



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

FINANCIAL CONDITION
DELAWARE COUNTY

TABLE OF CONTENTS

| TITLE | PAGE |
|--|------|
| Schedule of Federal Awards Expenditures..... | 1 |
| Notes to the Schedule of Federal Awards Expenditures | 2 |
| Report on Compliance and on Internal Control Required by <i>Government Auditing Standards</i> | 3 |
| Report on Compliance with Requirements Applicable to the Major Federal Program, Internal Control over Compliance in Accordance with <i>OMB Circular A-133</i> , and Schedule of Federal Awards Expenditures..... | 5 |
| Schedule of Federal Awards Expenditures..... | 7 |

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**FINANCIAL CONDITION
DELAWARE COUNTY
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2001**

| FEDERAL GRANTOR/ PASS-THROUGH GRANTOR PROGRAM TITLE | FEDERAL CFDA NUMBER | PASS THROUGH ENTITY IDENTIFYING NUMBER | EXPENDITURES |
|--|---------------------------|---|---------------------------|
| U S DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT | | | |
| <i>Passed through the Ohio Department of Development</i> | | | |
| Community Development Block Grant | 14.228 | B-F 97,98,99,00,01 020-1; B-C 99 020-1; B-W-99 020-1 | \$881,785 |
| U S DEPARTMENT OF JUSTICE | | | |
| <i>Passed through the Ohio Office of Criminal Justice Services</i> | | | |
| Criminal Justice Services Cluster | | | |
| Juvenile Accountability Incentive Block Grant | 16.523 | 1999/2000-JB-013-A017S& AO17 | 25,244 |
| Byrne Formula Grant Program | 16.579 | 2001-DG-A01-7194 | <u>10,161</u> |
| Total Criminal Justice Services Cluster | | | 35,405 |
| <i>Passed through the Ohio Office of Attorney General</i> | | | |
| Crime Victims Assistance | 16.575 | 2001VAGENE445 | 22,680 |
| Crime Victims Assistance | 16.575 | 2001/2002-VADSCE035 | 33,066 |
| Crime Victims Assistance | 16.575 | 2001/2002-VADSCE474 | <u>19,440</u> |
| Total Office of Attorney General | | | 75,186 |
| Office of Justice Programs | | | |
| Drug Court Discretionary Grant Program | 16.585 | 1999-DC-VX-0181 | 198,248 |
| Local Law Enforcement Block Grant Program | 16.592 | 1999/2001-LB-BX-1055 | <u>16,571</u> |
| Total Office of Justice Programs | | | <u>214,819</u> |
| TOTAL U S DEPARTMENT OF JUSTICE | | | 325,410 |
| U S DEPARTMENT OF LABOR EMPLOYMENT & TRAINING ADMIN. | | | |
| <i>Passed through the Ohio Department of Job & Family Services</i> | | | |
| Workforce Investment Act (WIA) Program | 17.255 | 316400065 | 76,777 |
| U S DEPARTMENT OF TRANSPORTATION | | | |
| <i>Passed through the Ohio Department of Public Safety</i> | | | |
| Highway Planning and Construction | 20.205 | 2001-STP-G/3 DEL - TR 175-0.05, PID # 21470 | 267,678 |
| <i>Passed through the Ohio Department of Transportation</i> | | | |
| Formula Grant for Other than Urbanized Areas | 20.509 | RPT-4021-020-011 RPT-0021-020-012 | <u>272,673</u> |
| TOTAL U S DEPARTMENT OF TRANSPORTATION | | | 540,351 |
| FEDERAL EMERGENCY MANAGEMENT AGENCY | | | |
| <i>Passed through the Ohio Department of Public Safety</i> | | | |
| Emergency Management Performance Grant | 83.552 | Grant J-237 | 17,479 |
| U S DEPARTMENT OF EDUCATION | | | |
| <i>Passed through the Ohio Department of Education</i> | | | |
| Special Education Cluster | | | |
| Special Education Grant to States | 84.027 | 065953-6B-SF-2000P | 23,869 |
| Innovative Education Program Strategies | 84.298 | 065953-C2-S1-2001 | 351 |
| TOTAL U S DEPARTMENT OF EDUCATION | | | \$24,220 |
| U S DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | |
| <i>Passed through the Ohio Department of Mental Retardation</i> | | | |
| Social Services Block Grant | 93.667 | 316400065 | \$68,137 |
| Medical Assistance Program | 93.778 | 316400065 | <u>550,391</u> |
| Total Ohio Department of Mental Retardation | | | 618,528 |
| <i>Passed through the Ohio Department of Alcohol & Drug Addiction Services</i> | | | |
| Children's Justice Grant to States | 93.643 | 99-9018-00-TASC-T-O1-0005 | 37,500 |
| TOTAL U S DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | 656,028 |
| TOTAL FEDERAL AWARDS EXPENDITURES | | | <u><u>\$2,522,050</u></u> |

**FINANCIAL CONDITION
DELAWARE COUNTY**

**NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES
YEAR ENDED DECEMBER 31, 2001**

NOTE A – SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B— SUBRECIPIENTS

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

| Program Title | Federal CFDA Number | Amount Provided to Subrecipient |
|--|---------------------|---------------------------------|
| Community Development Block Grant – B-W-99-020-1 | 14.228 | \$380,700 |

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

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

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

These loans are collateralized by mortgages on the property. At December 31, 2001, the gross amount of loans outstanding under this program was \$2,143,446. Delinquent amounts due are \$87,252.

NOTE D – MATCHING REQUIREMENTS

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



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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

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

We have audited the general purpose financial statements of Delaware County, Ohio (the County) as of and for the year ended December 31, 2001, and have issued our report thereon dated June 24, 2002, wherein we noted the County adopted *Governmental Accounting Standards Board Statements No. 33 and No. 36*. We did not audit the financial statements of Alpha Group of Delaware, Inc., and Delaware Creative Housing, Inc., the discretely presented component units. Those financial statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the discretely presented component units, is based on the reports of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted a certain immaterial instance of noncompliance that we have reported to management of the County in a separate letter dated June 24, 2002.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the County in a separate letter dated June 24, 2002.

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

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

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is fluid and cursive, with a large loop at the end.

JIM PETRO
Auditor of State

June 24, 2002



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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

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

Compliance

We have audited the compliance of Delaware County, Ohio, (the County) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that is applicable to its major federal program for the year ended December 31, 2001. The County's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2001. However, we noted certain immaterial instances of noncompliance that we have reported to management of the County in a separate letter dated June 24, 2002.

Internal Control Over Compliance

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

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

Schedule of Federal Awards Expenditures

We have audited the general purpose financial statements of the County as of and for the year ended December 31, 2001, and have issued our report thereon dated June 24, 2002, wherein we noted the County adopted *Governmental Accounting Standards Board Statements No. 33 and No. 36*. We did not audit the financial statements of Alpha Group of Delaware, Inc., and Delaware Creative Housing, Inc., the discretely presented component units. Those financial statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the discretely presented component units, is based on the reports of the other auditors. Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying schedule of federal awards expenditures is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

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



JIM PETRO
Auditor of State

June 24, 2002

**FINANCIAL CONDITION
DELAWARE COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2001**

1. SUMMARY OF AUDITOR'S RESULTS

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

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

None

3. FINDINGS FOR FEDERAL AWARDS

None

Delaware County, Ohio

Comprehensive Annual Financial Report

For The Year Ended December 31, 2001



David A. Yost
Delaware County Auditor

Prepared By The Delaware County Auditor's Office

Jane Tinker
Administrator of Fiscal Services

Delaware County, Ohio

Comprehensive Annual Financial Report For The Year Ended December 31, 2001 Table of Contents, Continued

| | Page |
|--|------|
| I. Introductory Section | |
| Transmittal Letter | v |
| Elected Officials | xv |
| Certificate of Achievement. | xvi |
| Organizational Chart | xvii |
| II. Financial Section | |
| Report of Independent Accountants | 1 |
| Combined Financial Statements: (General Purpose Financial Statements) | |
| Combined Balance Sheet – All Fund Types, Account Groups and Discretely Presented Component Units | 4 |
| Combined Statement of Revenues, Expenditures, and Changes In Fund Balances – All Governmental Fund Types, Expendable Trust Funds, and Discretely Presented Component Unit. | 8 |
| Combined Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Budget Basis) – All Governmental Fund Types and Expendable Trust Funds – Primary Government | 10 |
| Combined Statement of Revenues, Expenses, and Changes in Retained Earnings – All Proprietary Fund Types and Discretely Presented Component Unit | 15 |
| Combined Statement of Revenues, Expenses, and Changes in Fund Balance – Budget and Actual (Budget Basis) – All Proprietary Fund Types – Primary Government | 16 |
| Combined Statement of Cash Flows – All Proprietary Fund Types and Discretely Presented Component Unit | 18 |
| Notes to the General Purpose Financial Statements. | 20 |
| Combining, Individual Fund and Account Group Statements and Schedules | |
| Governmental Funds: | |
| <u>General Fund:</u> | |
| Description of Fund | 46 |
| Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget And Actual (Budget Basis). | 47 |
| <u>Special Revenue Funds:</u> | |
| Description of Funds. | 54 |
| Combining Balance Sheet. | 56 |
| Combining Statement of Revenues, Expenditures, and Changes in Fund Balance. | 62 |
| Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget And Actual (Budget Basis). | 68 |

Delaware County, Ohio

Comprehensive Annual Financial Report For The Year Ended December 31, 2001 Table of Contents, Continued

| | Page |
|---|------|
| <u>Debt Service Fund:</u> | |
| Description of Funds. | 104 |
| <u>Capital Projects Funds:</u> | |
| Description of Funds. | 105 |
| Combining Balance Sheet. | 106 |
| Combining Statement of Revenues, Expenditures, and Changes in Fund Balance. | 107 |
| Schedules of Revenues, Expenditures, and Changes in Fund Balance – Budget And Actual (Budget Basis) | 108 |
| Proprietary Funds: | |
| <u>Enterprise Funds:</u> | |
| Description of Funds. | 114 |
| Combining Balance Sheet. | 115 |
| Combining Statement of Revenues, Expenses, and Changes in Retained Earnings | 116 |
| Schedules of Revenues, Expenses, and Changes in Fund Balance – Budget And Actual (Budget Basis) | 117 |
| Combining Statement of Cash Flows | 121 |
| <u>Internal Service Funds:</u> | |
| Description of Funds. | 123 |
| Combining Balance Sheet. | 124 |
| Combining Statement of Revenues, Expenses, and Changes in Retained Earnings | 125 |
| Schedules of Revenues, Expenses, and Changes in Fund Balance – Budget And Actual (Budget Basis). | 126 |
| Combining Statement of Cash Flows | 128 |
| Fiduciary Funds: | |
| <u>Trust and Agency Funds:</u> | |
| Description of Funds. | 130 |
| Combining Balance Sheet – All Fiduciary Funds. | 132 |
| Combining Statement of Revenues, Expenditures, and Changes in Fund Balance – All Expendable Trust Funds. | 133 |
| Schedules of Revenues, Expenditures, and Changes in Fund Balance – Budget And Actual (Budget Basis) | 134 |
| Combining Statements of Changes in Assets and Liabilities – All Agency Funds. | 136 |

Delaware County, Ohio

Comprehensive Annual Financial Report For The Year Ended December 31, 2001 Table of Contents, Continued

| | Page |
|---|------|
| General Fixed Assets Account Group: | |
| Description of Account Group | 145 |
| Schedule of Changes in General Fixed Assets – By Function | 146 |
| Schedule of General Fixed Assets By Function | 147 |
| Schedule of General Fixed Assets By Source | 148 |
| | |
| III. Statistical Section | |
| General Governmental Expenditures By Function – Last Ten Years (Table 1) | S-1 |
| General Governmental Revenues By Source – Last Ten Years (Table 2) | S-2 |
| Property Tax Levies and Collections – Real and Public Utility Property – Last Ten Years (Table 3) | S-3 |
| Property Tax Levies and Collections – Personal Property – Last Ten Years (Table 4) | S-4 |
| Special Assessments – Billed and Collected – Last Ten Years (Table 5) | S-5 |
| Assessed and Estimated Actual Value of Taxable Property - Last Ten Years (Table 6) | S-6 |
| Property Tax Rates – Direct and Overlapping Governments – Last Ten Years (Table 7). | S-7 |
| Computation of Legal Debt Margin (Table 8). | S-8 |
| Ratio of Net General Obligation Bonded Debt to Assessed Value and Net General Obligation Bonded Debt Per Capita – Last Ten Years (Table 9). | S-9 |
| Computation of Direct and Overlapping General Obligation Bonded Debt (Table 10) | S-10 |
| Ratio of Annual Debt Service Expenditures for General Obligation Bonded Debt to Total Governmental Fund Expenditures – Last Ten Years (Table 11) | S-11 |
| Construction, Bank Deposits, and Property Values – Last Ten Years (Table 12) | S-12 |
| Top Ten Principal Taxpayers (Table 13). | S-13 |
| Demographic Statistics (Table 14). | S-14 |
| Miscellaneous Statistics (Table 15). | S-15 |

Introductory Section



David A. Yost

Delaware County Auditor

June 24, 2002

To the Citizens of Delaware County, Ohio:

Our financial world has been rocked by the collapse of major companies such as Enron, and the disclosure of massive accounting irregularities. In such an environment, how can anyone have confidence in the financial integrity of an organization?

Financial reporting is the bedrock of accountability. Good financial reports are our best guarantee of an organization's financial condition. A financial report should be accurate and complete. It should be audited by a reliable, independent third party.

You hold such a document in your hands. As the Auditor of Delaware County, it is my privilege to present the Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2001. The 2001 CAFR represents the combined effort of the County Auditor's office and other county offices and departments. It is the definitive document that explains to the people what the county did with their money.

It includes complete and accurate information on Delaware County's financial position, as well as the results of operations for all of the various funds and account groups. And it has been audited by a reliable, independent third party – the Auditor of the State of Ohio, Jim Petro.

The financial report is presented in three sections: an Introductory Section, a Financial Section and a Statistical Section. The Introductory Section includes this transmittal letter, the County's organizational structure, a list of the County's elected officials, and a copy of the Certificate of Achievement for Excellence in Financial Reporting awarded for the 2000 Delaware County CAFR. The Financial Section contains the combined financial statements, which give an overview of the County's financial position and operating results; and the combining, individual fund and account group statements and schedules which provide supplemental information relative to the combined financial statements. The Statistical Section provides the reader with selected financial and demographic information generally provided on a multi-year basis.

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

Reporting Entity

Delaware County was established and organized in 1808. The name Delaware is derived from the Delaware Indians who came from the Delaware River area



David A. Yost

Delaware County Auditor

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

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

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

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

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



David A. Yost

Delaware County Auditor

and Children's First Council; the County is acting solely in a custodial capacity. Therefore, these funds are presented as agency funds.

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

Economic Conditions and Outlook

Delaware County encompasses 459 square miles and is located within 500 miles of 58 percent of the United States' population. The population of the County has increased from 66,929 in the 1990 census to 109,989 in the 2000 census. The U.S. Census Bureau says that Delaware County has continued its rapid growth since the 2000 census, and ranks Delaware County as the 15th fastest-growing county in America. Delaware County continues to be the fastest-growing county in Ohio.

Current indicators of the County's economic condition and growth include the rapid growth in the number of real estate parcels and building permits issued within the county. Delaware County now has more than 61,000 real estate parcels, an increase from 37,926 in 1990. Valuation for the County increased 50 percent between 1997 and 2001, to \$3.36 billion. Building permits issued in the County totaled 4,691, reflecting a trend that began in the mid-1990's and has shown no sign of abatement.

The pace of growth is further demonstrated by the increases in the number of transactions in the County Recorder's Office. The County Recorder is the public repository of all deed transfer, mortgages and releases. Filings in the Recorder's Office jumped from 35,111 in 1997 to 57,348 in 2001, reflecting the pace of real estate transactions.

While the population continues to grow, the unemployment rate the County remains one of the lowest in the state. Compared to a state average of 4.3 percent, Delaware County's 2001 unemployment rate stood at 2.2 percent. This is due to the stable and diverse business environment in the area. Many of the top ten employers in the County are nationally recognized. Bank One Corporation, Kroger Co., Wal Mart, CIGNA Health Care, American Showa and PPG are examples. The County, Ohio Wesleyan University, the school systems, Grady Memorial Hospital, Sarcom, Mettler-Toledo and many other large and small companies also provide a stable base of employment.

Delaware County boasts of more than 750 active farms with an average size of 233 acres. In spite of heavy development pressures, approximately 59 percent of the County's area is still dedicated to agricultural use – and most of it is family-owned. Corn, wheat, and soybeans are the leading crops.



David A. Yost

Delaware County Auditor

The future of Delaware County looks bright. *The Wall Street Journal* labeled Delaware County one of the Top 20 "Power Centers of Tomorrow." The Polaris Centers of Commerce, located at the I-71 and I-270 interchange, continues to boom, with the 2001 opening of the magnificent Polaris Fashion Place Mall – a unique country-club styled shopping mall featuring six upscale anchor stores. Polaris continues to develop with new office and retail complexes joining major installations for Bank One and other major companies. The four other industrial parks located throughout the County continue to expand office, commercial, and manufacturing space. Delaware County is also involved in promoting the establishment of enterprise zones and working with area businesses to help pay economic dividends in the future.

Current Initiatives

In November 2000, Delaware County began construction of a new services building – the result of an extensive review of the county's space needs through the year 2020 by a citizen's panel in 1992. This new building, built with no new taxes, is scheduled for completion in 2002.

In addition, the County completed the remodeling and expansion of the historic Carnegie Library, which houses the County Commissioners' Office and staff. This construction project also provides space for the Data Processing Center and staff, the Human Resource Department, 911, and the Emergency Management Agency.

In 2002 and beyond, the County will undoubtedly continue to experience the pressure of demands for higher levels of service brought about by the increasing population. To meet the growing demand for sanitary sewer service, the County completed construction of the \$75 million Alum Creek Water Reclamation Facility, with a designed capacity of 10 mgd, to serve a large portion of fast-growing southern Delaware County.

In spite of growth pressures and increase demand for service, Delaware County has been able to hold the line on expenditure increases, and actually reduced property tax rates for 2001 by .8 mills. Even with the tax cut in place, Delaware County continues to maintain a "rainy day" reserve and healthy carryover balances.

Departmental Focus

The Board of County Commissioners exercises the legislative and budgetary authority of the county, as well as many executive functions. The board is made up of three commissioners serving staggered terms. All three commissioners – Deborah Martin, James Ward, and Donald Wuertz, were serving their second terms in 2001, giving Delaware County a tremendous storehouse of leadership



David A. Yost

Delaware County Auditor

experience. The board sets the annual budget for the general fund each year, as well as approving all appropriations for the funds within the primary government.

Because of the budgetary role played by the board, the commissioners work closely with the other independent elected officials in county government, even though they are not charged with direct oversight. The Auditor, Sheriff, Treasurer, Recorder, Clerk of Courts and Engineer all seek the appropriations for their operations from the board.

The board also oversees the operations of essential county government functions, including economic development, risk management, emergency medical services, the Department of Jobs and Family Services, and the sanitary sewer system. All these areas saw increased demands for service in 2001, with 13 new economic development projects, 5,124 EMS runs, and 19,340 families and children served.

All county real estate is owned, maintained, and operated by the board and its employees – no small task in an organization with more than 850 employees and operations around the county. The renovation of old facilities and the construction of new facilities is part of this function. Through the use of innovative management techniques, the new county services building, which was set for completion in 2002, will be completed on time and under budget.

The Board of Commissioners makes decisions regarding the annexation of land by villages and municipalities. These often-contentious decisions come only after extensive public hearings, careful deliberation and – sometimes – court appeals. The board heard 28 annexation cases in 2001. The role of the board will increase under a new annexation law effective in 2002, which gives greater discretion to the commissioners.

Although the independent elected office holders make their own decisions and run their own operations, the county board of commissioners is in many ways the glue that holds county government together.

Financial Information

Basis of Accounting

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



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Delaware County Auditor

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

Internal Control

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

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

Budgetary Controls

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

General Government Functions - Financial Highlights

The following schedules summarize the revenues and expenditures for all governmental funds for the year ended December 31, 2001 as compared to 2000 totals. Governmental funds include the General, Special Revenue, and Capital Projects fund types.



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| Revenues | 2000 Amount | 2001 Amount | Increase (Decrease) | Percent of Total 2001 |
|-----------------------|------------------------|------------------------|--------------------------------|--------------------------------------|
| Taxes | \$32,577,803 | 33,297,079 | \$719,276 | 43.37% |
| Special Assessments | 255,072 | 456,230 | 201,158 | .59 |
| Charges for Services | 6,907,769 | 8,948,614 | 2,040,845 | 11.66 |
| License and Permits | 2,121,231 | 2,199,845 | 78,614 | 2.87 |
| Fines and Forfeitures | 573,665 | 506,311 | (67,354) | .66 |
| Intergovernmental | 19,439,921 | 22,839,778 | 3,399,857 | 29.75 |
| Interest | 7,198,778 | 5,848,960 | (1,349,818) | 7.62 |
| Other | 2,251,338 | 2,668,038 | 416,700 | 3.48 |
| Total Revenues | \$71,325,577 | \$76,764,855 | \$5,439,278 | 100.00% |

Taxes, the largest revenue source, increased in 2001 by \$719,276 over 2000. The increase of \$1,548,502 in 2001 sales tax receipts and additional property taxes collected from new county construction more than offset the .8 mill reduction the Commissioners' approved in the inside millage. This 8.6% growth in sales tax is predominately due to the opening of the Polaris Fashion Place Mall plus several new retail stores and a strong local economy.

Special assessment revenues increased due to continued maintenance of existing county projects and the creation of new projects to allow for proper drainage. Charges for services increased 29.54 percent from 2000. This increase included additional funds collected in the Sheriff's pay-to-stay program, additional inspections fees collected by the County Engineer due to county development, and an increase in fees collected by the Recorder's office from property transfers.

Intergovernmental revenue which consists of State and Federal grants, motor vehicle license taxes, gasoline taxes, and other State shared revenues increased \$3,399,857. This increase is mainly due to the adoption of the Governmental Accounting Standards Board Statement No. 33 and Statement No. 36 which changed the timing of the recognition of grants and other State Shared revenues. Interest revenues decreased due to unfavorable interest rates in 2001.

| Expenditures | 2000 Amount | 2001 Amount | Increase (Decrease) | Percent of Total 2001 |
|----------------------------|------------------------|------------------------|--------------------------------|--------------------------------------|
| General Government: | | | | |
| Legislative and Executive | \$8,453,781 | 10,554,578 | 2,100,797 | 13.22% |
| Judicial | 3,610,817 | 4,066,165 | 455,348 | 5.09 |
| Public Safety | 14,133,000 | 17,351,026 | 3,218,026 | 21.73 |
| Public Works | 11,840,207 | 13,180,371 | 1,340,164 | 16.51 |
| Health | 8,033,815 | 8,720,143 | 686,328 | 10.92 |
| Human Services | 7,289,035 | 8,612,242 | 1,323,207 | 10.79 |
| Capital Outlay | 8,763,109 | 15,601,443 | 6,838,334 | 19.54 |



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Delaware County Auditor

(continued)

| Expenditures | 2000 Amount | 2001 Amount | Increase (Decrease) | Percent of Total 2001 |
|---|----------------------------|--------------------------|--------------------------------|--------------------------------------|
| Debt Service: | | | | |
| Principal Retirement and Interest and Fiscal Charges | 1,209,622 | 1,760,297 | 550,675 | 2.2 |
| Total Expenditures | <u>\$63,333,386</u> | <u>79,846,265</u> | <u>\$16,512,879</u> | <u>100.00%</u> |

The increase of \$16,512,879 in total expenditures in 2001 reflects the effort by the County and its various agencies to meet the increasing demand for services, due to the County's population growth. In particular, the Public Safety 22.77 percent increase in expenditures reflects the operations of the eight EMS stations, several new deputies for the Sheriff's Department, and the addition of building inspectors for the Building Regulations.

The increase of 24.85 percent in the Legislative and Executive function included several new community block grant and revolving loan programs as well as increases for the Economic Development Department. Several offices, including the Auditor's, Board of Elections, Lands and Buildings, Prosecutor, Recorder, and Record Center added staff to meet the increased service demand. Also contributing was an increase in health insurance premiums. The increase of \$1,323,207 in the Human Services' function relates to the increased demand for job retraining services and welfare reform.

The increase of \$6,838,334 in Capital Outlay expenditures included the continued construction cost of the new County Services building as well as the completion of the Carnegie Library building. A new EMS station was constructed and land was purchased for an additional station. Additional major expenditures included the purchase of a new accounting and payroll software system. Also included is the addition and replacement of vehicles and trucks for the Sheriff's department, the Emergency Medical Services, the Board of Developmental Disabilities, and the County Engineer.

The 11.32 per cent increase in public works included replacements and repairs to County's roads and bridges. The increase in Health Expenditures, which accounted for 10.92 percent of total expenditures, reflects additional services provided by the Board of Developmental Disabilities.

Proprietary Funds

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



David A. Yost

Delaware County Auditor

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

Fiduciary Funds

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

Debt Administration

As of December 31, 2001, the County's outstanding debt was \$90,617,855, consisting of bonded debt and an OWDA loan. All bonds are general obligation debt backed by the County's full faith and credit. The bonded debt is to be serviced as follows; \$20,410,000 by the County, \$69,397,855 by revenues in the Sanitary Engineer enterprise fund, and \$810,000 through special assessments. The total overall debt margin at December 31, 2001 was \$62,304,278, with an unvoted total debt margin of \$13,275,711.

Cash Management

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

Risk Management

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

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

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



David A. Yost

Delaware County Auditor

Independent Audit

Included in this report is an unqualified opinion on the County's Financial Statements for the year ended December 31, 2001 rendered by Jim Petro, Auditor of the State of Ohio. As part of the annual preparation of a CAFR, the County subjects all financial statements to an annual independent audit. An annual audit serves to maintain and strengthen the County's accounting and budgetary controls.

Certificate of Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Delaware County for its comprehensive annual financial report for the fiscal year ended December 31, 2000. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

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

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

Acknowledgments

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

Sincerely,

David A. Yost
Delaware County Auditor

Delaware County, Ohio

Elected Officials

December 31, 2001

Board of Commissioners

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

County Auditor

David A. Yost

County Treasurer

Dale M. Wilgus

County Recorder

Kay E. Conklin

Court of Common Pleas-General

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

Court of Common Pleas-Juvenile/Probate

Thomas E. Loudon

County Engineer

Christian E. Bauserman

Clerk of Courts

Betty J. Porter

County Coroner

Dr. W. Daniel Traetow

Prosecuting Attorney

W. Duncan Whitney

County Sheriff

Alfred K. Myers

*Administrative Judge

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Delaware County,
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2000

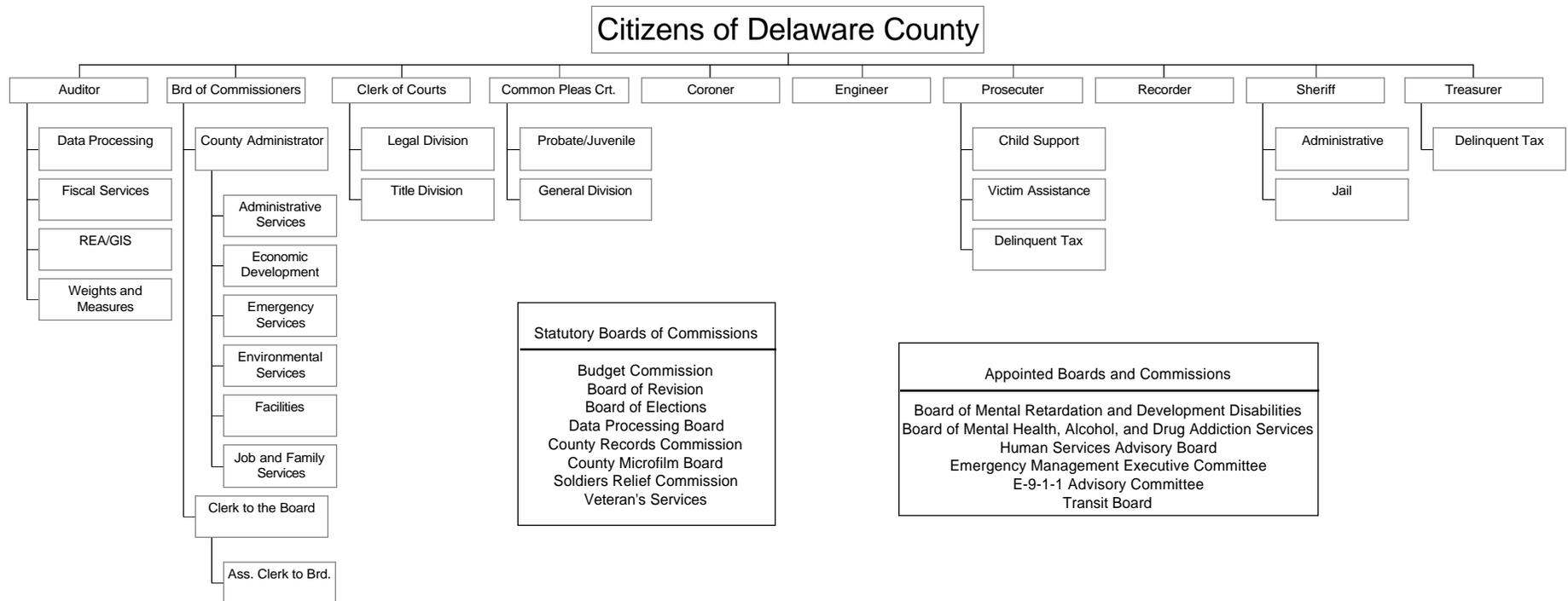
A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards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



Imelda Greve
President

Jeffrey L. Esler
Executive Director

DELAWARE COUNTY GOVERNMENT



Financial Section

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STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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

REPORT OF INDEPENDENT ACCOUNTANTS

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

We have audited the accompanying general purpose financial statements of Delaware County, Ohio (the County) as of and for the year ended December 31, 2001, as listed in the table of contents. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit. We did not audit the financial statements of Alpha Group of Delaware, Inc., and the Delaware Creative Housing, Inc., the discretely presented component units. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for the discretely presented component units, is based solely on the reports of the other auditors.

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

In our opinion, based on our audit and the reports of other auditors, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Delaware County, Ohio as of December 31, 2001, and the results of its operations and the cash flows of its proprietary fund types and discretely presented component unit for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 3, during year ended December 31, 2001, the County adopted *Governmental Accounting Standards Board Statements No. 33 and No. 36*.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 24, 2002 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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

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

A handwritten signature in black ink, appearing to read "Jim Petro", with a large, stylized flourish at the end.

JIM PETRO
Auditor of State

June 24, 2002

General Purpose Financial Statements

Delaware County, Ohio

Combined Balance Sheet

All Fund Types, Account Groups and Discretely Presented Component Units

As of December 31, 2001

| | Governmental Fund Types | | | Proprietary Fund Types | | |
|--|-------------------------|------------------------|---------------------|-------------------------|----------------------|-------------------------|
| | <i>General</i> | <i>Special Revenue</i> | <i>Debt Service</i> | <i>Capital Projects</i> | <i>Enterprise</i> | <i>Internal Service</i> |
| Assets and Other Debits | | | | | | |
| Assets | | | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$8,943,776 | \$25,705,338 | \$0 | \$17,895,133 | \$17,030,639 | \$5,380,928 |
| Cash and Cash Equivalents in | | | | | | |
| Segregated Accounts | 9,763 | 260 | 0 | 0 | 88,363 | 0 |
| Investments in Segregated Accounts | 0 | 0 | 0 | 0 | 17,146,321 | 0 |
| Receivables: | | | | | | |
| Taxes | 5,626,223 | 9,040,011 | 0 | 321,790 | 0 | 0 |
| Accounts | 12,505 | 10,798 | 0 | 0 | 616,079 | 0 |
| Special Assessments | 0 | 252,281 | 993,108 | 0 | 0 | 0 |
| Accrued Interest | 130,116 | 26,915 | 0 | 0 | 0 | 0 |
| Due from Other Funds | 2,199 | 72,669 | 0 | 0 | 0 | 0 |
| Due from Other Governments | 1,818,859 | 4,853,193 | 0 | 0 | 0 | 0 |
| Loans Receivable | 0 | 2,143,446 | 0 | 0 | 0 | 0 |
| Materials and Supplies Inventory | 110,516 | 547,046 | 0 | 0 | 2,439 | 0 |
| Prepaid Items | 38,442 | 54,135 | 0 | 0 | 1,031 | 88,363 |
| Restricted Assets: | | | | | | |
| Equity in Pooled Cash And Cash Equivalents | 0 | 0 | 0 | 0 | 1,500,861 | 0 |
| Cash and Cash Equivalents in | | | | | | |
| Segregated Accounts | 0 | 0 | 0 | 0 | 0 | 0 |
| Investment in Joint Venture | 0 | 0 | 0 | 0 | 0 | 0 |
| Fixed Assets (Net of Accumulated Depreciation) | 0 | 0 | 0 | 0 | 146,050,356 | 4,944 |
| Deferred Charges | 0 | 0 | 0 | 0 | 592,842 | 0 |
| Other Debits | | | | | | |
| Amount to be Provided from General | | | | | | |
| Governmental Resources | 0 | 0 | 0 | 0 | 0 | 0 |
| Amount to be Provided from Special Assessments | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Assets and Other Debits | \$16,692,399 | \$42,706,092 | \$993,108 | \$18,216,923 | \$183,028,931 | \$5,474,235 |

The notes to the general purpose financial statements are an integral part of this statement.

Delaware County, Ohio

| Fiduciary Fund Types | Account Groups | | Totals Primary | Component Units | | Totals Reporting |
|-------------------------|----------------------------|-------------------------------------|----------------------------------|---------------------------------|-------------------------------|------------------------------|
| | General Fixed Assets | General Long-Term Obligations | Government Memorandum Only | Delaware Creative Housing | Alpha Group of Delaware | Entity Memorandum Only |
| \$14,062,842 | \$0 | \$0 | \$89,018,656 | \$0 | \$0 | \$89,018,656 |
| 2,313,032 | 0 | 0 | 2,411,418 | 65,264 | 155,223 | 2,631,905 |
| 0 | 0 | 0 | 17,146,321 | 0 | 572,917 | 17,719,238 |
| 169,442,028 | 0 | 0 | 184,430,052 | 0 | 0 | 184,430,052 |
| 0 | 0 | 0 | 639,382 | 2,555 | 174,786 | 816,723 |
| 0 | 0 | 0 | 1,245,389 | 0 | 0 | 1,245,389 |
| 0 | 0 | 0 | 157,031 | 0 | 0 | 157,031 |
| 0 | 0 | 0 | 74,868 | 0 | 0 | 74,868 |
| 6,370,989 | 0 | 0 | 13,043,041 | 2,960 | 0 | 13,046,001 |
| 0 | 0 | 0 | 2,143,446 | 0 | 0 | 2,143,446 |
| 0 | 0 | 0 | 660,001 | 0 | 96,691 | 756,692 |
| 0 | 0 | 0 | 181,971 | 3,340 | 12,638 | 197,949 |
| 0 | 0 | 0 | 1,500,861 | 0 | 0 | 1,500,861 |
| 0 | 0 | 0 | 0 | 17,413 | 0 | 17,413 |
| 0 | 0 | 0 | 0 | 0 | 8,643 | 8,643 |
| 0 | 52,001,893 | 0 | 198,057,193 | 540,244 | 680,882 | 199,278,319 |
| 0 | 0 | 0 | 592,842 | 0 | 0 | 592,842 |
| 0 | 0 | 22,149,256 | 22,149,256 | 138,909 | 0 | 22,288,165 |
| 0 | 0 | 810,000 | 810,000 | 0 | 0 | 810,000 |
| \$192,188,891 | \$52,001,893 | \$22,959,256 | \$534,261,728 | \$770,685 | \$1,701,780 | \$536,734,193 |

(Continued)

Delaware County, Ohio

Combined Balance Sheet

All Fund Types, Account Groups and Discretely Presented Component Units

As of December 31, 2001

(continued)

| | Governmental Fund Types | | | Proprietary Fund Types | | |
|--|-------------------------|---------------------|------------------|------------------------|----------------------|--------------------|
| | General | Special Revenue | Debt Service | Capital Projects | Enterprise | Internal Service |
| Liabilities, Fund Equity and Other Credits | | | | | | |
| Liabilities | | | | | | |
| Accounts Payable | \$198,964 | \$671,132 | \$0 | \$22,499 | \$145,179 | \$53,882 |
| Contracts Payable | 0 | 253,779 | 0 | 2,476,553 | 269,187 | 0 |
| Accrued Wages | 394,915 | 241,560 | 0 | 0 | 48,593 | 2,092 |
| Compensated Absences Payable | 79,157 | 52,496 | 0 | 0 | 125,023 | 15,099 |
| Due to Other Funds | 27,721 | 47,147 | 0 | 0 | 0 | 0 |
| Due to Other Governments | 644,830 | 472,274 | 0 | 0 | 67,450 | 3,119 |
| Deferred Revenue | 4,254,665 | 12,920,306 | 993,108 | 321,790 | 514,645 | 0 |
| Undistributed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| Accrued Interest Payable | 0 | 0 | 0 | 0 | 269,083 | 0 |
| Notes and Loans Payable | 0 | 0 | 0 | 0 | 0 | 0 |
| Due to Others | 0 | 0 | 0 | 0 | 0 | 0 |
| General Obligation Bonds Payable (Net of Unamortized Discounts) | 0 | 0 | 0 | 0 | 67,153,907 | 0 |
| Special Assessment Bonds Payable With Government Commitment | 0 | 0 | 0 | 0 | 0 | 0 |
| Liabilities Payable from Restricted Assets: | | | | | | |
| Contracts Payable | 0 | 0 | 0 | 0 | 443,038 | 0 |
| OWDA Loan Payable | 0 | 0 | 0 | 0 | 1,162,855 | 0 |
| Claims and Judgments Payable | 0 | 0 | 0 | 0 | 0 | 1,189,921 |
| Total Liabilities | 5,600,252 | 14,658,694 | 993,108 | 2,820,842 | 70,198,960 | 1,264,113 |
| Fund Equity and Other Credits | | | | | | |
| Investment in General Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 |
| Contributed Capital | 0 | 0 | 0 | 0 | 98,735,444 | 0 |
| Retained Earnings | 0 | 0 | 0 | 0 | 14,094,527 | 4,210,122 |
| Fund Balance: | | | | | | |
| Reserved for Encumbrances | 261,541 | 371,851 | 0 | 4,658,554 | 0 | 0 |
| Reserved for Inventory | 110,516 | 547,046 | 0 | 0 | 0 | 0 |
| Reserved for Loans Receivable | 0 | 2,143,446 | 0 | 0 | 0 | 0 |
| Unreserved | 10,720,090 | 24,985,055 | 0 | 10,737,527 | 0 | 0 |
| Total Fund Equity and Other Credits | 11,092,147 | 28,047,398 | 0 | 15,396,081 | 112,829,971 | 4,210,122 |
| Total Liabilities, Fund Equity and Other Credits | \$16,692,399 | \$42,706,092 | \$993,108 | \$18,216,923 | \$183,028,931 | \$5,474,235 |

The notes to the general purpose financial statements are an integral part of this statement.

