34.80	23.95 - 32.65
Centerburg	24.57 - 38.16	24.55 - 38.16	24.52 - 38.20	25.33 - 38.85
Dublin	48.81 - 80.40	48.68 - 80.40	40.83 - 72.50	40.67 - 72.50
Elgin	34.09 - 46.17	34.17 - 46.17	25.68 - 37.68	26.26 - 38.26
Highland	24.37 - 24.50	24.37 - 24.50	24.36 - 24.50	22.18 - 22.30
Johnstown-Monroe	29.34 - 40.30	29.34 - 40.30	20.00 - 30.70	20.00 - 30.70
North Union	32.30 - 37.25	32.25 - 37.25	34.10 - 39.10	35.80 - 40.80
Northridge	32.35 - 45.55	32.35 - 45.55	23.49 - 36.20	23.75 - 36.50
Olentangy	43.64 - 70.72	44.15 - 70.72	44.08 - 70.72	35.18 - 62.00
Westerville	50.28 - 72.95	50.28 - 73.00	42.28 - 73.00	41.54 - 72.50

2007	2006	2005	2004	2003	2002
\$1.20	\$1.20	\$1.00	\$1.00	\$1.00	\$1.00
1.2000	1.2000	1.0000	1.0000	1.0000	1.0000
1.2000	1.2000	1.0000	1.0000	1.0000	1.0000
1.2000	1.2000	1.0000	1.0000	1.0000	1.0000
0.10	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	0.1000	0.1000	0.1000
2.0821	1.5105	1.7570	1.7856	1.8135	2.0566
2.0680	1.5912	1.6988	1.7374	1.7585	2.0289
2.1000	2.1000	2.1000	2.1000	2.1000	2.1000
0.4460	0.2217	0.2579	0.2620	0.2663	0.3033
0.4434	0.2473	0.2627	0.2632	0.2666	0.3013
0.4500	0.3100	0.3100	0.3100	0.3100	0.3100
0.15	0.17	N/A	N/A	N/A	N/A
0.15	0.17	N/A	N/A	N/A	N/A
0.15	0.17	N/A	N/A	N/A	N/A
0.15	0.17	N/A	N/A	N/A	N/A
3.9781	3.2022	3.1149	3.1476	3.1798	3.4599
3.9613	3.3085	3.0615	3.1006	3.1251	3.4302
4.0000	3.8800	3.5100	3.5100	3.5100	3.5100
25.22 - 33.72	23.89 - 32.39	25.37 - 33.87	23.66 - 32.16	23.90 - 32.40	23.50 - 32.00
40.87 - 67.76	34.45 - 67.18	38.01 - 67.96	33.40 - 64.73	33.97 - 64.97	37.30 - 65.37
23.80 - 32.80	23.98 - 32.98	24.20 - 33.20	24.52 - 33.52	24.80 - 33.80	25.10 - 34.15
25.53 - 39.05	25.53 - 39.05	27.74 - 41.16	27.74 - 41.16	27.75 - 41.16	27.86 - 41.16
41.12 - 72.50	41.27 - 72.50	38.47 - 64.60	38.56 - 64.60	38.69 - 64.60	42.60 - 65.22
26.04 - 37.77	26.14 - 37.85	26.21 - 37.85	25.90 - 37.85	26.00 - 37.85	25.85 - 37.85
22.18 - 22.30	22.18 - 22.30	22.26 - 22.30	22.26 - 22.30	22.81 - 22.85	22.85 - 22.85
20.00 - 30.70	20.00 - 30.70	21.38 - 39.30	21.98 - 39.58	22.11 - 39.58	24.49 - 39.50
35.95 - 40.80	36.12 - 40.95	36.12 - 40.85	36.00 - 40.85	36.00 - 40.85	29.40 - 34.25
23.76 - 36.50	24.01 - 36.70	24.52 - 37.05	24.48 - 37.15	24.62 - 37.28	25.20 - 37.80
35.37 - 62.00	35.67 - 62.00	38.47 - 61.00	28.63 - 50.50	29.10 - 50.56	30.87 - 49.80
41.54 - 72.50	35.70 - 67.31	40.69 - 68.01	35.37 - 63.20	35.45 - 63.20	38.81 - 63.40

(continued)

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

	2011	2010	2009	2008
Joint Vocational School Districts				
Central Ohio	\$1.30 - 1.30	\$1.30 - 1.30	\$1.30 - 1.30	\$1.30 - 1.30
Delaware County	2.29 - 3.20	2.29 - 3.20	2.29 - 3.20	2.28 - 3.20
Knox County	2.34 - 6.40	2.35 - 6.40	2.34 - 6.40	2.56 - 6.40
Licking County	2.52 - 2.52	2.50 - 2.50	2.50 - 2.50	3.00 - 3.00
Tri-Rivers	2.35 - 4.40	2.23 - 4.40	2.22 - 4.40	2.25 - 4.40
Corporations				
Ashley	19.99 - 20.40	18.18 - 18.60	18.07 - 18.60	17.23 - 18.60
Columbus	2.10 - 2.10	2.10 - 2.10	2.10 - 2.10	2.10 - 2.10
Delaware	2.70 - 2.70	2.70 - 2.70	2.70 - 2.70	2.85 - 2.85
Dublin	1.94 - 2.95	1.94 - 2.95	1.95 - 2.95	1.94 - 2.95
Galena	3.70 - 3.70	3.50 - 3.70	3.50 - 3.70	3.52 - 3.70
Ostrander	1.30 - 1.30	1.30 - 1.30	1.30 - 1.30	1.30 - 1.30
Powell	3.72 - 3.72	3.80 - 3.80	3.71 - 3.71	3.59 - 3.59
Shawnee Hills	10.49 - 14.92	10.30 - 14.92	10.26 - 14.92	10.32 - 14.92
Sunbury	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50
Westerville	12.92 - 20.30	8.71 - 16.10	10.31 - 17.70	10.21 - 17.64
Townships				
Berkshire	0.80 - 0.80	0.80 - 0.80	0.80 - 0.80	0.80 - 0.80
Berlin	5.08 - 5.08	4.83 - 5.08	4.91 - 5.08	4.91 - 5.08
Brown	4.29 - 4.90	4.30 - 4.90	4.29 - 4.90	4.37 - 4.90
Concord	8.42 - 11.30	8.38 - 11.30	8.37 - 11.30	8.36 - 11.30
Delaware	2.27 - 2.40	2.28 - 2.40	2.28 - 2.40	2.08 - 2.20
Genoa	11.23 - 11.30	8.58 - 9.40	8.56 - 9.40	8.38 - 9.40
Harlem	9.97 - 10.00	9.89 - 10.00	9.88 - 10.00	9.93 - 10.00
Kingston	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30
Liberty	6.82 - 8.43	6.56 - 8.44	6.71 - 8.38	6.74 - 8.43
Marlboro	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30
Orange	8.28 - 8.60	8.18 - 8.60	8.26 - 8.60	8.36 - 8.60
Oxford	6.22 - 6.30	4.23 - 4.50	4.18 - 4.50	4.30 - 4.50
Porter	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50
Radnor	7.22 - 7.40	7.20 - 7.40	7.20 - 7.40	4.07 - 4.40
Scioto	5.89 - 5.89	6.40 - 6.50	6.45 - 6.55	6.00 - 6.07
Thompson	4.03 - 4.20	4.02 - 4.20	4.01 - 4.20	2.10 - 2.10
Trenton	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50
Troy	2.20 - 2.20	2.20 - 2.20	2.20 - 2.20	2.20 - 2.20
Washington	10.10 - 15.45	7.97 - 14.48	7.99 - 14.48	7.92 - 14.47

