

**Mary Taylor, CPA**  
Auditor of State



DELAWARE COUNTY

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FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2009

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<b>U.S. DEPARTMENT OF AGRICULTURE</b>			
<i>Passed through Ohio Department of Agriculture</i>			
State Administrative Matching Grants for Supplemental Nutrition Assistance	G-1011-09-5030/G-1011-11-5030	10.561	\$218,158
ARRA State Administrative Matching Grants for Supplemental Nutrition Assistance	G-1011-09-5030/G-1011-11-5030	10.561	<u>24,345</u>
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>			242,503
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			
<i>Passed through Ohio Department of Department of Development</i>			
Community Development Block Grant	B-F-07-020-1	14.228	13,146
Community Development Block Grant	B-F-08-020-1	14.228	<u>59,681</u>
<b>TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			72,827
<b>U.S. DEPARTMENT OF INTERIOR</b>			
Payment in Lieu of Taxes	n/a	15.226	33,921
<b>U.S. DEPARTMENT OF JUSTICE</b>			
<i>Passed through Ohio Office of Criminal Justice Services</i>			
ARRA Violence Against Women - Victims Services	2009-AR-VA5-1255	16.558	2,903
Edward Byrne Memorial Justice Assistance Grant Program - Ballistic Vest	2004-DG-EOV-V7540	16.579	18,326
Edward Byrne Memorial Justice Assistance Grant Program - Pretrial Supervision	2008-JG-C01-6270	16.738	28,989
Edward Byrne Memorial Justice Assistance Grant Program - Mental Health Dockets	2008-JG-C01-6596	16.738	40,488
Edward Byrne Memorial Justice Assistance Grant Program - L.E.A.P. Ahead	2008-JG-A01-6405	16.738	<u>39,159</u>
Total Office of Criminal Justice			129,865
<i>Passed through Ohio Office of Attorney General</i>			
Crime Victims Assistance	2008VAGENE445T/2010VAGEN445	16.575	21,029
Crime Victims Assistance	2009VACHAE474/2010VACHAE474	16.575	18,719
Crime Victims Assistance	2009VADSCE035/2010VAGENE035	16.575	<u>30,911</u>
Total Ohio Office of Attorney General			70,659
<b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>			200,524
<b>U.S. DEPARTMENT OF LABOR EMPLOYMENT &amp; TRAINING ADMIN.</b>			
<i>Passed through Workforce Investment Board, Area 7</i>			
Workforce Investment Act Cluster:			
Workforce Investment Act - Adult			113,962
Workforce Investment Act - Adult Administrative			7,027
ARRA Workforce Investment Act - Adult			62,020
ARRA Workforce Investment Act - Adult Administrative			14,997
Workforce Investment Act - Veterans Rapid Response			336
Workforce Investment Act - One Stop Resource Sharing-Multiple Grants			51
ARRA Workforce Investment Act - Recovery Conseration			42,330
ARRA Workforce Investment Act - Career Advancement Account			<u>71,986</u>
Workforce Investment Act - Adult Total	2009-7221-2/2009-7221-2	17.258	312,709
			-
Workforce Investment Act -Youth			201,248
Workforce Investment Act - Youth Administrative			5,933
ARRA Workforce Investment Act -Youth Administrative			18,716
ARRA Workforce Investment Act - Youth			<u>246,568</u>
Workfore Investment Act - Youth Total	2009-7221-2/2009-7221-2	17.259	472,465
Workforce Investment Act - Dislocated Worker			270,491
Workforce Investment Act - Dislocated Worker Administrative			39,787
Workforce Investment Act - Veterans Rapid Response			40,528
Workforce Investment Act - Veterans Rapid Response Admin			4,478
Workforce Investment Act - Career Advancement Account			3,012
ARRA Workforce Investment Act - Dislocated Worker			142,154
ARRA Workforce Investment Act - Dislocated Worker Administrative			2,884
ARRA Workforce Investment Act - Career Advancement Account			96,391
ARRA Workforce Investment Act - Career Advancement Account Admin			<u>4,399</u>
Workforce Investment Act - Dislocated Worker Total	2009-7221-2/2009-7221-2	17.260	604,124
Total Workforce Investment Act Cluster			<u>1,389,298</u>
Workforce Investment Act-- One Stop Resource Sharing		17.207	9,835
Workforce Investment Act-- One Stop Resource Sharing		17.801	2,710
Workforce Investment Act-- One Stop Resource Sharing		17.804	<u>127</u>
Total Workforce Investment Act-One Stop Resource Sharing	2009-7221-2/2009-7221-2		12,672
<b>TOTAL U.S. DEPARTMENT OF LABOR - Workforce Investment Act</b>			1,401,970
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>			
<i>Passed through Ohio Department of Transportation</i>			
Highway Planning & Construction Grant	PID #80903	20.205	748,401
Highway Planning & Construction Grant	PID #75917	20.205	1,092,067
ARRA Highway Planning & Construction Grant	PID #86579	20.205	1,247,913
Highway Planning & Construction Grant	RPTC-211T-DOT-093	20.205	103,431
Highway Planning & Construction Grant	UPTC-211M-MPO-093	20.205	61,569
Highway Planning & Construction Grant	SUA-0021-033-091	20.205	<u>15,716</u>
Total Highway Planning & Construction Grant Program			3,269,097
Formula Grant for Other than Urbanized Areas	RPT-4021-029-091	20.509	531,306
ARRA Formula Grant for Other than Urbanized Areas	RPTS-0021-001-093	20.509	<u>68,168</u>
Total Formula Grant for Other than Urbanized Areas			599,474

FEDERAL AWARDS EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2009

(Continued)

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
High Visibility Enforcement Grant	HVEO-2009-21-00-00-00229-00	20.600	26,411
High Visibility Enforcement Grant	HVEO-2010-21-00-00-00311-00	20.600	<u>8,193</u>
Total High Visibility Enforcement Grant			34,604
Hazardous Materials Emergency Preparedness Training & Planning Grant	316400065	20.703	<u>7,025</u>
<b>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>			3,910,200
<b>U.S. ELECTION ASSISTANCE COMMISSION</b>			
<i>Passed through the Ohio Secretary of State</i>			
Help America Vote Act Title II	316400065	90.401	9,590
Help America Vote Act Title II	316400065	90.401	12,340
Election Assistance for Individuals with Disabilities	316400065	93.617	<u>5,222</u>
<b>TOTAL U.S. ELECTIONS ASSISTANCE COMMISSION</b>			27,152
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>			
<i>Passed through the Ohio Department of Public Safety Emergency Management Agency</i>			
Homeland Security Grant Program			
FY 2007 State Homeland Security Grant Program (SHSP)	2007-GE-T7-0030		3,220
FY 2007 Regional Homeland Security Grant Program (SHSP)	2007-GE-T7-0030		20,701
FY 2008 State Homeland Security Grant Program (SHSP)	2008-GE-T8-0025		84,830
FY 2008 Regional Homeland Security Grant Program (SHSP)	2008-GE-T8-0025		84,800
FY 2007 Law Enforcement Terrorism Prevention Program	2007-GE-T7-0030		<u>53,220</u>
Total Homeland Security Grant Program		97.067	246,771
Emergency Management Performance Grant			
FY 2008 Emergency Management Performance Grant	2008-EM-EB-0002		84,303
FY 2009 Emergency Management Performance Grant	2009-EP-E9-0061		<u>38,409</u>
Total Disaster Grants Public Assistance		97.042	122,712
Federal Emergency Management Agency			
Disaster Grants - Public Assistance	FEMA-1805-DR-041-12034		107,028
Disaster Grants - Public Assistance	FEMA-1805-DR-041-1240		<u>3,302</u>
Total Disaster Grants - Public Assistance		97.036	110,330
FY 2008 Assistance to Firefighters Grant	EMW-2008-F-08974	97.044	<u>31,960</u>
<b>TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</b>			511,773
<b>U.S. DEPARTMENT OF EDUCATION</b>			
<i>Passed through the Ohio Department of Education</i>			
Special Education Cluster:			
Special Education - Grants to States	065953-6BSF	84.027	13,323
Innovative Education Program Strategies	065953-C2S1-2007/2008	84.298	<u>74</u>
<b>TOTAL U.S. DEPARTMENT OF EDUCATION</b>			13,397
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
<i>Passed through the Ohio Department of Job and Family Services</i>			
Promoting Safe and Stable Families	G-1011-09-5030/G-1011-11-5030	93.556	36,336
Temporary Assistance for Needy Families	G-1011-09-5030/G-1011-11-5030	93.558	3,232,512
Child Support Enforcement	G-1011-09-5030/G-1011-11-5030	93.563	644,111
ARRA Child Support Enforcement	G-1011-09-5030/G-1011-11-5030	93.563	<u>208,051</u>
Total Child Support Enforcement			852,162
Child Care Cluster:			
Child Care and Development	G-1011-09-5030/G-1011-11-5030	93.575	1,039,598
Child Care Mandatory and Matching Funds	G-1011-09-5030/G-1011-11-5030	93.596	<u>1,128,640</u>
Total Child Care Cluster			2,168,238
Child Welfare Services - State Grants	G-1011-09-5030/G-1011-11-5030	93.645	47,409
Adoption Assistance	G-1011-09-5030/G-1011-11-5030	93.659	274,510
Foster Care-Title IV-E	G-1011-09-5030/G-1011-11-5030	93.658	787,211
ARRA Foster- Title IV-E	G-1011-09-5030/G-1011-11-5030	93.658	<u>66,443</u>
Total Foster Care Management			853,654
Child Abuse and Neglect Prevention	G-1011-09-5030/G-1011-11-5030	93.669	1,546
Social Services Block Grant	G-1011-09-5030/G-1011-11-5030	93.667	741,777
Children's Health Insurance Program	G-1011-09-5030/G-1011-11-5030	93.767	2,100
Medicaid Assistance Program	G-1011-09-5030/G-1011-11-5030	93.778	<u>382,191</u>
Total Ohio Department of Job and Family Services			8,592,435
<i>Passed through the Ohio Department of Developmental Disabilities</i>			
Social Services Block Grant	316400065	93.667	118,701
ARRA Medicaid Assistance Program	316400065	93.778	48,339
Medicaid Administrative Claiming	316400065	93.778	<u>11,246</u>

FEDERAL AWARDS EXPENDITURES SCHEDULE  
 FOR THE YEAR ENDED DECEMBER 31, 2009  
 (Continued)

<b>FEDERAL GRANTOR</b>			
<i>Pass Through Grantor</i>		Pass Through	Federal
Program Title		Entity	CFDA
		Number	Number
			Disbursements
Total Medicinal Assistance Program			59,585
Total Ohio Department of Developmental Disabilities			178,286
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			<u>8,770,721</u>
<b>TOTAL FEDERAL ASSISTANCE</b>			<u><u>15,184,988</u></u>

**DELAWARE COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE  
FISCAL YEAR ENDED DECEMBER 31, 2009**

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

These loans are collateralized by mortgages on the properties.

Activity in the CDBG revolving loan fund during 2009 is as follows:

Beginning loans receivable balance as of January 1, 2009	\$504,893
Loans made	0
Loan principal repaid	347,814
Ending loans receivable balance as of December 31, 2009	<u>\$157,079</u>
Cash balance on hand in the revolving loan fund as of December 31, 2009	\$968,472
Administrative costs expended during 2009	\$19,300

The table above reports gross loans receivable. There were no delinquent amounts due at December 31, 2009.

**NOTE C - MATCHING REQUIREMENTS**

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

**NOTE D – COMMUNITY ALTERNATIVE FUNDING SYSTEM MEDICAID (CAFS)**

The County received \$1,017,187 in receipts for CAFS. This amount relates to settlement for CAFS services provided during prior years.





# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Delaware County  
140 North Sandusky Street  
Delaware, Ohio 43015

To the Board of County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Delaware County, Ohio, (the County) as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 18, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of Delaware Creative Housing, Inc., the County's discretely presented component unit, as described in our opinion on the County's financial statements. This report does not include the results of the other auditors' testing on internal control over financial reporting or compliance and other matters that those auditors separately reported.

### Internal Control Over Financial Reporting

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

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

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

### **Compliance and Other Matters**

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We did note certain matters not requiring inclusion in this report that we reported to the County's management in a separate letter dated June 18, 2010.

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

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

**Mary Taylor, CPA**  
Auditor of State

June 18, 2010



# Mary Taylor, CPA

Auditor of State

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

Delaware County  
140 North Sandusky Street  
Delaware, Ohio 43015

To the Board of County Commissioners:

### **Compliance**

We have audited the compliance of Delaware County, Ohio (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that apply to each of its major federal programs for the year ended December 31, 2009. The summary of auditor's results section of the accompanying schedule of findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2009.