Delaware County, Ohio

| Fiduciary Fund Types <i>Trust and Agency</i> | Account Groups | | Totals <i>Primary</i> | Component Units | | Totals <i>Reporting</i> |
|--|-------------------------------------|--|---|--|--|---------------------------------------|
| | <i>General Fixed Assets</i> | <i>General Long-Term Obligations</i> | <i>Government Memorandum Only</i> | <i>Delaware Creative Housing</i> | <i>Alpha Group of Delaware</i> | <i>Entity Memorandum Only</i> |
| \$0 | \$0 | \$0 | \$1,091,656 | \$6,188 | \$9,047 | \$1,106,891 |
| 0 | 0 | 0 | 2,999,519 | 0 | 0 | 2,999,519 |
| 0 | 0 | 0 | 687,160 | 0 | 29,394 | 716,554 |
| 0 | 0 | 1,653,014 | 1,924,789 | 0 | 83,691 | 2,008,480 |
| 0 | 0 | 0 | 74,868 | 0 | 0 | 74,868 |
| 188,814,335 | 0 | 86,242 | 190,088,250 | 6,162 | 19,460 | 190,113,872 |
| 0 | 0 | 0 | 19,004,514 | 612 | 0 | 19,005,126 |
| 51,893 | 0 | 0 | 51,893 | 0 | 0 | 51,893 |
| 0 | 0 | 0 | 269,083 | 1,681 | 0 | 270,764 |
| 0 | 0 | 0 | 0 | 138,909 | 430,538 | 569,447 |
| 3,232,561 | 0 | 0 | 3,232,561 | 550 | 0 | 3,233,111 |
| 0 | 0 | 20,410,000 | 87,563,907 | 0 | 0 | 87,563,907 |
| 0 | 0 | 810,000 | 810,000 | 0 | 0 | 810,000 |
| 0 | 0 | 0 | 443,038 | 0 | 0 | 443,038 |
| 0 | 0 | 0 | 1,162,855 | 0 | 0 | 1,162,855 |
| 0 | 0 | 0 | 1,189,921 | 0 | 0 | 1,189,921 |
| 192,098,789 | 0 | 22,959,256 | 310,594,014 | 154,102 | 572,130 | 311,320,246 |
| 0 | 52,001,893 | 0 | 52,001,893 | 540,244 | 0 | 52,542,137 |
| 0 | 0 | 0 | 98,735,444 | 0 | 0 | 98,735,444 |
| 0 | 0 | 0 | 18,304,649 | 0 | 1,129,650 | 19,434,299 |
| 0 | 0 | 0 | 5,291,946 | 0 | 0 | 5,291,946 |
| 0 | 0 | 0 | 657,562 | 0 | 0 | 657,562 |
| 0 | 0 | 0 | 2,143,446 | 0 | 0 | 2,143,446 |
| 90,102 | 0 | 0 | 46,532,774 | 76,339 | 0 | 46,609,113 |
| 90,102 | 52,001,893 | 0 | 223,667,714 | 616,583 | 1,129,650 | 225,413,947 |
| \$192,188,891 | \$52,001,893 | \$22,959,256 | \$534,261,728 | \$770,685 | \$1,701,780 | \$536,734,193 |

Delaware County, Ohio

Combined Statement of Revenues, Expenditures, and
Changes in Fund Balances
**All Governmental Fund Types, Expendable Trust Funds,
and Discretely Presented Component Unit**
For the Year Ended December 31, 2001

| | Governmental Fund Types | | |
|---|-------------------------|----------------------------|-----------------------------|
| | <i>General</i> | <i>Special Revenue</i> | <i>Capital Projects</i> |
| Revenues | | | |
| Taxes | \$19,388,034 | \$13,604,589 | \$304,456 |
| Special Assessments | 0 | 302,302 | 153,928 |
| Charges for Services | 3,043,562 | 5,903,644 | 1,408 |
| Licenses and Permits | 1,900,432 | 299,413 | 0 |
| Fines and Forfeitures | 370,553 | 135,758 | 0 |
| Intergovernmental | 4,062,633 | 18,181,166 | 595,979 |
| Investment Income | 4,831,263 | 147,079 | 870,618 |
| All Other Revenue | 772,372 | 1,721,419 | 174,247 |
| Total Revenues | 34,368,849 | 40,295,370 | 2,100,636 |
| Expenditures | | | |
| Current: | | | |
| General Government: | | | |
| Legislative and Executive | 7,414,104 | 3,140,474 | 0 |
| Judicial | 3,999,622 | 66,543 | 0 |
| Public Safety | 14,259,615 | 3,091,411 | 0 |
| Public Works | 146,138 | 13,004,782 | 29,451 |
| Health | 96,250 | 8,623,893 | 0 |
| Human Services | 187,517 | 8,424,725 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 15,601,443 |
| Debt Service: | | | |
| Principal Retirement | 445,000 | 0 | 80,000 |
| Interest and Fiscal Charges | 1,193,790 | 0 | 41,507 |
| Total Expenditures | 27,742,036 | 36,351,828 | 15,752,401 |
| Excess of Revenues Over (Under) Expenditures | 6,626,813 | 3,943,542 | (13,651,765) |
| Other Financing Sources/(Uses) | | | |
| Proceeds from Sale of Fixed Assets | 5,722 | 11,966 | 0 |
| Transfers-In | 55,441 | 2,775,077 | 2,901,500 |
| Transfers-Out | (6,148,325) | (688,252) | 0 |
| Transfers to Component Units | 0 | (104,171) | 0 |
| Transfers from Primary Government | 0 | 0 | 0 |
| Total Other Financing Sources (Uses) | (6,087,162) | 1,994,620 | 2,901,500 |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses) | 539,651 | 5,938,162 | (10,750,265) |
| Fund Balance at Beginning of Year | 10,541,871 | 21,768,694 | 26,146,346 |
| Increase in Reserve for Inventory | 10,625 | 340,542 | 0 |
| Fund Balance at End of Year | \$11,092,147 | \$28,047,398 | \$15,396,081 |

The notes to the general purpose financial statements are an integral part of this statement.

Delaware County, Ohio

| Fiduciary Fund Type | Totals Primary Government | Component Unit | Totals Reporting Entity |
|--------------------------------|--------------------------------------|--------------------------------------|------------------------------------|
| Expendable Trust | Memorandum Only | Delaware Creative Housing | Memorandum Only |
| \$0 | \$33,297,079 | \$0 | \$33,297,079 |
| 0 | 456,230 | 0 | 456,230 |
| 0 | 8,948,614 | 36,047 | 8,984,661 |
| 0 | 2,199,845 | 0 | 2,199,845 |
| 0 | 506,311 | 0 | 506,311 |
| 0 | 22,839,778 | 0 | 22,839,778 |
| 0 | 5,848,960 | 0 | 5,848,960 |
| 78,007 | 2,746,045 | 1,577 | 2,747,622 |
| 78,007 | 76,842,862 | 37,624 | 76,880,486 |
| 0 | 10,554,578 | 0 | 10,554,578 |
| 0 | 4,066,165 | 0 | 4,066,165 |
| 0 | 17,351,026 | 0 | 17,351,026 |
| 0 | 13,180,371 | 0 | 13,180,371 |
| 0 | 8,720,143 | 69,217 | 8,789,360 |
| 0 | 8,612,242 | 0 | 8,612,242 |
| 57,696 | 57,696 | 0 | 57,696 |
| 0 | 15,601,443 | 46,771 | 15,648,214 |
| 0 | 525,000 | 10,088 | 535,088 |
| 0 | 1,235,297 | 12,641 | 1,247,938 |
| 57,696 | 79,903,961 | 138,717 | 80,042,678 |
| 20,311 | (3,061,099) | (101,093) | (3,162,192) |
| 0 | 17,688 | 0 | 17,688 |
| 0 | 5,732,018 | 0 | 5,732,018 |
| (35,441) | (6,872,018) | 0 | (6,872,018) |
| 0 | (104,171) | 0 | (104,171) |
| 0 | 0 | 104,171 | 104,171 |
| (35,441) | (1,226,483) | 104,171 | (1,122,312) |
| (15,130) | (4,287,582) | 3,078 | (4,284,504) |
| 105,232 | 58,562,143 | 73,261 | 58,635,404 |
| 0 | 351,167 | 0 | 351,167 |
| \$90,102 | \$54,625,728 | \$76,339 | \$54,702,067 |

Delaware County, Ohio

Combined Statement of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual (Budget Basis)
All Governmental Fund Types and Expendable Trust Funds - Primary Government
For the Year Ended December 31, 2001

| | General Fund | | |
|---|---------------------------|--------------------|---|
| | Revised Budget | Actual | Variance Favorable (Unfavorable) |
| Revenues: | | | |
| Taxes | \$18,696,750 | \$18,860,752 | \$164,002 |
| Charges for Services | 2,931,550 | 3,023,183 | 91,633 |
| Licenses and Permits | 1,891,300 | 1,901,827 | 10,527 |
| Fines and Forfeitures | 355,700 | 372,567 | 16,867 |
| Intergovernmental | 3,564,700 | 3,575,461 | 10,761 |
| Investment Income | 5,251,500 | 5,281,834 | 30,334 |
| Other | 758,000 | 766,618 | 8,618 |
| Total Revenues | 33,449,500 | 33,782,242 | 332,742 |
| Expenditures: | | | |
| Current: | | | |
| General Government: | | | |
| Legislative and Executive | 7,876,260 | 7,417,324 | 458,936 |
| Judicial | 4,244,931 | 4,025,252 | 219,679 |
| Public Safety | 14,493,388 | 13,695,868 | 797,520 |
| Public Works | 199,469 | 158,057 | 41,412 |
| Health | 200,000 | 96,250 | 103,750 |
| Human Services | 193,488 | 187,434 | 6,054 |
| Total Expenditures | 27,207,536 | 25,580,185 | 1,627,351 |
| Excess of Revenues Over Expenditures | 6,241,964 | 8,202,057 | 1,960,093 |
| Other Financing Sources(Uses): | | | |
| Proceeds from the Sale of Fixed Assets | 0 | 5,722 | 5,722 |
| Advance - In | 2,076 | 2,076 | 0 |
| Operating Transfers-In | 54,924 | 55,441 | 517 |
| Operating Transfers-Out | (8,356,677) | (7,787,115) | 569,562 |
| Total Other Financing Sources and Uses | (8,299,677) | (7,723,876) | 575,801 |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | (2,057,713) | 478,181 | 2,535,894 |
| Fund Balance at Beginning of Year | 7,823,635 | 7,823,635 | 0 |
| Unexpended Prior Years Encumbrances | 127,006 | 127,006 | 0 |
| Fund Balance at End of Year | \$5,892,928 | \$8,428,822 | \$2,535,894 |

(Continued)

Delaware County, Ohio

Combined Statement of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual (Budget Basis)
All Governmental Fund Types and Expendable Trust Funds - Primary Government
For the Year Ended December 31, 2001
(Continued)

| | Special Revenue Funds | | |
|---|------------------------------|---------------|---|
| | <i>Revised Budget</i> | <i>Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
| Revenues: | | | |
| Taxes | \$13,537,590 | \$13,604,589 | \$66,999 |
| Charges for Services | 5,181,338 | 5,946,655 | 765,317 |
| Licenses and Permits | 305,500 | 300,048 | (5,452) |
| Fines and Forfeitures | 113,570 | 125,691 | 12,121 |
| Intergovernmental | 16,269,385 | 16,216,931 | (52,454) |
| Investment Income | 155,500 | 130,829 | (24,671) |
| Other | 1,861,664 | 2,112,354 | 250,690 |
| Total Revenues | 37,424,547 | 38,437,097 | 1,012,550 |
| Expenditures: | | | |
| Current: | | | |
| General Government: | | | |
| Legislative and Executive | 4,559,924 | 3,015,874 | 1,544,050 |
| Judicial | 96,267 | 66,738 | 29,529 |
| Public Safety | 3,507,845 | 2,978,922 | 528,923 |
| Public Works | 18,854,050 | 12,803,918 | 6,050,132 |
| Health | 10,298,177 | 8,684,105 | 1,614,072 |
| Human Services | 8,863,693 | 8,437,464 | 426,229 |
| Total Expenditures | 46,179,956 | 35,987,021 | 10,192,935 |
| Excess of Revenues Over (Under) Expenditures | (8,755,409) | 2,450,076 | 11,205,485 |
| Other Financing Sources(Uses): | | | |
| Proceeds From Sale of Fixed Assets | 10,200 | 11,966 | 1,766 |
| Repayments of Loans | 519,500 | 594,761 | 75,261 |
| Operating Transfers-In | 2,786,004 | 2,775,077 | (10,927) |
| Operating Transfers-Out | (717,000) | (688,252) | 28,748 |
| Total Other Financing Sources and Uses | 2,598,704 | 2,693,552 | 94,848 |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | (6,156,705) | 5,143,628 | 11,300,333 |
| Fund Balance at Beginning of Year | 19,099,851 | 19,099,851 | 0 |
| Unexpended Prior Years Encumbrances | 399,218 | 399,218 | 0 |
| Fund Balance at End of Year | \$13,342,364 | \$24,642,697 | \$11,300,333 |

(Continued)

Delaware County, Ohio

Combined Statement of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual (Budget Basis)
All Governmental Fund Types and Expendable Trust Funds - Primary Government
For the Year Ended December 31, 2001
(Continued)

| | Debt Service Fund | | |
|---|---------------------------|---------------|---|
| | <i>Revised Budget</i> | <i>Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
| Revenues: | | | |
| Total Revenues | \$0 | \$0 | \$0 |
| Expenditures: | | | |
| Debt Service: | | | |
| Principal Retirement | 4,381,603 | 4,381,603 | 0 |
| Interest and Fiscal Charges | 4,718,599 | 4,718,599 | 0 |
| Total Expenditures | 9,100,202 | 9,100,202 | 0 |
| Excess of Revenues Under Expenditures | (9,100,202) | (9,100,202) | 0 |
| Other Financing Sources: | | | |
| Operating Transfers-In | 9,100,202 | 9,100,202 | 0 |
| Excess of Revenues and Other Financing Sources Over Expenditures | 0 | 0 | 0 |
| Fund Balance at Beginning of Year | 0 | 0 | 0 |
| Fund Balance at End of Year | \$0 | \$0 | \$0 |

(Continued)

Delaware County, Ohio

Combined Statement of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual (Budget Basis)
All Governmental Fund Types and Expendable Trust Funds - Primary Government
For the Year Ended December 31, 2001
(Continued)

| | Capital Projects Funds | | |
|--|-------------------------------|---------------------|---|
| | Revised Budget | Actual | Variance Favorable (Unfavorable) |
| Revenues: | | | |
| Taxes | \$301,119 | \$304,456 | \$3,337 |
| Charges for Services | 1,400 | 1,408 | 8 |
| Special Assessments | 153,900 | 153,928 | 28 |
| Intergovernmental | 612,103 | 611,322 | (781) |
| Investment Income | 950,000 | 979,970 | 29,970 |
| Other | 156,700 | 158,904 | 2,204 |
| Total Revenues | 2,175,222 | 2,209,988 | 34,766 |
| Expenditures: | | | |
| Current: | | | |
| Public Works | 24,876,245 | 20,447,566 | 4,428,679 |
| Total Expenditures | 24,876,245 | 20,447,566 | 4,428,679 |
| Excess of Revenues Under Expenditures | (22,701,023) | (18,237,578) | 4,463,445 |
| Other Financing Sources (Uses): | | | |
| Operating Transfers-In | 2,401,500 | 2,901,500 | 500,000 |
| Operating Transfers-Out | (132,201) | (121,507) | 10,694 |
| Advance - Out | (2,076) | (2,076) | 0 |
| Total Other Financing Sources and Uses | 2,267,223 | 2,777,917 | 510,694 |
| Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses | (20,433,800) | (15,459,661) | 4,974,139 |
| Fund Balance at Beginning of Year | 26,128,945 | 26,128,945 | 0 |
| Unexpended Prior Years Encumbrances | 64,155 | 64,155 | 0 |
| Fund Balance at End of Year | \$5,759,300 | \$10,733,439 | \$4,974,139 |

(Continued)

Delaware County, Ohio

Combined Statement of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual (Budget Basis)
All Governmental Fund Types and Expendable Trust Funds - Primary Government
For the Year Ended December 31, 2001
(Continued)

| | Expendable Trust Funds | | |
|--|------------------------|----------|--|
| | Revised Budget | Actual | Variance Favorable (Unfavorable) |
| Revenues: | | | |
| Other | \$75,000 | \$78,007 | \$3,007 |
| Total Revenues | 75,000 | 78,007 | 3,007 |
| Expenditures: | | | |
| Current: | | | |
| Legislative and Executive: | | | |
| Other | 75,000 | 57,696 | 17,304 |
| Total Expenditures | 75,000 | 57,696 | 17,304 |
| Excess of Revenues Over Expenditures | 0 | 20,311 | 20,311 |
| Other Financing Uses: | | | |
| Operating Transfers-Out | (35,441) | (35,441) | 0 |
| Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses | (35,441) | (15,130) | 20,311 |
| Fund Balance at Beginning of Year | 113,916 | 113,916 | 0 |
| Fund Balance at End of Year | \$78,475 | \$98,786 | \$20,311 |

The notes to the general purpose financial statements are an integral part of this statement.

Delaware County, Ohio

Combined Statement of Revenues, Expenses, and
Changes in Retained Earnings
All Proprietary Fund Types and Discretely Presented Component Unit
For the Year Ended December 31, 2001

| | Proprietary Fund Types | | Totals Primary Government Memorandum Only | Component Unit Alpha Group of Delaware | Totals Reporting Entity Memorandum Only |
|--|------------------------|--------------------|---|---|---|
| | Enterprise | Internal Service | | | |
| Operating Revenues | | | | | |
| Charges for Services | \$8,310,391 | \$3,767,930 | \$12,078,321 | \$1,828,794 | \$13,907,115 |
| Licenses and Permits | 1,450 | 0 | 1,450 | 0 | 1,450 |
| Intergovernmental | 443,398 | 0 | 443,398 | 0 | 443,398 |
| All Other Revenue | 23,010 | 41,163 | 64,173 | 0 | 64,173 |
| Total Operating Revenues | 8,778,249 | 3,809,093 | 12,587,342 | 1,828,794 | 14,416,136 |
| Operating Expenses | | | | | |
| Personal Services | 2,185,628 | 112,995 | 2,298,623 | 1,264,503 | 3,563,126 |
| Materials and Supplies | 1,701,182 | 2,523 | 1,703,705 | 126,076 | 1,829,781 |
| Services and Charges | 2,627,795 | 964,875 | 3,592,670 | 245,110 | 3,837,780 |
| Depreciation | 4,729,789 | 3,085 | 4,732,874 | 46,352 | 4,779,226 |
| Claims | 0 | 3,985,807 | 3,985,807 | 0 | 3,985,807 |
| Total Operating Expenses | 11,244,394 | 5,069,285 | 16,313,679 | 1,682,041 | 17,995,720 |
| Operating Income/(Loss) | (2,466,145) | (1,260,192) | (3,726,337) | 146,753 | (3,579,584) |
| Non-Operating Revenues/(Expenses) | | | | | |
| Investment Income | 41,902 | 0 | 41,902 | (28,566) | 13,336 |
| Interest and Fiscal Charges | (3,539,663) | 0 | (3,539,663) | (36,207) | (3,575,870) |
| Equity in Joint Venture | 0 | 0 | 0 | (3,357) | (3,357) |
| Rental Income | 0 | 0 | 0 | 33,600 | 33,600 |
| Other Revenues | 0 | 0 | 0 | 14,850 | 14,850 |
| Tap-In Fees | 10,236,193 | 0 | 10,236,193 | 0 | 10,236,193 |
| Developer Donations | 5,919,368 | 0 | 5,919,368 | 0 | 5,919,368 |
| Total Non-Operating Revenues/(Expenses) | 12,657,800 | 0 | 12,657,800 | (19,680) | 12,638,120 |
| Income (Loss) Before Operating Transfers | 10,191,655 | (1,260,192) | 8,931,463 | 127,073 | 9,058,536 |
| Operating Transfers | | | | | |
| Transfers-In | 140,000 | 1,000,000 | 1,140,000 | 0 | 1,140,000 |
| Net Income/(Loss) | 10,331,655 | (260,192) | 10,071,463 | 127,073 | 10,198,536 |
| Retained Earnings at Beginning of Year | 3,762,872 | 4,470,314 | 8,233,186 | 1,002,577 | 9,235,763 |
| Retained Earnings at End of Year | \$14,094,527 | \$4,210,122 | \$18,304,649 | \$1,129,650 | \$19,434,299 |

The notes to the general purpose financial statements are an integral part of this statement.

Delaware County, Ohio

Combined Statement of Revenues, Expenses, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
All Proprietary Fund Types - Primary Government
For the Year Ended December 31, 2000

| | Enterprise Funds | | |
|---|---------------------------|---------------------|---|
| | <i>Revised Budget</i> | <i>Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
| Revenues | | | |
| Charges for Services | \$7,830,000 | \$8,285,982 | \$455,982 |
| Tap-In Fees | 9,200,000 | 10,236,193 | 1,036,193 |
| Licenses and Permits | 300 | 1,450 | 1,150 |
| Intergovernmental | 443,398 | 443,398 | 0 |
| Investment Income | 52,000 | 53,805 | 1,805 |
| Other | 16,300 | 23,010 | 6,710 |
| Line of Credit Proceeds | 70,000 | 70,000 | 0 |
| Total Revenues | 17,611,998 | 19,113,838 | 1,501,840 |
| Expenses | | | |
| Personal Services | 2,652,061 | 2,114,380 | 537,681 |
| Materials and Supplies | 533,150 | 417,380 | 115,770 |
| Services and Charges | 2,901,555 | 2,528,172 | 373,383 |
| Other | 500,000 | 0 | 500,000 |
| Capital Outlay | 16,208,553 | 14,303,180 | 1,905,373 |
| Debt Service: | | | |
| Line of Credit Payments | 70,000 | 70,000 | 0 |
| Interest Payments | 995 | 995 | 0 |
| Total Expenses | 22,866,314 | 19,434,107 | 3,432,207 |
| Excess of Revenues Under Expenses | (5,254,316) | (320,269) | 4,934,047 |
| Operating Transfers-In | 40,000 | 140,000 | 100,000 |
| Operating Transfers-Out | (7,339,905) | (7,339,905) | 0 |
| Total Other Financing Sources and Uses | (7,299,905) | (7,199,905) | 100,000 |
| Excess of Revenues Under Expenses and Operating Transfers | (12,554,221) | (7,520,174) | 5,034,047 |
| Fund Balance at Beginning of Year | 37,851,626 | 37,851,626 | 0 |
| Unexpended Prior Years Encumbrances | 3,443,564 | 3,443,564 | 0 |
| Fund Balance at End of Year | \$28,740,969 | \$33,775,016 | \$5,034,047 |

(Continued)

Delaware County, Ohio

Combined Statement of Revenues, Expenses, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
All Proprietary Fund Types - Primary Government
For the Year Ended December 31, 2001
(Continued)

| | Internal Service Funds | | |
|--|---------------------------|---------------|---|
| | <i>Revised Budget</i> | <i>Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
| Revenues | | | |
| Charges for Services | \$3,540,000 | 3,767,930 | \$227,930 |
| Other | 89,000 | 90,212 | 1,212 |
| Total Revenues | 3,629,000 | 3,858,142 | 229,142 |
| Expenses | | | |
| Personal Services | 129,291 | 109,334 | 19,957 |
| Materials and Supplies | 4,700 | 2,523 | 2,177 |
| Services and Charges | 4,931,500 | 4,891,431 | 40,069 |
| Capital Outlay | 21,600 | 0 | 21,600 |
| Total Expenses | 5,087,091 | 5,003,288 | 83,803 |
| Excess of Revenues Under Expenses | (1,458,091) | (1,145,146) | 312,945 |
| Other Financing Sources | | | |
| Operating Transfers-In | 1,000,000 | 1,000,000 | 0 |
| Excess of Revenues Under Expenses and Operating Transfers | (458,091) | (145,146) | 312,945 |
| Fund Balance at Beginning of Year | 4,658,009 | 4,658,009 | 0 |
| Unexpended Prior Years Encumbrances | 42,463 | 42,463 | 0 |
| Fund Balance at End of Year | \$4,242,381 | \$4,555,326 | \$312,945 |

The notes to the general purpose financial statements are an integral part of this statement.

Delaware County, Ohio

Combined Statement of Cash Flows All Proprietary Fund Types and Discretely Presented Component Unit For the Year Ended December 31, 2001

| | Proprietary Fund Types | | Totals Primary Government Memorandum Only | Component Unit Alpha Group of Delaware | Totals Reporting Entity Memorandum Only |
|--|------------------------|---------------------|---|---|---|
| | Enterprise | Internal Service | | | |
| Increase (Decrease) in Cash and Cash Equivalents | | | | | |
| Cash Flows From Operating Activities: | | | | | |
| Cash Received From Quasi-External Transactions With Other Funds | \$0 | \$3,767,930 | \$3,767,930 | \$0 | \$3,767,930 |
| Cash Received From Customers | 8,286,838 | 0 | 8,286,838 | 1,864,571 | 10,151,409 |
| Cash Received From Operating Grants | 443,398 | 0 | 443,398 | 0 | 443,398 |
| Cash Payments for Personal Services | (2,114,379) | (109,335) | (2,223,714) | (1,262,658) | (3,486,372) |
| Cash Payments for Materials and Supplies | (1,731,683) | (2,523) | (1,734,206) | (475,538) | (2,209,744) |
| Cash Payments for Claims | 0 | (3,198,943) | (3,198,943) | 0 | (3,198,943) |
| Cash Payments for Other Services and Charges | (4,301,626) | (937,257) | (5,238,883) | 0 | (5,238,883) |
| Other Operating Revenue | 23,010 | 90,212 | 113,222 | 0 | 113,222 |
| Net Cash Provided by (Used For) Operating Activities | 605,558 | (389,916) | 215,642 | 126,375 | 342,017 |
| Cash Flows From Noncapital Financing Activities: | | | | | |
| Operating Transfers In | 140,000 | 1,000,000 | 1,140,000 | 0 | 1,140,000 |
| Net Cash Provided by Noncapital Financing Activities | 140,000 | 1,000,000 | 1,140,000 | 0 | 1,140,000 |
| Cash Flows From Capital and Related Financing Activities: | | | | | |
| Acquisition and Construction of Capital Assets | (11,510,047) | 0 | (11,510,047) | (12,757) | (11,522,804) |
| Cash Received from Tap-Ins | 10,236,193 | 0 | 10,236,193 | 0 | 10,236,193 |
| Cash from Proceeds of Line of Credit | 70,000 | 0 | 70,000 | 0 | 70,000 |
| Interest Paid on General Obligation Bonds | (3,386,414) | 0 | (3,386,414) | 0 | (3,386,414) |
| Principal Paid on General Obligation Bonds | (3,515,000) | 0 | (3,515,000) | 0 | (3,515,000) |
| Principal Paid on Line of Credit | (70,000) | 0 | (70,000) | 0 | (70,000) |
| Interest Paid on Line of Credit | (995) | 0 | (995) | 0 | (995) |
| Interest Paid on OWDA Loan | (96,887) | 0 | (96,887) | 0 | (96,887) |
| Principal Paid on OWDA Loan | (341,603) | 0 | (341,603) | 0 | (341,603) |
| Interest Paid on Notes and Loans | 0 | 0 | 0 | (36,207) | (36,207) |
| Principal Paid on Notes and Loans | 0 | 0 | 0 | (18,882) | (18,882) |
| Rental income and Other | 0 | 0 | 0 | 48,450 | 48,450 |
| Net Cash Used For Capital and Related Financing Activities: | (8,614,753) | 0 | (8,614,753) | (19,396) | (8,634,149) |
| Cash Flows From Investing Activities: | | | | | |
| Purchase of Investments | (25,353,040) | 0 | (25,353,040) | (90,899) | (25,443,939) |
| Proceeds From the Sale and Maturities of Investments | 22,960,126 | 0 | 22,960,126 | 33,921 | 22,994,047 |
| Issuance of Note | 0 | 0 | 0 | (12,000) | (12,000) |
| Interest and Dividends | (60,222) | 0 | (60,222) | (28,566) | (88,788) |
| Net Cash Provided by (Used for) Investment Activities | (2,453,136) | 0 | (2,453,136) | (97,544) | (2,550,680) |
| Net Increase (Decrease) in Cash and Cash Equivalents | (10,322,331) | 610,084 | (9,712,247) | 9,435 | (9,702,812) |
| Cash and Cash Equivalents at Beginning of Year | 28,942,194 | 4,770,844 | 33,713,038 | 145,788 | 33,858,826 |
| Cash and Cash Equivalents at End of Year | \$18,619,863 | \$5,380,928 | \$24,000,791 | \$155,223 | \$24,156,014 |

The notes to the general purpose financial statements are an integral part of this statement.

(Continued)

Delaware County, Ohio

Combined Statement of Cash Flows
All Proprietary Fund Types and Discretely Presented Component Unit
 For the Year Ended December 31, 2001
 (Continued)

| | Proprietary Fund Types | | Totals Primary Government Memorandum Only | Component Unit Alpha Group of Delaware | Totals Reporting Entity Memorandum Only |
|---|------------------------|---------------------|---|---|---|
| | Enterprise | Internal Service | | | |
| Reconciliation of Operating Income(Loss) to Net Cash Provided By (Used For) Operating Activities: | | | | | |
| Operating Income/(Loss) | (\$2,466,145) | (\$1,260,192) | (\$3,726,337) | \$146,753 | (\$3,579,584) |
| Adjustments to Reconcile Operating Income(Loss) to Net Cash Provided by (Used For) Operating Activities: | | | | | |
| Depreciation Expense | 4,729,789 | 3,085 | 4,732,874 | 46,352 | 4,779,226 |
| Changes in Assets and Liabilities: | | | | | |
| (Increase) Decrease in Accounts Receivable | (25,003) | 0 | (25,003) | 35,777 | 10,774 |
| (Increase) in Inventories | (2,259) | 0 | (2,259) | (85,496) | (87,755) |
| (Increase) Decrease in Prepaid Items | 37 | (10,258) | (10,221) | (2,506) | (12,727) |
| Increase (Decrease) in Accounts Payable | (98,087) | 37,876 | (60,211) | (16,405) | (76,616) |
| (Decrease) in Contracts Payable | (1,608,926) | 0 | (1,608,926) | 0 | (1,608,926) |
| Increase in Accrued Wages | 17,217 | 400 | 17,617 | 3,944 | 21,561 |
| Increase (Decrease) in Compensated Absences Payable | 21,486 | 2,043 | 23,529 | (2,099) | 21,430 |
| Increase in Due to Other Governments | 37,449 | 1,217 | 38,666 | 55 | 38,721 |
| Increase in Claims and Judgments Payable | 0 | 835,913 | 835,913 | 0 | 835,913 |
| Total Adjustments | (1,658,086) | 867,191 | (790,895) | (66,730) | (857,625) |
| Net Cash Provided by (Used For) Operating Activities | \$605,558 | (\$389,916) | \$215,642 | \$126,375 | \$342,017 |

Noncash Capital Transactions :

The Sanitary Engineer Fund received sewer lines from developers with a fair market value of \$5,919,368. There was an increase in the fair value of the investments in the Sanitary Engineer Enterprise Fund by \$205,816.

The notes to the general purpose financial statements are an integral part of this statement.

Delaware County, Ohio

Notes to the General Purpose Financial Statements For The Year Ended December 31, 2001

Note 1. Reporting Entity

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

A reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements of the County are not misleading. The primary government consists of all funds, departments, boards and agencies that are not legally separate from the County. For Delaware County, this includes the Board of Developmental Disabilities, the Children's Services Board, the Department of Jobs and Family Services, and all other departments and activities that are directly operated by the elected County officials.

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

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

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

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

Delaware Creative Housing, Inc. Delaware Creative Housing (DCH), Inc. is a legally separate, not-for-profit corporation, served by a seven member board of trustees that includes one representative from the Alpha Group of Delaware, Inc., one representative from the ARC of Delaware County, one from the Delaware County Board of Developmental Disabilities (DCBDD), and four "at-large" representatives. The housing corporation, 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 is able to impose its will; therefore, DCH is presented as a component unit of Delaware County. DCH is presented as a governmental fund type. Separately issued financial statements can be obtained from the Delaware Creative Housing, Inc. of Delaware County, 1000 Alpha Drive, Delaware, OH 43015.

Delaware County, Ohio

Notes to the General Purpose Financial Statements For The Year Ended December 31, 2001

Alpha Group of Delaware, Inc. (Workshop) Alpha Group of Delaware, Inc. is a legally separate, not-for-profit corporation, served by a self-appointing board of trustees. The Workshop, under a contractual agreement with the Delaware County Board of Developmental Disabilities, provides sheltered employment for persons in Delaware County who have developmental disabilities. The Delaware County Board of Developmental Disabilities provides the Workshop with transportation, equipment (except that used directly in the production of goods or rendering of services), staff to administer and supervise training programs, various financial reporting, and other funds as necessary for the operation of the Workshop. Based on the significant services and resources provided by the County to the Workshop and the Workshop's main purpose of providing assistance to persons with developmental disabilities, Alpha Group of Delaware, Inc. is reflected as a component unit of Delaware County. It would be misleading to exclude the Workshop from Delaware County's financial statements. The Workshop is presented as a proprietary fund type. Separately issued financial statements can be obtained from the Alpha Group of Delaware, Inc. of Delaware County, 1000 Alpha Drive, Delaware, OH 43015.

The County is associated with certain organizations which are defined as joint ventures, jointly governed organizations, related organizations, and an insurance purchasing pool. These organizations are presented in Notes 19, 20, 21, and 22 to the general purpose financial statements. These organizations are:

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

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

- Delaware County Board of Health
- Delaware-Morrow Mental Health and Recovery Services Board
- Delaware County Soil and Water Conservation
- Delaware County Regional Planning Commission
- Preservation Park District of Delaware County
- Delaware County Family and Children's First Council

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

Note 2. Summary of Significant Accounting Policies

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

(A) Basis of Presentation - Fund Accounting

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

Delaware County, Ohio

Notes to the General Purpose Financial Statements For The Year Ended December 31, 2001

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

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

Governmental Fund Types:

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

General Fund

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

Special Revenue Funds

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

Debt Service Fund

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

Capital Projects Funds

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

Proprietary Funds:

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

Enterprise Funds

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

Delaware County, Ohio

Notes to the General Purpose Financial Statements For The Year Ended December 31, 2001

Internal Service Funds

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

Fiduciary Funds:

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

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

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

Account Groups:

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

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

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

Discretely Presented Component Units:

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

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

(B) Measurement Focus and Basis of Accounting

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

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

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

The modified accrual basis of accounting is followed for the governmental fund types, expendable trust and agency funds. The full accrual basis of accounting is followed for the proprietary fund types.

Delaware County, Ohio

Notes to the General Purpose Financial Statements For The Year Ended December 31, 2001

Revenue 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 of year end.

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include property 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 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 fiscal year end: earnings on investments, sales tax, state levied locally shared taxes (including gasoline tax and motor vehicle license tax), federal and state grants, and charges for current services.

Deferred revenues arise when assets are recognized before revenue recognition criteria have been satisfied. Property taxes for which there was an enforceable legal claim as of December 31, 2001, but which were levied to finance 2002 operations, are recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue. On the modified accrual basis, revenues that are not collected within the available period are recorded as deferred revenue.

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.

(C) Budgetary Data

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

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

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

Delaware County, Ohio

Notes to the General Purpose Financial Statements For The Year Ended December 31, 2001

Estimated Resources The County Budget Commission determines if the budget substantiates a need to levy all or part of previously authorized taxes and reviews estimated revenue. The Commission certifies its actions to the County by September 1st. As part of this certification, the County receives the official certificate of estimated resources, which states the estimated beginning fund balance and the projected revenue of each fund. Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered balances from the preceding year. The certificate may be further amended during the year if the County Auditor determines, and the Budget Commission agrees, that an estimate needs to be either increased or decreased. The amounts reported on the budgetary statements reflect the amounts in the final amended official certificate of estimated resources issued during 2001.

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

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

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

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

(D) Cash and Investments

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

The County invests in non-negotiable certificates of deposit, repurchase agreements, federal securities, mutual funds, and STAROhio. Except for nonparticipating investment contracts, investments are reported at fair value which is based upon quoted market prices. Nonparticipating investment contracts such as repurchase agreements and non-negotiable certificates of deposit are reported at cost. Mutual fund investments are valued at the share price which is the price the investment could be sold for on December 31, 2001. The State Treasury Asset Reserve of Ohio (STAROhio) is an investment pool management by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the fair value the investment could be sold for on December 31, 2001.

Delaware County, Ohio

Notes to the General Purpose Financial Statements For The Year Ended December 31, 2001

Under existing Ohio statutes all investment earnings are assigned to the General Fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the General Fund during 2001 amounted to \$4,831,263 of which includes approximately \$4,418,363 assigned from other County funds.

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

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

(E) Loans Receivable

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

(F) Inventory of Materials and Supplies

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

(G) Prepaid Items

Payments made to vendors for services that will benefit the period beyond December 31, 2001 are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

(H) Restricted Assets

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

(I) Bond Discounts, Premiums, and Issuance Costs

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

Delaware County, Ohio

**Notes to the General Purpose Financial Statements
For The Year Ended December 31, 2001**

(J) Fixed Assets and Depreciation

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

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

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

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

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

Interest is capitalized on proprietary fund assets acquired with tax exempt debt. The amount of interest to be capitalized is calculated by offsetting interest expense incurred from the date of borrowing until completion of the project with interest earned on invested proceeds over the same period. Capitalized interest is amortized on the straight-line basis over the estimated useful life of the asset.

(K) Interfund Assets and Liabilities

Receivables and payables resulting from transactions between individual funds for services provided or goods received are classified as "Due from Other Funds" or "Due to Other Funds" on the balance sheet.

(L) Compensated Absences

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

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

Delaware County, Ohio

Notes to the General Purpose Financial Statements For The Year Ended December 31, 2001

(M) Accrued and Long-Term Liabilities

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

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

(N) Contributed Capital

Contributed capital represents resources from other funds, other governments, and donations by developers provided to proprietary funds prior to 2001 that is not subject to repayment. These assets are recorded at their fair market value on the date donated.