2007	2006	2005	2004	2003	2002
\$1.30 - 1.30	\$0.50 - 0.50	\$0.50 - 0.50	\$0.50 - 0.50	\$0.50 - 0.50	\$1.10 - 1.10
2.28 - 3.20	2.28 - 3.20	2.37 - 3.20	2.41 - 3.20	2.46 - 3.20	2.80 - 3.20
2.57 - 6.40	2.57 - 6.40	2.81 - 6.40	2.82 - 6.40	2.82 - 6.40	3.12 - 6.40
3.00 - 3.00	3.00 - 3.00	3.00 - 3.00	2.80 - 2.80	3.00 - 3.00	2.00 - 2.00
2.39 - 4.40	2.40 - 4.40	2.53 - 4.40	2.56 - 4.40	2.56 - 4.40	2.61 - 4.40
17.23 - 18.60	15.05 - 18.60	17.43 - 18.60	16.43 - 17.60	13.09 - 17.60	14.14 - 17.60
2.10 - 2.10	2.10 - 2.10	2.10 - 2.10	2.10 - 2.10	2.10 - 2.10	2.10 - 2.10
2.70 - 2.70	2.70 - 2.70	2.70 - 2.70	2.70 - 2.70	2.70 - 2.70	2.70 - 2.70
1.95 - 2.95	1.95 - 2.95	1.99 - 2.96	1.99 - 2.96	2.00 - 2.97	2.03 - 2.97
3.56 - 3.70	3.03 - 3.70	3.33 - 3.70	3.52 - 3.70	3.52 - 3.70	2.77 - 3.70
1.30 - 1.30	1.30 - 1.30	1.30 - 1.30	1.30 - 1.30	1.30 - 1.30	1.30 - 1.30
3.76 - 3.76	3.95 - 3.95	4.01 - 4.01	4.95 - 4.95	5.30 - 5.30	3.13 - 3.13
12.49 - 14.92	12.13 - 14.92	13.45 - 14.92	13.49 - 14.92	11.06 - 14.92	9.65 - 14.92
2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50
10.17 - 17.60	10.57 - 17.97	11.65 - 17.95	11.80 - 18.06	11.60 - 17.85	9.24 - 14.50
0.80 - 0.80	0.80 - 0.80	0.80 - 0.80	0.80 - 0.80	0.80 - 0.80	0.80 - 0.80
4.95 - 5.08	4.17 - 4.60	4.54 - 4.60	4.21 - 4.60	4.24 - 4.60	3.59 - 4.10
4.33 - 4.90	4.37 - 4.90	4.66 - 4.90	4.66 - 4.90	4.67 - 4.90	4.89 - 4.90
8.41 - 11.30	8.45 - 11.30	9.65 - 11.30	8.69 - 11.30	8.88 - 11.30	8.78 - 11.30
2.08 - 2.20	2.12 - 2.20	2.18 - 2.20	2.19 - 2.20	1.98 - 2.20	2.04 - 2.20
8.40 - 9.40	8.43 - 9.40	10.02 - 12.10	10.13 - 12.10	10.22 - 12.10	11.42 - 12.10
9.98 - 10.00	6.45 - 7.12	7.24 - 7.26	7.32 - 7.32	5.95 - 6.32	6.40 - 6.40
2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30
6.83 - 8.49	6.87 - 8.50	7.76 - 8.60	7.84 - 8.62	8.04 - 8.70	6.60 - 6.75
2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30
8.89 - 9.35	11.94 - 14.00	13.40 - 14.00	13.08 - 13.95	10.20 - 12.15	11.10 - 11.75
4.31 - 4.50	4.07 - 4.50	4.36 - 4.50	4.23 - 4.50	4.23 - 4.50	4.38 - 4.50
2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50
4.09 - 4.40	6.60 - 6.88	6.83 - 6.88	6.86 - 6.88	6.42 - 6.88	6.56 - 6.88
6.04 - 6.09	5.48 - 5.95	6.61 - 6.65	4.94 - 5.25	6.89 - 7.20	5.05 - 5.05
2.10 - 2.10	2.10 - 2.10	2.10 - 2.10	2.10 - 2.10	2.10 - 2.10	2.10 - 2.10
2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50
2.20 - 2.20	2.20 - 2.20	2.20 - 2.20	2.20 - 2.20	2.20 - 2.20	2.20 - 2.20
8.02 - 14.45	8.15 - 14.49	8.37 - 14.49	8.44 - 14.40	8.50 - 14.50	9.52 - 14.90

(continued)

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

	2011	2010	2009	2008
Other Units				
BST&G Fire District	\$1.96 - 2.00	\$1.96 - 2.00	\$1.95 - 2.00	\$1.96 - 2.00
Delaware County District Library	0.99 - 1.00	1.02 - 1.03	0.04 - 0.04	0.06 - 0.06
Delaware County Health District	0.59 - 0.70	0.59 - 0.70	0.59 - 0.70	0.58 - 0.70
Delaware-Morrow Mental Health District	0.99 - 1.00	0.99 - 1.00	0.99 - 1.00	0.99 - 1.00
Delaware Preservation Park District	0.59 - 0.60	0.59 - 0.60	0.59 - 0.60	0.24 - 0.40
Elm Valley Joint Fire District	2.90 - 2.90	2.00 - 2.50	2.00 - 2.50	2.11 - 2.50
Fort Morrow Fire District	4.53 - 5.00	4.73 - 5.00	4.73 - 5.00	1.81 - 2.00
Kingston-Porter Fire District	3.51 - 7.50	3.69 - 7.68	3.63 - 7.67	3.89 - 7.70
Senior Citizens	0.88 - 0.90	0.88 - 0.90	0.88 - 0.90	0.57 - 0.70
Sunbury Community Library	1.00 - 1.00	0.99 - 1.00	N/A	N/A
Tri-Township Fire District	5.19 - 5.40	5.18 - 5.40	5.17 - 5.40	5.25 - 5.40
Westerville Public Library	0.80 - 0.80	0.79 - 0.80	0.78 - 0.80	0.80 - 0.80

Source: Ohio Department of Taxation

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

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

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

Overlapping rates are those of local governments that apply to property owners within Delaware County. Not all overlapping rates apply to all County property owners. Property tax rates for all overlapping governments are based on the original voted levy.