### **Internal Control Over Compliance**

The County's management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could directly and materially affect a major federal program in order to determine our auditing procedures for the purpose of opining on compliance in accordance with OMB Circular A-133, but not for the purpose of opining on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

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

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

We did note certain matters not requiring inclusion in this report that we reported to the County's management in a separate letter dated June 18, 2010

#### **Federal Awards Expenditures Schedule**

We have also audited the financial statements of the governmental activities, the business-type activities, the discretely-presented component unit, each major fund and the aggregate remaining fund information of Delaware County, Ohio (the County) as of and for the year ended December 31, 2009, and have issued our report thereon dated June 18, 2010, wherein we noted the financial statements of Delaware Creative Housing, Inc., the County's discretely presented component unit, was audited by other auditors, as described in our opinion on the County's financial statements. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying federal awards expenditures schedule provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



**Mary Taylor, CPA**  
Auditor of State

June 18, 2010

DELAWARE COUNTY  
 SCHEDULE OF FINDINGS  
 OMB CIRCULAR A -133 § .505  
 DECEMBER 31, 2009

<b>1. SUMMARY OF AUDITOR'S RESULTS</b>
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<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any other significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weaknesses reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any other significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510?	No

**DELAWARE COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 § .505  
DECEMBER 31, 2009  
(Continued)**

<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	Workforce Investment Act Cluster– CFDA #17.258, 17.259, 17.260  Child Care Cluster– CFDA #93.575, 93.596  Highway Planning and Construction– CFDA #20.205  Formula Grant for Other Than Urbanized Areas (Rural Transit Program– CFDA #20.509  Temporary Assistance for Needy Families– CFDA #93.558  Social Services Block Grant– CFDA #93.667  Child Support Enforcement Support– CFDA #93.563  Foster Care—Title IV-E– CFDA #93.658
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A\B Programs</b>	Type A: > \$455,550 Type B: \$100,000
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee?</b>	<b>Yes</b>

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

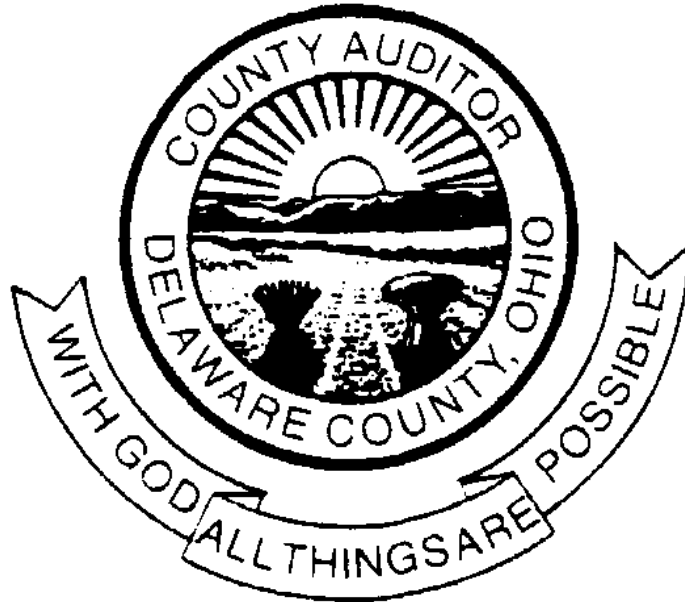
None

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

None

# Delaware County, Ohio

Comprehensive Annual Financial Report  
For the Year Ended December 31, 2009



**George Kaitsa**  
**Delaware County Auditor**

Prepared By The Delaware County Auditor's Office

Jane Tinker - Administrator of Fiscal Services

**Financial Reporting and Systems**

Seiji Kille - Assistant Administrator of Fiscal Services

Brad Higgins - Accountant

**Accounts Payable**

Freida Maxey

Sandy Fish

Christine Smothers

**Payroll**

Dedra Hall

Linda O'Rourke

**Delaware County, Ohio**  
 Comprehensive Annual Financial Report  
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 Comprehensive Annual Financial Report  
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## George Kaitsa Delaware County Auditor

June 18, 2010

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

The Comprehensive Annual Financial Report (CAFR) for Delaware County for the year ended December 31, 2009, is hereby submitted. State law requires that the County file basic financial statements with the Auditor of State within one hundred and fifty days after the close of the fiscal year. This published report fulfills the statutory requirement and provides an in-depth review of the County's financial activities.

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

Included in this report, at the front of the financial section, is an unqualified opinion on Delaware County's financial statements for the year ended December 31, 2009, rendered by Mary Taylor, CPA, Auditor of the State of Ohio. This Independent Accountants' Report provides assurance that the financial statements are free of material misstatements.

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

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

# Delaware County, Ohio

## DELAWARE COUNTY PROFILE

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

Delaware County has been designated as the fastest growing county in the State of Ohio and the twentieth fastest growing county in the United States since 2000. The population of the County has increased from 66,929 in the 1990 census to 109,989 in the 2000 census to a projected population of 168,708 in 2009. The high quality of schools, a rich cultural life, housing affordability, a low crime rate, and an excellent road network continue to attract new residents.

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

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

The Treasurer is the custodian of all County funds and is responsible for the collection of all tax moneys due the County, as well as investing all idle funds of the County as specified by Ohio law. Other elected officials include the Clerk of Courts, Coroner, Court of Common Pleas Judges (two General Division and one Juvenile and Probate Division), Engineer, Prosecutor, Recorder, and Sheriff.

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

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

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

## Delaware County, Ohio

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

### LOCAL ECONOMY

Current indicators of the County's economic condition show that the County is not immune to the slowdown occurring throughout the nation. For 2009, property transfers and building permits decreased considerably; however, the County continues to receive encouraging information.

Assessed valuation for the County's real property which includes residential, agricultural, commercial, and industrial parcels increased 90 percent between 2002 and 2009 to \$6.111 billion. Although not as robust as previous years, the assessed value of new construction increased over \$4.1 million in 2009 primarily due to residential and commercial additions. The active number of businesses is 3,142 compared to the 2,036 businesses in 2001.

Recent data released from the U.S. Census Bureau ranks Delaware County as the fastest growing county in the State of Ohio for 2009 with an estimated increase in population of 2.2 percent over 2008. Even as the population continues to grow, the unemployment rate of the County has remained one of the lowest in the State. Compared to a State average of 10.2 percent, Delaware County's 2009 unemployment rate stood at 6.9 percent. This is due to the stable and diverse business environment in the area. Many of the top ten employers in the County are nationally recognized. J.P. Morgan Chase and Co., Kroger Company, American Showa, Inc., and Meijer, Inc. are examples. The County, Ohio Wesleyan University, the public school systems, Central Ohio Primary Care Physicians, Inc., and Ohio Health (Grady Memorial Hospital) also provide a stable base of employment.

J.P. Morgan Chase and Co. continues to be the County's largest employer with 8,729 employees working at the McCoy Center on Polaris Parkway. The McCoy Center, which is located on over one hundred fifty acres and is four stories high, is the company's single largest building.

The Polaris Fashion Place, Central Ohio's largest retail mall with six anchors and over one hundred fifty stores, is drawing shoppers from all over the Midwest to Delaware County. A recent addition includes an outdoor lifestyle center of 167,000 square feet featuring thirteen new stores and restaurants. The mall plus the surrounding retail development remains a major source of the County's sales tax revenue.

Delaware County also boasts of more than seven hundred twenty active farms with an average size of one hundred eighty-eight acres. Approximately 48 percent of the County's area is still dedicated to agricultural use - and most of it is family-owned. Corn, soybeans, and wheat are the leading crops.

Delaware County was rated second in the nation for 2009 in the article "5 Best Places to get Ahead" by *Forbes Magazine*, out of the 3,141 counties in the United States. This ranking was based upon areas where increases in median income and job growth are the highest in the nation.

The future of Delaware County continues to look bright. A major new retail development, Glennwood Commons, has opened on the east side of the City of Delaware off of U.S. 36/Ohio 37.

## **Delaware County, Ohio**

Anchor stores of Meijer's, Kohl's, and Office Max join a variety of retail stores and restaurants. The County's first Kroger Marketplace in Lewis Center east of U.S. 23 opened in November. Furthermore, the Delaware County District Library has broken ground on a new 33,000 square foot library branch in Orange Township.

Construction continues at the new Columbus State Community College campus with a summer completion date. Fall classes will be offered at the 80,000 square foot facility which is located on the southwest corner of U.S. 23 and Winter Road in Liberty Township. The college will serve an estimated 2,500 students in its first year. Future plans for the campus include the addition of seven buildings on the one hundred six acre site.

Delaware County is also involved in promoting the establishment of enterprise zones, community reinvestment areas, and tax increment financing areas and working with area businesses to help pay economic dividends in the future. The County's Port Authority continues to support the creation of jobs and employment opportunities. Commercial and retail development is anticipated to continue throughout the County over the coming years.

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

Management of the County is committed to maintaining a year end cash carryover balance of 8 percent of General Fund revenues and no greater than 20 percent. This level of unreserved fund balance will ensure the continued operation of government and provision of services to residents. This fiscal stability is vital to maintain the credit worthiness of the County.

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

With input from a citizens committee, the County has developed a capital improvement plan. The plan includes recommendations for new buildings, roads, sewer services, and technology needs through the year 2020. The recently completed sewer master plan and County thoroughfare plan further details the plans to manage future developments. Annually, the County Commissioners review and prioritize proposed capital projects for funding consideration weighing the potential generation of revenues.

To help meet these capital improvement needs, the County Commissioners have set strict budgetary controls on County day-to-day operations. Many offices and departments for 2009 received minimum or no increases for wages and operating expenses. Travel and tuition reimbursement policies are also annually reviewed and set based upon available resources.

To finance the construction or acquisition of infrastructure and other assets or to refinance existing debt for the purpose of meeting its capital improvement plan, the County may periodically enter into debt obligations. The County maintains a manageable debt burden.

### **RELEVANT FINANCIAL POLICIES**

## **Delaware County, Ohio**

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

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

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

### **MAJOR INITIATIVES**

The County Engineer continues to respond to the significant demands that have been placed on the County's transportation system with several major road widening and resurfacing projects, as well as an aggressive bridge replacement and rehabilitation program. A combination of motor vehicle license fees, gasoline taxes, and sales tax receipts are providing the funding for these projects. In August 2009, construction was completed on the new two hundred seventy-one foot span bridge over the Olentangy River on Orange Road. In addition, construction of a one-half mile extension of Sawmill Parkway to Hyatts Road was completed ending in the County's first roundabout. Right of way acquisitions, environmental clearances, and utility relocations are under way on the next phase of Sawmill Parkway from Hyatts Road to Bunty Station Road, of which a portion will be funded with special assessments. Also, the County was awarded funds from the American Recovery and Reinvestment Act (ARRA) for two projects. A multi-road resurfacing project for \$1.8 million was substantially completed and work has begun on the South Old 3C Bridge over the Hoover Reservoir. Any additional costs associated with these two projects will be paid from the Auto and Gas special revenue fund.

To provide funds for the renovations of facilities plus additional space for the county jail, the County borrowed \$4.51 million in January 2010. A portion of the proceeds of the bonds are being used to renovate existing areas and to complete unfinished areas of the Rutherford B. Hayes Services Building. This construction will allow for the move of the Juvenile and Probate Court to the building as well as provide additional space for the Prosecutor's offices and Jobs and Family Services department. The County will apply the savings in rental charges to offset the bond payments. The balance of the bond proceeds are being used to finish the second floor of the jail to accommodate an additional one hundred inmates. The jail plans also include the addition of three secure entrances for inmates and the upgrading of the parking areas. New outside lighting will provide greater security. Fees from the federal government for the housing of federal inmates will be used to help pay the bond payments.

After many years of planning, the City of Delaware and the County's 911 departments consolidated operations at the County's 911 dispatch center on March 30, 2010. The consolidation brings dispatching of police, fire, emergency medical services, and emergency management together thus eliminating the duplication of services. The 911 operations are funded primarily through a county-wide voted levy.

The Complete Count Committee in conjunction with the County's Geographical Information System (GIS) Office is actively participating in U.S. Census Bureau programs to ensure a 100 percent population count for the County for the 2010 census. Over 10,000 addresses have been added to the

## Delaware County, Ohio

Bureau's Master Address File and hundreds of erroneous addresses and data features have been corrected.

In 2010 and beyond, the County will undoubtedly continue to experience the pressure of demands for higher levels of service brought about by the increasing population. We will continue to explore and implement opportunities to improve the delivery of services to our citizens.

### AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Delaware County for its Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2008. This was the seventeenth consecutive year that the County has received this prestigious award recognizing conformance with the highest standards for preparation of state and local government financial reports. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized CAFR that satisfies both generally accepted accounting principles and applicable legal requirements.

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

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

Respectfully submitted,



George Kaitsa  
Delaware County Auditor



# Delaware County, Ohio

## Elected Officials

December 31, 2009

### **Board of Commissioners**

Todd A. Hanks  
Ken O'Brien  
Tommy Thompson

### **Auditor**

George Kaitsa

### **Clerk of Courts**

Jan Antonoplos

### **Coroner**

Dr. Mark Hickman

### **Court of Common Pleas-General**

W. Duncan Whitney  
Everett H. Krueger

### **Court of Common Pleas-Juvenile/Probate**

Kenneth J. Spicer

### **Engineer**

Christian E. Bauserman

### **Prosecutor**

David Yost

### **Recorder**

Andrew Brenner

### **Sheriff**

Walter L. Davis III

### **Treasurer**

Jon Peterson

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Delaware County  
Ohio

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2008

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.



A stylized handwritten signature in black ink.

President

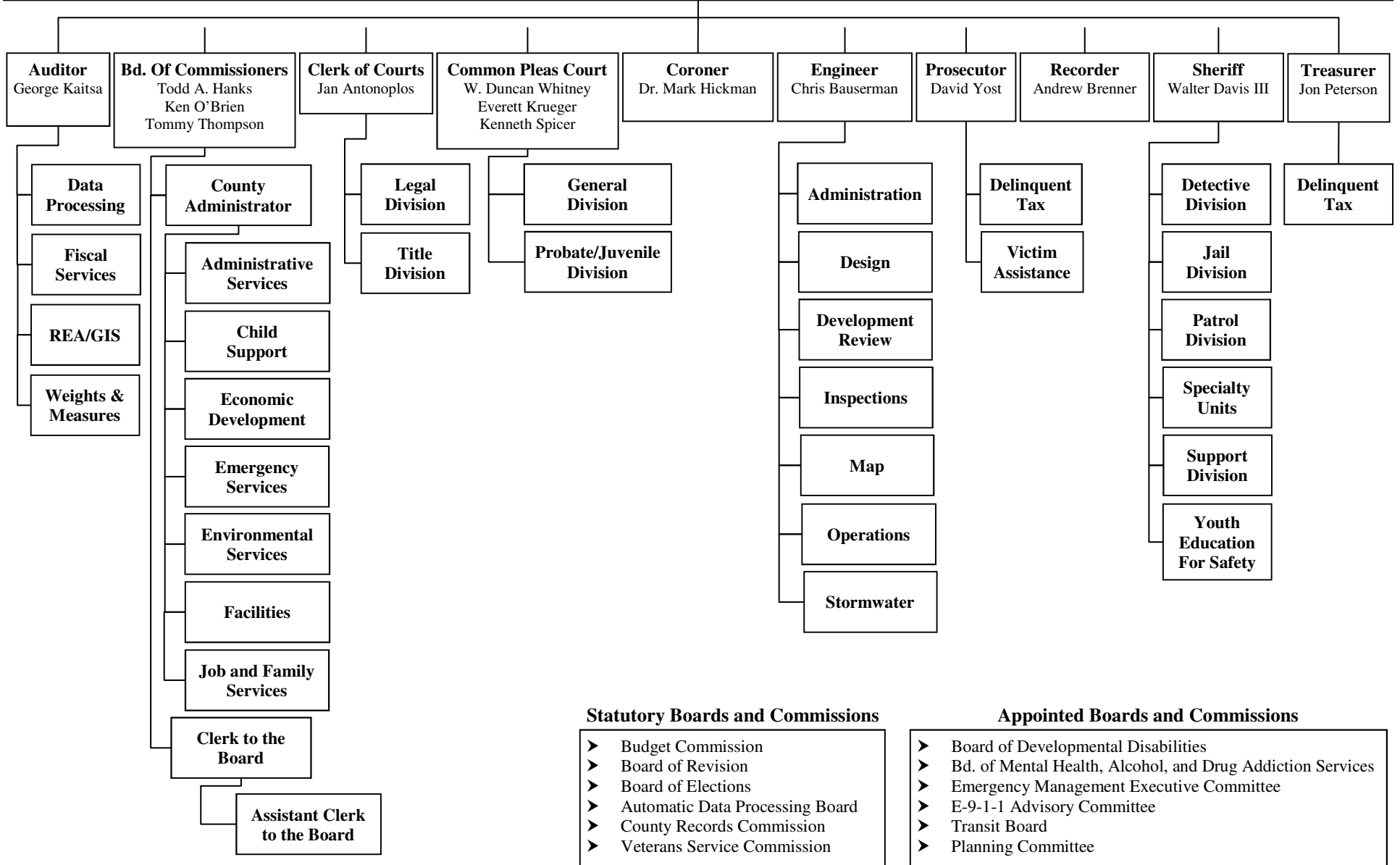
A handwritten signature in black ink that reads "Jeffrey R. Enner".

Executive Director

# Delaware County Government Organizational Chart

(as of December 31, 2009)

## Citizens of Delaware County



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# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

Delaware County  
140 North Sandusky Street  
Delaware, Ohio 43015

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Delaware County, Ohio (the County), as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Delaware Creative Housing, Inc., the County's discretely presented component unit. Other auditors audited those financial statements. They have furnished their report thereon to us and we base our opinion, insofar as it relates to the amounts included for Delaware Creative Housing, Inc., on the report of the other auditor.

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

In our opinion, based on our audit and the report of the other auditor, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Delaware County, Ohio, as of December 31, 2009, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparison for the General, Auto and Gas, and Developmental Disabilities Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 18, 2010, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

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

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

A handwritten signature in cursive script that reads "Mary Taylor".

**Mary Taylor, CPA**  
Auditor of State

June 18, 2010

**Delaware County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2009  
Unaudited

The discussion and analysis of Delaware County's financial performance provides an overview of the County's financial activities for the year ended December 31, 2009. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

**USING THIS ANNUAL REPORT**

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

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

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

**REPORTING THE COUNTY AS A WHOLE**

The Statement of Net Assets and the Statement of Activities reflect how the County did financially during 2009. These statements include all assets and liabilities using the accrual basis of accounting similar to the basis used by most private-sector companies. This basis of accounting considers all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

**Delaware County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2009  
Unaudited

**REPORTING THE COUNTY'S MOST SIGNIFICANT FUNDS**

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

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

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

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

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

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

Table 1 provides a summary of the County's net assets for 2009 and 2008.

Table 1  
Net Assets  
(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2009	2008	2009	2008	2009	2008
<u>Assets</u>						
Current and Other Assets	\$132,897	\$136,515	\$35,032	\$44,697	\$167,929	\$181,212
Capital Assets, Net	169,277	160,000	198,139	188,339	367,416	348,339
Total Assets	302,174	296,515	233,171	233,036	535,345	529,551

(continued)



**Delaware County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2009  
Unaudited

Table 1  
Net Assets  
(In Thousands)  
(continued)

	Governmental Activities		Business-Type Activities		Total	
	2009	2008	2009	2008	2009	2008
<u>Liabilities</u>						
Current and Other Liabilities	\$29,443	\$27,783	\$2,921	\$3,762	\$32,364	\$31,545
Long-Term Liabilities	43,939	46,893	32,999	37,125	76,938	84,018
Total Liabilities	73,382	74,676	35,920	40,887	109,302	115,563
<u>Net Assets</u>						
Invested in Capital Assets, Net of Related Debt	130,488	117,815	165,762	151,825	296,250	269,640
Restricted	71,158	83,448	4,242	4,242	75,400	87,690
Unrestricted	27,146	20,576	27,247	36,082	54,393	56,658
Total Net Assets	\$228,792	\$221,839	\$197,251	\$192,149	\$426,043	\$413,988

Overall, the County's financial position improved in 2009; however, a review of the above table reflects there were no significant changes in assets and liabilities for governmental activities; however, the distribution of net assets changed somewhat. Invested in capital assets, net of related debt, increased by 11 percent from the purchase, construction, or renovation of buildings, roads, bridges, and culverts. Restricted net assets decreased due to court orders allowing the transfer of resources from restricted funds to the General Fund during 2009. In addition, the County Commissioners modified the distribution of sales tax revenues recorded to the General Fund. Previously, a percentage was allocated directly to a restricted fund. Unrestricted net assets increased from the effect of these two items.

In business-type activities, current and other assets decreased as construction continued on the OECC centrifuge dewatering project and the Lower Scioto River water reclamation facilities. Capital assets increased from the contribution of the Northstar wastewater facility from developers. Current and other liabilities decreased as the construction projects are in the final stages related to the OECC centrifuge dewatering facility. Long-term liabilities decreased from the retirement of \$4,220 thousand of regularly scheduled debt principal.

Invested in capital assets, net of related debt increased from the construction of wastewater facilities and the retirement of normally scheduled debt principal. Due to revenue bond covenants, a portion of the net assets of business-type activities is restricted. Unrestricted net assets decreased from resources spent on the construction of wastewater facilities.

**Delaware County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2009  
Unaudited

Table 2 reflects the changes in net assets for 2009 and 2008.

Table 2  
Changes in Net Assets  
(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2009	2008	2009	2008	2009	2008
Revenues						
Program Revenues						
Charges for Services	\$18,423	\$19,801	\$12,394	\$12,480	\$30,817	\$32,281
Operating Grants, Contributions, and Interest	28,401	26,193	1,092	880	29,493	27,073
Capital Grants, Contributions, and Interest	541	954	7,862	11,672	8,403	12,626
Total Program Revenues	<u>47,365</u>	<u>46,948</u>	<u>21,348</u>	<u>25,032</u>	<u>68,713</u>	<u>71,980</u>
General Revenues						
Property Taxes	20,933	21,672	0	0	20,933	21,672
Payment in Lieu of Taxes	90	72	0	0	90	72
Sales Taxes	36,223	35,707	0	0	36,223	35,707
Grants and Entitlements	3,543	3,867	0	0	3,543	3,867
Interest	2,315	5,928	39	122	2,354	6,050
Other	2,294	1,033	41	99	2,335	1,132
Total General Revenues	<u>65,398</u>	<u>68,279</u>	<u>80</u>	<u>221</u>	<u>65,478</u>	<u>68,500</u>
Total Revenues	<u>112,763</u>	<u>115,227</u>	<u>21,428</u>	<u>25,253</u>	<u>134,191</u>	<u>140,480</u>
Program Expenses						
General Government						
Legislative and Executive	16,187	17,012	0	0	16,187	17,012
Judicial	7,870	7,985	0	0	7,870	7,985
Public Safety						
911	4,188	3,310	0	0	4,188	3,310
Emergency Medical Services	9,029	9,129	0	0	9,029	9,129
Sheriff	15,982	14,258	0	0	15,982	14,258
Other Public Safety	3,673	3,851	0	0	3,671	3,851
Public Works	16,918	16,116	0	0	16,918	16,116
Intergovernmental	64	41	0	0	64	41
Health	15,486	16,239	0	0	15,486	16,239
Intergovernmental	285	286	0	0	285	286
Human Services						
Job and Family Services	9,701	9,500	0	0	9,701	9,500
Child Support Enforcement	1,537	1,399	0	0	1,537	1,399
Children Services	1,882	2,656	0	0	1,882	2,656
Other Human Services	577	899	0	0	577	899
Conservation and Recreation	92	9	0	0	92	9
Intergovernmental	343	388	0	0	343	388
Interest and Fiscal Charges	1,921	2,037	0	0	1,921	2,037
Sanitary Engineer	0	0	14,919	13,455	14,919	13,455
Solid Waste Transfer Station	0	0	55	81	55	81
Storm Water Phase II	0	0	128	274	128	274
Delaware Area Transit	0	0	1,299	1,311	1,299	1,311
Total Expenses	<u>105,735</u>	<u>105,115</u>	<u>16,401</u>	<u>15,121</u>	<u>122,136</u>	<u>120,236</u>
Excess of Revenues Over Expenses Before Transfers	7,028	10,112	5,027	10,132	12,055	20,244
Transfers	<u>(75)</u>	<u>(75)</u>	<u>75</u>	<u>75</u>	<u>0</u>	<u>0</u>
Increase in Net Assets	6,953	10,037	5,102	10,207	12,055	20,244
Net Assets at Beginning of Year - Restated	<u>221,839</u>	<u>211,802</u>	<u>192,149</u>	<u>181,942</u>	<u>413,988</u>	<u>393,744</u>
Net Assets at End of Year	<u>\$228,792</u>	<u>\$221,839</u>	<u>\$197,251</u>	<u>\$192,149</u>	<u>\$426,043</u>	<u>\$413,988</u>

**Delaware County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2009  
Unaudited

Conveyance and recorder fees; grants for developmental disabilities, job and family services, and children services; motor vehicle license taxes; gasoline taxes; and court fines and costs are reflected as program revenues for governmental activities. The decrease in charges for services is from the downturn in construction and sale of residential homes. Operating grants, contributions, and interest increased by 8 percent from additional grants received for roads and bridges, Developmental Disabilities, and Youth Services. The decrease in capital grants and contributions was due to interest earned in 2008 on the Council for Older Adults construction project investments.