Beginning in 2001, GASB statement No. 33 requires that these types of contributions be recognized as revenue.

(O) Reserves of Fund Equity

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

(P) Interfund Transactions

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

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

Delaware County, Ohio

Notes to the General Purpose Financial Statements For The Year Ended December 31, 2001

(Q) Estimates

The preparation of 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.

(R) Total Column on General Purpose Financial Statements

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

Note 3 - Change in Accounting Principles

For 2001, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 33, "Accounting and Financial Reporting for Nonexchange Transactions" and Statement No. 36, "Recipient Reporting for Certain Shared Nonexchange Revenues". These statements establish accounting and financial reporting standards for nonexchange transactions involving financial or capital resources. The timing for the recognition of assets, liabilities, and expenditures/expenses resulting from nonexchange transactions will be the same whether the accrual or the modified accrual basis of accounting is required. However, for revenue recognition to occur on the modified accrual basis, the criteria established for accrual basis revenue recognition must be met and the revenues must be available. The provisions of GASB Statement 33 also require that capital contributions to proprietary funds be recognized as revenues beginning in 2001. For the County, the implementation of these statements had an insignificant effect on fund balances/retained earnings as previously reported for the year ended December 31, 2000.

Note 4. Budgetary Basis of Accounting

While reporting financial position, results of operations and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The Combined Statement of Revenues, Expenditures and Changes in Fund Balance, Budget and Actual (Budget Basis), All Governmental Fund Types and Expendable Trust Funds - Primary Government, and the Combined Statement of Revenues, Expenses, and Changes in Fund Balance, Budget and Actual (Budget Basis), All Proprietary Fund Types - Primary Government, are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget and to demonstrate compliance with state statute. The major differences between the budget basis and the GAAP basis are:

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

Delaware County, Ohio

**Notes to the General Purpose Financial Statements
For The Year Ended December 31, 2001**

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

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

| | General | Special Revenue | Capital Projects |
|--------------------------------------|-----------|--------------------|---------------------|
| GAAP Basis | \$539,651 | \$5,938,162 | (\$10,750,265) |
| Revenue Accruals | (740,993) | (1,782,405) | 0 |
| Expenditure Accruals | (106,198) | 305,207 | 1,730,245 |
| Cash on Hand: | | | |
| In Prior Years | 288,302 | 4,886 | 125,292 |
| At Year End | (131,840) | (133,703) | (15,940) |
| Prepaid Items | 8,386 | (11,064) | 0 |
| Advances In (Out) | 2,076 | 0 | (2,076) |
| Revolving Loans Repaid | 0 | 594,761 | 0 |
| Nonbudgeted Funds | (2,012) | 0 | 0 |
| Encumbrances Outstanding at Year End | (385,018) | (928,938) | (7,145,754) |
| Disbursements Against Prior Year | | | |
| Encumbrances | 1,005,827 | 1,156,722 | 598,837 |
| Budget Basis | \$478,181 | \$5,143,628 | (\$15,459,661) |

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

| | Enterprise | Internal Services |
|--------------------------------------|---------------|----------------------|
| Net Income/Loss | \$10,331,655 | (\$260,192) |
| Revenue Accruals | (25,003) | 0 |
| Expense Accruals | (1,643,979) | 877,449 |
| Change in Prepays | 37 | (10,258) |
| Change in Inventory | (2,259) | 0 |
| Change in Fair Value | (87,872) | 0 |
| Unrecorded Interest | 100,369 | 0 |
| Depreciation and Amortization | 4,729,789 | 3,085 |
| Acquisition of Assets | (17,429,414) | 0 |
| Amortization of Issuance Costs | 23,328 | 0 |
| Amortization of Bond Discount | 45,156 | 0 |
| Encumbrances Outstanding at Year End | (1,790,317) | (825,602) |
| Disbursements Against Prior Year | | |
| Encumbrances | 2,084,939 | 70,372 |
| Debt Principal Retirement | (3,856,603) | 0 |
| Budget Basis | (\$7,520,174) | (\$145,146) |

Delaware County, Ohio

Notes to the General Purpose Financial Statements For The Year Ended December 31, 2001

Note 5. Cash and Cash Equivalents

(A) Primary Government

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

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

1. United States treasury notes, bills, bonds, or any other obligation or security issued by the United States treasury or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bond and other obligations of the State of Ohio or its political subdivision, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAROhio).
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value; and
9. High grade commercial paper in an amount not to exceed 5 percent of the County's total average portfolio; and
10. Banker acceptances for a period not to exceed two hundred seventy days and in an amount not to exceed 10 percent of the County's total average portfolio.

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

Delaware County, Ohio

**Notes to the General Purpose Financial Statements
For The Year Ended December 31, 2001**

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage, and short selling are also prohibited. An investment must mature within five years from the date of purchase, unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity. Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Various departments of the County had \$154,503 as cash collections and \$260 in Petty Cash Funds as of December 31, 2001.

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

At year-end the carrying amount of the County's deposits was \$18,957,010 and the bank balance was \$21,288,663. Of the bank balance \$591,453 was covered by federal depository insurance. The remaining amounts were uninsured and uncollateralized. Although all statutory requirements for the investment of money had been followed, non-compliance with federal guidelines could subject the deposits to a successful claim by the FDIC.

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

| Description | Category | | Fair Value |
|---------------------------|---------------------|--------------------|---------------------|
| | 2 | 3 | |
| Federal Agency Securities | \$17,146,321 | \$0 | \$17,146,321 |
| Repurchase Agreements | 0 | 3,930,000 | 3,930,000 |
| Total | <u>\$17,146,321</u> | <u>\$3,930,000</u> | 21,076,321 |
| No-Load Mutual Funds | | | 88,363 |
| STAROhio | | | 69,800,799 |
| Total | | | <u>\$90,965,483</u> |

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

| | <u>Cash and Cash Equivalents/Deposits</u> | <u>Investments</u> |
|-----------------------------------|---|---------------------|
| GASB Statement 9 | \$92,930,935 | \$17,146,321 |
| Cash on Hand and Petty Cash Funds | (154,763) | 0 |
| STAR Ohio | (69,800,799) | 69,800,799 |
| No Load Mutual Funds | (88,363) | 88,363 |
| Repurchase Agreements | (3,930,000) | 3,930,000 |
| GASB Statement 3 | <u>\$18,957,010</u> | <u>\$90,965,483</u> |

Delaware County, Ohio

Notes to the General Purpose Financial Statements For The Year Ended December 31, 2001

(B) Component Unit

Delaware Creative Housing Inc.'s cash balance of \$65,264 consists of demand deposits which are insured by the Federal Deposit Insurance Corporation. The Alpha Group (the Workshop) maintains various accounts with a bank and a money market account with a brokerage firm, both of which are classified as cash and cash equivalents. The cash accounts at the bank, in the amount of \$155,223, are insured by the Federal Deposit Insurance Corporation. The Workshop is holding \$572,917 in certificates of deposit and mutual funds at a brokerage firm. The mutual funds are insured by Securities Investor Protection Corporation. There are no statutory guidelines regarding the deposit and investment of funds by the not-for-profit corporation.

Note 6. Property Taxes

Property taxes include amounts levied against all real property, public utility property, and tangible personal property located in the County. Real property tax revenues received in 2001 represent the collection of 2000 taxes. Real property taxes were levied after October 1, 2001, on the assessed values as of January 1, 2001, the lien date. These taxes will be collected in and are intended to finance 2002 operations. Assessed values for real property taxes are established by State statute at 35 percent of appraised market value. All property is required to be revalued every six years. The last revaluation was completed in 1999. Real property taxes are payable annually or semiannually. The first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits alternate payment dates to be established.

Public utility real and tangible personal property taxes were levied after October 1, 2001, on the assessed values as of December 31, 2000, the lien date. These taxes will be collected in and are intended to finance 2002 operations. Public utility real property is assessed at 35 percent of true value; tangible personal property is currently assessed at varying percentages of true value. Public utility property taxes are payable on the same dates as real property taxes described previously.

Tangible personal property tax revenues received in 2001 (other than public utility property) represent the collection of 2001 taxes. Tangible personal property taxes received in 2001 were levied after October 1, 2000, on the true value as of December 31, 2000. Tangible personal property is currently assessed at 25 percent of true value. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semiannually. The first payment is due April 30, with the remainder payable by September 20.

The County Treasurer collects property taxes on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. The collection and distribution of taxes for the County and for all subdivisions within the County is accounted for through agency funds. The amount of the County's tax collections which will flow through an agency fund is reported as "Taxes Receivable" on the combined balance sheet in both the agency fund and the governmental fund which will receive the tax distribution.

Accrued property taxes receivable represents delinquent taxes outstanding and real property, public utility property, and tangible personal property taxes which were measurable as of December 31, 2001, and for which there was an enforceable legal claim. Although total property tax collections for the next year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31 and are not intended to finance 2001 operations.

The full tax rate for all County operations the year ended December 31, 2001, was \$3.82 per \$1,000 of assessed value. The assessed values of real property, public utility property, and tangible personal property upon which 2001 property tax receipts were based are as follows:

| | Amount | Percent |
|---|------------------------|-------------|
| Agricultural/Residential And Other Real Estate | \$3,014,788,850 | 89% |
| Public Utility | 125,858,920 | 4 |
| Tangible Personal Property | 227,923,350 | 7 |
| Total Assessed Value | <u>\$3,368,571,120</u> | <u>100%</u> |

Delaware County, Ohio

Notes to the General Purpose Financial Statements For The Year Ended December 31, 2001

Note 7. Permissive Sales and Use Tax

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

Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the State Auditor the amount of the tax to be returned to the County. The State Tax Commissioner's certification must be made within forty-five days after the end of the month. The State Auditor then has five days in which to draw a warrant payable to the County.

Note 8. Receivables

Receivables at December 31, 2001, consisted of taxes, accrued interest, accounts (billings for user charged services, including unbilled utility services, and rental payments), loans and intergovernmental receivables arising from entitlements and shared revenues. All receivables are considered collectible in full, including accounts receivable which, if delinquent, may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

Note 9. Fixed Assets

A summary of the proprietary fund and component unit fixed assets at December 31, 2001 follows:

| | Primary Government | | Component Unit |
|--|--------------------|------------------|----------------|
| | Enterprise | Internal Service | Alpha Group |
| Land | \$3,496,050 | \$0 | \$38,000 |
| Building and Building Improvements | 72,318,201 | 0 | 673,381 |
| Machinery, Equipment, Furniture and Fixtures | 25,813,752 | 24,077 | 378,719 |
| Sewer Lines | 56,673,867 | 0 | 0 |
| Construction in Progress | 6,653,088 | 0 | 0 |
| Total Gross Assets | 164,954,958 | 24,077 | 1,090,100 |
| Less: Accumulated Depreciation | 18,904,602 | 19,133 | 409,218 |
| Total Net Assets | \$146,050,356 | \$4,944 | \$680,882 |

A summary of the changes in general fixed assets of the primary government and Delaware Creative Housing is as follows:

| | Primary Government | | | |
|---------------------------|--------------------|------------|------------|-------------------|
| | December 31, 2000 | Additions | Deductions | December 31, 2001 |
| Land | \$5,463,507 | 406,218 | 0 | 5,869,725 |
| Building and Improvements | 19,782,791 | 4,237,149 | 0 | 24,019,940 |
| Machinery and Equipment | 13,374,591 | 2,007,124 | 285,552 | 15,096,163 |
| Construction in Progress | 2,782,348 | 6,709,259 | 2,475,542 | 7,016,065 |
| Total | \$41,403,237 | 13,359,750 | 2,761,094 | 52,001,893 |

Delaware County, Ohio

**Notes to the General Purpose Financial Statements
For The Year Ended December 31, 2001**

Delaware Creative Housing

| | December 31, 2000 | Additions | Deductions | December 31, 2001 |
|---------------------------|-------------------|-----------------|-------------------|-------------------|
| Land | \$92,587 | \$0 | \$0 | \$92,587 |
| Building and Improvements | 501,189 | 44,313 | 0 | 545,502 |
| Machinery and Equipment | 1,857 | 2,458 | 0 | 4,315 |
| Accumulated Depreciation | (79,751) | 0 | (22,409) | (102,160) |
| Total | <u>\$515,882</u> | <u>\$46,771</u> | <u>(\$22,409)</u> | <u>\$540,244</u> |

Note 10. Risk Management

(A) Health Benefits

The County established a limited risk management program in 1990 for employee health care benefits. A third party administrator reviews, and the County pays, all claims. The premiums are paid into the Health Insurance Internal Service Fund by the participating County funds. The monthly premiums paid during 2001 were \$245 for single coverage and \$610 for family coverage. Premiums are based upon the insured funds' claims experience. An excess coverage insurance policy covers annual individual claims in excess of \$60,000 with an unlimited maximum and aggregate claims in excess of \$3,746,341. The County had one occurrence in which settled claims exceeded coverage provided by the fund on an individual level for 2001. Settled claims have not exceeded the total stop-loss coverage in any of the last three years. The liability for unpaid claims of \$560,361 reported in the Health Insurance Internal Service Fund at December 31, 2001, is based on the existing unpaid claims and an estimate for incurred but unreported claims at year end. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses.

Changes in the fund's claims liability amount in 2000 and 2001 were:

| | Beginning of Year Liability | Current Year Claims and Changes in Estimates | Claims Payments | End of Year Liability |
|------|--------------------------------|--|--------------------|--------------------------|
| 2000 | \$251,704 | \$2,538,011 | \$2,500,240 | \$289,475 |
| 2001 | 289,475 | 3,296,897 | 3,026,011 | 560,361 |

(B) General Liability

Delaware County also retains the risk for Property, Casualty, and Public Officials insurance coverage up to \$100,000 per occurrence for Property and \$500,000 per occurrence for Casualty Insurance. An excess coverage policy is procured to cover annual claims exceeding \$825,000 to the Self-Insurance Fund. Settlement amounts have not exceeded insurance coverage for the last three years. There has not been a significant reduction in coverage from the prior year.

In 1996, the County contracted with an actuarial firm to determine the needed reserve and a loss forecast analysis. The firm concluded that the current program is structurally sound, adequately funded for systemic and unsystemic exposures, and competitively priced. The County analyzes all outstanding and potential claims for which the County would be liable. Those claims which are judged to have a high probability of reaching a settlement against the County, and the amount of the claim which can be reasonably estimated are shown as liabilities in the Self-Insurance Fund. Those claims in which the liability cannot be reasonably estimated, or a less than probable chance of requiring a settlement are not displayed within the fund. The County received \$49,049 in reimbursements from other insurance companies.

Delaware County, Ohio

Notes to the General Purpose Financial Statements For The Year Ended December 31, 2001

The changes in the fund's liability amount in 2000 and 2001 were:

| | Beginning of Year Liability | Current Year Claims and Changes in Estimates | Claims Payments | End of Year Liability |
|------|--------------------------------|--|--------------------|--------------------------|
| 2000 | \$184,002 | \$12,471 | \$131,940 | \$64,533 |
| 2001 | 64,533 | 688,910 | 123,883 | 629,560 |

(C) Worker's Compensation

For 2001, the County participated in the County Commissioners Association of Ohio Workers' Compensation Group Rating Plan (Plan), an insurance purchasing pool. The Plan is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The workers compensation experience of the participating counties is calculated as one experience and a common premium rate is applied to all participants in the Plan. Each participant pays its workers' compensation premium to the State based on the rate for the Plan rather than its individual rate. In order to allocate the savings derived by formation of the Plan, and to maximize the number of participants in the Plan, the Plan's executive committee annually calculates the total savings that accrued to the Plan through its formation. This savings is then compared to the overall savings percentage of the Plan. The Plan's executive committee then collects rate contributions from or pays equalization rebates to the various participants. Participation in the Plan is limited to counties that can meet the Plan's selection criteria. The firm of Comp Management, Inc. provides administrative, cost control and actuarial services to the Plan. Each year, the County pays an enrollment fee to the Plan to cover the costs of administering the program.

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

Note 11. Defined Benefit Pension Plans

(A) Public Employees Retirement System

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

Plan members, other than those engaged in law enforcement, are required to contribute 8.5 percent of their annual covered salary to fund pension obligations and the County is required to contribute 13.55 percent; 9.25 percent was the portion used to fund pension obligations for 2001, and increase from 6.54 percent in 2000. For law enforcement employees, the employee contribution is 10.1 percent of their annual covered salary for sheriffs and deputy sheriffs and 9 percent for all other members of the law enforcement program. (In January 2001, HB416 split the law enforcement program into two divisions; (1) sheriffs, deputy sheriffs, and township police and (2) the public safety division made up of all other members of the law enforcement program.) The employer contribution for all law enforcement employees is 16.7 percent; 12.4 percent was the portion used to fund pension obligations, and increase from 11.4 percent for 2000. For 2000, PERS instituted a temporary employer rate rollback. Contributions are authorized by State statute. The contribution rates are determined actuarially. The County's contributions to PERS for the years ended December 31, 2001, 2000, and 1999, were \$2,681,958, \$1,722,443, and \$2,083,612, respectively; 74 percent has been contributed for 2001 and 100 percent has been contributed for 2000 and 1999. The unpaid contribution for 2001 is recorded as a liability in the respective funds and the general long-term obligations account group.

Delaware County, Ohio

Notes to the General Purpose Financial Statements For The Year Ended December 31, 2001

(B) State Teachers Retirement System

Certified teachers, employed by the school for Mental Retardation and Developmental Disabilities, participate in the State Teachers Retirement System of Ohio (STRS), a cost-sharing multiple employer public employee retirement system administered by the State Teachers Retirement Board. STRS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. STRS issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771.

Plan members are required to contribute 9.3 percent of their annual covered salary to fund pension obligations and the County is required to contribute 14 percent; 9.5 percent was the portion used to fund pension obligations for 2001. For 2000, 6 percent was the portion used to fund pension obligations. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The County's contributions to STRS for the years ended December 31, 2001, 2000, and 1999, were \$64,889, \$68,514, and \$70,002, respectively; 100 percent has been contributed for 2001, 2000, and 1999.

Note 12. Postemployment Benefits

A. Public Employees Retirement System

The Public Employees Retirement System of Ohio (PERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit. Health care coverage for disability and primary survivor recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12, "Disclosure of Information on Postemployment Benefits Other Than Pension Benefits by State and Local Governmental Employers". A portion of each employer's contribution to PERS is set aside for the funding of postretirement health care based on authority granted by State statute. The employer contribution rate for 2001 was 13.55 percent of covered payroll for employees not engaged in law enforcement; 4.3 percent was the portion used to fund health care. The employer contribution rate for law enforcement employees for 2001 was 16.7 percent; 4.3 percent was used to fund health care.

Benefits are advance funded using the entry age normal cost method. Significant actuarial assumptions, based on PERS's latest actuarial review performed as of December 31, 2000, include a rate of return on investments of 7.75 percent, an annual increase in active employee total payroll of 4.75 percent compounded annually, and an additional increase in total payroll of .54 percent to 5.1 percent based on additional pay increases. Health care premiums were assumed to increase 4.75 percent annually.

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

At December 31, 2000, (the latest information available) the total number of benefit recipients eligible for OPEB through the PERS was 411,076. As of December 31, 2000, the actuarial value of net assets available for future OPEB payments was \$11,735.9 million. The actuarially accrued liability and the unfunded actuarial liability were \$14,364.6 million and \$2,628.7 million, respectively. The County's actual contributions for 2001 which were used to fund OPEB were \$1,209,664.

B. State Teachers Retirement System

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

Delaware County, Ohio

Notes to the General Purpose Financial Statements For The Year Ended December 31, 2001

Benefits are funded on a pay-as-you-go basis. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. Under Ohio law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. The Board allocated employer contributions equal to 4.5 percent of covered payroll to the Health Care Reserve Fund. For the County, this amount was \$20,857 for 2001.

STRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund at June 30, 2000, (latest information available) was \$3,419 million. For the year ended June 30, 2000, net health care costs paid by STRS were \$283,137,000 and there were 99,011 eligible benefit recipients.

Note 13. Compensated Absences

County employees earn vacation at varying rates ranging from two to five weeks per year. Sick leave is accrued based on hours worked. Accumulated vacation cannot exceed three times the annual accumulation rate for an employee. Sick leave accumulates without limit and is paid to employees upon separation at varying rates. All accumulated, unused vacation time is paid upon separation with the County.

Note 14. Food Stamps

The County's Department of Human Services (Welfare) distributed, through contracting issuance centers, federal food stamps to entitled recipients within Delaware County. The receipt and issuance of these stamps have the characteristics of federal "grants"; however, the Department of Human Services merely acts in an intermediary capacity. Therefore, the inventory value of these stamps is not reflected in the accompanying financial statements as the only economic interest related to these stamps rests with the ultimate recipient. The value of food stamps as of December 31, 2001 was \$8,162.

Note 15. Long Term Obligations

(A) Primary Government

The County's long-term obligations activity for the year ended December 31, 2001, was as follows:

| | Outstanding 12/31/2000 | Additions | Deductions | Outstanding 12/31/2001 |
|---|-----------------------------------|------------------|-------------------|-----------------------------------|
| <u>Enterprise Funds</u> | | | | |
| <u>General Obligation Bonds</u> | | | | |
| 1995 Sewer Improvement Bonds - 4.3-5.5% | \$16,045,000 | \$0 | \$1,625,000 | \$14,420,000 |
| 1999 Sewer Improvement Bonds - 3.3-5.05% | 55,705,000 | 0 | 1,890,000 | 53,815,000 |
| <u>Other Long-Term Obligations</u> | | | | |
| Compensated Absences | 103,537 | 21,486 | 0 | 125,023 |
| OWDA Loan - 6.44% | 1,504,458 | 0 | 341,603 | 1,162,855 |
| Total Enterprise Fund Obligations | 73,357,995 | 21,486 | 3,856,603 | 69,522,878 |
| <u>Internal Service Funds</u> | | | | |
| <u>Other Long-Term Obligations</u> | | | | |
| Compensated Absences | 13,056 | 2,043 | 0 | 15,099 |

continued

Delaware County, Ohio

**Notes to the General Purpose Financial Statements
For The Year Ended December 31, 2001**

| | Outstanding 12/31/2000 | Additions | Deductions | Outstanding 12/31/2001 |
|--|---------------------------|---------------|------------------|---------------------------|
| General Long-Term Obligations | | | | |
| 1997 Capital Facilities Bond – 4.0 – 4.8% | \$4,740,000 | \$0 | \$145,000 | \$4,595,000 |
| 2000 Capital Facilities Bond – 4.95 – 6.0% | 16,115,000 | | 300,000 | 15,815,000 |
| 1999 Special Assessment Bond | 890,000 | 0 | 80,000 | 810,000 |
| Compensated Absences | 1,614,539 | 38,475 | 0 | 1,653,014 |
| Intergovernmental Payable | 68,680 | 17,562 | 0 | 86,242 |
| Total - General Long-Term Obligations - Primary Government | <u>23,428,219</u> | <u>56,037</u> | <u>525,000</u> | <u>22,959,256</u> |
| Total – All Long-Term Obligations | <u>\$96,799,270</u> | <u>79,566</u> | <u>4,381,603</u> | <u>92,497,233</u> |

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

1995 Sewer Improvement Bonds: The 1995 Sewer Improvement Bonds were issued with an original discount of \$271,863. The bonds are reported on the Balance Sheet at year end net of the unamortized discount of \$182,376.

1999 Sewer Improvement Bonds: The 1999 Sewer Improvement Bonds were issued with an original discount of \$961,092. The bonds are reported on the Balance Sheet at year end net of the unamortized discount of \$898,717.

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

| Year | Mandatory Redemption Amounts | | | |
|------|------------------------------------|--------------------------------------|------------------------------------|--------------------------------------|
| | 1995 Sewer Improvement Bonds | 1997 Capital Improvement Bonds | 1999 Sewer Improvement Bonds | 2000 Capital Improvement Bonds |
| 2011 | \$985,000 | \$325,000 | \$0 | \$0 |
| 2012 | 1,040,000 | 350,000 | 0 | 0 |
| 2013 | 1,105,000 | 375,000 | 0 | 0 |
| 2014 | 1,135,000 | 400,000 | 0 | 650,000 |
| 2015 | 1,075,000 | 425,000 | 0 | 655,000 |
| 2016 | 0 | 455,000 | 0 | 0 |
| 2017 | 0 | 205,000 | 0 | 745,000 |
| 2018 | 0 | 0 | 0 | 785,000 |
| 2019 | 0 | 0 | 2,500,000 | 835,000 |
| 2020 | 0 | 0 | 2,645,000 | |
| 2021 | 0 | 0 | 2,795,000 | 950,000 |
| 2022 | 0 | 0 | 2,950,000 | 1,000,000 |
| 2023 | 0 | 0 | 3,115,000 | 1,060,000 |
| 2024 | 0 | 0 | 0 | 1,120,000 |

Delaware County, Ohio

Notes to the General Purpose Financial Statements For The Year Ended December 31, 2001

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

| Redemption Dates | Redemption Dates (Dates Inclusive) | | | |
|---------------------------------------|------------------------------------|--------------------------------|------------------------------|--------------------------------|
| | 1995 Sewer Improvement Bonds | 1997 Capital Improvement Bonds | 1999 Sewer Improvement Bonds | 2000 Capital Improvement Bonds |
| December 1, 2005 to November 30, 2006 | 101% | | | |
| December 1, 2006 and thereafter | 100 | | | |
| December 1, 2007 to November 30, 2008 | | 101% | | |
| December 1, 2008 and thereafter | | 100 | | |
| December 1, 2009 to November 30, 2010 | | | 101% | |
| December 1, 2010 to November 30, 2011 | | | 100 | 101% |
| December 1, 2011 and thereafter | | | | 100 |

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

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

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

Intergovernmental Payable: The intergovernmental payable represents contractually required pension contributions that are not liquidated with current resources. This payable will be paid from the funds which the employees' salaries are paid.

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

| Year Ended 12/31 | General Long-Term Debt Obligation | | |
|------------------|-----------------------------------|--------------------------|--------------|
| | General Obligation Bonds | | Total |
| | Governmental Purposes | Special Assessment Bonds | |
| 2002 | \$1,652,923 | \$123,108 | \$1,776,031 |
| 2003 | 1,660,000 | 124,367 | 1,784,367 |
| 2004 | 1,670,180 | 125,318 | 1,795,498 |
| 2005 | 1,683,412 | 125,947 | 1,809,359 |
| 2006 | 1,696,140 | 121,248 | 1,817,388 |
| 2007-2011 | 8,511,535 | 373,835 | 8,885,370 |
| 2012-2016 | 8,700,138 | 0 | 8,700,138 |
| 2017-2021 | 6,527,750 | 0 | 6,527,750 |
| 2022-2024 | 5,019,600 | 0 | 5,019,600 |
| Total | \$37,121,678 | \$993,823 | \$38,115,501 |

Delaware County, Ohio

Notes to the General Purpose Financial Statements For The Year Ended December 31, 2001

| Year Ended 12/31 | Enterprise Related Debt | | |
|------------------|---|-------------|---------------|
| | General Obligation Bonds Supported by | | |
| | Enterprise Revenues | OWDA Loan | Total |
| 2002 | \$6,878,999 | \$438,491 | \$7,317,490 |
| 2003 | 6,860,686 | 438,491 | 7,299,177 |
| 2004 | 5,602,071 | 438,490 | 6,040,561 |
| 2005 | 5,581,671 | 0 | 5,581,671 |
| 2006 | 5,564,651 | 0 | 5,564,651 |
| 2007-2011 | 26,593,151 | 0 | 26,593,151 |
| 2012-2016 | 21,687,210 | 0 | 21,687,210 |
| 2017-2021 | 17,532,023 | 0 | 17,532,023 |
| 2022-2024 | 10,254,163 | 0 | 10,254,163 |
| Total | \$106,554,625 | \$1,315,472 | \$107,870,097 |

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

As of December 31, 2001, there were 13 series of Industrial Revenue Bonds and six Hospital Revenue Bonds outstanding. Except for the bonds issued in 1998 and 1999, the remaining series were issued before July 1, 1995. The aggregate principal amount payable for the Industrial Revenue Bonds and Hospital Revenue Bonds cannot be determined; however, the original issue amounts minus the 1998, 1999, and 2000 principal payments totaled \$39,600,000 and \$36,383,368, respectively.

Debt Limitation: The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed one percent of total valuation of the County. The Code further provides that the total voted and unvoted net debt of the County less the same exempt debt shall never exceed a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000. The County's overall debt margin was \$62,304,278 at December 31, 2001.

(B) Component Units

Delaware Creative Housing Loans Payable: DCH has three loans payable to the bank; one at \$349 per month including interest at prime plus 1.5% until January 2003 with an outstanding balance of \$4,223, one at \$1,021 per month including interest at prime plus 2.25% until November 2013 with an outstanding balance of \$82,508 and the other one at \$653 per month including interest at 8.8% until December 2001 with an outstanding balance of \$52,178 and a balloon payment due at that time. This note was satisfied in full on January 3, 2002. These loans are collateralized by real property.

Alpha Group of Delaware Loans Payable: The Alpha Group has one loan payable to the bank at \$4,591 per month including interest at 8.1% until March 10, 2009, with an outstanding balance of \$430,538 and a balloon payment of \$230,466 due in April, 2009. This loan is collateralized by real property.

Delaware County, Ohio

**Notes to the General Purpose Financial Statements
For The Year Ended December 31, 2001**

Note 16. Interfund Transactions

Interfund balances at December 31, 2001, consist of the following individual fund receivables and payables:

| <i>Fund Type/Fund</i> | <i>Due From Other Funds</i> | <i>Due To Other Funds</i> |
|----------------------------------|---------------------------------|-------------------------------|
| General Fund | \$2,199 | \$27,721 |
| Special Revenue Funds: | | |
| Job and Family Services | 52,949 | 0 |
| Child Support Enforcement Agency | 18,220 | 12,651 |
| Developmental Disabilities | 0 | 28,147 |
| Youth Services | 1,500 | 2,650 |
| Community Service and Prevention | 0 | 1,500 |
| Title Administration | 0 | 2,199 |
| Total Special Revenue Funds | 72,669 | 47,147 |
| Total All Fund Types | \$74,868 | \$74,868 |

Note 17. Contractual Commitments

As of December 31, 2001, the County had contractual commitments for the following projects:

| Vendor | Contract Amount | Amount Paid | Remaining Balance |
|-----------------------|----------------------------|------------------------|------------------------------|
| Africa Road Project | \$6,781,998 | \$5,177,222 | \$1,604,776 |
| New Services Building | 13,667,955 | 6,926,031 | 6,741,924 |
| Scioto EMS Station | 79,600 | 70,344 | 9,256 |

Note 18. Segment Information for Enterprise Funds

The County's maintains four enterprise funds, the Solid Waste Transfer Station, the Sanitary Engineer, the Delaware Area Transit Agency, and the Storm Water Phase II. The County intends that the cost of providing services to the general public on a continuing basis be financed or recovered primarily through user charges. Key financial information as of and for the year ended December 31, 2001, for each activity is as follows:

| <i>Description</i> | <i>Solid Waste Transfer Station</i> | <i>Sanitary Engineer</i> | <i>Delaware Area Transit Agency</i> | <i>Storm Sewer Phase II</i> | <i>Total Primary Government</i> |
|--|---|------------------------------|---|-------------------------------------|---|
| Operating Revenue | \$138,486 | \$7,668,090 | \$971,673 | \$0 | \$8,778,249 |
| Depreciation Expense | 5,635 | 4,628,426 | 95,728 | 0 | 4,729,789 |
| Operating Income (Loss) | 132,119 | (2,578,728) | (19,072) | (464) | (2,466,145) |
| Net Income | 132,119 | 10,080,067 | 79,933 | 39,536 | 10,331,655 |
| Current Capital Contributions | 0 | 16,155,561 | 0 | 0 | 16,155,561 |
| Fixed Assets Additions | 0 | 17,296,449 | 132,966 | 0 | 17,429,415 |
| Fixed Assets Deletions | 0 | 4,832 | 0 | 0 | 4,832 |
| Net Working Capital | 826,504 | 28,572,106 | 112,787 | 39,536 | 29,550,933 |
| Total Assets | 1,049,783 | 181,588,683 | 350,465 | 40,000 | 183,028,931 |
| General Obligation Bonds Payable | 0 | 63,503,907 | 0 | 0 | 63,503,907 |
| OWDA Loans Payable | 0 | 799,162 | 0 | 0 | 799,162 |
| Total Equity | 1,049,783 | 111,426,961 | 313,691 | 39,536 | 112,829,971 |
| Encumbrances Outstanding (Budget Basis) at December 31, 2001 | 265 | 1,790,052 | 0 | 0 | 1,790,317 |

Delaware County, Ohio

Notes to the General Purpose Financial Statements For The Year Ended December 31, 2001

Note 19. Joint Ventures

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

The Delaware-Morrow Mental Health and Recovery Services Board is a joint venture between Delaware and Morrow counties. The headquarters for the Board is in Delaware County. The Board provides mental health and recovery services. Statutorily created, the Board is made up of eighteen members, with ten appointed by the County Commissioners, four by the State Director of Alcohol and Drug Addiction Services and four by the State Director of Mental health. The County Commissioners' appointments are based on county population, with the largest county in population having the most appointed members. With respect to the county's population, six of the ten members are appointed by the County Commissioners from Delaware County while four are appointed by the County Commissioners of Morrow County. Revenues to provide mental health and recovery services are generated through a one mill district wide tax levy and through state and federal grants. The Board does not have any outstanding debt. The Board is not accumulating significant financial resources nor experiencing fiscal stress that may cause an additional benefit or burden to the County. The existence of the Board depends upon the continuing participation of the County; however, the County does not have an equity interest in the Board. The County collected \$1,820,346 in property taxes for the Board during 2001. Separate financial statements may be obtained by contacting the Delaware-Morrow Mental Health and Recovery Services Board, 40 North Sandusky Street, Suite 301, Delaware, Ohio 43015.

(B) Delaware County Regional Planning Commission

The Delaware County Regional Planning Commission is statutorily created by ORC 713.23. County offices represented on the Delaware County Regional Planning Commission include the three Delaware County Commissioners, County Engineer, Sanitary Engineer, Building Department, and Board of Health. The commission is jointly governed among Delaware County, municipalities and townships. Each member's control over the operation of the Commission is limited to its representation on the Board. The Commission may make studies, maps, plans, recommendations and reports concerning the physical, environment, social, economic and governmental characteristics, functions and services of the County. Continued existence of the Commission is dependent on the County's continued participation; however, the County does not have an equity interest in the Commission. The Commission is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. In 2001, the County paid fees of \$75,225 which represents 62 percent of total contributions. Complete financial statements can be obtained from the Regional Planning Commission, 50 Channing Street, 2nd Floor, Delaware, Ohio 43015.

Note 20. Jointly Governed Organizations

(A) Joint Solid Waste District

The Joint Solid Waste District is a jointly governed organization among Delaware, Knox, Marion, and Morrow Counties. Each of these governments supports the District. The County made no contributions during 2001. The degree of control exercised by any participating County is limited to its representation on the Board. The Board of Directors consists of twelve members, the three county commissioners of each of the four counties. The District does not have any outstanding debt. The District is self-sufficient, operating entirely on collected fees.

Delaware County, Ohio

Notes to the General Purpose Financial Statements For The Year Ended December 31, 2001

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

The Five County Joint Juvenile Detention and Rehabilitation Center is a jointly governed organization involving Union, Champaign, Delaware, Logan and Madison Counties. The Center provides facilities for the training, treatment, and rehabilitation of delinquent, dependent, abused, or neglected children and was established under Section 2151.34 of the Ohio Revised Code. The operation of the Center is controlled by a joint board of trustees whose membership consists of two appointees of the Union County Commissioners, two appointees of the Delaware County Commissioners, and one appointee from Champaign, Logan and Madison Counties. Each county's ability to influence the operations of the Center is limited to their representation on the board of trustees. Appropriations are adopted by the joint board of trustees who exercise control over the operation, maintenance and construction of the Center. Union County serves as the fiscal agent. Each county is charged for their share of the operating costs of the Center based on the number of individuals from their county in attendance. In 2001, Delaware County contributed \$463,596 for the Center's operations which represents 20 percent of total contributions.

Note 21. Related Organization

The county appoints the governing board of the Delaware County District Library, however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit for or burden on the County. The County serves in a ministerial capacity as taxing authority for the Library. Once the Library Board determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library determines its own budget. The Library did not receive any funding from the County during 2001.

Note 22. Insurance Purchasing Pool

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

Note 23. Related Party Transaction

During 2001, Delaware County provided facilities, certain equipment, transportation and salaries for administration, implementation and supervision of programs to Alpha Group of Delaware Inc. Alpha Group, Inc. a discretely presented component unit of Delaware County reported in the notes \$249,000 for such contributions. Alpha Group of Delaware, Inc. recorded operating revenues and expenses at cost or fair value as applicable, to the extent the contribution is related to the vocational purpose of the Workshop.

Note 24. Claims and Judgments Payable

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

Delaware County, Ohio

**Notes to the General Purpose Financial Statements
For The Year Ended December 31, 2001**

Delaware County has several claims and lawsuits pending in which a probable outcome can not be determined or measured. In the opinion of the County Prosecutor, no material liability is anticipated. However, in the event of a loss, the County is self-insured at \$500,000 per incident and \$825,000 aggregate. Amounts exceeding these limits are insured under the County's stop loss policy.