2007	2006	2005	2004	2003	2002
\$1.38 - 2.00	\$1.40 - 2.00	\$1.67 - 2.00	\$1.72 - 2.00	\$1.73 - 2.00	\$1.62 - 2.00
0.07 - 0.07	0.08 - 0.08	0.09 - 0.09	0.12 - 0.12	0.15 - 0.15	0.18 - 0.18
0.59 - 0.70	0.59 - 0.70	0.69 - 0.70	0.40 - 0.70	0.41 - 0.70	0.47 - 0.70
0.73 - 1.00	0.74 - 1.00	0.86 - 1.00	0.88 - 1.00	0.89 - 1.00	0.45 - 1.00
0.24 - 0.40	0.24 - 0.40	0.28 - 0.40	0.29 - 0.40	0.29 - 0.40	0.33 - 0.40
2.11 - 2.50	2.11 - 2.50	2.33 - 2.50	2.33 - 2.50	2.33 - 2.50	2.49 - 2.50
2.49 - 2.50	1.88 - 2.00	1.90 - 2.00	1.91 - 2.00	4.41 - 1.50	2.10 - 2.25
3.90 - 7.72	4.07 - 7.69	4.79 - 7.75	4.78 - 7.72	4.91 - 7.82	4.06 - 6.37
0.58 - 0.70	0.58 - 0.70	0.68 - 0.70	0.69 - 0.70	0.51 - 0.70	0.58 - 0.70
N/A	N/A	N/A	N/A	N/A	N/A
5.25 - 5.40	3.48 - 4.40	3.92 - 4.40	3.95 - 4.40	3.74 - 4.40	4.19 - 4.40
0.61 - 0.80	0.61 - 0.80	0.71 - 0.80	0.71 - 0.80	0.71 - 0.80	N/A

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

Year	Current Tax Levy (1)	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (2)	Total Tax Collections	Percent of Total Tax Collections to Current Tax Levy
2011	\$28,958,298	\$28,077,453	96.96%	\$752,356	\$28,829,809	99.56%
2010	28,733,849	27,682,816	96.34	792,051	28,474,867	99.10
2009	23,245,250	22,564,446	97.07	464,212	23,028,658	99.07
2008	23,933,773	23,362,848	97.61	586,069	23,948,917	100.06
2007	23,215,624	22,646,816	97.55	543,241	23,190,057	99.89
2006	18,125,912	17,654,343	97.40	404,468	18,058,811	99.63
2005	14,445,062	14,108,552	97.67	322,170	14,430,722	99.90
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

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

(1) State reimbursement of rollback and homestead exemptions are included.

(2) The County does not identify delinquent collections by tax year.

Delaware County, Ohio
Property Tax Levies and Collections - Tangible Personal Property Taxes (3)
Last Ten Years

Year	Current Tax Levy (1)	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (2)	Total Tax Collections	Percent of Total Tax Collections to Current Tax Levy
2011	\$0	\$0	0.00%	\$9,945	\$9,945	0.00%
2010	17,210	17,038	99.00	25,867	42,905	249.30
2009	46,506	42,912	92.27	70,727	113,639	244.35
2008	348,764	287,557	82.45	29,085	316,642	90.79
2007	645,697	601,893	93.22	33,322	635,215	98.38
2006	801,106	768,024	95.87	34,261	802,285	100.15
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

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

- (1) The \$10,000 personal property exemption is included.
- (2) The County does not identify delinquent collections by tax year.
- (3) Beginning in 2011, tangible personal property is no longer assessed.

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

Taxpayer	Type of Business	2011			2002		
		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	\$97,241,510	1	1.52%	\$67,624,812	1	1.89%
Columbia Gas of Ohio	Public Utility	16,578,780	2	0.26			
Banc One Management Corporation	Finance	15,029,890	3	0.23	54,364,940	2	1.52
Citigroup Technology, Inc.	IT Services	14,069,440	4	0.22			
Kroger Company	Retail	10,845,840	5	0.17			
American Transmission Systems, Inc.	Public Utility	10,807,260	6	0.17			
Meijer, Inc.	Retail	10,089,690	7	0.16			
Nationwide Mutual Insurance Co.	Insurance	10,019,610	8	0.16			
NP Limited Partnership	Developer	9,966,110	9	0.16	15,971,691	6	0.44
Evan Capital Investments Limited	Developer	9,654,660	10	0.15			
Polaris Center LLC	Developer				28,600,600	3	0.80
Banc One Services Corporation	Finance				28,481,425	4	0.80
Polaris Mall LLC	Developer				22,972,425	5	0.64
PPG Industries, Inc.	Manufacturer				12,858,820	7	0.36
Verizon North	Public Utility				12,442,444	8	0.35
American Showa, Inc.	Manufacturer				12,072,770	9	0.34
May Department Stores	Retail				11,725,000	10	0.33
Total Principal Taxpayers		204,302,790		3.20	267,114,927		7.47
All Other Taxpayers		6,175,144,230		96.80	3,310,080,769		92.53
Total County Assessed Value		<u>\$6,379,447,020</u>		<u>100.00%</u>	<u>\$3,577,195,696</u>		<u>100.00%</u>

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

Delaware County, Ohio
 Taxable Sales By Category
 Last Ten Years

Category	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
Sales Tax Payments	\$10,984,450	\$10,045,821	\$9,193,471	\$8,780,199
Direct Pay Tax Return Payments	540,598	455,159	287,821	313,729
Seller's Use Tax Return Payments	7,820,413	6,133,088	6,396,974	6,151,045
Consumer's Use Tax Return Payments	1,216,379	1,347,004	1,049,031	1,257,366
Motor Vehicle Tax Payments	4,354,750	3,979,447	3,590,414	3,669,313
Non-Resident Motor Vehicle Payments	11,041	11,124	7,821	9,923
Watercraft and Outboard Motors	75,490	56,942	46,444	62,438
Department of Liquor Control	111,759	103,379	95,551	87,827
Sales Tax on Motor Vehicle Fuel Refunds	1,543	1,871	1,502	1,962
Sales/Use Tax Voluntary Payments	30,138	23,559	17,324	25,312
Statewide Master Numbers	17,556,352	16,506,930	15,866,240	15,743,812
Sales/Use Tax Assessment Payments	162,863	160,099	133,452	191,892
Streamlines Sales Tax Payments	19,640	14,962	0	0
Use Tax Amnesty Payments	10,846	0	0	0
Administrative Rotary Fund Fee	(427,423)	(385,798)	(365,889)	(365,188)
Sales/Use Tax Refunds Approved	(153,953)	(259,592)	(97,143)	(222,342)
Destination Sourcing Adjustment	0	0	0	0
Total	<u><u>\$42,314,886</u></u>	<u><u>\$38,193,995</u></u>	<u><u>\$36,223,013</u></u>	<u><u>\$35,707,288</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 County Commissioners subject to referendum or approved by a majority of the voters within the County.