Payment in lieu of tax collections increased from the development of the property. The decrease for grants and entitlements is related to the State reducing the amount of shared revenues. Dropping interest rates throughout the year resulted in a 61 percent decrease in interest revenue.

Overall, expenses for governmental activities had an insignificant increase. The significant changes by program were in general government - legislative and executive, public safety, and human services - job and family services. For general government - legislative and executive, expenses decreased due to the County Commissioners freezing total appropriations at the 2008 level. The increase within public safety - 911 was the result of the County preparing for the consolidation of dispatching services with the City of Delaware. The increase within public safety - sheriff was from increases in staff and rate increases. Increases within human services - job and family services were from an increase in the number of families and individuals applying for and meeting eligibility requirements for services. The decrease in human services - children services was due to a lower number of children in foster care and a reduction in the number of days and per diem for residential treatment care.

The County experienced a 15 percent decrease in program revenues for business-type activities due to a substantial decrease in tap in fees and contributions from developers. This decrease was due to the decline in construction caused by current economic conditions. The County transit system decreased the cost of fares to provide more affordable transportation options to the community. This resulted in increased ridership and improved efficiency and lowered the cost per passenger. Operating grants and contributions increased due to changes in the Federal government's competitive proposal process which rewarded the transit system's excellent performance.

The County's sanitary engineer operations accounted for 91 percent of the expenses of the County's business-type activities in 2009, which was similar to 2008. These operations are funded by charges for services. Operating expenses include interest expense on general obligation and revenue bonds that are currently being paid with tap in fees.

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

**Delaware County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2009  
Unaudited

Table 3  
Governmental Activities  
(In Thousands)

	<u>Total Cost of Services</u>		<u>Net Cost of Services</u>	
	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>
General Government				
Legislative and Executive	\$16,187	\$17,012	\$4,476	\$5,411
Judicial	7,870	7,985	5,683	6,148
Public Safety				
911	4,188	3,310	3,432	2,463
Emergency Medical Services	9,029	9,129	9,019	9,129
Sheriff	15,982	14,258	13,099	11,649
Other Public Safety	3,673	3,851	2,222	2,552
Public Works	16,918	16,116	4,396	4,531
Intergovernmental	64	41	64	41
Health	15,486	16,239	10,054	10,561
Intergovernmental	285	286	285	286
Human Services				
Job and Family Services	9,701	9,500	2,234	1,450
Child Support Enforcement	1,537	1,399	77	(211)
Children Services	1,882	2,656	525	1,119
Other Human Services	577	899	506	604
Conservation and Recreation	92	9	34	9
Intergovernmental	343	388	343	388
Interest Expense and Fiscal Charges	1,921	2,037	1,921	2,037
Total Expenses	<u>\$105,735</u>	<u>\$105,115</u>	<u>\$58,370</u>	<u>\$58,167</u>

Program revenues paid for 58 percent of the legislative and executive and judicial programs costs of services. This was similar to 2008 which provided 54 percent. Legislative and executive represents costs associated with the general administration of County government including the County Commissioners, Auditor, Treasurer, Recorder, and Prosecutor. Judicial represents costs associated with the administration of the County's court system including Municipal and Common Pleas courts.

The public works program consists mainly of the repair and maintenance of the County's roadways. A significant portion of these costs were paid from program revenues (charges for services, resources provided by the State in gas taxes and motor vehicle license fees, and other grants), 74 percent, which was consistent with 2008.

Expenses for the job and family services program increased in 2009. The County provided services to more clients due to the increasing population and the number of eligible recipients. The child support enforcement program added additional staff and expanded their court and prosecutor contracts to increase compliance with child support orders. Children services expenses decreased due to lower per diem charges that the County was able to negotiate with treatment facilities as well as a greater use of kinship placements and preventative services. Overall, the human services program receives substantial support through operating grants and contributions, almost 76 percent of total costs were provided for by these revenue sources.

**Delaware County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2009  
Unaudited

In 2009, 55 percent of the revenues to provide the County's services were derived from the County's general revenues; that being primarily property taxes, sales taxes, and state shared revenues, which was consistent with 2008.

**GOVERNMENTAL FUNDS FINANCIAL ANALYSIS**

The County's major governmental funds are the General Fund, Auto and Gas Fund, Developmental Disabilities Fund, and Bond Retirement Fund. Fund balance in the General Fund increased by 32 percent from the reallocation of sales tax revenues, along with court ordered transfers to close out various special revenue and capital projects funds.

Fund balance in the Auto and Gas special revenue fund decreased, in the amount of \$7,441,854, due to the reallocation of sales tax revenue and the completion of major road and bridge projects.

Fund balance did not change significantly in the Developmental Disabilities special revenue fund.

The Bond Retirement debt service fund balance increased from the accumulation of resources to make future debt payments.

**BUSINESS-TYPE ACTIVITIES FINANCIAL ANALYSIS**

The County's enterprise funds are the Sanitary Engineer, Solid Waste Transfer Station, Storm Water Phase II, and Delaware Area Transit funds.

The County's Sanitary Engineer Fund reported an operating loss. Operating revenues decreased slightly; however, operating expenses increased 15 percent. Services and charges expenses increased from the purchase of tap fee credits from developers. Contributions from developers and tap fees decreased significantly but were still sufficient to provide an increase in overall net assets. Overall, net assets increased by 2.6 percent.

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

The Storm Water Phase II Fund had an 81 percent increase in net assets. Expenses decreased 53 percent due to a reduction of personnel.

The Delaware Area Transit Fund had an 82 percent increase in net assets. The Delaware Area Transit Fund receives a significant amount of its revenues from operating grants and received a significant amount of capital grants during 2009. The transit system continues to be partially funded by governmental activities to provide this service to the County's citizens.

**Delaware County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2009  
Unaudited

**BUDGETARY HIGHLIGHTS**

The County prepares an annual budget of revenues and expenditures/expenses for all funds of the County for use by County officials and department heads and such other budgetary documents as are required by State statute, including the annual appropriations resolution which is effective the first day of January. The County's most significant budgeted fund is the General Fund. For revenues, the most significant changes from the original budget to the final budget were the increase in estimated sales taxes from the reallocation of sales tax revenues between the General Fund and Auto and Gas special revenue fund and a decrease in estimated interest revenue from the continued reduction of interest rates. Changes from the final budget to actual revenues received were not significant. The most significant change from the original budget to the final budget for expenditures occurred in the public works program due to allocating a portion of the General Fund's budget to road and bridge projects. The difference between final budget to actual expenditures was not significant.

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2009, was \$130,488 thousand and \$165,762 thousand, respectively (net of accumulated depreciation and related debt). This investment in capital assets includes land; land improvements; buildings; improvements other than buildings; roads, bridges, culverts, and traffic signals; machinery and equipment; and sewer lines. A significant amount of roads and bridges were constructed during 2009, along with the purchase of a building for the future home of the developmental disabilities board. A significant amount of construction in progress within governmental activities was finalized in 2009 and recorded as depreciable capital assets. There is still a significant amount of construction in progress from the construction costs relating to roads, bridges, and culverts. In business-type activities, sewer pumping stations and sanitary sewer lines were donated by developers, in the amount of \$5,147 thousand. Note 10 to the basic financial statements provides further information on the capital assets activity during 2009.

Debt - During 2009, the County issued special assessment bonds, in the amount of \$50 thousand, for the maintenance of ditches.

At December 31, 2009, the County's overall long-term obligations included \$37,465 thousand in general obligation bonds, \$5,280 thousand in special assessment bonds, and \$30,132 thousand in revenue bonds. Of this amount, \$32,744 thousand will be repaid from business-type activities.

In addition to the debt outlined above, the County's long-term obligations also include compensated absences. Additional information regarding the County's long-term obligations can be found in Note 17 to the basic financial statements.

**CURRENT ISSUES**

On January 7, 2010, the County issued \$20,420,000 general obligation bonds; \$4,510,000 to renovate the Rutherford B. Hayes Service Building and the County jail and \$15,910,000 to partially refund general obligation bonds previously issued for the construction of the Rutherford B. Hayes Services Building in 2000 (which was partially refunded by the 2004 Capital Facilities Refunding general obligation bonds) and the enlargement and improvement of the County jail constructed in 2004.

**Delaware County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2009  
Unaudited

In 2009, the County contracted with Gardner Architects to design plans to renovate the unfinished sections of the Rutherford B. Hayes Services Building as well as to renovate office space previously used by the Board of Elections. When completed, the converted space will house the County's juvenile and probate courts and an expanded prosecutor's office and jobs and family services department.

In 2009, the County also purchased a building to house the Developmental Disabilities board. In 2010, the building will be renovated to supply the board with adequate operating space.

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

Construction continues on the Lower Scioto Water Reclamation Facility and its related facilities. Construction of the overall project is expected to be completed in 2010. When completed, the new treatment plant and associated infrastructure will provide sanitary conveyance and treatment services to the Lower Scioto Services Area as defined in the 2005 Sewer Master Plan which encompasses Concord Township.

**REQUEST FOR INFORMATION**

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

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**Delaware County, Ohio**  
Statement of Net Assets  
December 31, 2009

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Delaware Creative Housing
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$79,900,323	\$33,476,009	\$113,376,332	\$0
Cash and Cash Equivalents in Segregated Accounts	20,111	0	20,111	173,294
Cash and Cash Equivalents with Fiscal Agent	34,114	0	34,114	0
Due from Primary Government	0	0	0	280
Accounts Receivable	149,469	989,098	1,138,567	11,727
Other Receivables	0	0	0	24,324
Sales Taxes Receivable	10,202,694	0	10,202,694	0
Accrued Interest Receivable	415,394	0	415,394	0
Due from Other Governments	8,962,810	114,630	9,077,440	0
Internal Balances	7,913	(7,913)	0	0
Prepaid Items	459,228	34,884	494,112	6,163
Materials and Supplies Inventory	757,961	75,850	833,811	0
Property Taxes Receivable	25,291,307	0	25,291,307	0
Loans Receivable	157,079	0	157,079	0
Special Assessments Receivable	5,890,470	0	5,890,470	0
Payment in Lieu of Taxes Receivable	222,594	0	222,594	0
Unamortized Issuance Costs	425,817	349,949	775,766	6,001
Nondepreciable Capital Assets	36,588,927	21,451,824	58,040,751	1,110,381
Depreciable Capital Assets, Net	132,687,653	176,687,029	309,374,682	3,738,287
<b>Total Assets</b>	<b>302,173,864</b>	<b>233,171,360</b>	<b>535,345,224</b>	<b>5,070,457</b>
<b><u>Liabilities</u></b>				
Accrued Wages Payable	610,076	50,703	660,779	26,621
Accounts Payable	1,744,590	382,833	2,127,423	208,257
Contracts Payable	229,852	1,431,457	1,661,309	0
Due to Component Unit	280	0	280	0
Due to Other Governments	1,286,882	29,770	1,316,652	0
Due to External Party	38,666	5,044	43,710	0
Tenant Deposits	0	0	0	14,276
Claims Payable	191,651	0	191,651	0
Deferred Revenue	25,195,711	901,704	26,097,415	820,057
Accrued Interest Payable	145,382	119,726	265,108	0
Long-Term Liabilities				
Due Within One Year	4,594,745	2,401,086	6,995,831	43,609
Due in More Than One Year	39,344,247	30,597,426	69,941,673	870,796
<b>Total Liabilities</b>	<b>73,382,082</b>	<b>35,919,749</b>	<b>109,301,831</b>	<b>1,983,616</b>
<b><u>Net Assets</u></b>				
Invested in Capital Assets, Net of Related Debt	130,487,681	165,762,089	296,249,770	3,934,263
Restricted for:				
Capital Projects	1,027,748	0	1,027,748	0
Debt Service	4,309,892	0	4,309,892	0
Public Safety	3,242,762	0	3,242,762	0
Public Works	40,678,351	0	40,678,351	0
Health	10,020,811	0	10,020,811	0
Human Services	3,583,757	0	3,583,757	0
Other Purposes	8,294,809	0	8,294,809	0
Revenue Bond Replacement	0	500,000	500,000	0
Revenue Bond Future Debt Service	0	3,742,263	3,742,263	0
Unrestricted (Deficit)	27,145,971	27,247,259	54,393,230	(847,422)
<b>Total Net Assets</b>	<b>\$228,791,782</b>	<b>\$197,251,611</b>	<b>\$426,043,393</b>	<b>\$3,086,841</b>