General Fund

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

Delaware County, Ohio

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

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-------------------|---|
| REVENUES: | | | |
| Taxes | \$18,696,750 | \$18,860,752 | \$164,002 |
| Charges for Services | 2,931,550 | 3,023,183 | 91,633 |
| Licenses and Permits | 1,891,300 | 1,901,827 | 10,527 |
| Fines and Forfeitures | 355,700 | 372,567 | 16,867 |
| Intergovernmental | 3,564,700 | 3,575,461 | 10,761 |
| Investment Income | 5,251,500 | 5,281,834 | 30,334 |
| Other | 758,000 | 766,618 | 8,618 |
| Total Revenues | 33,449,500 | 33,782,242 | 332,742 |
| EXPENDITURES: | | | |
| GENERAL GOVERNMENT: | | | |
| LEGISLATIVE AND EXECUTIVE | | | |
| <i>Record Center</i> | | | |
| Personal Services | 79,282 | 73,845 | 5,437 |
| Materials and Supplies | 10,200 | 9,274 | 926 |
| Services and Charges | 20,250 | 16,572 | 3,678 |
| Capital Outlay | 1,600 | 1,593 | 7 |
| <i>Commissioners - Administrative</i> | | | |
| Personal Services | 378,790 | 359,395 | 19,395 |
| Materials and Supplies | 3,500 | 3,486 | 14 |
| Services and Charges | 26,000 | 24,647 | 1,353 |
| Capital Outlay | 1,000 | 0 | 1,000 |
| <i>Commissioners - General</i> | | | |
| Personal Services | 1,695,700 | 1,571,860 | 123,840 |
| Materials and Supplies | 500 | 288 | 212 |
| Services and Charges | 669,715 | 653,280 | 16,435 |
| Other | 476,723 | 460,174 | 16,549 |
| Capital Outlay | 65,000 | 60,418 | 4,582 |
| <i>Lands and Buildings</i> | | | |
| Personal Services | 508,494 | 503,440 | 5,054 |
| Materials and Supplies | 104,200 | 86,679 | 17,521 |
| Services and Charges | 914,925 | 912,324 | 2,601 |
| Capital Outlay | 69,200 | 60,365 | 8,835 |
| <i>County Garage</i> | | | |
| Personal Services | 71,901 | 70,958 | 943 |
| Materials and Supplies | 255,500 | 248,178 | 7,322 |
| Services and Charges | 32,568 | 22,878 | 9,690 |
| Capital Outlay | \$3,150 | \$2,999 | \$151 |

(Continued)

Delaware County, Ohio

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

General Fund

For the Year Ended December 31, 2001

(Continued)

| | REVISED BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|------------------------------------|-------------------|----------|--|
| <i>Zoning</i> | | | |
| Personal Services | \$20,527 | \$18,748 | \$1,779 |
| Materials and Supplies | 500 | 0 | 500 |
| Services and Charges | 4,350 | 3,123 | 1,227 |
| Capital Outlay | 900 | 275 | 625 |
| <i>Personnel</i> | | | |
| Personal Services | 122,765 | 95,045 | 27,720 |
| Materials and Supplies | 5,800 | 2,999 | 2,801 |
| Services and Charges | 143,300 | 102,648 | 40,652 |
| Capital Outlay | 2,000 | 0 | 2,000 |
| <i>Employee Relations</i> | | | |
| Materials and Supplies | 3,800 | 3,118 | 682 |
| Services and Charges | 39,550 | 20,884 | 18,666 |
| Capital Outlay | 500 | 0 | 500 |
| <i>Auditor</i> | | | |
| Personal Services | 407,099 | 392,061 | 15,038 |
| Materials and Supplies | 10,160 | 10,137 | 23 |
| Services and Charges | 42,840 | 42,839 | 1 |
| Capital Outlay | 3,633 | 3,458 | 175 |
| <i>Auditor - Personal Property</i> | | | |
| Personal Services | 22,062 | 21,602 | 460 |
| Services and Charges | 2,507 | 2,507 | 0 |
| <i>Board of Revision</i> | | | |
| Services and Charges | 4,500 | 4,494 | 6 |
| <i>Budget Commission</i> | | | |
| Services and Charges | 500 | 151 | 349 |
| <i>Treasurer</i> | | | |
| Personal Services | 159,825 | 150,283 | 9,542 |
| Materials and Supplies | 2,000 | 1,619 | 381 |
| Services and Charges | 33,150 | 25,716 | 7,434 |
| Capital Outlay | \$2,000 | \$0 | \$2,000 |

(Continued)

Delaware County, Ohio

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

General Fund

For the Year Ended December 31, 2001

(Continued)

| | REVISED BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|---------------------------|------------------|---|
| <i>Prosecutor</i> | | | |
| Personal Services | \$450,282 | \$409,945 | \$40,337 |
| Materials and Supplies | 14,000 | 8,670 | 5,330 |
| Services and Charges | 124,908 | 113,647 | 11,261 |
| <i>Board of Elections</i> | | | |
| Personal Services | 362,993 | 359,505 | 3,488 |
| Materials and Supplies | 21,350 | 20,784 | 566 |
| Services and Charges | 201,150 | 196,677 | 4,473 |
| Capital Outlay | 29,133 | 22,899 | 6,234 |
| <i>Recorder</i> | | | |
| Personal Services | 231,878 | 225,602 | 6,276 |
| Materials and Supplies | 10,100 | 8,848 | 1,252 |
| Services and Charges | 8,000 | 6,387 | 1,613 |
| Total - Legislative and Executive | 7,876,260 | 7,417,324 | 458,936 |
| JUDICIAL | | | |
| <i>Law Library</i> | | | |
| Personal Services | 18,400 | 12,602 | 5,798 |
| <i>Public Defender</i> | | | |
| Personal Services | 60,781 | 56,735 | 4,046 |
| Materials and Supplies | 1,500 | 668 | 832 |
| Services and Charges | 815,000 | 815,000 | 0 |
| Capital Outlay | 1,000 | 0 | 1,000 |
| <i>Court of Appeals</i> | | | |
| Services and Charges | 15,082 | 15,081 | 1 |
| <i>Common Pleas/Administration</i> | | | |
| Personal Services | 548,520 | 532,377 | 16,143 |
| Materials and Supplies | 15,830 | 9,523 | 6,307 |
| Services and Charges | 79,726 | 40,451 | 39,275 |
| Capital Outlay | \$3,470 | \$3,302 | \$168 |

(Continued)

Delaware County, Ohio

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

General Fund

For the Year Ended December 31, 2001

(Continued)

| | REVISED BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|---------------------------|------------------|---|
| <i>Common Pleas Jury Commission/ISP</i> | | | |
| Personal Services | \$122,364 | \$110,602 | \$11,762 |
| Materials and Supplies | 20,800 | 18,030 | 2,770 |
| Services and Charges | 169,000 | 106,292 | 62,708 |
| Capital Outlay | 5,791 | 3,721 | 2,070 |
| <i>Juvenile Court</i> | | | |
| Personal Services | 786,873 | 775,249 | 11,624 |
| Materials and Supplies | 17,510 | 17,510 | 0 |
| Services and Charges | 292,780 | 292,505 | 275 |
| Capital Outlay | 3,660 | 3,660 | 0 |
| <i>Juvenile Correction Center</i> | | | |
| Services and Charges | 463,596 | 463,596 | 0 |
| <i>Probate Court</i> | | | |
| Personal Services | 165,485 | 161,748 | 3,737 |
| Materials and Supplies | 3,819 | 2,763 | 1,056 |
| Services and Charges | 13,139 | 10,611 | 2,528 |
| <i>Clerk of Courts</i> | | | |
| Personal Services | 371,756 | 362,447 | 9,309 |
| Materials and Supplies | 9,000 | 7,778 | 1,222 |
| Services and Charges | 18,000 | 12,878 | 5,122 |
| <i>Municipal Court</i> | | | |
| Personal Services | 10,049 | 6,230 | 3,819 |
| Services and Charges | 212,000 | 183,893 | 28,107 |
| Total - Judicial | 4,244,931 | 4,025,252 | 219,679 |

PUBLIC SAFETY

| | | | |
|-----------------------------|-----------|-----------|---------|
| <i>Building Regulations</i> | | | |
| Personal Services | 1,425,794 | 1,327,397 | 98,397 |
| Materials and Supplies | 14,000 | 8,184 | 5,816 |
| Services and Charges | 106,820 | 93,915 | 12,905 |
| Capital Outlay | \$5,188 | \$2,558 | \$2,630 |

(Continued)

Delaware County, Ohio

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

General Fund

For the Year Ended December 31, 2001

(Continued)

| | REVISED BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|---------------------------|---------------|---|
| <i>Safety</i> | | | |
| Personal Services | \$40,393 | \$39,856 | \$537 |
| Materials and Supplies | 3,350 | 2,061 | 1,289 |
| Services and Charges | 7,735 | 4,665 | 3,070 |
| Capital Outlay | 2,500 | 1,591 | 909 |
| <i>Emergency Medical Services/911 Dispatching</i> | | | |
| Personal Services | 5,071,719 | 4,973,924 | 97,795 |
| Materials and Supplies | 140,850 | 121,092 | 19,758 |
| Services and Charges | 632,899 | 597,693 | 35,206 |
| Capital Outlay | 259,000 | 252,703 | 6,297 |
| <i>Coroner</i> | | | |
| Personal Services | 50,227 | 47,057 | 3,170 |
| Materials and Supplies | 500 | 0 | 500 |
| Services and Charges | 45,000 | 24,827 | 20,173 |
| <i>Victim's Assistance</i> | | | |
| Personal Services | 68,774 | 68,435 | 339 |
| Materials and Supplies | 3,600 | 1,200 | 2,400 |
| Services and Charges | 10,465 | 8,890 | 1,575 |
| <i>Sheriff/Firing Range</i> | | | |
| Personal Services | 2,175,211 | 2,031,160 | 144,051 |
| Materials and Supplies | 78,650 | 75,770 | 2,880 |
| Services and Charges | 191,335 | 188,954 | 2,381 |
| Capital Outlay | 135,709 | 135,534 | 175 |
| <i>Sheriff/Jail/Prisoner Transport</i> | | | |
| Personal Services | 1,364,553 | 1,309,447 | 55,106 |
| Materials and Supplies | 240,950 | 240,086 | 864 |
| Services and Charges | 409,200 | 399,166 | 10,034 |
| Capital Outlay | 6,200 | 5,833 | 367 |
| <i>Sheriff/Conveyance</i> | | | |
| Personal Services | 1,705,873 | 1,459,169 | 246,704 |
| Materials and Supplies | 25,000 | 24,824 | 176 |
| Services and Charges | 26,500 | 25,940 | 560 |
| Capital Outlay | \$5,000 | \$3,195 | \$1,805 |

(Continued)

Delaware County, Ohio

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

General Fund

For the Year Ended December 31, 2001

(Continued)

| | REVISED BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|-------------------------------|---------------------------|-------------------|---|
| <i>Sheriff/Court Security</i> | | | |
| Personal Services | \$195,707 | \$182,054 | \$13,653 |
| Materials and Supplies | 2,500 | 2,500 | 0 |
| Services and Charges | 4,300 | 1,745 | 2,555 |
| <i>Sheriff/Pay-for-Stay</i> | | | |
| Personal Services | 33,536 | 31,633 | 1,903 |
| Materials and Supplies | 750 | 740 | 10 |
| Services and Charges | 3,600 | 2,070 | 1,530 |
| Total - Public Safety | 14,493,388 | 13,695,868 | 797,520 |
| PUBLIC WORKS | | | |
| <i>Engineer/Map Room</i> | | | |
| Personal Services | 166,874 | 137,110 | 29,764 |
| Materials and Supplies | 5,350 | 2,003 | 3,347 |
| Services and Charges | 24,750 | 16,853 | 7,897 |
| Capital Outlay | 2,495 | 2,091 | 404 |
| Total - Public Works | 199,469 | 158,057 | 41,412 |
| HEALTH | | | |
| <i>County Home</i> | | | |
| Services and Charges | 200,000 | 96,250 | 103,750 |
| Total Health | 200,000 | 96,250 | 103,750 |
| HUMAN SERVICES | | | |
| <i>Veterans Services</i> | | | |
| Personal Services | 128,818 | 126,098 | 2,720 |
| Materials and Supplies | 11,925 | 11,923 | 2 |
| Services and Charges | 51,045 | 49,413 | 1,632 |
| Capital Outlay | 1,700 | 0 | 1,700 |
| Total Human Services | \$193,488 | \$187,434 | \$6,054 |

(Continued)

Delaware County, Ohio

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

General Fund

For the Year Ended December 31, 2001

(Continued)

| | REVISED BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|---------------------------|---------------|---|
| Total Expenditures | \$27,207,536 | \$25,580,185 | \$1,627,351 |
| Excess of Revenues Over Expenditures | 6,241,964 | 8,202,057 | 1,960,093 |
| OTHER FINANCING SOURCES(USES) | | | |
| Proceeds from the Sale of Fixed Assets | 0 | 5,722 | 5,722 |
| Advance-In | 2,076 | 2,076 | 0 |
| Operating Transfers-In | 54,924 | 55,441 | 517 |
| Operating Transfers-Out | (8,356,677) | (7,787,115) | 569,562 |
| Total Other Financing and Uses | (8,299,677) | (7,723,876) | 575,801 |
| Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | (2,057,713) | 478,181 | 2,535,894 |
| Fund Balance at Beginning of Year | 7,823,635 | 7,823,635 | 0 |
| Unexpended Prior Year Encumbrances | 127,006 | 127,006 | 0 |
| Fund Balance at End of Year | \$5,892,928 | \$8,428,822 | \$2,535,894 |

Delaware County, Ohio

Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

Delaware County, Ohio

Special Revenue Funds

(Continued)

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

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

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

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

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

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

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

Other Special Revenue Funds

| | |
|---------------------------------------|---------------------------------|
| Litter Control Fund | Special Litter Fund |
| LEAP Grant Fund | Indigent Guardian Fund |
| Board of Education Fund | County Reserve Fund |
| Drug Enforcement Fund | Legal Research Fund |
| Road and Bridge Fund | Economic Development Fund |
| Community Service and Prevention Fund | Community Based Correction Fund |
| Law Enforcement Computerization Fund | Drug Court Fund |
| Recorder Equipment | Data Support Fund |
| Indigent Driver Fund | Victim's Services Fund |
| Children's Trust Fund | |

The County Reserve Special Revenue Fund was not budgeted In 2001.

Delaware County, Ohio

Combining Balance Sheet All Special Revenue Funds

As of December 31, 2001

| | <i>Dog and Kennel</i> | <i>Job and Family Services</i> | <i>Real Estate Assessment</i> | <i>Motor and Gas</i> | <i>Litter Control</i> | <i>Child Support Enforcement Agency</i> |
|--|---------------------------|--|-----------------------------------|--------------------------|---------------------------|---|
| Assets | | | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$32,160 | \$424,339 | \$1,664,095 | \$12,804,265 | \$14,623 | \$316,976 |
| Cash and Cash Equivalents in Segregated Accounts | 0 | 0 | 0 | 0 | 0 | 35 |
| Receivables: | | | | | | |
| Taxes | 0 | 0 | 0 | 1,610,961 | 0 | 0 |
| Accounts | 0 | 0 | 0 | 4,982 | 0 | 0 |
| Special Assessments | 0 | 0 | 0 | 0 | 0 | 0 |
| Accrued Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| Due from Other Funds | 0 | 52,949 | 0 | 0 | 0 | 18,220 |
| Due from Other Governments | 215 | 0 | 0 | 2,769,973 | 0 | 626 |
| Loans Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| Materials and Supplies Inventory | 1,319 | 1,957 | 4,023 | 523,790 | 0 | 4,405 |
| Prepaid Items | 112 | 1,143 | 9,670 | 235 | 0 | 1,340 |
| Total Assets | \$33,806 | \$480,388 | \$1,677,788 | \$17,714,206 | \$14,623 | \$341,602 |
| Liabilities | | | | | | |
| Accounts Payable | \$0 | \$157,913 | \$25,492 | \$78,835 | \$3,598 | \$14,637 |
| Contracts Payable | 0 | 0 | 0 | 147,934 | 0 | 0 |
| Accrued Wages | 3,191 | 43,688 | 7,931 | 55,216 | 1,381 | 13,656 |
| Compensated Absences Payable | 442 | 15,842 | 728 | 16,510 | 0 | 2,699 |
| Due to Other Funds | 0 | 0 | 0 | 0 | 0 | 12,651 |
| Due to Other Governments | 4,284 | 61,816 | 11,157 | 94,745 | 5,879 | 19,213 |
| Deferred Revenue | 0 | 0 | 0 | 4,468,378 | 0 | 0 |
| Total Liabilities | 7,917 | 279,259 | 45,308 | 4,861,618 | 10,858 | 62,856 |
| Fund Equity | | | | | | |
| Fund Balance: | | | | | | |
| Reserved for Encumbrances | 268 | 52,593 | 21,861 | 106,768 | 4,243 | 5,374 |
| Reserved for Inventory | 1,319 | 1,957 | 4,023 | 523,790 | 0 | 4,405 |
| Reserved for Loans Receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved (Deficit) | 24,302 | 146,579 | 1,606,596 | 12,222,030 | (478) | 268,967 |
| Total Fund Equity | 25,889 | 201,129 | 1,632,480 | 12,852,588 | 3,765 | 278,746 |
| Total Liabilities and Fund Equity | \$33,806 | \$480,388 | \$1,677,788 | \$17,714,206 | \$14,623 | \$341,602 |

Delaware County, Ohio

| | <i>Developmental Disabilities</i> | <i>Special Litter</i> | <i>Domestic Violence</i> | <i>Youth Services</i> | <i>Community Block Grant</i> | <i>Revolving Loan</i> | <i>Prosecutor Delinquent Tax</i> | <i>Ditch Maintenance</i> |
|--|---------------------------------------|---------------------------|------------------------------|---------------------------|----------------------------------|---------------------------|--------------------------------------|------------------------------|
| Assets | | | | | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$2,491,831 | \$1,945 | \$12,288 | \$185,849 | \$14,734 | \$1,482,384 | \$150,341 | \$564,629 |
| Cash and Cash Equivalents in Segregated Accounts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Receivables: | | | | | | | | |
| Taxes | 6,590,607 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Accounts | 0 | 0 | 2,099 | 0 | 0 | 0 | 0 | 0 |
| Special Assessments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 252,281 |
| Accrued Interest | 0 | 0 | 0 | 0 | 0 | 26,874 | 0 | 0 |
| Due from Other Funds | 0 | 0 | 0 | 1,500 | 0 | 0 | 0 | 0 |
| Due from Other Governments | 1,227,300 | 0 | 0 | 76,414 | 200,934 | 0 | 0 | 0 |
| Loans Receivable | 0 | 0 | 0 | 0 | 0 | 2,143,446 | 0 | 0 |
| Materials and Supplies Inventory | 4,124 | 0 | 0 | 0 | 0 | 0 | 0 | 1,788 |
| Prepaid Items | 28,413 | 0 | 0 | 0 | 0 | 0 | 0 | 492 |
| Total Assets | \$10,342,275 | \$1,945 | \$14,387 | \$263,763 | \$215,668 | \$3,652,704 | \$150,341 | \$819,190 |
| Liabilities | | | | | | | | |
| Accounts Payable | \$224,516 | \$0 | \$14,387 | \$630 | \$0 | \$0 | \$0 | \$0 |
| Contracts Payable | 93,124 | 0 | 0 | 0 | 12,721 | 0 | 0 | 0 |
| Accrued Wages | 62,869 | 0 | 0 | 9,060 | 0 | 0 | 2,922 | 0 |
| Compensated Absences Payable | 6,602 | 0 | 0 | 1,377 | 0 | 0 | 0 | 0 |
| Due to Other Funds | 28,147 | 0 | 0 | 2,650 | 0 | 0 | 0 | 0 |
| Due to Other Governments | 75,081 | 0 | 0 | 12,191 | 77,820 | 40,000 | 1,953 | 0 |
| Deferred Revenue | 7,093,400 | 0 | 0 | 38,500 | 0 | 0 | 0 | 252,281 |
| Total Liabilities | 7,583,739 | 0 | 14,387 | 64,408 | 90,541 | 40,000 | 4,875 | 252,281 |
| Fund Equity | | | | | | | | |
| Fund Balance: | | | | | | | | |
| Reserved for Encumbrances | 42,179 | 1,945 | 0 | 1,827 | 0 | 0 | 0 | 0 |
| Reserved for Inventory | 4,124 | 0 | 0 | 0 | 0 | 0 | 0 | 1,788 |
| Reserved for Loans Receivable | 0 | 0 | 0 | 0 | 0 | 2,143,446 | 0 | 0 |
| Unreserved (Deficit) | 2,712,233 | 0 | 0 | 197,528 | 125,127 | 1,469,258 | 145,466 | 565,121 |
| Total Fund Equity | 2,758,536 | 1,945 | 0 | 199,355 | 125,127 | 3,612,704 | 145,466 | 566,909 |
| Total Liabilities and Fund Equity | \$10,342,275 | \$1,945 | \$14,387 | \$263,763 | \$215,668 | \$3,652,704 | \$150,341 | \$819,190 |

(Continued)

Delaware County, Ohio

Combining Balance Sheet All Special Revenue Funds

As of December 31, 2001

(Continued)

| | 911 | Emergency Management | Sheriff's Federal Grant | Indigent Guardian | Board of Education |
|--|--------------------|-------------------------|-------------------------------|----------------------|-----------------------|
| Assets | | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$914,493 | \$60,759 | \$26,128 | \$10,886 | \$31,779 |
| Cash and Cash Equivalents in Segregated Accounts | 0 | 0 | 0 | 0 | 0 |
| Receivables: | | | | | |
| Taxes | 838,443 | 0 | 0 | 0 | 0 |
| Accounts | 0 | 0 | 0 | 1,780 | 0 |
| Special Assessments | 0 | 0 | 0 | 0 | 0 |
| Accrued Interest | 0 | 0 | 0 | 0 | 0 |
| Due from Other Funds | 0 | 0 | 0 | 0 | 0 |
| Due from Other Governments | 0 | 0 | 0 | 0 | 0 |
| Loans Receivable | 0 | 0 | 0 | 0 | 0 |
| Materials and Supplies Inventory | 759 | 0 | 0 | 0 | 0 |
| Prepaid Items | 1,732 | 713 | 0 | 0 | 0 |
| Total Assets | \$1,755,427 | \$61,472 | \$26,128 | \$12,666 | \$31,779 |
| Liabilities | | | | | |
| Accounts Payable | \$6,053 | \$1,600 | \$6,343 | \$0 | \$0 |
| Contracts Payable | 0 | 0 | 0 | 0 | 0 |
| Accrued Wages | 10,834 | 2,012 | 0 | 0 | 0 |
| Compensated Absences Payable | 2,743 | 2,298 | 0 | 0 | 0 |
| Due to Other Funds | 0 | 0 | 0 | 0 | 0 |
| Due to Other Governments | 11,511 | 2,842 | 19,539 | 0 | 0 |
| Deferred Revenue | 838,443 | 0 | 0 | 0 | 0 |
| Total Liabilities | 869,584 | 8,752 | 25,882 | 0 | 0 |
| Fund Equity | | | | | |
| Fund Balance: | | | | | |
| Reserved for Encumbrances | 13,044 | 11,925 | 0 | 852 | 0 |
| Reserved for Inventory | 759 | 0 | 0 | 0 | 0 |
| Reserved for Loans Receivable | 0 | 0 | 0 | 0 | 0 |
| Unreserved (Deficit) | 872,040 | 40,795 | 246 | 11,814 | 31,779 |
| Total Fund Equity | 885,843 | 52,720 | 246 | 12,666 | 31,779 |
| Total Liabilities and Fund Equity | \$1,755,427 | \$61,472 | \$26,128 | \$12,666 | \$31,779 |

Delaware County, Ohio

| | <i>Children's Services</i> | <i>County Reserve</i> | <i>Drug Enforcement</i> | <i>Legal Research</i> | <i>Road and Bridge</i> | <i>Community Service and Prevention</i> | <i>Treasurer Delinquent Tax</i> | <i>Economic Development</i> |
|--|--------------------------------|---------------------------|-----------------------------|---------------------------|----------------------------|---|-------------------------------------|---------------------------------|
| Assets | | | | | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$360,901 | \$1,863,377 | \$7,459 | \$12,298 | \$283,674 | \$76,923 | \$331,624 | \$87,823 |
| Cash and Cash Equivalents in Segregated Accounts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Receivables: | | | | | | | | |
| Taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Accounts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Special Assessments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Accrued Interest | 0 | 0 | 0 | 9 | 0 | 0 | 0 | 0 |
| Due from Other Funds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Due from Other Governments | 298,313 | 0 | 125 | 432 | 16,316 | 17,185 | 0 | 0 |
| Loans Receivable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Materials and Supplies Inventory | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Prepaid Items | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Assets | \$659,214 | \$1,863,377 | \$7,584 | \$12,739 | \$299,990 | \$94,108 | \$331,624 | \$87,823 |
| Liabilities | | | | | | | | |
| Accounts Payable | \$116,598 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Contracts Payable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Accrued Wages | 0 | 0 | 0 | 0 | 2,148 | 3,392 | 856 | 2,361 |
| Compensated Absences Payable | 0 | 0 | 0 | 0 | 681 | 393 | 38 | 105 |
| Due to Other Funds | 0 | 0 | 0 | 0 | 0 | 1,500 | 0 | 0 |
| Due to Other Governments | 0 | 0 | 0 | 0 | 1,714 | 4,777 | 1,167 | 3,337 |
| Deferred Revenue | 73,343 | 0 | 0 | 0 | 0 | 16,919 | 0 | 0 |
| Total Liabilities | 189,941 | 0 | 0 | 0 | 4,543 | 26,981 | 2,061 | 5,803 |
| Fund Equity | | | | | | | | |
| Fund Balance: | | | | | | | | |
| Reserved for Encumbrances | 38,069 | 0 | 0 | 0 | 1,429 | 712 | 0 | 20,946 |
| Reserved for Inventory | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Reserved for Loans Receivable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved (Deficit) | 431,204 | 1,863,377 | 7,584 | 12,739 | 294,018 | 66,415 | 329,563 | 61,074 |
| Total Fund Equity | 469,273 | 1,863,377 | 7,584 | 12,739 | 295,447 | 67,127 | 329,563 | 82,020 |
| Total Liabilities and Fund Equity | \$659,214 | \$1,863,377 | \$7,584 | \$12,739 | \$299,990 | \$94,108 | \$331,624 | \$87,823 |

(Continued)

Delaware County, Ohio

Combining Balance Sheet All Special Revenue Funds

As of December 31, 2001

(Continued)

| | <i>Title Administration</i> | <i>Court</i> | <i>Law Enforcement Computerization</i> | <i>Community Based Correction</i> | <i>Drug Court</i> |
|--|---------------------------------|-----------------|--|---|-------------------|
| Assets | | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$761,617 | \$46,235 | \$161,366 | \$38,878 | \$10,623 |
| Cash and Cash Equivalents in Segregated Accounts | 200 | 0 | 0 | 25 | 0 |
| Receivables: | | | | | |
| Taxes | 0 | 0 | 0 | 0 | 0 |
| Accounts | 0 | 1,937 | 0 | 0 | 0 |
| Special Assessments | 0 | 0 | 0 | 0 | 0 |
| Accrued Interest | 0 | 32 | 0 | 0 | 0 |
| Due from Other Funds | 0 | 0 | 0 | 0 | 0 |
| Due from Other Governments | 31,067 | 2,781 | 0 | 45,232 | 89,142 |
| Loans Receivable | 0 | 0 | 0 | 0 | 0 |
| Materials and Supplies Inventory | 1,865 | 0 | 0 | 1,566 | 0 |
| Prepaid Items | 646 | 0 | 0 | 0 | 0 |
| Total Assets | \$795,395 | \$50,985 | \$161,366 | \$85,701 | \$99,765 |
| Liabilities | | | | | |
| Accounts Payable | \$0 | \$0 | \$0 | \$0 | \$600 |
| Contracts Payable | 0 | 0 | 0 | 0 | 0 |
| Accrued Wages | 6,103 | 524 | 0 | 1,283 | 5,269 |
| Compensated Absences Payable | 74 | 0 | 0 | 427 | 438 |
| Due to Other Funds | 2,199 | 0 | 0 | 0 | 0 |
| Due to Other Governments | 3,361 | 602 | 0 | 1,793 | 7,690 |
| Deferred Revenue | 0 | 0 | 0 | 22,616 | 56,250 |
| Total Liabilities | 11,737 | 1,126 | 0 | 26,119 | 70,247 |
| Fund Equity | | | | | |
| Fund Balance: | | | | | |
| Reserved for Encumbrances | 307 | 495 | 1,010 | 0 | 586 |
| Reserved for Inventory | 1,865 | 0 | 0 | 1,566 | 0 |
| Reserved for Loans Receivable | 0 | 0 | 0 | 0 | 0 |
| Unreserved (Deficit) | 781,486 | 49,364 | 160,356 | 58,016 | 28,932 |
| Total Fund Equity | 783,658 | 49,859 | 161,366 | 59,582 | 29,518 |
| Total Liabilities and Fund Equity | \$795,395 | \$50,985 | \$161,366 | \$85,701 | \$99,765 |

Delaware County, Ohio

| | <i>Recorder Equipment</i> | <i>Data Support</i> | <i>Indigent Driver</i> | <i>Victim's Services</i> | <i>Children's Trust</i> | <i>Totals</i> |
|--|-------------------------------|-------------------------|----------------------------|------------------------------|-----------------------------|---------------------|
| Assets | | | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$302,230 | \$137,230 | \$1,550 | \$17,026 | \$0 | \$25,705,338 |
| Cash and Cash Equivalents in Segregated Accounts | 0 | 0 | 0 | 0 | 0 | 260 |
| Receivables: | | | | | | |
| Taxes | 0 | 0 | 0 | 0 | 0 | 9,040,011 |
| Accounts | 0 | 0 | 0 | 0 | 0 | 10,798 |
| Special Assessments | 0 | 0 | 0 | 0 | 0 | 252,281 |
| Accrued Interest | 0 | 0 | 0 | 0 | 0 | 26,915 |
| Due from Other Funds | 0 | 0 | 0 | 0 | 0 | 72,669 |
| Due from Other Governments | 0 | 0 | 0 | 69,430 | 7,708 | 4,853,193 |
| Loans Receivable | 0 | 0 | 0 | 0 | 0 | 2,143,446 |
| Materials and Supplies Inventory | 0 | 1,450 | 0 | 0 | 0 | 547,046 |
| Prepaid Items | 3,398 | 6,241 | 0 | 0 | 0 | 54,135 |
| Total Assets | \$305,628 | \$144,921 | \$1,550 | \$86,456 | \$7,708 | \$42,706,092 |
| Liabilities | | | | | | |
| Accounts Payable | \$14,769 | \$4,661 | \$0 | \$500 | \$0 | \$671,132 |
| Contracts Payable | 0 | 0 | 0 | 0 | 0 | 253,779 |
| Accrued Wages | 0 | 5,640 | 0 | 1,224 | 0 | 241,560 |
| Compensated Absences Payable | 0 | 951 | 0 | 148 | 0 | 52,496 |
| Due to Other Funds | 0 | 0 | 0 | 0 | 0 | 47,147 |
| Due to Other Governments | 0 | 7,919 | 0 | 1,883 | 0 | 472,274 |
| Deferred Revenue | 0 | 0 | 0 | 52,468 | 7,708 | 12,920,306 |
| Total Liabilities | 14,769 | 19,171 | 0 | 56,223 | 7,708 | 14,658,694 |
| Fund Equity | | | | | | |
| Fund Balance: | | | | | | |
| Reserved for Encumbrances | 11,287 | 33,093 | 0 | 1,038 | 0 | 371,851 |
| Reserved for Inventory | 0 | 1,450 | 0 | 0 | 0 | 547,046 |
| Reserved for Loans Receivable | 0 | 0 | 0 | 0 | 0 | 2,143,446 |
| Unreserved (Deficit) | 279,572 | 91,207 | 1,550 | 29,195 | 0 | 24,985,055 |
| Total Fund Equity | 290,859 | 125,750 | 1,550 | 30,233 | 0 | 28,047,398 |
| Total Liabilities and Fund Equity | \$305,628 | \$144,921 | \$1,550 | \$86,456 | \$7,708 | \$42,706,092 |

Delaware County, Ohio

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance

All Special Revenue Funds

For the Year Ended December 31, 2001

| | <i>Dog and Kennel</i> | <i>Job and Family Services</i> | <i>Real Estate Assessment</i> | <i>Motor and Gas</i> | <i>Litter Control</i> | <i>Child Support Enforcement Agency</i> |
|---|---------------------------|--|-----------------------------------|--------------------------|---------------------------|---|
| Revenues | | | | | | |
| Taxes | \$0 | \$0 | \$0 | \$7,810,259 | \$0 | \$0 |
| Special Assessments | 0 | 0 | 0 | 0 | 0 | 0 |
| Charges for Services | 0 | 1,400 | 1,395,388 | 3,206,803 | 0 | 242,248 |
| Licenses and Permits | 108,555 | 0 | 0 | 164,155 | 0 | 0 |
| Fines and Forfeitures | 13,420 | 0 | 0 | 0 | 0 | 0 |
| Intergovernmental | 0 | 4,208,090 | 0 | 5,513,612 | 104,740 | 699,465 |
| Investment Income | 0 | 0 | 0 | 0 | 0 | 0 |
| All Other Revenue | 2,139 | 225,597 | 3,754 | 333,993 | 0 | 12,310 |
| Total Revenue | 124,114 | 4,435,087 | 1,399,142 | 17,028,822 | 104,740 | 954,023 |
| Expenditures | | | | | | |
| Current: | | | | | | |
| General Government: | | | | | | |
| Legislative and Executive | 0 | 0 | 810,969 | 0 | 0 | 0 |
| Judicial | 0 | 0 | 0 | 0 | 0 | 0 |
| Public Safety | 197,319 | 0 | 0 | 0 | 0 | 0 |
| Public Works | 0 | 0 | 0 | 12,795,738 | 0 | 0 |
| Health | 0 | 0 | 0 | 0 | 106,322 | 0 |
| Human Services | 0 | 5,771,962 | 0 | 0 | 0 | 1,166,972 |
| Total Expenditures | 197,319 | 5,771,962 | 810,969 | 12,795,738 | 106,322 | 1,166,972 |
| Excess of Revenues Over (Under) Expenditures | (73,205) | (1,336,875) | 588,173 | 4,233,084 | (1,582) | (212,949) |
| Other Financing Sources (Uses) | | | | | | |
| Proceeds From Sale of Fixed Assets | 0 | 0 | 0 | 11,714 | 0 | 0 |
| Transfers-In | 25,000 | 838,252 | 0 | 249,855 | 0 | 0 |
| Transfers-Out | 0 | (20,000) | 0 | 0 | 0 | 0 |
| Transfers to Component Units | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Other Financing Sources (Uses) | 25,000 | 818,252 | 0 | 261,569 | 0 | 0 |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses) | (48,205) | (518,623) | 588,173 | 4,494,653 | (1,582) | (212,949) |
| Fund Balance (Deficit) at Beginning of Year | 76,029 | 719,996 | 1,043,217 | 8,018,804 | 5,347 | 489,510 |
| Increase (Decrease) in Reserve for Inventory | (1,935) | (244) | 1,090 | 339,131 | 0 | 2,185 |
| Fund Balance at End of Year | \$25,889 | \$201,129 | \$1,632,480 | \$12,852,588 | \$3,765 | \$278,746 |

Delaware County, Ohio

| | <i>Developmental Disabilities</i> | <i>Special Litter</i> | <i>Domestic Violence</i> | <i>Youth Services</i> | <i>Community Block Grant</i> | <i>Revolving Loan</i> | <i>Prosecutor Delinquent Tax</i> | <i>Ditch Maintenance</i> |
|---|---------------------------------------|---------------------------|------------------------------|---------------------------|----------------------------------|---------------------------|--------------------------------------|------------------------------|
| Revenues | | | | | | | | |
| Taxes | \$4,810,024 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,973 | \$0 |
| Special Assessments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 302,302 |
| Charges for Services | 43,530 | 0 | 0 | 45,070 | 0 | 0 | 102,873 | 0 |
| Licenses and Permits | 0 | 0 | 26,703 | 0 | 0 | 0 | 0 | 0 |
| Fines and Forfeitures | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Intergovernmental | 3,905,370 | 0 | 0 | 618,297 | 920,031 | 0 | 0 | 0 |
| Investment Income | 0 | 0 | 0 | 0 | 0 | 146,587 | 0 | 0 |
| All Other Revenue | 169,362 | 0 | 0 | 290,659 | 65,690 | 0 | 0 | 0 |
| Total Revenue | 8,928,286 | 0 | 26,703 | 954,026 | 985,721 | 146,587 | 104,846 | 302,302 |
| Expenditures | | | | | | | | |
| Current: | | | | | | | | |
| General Government: | | | | | | | | |
| Legislative and Executive | 0 | 0 | 0 | 0 | 988,458 | 227,019 | 79,275 | 0 |
| Judicial | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Public Safety | 0 | 0 | 26,703 | 832,091 | 0 | 0 | 0 | 0 |
| Public Works | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 116,232 |
| Health | 8,517,571 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Human Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 8,517,571 | 0 | 26,703 | 832,091 | 988,458 | 227,019 | 79,275 | 116,232 |
| Excess of Revenues Over (Under) Expenditures | 410,715 | 0 | 0 | 121,935 | (2,737) | (80,432) | 25,571 | 186,070 |
| Other Financing Sources (Uses) | | | | | | | | |
| Proceeds From Sale of Fixed Assets | 252 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfers-In | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfers-Out | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfers to Component Units | (104,171) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Other Financing Sources (Uses) | (103,919) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses) | 306,796 | 0 | 0 | 121,935 | (2,737) | (80,432) | 25,571 | 186,070 |
| Fund Balance (Deficit) at Beginning of Year | 2,453,039 | 1,945 | 0 | 77,420 | 127,864 | 3,693,136 | 119,895 | 380,053 |
| Increase (Decrease) in Reserve for Inventory | (1,299) | 0 | 0 | 0 | 0 | 0 | 0 | 786 |
| Fund Balance at End of Year | \$2,758,536 | \$1,945 | \$0 | \$199,355 | \$125,127 | \$3,612,704 | \$145,466 | \$566,909 |

(Continued)

Delaware County, Ohio

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance

All Special Revenue Funds

For the Year Ended December 31, 2001

(Continued)

| Revenues | 911 | Emergency Management | Sheriff's Federal Grant | Indigent Guardian | Board of Education |
|---|------------------|---------------------------------|--|------------------------------|-------------------------------|
| Taxes | \$980,360 | \$0 | \$0 | \$0 | \$0 |
| Special Assessments | 0 | 0 | 0 | 0 | 0 |
| Charges for Services | 0 | 57,546 | 0 | 14,179 | 0 |
| Licenses and Permits | 0 | 0 | 0 | 0 | 0 |
| Fines and Forfeitures | 0 | 0 | 0 | 0 | 0 |
| Intergovernmental | 106,189 | 41,599 | 55,955 | 0 | 0 |
| Investment Income | 0 | 0 | 0 | 0 | 0 |
| All Other Revenue | 27,078 | 11 | 1,173 | 404 | 9,014 |
| Total Revenue | 1,113,627 | 99,156 | 57,128 | 14,583 | 9,014 |
| Expenditures | | | | | |
| Current: | | | | | |
| General Government: | | | | | |
| Legislative and Executive | 0 | 0 | 0 | 0 | 0 |
| Judicial | 0 | 0 | 0 | 0 | 0 |
| Public Safety | 872,054 | 222,068 | 56,882 | 7,698 | 0 |
| Public Works | 0 | 0 | 0 | 0 | 0 |
| Health | 0 | 0 | 0 | 0 | 0 |
| Human Services | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 872,054 | 222,068 | 56,882 | 7,698 | 0 |
| Excess of Revenues Over (Under) Expenditures | 241,573 | (122,912) | 246 | 6,885 | 9,014 |
| Other Financing Sources (Uses) | | | | | |
| Proceeds From Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 |
| Transfers-In | 0 | 104,566 | 0 | 0 | 0 |
| Transfers-Out | 0 | 0 | 0 | 0 | 0 |
| Transfers to Component Units | 0 | 0 | 0 | 0 | 0 |
| Total Other Financing Sources (Uses) | 0 | 104,566 | 0 | 0 | 0 |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses) | 241,573 | (18,346) | 246 | 6,885 | 9,014 |
| Fund Balance (Deficit) at Beginning of Year | 644,161 | 71,066 | 0 | 5,781 | 22,765 |
| Increase (Decrease) in Reserve for Inventory | 109 | 0 | 0 | 0 | 0 |
| Fund Balance at End of Year | \$885,843 | \$52,720 | \$246 | \$12,666 | \$31,779 |