2007	2006	2005	2004	2003	2002
\$9,157,913	\$8,972,362	\$8,167,373	\$7,690,083	\$8,211,726	\$7,963,165
219,179	386,362	86,822	85,528	110,204	126,529
5,721,525	5,101,930	4,915,639	4,792,800	4,276,457	4,032,884
1,893,041	1,320,113	1,780,109	1,801,384	2,274,614	1,036,311
3,786,117	3,550,687	3,739,437	3,907,187	3,972,203	3,566,332
2,127	0	0	0	0	0
80,456	89,054	99,136	81,921	72,812	80,624
81,820	69,970	62,154	55,705	28,077	19,120
1,062	2,245	2,025	1,110	1,471	1,221
22,726	31,924	27,905	49,972	43,934	25,447
15,687,594	15,327,888	14,165,568	13,338,301	11,318,721	9,747,877
78,358	46,591	46,584	33,090	14,970	27,024
0	0	0	0	0	0
0	0	0	0	0	0
(365,579)	(346,804)	(330,927)	(318,370)	(303,241)	(266,265)
(173,988)	(30,614)	(43,355)	(128,797)	(39,486)	(52,118)
(5,655)	(2,064)	0	0	0	0
<u>\$36,186,696</u>	<u>\$34,519,644</u>	<u>\$32,718,470</u>	<u>\$31,389,914</u>	<u>\$29,982,462</u>	<u>\$26,308,151</u>
1.25%	1.25%	1.25%	1.25%	1.25%	1.25%

Delaware County, Ohio
 Number of Sewer Customers and Direct Rate
 Last Eight Years

Year	User Equivalent	Gallons of Wastewater Treated	Direct Rate Per 1,000 Gallons
2011	29,739	3,384,910,000	\$2.08
2010	29,212	2,905,770,000	2.16
2009	28,780	2,788,500,000	1.93
2008	27,707	2,932,750,000	1.87
2007	27,412	2,901,520,000	1.81
2006	24,685	2,612,866,000	1.90
2005	24,343	2,576,731,000	1.79
2004	22,578	2,389,890,000	1.75

Source: Office of the Sanitary Engineer, Delaware County, Ohio

The User Equivalent is based on the average daily flow calculated from the total wastewater treated by Delaware County for each year. One Unit Equivalent is equal to 290 gallons per day.

Information prior to 2004 is not available.

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		
2011	\$36,826,206	\$4,778,068	\$41,604,274	0.23%	\$235
2010	40,489,230	5,048,239	45,537,469	0.25	261
2009	37,465,023	5,279,869	42,744,892	0.24	253
2008	44,432,279	5,599,207	50,031,486	0.27	303
2007	51,218,936	5,654,503	56,873,439	0.32	354
2006	92,231,637	340,000	92,571,637	0.55	591
2005	98,480,513	440,000	98,920,513	0.70	658
2004	92,104,802	540,000	92,644,802	0.71	649
2003	92,520,995	635,000	93,155,995	0.77	688
2002	83,479,815	725,000	84,204,815	0.81	661

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

(1) See S15 for estimated actual value.

(2) See S38 for population data.

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

Year	Governmental Activities				Business-Type Activities		
	General Obligation Notes	Special Assessment Notes	General Obligation Bonds	Special Assessment Bonds	General Obligation Bonds	Revenue Bonds	OWDA Loans Payable
2011	\$0	\$0	\$35,475,528	\$4,778,068	\$1,350,678	\$26,819,394	\$0
2010	0	0	38,497,874	5,048,239	1,991,356	28,508,582	0
2009	0	0	34,852,989	5,279,869	2,612,034	30,131,713	0
2008	0	0	37,844,564	5,599,207	6,587,715	30,329,884	0
2007	0	0	40,724,096	5,654,503	10,494,840	30,518,622	0
2006	1,450,000	4,752,000	41,959,560	340,000	50,272,077	0	0
2005	1,555,000	4,170,000	44,513,890	440,000	53,966,623	0	0
2004	0	0	34,567,547	540,000	57,537,255	0	0
2003	0	0	31,522,106	635,000	60,998,889	0	412,233
2002	0	0	19,930,000	725,000	63,549,815	0	799,252

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

(1) See S38 for population data and personal income.

Total Primary Government	Per Capita (1)	Percentage of Personal Income (1)
\$68,423,668	\$385.88	0.72%
74,046,051	425	0.83
72,876,605	431.97	0.93
80,361,370	486.96	1.09
87,392,061	543.26	1.29
98,773,637	630.35	1.55
104,645,513	696.39	1.79
92,644,802	649.01	1.62
93,568,228	690.67	1.77
85,004,067	666.78	1.67

Delaware County, Ohio
 Revenue Bond Coverage
 Last Five Years

Year	Operating Revenues	Tap Fees	Gross Revenues	Less Operating Expenses (excluding depreciation)	Net Available Revenues
2011	\$12,742,844	\$2,163,527	\$14,906,371	\$8,649,468	\$6,256,903
2010	11,788,465	2,329,158	14,117,623	8,760,054	5,357,569
2009	11,856,738	1,663,670	13,520,408	8,280,896	5,239,512
2008	11,965,229	2,133,852	14,099,081	6,675,310	7,423,771
2007	10,641,711	4,967,584	15,609,295	5,665,744	9,943,551

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

The revenue bonds are backed by the net operating revenues of the Sanitary Engineer enterprise fund.

The County did not issue revenue bonds prior to 2007.

Principal	Debt Service		Coverage Ratio
	Interest	Total	
\$1,790,000	\$1,275,775	\$3,065,775	2.04
1,720,000	1,344,575	3,064,575	1.75
210,000	1,352,975	1,562,975	3.35
200,000	1,360,975	1,560,975	4.76
555,000	956,696	1,511,696	6.58

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

	2011	2010	2009	2008
Assessed Value of County	\$6,379,447,020	\$6,355,039,570	\$6,257,413,840	\$6,192,729,174
Voted Debt Limitation (1)	\$157,986,176	\$157,375,989	\$154,935,346	\$153,318,229
2005 Capital Facility Notes	0	0	0	0
Sawmill Parkway Extension Notes	0	0	0	0
US 23/Lewis Center Road Notes	0	0	0	0
Ditch Improvements Notes	0	0	0	0
1997 Capital Facilities	0	0	0	0
2000 Capital Facilities	0	0	0	0
2003 Capital Facilities Refunding	2,695,000	3,965,000	5,195,000	6,390,000
2004 Capital Facilities Refunding	0	0	13,485,000	14,070,000
2004 Jail	0	0	2,480,000	2,925,000
2005 Capital Facilities Refunding	2,215,000	2,555,000	2,875,000	3,180,000
2005 Council for Older Adults	9,415,000	9,910,000	10,385,000	10,845,000
2007 Various Purpose	1,274,600	1,330,000	1,383,200	1,434,400
2010 Jail Improvement	2,930,000	2,995,000	0	0
2010 Hayes Improvement	1,490,000	1,515,000	0	0
2010 Jail Current Refunding	1,555,000	2,025,000	0	0
2010 Hayes Current Refunding	12,440,000	12,580,000	0	0
2010 Capital Improvements	612,900	745,050	0	0
1999 Road Improvements	0	0	0	120,000
2007 Various Purpose	4,240,400	4,460,000	4,666,800	4,865,600
2007A Various Purpose	85,700	89,200	92,600	95,600
2007B Various Purpose	107,300	126,100	144,000	161,200
2008 Ditch Improvements	174,100	205,100	234,900	261,500
2009 Ditch Improvements	38,900	44,700	50,000	0
2010 Ditch Improvements	31,700	35,250	0	0
2011 Ditch Improvements	16,000	0	0	0
1995 Sewer Improvements	0	0	0	0
1999 Sewer Improvements	0	0	0	2,395,000
2003 Capital Facilities	1,345,000	1,980,000	2,595,000	3,195,000
2003 Capital Facilities Refunding	0	0	0	1,015,000
2007 Refunding Sewer Improvements	28,420,000	30,210,000	31,930,000	32,140,000
OWDA Loan	0	0	0	0
Total Debt	69,086,600	74,770,400	75,516,500	83,093,300