See accompanying notes to the basic financial statements

**Delaware County, Ohio**  
Statement of Activities  
For the Year Ended December 31, 2009

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants, Contributions, and Interest
<b><u>Governmental Activities</u></b>				
General Government				
Legislative and Executive	\$16,187,133	\$11,541,142	\$169,968	\$0
Judicial	7,869,846	1,516,867	670,167	0
Public Safety				
911	4,188,270	0	756,445	0
Emergency Medical Services	9,029,290	0	10,000	0
Sheriff	15,981,780	2,406,333	476,631	0
Other Public Safety	3,672,543	462,549	987,984	0
Public Works	16,917,985	1,584,985	10,429,042	508,154
Intergovernmental	64,215	0	0	0
Health	15,486,413	512,077	4,920,340	0
Intergovernmental	285,000	0	0	0
Human Services				
Job and Family Services	9,701,001	4,894	7,461,679	0
Child Support Enforcement	1,536,923	394,231	1,065,338	0
Children Services	1,882,008	3	1,356,671	0
Other Human Services	577,223	0	39,183	32,260
Conservation and Recreation	91,516	0	57,600	0
Intergovernmental	342,915	0	0	0
Interest and Fiscal Charges	1,920,806	0	0	0
<b>Total Governmental Activities</b>	<b>105,734,867</b>	<b>18,423,081</b>	<b>28,401,048</b>	<b>540,414</b>
<b><u>Business-Type Activities</u></b>				
Sanitary Engineer	14,919,486	11,851,870	0	7,656,058
Other Enterprise				
Solid Waste Transfer Station	54,461	155,015	0	0
Storm Water Phase II	128,010	206,450	0	0
Delaware Area Transit	1,299,282	180,901	1,091,642	206,467
<b>Total Other Enterprise</b>	<b>1,481,753</b>	<b>542,366</b>	<b>1,091,642</b>	<b>206,467</b>
<b>Total Business-Type Activities</b>	<b>16,401,239</b>	<b>12,394,236</b>	<b>1,091,642</b>	<b>7,862,525</b>
<b>Total Primary Government</b>	<b>\$122,136,106</b>	<b>\$30,817,317</b>	<b>\$29,492,690</b>	<b>\$8,402,939</b>
<b><u>Component Unit</u></b>				
Delaware Creative Housing	\$857,375	\$524,305	\$0	\$578,379

**General Revenues**

Property Taxes Levied for  
  General Operating  
  Public Safety-911  
  Health-Board of Developmental Disabilities  
  Human Services-Council for Older Adults  
  Permanent Improvement  
Payment in Lieu of Taxes  
Sales Taxes  
Grants and Entitlements not Restricted to Other Programs  
Interest  
Other  
**Total General Revenues**  
Transfers  
**Total General Revenues and Transfers**  
Change in Net Assets  
Net Assets at Beginning of Year - Restated (Note 3)  
Net Assets at End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Change in Net Assets

Primary Government			Component Unit
Governmental Activities	Business-Type Activities	Total	Delaware Creative Housing
(\$4,476,023)	\$0	(\$4,476,023)	\$0
(5,682,812)	0	(5,682,812)	0
(3,431,825)	0	(3,431,825)	0
(9,019,290)	0	(9,019,290)	0
(13,098,816)	0	(13,098,816)	0
(2,222,010)	0	(2,222,010)	0
(4,395,804)	0	(4,395,804)	0
(64,215)	0	(64,215)	0
(10,053,996)	0	(10,053,996)	0
(285,000)	0	(285,000)	0
(2,234,428)	0	(2,234,428)	0
(77,354)	0	(77,354)	0
(525,334)	0	(525,334)	0
(505,780)	0	(505,780)	0
(33,916)	0	(33,916)	0
(342,915)	0	(342,915)	0
(1,920,806)	0	(1,920,806)	0
<u>(58,370,324)</u>	<u>0</u>	<u>(58,370,324)</u>	<u>0</u>
0	4,588,442	4,588,442	0
0	100,554	100,554	0
0	78,440	78,440	0
0	179,728	179,728	0
0	358,722	358,722	0
0	4,947,164	4,947,164	0
<u>(58,370,324)</u>	<u>4,947,164</u>	<u>(53,423,160)</u>	<u>0</u>
0	0	0	245,309
5,811,377	0	5,811,377	0
2,182,280	0	2,182,280	0
11,553,439	0	11,553,439	0
830,380	0	830,380	0
555,740	0	555,740	0
89,586	0	89,586	0
36,223,013	0	36,223,013	0
3,543,135	0	3,543,135	0
2,315,037	38,969	2,354,006	1,432
2,294,224	41,397	2,335,621	94,307
65,398,211	80,366	65,478,577	95,739
(75,000)	75,000	0	0
<u>65,323,211</u>	<u>155,366</u>	<u>65,478,577</u>	<u>95,739</u>
6,952,887	5,102,530	12,055,417	341,048
<u>221,838,895</u>	<u>192,149,081</u>	<u>413,987,976</u>	<u>2,745,793</u>
<u>\$228,791,782</u>	<u>\$197,251,611</u>	<u>\$426,043,393</u>	<u>\$3,086,841</u>

**Delaware County, Ohio**  
Balance Sheet  
**Governmental Funds**  
December 31, 2009

	General	Auto and Gas	Developmental Disabilities	Bond Retirement
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$16,569,548	\$32,261,403	\$9,016,807	\$115,747
Cash and Cash Equivalents in Segregated Accounts	19,551	0	0	0
Accounts Receivable	106,313	9,557	33,599	0
Sales Taxes Receivable	10,202,694	0	0	0
Accrued Interest Receivable	415,394	0	0	0
Due from Other Governments	2,372,570	3,457,344	1,559,189	50,692
Interfund Receivable	237,599	2,823	5,000	0
Prepaid Items	208,172	21,065	70,894	0
Materials and Supplies Inventory	117,108	640,853	0	0
Property Taxes Receivable	10,078,945	0	11,665,081	784,263
Loans Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	5,188,300
Payment in Lieu of Taxes Receivable	0	0	0	222,594
<b>Total Assets</b>	<b>\$40,327,894</b>	<b>\$36,393,045</b>	<b>\$22,350,570</b>	<b>\$6,361,596</b>
<b><u>Liabilities and Fund Balances</u></b>				
<b><u>Liabilities</u></b>				
Accrued Wages Payable	\$376,354	\$56,414	\$66,820	\$0
Accounts Payable	431,154	154,547	348,163	0
Contracts Payable	0	199,399	21,080	0
Due to Component Unit	0	0	280	0
Due to Other Governments	558,765	101,408	47,378	0
Due to External Party	44	5,880	120	0
Interfund Payable	13,321	0	25,793	0
Deferred Revenue	16,333,970	2,603,494	13,070,467	6,245,849
<b>Total Liabilities</b>	<b>17,713,608</b>	<b>3,121,142</b>	<b>13,580,101</b>	<b>6,245,849</b>
<b><u>Fund Balances</u></b>				
Reserved for Encumbrances	438,788	741,089	478,914	0
Reserved for Loans Receivable	0	0	0	0
Unreserved, Designated for Road Maintenance	3,496,780	0	0	0
Unreserved, Reported in				
General Fund	18,678,718	0	0	0
Special Revenue Funds	0	32,530,814	8,291,555	0
Debt Service Fund	0	0	0	115,747
Capital Projects Funds	0	0	0	0
<b>Total Fund Balances</b>	<b>22,614,286</b>	<b>33,271,903</b>	<b>8,770,469</b>	<b>115,747</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$40,327,894</b>	<b>\$36,393,045</b>	<b>\$22,350,570</b>	<b>\$6,361,596</b>

See accompanying notes to the basic financial statements

Other Governmental	Total Governmental Funds
\$21,692,941	\$79,656,446
560	20,111
0	149,469
0	10,202,694
0	415,394
1,523,015	8,962,810
33,180	278,602
129,736	429,867
0	757,961
2,763,018	25,291,307
157,079	157,079
702,170	5,890,470
0	222,594
<u>\$27,001,699</u>	<u>\$132,434,804</u>
\$109,745	\$609,333
808,897	1,742,761
9,373	229,852
0	280
579,217	1,286,768
32,622	38,666
231,575	270,689
<u>4,357,318</u>	<u>42,611,098</u>
<u>6,128,747</u>	<u>46,789,447</u>
1,348,965	3,007,756
141,536	141,536
0	3,496,780
0	18,678,718
18,417,486	59,239,855
0	115,747
<u>964,965</u>	<u>964,965</u>
<u>20,872,952</u>	<u>85,645,357</u>
<u>\$27,001,699</u>	<u>\$132,434,804</u>

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**Delaware County, Ohio**  
 Reconciliation of Total Governmental Fund Balances  
 to Net Assets of Governmental Activities  
 December 31, 2009

Total Governmental Fund Balances \$85,645,357

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. 169,276,580

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

Accounts Receivable	96,756	
Sales Taxes Receivable	4,231,399	
Accrued Interest Receivable	351,179	
Due from Other Governments	6,209,595	
Interfund Receivable	29,988	
Property Taxes Receivable	606,000	
Special Assessments Receivable	5,890,470	
		17,415,387

Unamortized issuance costs represent deferred charges which do not provide current financial resources and, therefore, are not reported in the funds. 425,817

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

Accrued Interest Payable	(145,382)	
General Obligation Bonds Payable	(34,852,989)	
Special Assessment Bonds Payable	(5,279,869)	
Compensated Absences Payable	(3,806,134)	
Compensated Absences Payable-Internal Service Fund	1,488	
		(44,082,886)

An internal service fund is used by management to charge the cost of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities on the statement of net assets. 111,527

Net Assets of Governmental Activities \$228,791,782

See accompanying notes to the basic financial statements

**Delaware County, Ohio**  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
**Governmental Funds**  
For the Year Ended December 31, 2009

	General	Auto and Gas	Developmental Disabilities	Bond Retirement
<b><u>Revenues</u></b>				
Property Taxes	\$5,702,364	\$0	\$11,548,156	\$831,371
Payment in Lieu of Taxes	0	0	0	89,586
Sales Taxes	34,336,539	1,563,236	0	0
Special Assessments	0	0	0	245,800
Charges for Services	9,397,007	617,181	512,077	0
Licenses and Permits	711,770	78,760	0	0
Fines and Forfeitures	423,959	0	0	0
Intergovernmental	4,022,055	10,350,719	5,427,211	108,896
Interest	1,931,670	18,180	0	250,414
Other	1,372,602	120,456	278,254	87,750
<b>Total Revenues</b>	<b>57,897,966</b>	<b>12,748,532</b>	<b>17,765,698</b>	<b>1,613,817</b>
<b><u>Expenditures</u></b>				
Current				
General Government				
Legislative and Executive	11,230,116	0	0	25,640
Judicial	7,465,921	0	0	0
Public Safety	25,849,857	0	0	0
Public Works	4,437,314	20,190,386	0	0
Intergovernmental	0	0	0	64,215
Health	67,892	0	17,369,999	0
Intergovernmental	285,000	0	0	0
Human Services	358,474	0	0	0
Conservation and Recreation	0	0	0	0
Intergovernmental	338,000	0	0	0
Capital Outlay	0	0	0	0
Debt Service				
Principal Retirement	0	0	0	3,287,000
Interest and Fiscal Charges	0	0	0	1,839,266
<b>Total Expenditures</b>	<b>50,032,574</b>	<b>20,190,386</b>	<b>17,369,999</b>	<b>5,216,121</b>
Excess of Revenues Over (Under) Expenditures	7,865,392	(7,441,854)	395,699	(3,602,304)
<b><u>Other Financing Sources (Uses)</u></b>				
Special Assessment Bonds Issued	0	0	0	0
Transfers In	4,570,376	0	0	3,614,481
Transfers Out	(6,994,709)	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>(2,424,333)</b>	<b>0</b>	<b>0</b>	<b>3,614,481</b>
Changes in Fund Balances	5,441,059	(7,441,854)	395,699	12,177
Fund Balances at Beginning of Year - Restated (Note 3)	17,173,227	40,713,757	8,374,770	103,570
Fund Balances at End of Year	<u>\$22,614,286</u>	<u>\$33,271,903</u>	<u>\$8,770,469</u>	<u>\$115,747</u>