Delaware County, Ohio

| | <i>Children's Services</i> | <i>County Reserve</i> | <i>Drug Enforcement</i> | <i>Legal Research</i> | <i>Road and Bridge</i> | <i>Community Service and Prevention</i> | <i>Treasurer Delinquent Tax</i> | <i>Economic Development</i> |
|---|--------------------------------|---------------------------|-----------------------------|---------------------------|----------------------------|---|-------------------------------------|---------------------------------|
| Revenues | | | | | | | | |
| Taxes | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,973 | \$0 |
| Special Assessments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Charges for Services | 234 | 0 | 0 | 4,094 | 0 | 0 | 102,873 | 2,000 |
| Licenses and Permits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fines and Forfeitures | 0 | 0 | 1,031 | 0 | 90,602 | 2,906 | 0 | 0 |
| Intergovernmental | 1,408,255 | 0 | 0 | 0 | 0 | 45,114 | 0 | 0 |
| Investment Income | 0 | 0 | 0 | 304 | 0 | 0 | 0 | 0 |
| All Other Revenue | 309,305 | 0 | 0 | 0 | 0 | 140,068 | 893 | 9,767 |
| Total Revenue | 1,717,794 | 0 | 1,031 | 4,398 | 90,602 | 188,088 | 105,739 | 11,767 |
| Expenditures | | | | | | | | |
| Current: | | | | | | | | |
| General Government: | | | | | | | | |
| Legislative and Executive | 0 | 0 | 0 | 0 | 0 | 0 | 59,094 | 186,633 |
| Judicial | 0 | 0 | 0 | 1,765 | 0 | 0 | 0 | 0 |
| Public Safety | 0 | 0 | 0 | 0 | 0 | 148,841 | 0 | 0 |
| Public Works | 0 | 0 | 0 | 0 | 92,812 | 0 | 0 | 0 |
| Health | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Human Services | 1,478,083 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 1,478,083 | 0 | 0 | 1,765 | 92,812 | 148,841 | 59,094 | 186,633 |
| Excess of Revenues Over (Under) Expenditures | 239,711 | 0 | 1,031 | 2,633 | (2,210) | 39,247 | 46,645 | (174,866) |
| Other Financing Sources (Uses) | | | | | | | | |
| Proceeds From Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfers-In | 700,000 | 0 | 0 | 0 | 0 | 0 | 0 | 257,500 |
| Transfers-Out | (668,252) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfers to Component Units | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Other Financing Sources (Uses) | 31,748 | 0 | 0 | 0 | 0 | 0 | 0 | 257,500 |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses) | 271,459 | 0 | 1,031 | 2,633 | (2,210) | 39,247 | 46,645 | 82,634 |
| Fund Balance (Deficit) at Beginning of Year | 197,814 | 1,863,377 | 6,553 | 10,106 | 297,657 | 27,880 | 282,918 | (614) |
| Increase (Decrease) in Reserve for Inventory | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fund Balance at End of Year | \$469,273 | \$1,863,377 | \$7,584 | \$12,739 | \$295,447 | \$67,127 | \$329,563 | \$82,020 |

(Continued)

Delaware County, Ohio

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance

All Special Revenue Funds

For the Year Ended December 31, 2001

(Continued)

| | <i>Title Administration</i> | <i>Court</i> | <i>Law Enforcement Computerization</i> | <i>Community Based Correction</i> | <i>Drug Court</i> |
|---|---------------------------------|-----------------|--|---|-------------------|
| Revenues | | | | | |
| Taxes | \$0 | \$0 | \$0 | \$0 | \$0 |
| Special Assessments | 0 | 0 | 0 | 0 | 0 |
| Charges for Services | 420,910 | 26,216 | 0 | 16,231 | 0 |
| Licenses and Permits | 0 | 0 | 0 | 0 | 0 |
| Fines and Forfeitures | 0 | 27,599 | 0 | 0 | 0 |
| Intergovernmental | 0 | 0 | 0 | 117,013 | 318,606 |
| Investment Income | 0 | 188 | 0 | 0 | 0 |
| All Other Revenue | 0 | 1,204 | 0 | 0 | 100,616 |
| Total Revenue | 420,910 | 55,207 | 0 | 133,244 | 419,222 |
| Expenditures | | | | | |
| Current: | | | | | |
| General Government: | | | | | |
| Legislative and Executive | 170,378 | 0 | 0 | 0 | 0 |
| Judicial | 0 | 64,778 | 0 | 0 | 0 |
| Public Safety | 0 | 0 | 91,009 | 99,060 | 419,487 |
| Public Works | 0 | 0 | 0 | 0 | 0 |
| Health | 0 | 0 | 0 | 0 | 0 |
| Human Services | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 170,378 | 64,778 | 91,009 | 99,060 | 419,487 |
| Excess of Revenues Over (Under) Expenditures | 250,532 | (9,571) | (91,009) | 34,184 | (265) |
| Other Financing Sources (Uses) | | | | | |
| Proceeds From Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 |
| Transfers-In | 0 | 0 | 0 | 0 | 0 |
| Transfers-Out | 0 | 0 | 0 | 0 | 0 |
| Transfers to Component Units | 0 | 0 | 0 | 0 | 0 |
| Total Other Financing Sources (Uses) | 0 | 0 | 0 | 0 | 0 |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses) | 250,532 | (9,571) | (91,009) | 34,184 | (265) |
| Fund Balance (Deficit) at Beginning of Year | 533,126 | 59,430 | 252,375 | 23,832 | 29,783 |
| Increase (Decrease) in Reserve for Inventory | 0 | 0 | 0 | 1,566 | 0 |
| Fund Balance at End of Year | \$783,658 | \$49,859 | \$161,366 | \$59,582 | \$29,518 |

Delaware County, Ohio

| | Recorder Equipment | Data Support | Indigent Driver | Victim's Services | Children's Trust | Totals |
|---|-------------------------------|-------------------------|----------------------------|------------------------------|-----------------------------|---------------------|
| Revenues | | | | | | |
| Taxes | \$0 | \$0 | \$0 | \$0 | \$0 | \$13,604,589 |
| Special Assessments | 0 | 0 | 0 | 0 | 0 | 302,302 |
| Charges for Services | 208,844 | 13,205 | 0 | 0 | 0 | 5,903,644 |
| Licenses and Permits | 0 | 0 | 0 | 0 | 0 | 299,413 |
| Fines and Forfeitures | 0 | 0 | 200 | 0 | 0 | 135,758 |
| Intergovernmental | 0 | 0 | 0 | 111,122 | 7,708 | 18,181,166 |
| Investment Income | 0 | 0 | 0 | 0 | 0 | 147,079 |
| All Other Revenue | 0 | 20 | 0 | 18,362 | 0 | 1,721,419 |
| Total Revenue | 208,844 | 13,225 | 200 | 129,484 | 7,708 | 40,295,370 |
| Expenditures | | | | | | |
| Current: | | | | | | |
| General Government: | | | | | | |
| Legislative and Executive | 155,662 | 462,986 | 0 | 0 | 0 | 3,140,474 |
| Judicial | 0 | 0 | 0 | 0 | 0 | 66,543 |
| Public Safety | 0 | 0 | 0 | 118,199 | 0 | 3,091,411 |
| Public Works | 0 | 0 | 0 | 0 | 0 | 13,004,782 |
| Health | 0 | 0 | 0 | 0 | 0 | 8,623,893 |
| Human Services | 0 | 0 | 0 | 0 | 7,708 | 8,424,725 |
| Total Expenditures | 155,662 | 462,986 | 0 | 118,199 | 7,708 | 36,351,828 |
| Excess of Revenues Over (Under) Expenditures | 53,182 | (449,761) | 200 | 11,285 | 0 | 3,943,542 |
| Other Financing Sources (Uses) | | | | | | |
| Proceeds From Sale of Fixed Assets | 0 | 0 | 0 | 0 | 0 | 11,966 |
| Transfers-In | 185,000 | 401,593 | 0 | 13,311 | 0 | 2,775,077 |
| Transfers-Out | 0 | 0 | 0 | 0 | 0 | (688,252) |
| Transfers to Component Units | 0 | 0 | 0 | 0 | 0 | (104,171) |
| Total Other Financing Sources (Uses) | 185,000 | 401,593 | 0 | 13,311 | 0 | 1,994,620 |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses) | 238,182 | (48,168) | 200 | 24,596 | 0 | 5,938,162 |
| Fund Balance (Deficit) at Beginning of Year | 52,677 | 174,765 | 1,350 | 5,637 | 0 | 21,768,694 |
| Increase (Decrease) in Reserve for Inventory | 0 | (847) | 0 | 0 | 0 | 340,542 |
| Fund Balance at End of Year | \$290,859 | \$125,750 | \$1,550 | \$30,233 | \$0 | \$28,047,398 |

Delaware County, Ohio

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

Dog and Kennel Fund

For the Year Ended December 31, 2001

| | Revised Budget | Actual | Variance Favorable (Unfavorable) |
|--|---------------------------|-----------------|---|
| Revenues | | | |
| Licenses and Permits | \$99,500 | \$109,700 | \$10,200 |
| Fines and Forfeitures | 13,500 | 13,350 | (150) |
| Other | 2,000 | 2,139 | 139 |
| Total Revenues | 115,000 | 125,189 | 10,189 |
| Expenditures | | | |
| Current: | | | |
| Public Safety: | | | |
| Personal Services | 174,307 | 170,456 | 3,851 |
| Materials and Supplies | 3,424 | 2,886 | 538 |
| Services and Charges | 22,236 | 20,366 | 1,870 |
| Capital Outlay | 700 | 0 | 700 |
| Total Expenditures | 200,667 | 193,708 | 6,959 |
| Excess of Revenues Under Expenditures | (85,667) | (68,519) | 17,148 |
| Other Financing Sources | | | |
| Operating Transfers-In | 25,000 | 25,000 | 0 |
| Excess of Revenues and Other Financing Sources Under Expenditures | (60,667) | (43,519) | 17,148 |
| Fund Balance at Beginning of Year | 74,927 | 74,927 | 0 |
| Unexpended Prior Years Encumbrances | 441 | 441 | 0 |
| Fund Balance at End of Year | \$14,701 | \$31,849 | \$17,148 |

Delaware County, Ohio

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

Jobs and Family Services Fund

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|--|---------------------------|------------------|---|
| Revenues | | | |
| Charges for Services | \$0 | \$1,400 | \$1,400 |
| Intergovernmental | 4,204,088 | 4,208,090 | 4,002 |
| Other | 219,500 | 225,597 | 6,097 |
| Total Revenues | 4,423,588 | 4,435,087 | 11,499 |
| Expenditures | | | |
| Current: | | | |
| Human Services: | | | |
| Personal Services | 2,528,541 | 2,473,943 | 54,598 |
| Materials and Supplies | 42,350 | 34,496 | 7,854 |
| Services and Charges | 3,371,256 | 3,274,290 | 96,966 |
| Other | 25,197 | 0 | 25,197 |
| Capital Outlay | 9,790 | 9,257 | 533 |
| Total Expenditures | 5,977,134 | 5,791,986 | 185,148 |
| Excess of Revenues Under Expenditures | (1,553,546) | (1,356,899) | 196,647 |
| Other Financing Sources (Uses) | | | |
| Operating Transfers-In | 838,000 | 838,252 | 252 |
| Operating Transfers-Out | (20,000) | (20,000) | 0 |
| Total Other Financing Sources and Uses | 818,000 | 818,252 | 252 |
| Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses | (735,546) | (538,647) | 196,899 |
| Fund Balance at Beginning of Year | 693,988 | 693,988 | 0 |
| Unexpended Prior Years Encumbrances | 90,477 | 90,477 | 0 |
| Fund Balance at End of Year | \$48,919 | \$245,818 | \$196,899 |

Delaware County, Ohio

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

Real Estate Assessment Fund

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|--------------------|---|
| Revenues | | | |
| Charges for Services | \$1,263,181 | \$1,395,388 | \$132,207 |
| Other | 3,200 | 3,754 | 554 |
| Total Revenues | 1,266,381 | 1,399,142 | 132,761 |
| Expenditures | | | |
| Current: | | | |
| Legislative and Executive: | | | |
| Personal Services | 604,939 | 419,779 | 185,160 |
| Materials and Supplies | 11,000 | 7,726 | 3,274 |
| Services and Charges | 429,006 | 353,158 | 75,848 |
| Capital Outlay | 467,000 | 22,814 | 444,186 |
| Total Expenditures | 1,511,945 | 803,477 | 708,468 |
| Excess of Revenues Over (Under) Expenditures | (245,564) | 595,665 | 841,229 |
| Fund Balance at Beginning of Year | 1,023,956 | 1,023,956 | 0 |
| Unexpended Prior Years Encumbrances | 269 | 269 | 0 |
| Fund Balance at End of Year | \$778,661 | \$1,619,890 | \$841,229 |

Delaware County, Ohio

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

Motor and Gas Fund

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|---------------------|---|
| Revenues | | | |
| Taxes | \$7,810,000 | \$7,810,259 | \$259 |
| Charges for Services | 2,819,100 | 3,295,140 | 476,040 |
| Licenses and Permits | 180,000 | 164,155 | (15,845) |
| Intergovernmental | 4,900,000 | 4,801,910 | (98,090) |
| Other | 415,000 | 404,785 | (10,215) |
| Total Revenues | 16,124,100 | 16,476,249 | 352,149 |
| Expenditures | | | |
| Current: | | | |
| Public Works: | | | |
| Personal Services | 3,744,303 | 3,043,938 | 700,365 |
| Materials and Supplies | 1,306,435 | 1,064,061 | 242,374 |
| Services and Charges | 3,320,607 | 2,790,214 | 530,393 |
| Capital Outlay | 10,200,306 | 5,692,114 | 4,508,192 |
| Total Expenditures | 18,571,651 | 12,590,327 | 5,981,324 |
| Excess of Revenues Over (Under) Expenditures | (2,447,551) | 3,885,922 | 6,333,473 |
| Other Financing Sources | | | |
| Sale of Fixed Assets | 10,000 | 11,714 | 1,714 |
| Operating Transfers-In | 250,211 | 249,855 | (356) |
| Total Other Financing Sources | 260,211 | 261,569 | 1,358 |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures | (2,187,340) | 4,147,491 | 6,334,831 |
| Fund Balance at Beginning of Year | 8,303,174 | 8,303,174 | 0 |
| Unexpended Prior Years Encumbrances | 156,912 | 156,912 | 0 |
| Fund Balance at End of Year | \$6,272,746 | \$12,607,577 | \$6,334,831 |

Delaware County, Ohio

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

Litter Control Fund

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---------------------------------------|---------------------------|----------------|---|
| Revenues | | | |
| Intergovernmental | \$103,240 | \$104,740 | \$1,500 |
| Total Revenues | 103,240 | 104,740 | 1,500 |
| Expenditures | | | |
| Current: | | | |
| Health: | | | |
| Personal Services | 75,100 | 74,678 | 422 |
| Materials and Supplies | 14,832 | 14,810 | 22 |
| Services and Charges | 17,300 | 17,237 | 63 |
| Capital Outlay | 1,000 | 1,000 | 0 |
| Total Expenditures | 108,232 | 107,725 | 507 |
| Excess of Revenues Under Expenditures | (4,992) | (2,985) | 2,007 |
| Fund Balance at Beginning of Year | 7,212 | 7,212 | 0 |
| Unexpended Prior Years Encumbrances | 5 | 5 | 0 |
| Fund Balance at End of Year | \$2,225 | \$4,232 | \$2,007 |

Delaware County, Ohio

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

Child Support Enforcement Agency Fund

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---------------------------------------|---------------------------|------------------|---|
| Revenues | | | |
| Charges for Services | \$220,000 | \$240,839 | \$20,839 |
| Intergovernmental | 725,000 | 699,465 | (25,535) |
| Other | 5,700 | 12,310 | 6,610 |
| Total Revenues | 950,700 | 952,614 | 1,914 |
| Expenditures | | | |
| Current: | | | |
| Human Services: | | | |
| Personal Services | 909,844 | 720,043 | 189,801 |
| Materials and Supplies | 15,950 | 13,700 | 2,250 |
| Services and Charges | 425,757 | 413,607 | 12,150 |
| Capital Outlay | 6,000 | 0 | 6,000 |
| Total Expenditures | 1,357,551 | 1,147,350 | 210,201 |
| Excess of Revenues Under Expenditures | (406,851) | (194,736) | 212,115 |
| Fund Balance at Beginning of Year | 436,741 | 436,741 | 0 |
| Unexpended Prior Years Encumbrances | 44,829 | 44,829 | 0 |
| Fund Balance at End of Year | \$74,719 | \$286,834 | \$212,115 |

Delaware County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
Developmental Disabilities Fund
For the Year Ended December 31, 2001

| | Revised Budget | Actual | Variance Favorable (Unfavorable) |
|--|---------------------------|--------------------|---|
| Revenues | | | |
| Taxes | \$4,756,232 | \$4,810,024 | \$53,792 |
| Charges for Services | 40,000 | 43,530 | 3,530 |
| Intergovernmental | 3,200,000 | 3,180,863 | (19,137) |
| Other | 187,700 | 186,862 | (838) |
| Total Revenues | 8,183,932 | 8,221,279 | 37,347 |
| Expenditures | | | |
| Current: | | | |
| Health: | | | |
| Personal Services | 4,048,000 | 3,616,729 | 431,271 |
| Materials and Supplies | 170,000 | 101,198 | 68,802 |
| Services and Charges | 5,100,000 | 4,445,710 | 654,290 |
| Other | 270,000 | 97,734 | 172,266 |
| Capital Outlay | 600,000 | 313,064 | 286,936 |
| Total Expenditures | 10,188,000 | 8,574,435 | 1,613,565 |
| Excess of Revenues Under Expenditures | (2,004,068) | (353,156) | 1,650,912 |
| Other Financing Sources | | | |
| Sale of Fixed Assets | 200 | 252 | 52 |
| Excess of Revenues and Other Financing Sources Under Expenditures | (2,003,868) | (352,904) | 1,650,964 |
| Fund Balance at Beginning of Year | 2,564,912 | 2,564,912 | 0 |
| Unexpended Prior Years Encumbrances | 61,516 | 61,516 | 0 |
| Fund Balance at End of Year | \$622,560 | \$2,273,524 | \$1,650,964 |

Delaware County, Ohio

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

Special Litter Fund

For the Year Ended December 31, 2001

| | Revised Budget | Actual | Variance Favorable (Unfavorable) |
|---------------------------------------|---------------------------|---------------|---|
| Revenues | | | |
| Total Revenues | \$0 | \$0 | \$0 |
| <hr/> | | | |
| Expenditures | | | |
| Current: | | | |
| Health: | | | |
| Services and Charges | 1,945 | 1,945 | 0 |
| Total Expenditures | 1,945 | 1,945 | 0 |
| <hr/> | | | |
| Excess of Revenues Under Expenditures | (1,945) | (1,945) | 0 |
| Fund Balance at Beginning of Year | 1,945 | 1,945 | 0 |
| Fund Balance at End of Year | \$0 | \$0 | \$0 |
| <hr/> <hr/> | | | |

Delaware County, Ohio

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

Domestic Violence Fund

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|--|---------------------------|-----------------|---|
| Revenues | | | |
| Licenses and Permits | \$26,000 | \$26,193 | \$193 |
| Total Revenues | 26,000 | 26,193 | 193 |
| Expenditures | | | |
| Current: | | | |
| Public Safety: | | | |
| Services and Charges | 30,000 | 27,236 | 2,764 |
| Total Expenditures | 30,000 | 27,236 | 2,764 |
| Excess of Revenues Under Expenditures | (4,000) | (1,043) | 2,957 |
| Fund Balance at Beginning of Year | 13,331 | 13,331 | 0 |
| Fund Balance at End of Year | \$9,331 | \$12,288 | \$2,957 |

Delaware County, Ohio

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

Youth Services Fund

For the Year Ended December 31, 2001

| | Revised Budget | Actual | Variance Favorable (Unfavorable) |
|---------------------------------------|---------------------------|-----------------|---|
| Revenues | | | |
| Charges for Services | \$7,150 | \$7,156 | \$6 |
| Intergovernmental | 485,540 | 486,016 | 476 |
| Other | 290,425 | 290,659 | 234 |
| Total Revenues | 783,115 | 783,831 | 716 |
| Expenditures | | | |
| Current: | | | |
| Public Safety: | | | |
| Probation | | | |
| Services and Charges | 15,500 | 10,450 | 5,050 |
| Care and Custody Subsidy | | | |
| Personal Services | 393,909 | 392,368 | 1,541 |
| Materials and Supplies | 313 | 113 | 200 |
| Services and Charges | 133,200 | 115,407 | 17,793 |
| Juvenile Court Special Project | | | |
| Materials and Supplies | 3,000 | 2,534 | 466 |
| Services and Charges | 217,000 | 215,993 | 1,007 |
| Project Homefront | | | |
| Personal Services | 63,655 | 63,374 | 281 |
| Services and Charges | 28,929 | 27,789 | 1,140 |
| Total Expenditures | 855,506 | 828,028 | 27,478 |
| Excess of Revenues Under Expenditures | (72,391) | (44,197) | 28,194 |
| Fund Balance at Beginning of Year | 95,247 | 95,247 | 0 |
| Fund Balance at End of Year | \$22,856 | \$51,050 | \$28,194 |

Delaware County, Ohio

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

Community Block Grant Fund

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|--|---------------------------|-----------------|---|
| Revenues | | | |
| Intergovernmental | \$844,200 | \$782,897 | (\$61,303) |
| Other | 3,550 | 65,690 | 62,140 |
| Total Revenues | 847,750 | 848,587 | 837 |
| Expenditures | | | |
| Current: | | | |
| Legislative and Executive: | | | |
| Services and Charges | 903,774 | 897,711 | 6,063 |
| Total Expenditures | 903,774 | 897,711 | 6,063 |
| Excess of Revenues Under Expenditures | (56,024) | (49,124) | 6,900 |
| Fund Balance at Beginning of Year | 56,897 | 56,897 | 0 |
| Unexpended Prior Years Encumbrances | 6,961 | 6,961 | 0 |
| Fund Balance at End of Year | \$7,834 | \$14,734 | \$6,900 |

Delaware County, Ohio

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

Revolving Loan Fund

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|--------------------|---|
| Revenues | | | |
| Investment Income | \$155,500 | \$130,469 | (\$25,031) |
| Total Revenues | 155,500 | 130,469 | (25,031) |
| Expenditures | | | |
| Current: | | | |
| Legislative and Executive: | | | |
| Services and Charges | 645,000 | 189,669 | 455,331 |
| Total Expenditures | 645,000 | 189,669 | 455,331 |
| Excess of Revenues Under Expenditures | (489,500) | (59,200) | 430,300 |
| Other Financing Sources | | | |
| Repayment of Loans | 519,500 | 594,761 | 75,261 |
| Excess of Revenues and Other Financing Sources Over Expenditures | 30,000 | 535,561 | 505,561 |
| Fund Balance at Beginning of Year | 946,823 | 946,823 | 0 |
| Fund Balance at End of Year | \$976,823 | \$1,482,384 | \$505,561 |

Delaware County, Ohio

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

Prosecutor Delinquent Tax Fund

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|------------------|---|
| Revenues | | | |
| Taxes | \$0 | \$1,973 | \$1,973 |
| Charges for Services | 85,000 | 102,873 | 17,873 |
| Total Revenues | 85,000 | 104,846 | 19,846 |
| Expenditures | | | |
| Current: | | | |
| Legislative and Executive: | | | |
| Personal Services | 84,965 | 76,690 | 8,275 |
| Materials and Supplies | 2,000 | 0 | 2,000 |
| Total Expenditures | 86,965 | 76,690 | 10,275 |
| Excess of Revenues Over (Under) Expenditures | (1,965) | 28,156 | 30,121 |
| Fund Balance at Beginning of Year | 122,185 | 122,185 | 0 |
| Fund Balance at End of Year | \$120,220 | \$150,341 | \$30,121 |

Delaware County, Ohio

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

Ditch Maintenance Fund

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|---------------|---|
| Revenues | | | |
| Other | \$200,000 | \$302,302 | \$102,302 |
| Total Revenues | 200,000 | 302,302 | 102,302 |
| Expenditures | | | |
| Current: | | | |
| Public Works: | | | |
| Materials and Supplies | 30,000 | 8,419 | 21,581 |
| Services and Charges | 111,725 | 110,051 | 1,674 |
| Capital Outlay | 2,500 | 925 | 1,575 |
| Total Expenditures | 144,225 | 119,395 | 24,830 |
| Excess of Revenues Over Expenditures | 55,775 | 182,907 | 127,132 |
| Fund Balance at Beginning of Year | 381,409 | 381,409 | 0 |
| Unexpended Prior Years Encumbrances | 313 | 313 | 0 |
| Fund Balance at End of Year | \$437,497 | \$564,629 | \$127,132 |

Delaware County, Ohio

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

9 1 1 Fund

For the Year Ended December 31, 2001

| | Revised Budget | Actual | Variance Favorable (Unfavorable) |
|---|---------------------------|------------------|---|
| Revenues | | | |
| Taxes | \$971,358 | \$980,360 | \$9,002 |
| Intergovernmental | 111,992 | 106,189 | (5,803) |
| Other | 0 | 27,078 | 27,078 |
| Total Revenues | 1,083,350 | 1,113,627 | 30,277 |
| Expenditures | | | |
| Current: | | | |
| Public Safety: | | | |
| Personal Services | 519,720 | 475,853 | 43,867 |
| Materials and Supplies | 11,425 | 5,223 | 6,202 |
| Services and Charges | 248,860 | 247,498 | 1,362 |
| Capital Outlay | 251,510 | 44,765 | 206,745 |
| Total Expenditures | 1,031,515 | 773,339 | 258,176 |
| Excess of Revenues Over Expenditures | 51,835 | 340,288 | 288,453 |
| Fund Balance at Beginning of Year | 551,606 | 551,606 | 0 |
| Unexpended Prior Years Encumbrances | 3,502 | 3,502 | 0 |
| Fund Balance at End of Year | \$606,943 | \$895,396 | \$288,453 |

Delaware County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
Emergency Management Fund
For the Year Ended December 31, 2001

| | Revised Budget | Actual | Variance Favorable (Unfavorable) |
|---|---------------------------|-----------------|---|
| Revenues | | | |
| Charges for Services | \$52,207 | \$60,624 | \$8,417 |
| Intergovernmental | 38,223 | 41,599 | 3,376 |
| Other | 0 | 11 | 11 |
| Total Revenues | 90,430 | 102,234 | 11,804 |
| Expenditures | | | |
| Current: | | | |
| Public Safety: | | | |
| Personal Services | 116,520 | 112,564 | 3,956 |
| Materials and Supplies | 12,545 | 10,374 | 2,171 |
| Services and Charges | 14,350 | 13,225 | 1,125 |
| Capital Outlay | 99,067 | 95,296 | 3,771 |
| Total Expenditures | 242,482 | 231,459 | 11,023 |
| Excess of Revenues Under Expenditures | (152,052) | (129,225) | 22,827 |
| Other Financing Sources | | | |
| Operating Transfers-In | 98,482 | 104,566 | 6,084 |
| Excess of Revenues and Other Financing Sources Under Expenditures | (53,570) | (24,659) | 28,911 |
| Fund Balance at Beginning of Year | 71,608 | 71,608 | 0 |
| Unexpended Prior Years Encumbrances | 285 | 285 | 0 |
| Fund Balance at End of Year | \$18,323 | \$47,234 | \$28,911 |

Delaware County, Ohio

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

Sheriff's Federal Grant Fund

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|--------------------------------------|---------------------------|-----------------|---|
| Revenues | | | |
| Intergovernmental | \$44,672 | \$55,955 | \$11,283 |
| Other | 1,173 | 1,173 | 0 |
| Total Revenues | 45,845 | 57,128 | 11,283 |
| Expenditures | | | |
| Current: | | | |
| Public Safety: | | | |
| LEAP Grant: | | | |
| Services and Charges | 26,480 | 26,480 | 0 |
| Local Law Enforcement Grants: | | | |
| Materials and Supplies | 777 | 527 | 250 |
| Capital Outlay | 17,769 | 17,175 | 594 |
| Total Expenditures | 45,026 | 44,182 | 844 |
| Excess of Revenues Over Expenditures | 819 | 12,946 | 12,127 |
| Fund Balance at Beginning of Year | 0 | 0 | 0 |
| Fund Balance at End of Year | \$819 | \$12,946 | \$12,127 |

Delaware County, Ohio

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

Indigent Guardian Fund

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|----------------------------------|----------------------|--|
| Revenues | | | |
| Charges for Services | \$12,900 | \$12,899 | (\$1) |
| Other | 400 | 404 | 4 |
| Total Revenues | 13,300 | 13,303 | 3 |
| Expenditures | | | |
| Current: | | | |
| Public Safety: | | | |
| Services and Charges | 18,840 | 9,000 | 9,840 |
| Total Expenditures | 18,840 | 9,000 | 9,840 |
| Excess of Revenues Over (Under) Expenditures | (5,540) | 4,303 | 9,843 |
| Fund Balance at Beginning of Year | 5,731 | 5,731 | 0 |
| Fund Balance at End of Year | \$191 | \$10,034 | \$9,843 |

Delaware County, Ohio

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

Board of Education Fund

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------|---|
| Revenues | | | |
| Other | \$9,000 | \$9,014 | \$14 |
| Total Revenues | 9,000 | 9,014 | 14 |
| Expenditures | | | |
| Current: | | | |
| Legislative and Executive : | | | |
| Capital Outlay | 12,000 | 0 | 12,000 |
| Total Expenditures | 12,000 | 0 | 12,000 |
| Excess of Revenues Over (Under) Expenditures | (3,000) | 9,014 | 12,014 |
| Fund Balance at Beginning of Year | 22,765 | 22,765 | 0 |
| Fund Balance at End of Year | \$19,765 | \$31,779 | \$12,014 |

Delaware County, Ohio

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

Children's Services Fund

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|------------------|---|
| Revenues | | | |
| Charges for Services | \$0 | \$234 | \$234 |
| Intergovernmental | 1,092,763 | 1,221,914 | 129,151 |
| Other | 260,000 | 309,305 | 49,305 |
| Total Revenues | 1,352,763 | 1,531,453 | 178,690 |
| Expenditures | | | |
| Current: | | | |
| Human Services: | | | |
| Materials and Supplies | 29,300 | 28,577 | 723 |
| Services and Charges | 1,492,000 | 1,461,843 | 30,157 |
| Total Expenditures | 1,521,300 | 1,490,420 | 30,880 |
| Excess of Revenues Over (Under) Expenditures | (168,537) | 41,033 | 209,570 |
| Other Financing Sources (Uses) | | | |
| Operating Transfers-In | 709,000 | 700,000 | (9,000) |
| Operating Transfers-Out | (697,000) | (668,252) | 28,748 |
| Total Other Financing Sources and Uses | 12,000 | 31,748 | 19,748 |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures and other Financing Uses | (156,537) | 72,781 | 229,318 |
| Fund Balance at Beginning of Year | 143,100 | 143,100 | 0 |
| Unexpended Prior Years Encumbrances | 22,134 | 22,134 | 0 |
| Fund Balance at End of Year | \$8,697 | \$238,015 | \$229,318 |

Delaware County, Ohio

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

Drug Enforcement Fund

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|----------------|---|
| Revenues | | | |
| Fines and Forfeitures | \$900 | \$970 | \$70 |
| Total Revenues | 900 | 970 | 70 |
| Expenditures | | | |
| Current: | | | |
| Public Safety: | | | |
| Materials and Supplies | 2,500 | 0 | 2,500 |
| Services and Charges | 3,500 | 0 | 3,500 |
| Total Expenditures | 6,000 | 0 | 6,000 |
| Excess of Revenues Over (Under) Expenditures | (5,100) | 970 | 6,070 |
| Fund Balance at Beginning of Year | 6,489 | 6,489 | 0 |
| Fund Balance at End of Year | \$1,389 | \$7,459 | \$6,070 |

Delaware County, Ohio

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

Legal Research Fund

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------|---|
| Revenues | | | |
| Charges for Services | \$3,500 | \$3,912 | \$412 |
| Investment Income | 0 | 341 | 341 |
| Total Revenues | 3,500 | 4,253 | 753 |
| Expenditures | | | |
| Current: | | | |
| Judicial: | | | |
| Materials and Supplies | 3,000 | 0 | 3,000 |
| Services and Charges | 2,526 | 26 | 2,500 |
| Capital Outlay | 1,740 | 1,739 | 1 |
| Total Expenditures | 7,266 | 1,765 | 5,501 |
| Excess of Revenues Over (Under) Expenditures | (3,766) | 2,488 | 6,254 |
| Fund Balance at Beginning of Year | 9,810 | 9,810 | 0 |
| Fund Balance at End of Year | \$6,044 | \$12,298 | \$6,254 |

Delaware County, Ohio

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

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---------------------------------------|---------------------------|------------------|---|
| Revenues | | | |
| Fines and Forfeitures | \$70,000 | \$82,136 | \$12,136 |
| Total Revenues | 70,000 | 82,136 | 12,136 |
| Expenditures | | | |
| Current: | | | |
| Public Works: | | | |
| Personal Services | 130,674 | 91,851 | 38,823 |
| Materials and Supplies | 4,500 | 1,000 | 3,500 |
| Services and Charges | 3,000 | 1,345 | 1,655 |
| Total Expenditures | 138,174 | 94,196 | 43,978 |
| Excess of Revenues Under Expenditures | (68,174) | (12,060) | 56,114 |
| Fund Balance at Beginning of Year | 291,905 | 291,905 | 0 |
| Unexpended Prior Years Encumbrances | 2,400 | 2,400 | 0 |
| Fund Balance at End of Year | \$226,131 | \$282,245 | \$56,114 |

Delaware County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
Community Service and Prevention Fund
For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|----------------------------------|----------------------|--|
| Revenues | | | |
| Fines and Forfeitures | \$2,770 | \$2,773 | \$3 |
| Intergovernmental | 45,075 | 45,114 | 39 |
| Other | 140,180 | 140,068 | (112) |
| Total Revenues | 188,025 | 187,955 | (70) |
| | | | |
| Expenditures | | | |
| Current: | | | |
| Public Safety: | | | |
| Dispute Resolution | | | |
| Services and Charges | 5,398 | 5,000 | 398 |
| School Liaison | | | |
| Personal Services | 42,738 | 40,398 | 2,340 |
| Services and Charges | 11,000 | 4,737 | 6,263 |
| Community Service Restitution | | | |
| Personal Services | 77,301 | 68,192 | 9,109 |
| Materials and Supplies | 2,000 | 31 | 1,969 |
| Services and Charges | 5,000 | 3,034 | 1,966 |
| Juvenile Accountability Incentive Grant | | | |
| Personal Services | 33,738 | 25,244 | 8,494 |
| Total Expenditures | 177,175 | 146,636 | 30,539 |
| | | | |
| Excess of Revenues Over Expenditures | 10,850 | 41,319 | 30,469 |
| | | | |
| Fund Balance at Beginning of Year | 34,892 | 34,892 | 0 |
| | | | |
| Fund Balance at End of Year | \$45,742 | \$76,211 | \$30,469 |

Delaware County, Ohio

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

Treasurer Delinquent Tax Fund

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|------------------|---|
| Revenues | | | |
| Taxes | \$0 | \$1,973 | \$1,973 |
| Charges for Services | 85,000 | 102,873 | 17,873 |
| Other | 0 | 893 | 893 |
| Total Revenues | 85,000 | 105,739 | 20,739 |
| Expenditures | | | |
| Current: | | | |
| Legislative and Executive: | | | |
| Personal Services | 77,634 | 47,955 | 29,679 |
| Materials and Supplies | 1,000 | 0 | 1,000 |
| Services and Charges | 13,500 | 8,939 | 4,561 |
| Capital Outlay | 2,000 | 1,725 | 275 |
| Total Expenditures | 94,134 | 58,619 | 35,515 |
| Excess of Revenues Over (Under) Expenditures | (9,134) | 47,120 | 56,254 |
| Fund Balance at Beginning of Year | 284,504 | 284,504 | 0 |
| Fund Balance at End of Year | \$275,370 | \$331,624 | \$56,254 |

Delaware County, Ohio

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

Economic Development Fund

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|---------------|---|
| Revenues | | | |
| Charges for Services | \$1,500 | \$2,000 | \$500 |
| Other | 6,000 | 9,767 | 3,767 |
| Total Revenues | 7,500 | 11,767 | 4,267 |
| Expenditures | | | |
| Current: | | | |
| Legislative and Executive: | | | |
| Personal Services | 141,132 | 110,474 | 30,658 |
| Materials and Supplies | 5,000 | 2,300 | 2,700 |
| Services and Charges | 112,000 | 96,958 | 15,042 |
| Capital Outlay | 2,000 | 0 | 2,000 |
| Total Expenditures | 260,132 | 209,732 | 50,400 |
| Excess of Revenues Under Expenditures | (252,632) | (197,965) | 54,667 |
| Other Financing Sources | | | |
| Operating Transfers-In | 257,500 | 257,500 | 0 |
| Excess of Revenues and Other Financing Sources Over Expenditures | 4,868 | 59,535 | 54,667 |
| Fund Balance at Beginning of Year | 7,342 | 7,342 | 0 |
| Fund Balance at End of Year | \$12,210 | \$66,877 | \$54,667 |

Delaware County, Ohio

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

Title Administration Fund

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|------------------|---|
| Revenues | | | |
| Charges for Services | \$370,000 | \$413,636 | \$43,636 |
| Total Revenues | 370,000 | 413,636 | 43,636 |
| Expenditures | | | |
| Current: | | | |
| Legislative and Executive: | | | |
| Personal Services | 164,409 | 126,483 | 37,926 |
| Materials and Supplies | 5,000 | 3,033 | 1,967 |
| Services and Charges | 33,000 | 31,730 | 1,270 |
| Capital Outlay | 7,000 | 2,095 | 4,905 |
| Total Expenditures | 209,409 | 163,341 | 46,068 |
| Excess of Revenues Over Expenditures | 160,591 | 250,295 | 89,704 |
| Fund Balance at Beginning of Year | 508,581 | 508,581 | 0 |
| Unexpended Prior Years Encumbrances | 235 | 235 | 0 |
| Fund Balance at End of Year | \$669,407 | \$759,111 | \$89,704 |