2007	2006	2005	2004	2003	2002
\$6,084,443,507	\$5,817,602,967	\$4,876,708,172	\$4,546,613,808	\$4,222,006,193	\$3,577,195,696
\$150,611,088	\$143,940,074	\$120,417,704	\$112,165,345	\$104,050,155	\$87,929,892
0	1,450,000	1,555,000	0	0	0
0	2,184,000	2,100,000	0	0	0
0	2,450,000	2,000,000	0	0	0
0	118,000	70,000	0	0	0
0	255,000	490,000	4,085,000	4,270,000	4,440,000
0	0	0	380,000	15,150,000	15,490,000
7,555,000	8,695,000	9,815,000	10,915,000	12,000,000	0
14,630,000	15,175,000	15,710,000	15,855,000	0	0
3,355,000	3,770,000	4,175,000	4,575,000	0	0
3,465,000	3,485,000	3,505,000	0	0	0
11,285,000	11,710,000	12,000,000	0	0	0
1,483,600	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	0
235,000	340,000	440,000	540,000	635,000	725,000
5,061,400	0	0	0	0	0
98,300	0	0	0	0	0
161,200	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	710,000	1,385,000	12,705,000
4,715,000	43,555,000	45,730,000	47,840,000	49,890,000	51,880,000
3,780,000	4,350,000	4,910,000	5,460,000	6,000,000	0
2,210,000	3,380,000	4,530,000	4,920,000	5,305,000	0
32,340,000	0	0	0	0	0
0	0	0	0	412,233	799,252
90,374,500	100,917,000	107,030,000	95,280,000	95,047,233	86,039,252

(continued)

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

	2011	2010	2009	2008
Exemptions				
2005 Capital Facility Notes	\$0	\$0	\$0	\$0
Sawmill Parkway Extension Notes	0	0	0	0
US 23/Lewis Center Road Notes	0	0	0	0
Ditch Improvements Notes	0	0	0	0
2004 Jail	0	0	2,480,000	2,925,000
2007 Various Purpose	1,274,600	1,330,000	1,383,200	1,434,400
2010 Jail Improvement	2,930,000	2,995,000	0	0
2010 Jail Current Refunding	1,555,000	2,025,000	0	0
1999 Road Improvements	0	0	0	120,000
2007 Various Purpose	4,240,400	4,460,000	4,666,800	4,865,600
2007A Various Purpose	85,700	89,200	92,600	95,600
2007B Various Purpose	107,300	126,100	144,000	161,200
2008 Ditch Improvements	174,100	205,100	234,900	261,500
2009 Ditch Improvements	38,900	44,700	50,000	0
2010 Ditch Improvements	31,700	35,250	0	0
2011 Ditch Improvements	16,000	0	0	0
1995 Sewer Improvements	0	0	0	0
1999 Sewer Improvements	0	0	0	2,395,000
2003 Capital Facilities	1,345,000	1,980,000	2,595,000	3,195,000
2003 Capital Facilities Refunding	0	0	0	1,015,000
2007 Refunding Sewer Improvements	28,420,000	30,210,000	31,930,000	32,140,000
OWDA Loan	0	0	0	0
Total Exemptions	40,218,700	43,500,350	43,576,500	48,608,300
Net Debt	28,867,900	31,270,050	31,940,000	34,485,000
Total Voted Legal Debt Margin (Debt Limitation Minus Net Debt)	\$129,118,276	\$126,105,939	\$122,995,346	\$118,833,229
Legal Debt Margin as a Percentage of the Debt Limit (Voted)	81.73%	80.13%	79.38%	77.51%
Unvoted Debt Limitation	\$63,794,470	\$63,550,396	\$62,574,138	\$61,927,292
Total Legal Debt Margin (Unvoted)	\$34,926,570	\$32,280,346	\$30,634,138	\$27,442,292
Legal Debt Margin as a Percentage of the Debt Limit (Unvoted)	54.75%	50.79%	48.96%	44.31%

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

- (1) The Debt Limitation is calculated as follows:
 3 percent of first \$100,000,000 of assessed value
 1 1/2 percent of next \$200,000,000 of assessed value
 2 1/2 percent of amount of assessed value in excess of \$300,000,000

Note: The amount of debt presented as subject to the limit are balances used to compute the margin as specified by statute (i.e., the gross balance) not amounts that are net of premiums or discounts.

2007	2006	2005	2004	2003	2002
\$0	\$1,450,000	\$1,555,000	\$0	\$0	\$0
0	2,184,000	2,100,000	0	0	0
0	2,450,000	2,000,000	0	0	0
0	118,000	70,000	0	0	0
3,355,000	3,770,000	4,175,000	4,575,000	0	0
1,483,600	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
235,000	340,000	440,000	540,000	635,000	725,000
5,061,400	0	0	0	0	0
98,300	0	0	0	0	0
161,200	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	710,000	1,385,000	12,705,000
4,715,000	43,555,000	45,730,000	47,840,000	49,890,000	51,880,000
3,780,000	4,350,000	4,910,000	5,460,000	6,000,000	0
2,210,000	3,380,000	4,530,000	4,920,000	5,305,000	0
32,340,000	0	0	0	0	0
0	0	0	0	412,233	799,252
<u>53,439,500</u>	<u>61,597,000</u>	<u>65,510,000</u>	<u>64,045,000</u>	<u>63,627,233</u>	<u>66,109,252</u>
<u>36,935,000</u>	<u>39,320,000</u>	<u>41,520,000</u>	<u>31,235,000</u>	<u>31,420,000</u>	<u>19,930,000</u>
<u>\$113,676,088</u>	<u>\$104,620,074</u>	<u>\$78,897,704</u>	<u>\$80,930,345</u>	<u>\$72,630,155</u>	<u>\$67,999,892</u>
75.48%	72.68%	65.52%	72.15%	69.80%	77.33%
<u>\$60,844,435</u>	<u>\$58,176,030</u>	<u>\$48,767,082</u>	<u>\$45,466,138</u>	<u>\$42,220,062</u>	<u>\$35,771,957</u>
<u>\$23,909,435</u>	<u>\$18,856,030</u>	<u>\$7,247,082</u>	<u>\$14,231,138</u>	<u>\$10,800,062</u>	<u>\$15,841,957</u>
39.30%	32.41%	14.86%	31.30%	25.58%	44.29%