See accompanying notes to the basic financial statements



Other Governmental	Total Governmental Funds
\$2,736,298	\$20,818,189
0	89,586
0	35,899,775
1,057,230	1,303,030
5,539,238	16,065,503
340,748	1,131,278
100,931	524,890
13,238,895	33,147,776
11,273	2,211,537
588,620	2,447,682
<u>23,613,233</u>	<u>113,639,246</u>
4,148,005	15,403,761
238,060	7,703,981
5,352,098	31,201,955
621,452	25,249,152
0	64,215
62,671	17,500,562
0	285,000
12,998,367	13,356,841
88,112	88,112
0	338,000
1,395,229	1,395,229
120,000	3,407,000
5,880	1,845,146
<u>25,029,874</u>	<u>117,838,954</u>
<u>(1,416,641)</u>	<u>(4,199,708)</u>
50,000	50,000
5,313,390	13,498,247
<u>(6,578,538)</u>	<u>(13,573,247)</u>
<u>(1,215,148)</u>	<u>(25,000)</u>
(2,631,789)	(4,224,708)
<u>23,504,741</u>	<u>89,870,065</u>
<u><u>\$20,872,952</u></u>	<u><u>\$85,645,357</u></u>

**Delaware County, Ohio**  
 Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances  
 of Governmental Funds to Statement of Activities  
 For the Year Ended December 31, 2009

Changes in Fund Balances - Total Governmental Funds (\$4,224,708)

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

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

Capital Outlay - Nondepreciable Capital Assets	15,912,614	
Capital Outlay - Depreciable Capital Assets	1,292,876	
Depreciation	<u>(7,743,068)</u>	9,462,422

The book value of capital assets is removed from the capital asset account on the statement of net assets when disposed of resulting in a loss on disposal of capital assets on the statement of activities. (185,464)

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

Property Taxes	115,027	
Sales Taxes	323,238	
Special Assessments	(600,074)	
Charges for Services	(509)	
Fines and Forfeitures	(1,037)	
Intergovernmental	(841,301)	
Interest	132,953	
Other	<u>(4,789)</u>	(876,492)

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

General Obligation Bonds Payable	3,041,200	
Special Assessment Bonds Payable	<u>365,800</u>	3,407,000

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

Special Assessment Bonds	(50,000)	
Amortization of General Obligation Bond Premium	44,146	
Amortization of Special Assessment Bond Premium	<u>3,538</u>	(2,316)

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

Accrued Interest Payable	9,362	
Amortization of Accounting Loss	<u>(93,771)</u>	(84,409)

Issuance costs are reported as an expenditure when paid in the governmental funds but are amortized over the life of the debt on the statement of activities. (38,935)

(continued)

**Delaware County, Ohio**  
 Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances  
 of Governmental Funds to Statement of Activities (continued)  
 For the Year Ended December 31, 2009

Compensated absences reported on the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Compensated Absences Payable-Governmental Activities	(\$356,483)	
Compensated Absences Payable-Internal Service Fund	<u>1,488</u>	
		(354,995)
The internal service fund used by management to charge the cost of insurance to individual funds is not reported on the statement of activities. Governmental expenditures and related internal service fund revenues are eliminated. The change for governmental funds is reported for the year.		<u>(149,216)</u>
Change in Net Assets of Governmental Activities		<u><u>\$6,952,887</u></u>
See accompanying notes to the basic financial statements		

**Delaware County, Ohio**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**General Fund**  
For the Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Property Taxes	\$5,481,732	\$5,481,732	\$5,518,545	\$36,813
Sales Taxes	23,274,703	31,645,664	31,690,166	44,502
Charges for Services	8,489,307	8,575,233	8,716,816	141,583
Licenses and Permits	838,650	608,650	712,517	103,867
Fines and Forfeitures	448,600	448,600	423,771	(24,829)
Intergovernmental	3,920,610	3,822,544	4,038,819	216,275
Interest	4,750,000	2,692,537	2,688,704	(3,833)
Other	348,850	828,817	1,027,899	199,082
<b>Total Revenues</b>	<b>47,552,452</b>	<b>54,103,777</b>	<b>54,817,237</b>	<b>713,460</b>
<b><u>Expenditures</u></b>				
<b>Current</b>				
<b>General Government</b>				
Legislative and Executive	11,265,906	11,729,024	11,338,191	390,833
Judicial	7,790,269	8,160,178	7,838,528	321,650
Public Safety	27,000,287	27,587,681	26,949,297	638,384
Public Works	301,963	4,627,708	4,436,920	190,788
Health	65,000	65,000	65,000	0
Human Services	439,288	435,244	364,316	70,928
Other	35,000	70,830	70,830	0
Intergovernmental	632,000	623,000	623,000	0
<b>Total Expenditures</b>	<b>47,529,713</b>	<b>53,298,665</b>	<b>51,686,082</b>	<b>1,612,583</b>
Excess of Revenues Over Expenditures	22,739	805,112	3,131,155	2,326,043
<b><u>Other Financing Sources (Uses)</u></b>				
Advances In	0	0	478	478
Advances Out	0	(142,611)	(142,611)	0
Transfers In	0	4,570,376	4,570,376	0
Transfers Out	(7,466,246)	(7,098,791)	(6,994,709)	104,082
<b>Total Other Financing Sources (Uses)</b>	<b>(7,466,246)</b>	<b>(2,671,026)</b>	<b>(2,566,466)</b>	<b>104,560</b>
Changes in Fund Balance	(7,443,507)	(1,865,914)	564,689	2,430,603
Fund Balance at Beginning of Year	11,915,859	11,915,859	11,915,859	0
Prior Year Encumbrances Appropriated	964,909	964,909	964,909	0
<b>Fund Balance at End of Year</b>	<b>\$5,437,261</b>	<b>\$11,014,854</b>	<b>\$13,445,457</b>	<b>\$2,430,603</b>

See accompanying notes to the basic financial statements

**Delaware County, Ohio**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Auto and Gas Fund**  
For the Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Sales Taxes	\$11,127,088	\$3,779,906	\$3,779,906	\$0
Charges for Services	1,225,000	1,225,000	772,038	(452,962)
Licenses and Permits	115,400	115,400	78,760	(36,640)
Intergovernmental	7,879,682	9,127,595	10,302,412	1,174,817
Other	75,000	75,000	142,546	67,546
<b>Total Revenues</b>	<b>20,422,170</b>	<b>14,322,901</b>	<b>15,075,662</b>	<b>752,761</b>
<b><u>Expenditures</u></b>				
Current				
Public Works	32,539,845	29,685,281	21,547,477	8,137,804
Excess of Revenues Under Expenditures	(12,117,675)	(15,362,380)	(6,471,815)	8,890,565
<b><u>Other Financing Sources</u></b>				
Transfers In	227,000	227,000	0	(227,000)
Changes in Fund Balance	(11,890,675)	(15,135,380)	(6,471,815)	8,663,565
Fund Balance at Beginning of Year	37,389,012	37,389,012	37,389,012	0
Prior Year Encumbrances Appropriated	407,088	407,088	407,088	0
Fund Balance at End of Year	<u>\$25,905,425</u>	<u>\$22,660,720</u>	<u>\$31,324,285</u>	<u>\$8,663,565</u>

See accompanying notes to the basic financial statements

**Delaware County, Ohio**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Developmental Disabilities Fund**  
For the Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Property Taxes	\$11,163,302	\$11,163,302	\$11,472,548	\$309,246
Charges for Services	748,303	586,300	550,745	(35,555)
Intergovernmental	4,545,791	4,545,791	5,420,429	874,638
Other	74,263	236,266	252,504	16,238
Total Revenues	16,531,659	16,531,659	17,696,226	1,164,567
<b><u>Expenditures</u></b>				
Current				
Health	25,122,603	25,122,603	18,396,451	6,726,152
Changes in Fund Balance	(8,590,944)	(8,590,944)	(700,225)	7,890,719
Fund Balance at Beginning of Year	7,950,324	7,950,324	7,950,324	0
Prior Year Encumbrances Appropriated	651,533	651,533	651,533	0
Fund Balance at End of Year	<u>\$10,913</u>	<u>\$10,913</u>	<u>\$7,901,632</u>	<u>\$7,890,719</u>

See accompanying notes to the basic financial statements

**Delaware County, Ohio**  
Statement of Fund Net Assets  
**Proprietary Funds**  
December 31, 2009

	Enterprise Funds		Total Enterprise Funds	Governmental Activity Self Insurance Internal Service Fund
	Sanitary Engineer	Other Enterprise		
<b><u>Assets</u></b>				
<b><u>Current Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$27,516,971	\$1,716,775	\$29,233,746	\$243,877
Cash and Cash Equivalents with Fiscal Agent	0	0	0	34,114
Accounts Receivable	975,824	13,274	989,098	0
Due from Other Governments	0	114,630	114,630	0
Interfund Receivable	0	3,892	3,892	0
Prepaid Items	0	34,884	34,884	29,361
Materials and Supplies Inventory	75,850	0	75,850	0
Restricted Assets				
Equity in Pooled Cash and Cash Equivalents	4,242,263	0	4,242,263	0
<b>Total Current Assets</b>	<b>32,810,908</b>	<b>1,883,455</b>	<b>34,694,363</b>	<b>307,352</b>
<b><u>Noncurrent Assets</u></b>				
Unamortized Issuance Costs	349,949	0	349,949	0
Nondepreciable Capital Assets	21,402,939	48,885	21,451,824	0
Depreciable Capital Assets, Net	175,874,766	812,263	176,687,029	0
<b>Total Noncurrent Assets</b>	<b>197,627,654</b>	<b>861,148</b>	<b>198,488,802</b>	<b>0</b>
<b>Total Assets</b>	<b>230,438,562</b>	<b>2,744,603</b>	<b>233,183,165</b>	<b>307,352</b>
<b><u>Liabilities</u></b>				
<b><u>Current Liabilities</u></b>				
Accrued Wages Payable	37,068	13,635	50,703	743
Accounts Payable	363,410	19,423	382,833	1,829
Contracts Payable	1,431,457	0	1,431,457	0
Due to Other Governments	27,660	2,110	29,770	114
Due to External Party	0	5,044	5,044	0
Interfund Payable	11,805	0	11,805	0
Claims Payable	0	0	0	191,651
Deferred Revenue	901,704	0	901,704	0
Accrued Interest Payable	119,726	0	119,726	0
General Obligation Bonds Payable	615,000	0	615,000	0
Revenue Bonds Payable	1,720,000	0	1,720,000	0
Compensated Absences Payable	45,116	20,970	66,086	0
<b>Total Current Liabilities</b>	<b>5,272,946</b>	<b>61,182</b>	<b>5,334,128</b>	<b>194,337</b>
<b><u>Long-Term Liabilities</u></b>				
General Obligation Bonds Payable	1,997,034	0	1,997,034	0
Revenue Bonds Payable	28,411,713	0	28,411,713	0
Compensated Absences Payable	159,103	29,576	188,679	1,488
<b>Total Long-Term Liabilities</b>	<b>30,567,850</b>	<b>29,576</b>	<b>30,597,426</b>	<b>1,488</b>
<b>Total Liabilities</b>	<b>35,840,796</b>	<b>90,758</b>	<b>35,931,554</b>	<b>195,825</b>
<b><u>Net Assets</u></b>				
Invested in Capital Assets, Net of Related Debt	164,900,941	861,148	165,762,089	0
Restricted for Revenue Bond Replacement	500,000	0	500,000	0
Restricted for Revenue Bond Future Debt Service	3,742,263	0	3,742,263	0
Unrestricted	25,454,562	1,792,697	27,247,259	111,527
<b>Total Net Assets</b>	<b>\$194,597,766</b>	<b>\$2,653,845</b>	<b>\$197,251,611</b>	<b>\$111,527</b>

See accompanying notes to the basic financial statements

**Delaware County, Ohio**  
Statement of Revenues, Expenses, and Changes in Fund Net Assets  
**Proprietary Funds**  
For the Year Ended December 31, 2009