Delaware County, Ohio

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

Court Fund

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|--|---------------------------|---------------|---|
| Revenues | | | |
| Charges for Services | \$22,000 | \$25,939 | \$3,939 |
| Fines and Forfeitures | 26,400 | 26,462 | 62 |
| Investment Income | 0 | 360 | 360 |
| Other | 0 | 1,204 | 1,204 |
| Total Revenues | 48,400 | 53,965 | 5,565 |
| Expenditures | | | |
| Current: | | | |
| Judicial: | | | |
| Clerk of Common Pleas Data/Special Purpose | | | |
| Materials and Supplies | 641 | 603 | 38 |
| Services and Charges | 15,675 | 6,534 | 9,141 |
| Capital Outlay | 33,000 | 21,397 | 11,603 |
| Juvenile Court Data | | | |
| Personal Services | 12,783 | 12,663 | 120 |
| Services and Charges | 6,706 | 5,981 | 725 |
| Capital Outlay | 900 | 895 | 5 |
| Probate Court Data | | | |
| Personal Services | 13,248 | 11,778 | 1,470 |
| Materials and Supplies | 877 | 164 | 713 |
| Services and Charges | 4,171 | 4,140 | 31 |
| Capital Outlay | 1,000 | 818 | 182 |
| Total Expenditures | 89,001 | 64,973 | 24,028 |
| Excess of Revenues Under Expenditures | (40,601) | (11,008) | 29,593 |
| Fund Balance at Beginning of Year | 56,748 | 56,748 | 0 |
| Fund Balance at End of Year | \$16,147 | \$45,740 | \$29,593 |

Delaware County, Ohio

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

Law Enforcement Computerization Fund

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|--|---------------------------|---------------|---|
| Revenues | | | |
| Total Revenues | \$0 | \$0 | \$0 |
| <hr/> | | | |
| Expenditures | | | |
| Current: | | | |
| Public Safety: | | | |
| Capital Outlay | 250,000 | 92,059 | 157,941 |
| Total Expenditures | 250,000 | 92,059 | 157,941 |
| <hr/> | | | |
| Excess of Revenues Under Expenditures | (250,000) | (92,059) | 157,941 |
| Fund Balance at Beginning of Year | 252,415 | 252,415 | 0 |
| Fund Balance at End of Year | \$2,415 | \$160,356 | \$157,941 |
| <hr/> <hr/> | | | |

Delaware County, Ohio

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

Community Based Correction Fund

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------|---|
| Revenues | | | |
| Charges for Services | \$14,800 | \$16,231 | \$1,431 |
| Intergovernmental | 92,165 | 94,397 | 2,232 |
| Total Revenues | 106,965 | 110,628 | 3,663 |
| Expenditures | | | |
| Current: | | | |
| Public Safety: | | | |
| Community Based Corrections | | | |
| Personal Services | 72,512 | 71,118 | 1,394 |
| Materials and Supplies | 449 | 439 | 10 |
| Services and Charges | 19,173 | 14,925 | 4,248 |
| Intensive Supervision | | | |
| Materials and Supplies | 2,000 | 747 | 1,253 |
| Services and Charges | 3,500 | 2,718 | 782 |
| Capital Outlay | 500 | 476 | 24 |
| Intensive Supervision Electronic Monitoring | | | |
| Materials and Supplies | 5,300 | 4,947 | 353 |
| Services and Charges | 1,000 | 838 | 162 |
| Capital Outlay | 3,500 | 3,280 | 220 |
| Total Expenditures | 107,934 | 99,488 | 8,446 |
| Excess of Revenues Over (Under) Expenditures | (969) | 11,140 | 12,109 |
| Fund Balance at Beginning of Year | 27,713 | 27,713 | 0 |
| Unexpended Prior Years Encumbrances | 25 | 25 | 0 |
| Fund Balance at End of Year | \$26,769 | \$38,878 | \$12,109 |

Delaware County, Ohio

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

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---------------------------------------|----------------------------------|----------------------|--|
| Revenues | | | |
| Intergovernmental | \$285,700 | \$285,714 | \$14 |
| Other | 99,575 | 100,616 | 1,041 |
| Total Revenues | 385,275 | 386,330 | 1,055 |
| Expenditures | | | |
| Current: | | | |
| Public Safety: | | | |
| Juvenile Drug Court | | | |
| Personal Services | 203,297 | 201,768 | 1,529 |
| Materials and Supplies | 10,300 | 9,797 | 503 |
| Services and Charges | 46,050 | 45,936 | 114 |
| Capital Outlay | 316 | 316 | 0 |
| Family Drug Court | | | |
| Personal Services | 148,300 | 148,017 | 283 |
| Materials and Supplies | 110 | 110 | 0 |
| Services and Charges | 8,495 | 8,492 | 3 |
| Total Expenditures | 416,868 | 414,436 | 2,432 |
| Excess of Revenues Under Expenditures | (31,593) | (28,106) | 3,487 |
| Fund Balance at Beginning of Year | 37,022 | 37,022 | 0 |
| Unexpended Prior Years Encumbrances | 1,121 | 1,121 | 0 |
| Fund Balance at End of Year | \$6,550 | \$10,037 | \$3,487 |

Delaware County, Ohio

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

Recorder Equipment Fund

For the Year Ended December 31, 2001

| | Revised Budget | Actual | Variance Favorable (Unfavorable) |
|---|---------------------------|------------------|---|
| Revenues | | | |
| Charges for Services | \$180,000 | \$208,776 | \$28,776 |
| Total Revenues | 180,000 | 208,776 | 28,776 |
| Expenditures | | | |
| Current: | | | |
| Legislative and Executive: | | | |
| Materials and Supplies | 5,000 | 0 | 5,000 |
| Services and Charges | 299,061 | 151,930 | 147,131 |
| Total Expenditures | 304,061 | 151,930 | 152,131 |
| Excess of Revenues Over (Under) Expenditures | (124,061) | 56,846 | 180,907 |
| Other Financing Sources | | | |
| Operating Transfers-In | 185,000 | 185,000 | 0 |
| Excess of Revenues and Other Financing Sources Over Expenditures | 60,939 | 241,846 | 180,907 |
| Fund Balance at Beginning of Year | 44,832 | 44,832 | 0 |
| Unexpended Prior Years Encumbrances | 3,577 | 3,577 | 0 |
| Fund Balance at End of Year | \$109,348 | \$290,255 | \$180,907 |

Delaware County, Ohio

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

For the Year Ended December 31, 2001

| | Revised Budget | Actual | Variance Favorable (Unfavorable) |
|--|---------------------------|------------------|---|
| Revenues | | | |
| Charges for Services | \$5,000 | \$13,205 | \$8,205 |
| Other | 0 | 20 | 20 |
| Total Revenues | 5,000 | 13,225 | 8,225 |
| Expenditures | | | |
| Current: | | | |
| Legislative and Executive: | | | |
| Personal Services | 292,320 | 266,968 | 25,352 |
| Materials and Supplies | 11,075 | 10,605 | 470 |
| Services and Charges | 159,966 | 126,114 | 33,852 |
| Capital Outlays | 69,143 | 61,018 | 8,125 |
| Total Expenditures | 532,504 | 464,705 | 67,799 |
| Excess of Revenues Under Expenditures | (527,504) | (451,480) | 76,024 |
| Other Financing Sources | | | |
| Operating Transfers-In | 409,500 | 401,593 | (7,907) |
| Excess of Revenues and Other Financing Sources Under Expenditures | (118,004) | (49,887) | 68,117 |
| Fund Balance at Beginning of Year | 145,808 | 145,808 | 0 |
| Unexpended Prior Years Encumbrances | 4,216 | 4,216 | 0 |
| Fund Balance at End of Year | \$32,020 | \$100,137 | \$68,117 |

Delaware County, Ohio

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

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|----------------|---|
| Revenues | | | |
| Intergovernmental | \$200 | \$200 | \$0 |
| Total Revenues | 200 | 200 | 0 |
| Expenditures | | | |
| Current: | | | |
| Public Safety: | | | |
| Total Expenditures | 0 | 0 | 0 |
| Excess of Revenues Over Expenditures | 200 | 200 | 0 |
| Fund Balance at Beginning of Year | 1,350 | 1,350 | 0 |
| Fund Balance at End of Year | \$1,550 | \$1,550 | \$0 |

Delaware County, Ohio

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

Victim's Services Fund

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|--|---------------------------|-----------------|---|
| Revenues | | | |
| Intergovernmental | \$88,819 | \$94,160 | \$5,341 |
| Other | 18,261 | 18,362 | 101 |
| Total Revenues | 107,080 | 112,522 | 5,442 |
| Expenditures | | | |
| Current: | | | |
| Public Safety: | | | |
| State Victim's Assistance Grant | | | |
| Materials and Supplies | 200 | 28 | 172 |
| Services and Charges | 19,473 | 19,398 | 75 |
| Juvenile Court's Victims of Crime Grant | | | |
| Personal Services | 47,818 | 47,570 | 248 |
| Services and Charges | 28,576 | 28,026 | 550 |
| Prosecutor's Victims of Crime Grant | | | |
| Personal Services | 19,705 | 16,374 | 3,331 |
| Materials and Supplies | 750 | 750 | 0 |
| Services and Charges | 6,710 | 4,755 | 1,955 |
| Capital Outlay | 2,600 | 2,450 | 150 |
| Total Expenditures | 125,832 | 119,351 | 6,481 |
| Excess of Revenues Under Expenditures | (18,752) | (6,829) | 11,923 |
| Other Financing Sources | | | |
| Operating Transfers-In | 13,311 | 13,311 | 0 |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures | (5,441) | 6,482 | 11,923 |
| Fund Balance at Beginning of Year | 9,506 | 9,506 | 0 |
| Fund Balance at End of Year | \$4,065 | \$15,988 | \$11,923 |

Delaware County, Ohio

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

Children's Trust Fund

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|----------------|---|
| Revenues | | | |
| Intergovernmental | 7,708 | 7,708 | 0 |
| Total Revenues | \$7,708 | \$7,708 | \$0 |
| Expenditures | | | |
| Current: | | | |
| Human Services: | | | |
| Services and Charges | 7,708 | 7,708 | 0 |
| Total Expenditures | 7,708 | 7,708 | 0 |
| Excess of Revenues Over Expenditures | 0 | 0 | 0 |
| Fund Balance at Beginning of Year | 0 | 0 | 0 |
| Fund Balance at End of Year | \$0 | \$0 | \$0 |

Debt Service Fund

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

The County has one Debt Service Fund and the legal level of control is the same as presented in the General Purpose Financial Statements; therefore, no additional fund data is presented. On a GAAP basis the activity is reposted as part of the Sanitary Engineer Enterprise Fund.

Capital Projects Funds

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

Permanent Improvement Fund - To account for property tax funds that are to be used for major equipment purchases or renovations of County buildings.

EMS Capital- To account for resources used to acquire major equipment and to construct new stations for the County's Emergency Services.

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

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

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

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

Delaware County, Ohio

Combining Balance Sheet All Capital Projects Funds As of December 31, 2001

| | <i>Permanent Improvement</i> | <i>EMS Capital</i> | <i>County Drainage</i> | <i>Issue II Grants</i> | <i>Roadway</i> | <i>20/20 Capital</i> | <i>Totals</i> |
|---|----------------------------------|------------------------|----------------------------|----------------------------|-----------------|--------------------------|---------------------|
| Assets | | | | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$583,871 | \$2,353,731 | \$28,934 | \$2,280 | \$75,866 | \$14,850,451 | \$17,895,133 |
| Receivables | | | | | | | |
| Taxes | 321,790 | 0 | 0 | 0 | 0 | 0 | 321,790 |
| Total Assets | \$905,661 | \$2,353,731 | \$28,934 | \$2,280 | \$75,866 | \$14,850,451 | \$18,216,923 |
| Liabilities | | | | | | | |
| Accounts Payable | \$7,316 | \$1,428 | \$0 | \$0 | \$0 | \$13,755 | \$22,499 |
| Contracts Payable | 0 | 11,069 | 0 | 0 | 0 | 2,465,484 | 2,476,553 |
| Deferred Revenue | 321,790 | 0 | 0 | 0 | 0 | 0 | 321,790 |
| Total Liabilities | 329,106 | 12,497 | 0 | 0 | 0 | 2,479,239 | 2,820,842 |
| Fund Equity | | | | | | | |
| Fund Balance: | | | | | | | |
| Reserved for Encumbrances | 0 | 30,395 | 0 | 0 | 9,638 | 4,618,521 | 4,658,554 |
| Unreserved | 576,555 | 2,310,839 | 28,934 | 2,280 | 66,228 | 7,752,691 | 10,737,527 |
| Total Fund Equity | 576,555 | 2,341,234 | 28,934 | 2,280 | 75,866 | 12,371,212 | 15,396,081 |
| Total Liabilities and Fund Equity | \$905,661 | \$2,353,731 | \$28,934 | \$2,280 | \$75,866 | \$14,850,451 | \$18,216,923 |

Delaware County, Ohio

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance All Capital Projects Funds For the Year Ended December 31, 2001

| | <i>Permanent Improvement</i> | <i>EMS Capital</i> | <i>County Drainage</i> | <i>Issue II Grants</i> | <i>Roadway</i> | <i>20/20 Capital</i> | <i>Totals</i> |
|---|----------------------------------|------------------------|----------------------------|----------------------------|-----------------|--------------------------|---------------------|
| Revenues | | | | | | | |
| Taxes | \$304,456 | \$0 | \$0 | \$0 | \$0 | \$0 | \$304,456 |
| Special Assessments | 0 | 0 | 0 | 0 | 153,928 | 0 | 153,928 |
| Charges for Services | 0 | 0 | 1,408 | 0 | 0 | 0 | 1,408 |
| Intergovernmental | 20,043 | 0 | 0 | 325,936 | 250,000 | 0 | 595,979 |
| Investment Income | 0 | 0 | 0 | 0 | 0 | 870,618 | 870,618 |
| All Other Revenue | 35,386 | 2,155 | 1,000 | 0 | 135,706 | 0 | 174,247 |
| Total Revenues | 359,885 | 2,155 | 2,408 | 325,936 | 539,634 | 870,618 | 2,100,636 |
| Expenditures | | | | | | | |
| Current: | | | | | | | |
| Public Works | 14,835 | 0 | 500 | 0 | 14,116 | 0 | 29,451 |
| Capital Outlay | 121,807 | 876,814 | 19,140 | 325,936 | 854,185 | 13,403,561 | 15,601,443 |
| Debt Service | | | | | | | |
| Principal Retirement | 0 | 0 | 0 | 0 | 80,000 | 0 | 80,000 |
| Interest and Fiscal Charges | 0 | 0 | 0 | 0 | 41,507 | 0 | 41,507 |
| Total Expenditures | 136,642 | 876,814 | 19,640 | 325,936 | 989,808 | 13,403,561 | 15,752,401 |
| Excess of Revenues Over (Under) Expenditures | 223,243 | (874,659) | (17,232) | 0 | (450,174) | (12,532,943) | (13,651,765) |
| Other Financing Sources | | | | | | | |
| Transfers-In | 0 | 300,000 | 3,500 | 0 | 98,000 | 2,500,000 | 2,901,500 |
| Excess of Revenues and Other Financing Sources Over (Under) Expenditures | 223,243 | (574,659) | (13,732) | 0 | (352,174) | (10,032,943) | (10,750,265) |
| Fund Balance at Beginning of Year | 353,312 | 2,915,893 | 42,666 | 2,280 | 428,040 | 22,404,155 | 26,146,346 |
| Fund Balance at End of Year | \$576,555 | \$2,341,234 | \$28,934 | \$2,280 | \$75,866 | \$12,371,212 | \$15,396,081 |

Delaware County, Ohio

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

Permanent Improvement Fund

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|----------------------------------|----------------------|--|
| <i>Revenues</i> | | | |
| Taxes | \$301,119 | \$304,456 | \$3,337 |
| Intergovernmental | 36,167 | 35,386 | (781) |
| Other | 20,000 | 20,043 | 43 |
| Total Revenues | 357,286 | 359,885 | 2,599 |
| <i>Expenditures</i> | | | |
| Current: | | | |
| Public Works: | | | |
| Services and Charges | 35,000 | 14,835 | 20,165 |
| Capital Outlay | 190,986 | 122,116 | 68,870 |
| Total Expenditures | 225,986 | 136,951 | 89,035 |
| Excess of Revenues Over Expenditures | 131,300 | 222,934 | 91,634 |
| Fund Balance at Beginning of Year | 353,647 | 353,647 | 0 |
| Fund Balance at End of Year | \$484,947 | \$576,581 | \$91,634 |

Delaware County, Ohio

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

EMS Capital Fund

For the Year Ended December 31, 2001

| | Revised Budget | Actual | Variance Favorable (Unfavorable) |
|--|---------------------------|--------------------|---|
| Revenues | | | |
| Other | \$0 | \$2,155 | \$2,155 |
| Total Revenues | 0 | 2,155 | 2,155 |
| Expenditures | | | |
| Current: | | | |
| Public Works: | | | |
| Capital Outlay | 1,095,000 | 809,563 | 285,437 |
| Total Expenditures | 1,095,000 | 809,563 | 285,437 |
| Excess of Revenues Under Expenditures | (1,095,000) | (807,408) | 287,592 |
| Other Financing Sources | | | |
| Operating Transfers-In | 300,000 | 300,000 | 0 |
| Excess of Revenues and Other Financing Sources Under Expenditures | (795,000) | (507,408) | 287,592 |
| Fund Balance at Beginning of Year | 2,820,216 | 2,820,216 | 0 |
| Unexpended Prior Years Encumbrances | 47 | 47 | 0 |
| Fund Balance at End of Year | \$2,025,263 | \$2,312,855 | \$287,592 |

Delaware County, Ohio

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

County Drainage Fund

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|--|---------------------------|-----------------|---|
| Revenues | | | |
| Charges for Services | \$1,400 | \$1,408 | \$8 |
| Other | 1,000 | 1,000 | 0 |
| Total Revenues | 2,400 | 2,408 | 8 |
| Expenditures | | | |
| Current: | | | |
| Public Works: | | | |
| Drainage Improvement | | | |
| Services and Charges | 14,000 | 13,145 | 855 |
| Capital Outlay | 10,000 | 6,495 | 3,505 |
| Total Expenditures | 24,000 | 19,640 | 4,360 |
| Excess of Revenues Under Expenditures | (21,600) | (17,232) | 4,368 |
| Other Financing Sources | | | |
| Operating Transfers-In | 3,500 | 3,500 | 0 |
| Excess of Revenues and Other Financing Sources Under Expenditures | (18,100) | (13,732) | 4,368 |
| Fund Balance at Beginning of Year | 33,651 | 33,651 | 0 |
| Unexpended Prior Years Encumbrances | 9,015 | 9,015 | 0 |
| Fund Balance at End of Year | \$24,566 | \$28,934 | \$4,368 |

Delaware County, Ohio

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

Issue II Grants Fund

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|----------------|---|
| Revenues | | | |
| Intergovernmental | \$325,936 | \$325,936 | \$0 |
| Total Revenues | 325,936 | 325,936 | 0 |
| Expenditures | | | |
| Current: | | | |
| Public Works: | | | |
| Capital Outlay | 325,936 | 325,936 | 0 |
| Total Expenditures | 325,936 | 325,936 | 0 |
| Excess of Revenues Over Expenditures | 0 | 0 | 0 |
| Fund Balance at Beginning of Year | 2,280 | 2,280 | 0 |
| Fund Balance at End of Year | \$2,280 | \$2,280 | \$0 |

Delaware County, Ohio

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

Roadway Fund

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|--|----------------------------------|----------------------|--|
| Revenues | | | |
| Special Assessments | \$153,900 | \$153,928 | \$28 |
| Intergovernmental | 250,000 | 250,000 | 0 |
| Other | 135,700 | 135,706 | 6 |
| Total Revenues | 539,600 | 539,634 | 34 |
| Expenditures | | | |
| Current: | | | |
| Public Works: | | | |
| Services and Charges | 14,500 | 14,116 | 384 |
| Capital Outlay | 863,823 | 863,823 | 0 |
| Total Expenditures | 878,323 | 877,939 | 384 |
| Excess of Revenues Under Expenditures | (338,723) | (338,305) | 418 |
| Other Financing Sources (Uses) | | | |
| Operating Transfers-In | 98,000 | 98,000 | 0 |
| Advance - Out | (2,076) | (2,076) | 0 |
| Operating Transfers-Out | (132,201) | (121,507) | 10,694 |
| Total Other Financing Sources and Uses | (36,277) | (25,583) | 10,694 |
| Excess of Revenues and Other Financing Sources Under Expenditures and other Financing Uses | (375,000) | (363,888) | 11,112 |
| Fund Balance at Beginning of Year | 430,116 | 430,116 | 0 |
| Fund Balance at End of Year | \$55,116 | \$66,228 | \$11,112 |

Delaware County, Ohio

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

20/20 Capital Fund

For the Year Ended December 31, 2001

| | Revised Budget | Actual | Variance Favorable (Unfavorable) |
|--|---------------------------|--------------------|---|
| Revenues | | | |
| Investment Income | \$950,000 | \$979,970 | \$29,970 |
| Total Revenues | 950,000 | 979,970 | 29,970 |
| Expenditures | | | |
| Current: | | | |
| Public Works: | | | |
| Capital Outlay | 22,327,000 | 18,277,537 | 4,049,463 |
| Total Expenditures | 22,327,000 | 18,277,537 | 4,049,463 |
| Excess of Revenues Under Expenditures | (21,377,000) | (17,297,567) | 4,079,433 |
| Other Financing Sources | | | |
| Operating Transfers-In | 2,000,000 | 2,500,000 | 500,000 |
| Excess of Revenues and Other Financing Sources Under Expenditures | (19,377,000) | (14,797,567) | 4,579,433 |
| Fund Balance at Beginning of Year | 22,489,035 | 22,489,035 | 0 |
| Unexpended Prior Years Encumbrances | 55,093 | 55,093 | 0 |
| Fund Balance at End of Year | \$3,167,128 | \$7,746,561 | \$4,579,433 |

Enterprise Funds

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

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

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

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

Storm Water Phase II – To account for the operations of the storm water drainage system.

Delaware County, Ohio

Combining Balance Sheet All Enterprise Funds As of December 31, 2001

| | <i>Solid Waste Transfer Station</i> | <i>Sanitary Engineer</i> | <i>Delaware Area Transit Agency</i> | <i>Storm Water Phase II</i> | <i>Totals</i> |
|--|---|------------------------------|---|---------------------------------|----------------------|
| Current Assets | | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$805,311 | \$16,067,634 | \$117,694 | \$40,000 | \$17,030,639 |
| Cash and Cash Equivalents in | | | | | |
| Segregated Accounts | 0 | 88,363 | 0 | 0 | 88,363 |
| Investments in Segregated Accounts | 0 | 17,146,321 | 0 | 0 | 17,146,321 |
| Receivables: | | | | | |
| Accounts | 21,193 | 568,873 | 26,013 | 0 | 616,079 |
| Materials and Supplies Inventory | 0 | 2,399 | 40 | 0 | 2,439 |
| Prepaid Items | 0 | 852 | 179 | 0 | 1,031 |
| Total Current Assets | 826,504 | 33,874,442 | 143,926 | 40,000 | 34,884,872 |
| Restricted Assets | | | | | |
| Equity in Pooled Cash and Cash Equivalents | 0 | 1,500,861 | 0 | 0 | 1,500,861 |
| Total Restricted Assets | 0 | 1,500,861 | 0 | 0 | 1,500,861 |
| Long-Term Assets | | | | | |
| Fixed Assets (Net of Accumulated Depreciation) | 223,279 | 145,620,538 | 206,539 | 0 | 146,050,356 |
| Deferred Charges | 0 | 592,842 | 0 | 0 | 592,842 |
| Total Long-Term Assets | 223,279 | 146,213,380 | 206,539 | 0 | 146,643,198 |
| Total Assets | \$1,049,783 | \$181,588,683 | \$350,465 | \$40,000 | \$183,028,931 |
| Current Liabilities | | | | | |
| Accounts Payable | \$0 | \$120,784 | \$24,395 | \$0 | \$145,179 |
| Contracts Payable | 0 | 269,187 | 0 | 0 | 269,187 |
| Accrued Wages | 0 | 45,723 | 2,467 | 403 | 48,593 |
| Compensated Absences Payable | 0 | 5,594 | 515 | 0 | 6,109 |
| Due to Other Governments | 0 | 63,627 | 3,762 | 61 | 67,450 |
| Deferred Revenue | 0 | 514,645 | 0 | 0 | 514,645 |
| Accrued Interest Payable | 0 | 269,083 | 0 | 0 | 269,083 |
| Current Portion of OWDA Loan and G.O. Bonds | 0 | 4,013,693 | 0 | 0 | 4,013,693 |
| Total Current Liabilities | 0 | 5,302,336 | 31,139 | 464 | 5,333,939 |
| Current Liabilities Payable from Restricted Assets: | | | | | |
| Contracts Payable | 0 | 443,038 | 0 | 0 | 443,038 |
| Long-Term Liabilities (Net of Current Portions) | | | | | |
| Compensated Absences Payable | 0 | 113,279 | 5,635 | 0 | 118,914 |
| G.O. Bonds Payable (Net of Unamortized Discounts) | 0 | 63,503,907 | 0 | 0 | 63,503,907 |
| OWDA Loan Payable | 0 | 799,162 | 0 | 0 | 799,162 |
| Total Long-Term Liabilities | 0 | 64,416,348 | 5,635 | 0 | 64,421,983 |
| Total Liabilities | 0 | 70,161,722 | 36,774 | 464 | 70,198,960 |
| Fund Equity | | | | | |
| Contributed Capital | 0 | 98,527,023 | 208,421 | 0 | 98,735,444 |
| Retained Earnings | 1,049,783 | 12,899,938 | 105,270 | 39,536 | 14,094,527 |
| Total Fund Equity | 1,049,783 | 111,426,961 | 313,691 | 39,536 | 112,829,971 |
| Total Liabilities and Fund Equity | \$1,049,783 | \$181,588,683 | \$350,465 | \$40,000 | \$183,028,931 |

Delaware County, Ohio

Combining Statement of Revenues, Expenses, and Changes in Retained Earnings All Enterprise Funds For the Year Ended December 31, 2001

| | <i>Solid Waste Transfer Station</i> | <i>Sanitary Engineer</i> | <i>Delaware Area Transit Agency</i> | <i>Storm Water Phase II</i> | <i>Totals</i> |
|---|---|------------------------------|---|---------------------------------|---------------------|
| Operating Revenues | | | | | |
| Charges for Services | \$138,486 | \$7,658,978 | \$512,927 | \$0 | \$8,310,391 |
| Licenses and Permits | 0 | 1,450 | 0 | 0 | 1,450 |
| Intergovernmental | 0 | 0 | 443,398 | 0 | 443,398 |
| All Other Revenue | 0 | 7,662 | 15,348 | 0 | 23,010 |
| Total Operating Revenues | 138,486 | 7,668,090 | 971,673 | 0 | 8,778,249 |
| Operating Expenses | | | | | |
| Personal Services | 0 | 2,044,947 | 140,217 | 464 | 2,185,628 |
| Materials and Supplies | 65 | 1,626,430 | 74,687 | 0 | 1,701,182 |
| Services and Charges | 667 | 1,947,015 | 680,113 | 0 | 2,627,795 |
| Depreciation | 5,635 | 4,628,426 | 95,728 | 0 | 4,729,789 |
| Total Operating Expenses | 6,367 | 10,246,818 | 990,745 | 464 | 11,244,394 |
| Operating Income (Loss) | 132,119 | (2,578,728) | (19,072) | (464) | (2,466,145) |
| Non-Operating Revenues/(Expenses) | | | | | |
| Investment Income | 0 | 41,902 | 0 | 0 | 41,902 |
| Interest and Fiscal Charges | 0 | (3,538,668) | (995) | 0 | (3,539,663) |
| Tap-In Fees | 0 | 10,236,193 | 0 | 0 | 10,236,193 |
| Developer Donations | 0 | 5,919,368 | 0 | 0 | 5,919,368 |
| Total Non-Operating Revenues/(Expenses) | 0 | 12,658,795 | (995) | 0 | 12,657,800 |
| Income (Loss) Before Operating Transfers | 132,119 | 10,080,067 | (20,067) | (464) | 10,191,655 |
| Operating Transfers | | | | | |
| Transfers-In | 0 | 0 | 100,000 | 40,000 | 140,000 |
| Net Income | 132,119 | 10,080,067 | 79,933 | 39,536 | 10,331,655 |
| Retained Earnings at Beginning of Year | 917,664 | 2,819,871 | 25,337 | 0 | 3,762,872 |
| Retained Earnings at End of Year | \$1,049,783 | \$12,899,938 | \$105,270 | \$39,536 | \$14,094,527 |

Delaware County, Ohio

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

Solid Waste Transfer Station Fund

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|-------------------------------------|---------------------------|------------------|---|
| Revenues | | | |
| Charges for Services | \$137,000 | \$126,077 | (\$10,923) |
| Total Revenues | 137,000 | 126,077 | (10,923) |
| Expenses | | | |
| Health: | | | |
| Materials and Supplies | 2,000 | 65 | 1,935 |
| Services and Charges | 11,000 | 862 | 10,138 |
| Capital Outlay | 25,000 | 0 | 25,000 |
| Total Expenses | 38,000 | 927 | 37,073 |
| Excess of Revenues Over Expenses | 99,000 | 125,150 | 26,150 |
| Fund Balance at Beginning of Year | 679,896 | 679,896 | 0 |
| Fund Balance at End of Year | \$778,896 | \$805,046 | \$26,150 |

Delaware County, Ohio

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

Sanitary Engineer Fund

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|---------------------|---|
| Revenues | | | |
| Charges for Services | \$7,166,000 | \$7,631,402 | \$465,402 |
| Tap - In Fees | 9,200,000 | 10,236,193 | 1,036,193 |
| Licenses and Permits | 300 | 1,450 | 1,150 |
| Investment Income | 52,000 | 53,805 | 1,805 |
| Other | 1,000 | 7,662 | 6,662 |
| Total Revenues | 16,419,300 | 17,930,512 | 1,511,212 |
| Expenses | | | |
| Public Works: | | | |
| Personal Services | 2,514,011 | 1,978,306 | 535,705 |
| Materials and Supplies | 451,300 | 347,888 | 103,412 |
| Services and Charges | 2,217,450 | 1,855,378 | 362,072 |
| Other | 500,000 | 0 | 500,000 |
| Capital Outlay | 16,045,200 | 14,164,914 | 1,880,286 |
| Total Expenses | 21,727,961 | 18,346,486 | 3,381,475 |
| Excess of Revenues Under Expenses | (5,308,661) | (415,974) | 4,892,687 |
| Operating Transfers-Out | (7,339,905) | (7,339,905) | 0 |
| Excess of Revenues Under Expenses and Operating Transfers | (12,648,566) | (7,755,879) | 4,892,687 |
| Fund Balance at Beginning of Year | 37,125,374 | 37,125,374 | 0 |
| Unexpended Prior Years Encumbrances | 3,442,781 | 3,442,781 | 0 |
| Fund Balance at End of Year | \$27,919,589 | \$32,812,276 | \$4,892,687 |

Delaware County, Ohio

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

Delaware Area Transit Agency Fund

For the Year Ended December 31, 2001

| | Revised Budget | Actual | Variance Favorable (Unfavorable) |
|--|---------------------------|------------------|---|
| Revenues | | | |
| Charges for Services | \$527,000 | \$528,503 | \$1,503 |
| Intergovernmental | 443,398 | 443,398 | 0 |
| Other | 15,300 | 15,348 | 48 |
| Line of Credit Proceeds | 70,000 | 70,000 | 0 |
| Total Revenues | 1,055,698 | 1,057,249 | 1,551 |
| Expenses | | | |
| Health: | | | |
| Personal Services | 138,050 | 136,074 | 1,976 |
| Materials and Supplies | 79,850 | 69,427 | 10,423 |
| Services and Charges | 673,105 | 671,932 | 1,173 |
| Capital Outlay | 138,353 | 138,266 | 87 |
| Debt Service: | | | |
| Line of Credit Payments | 70,000 | 70,000 | 0 |
| Interest Payments | 995 | 995 | 0 |
| Total Expenses | 1,100,353 | 1,086,694 | 13,659 |
| Excess of Revenues Under Expenses | (44,655) | (29,445) | 15,210 |
| Operating Transfers-In | 0 | 100,000 | 100,000 |
| Excess of Revenues Over (Under) Expenses and Operating Transfers | (44,655) | 70,555 | 115,210 |
| Fund Balance at Beginning of Year | 46,356 | 46,356 | 0 |
| Unexpended Prior Years Encumbrances | 783 | 783 | 0 |
| Fund Balance at End of Year | \$2,484 | \$117,694 | \$115,210 |

Delaware County, Ohio

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

Storm Water Phase II Fund

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|--|---------------------------|---------------|---|
| Revenues | | | |
| Total Revenues | \$0 | \$0 | \$0 |
| Expenses | | | |
| Total Expenses | 0 | 0 | 0 |
| Excess of Revenues Over Expenses | 0 | 0 | 0 |
| Transfers-In | 40,000 | 40,000 | 0 |
| Excess of Revenue Over Expenses and Operating Transfers | 40,000 | 40,000 | 0 |
| Fund Balance at Beginning of Year | 0 | 0 | 0 |
| Fund Balance at End of Year | \$40,000 | \$40,000 | \$0 |

Delaware County, Ohio

Combining Statement of Cash Flows
All Enterprise Funds
 For the Year Ended December 31, 2001

| | <i>Solid Waste Transfer Station</i> | <i>Sanitary Engineer</i> | <i>Delaware Area Transit Agency</i> | <i>Storm Water Phase II</i> | <i>Totals</i> |
|---|---|------------------------------|---|---------------------------------|---------------------|
| Increase (Decrease) in Cash and Cash Equivalents | | | | | |
| <i>Cash Flows From Operating Activities:</i> | | | | | |
| Cash Received From Customers | \$126,077 | \$7,632,852 | \$527,909 | \$0 | \$8,286,838 |
| Cash Received From Operating Grants | 0 | 0 | 443,398 | 0 | 443,398 |
| Cash Payments For Personal Services | 0 | (1,978,306) | (136,073) | 0 | (2,114,379) |
| Cash Payments for Materials and Supplies | (65) | (1,656,891) | (74,727) | 0 | (1,731,683) |
| Cash Payments for Other Services and Charges | (667) | (3,629,026) | (671,933) | 0 | (4,301,626) |
| Other Operating Revenue | 0 | 7,662 | 15,348 | 0 | 23,010 |
| Net Cash Provided by Operating Activities | 125,345 | 376,291 | 103,922 | 0 | 605,558 |
| <i>Cash Flows From Noncapital Financing Activities:</i> | | | | | |
| Operating Transfers In | 0 | 0 | 100,000 | 40,000 | 140,000 |
| Net Cash Provided by Noncapital Financing Activities | 0 | 0 | 100,000 | 40,000 | 140,000 |
| <i>Cash Flows From Capital and Related Financing Activities:</i> | | | | | |
| Acquisition and Construction of Capital Assets | 0 | (11,377,081) | (132,966) | 0 | (11,510,047) |
| Cash Received from Tap-Ins | 0 | 10,236,193 | 0 | 0 | 10,236,193 |
| Cash from Proceeds of Line of Credit | 0 | 0 | 70,000 | 0 | 70,000 |
| Interest Paid on General Obligation Bonds | 0 | (3,386,414) | 0 | 0 | (3,386,414) |
| Principal Paid on General Obligation Bonds | 0 | (3,515,000) | 0 | 0 | (3,515,000) |
| Principal Paid on Line of Credit | 0 | 0 | (70,000) | 0 | (70,000) |
| Interest paid on Line of Credit | 0 | 0 | (995) | 0 | (995) |
| Interest Paid on OWDA Loan | 0 | (96,887) | 0 | 0 | (96,887) |
| Principal Paid on OWDA Loan | 0 | (341,603) | 0 | 0 | (341,603) |
| Net Cash Used for Capital and Related Financing Activities: | 0 | (8,480,792) | (133,961) | 0 | (8,614,753) |
| <i>Cash Flows From Investing Activities:</i> | | | | | |
| Purchase of Investments | 0 | (25,353,040) | 0 | 0 | (25,353,040) |
| Proceeds From the Sale and Maturities of Investments | 0 | 22,960,126 | 0 | 0 | 22,960,126 |
| Interest and Dividends | 0 | (60,222) | 0 | 0 | (60,222) |
| Net Cash Used for Investment Activities | 0 | (2,453,136) | 0 | 0 | (2,453,136) |
| Net Increase (Decrease) in Cash and Cash Equivalents | 125,345 | (10,557,637) | 69,961 | 40,000 | (10,322,331) |
| Cash and Cash Equivalents at Beginning of Year | 679,966 | 28,214,495 | 47,733 | 0 | 28,942,194 |
| Cash and Cash Equivalents at End of Year | \$805,311 | \$17,656,858 | \$117,694 | \$40,000 | \$18,619,863 |

(Continued)

Delaware County, Ohio

Combining Statement of Cash Flows
All Enterprise Funds
 For the Year Ended December 31, 2001
 (Continued)

| | <i>Solid Waste Transfer Station</i> | <i>Sanitary Engineer</i> | <i>Delaware Area Transit Agency</i> | <i>Storm Water Phase II</i> | <i>Totals</i> |
|---|---|------------------------------|---|---------------------------------|--------------------|
| Reconciliation of Operating Income (Loss) To Net Cash Provided By Operating Activities: | | | | | |
| Operating Income (Loss) | \$132,119 | (\$2,578,728) | (\$19,072) | (\$464) | (\$2,466,145) |
| Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities: | | | | | |
| Depreciation Expense | 5,635 | 4,628,426 | 95,728 | 0 | 4,729,789 |
| Changes in Assets and Liabilities: | | | | | |
| (Increase) Decrease in Accounts Receivable | (12,409) | (27,576) | 14,982 | 0 | (25,003) |
| Increase in Inventories | 0 | (2,219) | (40) | 0 | (2,259) |
| (Increase) Decrease in Prepaid Items | 0 | 216 | (179) | 0 | 37 |
| Increase (Decrease) in Account Payable | 0 | (106,446) | 8,359 | 0 | (98,087) |
| Decrease in Contracts Payable | 0 | (1,608,926) | 0 | 0 | (1,608,926) |
| Increase in Accrued Wages | 0 | 16,313 | 501 | 403 | 17,217 |
| Increase in Compensated Absences Payable | 0 | 19,439 | 2,047 | 0 | 21,486 |
| Increase in Due to Other Governments | 0 | 35,792 | 1,596 | 61 | 37,449 |
| Total Adjustments | (12,409) | (1,673,407) | 27,266 | 464 | (1,658,086) |
| Net Cash Provided by Operating Activities | \$125,345 | \$376,291 | \$103,922 | \$0 | \$605,558 |

Non-Cash Capital Transactions:

The Sanitary Engineer Fund received sewer lines from developers with a fair market value \$5,919,368. There was an increase in the fair value of the investments in the Sanitary Engineer Enterprise Fund by \$205,816.