Delaware County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population	Personal Income	Per Capita Personal Income	Unemployment Rate
2011	177,317	\$9,494,616,082	\$53,546	6.10%
2010	174,214	8,968,362,506	51,479	7.10
2009	168,708	7,798,864,716	46,227	6.90
2008	165,026	7,382,933,188	44,738	4.60
2007	160,865	6,776,857,178	42,128	4.00
2006	156,697	6,378,037,991	40,703	3.90
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

Source: Ohio Labor Market Informer

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

Employer	Type of Business	2011			2002		
		Number of Employees	Rank	Percent of Total Employment	Number of Employees	Rank	Percent of Total Employment
J. P. Morgan Chase and Co.	Finance	9,447	1	10.87%	6,500	1	9.94%
Kroger Company	Retail/Warehouse	2,027	2	2.33	719	4	1.10
Olentangy Local School District	School System	1,812	3	2.09	855	3	1.31
Delaware County	Government	1,155	4	1.33	918	2	1.40
Delaware City School District	School System	712	5	0.82	527	9	0.80
Meijer, Inc.	Retail	686	6	0.79			
Big Walnut Local School District	School System	591	7	0.68			
WalMart Real Estate Business Trust	Retail	540	8	0.62	656	5	1.00
Ohio Wesleyan University	Private Liberal Arts University	537	9	0.62	495	10	0.76
Ohio Health (Grady Memorial Hospital)	Hospital/Medical Services	522	10	0.60	541	8	0.83
Cigna Health Care	Insurance				615	6	0.94
American Showa, Inc.	Manufacturer				601	7	0.92
Total		<u>18,029</u>		<u>20.75%</u>	<u>12,427</u>		<u>19.00%</u>
Total Employment Within the County		<u>86,900</u>			<u>65,400</u>		

Sources: Local Companies
Ohio Labor Market Informer

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

	2011	2010	2009	2008
General Government				
Legislative and Executive				
Auditor				
Number of Non-Exempt Conveyances	3,532	3,747	3,453	3,890
Number of Exempt Conveyances	2,193	2,349	2,438	2,484
Number of Personal Property Returns	N/A	N/A	32	405
Number of Dog Tags Sold	21,246	20,835	19,492	20,063
Number of Weights/Measures Inspections	590	581	629	494
Number of Weights/Measures Tests Performed	2,139	2,087	2,192	1,917
Commissioners				
Number of Resolutions	1,483	1,683	1,614	1,554
Number of Annexations	4	1	4	10
Community and Economic Development				
Number of Active Businesses	4,168	3,858	N/A	3,142
Job Creations	214	101	232	0
Job Retention	175	97	22	26
Treasurer				
Percentage Return on Portfolio	0.66	1.19	0.28	2.53
Board of Elections				
Number of Registered Voters	118,916	119,690	118,316	119,612
Number of Voters Last General Election	64,657	69,509	49,829	93,055
Percentage of Register Voters that Voted	54.37	58.07	42.12	77.80
Recorder				
Number of Total Instruments Recorded	38,611	40,646	40,679	34,746
Number of Deeds Recorded	5,020	4,958	4,866	5,315
Number of Mortgages Recorded	11,393	12,329	12,508	9,835
Number of Mortgages Discharged	13,147	13,336	13,681	9,936
Number of Mortgages Assignments Recorded	1,306	1,276	1,633	1,462
Number of Easements Recorded	473	426	345	741
Number of Plats Recorded	47	42	48	78
Number of Federal Tax Liens Recorded	379	530	347	354
Number of Mechanics Liens Recorded	64	112	131	240
Number of Land Contracts Recorded	20	25	18	9
Number of Sheriff's Deeds Recorded	273	456	376	452
Data Processing				
Number of Users Served	802	670	644	600
Judicial				
Common Pleas Court				
Number of Civil Cases Filed	1,586	1,857	1,840	1,705
Number of Criminal Cases Filed	758	668	614	634
Number of Domestic Cases Filed	728	685	644	603
Probate Court				
Number of Estate Cases Filed	490	487	460	426
Number of Guardianship Cases Filed	93	108	108	106
Number of Trust Cases Filed	6	10	7	7
Number of Civil Action Cases Filed	21	24	21	19
Number of Adoption Cases Filed	10	39	30	57
Number of Marriage Applications	742	751	742	775

2007	2006	2005	2004	2003	2002
4,761	5,468	6,679	7,145	6,899	6,599
2,548	2,719	2,812	2,811	3,020	2,630
2,900	3,038	3,113	3,203	5,108	4,898
20,171	18,815	17,288	16,114	14,076	13,865
550	284	431	356	282	174
1,864	2,013	1,991	2,170	1,865	1,617
1,608	1,655	1,705	1,612	1,698	1,658
8	6	17	12	21	7
3,182	3,286	3,123	2,614	2,409	2,231
156	330	94	81	229	84
39	21	267	33	400	272
5.08	4.82	3.07	1.27	1.11	1.79
106,543	108,804	101,436	100,676	82,538	85,204
23,435	66,453	41,879	81,175	32,920	40,297
22.00	61.07	41.29	80.63	39.88	47.29
39,545	44,924	52,877	57,870	85,660	64,835
6,306	7,334	8,647	9,200	9,284	8,779
12,616	15,329	19,333	20,976	29,590	23,355
10,820	11,994	14,298	14,677	28,958	16,814
2,157	2,335	1,821	2,983	6,015	6,296
678	804	1,071	956	961	1,047
111	127	156	262	208	239
244	238	195	175	197	138
239	237	163	272	187	214
16	29	15	25	30	21
380	241	206	158	102	65
591	583	532	498	538	390
1,579	1,301	1,024	905	962	757
722	584	668	571	590	676
578	543	557	582	498	490
427	418	418	415	458	433
116	90	63	76	61	60
9	7	13	9	19	5
6	18	23	22	22	25
64	58	57	68	55	57
730	768	796	937	825	862

(continued)

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

	2011	2010	2009	2008
General Government (continued)				
Judicial (continued)				
Juvenile Court				
Number of Delinquent Cases Filed	544	1,212	1,291	1,345
Number of Unruly Cases Filed	100	362	500	374
Number of Unfiled Charges	1,217	1,601	1,621	1,854
Number of Custody Related Cases Filed	413	1,074	1,006	980
Number of Adult Cases Filed	77	101	93	102
Number of Traffic Cases Filed	712	962	931	995
Public Safety				
Sheriff				
Jail Operation				
Number of Inmates	3,992	3,673	3,895	3,854
Number of Inmates Housed Elsewhere	0	0	0	0
Inmate Profile Felonies	2,694	1,738	1,588	1,173
Inmate Profile Misdemeanors	1,298	1,935	2,281	2,681
Inmate Profile Male	3,005	2,804	3,048	2,969
Inmate Profile Female	987	869	847	885
Enforcement Uniform Crime Reporting				
Number of Homicides Reported	1	0	1	0
Number of Rapes Reported	16	3	43	31
Number of Robberies Reported	14	14	21	14
Number of Burglaries Reported	357	393	450	328
Number of Thefts Reported	1,021	784	1,375	1,022
Number of Auto Thefts Reported	42	105	86	71
Number of Vandalisms Reported	240	420	642	341
Number of Domestic Violence/Disputes Reported	530	581	422	474
Number of Arsons Reported	11	0	7	7
Number of Assaults Reported	70	113	176	74
Number of Kidnappings Reported	9	2	3	4
Intensive Supervision				
Number of New Basic Clients	970	567	477	438
Number of Offenders on Electronic House Arrest	144	750	440	625
Number of New Intensive Supervision Clients	72	89	90	88
Emergency Medical Services				
Number of Emergency Runs	6,294	5,811	4,894	4,601
Number of Transports	2,795	3,239	3,764	2,739
911 Calls				
Number of Total Calls	85,417	84,877	83,348	103,032
Number of Incidents	42,782	43,591	42,442	41,901
Code Compliance				
Number of Residential Permits Issued	1,859	1,655	1,269	1,344
Number of Commercial Permits Issued	656	688	587	534
Number of Single Family Dwellings Units	439	386	325	419
Number of Inspections Performed	14,375	14,098	12,698	16,194