	Enterprise Funds		Total Enterprise Funds	Governmental Activity Self Insurance Internal Service Fund
	Sanitary Engineer	Other Enterprise		
<b><u>Operating Revenues</u></b>				
Charges for Services	\$0	\$542,366	\$542,366	\$364,941
Charges for Services Pledged as Security on Revenue Bonds	11,851,870	0	11,851,870	0
Other	4,868	32,142	37,010	516
<b>Total Operating Revenues</b>	<b>11,856,738</b>	<b>574,508</b>	<b>12,431,246</b>	<b>365,457</b>
<b><u>Operating Expenses</u></b>				
Personal Services	2,152,534	765,508	2,918,042	49,253
Fringe Benefits	1,018,111	188,463	1,206,574	22,706
Services and Charges	4,273,362	208,865	4,482,227	158,775
Materials and Supplies	836,889	190,573	1,027,462	0
Claims	0	0	0	283,939
Depreciation	4,957,117	128,344	5,085,461	0
<b>Total Operating Expenses</b>	<b>13,238,013</b>	<b>1,481,753</b>	<b>14,719,766</b>	<b>514,673</b>
<b>Operating Loss</b>	<b>(1,381,275)</b>	<b>(907,245)</b>	<b>(2,288,520)</b>	<b>(149,216)</b>
<b><u>Non-Operating Revenues (Expenses)</u></b>				
Interest Revenue	38,969	0	38,969	0
Gain on the Disposal of Capital Assets	0	4,387	4,387	0
Loss on the Disposal of Capital Assets	(692)	0	(692)	0
Grants	0	1,091,642	1,091,642	0
Interest Expense	(1,680,781)	0	(1,680,781)	0
<b>Total Non-Operating Revenues (Expenses)</b>	<b>(1,642,504)</b>	<b>1,096,029</b>	<b>(546,475)</b>	<b>0</b>
<b>Income (Loss) Before Transfers and Contributions</b>	<b>(3,023,779)</b>	<b>188,784</b>	<b>(2,834,995)</b>	<b>(149,216)</b>
Transfers In	0	75,000	75,000	0
Capital Contributions	7,656,058	206,467	7,862,525	0
<b>Changes in Net Assets</b>	<b>4,632,279</b>	<b>470,251</b>	<b>5,102,530</b>	<b>(149,216)</b>
<b>Net Assets at Beginning of Year</b>	<b>189,965,487</b>	<b>2,183,594</b>	<b>192,149,081</b>	<b>260,743</b>
<b>Net Assets at End of Year</b>	<b>\$194,597,766</b>	<b>\$2,653,845</b>	<b>\$197,251,611</b>	<b>\$111,527</b>

See accompanying notes to the basic financial statements



**Delaware County, Ohio**  
Statement of Cash Flows  
**Proprietary Funds**  
For the Year Ended December 31, 2009

	Enterprise Funds		Total Enterprise Funds	Governmental Activity Self Insurance
	Sanitary Engineer	Other Enterprise		Internal Service Fund
<b><u>Increase (Decrease) in Cash and Cash Equivalents</u></b>				
<b><u>Cash Flows from Operating Activities</u></b>				
Cash Received from Customers	\$11,730,090	\$544,135	\$12,274,225	\$0
Cash Received from Transactions with Other Funds	0	0	0	364,941
Cash Received from Other Revenues	15,414	35,009	50,423	516
Cash Payments for Personal Services	(2,178,752)	(783,226)	(2,961,978)	(49,331)
Cash Payments for Fringe Benefits	(1,054,507)	(204,072)	(1,258,579)	(22,948)
Cash Payments for Services and Charges	(4,339,494)	(242,510)	(4,582,004)	(165,564)
Cash Payments for Materials and Supplies	(752,010)	(185,789)	(937,799)	0
Cash Payments for Claims	0	0	0	(151,498)
Net Cash Provided by (Used for) Operating Activities	3,420,741	(836,453)	2,584,288	(23,884)
<b><u>Cash Flows from Noncapital Financing Activities</u></b>				
Cash Received from Grants	0	977,012	977,012	0
Cash Received from Transfers In	0	75,000	75,000	0
Net Cash Provided by Noncapital Financing Activities	0	1,052,012	1,052,012	0
<b><u>Cash Flows from Capital and Related Financing Activities</u></b>				
Cash Received from Tap In Fees	1,663,670	0	1,663,670	0
Cash Received from Sale of Capital Assets	0	4,387	4,387	0
Cash Received from Capital Grants	0	222,625	222,625	0
Cash Payments for Acquisition of Capital Assets	(9,469,845)	(185,731)	(9,655,576)	0
Cash Payments for Principal on General Obligation Bonds	(4,010,000)	0	(4,010,000)	0
Cash Payments for Principal on Revenue Bonds	(210,000)	0	(210,000)	0
Cash Payments for Interest on General Obligation Bonds	(252,375)	0	(252,375)	0
Cash Payments for Interest on Revenue Bonds	(1,352,975)	0	(1,352,975)	0
Net Cash Provided by (Used for) Capital and Related Financing Activities	(13,631,525)	41,281	(13,590,244)	0
<b><u>Cash Flows from Investing Activities</u></b>				
Cash Received from Interest	38,969	0	38,969	0
Net Increase (Decrease) in Cash and Cash Equivalents	(10,171,815)	256,840	(9,914,975)	(23,884)
Cash and Cash Equivalents at Beginning of Year	41,931,049	1,459,935	43,390,984	301,875
Cash and Cash Equivalents at End of Year	\$31,759,234	\$1,716,775	\$33,476,009	\$277,991

(continued)

**Delaware County, Ohio**  
Statement of Cash Flows  
**Proprietary Funds (continued)**  
For the Year Ended December 31, 2009

	Enterprise Funds		Total Enterprise Funds	Governmental Activity Self Insurance Internal Service Fund
	Sanitary Engineer	Other Enterprise		
<b>Reconciliation of Operating Loss</b>				
<b><u>to Net Cash Provided by (Used for) Operating Activities</u></b>				
Operating Loss	(\$1,381,275)	(\$907,245)	(\$2,288,520)	(\$149,216)
<b>Adjustments to Reconcile Operating Loss</b>				
<b><u>to Net Cash Provided by (Used for) Operating Activities</u></b>				
Depreciation	4,957,117	128,344	5,085,461	0
Changes in Assets and Liabilities:				
(Increase) Decrease in Accounts Receivable	(138,028)	3,428	(134,600)	0
Decrease in Due from Other Governments	0	2,867	2,867	0
(Increase) Decrease in Interfund Receivable	10,546	(1,659)	8,887	0
Increase in Prepaid Items	0	(34,884)	(34,884)	417
Increase in Materials and Supplies Inventory	(26,909)	0	(26,909)	0
Decrease in Accrued Wages Payable	(70,481)	(20,674)	(91,155)	(1,566)
Increase (Decrease) in Accounts Payable	31,236	10,965	42,201	(7,206)
Decrease in Due to Other Governments	(24,962)	(19,109)	(44,071)	(242)
Increase in Due to External Party	0	44	44	0
Increase (Decrease) in Interfund Payable	2,986	(1,486)	1,500	0
Decrease in Claims Payable	0	0	0	132,441
Increase in Deferred Revenue	16,248	0	16,248	0
Increase in Compensated Absences Payable	44,263	2,956	47,219	1,488
Net Cash Provided by (Used for)				
Operating Activities	<u>\$3,420,741</u>	<u>(\$836,453)</u>	<u>\$2,584,288</u>	<u>(\$23,884)</u>

**Noncash Capital and Related Financing Activity:**

In 2009, the Sanitary Engineer enterprise fund received capital assets from developers and tap fee credits, in the amount of \$5,147,482 and \$844,906, respectively.

See accompanying notes to the basic financial statements

**Delaware County, Ohio**  
Statement of Fiduciary Assets and Liabilities  
**Agency Funds**  
December 31, 2009

**Assets**

Equity in Pooled Cash and Cash Equivalents	\$32,416,484
Cash and Cash Equivalents in Segregated Accounts	3,734,816
Due from Other Governments	4,028,870
Due from External Party	43,710
Property Taxes Receivable	324,714,334
Special Assessments Receivable	<u>1,627,367</u>

Total Assets \$366,565,581

**Liabilities**

Due to Other Governments	\$361,552,338
Payroll Withholdings	856,751
Undistributed Assets	<u>4,156,492</u>

Total Liabilities \$366,565,581

See accompanying notes to the basic financial statements

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2009**

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

A. The County

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

B. Reporting Entity

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

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

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

The component unit column on the financial statements identifies the financial data of the County's discretely presented component unit. It is reported separately to emphasize that it is legally separate from the County.

Delaware Creative Housing, Inc. - The Delaware Creative Housing, Inc. (DCH), is a legally separate, not-for-profit corporation served by a seven member board of trustees that includes one representative from the Alpha Group of Delaware, Inc., one representative from the Association of Retarded Citizens (ARC) of Delaware County, one representative from the Delaware County Board of Developmental Disabilities (DCBDD), and four at-large representatives. DCH, under a contractual agreement with DCBDD, provides for the development, acquisition, and management of housing for persons with developmental disabilities. The DCBDD is part of the primary government and its operations are accounted for as a special revenue fund. The DCBDD intends to finance any operating deficits incurred by DCH and, in the case of dissolution, would receive all assets remaining after the payment of outstanding liabilities. Through the DCBDD relationship with DCH, the County considers it to be misleading not to include DCH as a component unit of Delaware County. Separately issued financial statements can be obtained from the Delaware Creative Housing, Inc., 437 Dunlap Street, Delaware, Ohio 43015.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2009**

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

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

Insurance Pools - The County participates in two insurance pools, the County Risk Sharing Authority, Inc. (CORSA) and the County Employee Benefits Consortium of Ohio, Inc. (See Note 22)

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

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**A. Basis of Presentation**

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

**Government-Wide Financial Statements**

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

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

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2009**

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Fund Financial Statements

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

B. Fund Accounting

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

Governmental Funds

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

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

Auto and Gas Fund - This fund accounts for state gasoline tax and motor vehicle registration fees for maintenance and improvement of County roads.

Developmental Disabilities Fund - This fund accounts for the operation of a pre-school and to provide services and support to developmentally disabled individuals and their families. Revenue sources are a county-wide property tax levy and state and federal grants.

Bond Retirement Fund - This fund accounts for the accumulation of financial resources for, and the payment of, general obligation and special assessment bonds principal, interest, and related costs.

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

Proprietary Funds

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

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2009**

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

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

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

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

Fiduciary Funds

Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds, and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are not available to support the County's own programs. The County did not have any trust funds in 2009. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The County's agency funds account for assets held by the County for political subdivisions in which the County acts as fiscal agent and for taxes, state-levied shared revenues, and fines and forfeitures collected and distributed to other political subdivisions.

C. Measurement Focus

Government-Wide Financial Statements

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

Fund Financial Statements

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

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2009**

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

D. Basis of Accounting

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

Revenues - Exchange and Nonexchange Transactions

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

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

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

Deferred Revenues

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

Property taxes for which there was an enforceable legal claim at December 31, 2009, but were levied to finance 2010 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements were met have also been recorded as deferred revenue.



**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2009**

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

Expenses/Expenditures

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

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

E. Budgetary Process

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

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

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

F. Cash and Investments

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

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

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

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2009**

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During 2009, investments included nonnegotiable certificates of deposit, federal agency securities, locally-issued government debt, mutual funds, and STAR Ohio. Nonnegotiable certificates of deposit are reported at cost. All other investments are reported at fair value, which is based on quoted market price or current share price. STAR Ohio is an investment pool, managed by the State Treasurer's Office, which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price, which is the price the investment could be sold for on December 31, 2009.

Interest earnings are allocated to County funds according to State statutes, grant requirements, or debt related restrictions. Interest revenue credited to the General Fund during 2009 was \$1,931,670 which included \$1,776,941 assigned from other County funds.

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

**G. Prepaid Items**

Payments made to vendors for services that will benefit periods beyond December 31, 2009, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

**H. Inventory**

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

**I. Restricted Assets**

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

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

**J. Loans Receivable**

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

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2009**

**K. Capital Assets**

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

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

All capital assets are depreciated, except for land, land improvements, and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement. The County reports all infrastructure, including that acquired prior to June 30, 1980. Depreciation is computed using the straight-line method over the following useful lives:

Description	Governmental Activities Estimated Lives	Business-Type Activities Estimated Lives
Buildings	40-100 years	40-70 years
Improvements Other than Buildings	20-100 years	N/A
Roads, Bridges, Culverts, and Traffic Signals	7 - 50 years	N/A
Machinery and Equipment	5-15 years	5-15 years
Sewer Lines	N/A	70 years

**L. Interfund Receivables/Payables**

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

**M. Compensated Absences**

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

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2009**

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

N. Accrued Liabilities and Long-Term Obligations

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

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

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

Issuance costs, bond discounts and premiums, and accounting losses are deferred and amortized over the term of the bonds using the bonds-outstanding method, which approximates the effective interest method. Issuance costs are recorded as deferred charges and are generally paid from debt proceeds.