Internal Service Funds

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

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

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

Delaware County, Ohio

Combining Balance Sheet All Internal Service Funds As of December 31, 2001

| | <i>Health Insurance</i> | <i>Self Insurance</i> | <i>Totals</i> |
|--|-----------------------------|---------------------------|--------------------|
| Currents Assets | | | |
| Equity in Pooled Cash and Cash Equivalents | \$1,727,371 | \$3,653,557 | \$5,380,928 |
| Prepaid Items | 0 | 88,363 | 88,363 |
| Total Current Assets | 1,727,371 | 3,741,920 | 5,469,291 |
| Long-Term Assets | | | |
| Fixed Assets (Net of Accumulated Depreciation) | 1,178 | 3,766 | 4,944 |
| Total Assets | \$1,728,549 | \$3,745,686 | \$5,474,235 |
| Current Liabilities | | | |
| Accounts Payable | \$6,707 | \$47,175 | \$53,882 |
| Accrued Wages | 1,046 | 1,046 | 2,092 |
| Compensated Absences Payable | 966 | 0 | 966 |
| Due to Other Governments | 1,559 | 1,560 | 3,119 |
| Claims and Judgements Payable | 560,361 | 629,560 | 1,189,921 |
| Total Current Liabilities | 570,639 | 679,341 | 1,249,980 |
| Long-Term Liabilities | | | |
| Compensated Absences Payable | 5,579 | 8,554 | 14,133 |
| Total Liabilities | 576,218 | 687,895 | 1,264,113 |
| Fund Equity | | | |
| Retained Earnings | 1,152,331 | 3,057,791 | 4,210,122 |
| Total Fund Equity | 1,152,331 | 3,057,791 | 4,210,122 |
| Total Liabilities and Fund Equity | \$1,728,549 | \$3,745,686 | \$5,474,235 |

Delaware County, Ohio

Combining Statement of Revenues, Expenses, and
Changes in Retained Earnings
All Internal Service Funds
For the Year Ended December 31, 2001

| | <i>Health Insurance</i> | <i>Self Insurance</i> | <i>Totals</i> |
|---|-----------------------------|---------------------------|--------------------|
| Operating Revenue | | | |
| Charges for Services | \$3,767,930 | \$0 | \$3,767,930 |
| All Other Revenue | 41,138 | 25 | 41,163 |
| Total Operating Revenue | 3,809,068 | 25 | 3,809,093 |
| Operating Expenses | | | |
| Personal Services | 54,883 | 58,112 | 112,995 |
| Materials and Supplies | 1,110 | 1,413 | 2,523 |
| Services and Charges | 613,921 | 350,954 | 964,875 |
| Depreciation | 999 | 2,086 | 3,085 |
| Claims | 3,296,897 | 688,910 | 3,985,807 |
| Total Operating Expenses | 3,967,810 | 1,101,475 | 5,069,285 |
| Operating Loss | (158,742) | (1,101,450) | (1,260,192) |
| Operating Transfers | | | |
| Transfers-In | 0 | 1,000,000 | 1,000,000 |
| Net Loss | (158,742) | (101,450) | (260,192) |
| Retained Earnings at Beginning of Year | 1,311,073 | 3,159,241 | 4,470,314 |
| Retained Earnings at End of Year | \$1,152,331 | \$3,057,791 | \$4,210,122 |

Delaware County, Ohio

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

Health Insurance Fund

For the Year Ended December 31, 2001

| | Revised Budget | Actual | Variance Favorable (Unfavorable) |
|--------------------------------------|---------------------------|--------------------|---|
| Revenues | | | |
| Charges for Services | \$3,540,000 | \$3,767,930 | \$227,930 |
| Other | 40,000 | 41,138 | 1,138 |
| Total Revenues | 3,580,000 | 3,809,068 | 229,068 |
| Expenses | | | |
| Personal Services | 64,653 | 54,057 | 10,596 |
| Materials and Supplies | 2,700 | 1,110 | 1,590 |
| Services and Charges | 3,823,500 | 3,783,491 | 40,009 |
| Capital Outlay | 10,800 | 0 | 10,800 |
| Total Expenses | 3,901,653 | 3,838,658 | 62,995 |
| Excess of Revenues Under Expenses | (321,653) | (29,590) | 292,063 |
| Fund Balance at Beginning of Year | 1,545,028 | 1,545,028 | 0 |
| Unexpended Prior Years Encumbrances | 36,568 | 36,568 | 0 |
| Fund Balance at End of Year | \$1,259,943 | \$1,552,006 | \$292,063 |

Delaware County, Ohio

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

Self Insurance Fund

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|--|---------------------------|--------------------|---|
| Revenues | | | |
| Other | \$49,000 | \$49,074 | \$74 |
| Total Revenues | 49,000 | 49,074 | 74 |
| Expenses | | | |
| Personal Services | 64,638 | 55,277 | 9,361 |
| Materials and Supplies | 2,000 | 1,413 | 587 |
| Services and Charges | 1,108,000 | 1,107,940 | 60 |
| Capital Outlay | 10,800 | 0 | 10,800 |
| Total Expenses | 1,185,438 | 1,164,630 | 20,808 |
| Excess of Revenues Under Expenses | (1,136,438) | (1,115,556) | 20,882 |
| Operating Transfers-In | 1,000,000 | 1,000,000 | 0 |
| Excess of Revenues Under Expenses and Operating Transfers | (136,438) | (115,556) | 20,882 |
| Fund Balance at Beginning of Year | 3,112,981 | 3,112,981 | 0 |
| Unexpended Prior Years Encumbrances | 5,895 | 5,895 | 0 |
| Fund Balance at End of Year | \$2,982,438 | \$3,003,320 | \$20,882 |

Delaware County, Ohio

Combining Statement of Cash Flows
All Internal Service Funds
 For the Year Ended December 31, 2001

| | <i>Health Insurance</i> | <i>Self- Insurance</i> | <i>Totals</i> |
|--|-----------------------------|----------------------------|--------------------|
| Increase (Decrease) in Cash and Cash Equivalents | | | |
| <i>Cash Flows From Operating Activities:</i> | | | |
| Cash Received From Quasi-External Transactions | | | |
| With Other Funds | \$3,767,930 | \$0 | \$3,767,930 |
| Cash Payments for Personal Services | (54,058) | (55,277) | (109,335) |
| Cash Payment for Materials and Supplies | (1,110) | (1,413) | (2,523) |
| Cash Payments for Claims | (3,026,011) | (172,932) | (3,198,943) |
| Cash Payments for Other Services and Charges | (623,220) | (314,037) | (937,257) |
| Other Operating Revenue | 41,138 | 49,074 | 90,212 |
| Net Cash Provided by (Used For) Operating Activities | 104,669 | (494,585) | (389,916) |
| <i>Cash Flows From Noncapital Financing Activities:</i> | | | |
| Operating Transfers In | 0 | 1,000,000 | 1,000,000 |
| Net Cash Provided for Noncapital Financing Activities | 0 | 1,000,000 | 1,000,000 |
| | | | |
| Net Increase in Cash and Cash Equivalents | 104,669 | 505,415 | 610,084 |
| | | | |
| Cash, and Cash Equivalents at Beginning of Year | 1,622,702 | 3,148,142 | 4,770,844 |
| Cash and Cash Equivalents at End of Year | \$1,727,371 | \$3,653,557 | \$5,380,928 |

(Continued)

Delaware County, Ohio

Combining Statement of Cash Flows
All Internal Service Funds
 For the Year Ended December 31, 2001
 (Continued)

| | <i>Health Insurance</i> | <i>Self- Insurance</i> | <i>Totals</i> |
|---|-----------------------------|----------------------------|---------------|
| Reconciliation of Operating Loss To Net Cash Provided by (Used For) Operating Activities: | | | |
| Operating Loss | (\$158,742) | (\$1,101,450) | (\$1,260,192) |
| Adjustments to Reconcile Operating Loss to Net Cash Provided By (Used For) Operating Activities: | | | |
| Depreciation Expense | 999 | 2,086 | 3,085 |
| Changes in Assets and Liabilities: | | | |
| (Increase) in Prepaid Items | 0 | (10,258) | (10,258) |
| (Increase) Decrease in Accounts Payable | (9,299) | 47,175 | 37,876 |
| Increase in Accrued Wages | 200 | 200 | 400 |
| Increase in Compensated Absences Payable | 17 | 2,026 | 2,043 |
| Increase in Due to Other Governments | 608 | 609 | 1,217 |
| Increase in Claims and Judgements Payable | 270,886 | 565,027 | 835,913 |
| Total Adjustments | 262,412 | 604,779 | 867,191 |
| Net Cash Provided by (Used For) Operating Activities | \$104,669 | (\$494,585) | (\$389,916) |

Delaware County, Ohio

Trust and Agency Funds

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

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

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

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

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

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

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

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

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

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

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

(Continued)

Delaware County, Ohio

Trust and Agency Funds

(Continued)

Local Government Fund - To account for shared revenues from the State of Ohio that represent a portion of state income taxes, state sales tax, and corporate franchise taxes which are returned to the County. These monies are apportioned to local governments on a monthly basis according to the adopted alternate method distribution.

Auto Tags Fund- To account for monies received from the State of Ohio for licenses sold within the county and distributed to the various local governments.

Payroll Revolving Fund - To account for payroll taxes and other related payroll deductions accumulated for distribution to other governmental units and private organizations.

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

Treasurer's Electronic Transfers - To account for funds collected and distributed by the Treasurer through electronic transfers rather than warrants.

County Court Agency Fund - To account for monies collected from activity within the County court system.

Child Support Enforcement Agency Fund - To account for the collection of alimony and child support payments and the distribution of such monies to the court-designated recipient.

Other Trust and Agency Funds

Estate Refunds Expendable Trust Fund
Library Support Fund
Vision Insurance Fund
Ohio Elections Commission Fund
Sheriff's Inmate Agency Fund
Regional Council of Governments Fund

Township Gas Tax Fund
Undivided Lodging Tax Fund
County Sheriff Agency Fund
Workers' Compensation Fund
Treasurer's Fund

Delaware County, Ohio

Combining Balance Sheet ALL FIDUCIARY FUNDS As of December 31, 2001

| | <i>Estate Refunds</i> <i>Expendable</i> <i>Trust</i> | <i>Unclaimed Monies</i> <i>Expendable</i> <i>Trust</i> | <i>Agency</i> <i>Funds</i> | <i>Totals</i> |
|---|--|--|-------------------------------|----------------------|
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents: | \$8,860 | \$89,926 | \$13,964,056 | \$14,062,842 |
| Cash and Cash Equivalents in Segregated Accounts | 0 | 0 | 2,313,032 | 2,313,032 |
| Receivables: | | | | |
| Taxes | 0 | 0 | 169,442,028 | 169,442,028 |
| Due from Other Governments | 0 | 0 | 6,370,989 | 6,370,989 |
| Total Assets | \$8,860 | \$89,926 | \$192,090,105 | \$192,188,891 |
| Liabilities | | | | |
| Due to Other Governments | \$0 | \$0 | \$188,814,335 | \$188,814,335 |
| Undistributed Monies | 0 | 0 | 51,893 | 51,893 |
| Due to Others | 1,184 | 7,500 | 3,223,877 | 3,232,561 |
| Total Liabilities | 1,184 | 7,500 | 192,090,105 | 192,098,789 |
| Fund Equity | | | | |
| Fund Balance: | | | | |
| Unreserved | 7,676 | 82,426 | 0 | 90,102 |
| Total Fund Equity | 7,676 | 82,426 | 0 | 90,102 |
| Total Liabilities and Fund Equity | \$8,860 | \$89,926 | \$192,090,105 | \$192,188,891 |

Delaware County, Ohio

Combining Statement of Revenues, Expenditures, and
Changes in Fund Balance
All Expendable Trust Funds
For the Year Ended December 31, 2001

| | <i>Estate Refunds</i> | <i>Unclaimed Monies</i> | <i>Totals</i> |
|--|---------------------------|-----------------------------|---------------|
| Revenues | | | |
| Other | \$0 | \$78,007 | \$78,007 |
| Total Revenues | 0 | 78,007 | 78,007 |
| Expenditures | | | |
| Current: | | | |
| Miscellaneous | 0 | 57,696 | 57,696 |
| Total Expenditures | 0 | 57,696 | 57,696 |
| Excess of Revenues Over Expenditures | 0 | 20,311 | 20,311 |
| Operating Transfers-Out | 0 | (35,441) | (35,441) |
| Other Financing Use | | | |
| Excess of Revenues (Under) Expenses and Other Financing Sources | 0 | (15,130) | (15,130) |
| Fund Balance at Beginning of Year | 7,676 | 97,556 | 105,232 |
| Fund Balance at End of Year | \$7,676 | \$82,426 | \$90,102 |

Delaware County, Ohio

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

Estate Refunds Expendable Trust Fund

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|----------------|---|
| Expenditures | | | |
| Current: | | | |
| Legislative and Executive | | | |
| Miscellaneous | 5,000 | 0 | 5,000 |
| Total Expenditures | 5,000 | 0 | 5,000 |
| Excess of Revenues Over (Under) Expenditures | (5,000) | 0 | 5,000 |
| Fund Balance at Beginning of Year | 8,860 | 8,860 | 0 |
| Fund Balance at End of Year | \$3,860 | \$8,860 | \$5,000 |

Delaware County, Ohio

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

Unclaimed Monies Expendable Trust Fund

For the Year Ended December 31, 2001

| | <i>Revised Budget</i> | <i>Actual</i> | <i>Variance Favorable (Unfavorable)</i> |
|---|---------------------------|-----------------|---|
| Revenues | | | |
| Other | \$75,000 | \$78,007 | \$3,007 |
| Total Revenues | 75,000 | 78,007 | 3,007 |
| | | | |
| Expenditures | | | |
| Current: | | | |
| Legislative and Executive | | | |
| Miscellaneous | 70,000 | 57,696 | 12,304 |
| Total Expenditures | 70,000 | 57,696 | 12,304 |
| Excess of Revenues Over Expenditures | 5,000 | 20,311 | 15,311 |
| | | | |
| Other Financing Uses | | | |
| Operating Transfers-Out | (35,441) | (35,441) | 0 |
| Excess of Revenues Under Expenditures and Other Financing Uses | (30,441) | (15,130) | 15,311 |
| Fund Balance at Beginning of Year | 105,056 | 105,056 | 0 |
| Fund Balance at End of Year | \$74,615 | \$89,926 | \$15,311 |

Delaware County, Ohio

Combining Statement of Changes
in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2001

| | <i>Beginning Balance 12/31/2000</i> | <i>Additions</i> | <i>Deductions</i> | <i>Ending Balance 12/31/2001</i> |
|--|---|------------------|-------------------|--|
| <i>DISTRICT BOARD OF HEALTH FUND</i> | | | | |
| <i>Assets</i> | | | | |
| Equity In Pooled Cash and Cash Equivalents | \$1,610,859 | \$3,684,187 | \$3,575,788 | \$1,719,258 |
| Total Assets | \$1,610,859 | \$3,684,187 | \$3,575,788 | \$1,719,258 |
| <i>Liabilities</i> | | | | |
| Due to Other Governments | \$1,610,859 | \$3,684,187 | \$3,575,788 | \$1,719,258 |
| Total Liabilities | \$1,610,859 | \$3,684,187 | \$3,575,788 | \$1,719,258 |
| <i>SOIL AND WATER CONSERVATION DISTRICT FUND</i> | | | | |
| <i>Assets</i> | | | | |
| Equity In Pooled Cash and Cash Equivalents | \$60,635 | \$415,560 | \$412,224 | \$63,971 |
| Total Assets | \$60,635 | \$415,560 | \$412,224 | \$63,971 |
| <i>Liabilities</i> | | | | |
| Due to Other Governments | \$60,635 | \$415,560 | \$412,224 | \$63,971 |
| Total Liabilities | \$60,635 | \$415,560 | \$412,224 | \$63,971 |
| <i>DELAWARE-MORROW MENTAL HEALTH AND RECOVERY SERVICES BOARD FUND</i> | | | | |
| <i>Assets</i> | | | | |
| Equity In Pooled Cash and Cash Equivalents | \$1,519,826 | \$7,996,251 | \$6,549,893 | \$2,966,184 |
| Total Assets | \$1,519,826 | \$7,996,251 | \$6,549,893 | \$2,966,184 |
| <i>Liabilities</i> | | | | |
| Due to Other Governments | \$1,519,826 | \$7,996,251 | \$6,549,893 | \$2,966,184 |
| Total Liabilities | \$1,519,826 | \$7,996,251 | \$6,549,893 | \$2,966,184 |

(Continued)

Delaware County, Ohio

Combining Statement of Changes
in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2001
(Continued)

| | Beginning Balance 12/31/2000 | Additions | Deductions | Ending Balance 12/31/2001 |
|--|------------------------------------|---------------|---------------|---------------------------------|
| DELAWARE COUNTY REGIONAL PLANNING COMMISSION FUND | | | | |
| Assets | | | | |
| Equity In Pooled Cash and Cash Equivalents | \$526,227 | \$488,856 | \$492,866 | \$522,217 |
| Total Assets | \$526,227 | \$488,856 | \$492,866 | \$522,217 |
| Liabilities | | | | |
| Due to Other Governments | \$526,227 | \$488,856 | \$492,866 | \$522,217 |
| Total Liabilities | \$526,227 | \$488,856 | \$492,866 | \$522,217 |
| INHERITANCE TAX FUND | | | | |
| Assets | | | | |
| Equity In Pooled Cash and Cash Equivalents | \$2,063,015 | \$3,018,884 | \$4,133,432 | \$948,467 |
| Total Assets | \$2,063,015 | \$3,018,884 | \$4,133,432 | \$948,467 |
| Liabilities | | | | |
| Due to Other Governments | \$2,063,015 | \$3,018,884 | \$4,133,432 | \$948,467 |
| Total Liabilities | \$2,063,015 | \$3,018,884 | \$4,133,432 | \$948,467 |
| GENERAL REAL ESTATE TAX FUND | | | | |
| Assets | | | | |
| Equity In Pooled Cash and Cash Equivalents | \$4,296,514 | \$139,038,720 | \$137,546,946 | \$5,788,288 |
| Receivables: | | | | |
| Taxes | 136,087,189 | 151,912,178 | 136,087,189 | 151,912,178 |
| Total Assets | \$140,383,703 | \$290,950,898 | \$273,634,135 | \$157,700,466 |
| Liabilities | | | | |
| Due to Other Governments | \$140,383,703 | \$290,950,898 | \$273,634,135 | \$157,700,466 |
| Total Liabilities | \$140,383,703 | \$290,950,898 | \$273,634,135 | \$157,700,466 |

(Continued)

Delaware County, Ohio

Combining Statement of Changes
in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2001
(Continued)

| | Beginning Balance 12/31/2000 | Additions | Deductions | Ending Balance 12/31/2001 |
|--|------------------------------------|--------------|--------------|---------------------------------|
| PERSONAL PROPERTY TAX FUND | | | | |
| Assets | | | | |
| Equity In Pooled Cash and Cash Equivalents | \$407,976 | \$17,076,667 | \$17,195,944 | \$288,699 |
| Receivables: | | | | |
| Taxes | 15,745,929 | 17,206,327 | 15,745,929 | 17,206,327 |
| Total Assets | \$16,153,905 | \$34,282,994 | \$32,941,873 | \$17,495,026 |
| Liabilities | | | | |
| Due to Other Governments | \$16,153,905 | \$34,282,994 | \$32,941,873 | \$17,495,026 |
| Total Liabilities | \$16,153,905 | \$34,282,994 | \$32,941,873 | \$17,495,026 |
| CIGARETTE TAX FUND | | | | |
| Assets | | | | |
| Equity In Pooled Cash and Cash Equivalents | \$12 | \$3,555 | \$3,567 | \$0 |
| Total Assets | \$12 | \$3,555 | \$3,567 | \$0 |
| Liabilities | | | | |
| Due to Other Governments | \$12 | \$3,555 | \$3,567 | \$0 |
| Total Liabilities | \$12 | \$3,555 | \$3,567 | \$0 |
| HOUSE TRAILER TAX FUND | | | | |
| Assets | | | | |
| Equity In Pooled Cash and Cash Equivalents | \$38,056 | \$309,924 | \$315,056 | \$32,924 |
| Receivables: | | | | |
| Taxes | 282,858 | 323,523 | 282,858 | 323,523 |
| Total Assets | \$320,914 | \$633,447 | \$597,914 | \$356,447 |
| Liabilities | | | | |
| Due to Other Governments | \$320,914 | \$633,447 | \$597,914 | \$356,447 |
| Total Liabilities | \$320,914 | \$633,447 | \$597,914 | \$356,447 |

(Continued)

Delaware County, Ohio

Combining Statement of Changes
in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2001
(Continued)

| | Beginning Balance 12/31/2000 | Additions | Deductions | Ending Balance 12/31/2001 |
|--|------------------------------------|-------------|-------------|---------------------------------|
| TOWNSHIP GAS TAX FUND | | | | |
| Assets | | | | |
| Equity In Pooled Cash and Cash Equivalents | \$0 | \$902,324 | \$902,324 | \$0 |
| Due From Other Government | 76,435 | 440,472 | 76,435 | 440,472 |
| Total Assets | \$76,435 | \$1,342,796 | \$978,759 | \$440,472 |
| Liabilities | | | | |
| Due to Other Governments | \$76,435 | \$1,342,796 | \$978,759 | \$440,472 |
| Total Liabilities | \$76,435 | \$1,342,796 | \$978,759 | \$440,472 |
| LIBRARY SUPPORT FUND | | | | |
| Assets | | | | |
| Equity In Pooled Cash and Cash Equivalents | \$0 | \$3,253,390 | \$3,253,390 | \$0 |
| Due From Other Government | 233,324 | 1,853,780 | 233,324 | 1,853,780 |
| Total Assets | \$233,324 | \$5,107,170 | \$3,486,714 | \$1,853,780 |
| Liabilities | | | | |
| Due to Other Governments | \$233,324 | \$5,107,170 | \$3,486,714 | \$1,853,780 |
| Total Liabilities | \$233,324 | \$5,107,170 | \$3,486,714 | \$1,853,780 |
| LOCAL GOVERNMENT FUND | | | | |
| Assets | | | | |
| Equity In Pooled Cash and Cash Equivalents | \$0 | \$6,000,204 | \$6,000,204 | \$0 |
| Due From Other Government | 436,523 | 3,461,384 | 436,523 | 3,461,384 |
| Total Assets | \$436,523 | \$9,461,588 | \$6,436,727 | \$3,461,384 |
| Liabilities | | | | |
| Due to Other Governments | \$436,523 | \$9,461,588 | \$6,436,727 | \$3,461,384 |
| Total liabilities | \$436,523 | \$9,461,588 | \$6,436,727 | \$3,461,384 |

(Continued)

Delaware County, Ohio

Combining Statement of Changes
in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2001
(Continued)

| | Beginning Balance 12/31/2000 | Additions | Deductions | Ending Balance 12/31/2001 |
|--|------------------------------------|--------------|--------------|---------------------------------|
| AUTO TAGS FUND | | | | |
| Assets | | | | |
| Equity In Pooled Cash and Cash Equivalents | \$0 | \$981,698 | \$981,698 | \$0 |
| Due From Other Government | 55,643 | 545,353 | 55,643 | 545,353 |
| Total Assets | \$55,643 | \$1,527,051 | \$1,037,341 | \$545,353 |
| Liabilities | | | | |
| Due to Other Governments | \$55,643 | \$1,527,051 | \$1,037,341 | \$545,353 |
| Total Liabilities | \$55,643 | \$1,527,051 | \$1,037,341 | \$545,353 |
| UNDIVIDED LODGING TAX FUND | | | | |
| Assets | | | | |
| Equity In Pooled Cash and Cash Equivalents | \$0 | \$139,075 | \$138,419 | \$656 |
| Total Assets | \$0 | \$139,075 | \$138,419 | \$656 |
| Liabilities | | | | |
| Due to Others | \$0 | \$139,075 | \$138,419 | \$656 |
| Total Liabilities | \$0 | \$139,075 | \$138,419 | \$656 |
| PAYROLL REVOLVING FUND | | | | |
| Assets | | | | |
| Equity In Pooled Cash and Cash Equivalents | \$353,316 | \$32,648,483 | \$33,000,425 | \$1,374 |
| Total Assets | \$353,316 | \$32,648,483 | \$33,000,425 | \$1,374 |
| Liabilities | | | | |
| Due to Others | \$353,316 | \$32,648,483 | \$33,000,425 | \$1,374 |
| Total Liabilities | \$353,316 | \$32,648,483 | \$33,000,425 | \$1,374 |

(Continued)

Delaware County, Ohio

Combining Statement of Changes
in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2001
(Continued)

| | Beginning Balance 12/31/2000 | Additions | Deductions | Ending Balance 12/31/2001 |
|--|------------------------------------|-------------|-------------|---------------------------------|
| PRESERVATION PARK OF DELAWARE COUNTY FUND | | | | |
| Assets | | | | |
| Equity In Pooled Cash and Cash Equivalents | \$353,349 | \$1,410,089 | \$1,539,455 | \$223,983 |
| Total Assets | \$353,349 | \$1,410,089 | \$1,539,455 | \$223,983 |
| Liabilities | | | | |
| Due to Other Governments | \$353,349 | \$1,410,089 | \$1,539,455 | \$223,983 |
| Total Liabilities | \$353,349 | \$1,410,089 | \$1,539,455 | \$223,983 |
| OHIO ELECTIONS COMMISSION FUND | | | | |
| Assets | | | | |
| Equity In Pooled Cash and Cash Equivalents | \$0 | \$2,800 | \$2,800 | \$0 |
| Total Assets | \$0 | \$2,800 | \$2,800 | \$0 |
| Liabilities | | | | |
| Due to Other Governments | \$0 | \$2,800 | \$2,800 | \$0 |
| Total Liabilities | \$0 | \$2,800 | \$2,800 | \$0 |
| VISION INSURANCE FUND | | | | |
| Assets | | | | |
| Equity In Pooled Cash and Cash Equivalents | \$3,142 | \$35,186 | \$34,670 | \$3,658 |
| Total Assets | \$3,142 | \$35,186 | \$34,670 | \$3,658 |
| Liabilities | | | | |
| Due to Others | \$3,142 | \$35,186 | \$34,670 | \$3,658 |
| Total Liabilities | \$3,142 | \$35,186 | \$34,670 | \$3,658 |

(Continued)

Delaware County, Ohio

Combining Statement of Changes
in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2001
(Continued)

| | <i>Beginning Balance 12/31/2000</i> | <i>Additions</i> | <i>Deductions</i> | <i>Ending Balance 12/31/2001</i> |
|--|---|------------------|-------------------|--|
| TREASURER'S ELECTRONIC TRANSFERS | | | | |
| Assets | | | | |
| Equity In Pooled Cash and Cash Equivalents | \$692,573 | \$54,371,476 | \$53,976,628 | \$1,087,421 |
| Total Assets | \$692,573 | \$54,371,476 | \$53,976,628 | \$1,087,421 |
| Liabilities | | | | |
| Due To Others | \$692,573 | \$54,371,476 | \$53,976,628 | \$1,087,421 |
| Total Liabilities | \$692,573 | \$54,371,476 | \$53,976,628 | \$1,087,421 |
| COUNTY COURT AGENCY FUND | | | | |
| Assets | | | | |
| Cash and Cash Equivalents in Segregated Accounts | \$1,037,901 | \$19,767,167 | \$18,722,425 | \$2,082,643 |
| Total Assets | \$1,037,901 | \$19,767,167 | \$18,722,425 | \$2,082,643 |
| Liabilities | | | | |
| Due to Other Governments | \$196,566 | \$16,425,837 | \$16,399,264 | \$223,139 |
| Due to Others | 841,335 | 3,341,330 | 2,323,161 | 1,859,504 |
| Total Liabilities | \$1,037,901 | \$19,767,167 | \$18,722,425 | \$2,082,643 |
| CHILD SUPPORT ENFORCEMENT AGENCY FUND | | | | |
| Assets | | | | |
| Cash and Cash Equivalents in Segregated Accounts | \$94,514 | \$178,500 | \$178,500 | \$94,514 |
| Total Assets | \$94,514 | \$178,500 | \$178,500 | \$94,514 |
| Liabilities | | | | |
| Due to Other Governments | \$58,655 | \$0 | \$0 | \$58,655 |
| Due to Others | 35,859 | 178,500 | 178,500 | 35,859 |
| Total Liabilities | \$94,514 | \$178,500 | \$178,500 | \$94,514 |

(Continued)

Delaware County, Ohio

Combining Statement of Changes
in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2001
(Continued)

| | Beginning Balance 12/31/2000 | Additions | Deductions | Ending Balance 12/31/2001 |
|--|------------------------------------|-------------|-------------|---------------------------------|
| COUNTY SHERIFF AGENCY FUND | | | | |
| Assets | | | | |
| Cash and Cash Equivalents in Segregated Accounts | \$62,478 | \$3,747,576 | \$3,680,824 | \$129,230 |
| Total Assets | \$62,478 | \$3,747,576 | \$3,680,824 | \$129,230 |
| Liabilities | | | | |
| Due To Others | \$6,549 | \$3,737,244 | \$3,666,456 | \$77,337 |
| Undistributed Monies | 55,929 | 10,332 | 14,368 | 51,893 |
| Total Liabilities | \$62,478 | \$3,747,576 | \$3,680,824 | \$129,230 |
| SHERIFF'S INMATE AGENCY FUND | | | | |
| Assets | | | | |
| Cash and Cash Equivalents in Segregated Accounts | \$6,816 | \$141,440 | \$141,611 | \$6,645 |
| Total Assets | \$6,816 | \$141,440 | \$141,611 | \$6,645 |
| Liabilities | | | | |
| Due to Others | \$6,816 | \$141,440 | \$141,611 | \$6,645 |
| Total Liabilities | \$6,816 | \$141,440 | \$141,611 | \$6,645 |
| WORKERS' COMPENSATION FUND | | | | |
| Assets | | | | |
| Equity In Pooled Cash and Cash Equivalents | \$95,516 | \$354,922 | \$350,934 | \$99,504 |
| Due From Other Government | 354,921 | 70,000 | 354,921 | 70,000 |
| Total Assets | \$450,437 | \$424,922 | \$705,855 | \$169,504 |
| Liabilities | | | | |
| Due to Other Governments | \$337,431 | \$107,697 | \$337,431 | \$107,697 |
| Due to Others | 113,006 | 317,225 | 368,424 | 61,807 |
| Total Liabilities | \$450,437 | \$424,922 | \$705,855 | \$169,504 |

(Continued)

Delaware County, Ohio

Combining Statement of Changes
in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2001
(Continued)

| | Beginning Balance 12/31/2000 | Additions | Deductions | Ending Balance 12/31/2001 |
|---|------------------------------------|---------------|---------------|---------------------------------|
| REGIONAL COUNCIL OF GOVERNMENTS FUND | | | | |
| Assets | | | | |
| Equity In Pooled Cash and Cash Equivalents | \$144,671 | \$580,774 | \$597,609 | \$127,836 |
| Total Assets | \$144,671 | \$580,774 | \$597,609 | \$127,836 |
| Liabilities | | | | |
| Due To Other Governments | \$144,671 | \$580,774 | \$597,609 | \$127,836 |
| Total Liabilities | \$144,671 | \$580,774 | \$597,609 | \$127,836 |
| TREASURER'S FUND | | | | |
| Assets | | | | |
| Equity In Pooled Cash and Cash Equivalents | \$82,928 | \$8,174 | \$1,486 | \$89,616 |
| Total Assets | \$82,928 | \$8,174 | \$1,486 | \$89,616 |
| Liabilities | | | | |
| Due To Others | \$82,928 | \$8,174 | \$1,486 | \$89,616 |
| Total Liabilities | \$82,928 | \$8,174 | \$1,486 | \$89,616 |
| ALL AGENCY FUNDS | | | | |
| Assets | | | | |
| Equity In Pooled Cash and Cash Equivalents | \$12,248,615 | \$272,721,199 | \$271,005,758 | \$13,964,056 |
| Cash and Cash Equivalents in | | | | |
| Segregated Accounts | 1,201,709 | 23,834,683 | 22,723,360 | 2,313,032 |
| Receivables: | | | | |
| Taxes | 152,115,976 | 169,442,028 | 152,115,976 | 169,442,028 |
| Due From Other Government | 1,156,846 | 6,370,989 | 1,156,846 | 6,370,989 |
| Total Assets | \$166,723,146 | \$472,368,899 | \$447,001,940 | \$192,090,105 |
| Liabilities | | | | |
| Due to Other Governments | \$164,531,693 | \$377,440,434 | \$353,157,792 | \$188,814,335 |
| Undistributed Monies | 55,929 | 10,332 | 14,368 | 51,893 |
| Due to Others | 2,135,524 | 94,918,133 | 93,829,780 | 3,223,877 |
| Total Liabilities | \$166,723,146 | \$472,368,899 | \$447,001,940 | \$192,090,105 |

General Fixed Assets Account Group

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

Delaware County, Ohio

Schedule of Changes in Fixed Assets By Function For the Year Ended December 31, 2001

| Function | Balance January 1, 2001 | Additions | Deletions | Balance December 31, 2001 |
|------------------------------|----------------------------|---------------------|--------------------|------------------------------|
| General Government - | | | | |
| Legislative and Executive | \$6,419,514 | \$197,402 | \$76,924 | \$6,539,992 |
| Judicial | 388,498 | 21,683 | 19,033 | 391,148 |
| Public Safety | 11,866,801 | 1,700,517 | 106,313 | 13,461,005 |
| Public Works | 15,557,693 | 4,528,913 | 61,258 | 20,025,348 |
| Health | 3,963,274 | 200,681 | 11,298 | 4,152,657 |
| Human Services | 425,109 | 1,295 | 10,726 | 415,678 |
| Total | 38,620,889 | 6,650,491 | 285,552 | 44,985,828 |
| Construction - in - Progress | 2,782,348 | 6,709,259 | 2,475,542 | 7,016,065 |
| Total General Fixed Assets | <u>\$41,403,237</u> | <u>\$13,359,750</u> | <u>\$2,761,094</u> | <u>\$52,001,893</u> |

Delaware County, Ohio

Schedule of General Fixed Assets By Function As of December 31, 2001

| <u>Function</u> | <u>Total</u> | <u>Land</u> | <u>Buildings and Improvements</u> | <u>Machinery and Equipment</u> |
|------------------------------|----------------------------|---------------------------|---------------------------------------|------------------------------------|
| General Government - | | | | |
| Legislative and Executive | \$6,539,992 | \$563,519 | \$3,505,517 | \$2,470,956 |
| Judicial | 391,148 | 0 | 23,637 | 367,511 |
| Public Safety | 13,461,005 | 550,640 | 6,947,207 | 5,963,158 |
| Public Works | 20,025,349 | 4,341,123 | 11,356,808 | 4,327,418 |
| Health | 4,152,657 | 362,088 | 2,043,593 | 1,746,976 |
| Human Services | <u>415,677</u> | <u>52,355</u> | <u>143,178</u> | <u>220,144</u> |
| Total | 44,985,828 | 5,869,725 | 24,019,940 | 15,096,163 |
| Construction - in - Progress | <u>7,016,065</u> | <u>0</u> | <u>7,016,065</u> | <u>0</u> |
| Total General Fixed Assets | <u><u>\$52,001,893</u></u> | <u><u>\$5,869,725</u></u> | <u><u>\$31,036,005</u></u> | <u><u>\$15,096,163</u></u> |

Delaware County, Ohio

Schedule of General Fixed Assets By Source As of December 31, 2001

General Fixed Assets:

| | |
|-----------------------------|----------------------------|
| Land | \$5,869,725 |
| Buildings and Improvements | 24,019,940 |
| Machinery and Equipment | 15,096,163 |
| Construction -in - Progress | <u>7,016,065</u> |
| Total General Fixed Assets | <u><u>\$52,001,893</u></u> |

Investment in General Fixed Assets by Source:

| | |
|--|----------------------------|
| General Fund | \$13,277,704 |
| Special Revenue Funds | 10,041,142 |
| Capital Projects Funds | <u>28,683,047</u> |
| Total Investment in General Fixed Assets | <u><u>\$52,001,893</u></u> |

Statistical Section

Delaware County, Ohio

Table 1

General Governmental Expenditures by Function (1)

Last Ten Years

| | <u>2001</u> | <u>2000</u> | <u>1999</u> | <u>1998</u> | <u>1997</u> | <u>1996</u> | <u>1995</u> | <u>1994</u> | <u>1993</u> | <u>1992</u> |
|---------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| General Government: | | | | | | | | | | |
| Legislative and Executive | \$10,554,578 | \$8,453,781 | \$10,061,255 | \$8,359,108 | \$7,863,030 | \$7,128,521 | \$6,136,895 | \$5,513,772 | \$4,878,238 | \$4,733,590 |
| Judicial | 4,066,165 | 3,610,817 | 3,241,656 | 2,997,886 | 2,682,598 | 2,434,202 | 2,132,224 | 1,778,148 | 1,740,613 | 1,670,304 |
| Public Safety | 17,351,026 | 14,133,000 | 12,746,761 | 9,485,500 | 8,777,597 | 7,310,626 | 6,088,706 | 5,537,051 | 5,032,924 | 4,828,223 |
| Public Works | 13,180,371 | 11,840,207 | 12,385,530 | 10,396,882 | 7,984,288 | 5,624,837 | 4,192,093 | 3,566,094 | 3,088,828 | 3,068,334 |
| Health | 8,720,143 | 8,033,815 | 7,241,180 | 6,569,038 | 6,169,750 | 5,657,613 | 5,237,028 | 4,470,928 | 4,054,920 | 3,275,319 |
| Human Services | 8,612,242 | 7,289,035 | 6,013,303 | 4,983,271 | 4,772,655 | 4,816,873 | 4,264,981 | 4,141,073 | 4,391,479 | 4,077,277 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 167,701 | 168,749 |
| Capital Outlay | 15,601,443 | 8,763,109 | 3,747,465 | 2,229,520 | 2,643,317 | 1,096,285 | 2,956,720 | 2,148,373 | 990,339 | 606,301 |
| Debt Service | <u>1,760,297</u> | <u>1,209,622</u> | <u>440,898</u> | <u>270,542</u> | <u>87,891</u> | <u>24,540</u> | <u>12,093</u> | <u>9,275</u> | <u>1,388,637</u> | <u>1,788,703</u> |
| Total | <u><u>\$79,846,265</u></u> | <u><u>\$63,333,386</u></u> | <u><u>\$55,878,048</u></u> | <u><u>\$45,291,747</u></u> | <u><u>\$40,981,126</u></u> | <u><u>\$34,093,497</u></u> | <u><u>\$31,020,740</u></u> | <u><u>\$27,164,714</u></u> | <u><u>\$25,733,679</u></u> | <u><u>\$24,216,800</u></u> |

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

Delaware County, Ohio

Table 2

General Governmental Revenues By Source (1)

Last Ten Years

| | <u>2001</u> | <u>2000</u> | <u>1998</u> | <u>1998</u> | <u>1997</u> | <u>1996</u> | <u>1995</u> | <u>1994</u> | <u>1993</u> | <u>1992</u> |
|-----------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| Taxes | \$33,297,079 | \$32,577,803 | \$27,241,887 | \$23,494,456 | \$20,174,721 | \$14,226,525 | \$12,290,912 | \$11,138,889 | \$11,402,582 | \$9,840,388 |
| Special Assessments | 456,230 | 255,072 | 125,758 | 14,883 | 3,654 | 3,242 | 11,985 | 40,733 | 40,793 | 59,048 |
| Charges For Services | 8,948,614 | 6,907,769 | 6,356,625 | 5,177,623 | 4,403,999 | 3,743,252 | 3,939,545 | 3,632,065 | 3,226,511 | 2,569,960 |
| Licenses and Permits | 2,199,845 | 2,121,231 | 1,982,309 | 1,593,226 | 1,280,438 | 942,964 | 756,163 | 826,326 | 704,397 | 589,503 |
| Fines and Forfeitures | 506,311 | 573,665 | 653,166 | 730,114 | 472,568 | 528,033 | 651,646 | 443,337 | 285,908 | 289,528 |
| Intergovernmental | 22,839,778 | 19,439,921 | 18,932,747 | 15,745,750 | 15,559,531 | 14,627,325 | 12,834,671 | 12,833,171 | 9,647,970 | 9,776,300 |
| Interest | 5,848,960 | 7,198,778 | 3,889,866 | 3,256,772 | 2,529,553 | 2,374,411 | 2,201,369 | 1,313,291 | 746,676 | 762,182 |
| All Other Revenue | <u>2,668,038</u> | <u>2,251,338</u> | <u>1,680,743</u> | <u>1,882,969</u> | <u>1,235,378</u> | <u>1,306,392</u> | <u>1,400,866</u> | <u>1,221,904</u> | <u>838,055</u> | <u>648,731</u> |
| Total | <u>\$76,764,855</u> | <u>\$71,325,577</u> | <u>\$60,863,101</u> | <u>\$51,895,793</u> | <u>\$45,659,842</u> | <u>\$37,752,144</u> | <u>\$34,087,157</u> | <u>\$31,449,716</u> | <u>\$26,892,892</u> | <u>\$24,535,640</u> |

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

Source: Delaware County Auditor's Office

Delaware County, Ohio

Table 3

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

Last Ten Years

| Year | Tax Levy (2) | Current Tax Collections (2) | Percent of Levy Collected | Delinquent Tax Collections | Total Tax Collections | Ratio of Total Collections To Levy | Outstanding Delinquent Taxes (3) | Ratio of Outstanding Delinquent Taxes To Tax Levy |
|------|--------------|-----------------------------|---------------------------|----------------------------|-----------------------|------------------------------------|----------------------------------|---|
| 1992 | \$5,192,702 | \$5,059,441 | 97.43% | \$202,742 | \$5,262,183 | 101.34% | \$201,651 | 3.88% |
| 1993 | 5,443,363 | 5,324,617 | 97.82% | 239,832 | 5,564,449 | 102.22% | 193,251 | 3.55% |
| 1994 | 6,224,146 | 6,114,357 | 98.24% | 297,151 | 6,411,508 | 103.01% | 151,770 | 2.44% |
| 1995 | 6,733,244 | 6,639,017 | 98.60% | 247,748 | 6,886,765 | 102.28% | 124,536 | 1.85% |
| 1996 | 7,285,180 | 7,186,219 | 98.64% | 220,310 | 7,406,529 | 101.67% | 116,385 | 1.60% |
| 1997 | 7,160,234 | 7,056,191 | 98.55% | 209,779 | 7,265,970 | 101.48% | 127,182 | 1.78% |
| 1998 | 7,660,802 | 7,581,572 | 98.97% | 230,680 | 7,812,252 | 101.98% | 124,795 | 1.63% |
| 1999 | 8,308,636 | 8,180,999 | 98.46% | 265,670 | 8,446,669 | 101.66% | 172,018 | 2.07% |
| 2000 | 9,406,637 | 9,277,713 | 98.63% | 232,568 | 9,510,281 | 101.10% | 182,539 | 1.94% |
| 2001 | 8,030,063 | 7,838,047 | 97.61% | 223,683 | 8,061,730 | 100.39% | 246,278 | 3.07% |

- (1) Does not include Health Department or Mental Health Board levies, special districts that are not part of the County Entity for reporting purposes.
- (2) Does not include Rollbacks or Homestead Reductions.
- (3) This amount cannot be calculated based on other information in this statistical table because of retroactive additions and deletions which are brought on in one lump sum. Penalties and interest are included, since by Ohio law they become part of the tax obligation.