2007	2006	2005	2004	2003	2002
1,013	1,113	875	948	1,097	1,008
257	274	208	189	200	158
1,484	1,312	1,483	1,600	1,388	1,482
1,036	1,027	957	948	724	813
56	83	80	48	57	50
1,013	1,109	1,161	1,036	1,251	1,471
3,997	3,656	3,403	3,588	3,613	3,510
0	162	270	164	63	47
2,329	2,174	2,164	1,961	962	1,825
4,613	4,137	4,717	4,214	2,649	4,011
3,142	2,940	2,755	2,978	2,977	2,895
853	716	648	610	636	615
3	0	2	0	1	3
21	18	17	10	19	5
10	12	12	14	9	10
376	408	340	380	451	439
927	747	568	722	664	772
80	57	74	65	112	76
331	595	470	598	737	784
489	202	137	451	409	409
15	15	9	19	6	11
184	51	48	66	64	66
23	12	4	0	0	0
380	392	396	362	62	83
716	449	337	141	51	52
102	60	70	56	62	83
4,883	4,214	5,106	4,931	4,810	4,742
3,058	2,634	2,640	2,639	2,573	2,511
86,046	N/A	83,871	82,099	86,273	90,694
37,668	N/A	38,325	36,745	38,205	38,896
1,703	1,813	2,230	2,700	3,039	3,180
664	850	245	443	346	256
2,367	804	1,311	1,903	2,180	2,198
22,032	27,838	36,075	47,563	46,316	46,988

(continued)

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

	2011	2010	2009	2008
Public Safety (continued)				
Victim Services Prosecutor				
Number of Cases Filed	713	690	614	713
Number of Victims of Crimes Served	856	816	893	850
Public Works				
Engineer				
Miles of Roads Resurfaced	36	35	13	24
Number of Bridges Replaced/Improved	4	8	7	11
Traffic Signals Installed	1	2	1	1
Ditch Maintenance				
Number of Total Projects	393	382	378	368
Sewer District				
Number of New Tap Connections	527	432	405	477
Number of User Equivalent	29,739	29,212	28,780	27,707
Health				
Developmental Disabilities				
Number of Clients Enrolled	2,177	2,018	1,834	1,675
Human Services				
Jobs and Family Services				
Number of Individuals who Received Food Stamps	12,905	12,281	11,026	8,874
Number of Individuals who Received Cash Assistance	2,739	2,883	2,617	2,252
Number of Children and Families on Medicaid	18,921	18,642	17,428	16,060
Number of Aged/Blind/Disabled on Medicaid	4,215	6,385	3,548	3,468
Number of Families - PRC	22	42	171	430
Monthly Average Children in Child Care	589	896	980	858
Children's Services				
Average Client Count in Foster Care	36	51	58	89
Child Support Enforcement Agency				
Total Number of Active Support Orders	4,633	4,905	4,918	4,853
Total Number of Paternities Administrative	129	121	121	83
Total Number of Paternities Failed to Appear	74	146	88	76
Total Number of Child and Medical Support Admin	145	152	125	129
Veteran Services				
Number of Client Contacts	10,995	8,439	8,549	8,959
Number of Awarded Applications	245	154	180	150
Number of Transports to VA Clinic	549	521	530	535

Source: Delaware County Departments and Offices

N/A - Not Available

2007	2006	2005	2004	2003	2002
722	580	682	567	659	418
573	625	650	523	725	546
49	54	28	25	22	28
5	6	11	12	12	19
0	0	1	2	1	2
350	278	270	233	206	174
1,077	987	1,410	2,164	2,246	2,143
27,412	24,685	24,343	22,578	N/A	N/A
1,444	1,305	1,258	1,120	983	912
7,851	7,059	7,077	6,682	5,991	5,215
1,841	1,757	1,718	1,717	1,520	1,363
12,816	10,033	10,286	9,709	8,878	10,154
3,325	4,154	4,172	4,094	3,964	3,697
308	326	392	327	283	N/A
690	467	398	397	446	N/A
67	75	70	64	76	N/A
4,728	4,374	4,153	3,986	3,898	4,012
74	82	74	92	71	41
107	146	85	85	N/A	N/A
121	153	111	147	82	65
11,431	12,957	10,763	12,664	10,908	9,704
185	260	193	210	229	163
474	485	455	377	349	332

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

	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
General Government				
Legislative and Executive				
Auditor General	10.00	10.50	9.50	9.50
Auditor Real Estate Assessment	18.00	17.50	19.00	15.00
Auditor Data Support	7.00	6.00	7.00	7.00
Auditor Bureau of Motor Vehicles	0.00	0.00	0.00	7.50
Commissioners General Office	8.50	7.50	7.00	7.00
Commissioners Records Center	3.00	3.00	3.00	3.00
Commissioners Lands, Buildings, Garage	27.00	26.00	26.00	25.00
Commissioners Administrative Services	5.50	6.50	6.50	6.50
Commissioners Economic Development	2.00	2.00	2.00	1.00
Prosecutor	23.00	22.50	21.00	19.50
Recorder	6.00	6.00	6.00	6.00
Treasurer	6.00	7.00	7.00	6.00
Board of Elections	15.50	14.50	15.00	14.00
Title Administration	10.50	9.50	9.50	10.00
Judicial				
Public Defender	2.00	2.00	2.00	2.00
Clerk of Courts	13.00	12.50	12.50	12.50
Common Pleas Court and Jury Commission	19.50	19.00	17.50	17.00
Adult Court Services	9.00	8.50	7.00	8.00
Juvenile Court	34.50	35.50	32.50	30.00
Probate Court	7.00	5.50	5.00	5.00
Law Library	0.50	0.50	0.50	0.50
Public Safety				
Sheriff	214.50	210.50	194.50	188.00
Emergency Medical and Management Services	107.50	110.00	109.00	108.00
911	32.50	27.00	19.00	23.00
Code Compliance	19.00	19.00	23.00	24.00
Coroner	3.00	3.00	2.00	2.00
Dog and Kennel	3.00	3.00	2.00	2.00
Community and Juvenile Grants	18.00	17.50	20.00	19.00
Public Works				
Engineer and Map Room	67.00	67.00	70.00	70.00
Sanitary Sewer	54.00	50.00	48.50	49.50
Health				
Developmental Disabilities	96.00	94.00	95.00	87.50
Human Services				
Jobs and Family Services	67.50	67.00	66.00	65.00
Juvenile Grants	9.50	7.00	7.50	6.50
Child Support Enforcement Agency	18.00	18.00	18.00	16.50
Veterans Services	4.75	6.75	5.25	5.25
Transportation				
Delaware Transit Authority	30.50	27.50	24.50	18.50
Total	<u>972.25</u>	<u>949.25</u>	<u>919.75</u>	<u>896.75</u>

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

Method: 1.00 for each full-time, .50 for each part-time, and .25 for each appointed board/
seasonal employee

2007	2006	2005	2004	2003	2002
9.50	9.50	9.50	10.00	9.50	9.00
14.50	15.50	14.50	15.00	15.00	13.00
7.00	7.00	6.00	6.00	6.00	6.00
6.50	7.00	6.00	0.00	0.00	0.00
8.00	7.00	7.00	7.00	7.00	7.50
3.00	3.00	3.00	3.00	3.00	2.00
25.00	25.00	25.00	25.00	24.00	23.00
6.00	5.50	5.50	5.00	5.00	5.00
2.00	2.00	2.00	2.00	2.00	2.00
21.50	20.50	20.00	21.00	17.00	15.00
6.00	8.00	8.00	8.00	8.00	7.00
6.00	6.00	6.00	6.00	6.00	6.00
14.00	12.00	9.00	11.00	11.00	11.00
9.00	9.00	9.50	9.50	8.50	6.00
2.00	2.00	2.00	2.00	2.00	2.00
13.00	13.00	12.50	12.50	11.50	11.00
16.50	17.50	17.50	17.00	17.00	14.50
9.00	7.50	5.50	6.50	4.50	4.50
31.50	32.00	36.00	34.50	26.00	32.00
4.50	5.50	5.00	6.00	7.00	8.00
0.50	0.50	0.50	0.50	0.50	0.50
177.00	178.00	146.00	146.00	148.00	135.00
109.00	108.00	105.00	98.00	98.00	89.00
24.00	24.00	25.00	25.00	22.00	19.00
26.00	29.00	30.00	28.00	29.00	30.00
2.00	1.50	1.50	1.50	1.50	1.50
4.00	4.00	4.00	4.00	4.00	4.00
17.00	15.50	18.50	20.50	27.50	20.50
71.00	71.00	72.00	70.00	66.00	66.00
44.50	45.50	44.50	47.00	45.00	45.00
84.50	80.00	76.00	79.50	80.50	82.50
65.00	56.00	55.00	59.50	61.50	59.50
3.50	5.50	0.00	0.00	0.00	0.00
18.00	18.50	18.50	16.50	16.50	19.50
5.25	5.25	5.25	5.25	4.25	4.25
21.50	19.00	16.00	13.00	14.50	2.00
<u>887.25</u>	<u>875.75</u>	<u>827.25</u>	<u>821.25</u>	<u>808.75</u>	<u>762.75</u>

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

	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
General Government				
Legislative and Executive				
Commissioners				
Administrative Office Space (sq. ft.)	10,194	10,194	10,194	10,194
Auditor				
Administrative Office Space (sq. ft.)	10,011	10,011	10,011	10,011
Treasurer				
Administrative Office Space (sq. ft.)	6,101	6,101	6,101	6,101
Prosecutor				
Administrative Office Space (sq. ft.)	11,892	11,892	10,283	10,283
Board of Elections				
Administrative Office Space (sq. ft.)	16,614	16,614	16,614	12,937
Recorder				
Administrative Office Space (sq. ft.)	4,735	4,735	4,735	4,735
Buildings and Grounds				
Administrative Office Space (sq. ft.)	6,350	6,350	6,350	6,350
Data Processing				
Administrative Office Space (sq. ft.)	3,518	3,518	2,583	2,583
Judicial				
Common Pleas Court				
Number of Court Rooms	5	5	5	5
Probate Court				
Number of Court Rooms	1	1	1	1
Juvenile Court				
Number of Court Rooms	4	4	3	3
Clerk of Courts				
Administrative Office Space (sq. ft.)	2,226	2,226	2,226	2,226
Public Safety				
Sheriff				
Jail Capacity	277	181	181	181
Number of Patrol Vehicles	71	60	60	54
Probation				
Administrative Office Space (sq. ft.)	3,289	3,289	3,289	3,289
Emergency Medical Services				
Number of Stations	10	10	10	10
Number of Emergency Squads	14	13	13	13
Public Works				
Engineer				
Centerline Miles of Roads	334.15	334.15	344.48	341.10
Number of Bridges	369	368	359	359
Number of Traffic Signals	13	12	10	9
Building Department				
Administrative Office Space (sq. ft.)	902	902	902	902
Sewer District				
Number of Treatment Facilities	9	9	9	8
Number of Pumping Stations	24	25	28	27
Miles of Sewer Lines	421.51	420.00	394.69	379.62

2007	2006	2005	2004	2003	2002
10,194	10,194	10,194	10,194	10,194	10,194
10,011	10,011	10,011	10,011	10,011	10,011
6,101	6,101	6,101	6,101	6,101	6,101
10,283	10,283	10,283	10,283	10,283	10,283
12,937	12,937	12,937	12,937	12,937	12,937
4,735	4,735	4,735	4,735	4,735	4,735
6,350	6,350	6,350	6,350	6,350	6,350
2,583	2,583	2,583	2,583	2,583	2,583
5	5	5	5	5	5
1	1	1	1	1	1
3	3	3	3	3	3
2,226	2,226	2,226	2,226	2,226	2,226
181	181	103	103	103	103
54	54	51	48	45	41
3,289	3,289	3,289	3,289	3,289	3,289
10	10	10	9	9	9
11	9	10	10	9	8
341.10	341.10	341.12	341.12	341.12	341.06
359	359	361	359	354	353
8	8	8	7	5	4
902	902	902	902	902	902
8	8	8	8	8	8
27	26	22	22	21	20
375.18	361.00	347.00	336.00	325.00	312.00

(continued)

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

	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
Human Services				
Jobs and Family Services				
Administrative Office Space (sq. ft.)	21,045	21,045	19,616	19,616
Child Support Enforcement Agency				
Administrative Office Space (sq. ft.)	7,294	7,294	7,294	7,294
Veteran Services				
Administrative Office Space (sq. ft.)	1,242	1,242	1,242	1,242

Source: Various County Departments

<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
19,616	19,616	19,616	19,616	19,616	19,616
7,294	7,294	7,294	7,294	7,294	7,294
1,242	1,242	1,242	1,242	0	0

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Dave Yost • Auditor of State

DELAWARE COUNTY

DELAWARE COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
JULY 19, 2012