Source: Delaware County Auditor's Office

Delaware County, Ohio

Table 4

Property Tax Levies and Collections - Personal Property (1)

Last Ten Years

| Year | Tax Levy (2) | Current Tax Collections (2) | Delinquent Tax Collections (3) | Total Tax Collections |
|------|--------------|-----------------------------|--------------------------------|-----------------------|
| 1992 | \$672,868 | \$644,328 | \$60,435 | \$704,763 |
| 1993 | 677,422 | 627,477 | 80,996 | 708,473 |
| 1994 | 635,568 | 597,955 | 59,287 | 657,242 |
| 1995 | 618,516 | 573,983 | 32,884 | 606,867 |
| 1996 | 827,657 | 768,066 | 32,912 | 800,978 |
| 1997 | 675,440 | 630,861 | 42,057 | 672,918 |
| 1998 | 836,959 | 796,451 | 37,567 | 834,018 |
| 1999 | 846,122 | 810,670 | 47,026 | 857,696 |
| 2000 | 1,012,953 | 974,360 | 43,291 | 1,017,651 |
| 2001 | 852,918 | 817,863 | 27,478 | 845,341 |

- (1) Does not include Health Department or Mental Health Board levies, special districts that are not part of the County Entity for reporting purposes.
- (2) Does not include 10% rollbacks.
- (3) This amount cannot be calculated based on other information in this statistical table because of retroactive additions and deletions which are brought on in one lump sum. Penalties and interest are included, since by Ohio law they become part of the tax obligation.

Source: Delaware County Auditor's Office

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

Table 5

| <u>Year</u> | <u>Current Assessments Billed</u> | <u>Current Amount Collected</u> | <u>Percent Collected</u> |
|-------------|---|---|------------------------------|
| 1992 | \$78,591 | \$66,039 | 84.03% |
| 1993 | 78,591 | 66,039 | 84.03% |
| 1994 | 90,703 | 82,540 | 91.00% |
| 1995 | 111,696 | 84,253 | 75.43% |
| 1996 | 123,769 | 110,977 | 89.66% |
| 1997 | 153,643 | 129,379 | 84.21% |
| 1998 | 265,626 | 246,899 | 92.95% |
| 1999 | 331,482 | 308,742 | 93.14% |
| 2000 | 452,464 | 415,936 | 91.93% |
| 2001 | 636,949 | 562,084 | 88.25% |

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

Source: Delaware County Auditor's Office

Delaware County, Ohio

Table 6

Assessed and Estimated Actual Value of Taxable Property

Last Ten Years

| Year | Real Property (1) | | Tangible Personal Property | | Public Utilities Tangible Personal Property | | Total | | |
|------|-------------------|------------------------|----------------------------|------------------------|--|------------------------|-----------------|------------------------|----------------------|
| | Assessed Value | Estimated Actual Value | Assessed Value | Estimated Actual Value | Assessed Value | Estimated Actual Value | Assessed Value | Estimated Actual Value | Assessed Value Ratio |
| 1992 | \$966,904,210 | \$2,762,583,457 | \$109,328,701 | \$404,921,115 | \$109,237,390 | \$218,474,780 | \$1,185,470,301 | \$3,385,979,352 | 35.01% |
| 1993 | 1,017,156,020 | 2,906,160,057 | 124,054,381 | 477,132,235 | 114,756,950 | 229,513,900 | 1,255,967,351 | 3,612,806,192 | 34.76% |
| 1994 | 1,270,604,590 | 3,630,298,829 | 116,981,718 | 467,926,872 | 120,034,650 | 240,069,300 | 1,507,620,958 | 4,338,295,001 | 34.75% |
| 1995 | 1,376,739,670 | 3,933,541,914 | 114,199,912 | 456,799,648 | 124,775,400 | 249,550,800 | 1,615,714,982 | 4,639,892,362 | 34.82% |
| 1996 | 1,499,727,250 | 4,284,935,000 | 115,412,169 | 461,648,676 | 116,854,480 | 233,708,960 | 1,731,993,899 | 4,980,292,636 | 34.78% |
| 1997 | 1,835,906,040 | 5,245,445,829 | 133,240,832 | 532,963,328 | 117,730,590 | 235,461,180 | 2,086,877,462 | 6,013,870,337 | 34.70% |
| 1998 | 1,977,892,930 | 5,651,122,657 | 148,361,631 | 593,446,524 | 120,535,660 | 241,071,320 | 2,246,790,221 | 6,485,640,501 | 34.64% |
| 1999 | 2,174,605,100 | 6,213,157,429 | 177,173,002 | 708,692,008 | 126,479,550 | 252,959,100 | 2,478,257,652 | 7,174,808,537 | 34.54% |
| 2000 | 2,708,602,720 | 7,738,864,914 | 195,778,315 | 783,113,260 | 130,218,860 | 260,437,720 | 3,034,599,895 | 8,782,415,894 | 34.55% |
| 2001 | 3,014,788,850 | 8,613,682,429 | 227,923,350 | 911,693,400 | 125,858,920 | 251,717,840 | 3,368,571,120 | 9,777,093,669 | 34.45% |

(1) Real Property values include Public Utility Real Property

Source: Delaware County Auditor's Office

Delaware County, Ohio

Table 7A

Property Tax Rates - Direct and Overlapping Governments

(Per Thousand Dollars of Assessed Valuation)

Last Ten Years

| County Units | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 | 1992 |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| General Fund | \$1.00 | \$1.80 | \$1.80 | \$1.80 | \$1.80 | \$2.80 | \$2.80 | \$2.80 | \$2.80 | \$2.80 |
| Permanent Improvement | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 |
| Mental Retardation (MR/DD) | 2.10 | 2.10 | 2.10 | 2.10 | 2.10 | 2.10 | 2.10 | 2.10 | 2.10 | 2.10 |
| 911 | 0.62 | 0.62 | 0.62 | 0.62 | 0.62 | 0.62 | 0.62 | 0.62 | 0.62 | 0.62 |
| County Total | 3.82 | 4.62 | 4.62 | 4.62 | 4.62 | 5.62 | 5.62 | 5.62 | 5.62 | 5.62 |
| <u>School Districts Within County</u> | | | | | | | | | | |
| Big Walnut | 33.81 | 36.29 | 35.88 | 36.50 | 37.69 | 38.62 | 38.00 | 38.40 | 40.66 | 41.70 |
| Delaware | 65.54 | 65.95 | 66.91 | 63.89 | 64.14 | 56.10 | 51.60 | 51.00 | 49.50 | 49.50 |
| <u>School Districts Partially Within County</u> | | | | | | | | | | |
| Buckeye Valley | 34.40 | 35.41 | 35.71 | 35.74 | 35.63 | 36.55 | 30.50 | 30.50 | 30.50 | 40.10 |
| Centerburg | 41.16 | 34.10 | 34.10 | 34.10 | 39.20 | 39.50 | 39.50 | 39.70 | 39.70 | 40.80 |
| Dublin | 65.22 | 65.22 | 65.50 | 57.90 | 57.90 | 58.41 | 58.41 | 50.51 | 51.42 | 49.24 |
| Elgin | 38.30 | 38.30 | 38.10 | 39.17 | 39.17 | 39.40 | 40.80 | 40.76 | 46.64 | 37.76 |
| Highland | 23.85 | 23.85 | 24.55 | 24.55 | 24.55 | 21.10 | 23.10 | 24.10 | 24.10 | 27.20 |
| Johnstown-Monroe | 39.64 | 40.85 | 43.58 | 44.16 | 42.12 | 42.90 | 40.10 | 41.00 | 41.20 | 41.30 |
| Olentangy | 49.80 | 49.77 | 41.57 | 42.84 | 41.01 | 43.25 | 43.85 | 40.80 | 33.88 | 34.38 |
| North Union | 34.35 | 34.85 | 34.85 | 36.25 | 37.80 | 33.95 | 35.48 | 35.75 | 35.75 | 36.98 |
| Northridge | 37.85 | 38.10 | 39.20 | 39.47 | 47.17 | 48.20 | 40.30 | 40.30 | 40.30 | 32.60 |
| Westerville | 49.80 | 59.66 | 61.15 | 61.32 | 61.31 | 61.03 | 60.82 | 61.15 | 61.20 | 61.69 |
| <u>Joint Vocational School Districts</u> | | | | | | | | | | |
| Central Ohio JVS | 1.60 | 1.60 | 1.60 | 1.60 | 1.60 | 1.60 | 1.60 | 1.60 | 1.60 | 1.60 |
| Delaware County JVS | 3.40 | 3.40 | 3.40 | 3.40 | 4.40 | 2.50 | 2.50 | 2.57 | 2.55 | 2.62 |
| Licking County JVS | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.80 |
| Knox County JVS | 6.40 | 6.40 | 6.40 | 6.40 | 6.40 | 6.40 | 6.40 | 4.70 | 4.70 | 4.70 |
| Tri-Rivers JVS | 4.40 | 4.40 | 4.40 | 4.40 | 3.10 | 3.10 | 3.10 | 3.10 | 3.10 | 3.10 |

(Continued)

Delaware County, Ohio

Table 7B

Property Tax Rates - Direct and Overlapping Governments

(Continued)

(Per Thousand Dollars of Assessed Valuation)

Last Ten Years

| Corporations | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 | 1992 |
|--|---------|---------|---------|---------|---------|---------|---------|---------|--------|---------|
| Ashley | \$17.10 | \$18.60 | \$18.60 | \$18.60 | \$18.60 | \$18.60 | \$18.60 | \$14.60 | \$8.20 | \$17.20 |
| Columbus | 2.10 | 2.10 | 2.10 | 2.10 | 2.10 | 2.10 | 2.10 | 2.10 | 0.60 | 0.60 |
| Delaware | 2.70 | 2.70 | 2.70 | 2.70 | 2.70 | 2.70 | 2.70 | 2.70 | 2.70 | 2.70 |
| Dublin | 2.97 | 2.97 | 2.97 | 2.97 | 2.98 | 2.98 | 2.98 | 2.98 | 2.99 | 2.99 |
| Galena | 3.70 | 3.70 | 3.70 | 3.70 | 8.70 | 8.70 | 10.70 | 10.70 | 12.70 | 12.70 |
| Ostrander | 1.30 | 1.30 | 1.30 | 1.30 | 1.30 | 1.30 | 1.30 | 1.30 | 1.30 | 1.30 |
| Powell | 3.25 | 3.09 | 2.93 | 3.09 | 2.12 | 2.04 | 2.54 | 1.20 | 1.20 | 1.20 |
| Shawnee Hills | 14.92 | 14.92 | 14.92 | 14.92 | 14.92 | 12.20 | 12.20 | 12.20 | 9.90 | 9.90 |
| Sunbury | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 |
| Westerville | 14.54 | 14.02 | 14.10 | 14.69 | 14.17 | 13.89 | 12.38 | 12.45 | 12.58 | 12.68 |
| Townships | | | | | | | | | | |
| Berkshire | 3.50 | 3.50 | 3.50 | 3.50 | 3.50 | 3.50 | 3.50 | 3.50 | 0.80 | 0.80 |
| Berlin | 4.80 | 4.80 | 4.80 | 4.80 | 6.60 | 6.60 | 6.80 | 6.80 | 6.10 | 4.10 |
| Brown | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | 9.50 | 11.00 | 11.30 | 6.20 | 6.20 |
| Concord | 12.00 | 12.00 | 13.40 | 13.40 | 13.40 | 13.40 | 13.40 | 13.40 | 10.60 | 7.20 |
| Delaware | 7.30 | 7.30 | 7.30 | 7.30 | 7.30 | 6.80 | 6.80 | 7.30 | 2.20 | 2.20 |
| Genoa | 12.80 | 10.80 | 11.20 | 11.20 | 11.20 | 10.70 | 10.70 | 10.70 | 10.00 | 10.00 |
| Harlem | 7.11 | 7.17 | 7.31 | 7.30 | 6.73 | 7.15 | 7.20 | 7.30 | 6.85 | 6.98 |
| Kingston | 9.30 | 9.35 | 9.39 | 7.29 | 7.29 | 7.64 | 7.60 | 7.65 | 2.30 | 2.30 |
| Liberty | 7.12 | 7.63 | 6.80 | 6.80 | 6.30 | 6.30 | 6.30 | 6.30 | 4.40 | 5.20 |
| Marlboro | 5.25 | 5.25 | 4.50 | 4.50 | 4.50 | 4.50 | 5.50 | 5.50 | 2.30 | 2.30 |
| Orange | 12.45 | 6.80 | 6.80 | 6.80 | 6.80 | 6.80 | 7.30 | 7.30 | 6.60 | 6.60 |
| Oxford | 7.70 | 6.10 | 6.10 | 6.10 | 6.10 | 6.10 | 6.10 | 5.20 | 4.50 | 4.50 |
| Porter | 9.50 | 9.55 | 9.59 | 7.49 | 7.49 | 7.84 | 7.80 | 7.85 | 2.50 | 2.50 |
| Radnor | 7.58 | 7.58 | 7.58 | 6.91 | 7.19 | 5.10 | 5.10 | 5.10 | 4.40 | 4.40 |
| Scioto | 7.75 | 7.75 | 7.75 | 7.50 | 7.50 | 7.00 | 7.00 | 6.50 | 7.00 | 7.25 |
| Thompson | 2.80 | 2.80 | 2.80 | 2.80 | 2.80 | 2.80 | 2.80 | 2.80 | 2.10 | 2.10 |
| Trenton | 5.20 | 5.20 | 5.20 | 5.20 | 5.20 | 5.20 | 5.20 | 5.20 | 2.50 | 2.50 |
| Troy | 7.30 | 7.30 | 7.30 | 7.30 | 7.30 | 6.80 | 6.80 | 7.30 | 2.20 | 2.20 |
| Washington | 14.41 | 14.51 | 13.01 | 12.93 | 13.04 | 13.04 | 11.55 | 11.57 | 11.57 | |
| Other Units | | | | | | | | | | |
| Delaware County District Library | 0.19 | 0.24 | 0.29 | 0.31 | 0.29 | 0.37 | 0.40 | 0.40 | 0.46 | 0.47 |
| Delaware County Health District | 0.70 | 0.70 | 0.70 | 0.70 | 0.70 | 0.70 | 0.70 | 0.70 | 0.70 | 0.70 |
| Delaware-Morrow Mental Health District | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Delaware Preservation Park District | 0.40 | 0.40 | | | | | | | | |
| BST&G Fire District | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Elm Valley Joint Fire District | 2.50 | | | | | | | | | |
| Fort Morrow Fire District | 2.25 | 2.25 | 1.50 | 1.50 | 1.50 | 1.50 | 2.50 | 2.50 | 2.50 | 1.50 |
| Kingston- Porter Fire District | 6.30 | 6.35 | 6.39 | 4.29 | 4.29 | 4.64 | 4.60 | 4.65 | 4.77 | 4.81 |
| Senior Citizens | 0.70 | 0.70 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | | | |
| Tri-Township Fire District | 4.40 | 4.40 | 4.40 | 4.40 | 4.40 | 3.00 | 3.90 | 4.40 | 4.40 | 4.40 |

Source: Delaware County Auditor's Office

Delaware County, Ohio

Table 8

Computation of Legal Debt Margin

December 31, 2001

| | Total Debt Limit (1) | Total Unvoted Debt Limit (2) |
|---|---------------------------------|---|
| Total Assessed Property Values | \$3,368,571,120 | \$3,368,571,120 |
| Debt Limitation of Assessed Value | 82,714,278 | 33,685,711 |
| Total Outstanding Debt December 31, 2001 | | |
| General Obligation and Special Assessment Bonds Payable | 89,455,000 | 89,455,000 |
| OWDA Loan | 1,162,855 | 1,162,855 |
| Total Outstanding Debt | 90,617,855 | 90,617,855 |
| Less: | | |
| General Obligations to be Paid From Enterprise Fund Revenues | 68,235,000 | 68,235,000 |
| General Obligations to be Paid From Special Assessments | 810,000 | 810,000 |
| OWDA Loan | 1,162,855 | 1,162,855 |
| Total Exemptions | 70,207,855 | 70,207,855 |
| Net Debt | 20,410,000 | 20,410,000 |
| Total Legal Debt Margin | \$62,304,278 | \$13,275,711 |
| (Debt Limit Minus Net Debt) | | |
| (1) Debt Limit is calculated as follows: | | |
| 3% of first \$100,000,000 of assessed value | | \$3,000,000 |
| 1 1/2% of next \$200,000,000 of assessed value | | 3,000,000 |
| 2 1/2% of amount of assessed value in excess of \$300,000,000 | | 76,714,278 |
| (2) Debt Limitation equals 1% of assessed value | | \$82,714,278 |

Source: Delaware County Auditor's Office

Delaware County, Ohio

Table 9

Ratio of Net General Obligation Bonded Debt to Assessed Value

and Net General Obligation Bonded Debt Per Capita

Last Ten Years

| Year | Population | Assessed Value | General Obligation Bonded Debt (1) | Debt Service Monies Available | Net General Obligation Bonded Debt | Ratio of Net General Obligation Bonded Debt to Assessed Value | Net Bonded General Obligation Debt Per Capita |
|-------------|-------------------|-----------------------|---|--------------------------------------|---|--|--|
| 2001 | 109,989 | \$3,368,571,120 | \$20,410,000 | \$0 | \$20,410,000 | 0.606% | \$185.56 |
| 2000 | 109,989 | 3,034,599,895 | 20,855,000 | 0 | 20,855,000 | 0.687% | 189.61 |
| 1999 | 66,929 | 2,478,257,652 | 4,875,000 | 0 | 4,875,000 | 0.197% | 72.84 |
| 1998 | 66,929 | 2,246,790,221 | 5,000,000 | 0 | 5,000,000 | 0.223% | 74.71 |
| 1997 | 66,929 | 2,086,877,462 | 5,000,000 | 0 | 5,000,000 | 0.240% | 74.71 |
| 1996 | 66,929 | 1,731,993,899 | 0 | 0 | 0 | 0.000% | 0.00 |
| 1995 | 66,929 | 1,615,714,982 | 0 | 0 | 0 | 0.000% | 0.00 |
| 1994 | 66,929 | 1,507,620,958 | 0 | 0 | 0 | 0.000% | 0.00 |
| 1993 | 66,929 | 1,255,967,351 | 1,300,000 | 300,000 | 1,000,000 | 0.080% | 14.94 |
| 1992 | 66,929 | 1,185,470,301 | 2,550,000 | 0 | 2,550,000 | 0.215% | 38.10 |

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

Source: Delaware County Auditor's Office

Delaware County, Ohio

Table 10

Computation of Direct and Overlapping General Obligation Bonded Debt

December 31, 2001

| <u>Political Subdivision</u> | <u>Net General Obligation Bonded Debt</u> | <u>Percent Applicable To County</u> | <u>Amount Applicable To Delaware County</u> |
|--|---|---|---|
| Direct Debt: | | | |
| Delaware County | \$20,410,000 | 100.00% | \$20,410,000 |
| All Municipalities Within County | 15,789,774 | 100.00% | 15,789,774 |
| All Townships Within County | 8,132,984 | 100.00% | 8,132,984 |
| All School Districts Within County | 36,052,140 | 100.00% | 36,052,140 |
| Kingston- Porter Fire District | 115,000 | 100.00% | 115,000 |
| Total Direct Debt | <u>80,499,898</u> | | <u>80,499,898</u> |
| Overlapping Debt: | | | |
| Olentangy Local School District | 122,968,407 | 99.88% | 122,820,845 |
| Delaware County District Library | 1,419,517 | 99.14% | 1,407,309 |
| Buckeye Valley School District | 12,220,000 | 92.93% | 11,356,046 |
| Westerville City School District | 137,845,954 | 25.61% | 35,302,349 |
| City of Westerville | 35,185,000 | 18.78% | 6,607,743 |
| City of Dublin | 66,851,838 | 13.61% | 9,098,535 |
| Washington Township | 405,000 | 12.88% | 52,164 |
| Dublin City School District | 158,415,988 | 12.13% | 19,215,859 |
| Centerburg Local School District | 6,646,995 | 9.51% | 632,129 |
| Highland Local School District | 2,535,000 | 4.33% | 109,766 |
| City of Columbus | 961,030,000 | 1.68% | 16,145,304 |
| Tri-Rivers Joint Vocational School District | 647,000 | 0.97% | 6,276 |
| Knox County Joint Vocational School District | 546,127 | 0.71% | 3,878 |
| Johnstown-Monroe Local School District | 300,000 | 0.66% | 1,980 |
| Northridge Local School District | 8,540,000 | 0.53% | 45,262 |
| Total Overlapping Debt | <u>1,515,556,826</u> | | <u>222,805,445</u> |
| Total Direct and Overlapping Debt | <u>\$1,596,056,724</u> | | <u>\$303,305,343</u> |

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

Delaware County, Ohio

Table 11

**Ratio of Annual Debt Service Expenditures for
General Obligation Bonded Debt to Total Governmental Fund Expenditures
Last Ten Years**

| Fiscal Year | (1) Principal | Interest | Total Debt Service | (2) Total Governmental Fund Expenditures | Ratio of Debt Service to Total Governmental Fund Expenditures |
|-------------|------------------|-------------|--------------------------|---|---|
| 2001 | \$445,000 | \$1,193,790 | \$1,638,790 | \$79,846,265 | 2.05% |
| 2000 | 135,000 | 766,473 | 901,473 | 63,333,386 | 1.42% |
| 1999 | 125,000 | 254,242 | 379,242 | 55,878,048 | 0.68% |
| 1998 | 0 | 270,542 | 270,542 | 45,291,747 | 0.60% |
| 1997 | 0 | 87,891 | 87,891 | 40,981,126 | 0.21% |
| 1996 | 0 | 0 | 0 | 34,093,497 | 0.00% |
| 1995 | 0 | 0 | 0 | 31,020,740 | 0.00% |
| 1994 | 0 | 0 | 0 | 27,164,714 | 0.00% |
| 1993 | 1,300,000 | 79,980 | 1,379,980 | 25,733,679 | 5.36% |
| 1992 | 1,250,000 | 156,850 | 1,406,850 | 24,216,800 | 5.81% |

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

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

Source: Delaware County Auditor's Office

Delaware County, Ohio

Table 12

Construction, Bank Deposits, and Property Values

Last Ten Years

| Year | New Construction | | | Bank Deposits (1) | Real Property Values | | |
|------|------------------------------|---------------------------|---------------------------|-------------------|------------------------------|-------------------------------|-------------------|
| | Agricultural/ Residential | Commercial/ Industrial | Total New Construction | | Agricultural/ Residential | Commercial/ Industrial (2) | Public Utility |
| 2001 | \$178,842,590 | \$73,596,520 | \$252,439,110 | N/A | \$2,504,397,000 | \$509,803,270 | \$588,580 |
| 2000 | 150,767,430 | 36,121,110 | 186,888,540 | N/A | 2,294,190,810 | 413,775,480 | 636,430 |
| 1999 | 118,504,620 | 28,453,030 | 146,957,650 | N/A | 1,851,792,270 | 322,212,030 | 600,800 |
| 1998 | 102,210,220 | 14,498,990 | 116,709,210 | N/A | 1,697,250,260 | 280,073,940 | 568,730 |
| 1997 | 84,307,140 | 29,649,640 | 113,956,780 | 322,576,000 | 1,572,128,350 | 263,777,690 | 636,330 |
| 1996 | 93,017,130 | 10,420,320 | 103,437,450 | 279,091,000 | 1,291,884,120 | 207,388,500 | 454,630 |
| 1995 | 73,919,490 | 14,552,460 | 88,471,950 | 243,856,000 | 1,173,077,910 | 203,241,190 | 420,570 |
| 1994 | 59,298,440 | 8,603,330 | 67,901,770 | 229,752,000 | 1,077,547,670 | 192,574,140 | 482,780 |
| 1993 | 40,552,260 | 4,984,030 | 45,536,290 | 217,640,000 | 862,051,030 | 154,654,740 | 450,250 |
| 1992 | 47,346,560 | 10,425,710 | 57,772,270 | 207,149,000 | 815,623,370 | 150,841,760 | 439,080 |

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

(2) Amounts include mineral lands and rights.

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

Delaware County, Ohio

Table 13

Top Principal Taxpayers

December 31, 2001

| <u>Taxpayer</u> | <u>Assessed Value</u> | <u>Per Cent of Total</u> |
|-----------------------------------|-------------------------------|--------------------------|
| Public Utilities | | |
| 1. Columbus Southern | \$39,745,279 | 1.18% |
| 2. Verizon North | 12,632,085 | 0.37% |
| 3. American | 7,249,438 | 0.22% |
| 4. Columbia Gas | 5,689,709 | 0.17% |
| 5. Ohio Bell Telephone | 4,099,302 | 0.12% |
| 6. Ohio Edison Co | 4,057,036 | 0.12% |
| Real Property | | |
| 1. Banc One Management Corp | 54,965,820 | 1.63% |
| 2. Polaris Center LLC | 14,495,425 | 0.43% |
| 3. NP Limited | 11,036,795 | 0.33% |
| 4. M/I Schottenstein Homes | 9,626,680 | 0.29% |
| 5. Polaris Mall LLC | 8,391,915 | 0.25% |
| 6. Planned Communities Inc. | 7,367,815 | 0.22% |
| 7. Tuller Square Northpointe | 7,104,580 | 0.21% |
| 8. Fairfield Green | 6,847,050 | 0.20% |
| 9. Polaris Amphitheater | 6,632,815 | 0.20% |
| 10. UH Columbus Investmest | 6,259,855 | 0.19% |
| Tangible Personal Property | | |
| 1. Banc One Corp | 26,517,400 | 0.79% |
| 2. PPG Industries | 19,421,560 | 0.58% |
| 3. American Showa Inc. | 11,709,790 | 0.35% |
| 4. Nippert Company | 6,974,180 | 0.21% |
| 5. Meijer Stores Limited | 6,092,930 | 0.18% |
| 6. National Lime & Stone | 4,906,680 | 0.15% |
| 7. Willamette Industries Inc. | 3,469,540 | 0.10% |
| 8. Kroger Co | 3,181,790 | 0.09% |
| 9. ATS Ohio | 2,817,300 | 0.08% |
| 10. Abrasive Technology | 2,719,460 | 0.08% |
| All Others | <u>3,074,558,891</u> | <u>91.26%</u> |
| Total | <u><u>\$3,368,571,120</u></u> | <u><u>100%</u></u> |

Source: Delaware County Auditor's Office

Delaware County, Ohio

Table 14 A

Demographic Statistics

December 31, 2001

| <u>Census Population</u> | |
|--------------------------|---------------|
| <u>Year</u> | <u>County</u> |
| 2000 | 109,989 |
| 1990 | 66,929 |
| 1980 | 53,840 |
| 1970 | 42,908 |
| 1960 | 36,107 |
| 1950 | 30,278 |
| 1940 | 26,780 |

| <u>Age Distribution 2000 Census</u> | | |
|-------------------------------------|---------------|-------------------|
| <u>Age</u> | <u>Number</u> | <u>Percentage</u> |
| Under 5 years | 8,682 | 7.89% |
| 5-9 years | 9,100 | 8.27% |
| 10-14 years | 8,363 | 7.60% |
| 15-19 years | 7,777 | 7.07% |
| 20-24 years | 5,510 | 5.01% |
| 25-34 years | 15,004 | 13.65% |
| 35-44 years | 20,898 | 19.01% |
| 45-54 years | 16,751 | 15.23% |
| 55-59 years | 5,170 | 4.70% |
| 60-64 years | 3,723 | 3.38% |
| 65-74 years | 5,254 | 4.78% |
| 75-84 years | 2,865 | 2.60% |
| 85 years and older | 892 | 0.81% |
| Totals | 109,989 | 100.00% |

| <u>Estimated Population/Last Ten Years</u> | |
|--|---------------|
| <u>Year</u> | <u>County</u> |
| 2001 | 124,030 |
| 2000 | 117,542 |
| 1999 | 104,961 |
| 1998 | 98,527 |
| 1997 | 92,144 |
| 1996 | 87,536 |
| 1995 | 78,956 |
| 1994 | 76,590 |
| 1993 | 73,466 |
| 1992 | 71,039 |

| <u>Annual Average Unemployment Rates</u> | | | |
|--|---------------|--------------|-------------|
| <u>Year</u> | <u>County</u> | <u>State</u> | <u>U.S.</u> |
| 2001 | 2.2% | 4.3% | 4.8% |
| 2000 | 1.8% | 4.1% | 4.0% |
| 1999 | 2.1% | 4.2% | 4.2% |
| 1998 | 2.0% | 4.3% | 4.5% |
| 1997 | 2.9% | 4.6% | 4.9% |
| 1996 | 3.5% | 4.9% | 5.4% |
| 1995 | 3.0% | 4.8% | 5.6% |
| 1994 | 3.6% | 5.5% | 6.1% |
| 1993 | 4.8% | 6.5% | 6.8% |
| 1992 | 4.9% | 7.2% | 7.4% |

Source: Ohio Labor Market Information
Delaware County Regional Planning

(Continued)

Delaware County, Ohio

Table 14 B

Demographic Statistics

December 31, 2001

(Continued)

| Civilian Labor Force Estimates | | | | |
|---------------------------------------|-------------|------------|--------------|----------------------------|
| Year | Labor Force | Employment | Unemployment | Percentage of Unemployment |
| 2001 | 61,200 | 59,800 | 1,300 | 2.2% |
| 2000 | 59,400 | 58,310 | 1,090 | 1.8% |
| 1999 | 52,300 | 51,200 | 1,100 | 2.1% |
| 1998 | 48,800 | 47,800 | 1,000 | 2.0% |
| 1997 | 46,800 | 45,450 | 1,350 | 2.9% |
| 1996 | 44,300 | 42,750 | 1,550 | 3.5% |
| 1995 | 42,500 | 41,225 | 1,275 | 3.0% |
| 1994 | 39,600 | 38,175 | 1,425 | 3.6% |
| 1993 | 39,200 | 37,300 | 1,900 | 4.8% |
| 1992 | 38,900 | 37,000 | 1,900 | 4.9% |

| Public Schools in Delaware County 2001 | | K-12 School Enrollment | |
|---|--------|-------------------------------|--------|
| Total Enrollment | 15,048 | 2001 | 15,048 |
| The Daily Attendance Rate | 94.60% | 2000 | 13,768 |
| Delaware County 2000 Graduation Rate | 92.00% | 1999 | 13,902 |
| Ohio Average 2000 Graduation Rate | 81.20% | 1998 | 13,341 |
| | | 1997 | 12,892 |

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

Sources: Ohio Labor Market Information
Ohio Department of Education

(Continued)

Delaware County, Ohio

Table 14 C

Demographic Statistics

Ten Largest Employers

December 31, 2001

(Continued)

| <u>Employer</u> | <u>Nature of Business</u> | <u>Number of Employees</u> |
|--------------------------|-------------------------------------|----------------------------|
| Bank One Corporation | Finance | 6,500 |
| Delaware County | Government | 858 |
| Olentangy Local Schools | K-12 School System | 773 |
| Kroger Co. | Retail | 700 |
| Wal Mart Stores | Retail | 660 |
| CIGNA Health Care | Medical and Dental Insurance Claims | 640 |
| Delaware City Schools | K-12 School System | 570 |
| American Showa, Inc. | Automotive Parts Manufacturer | 500 |
| Ohio Wesleyan University | Private Liberal Arts University | 495 |
| PPG Industries, Inc. | Automotive/Appliance Finishes | 410 |

Delaware County, Ohio

Table 15 A

Miscellaneous Statistics

December 31, 2001

| | |
|------------------------------|----------------|
| Date of Incorporation | 1808 |
| County Seat | Delaware, Ohio |
| Area - Square Miles | 459 Sq. Miles |

Location

Delaware is located in Central Ohio, approximately 25 miles north of Columbus.

Number of Political Subdivisions Located in County

| | |
|-------------------|----|
| Municipalities | 10 |
| Townships | 19 |
| School Districts | 4 |
| Vocational School | 1 |

Road Mileage

| | |
|-------------------|--------|
| U. S. Highways | 60.00 |
| Interstate | 17.00 |
| State Highways | 116.00 |
| Township Highways | 490.66 |
| County Highways | 333.62 |

Communications

| | |
|---------------------|-----------------------|
| Radio Stations | |
| AM | 1 - WDLR |
| Television Stations | 1 - WXCB - TV56 |
| Daily Newspaper | Delaware Gazette |
| Weekly Newspapers | Delaware This Week |
| | Powell This Week |
| | Olentangy Valley News |
| | Sunbury News |
| | Suburban News |

Hospitals

Grady Memorial Hospital

(Continued)

Delaware County, Ohio

Table 15 B

Miscellaneous Statistics

December 31, 2001

(Continued)

Voter Statistics, Election of November, 2000

| | |
|---|--------|
| Registered Voters | 80,817 |
| Number of Voters, Last General Election | 22,169 |
| Percentage of Registered Voters Voting | 27.43% |

Cultural

| | |
|--------------------------------------|---|
| Libraries | 7 |
| Universities | 2 |
| Delaware County Cultural Arts Center | 1 |
| Central Ohio Symphony Orchestra | 1 |
| Historical Societies | 2 |
| Genealogical Societies | 1 |

Travel and Recreation

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

Attractions

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

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



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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FINANCIAL CONDITION

DELAWARE COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
JULY 11, 2002