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

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

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

P. Net Assets

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

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2009**

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Q. Fund Balance Reserves and Designations

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

A designation of fund balance represents a self-imposed limitation on the use of available expendable resources by the County Commissioners. The designation for road maintenance represents resources set aside for road and bridge construction.

R. Operating Revenues and Expenses

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

S. Capital Contributions

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

T. Internal Activity

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

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

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

U. Estimates

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

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2009**

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

A. Change in Accounting Principles

For 2009, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 53, "Accounting and Financial Reporting for Derivative Instruments", Statement No. 55, "The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments", Statement No. 56, "Codification of Accounting and Financial Reporting Guidance Contained in the AICPA Statements on Auditing Standards", Statement No. 57, "OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans", and Statement No. 58, "Accounting and Financial Reporting for Chapter 9 Bankruptcies".

GASB Statement No. 53 addresses the recognition, measurement, and disclosure of information regarding derivative instruments entered into by state and local governments. It requires governments to measure derivative instruments, with the exception of synthetic guaranteed investment contracts that are fully benefit-responsive, at fair value in the economic resources measurement focus financial statements. The implementation of this statement did not result in any changes to the financial statements.

GASB Statement No. 55 incorporates the hierarchy of generally accepted accounting principles (GAAP) for state and local governments into the GASB authoritative literature. The GAAP hierarchy consists of the sources of accounting principles used in the preparation of financial statements and the framework for selecting those principles. The implementation of this statement did not result in any changes to the financial statements.

GASB Statement No. 56 incorporates accounting and financial reporting guidance previously only contained in the American Institute of Certified Public Accountants' (AICPA) auditing literature into the GASB's accounting and financial reporting literature. This guidance addresses related party transactions, going concern considerations, and subsequent events from the AICPA literature. The implementation of this statement did not result in any changes to the financial statements.

GASB Statement No. 57 addresses issues related to the use of the alternative measurement method and the frequency and timing of measurements by employers that participate in agent multiple-employer other postemployment benefit (OPEB) plans (that is, agent employers). The requirements in this statement will allow more agent employers to use the alternative measurement method to produce actuarially based information for financial reporting and clarify that OPEB measures reported by agent multiple-employer OPEB plans and the participating employers should be determined at the same minimum frequency and as of a common date to improve the consistency of reporting with regard to funded status and funding progress information. The implementation of this statement did not result in any changes to the financial statements.

GASB Statement No. 58 provides accounting and financial reporting guidance for governments that have petitioned for protection from creditors by filing for bankruptcy under Chapter 9 of the United States Bankruptcy Code. The requirements in this statement will provide more consistent recognition, measurement, display, and disclosure guidance for governments that file for Chapter 9 bankruptcy. The implementation of this statement did not result in any changes to the financial statements.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2009**

**B. Restatement of Fund Balance/Net Assets**

In the prior year, the County recorded the full receivable for payment in lieu of taxes and the related liability to the School District.

The restatement had the following effect on fund balances of the major and nonmajor funds of the County as they were previously reported.

	General	Auto and Gas	Developmental Disabilities
Fund Balance at December 31, 2008	\$17,173,227	\$40,713,757	\$8,374,770
Intergovernmental Payable	0	0	0
Adjusted Fund Balance at December 31, 2008	\$17,173,227	\$40,713,757	\$8,374,770
	Bond Retirement	Other Governmental	Total Governmental Funds
Fund Balance at December 31, 2008	(\$1,565,311)	\$23,504,741	\$88,201,184
Intergovernmental Payable	1,668,881	0	1,668,881
Adjusted Fund Balance at December 31, 2008	\$103,570	\$23,504,741	\$89,870,065

The restatement had the following effect on net assets as previously reported.

	Governmental Activities
Net Assets at December 31, 2008	\$223,237,283
Payment in Lieu of Taxes Receivable	(3,067,269)
Intergovernmental Payable	1,668,881
Restated Net Assets at December 31, 2008	\$221,838,895

**NOTE 4 - BUDGETARY BASIS OF ACCOUNTING**

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

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2009**

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

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

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

Changes in Fund Balance			
	General	Auto and Gas	Developmental Disabilities
GAAP Basis	\$5,441,059	(\$7,441,854)	\$395,699
<u>Increase (Decrease) Due To</u>			
Revenue Accruals:			
Accrued 2008, Received in Cash 2009	4,350,368	3,190,774	198,538
Accrued 2009, Not Yet Received in Cash	(6,906,812)	(863,644)	(192,402)
Expenditure Accruals:			
Accrued 2008, Paid in Cash 2009	(2,818,086)	(943,695)	(816,786)
Accrued 2009, Not Yet Paid in Cash	1,379,638	515,062	509,634
Cash Adjustments:			
Unrecorded Activity 2008	524,597	0	316,912
Unrecorded Activity 2009	(505,407)	0	(392,520)
Fair Value of Investments	248,151	0	0
Prepaid Items	821,572	(21,065)	3,355
Materials and Supplies Inventory	35,169	29,725	0
Nonbudgeted Activity	(1,159,251)	0	0
Advances In	478	0	0
Advances Out	(142,611)	0	0
Encumbrances Outstanding at Year End (Budget Basis)	(704,176)	(937,118)	(722,655)
Budget Basis	\$564,689	(\$6,471,815)	(\$700,225)



**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2009**

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**NOTE 5 - DEPOSITS AND INVESTMENTS**

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

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

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States, or any book entry zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligation or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least 2 percent and be marked to market daily, and the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange similar securities, or cash, equal value for equal value;
9. Up to twenty-five percent of the County's average portfolio in either of the following:
  - a. commercial paper notes in entities incorporated under the laws of Ohio or any other State that have assets exceeding five hundred million dollars rated at the time of purchase, which are rated in the highest qualification established by two nationally recognized standard rating services, which do not exceed 10 percent of the value of the outstanding commercial paper of the issuing corporation, and which mature within two hundred seventy days after purchase;

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2009**

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- b. bankers acceptances eligible for purchase by the federal reserve system and which mature within one hundred eighty days after purchase;
- 10. Up to 15 percent of the County's average portfolio in notes issued by United States corporations or by depository institutions that are doing business under authority granted by the United States provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase;
- 11. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency or instrumentality, and/or highly rated commercial paper; and
- 12. Up to 1 percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

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

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

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

#### Deposits

Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, \$1,750,000 of the County's bank balance of \$85,873,940 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although all State statutory requirements for the deposit of money had been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

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

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2009**

Investments

As of December 31, 2009, the County had the following investments:

	Total	Less Than Six Months	Six Months to Three Years	Three Years to Five Years
Federal Home Loan Bank Bonds	\$3,241,453	\$0	\$0	\$3,241,453
Federal Home Loan Bank Notes	17,275,410	0	3,168,510	14,106,900
Federal National Mortgage Association Notes	9,977,180	0	0	9,977,180
Federal Home Loan Mortgage Corporation Notes	21,289,230	0	2,002,540	19,286,690
Federal Farm Credit Bank Bonds	5,023,450	0	0	5,023,450
U.S. Treasury Notes	3,055,329	0	3,055,329	0
U.S. Treasury Bills	671,570	671,570	0	0
Village of Sunbury Notes	1,112,842	1,112,842	0	0
Delaware County Library Bonds	100,730	0	100,730	0
STAR Ohio	270,712	270,712	0	0
Mutual Funds	4,952,889	4,952,889	0	0
Total Investments	<u>\$66,970,795</u>	<u>\$7,008,013</u>	<u>\$8,327,109</u>	<u>\$51,635,673</u>

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The investment policy restricts the County Treasurer from investing in any securities other than those identified in the Ohio Revised Code and that all investments must mature within five years from the date of investment unless matched to a specific obligation or debt of the County.

The Federal Home Loan Bank Bonds, Federal Home Loan Bank Notes, Federal National Mortgage Association Notes, Federal Home Loan Mortgage Corporation Notes, Federal Farm Credit Bank Bonds, Local Government Notes and Bonds, and mutual funds carry a rating of Aaa by Moodys. The U.S. Treasury Notes and U.S. Treasury Bills are fully guaranteed by the U. S. government. The County has no policy dealing with credit risk beyond the requirements of State statute. Ohio law requires that mutual funds in eligible securities must be rated in the highest category at the time of purchase by at least one nationally recognized standard rating service. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service.

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

	Fair Value	Percentage of Portfolio
Federal Home Loan Bank	\$20,516,863	30.64%
Federal National Mortgage Association	9,977,180	14.90
Federal Home Loan Mortgage Corporation	21,289,230	31.79
Federal Farm Credit Bank	5,023,450	7.50
Village of Sunbury Notes	1,112,842	1.66
Delaware County Library Bonds	100,730	.15

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2009**

**NOTE 6 - RECEIVABLES**

Receivables at December 31, 2009, consisted of accounts (billings for user charged services); sales taxes; accrued interest; amounts due from other governments arising from grants, entitlements, and shared revenues; interfund; property taxes; loans; special assessments; and payment in lieu of taxes. All receivables are considered collectible in full and within one year, except for property taxes, loans, special assessments, and payment in lieu of taxes. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. Special assessments, in the amount of \$4,605,363, will not be received within one year. Delinquent special assessments were \$143,458.

Loans receivable represent low interest loans for development projects granted to eligible County businesses under the Federal Community Development Block Grant program. The loans have an annual interest rate of 3 to 7 percent and are to be repaid over periods ranging from seven to twenty years. No new loans were issued in 2009. During 2009, principal, in the amount of \$347,814, was repaid. Loans outstanding at December 31, 2009, were \$157,079. Loans receivable, in the amount of \$141,536, will not be received within one year.

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

	Amount
Governmental Activities	
Major Funds	
General Fund	
Local Government	\$1,116,926
Homestead and Rollback	651,748
Tangible Reimbursement	33,527
Grants	282,234
Charges for Services	261,754
Fines and Forfeitures	18,917
Reimbursements	7,464
Total General Fund	2,372,570
Auto and Gas	
Gasoline Tax	1,165,852
Motor Vehicle License Tax	2,119,296
Grants	60,841
Charges for Services	111,355
Total Auto and Gas	3,457,344
	(continued)

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2009**

	Amount
Governmental Activities (continued)	
Major Funds (continued)	
Developmental Disabilities	
Homestead and Rollback	\$755,829
Tangible Reimbursement	70,407
Grants	707,203
Other	25,750
Total Developmental Disabilities	1,559,189
Bond Retirement	
Homestead and Rollback	50,692
Total Major Funds	7,439,795
Nonmajor Funds	
911	247,420
Job and Family Services	1,679
Children Services	342,035
Road and Bridge	5,439
Other Public Safety	287,308
Other	599,574
Permanent Improvement	39,560
Total Nonmajor Funds	1,523,015
Total Governmental Activities	\$8,962,810
Business-Type Activity	
Delaware Area Transit	\$114,630
Agency Funds	
Library Support	\$1,210,720
Local Government	1,271,206
Auto Tags	648,659
Fines and Forfeitures	1,811
Township Gas	896,474
Total Agency Funds	\$4,028,870

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2009**

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**NOTE 7 - PERMISSIVE SALES AND USE TAX**

In November 1971, the County Commissioners, by resolution, imposed a one-half of one percent sales tax on all retail sales made in the County, except sales of motor vehicles, and on the storage, use, or consumption of tangible personal property, including motor vehicles not subject to the sales tax. The collection of the sales tax went into effect on January 1, 1972, and the proceeds of the tax were credited entirely to the General Fund.

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

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

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

**NOTE 8 - PROPERTY TAXES**

Property taxes include amounts levied against all real property, public utility property, and tangible personal property located in the County. Real property tax revenues received in 2009 represent the collection of 2008 taxes. Real property taxes received in 2009 were levied after October 1, 2008, on the assessed values as of January 1, 2008, the lien date. Assessed values for real property taxes are established by State statute at 35 percent of appraised market value. Real property taxes are payable annually or semiannually. If paid annually, payment is due December 31; if paid semiannually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits alternate payment dates to be established.

Public utility property tax revenues received in 2009 represent the collection of 2008 taxes. Public utility real and tangible personal property taxes received in 2009 became a lien on December 31, 2007, were levied after October 1, 2008, and are collected with real property taxes. Public utility real property is assessed at 35 percent of true value; public utility tangible personal property is currently assessed at varying percentages of true value.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2009**

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Tangible personal property tax revenues received in calendar year 2009 (other than public utility property) represent the collection of calendar year 2009 taxes levied against local and inter-exchange telephone companies. Tangible personal property tax on business inventory, manufacturing machinery and equipment, and furniture and fixtures is no longer levied and collected. The October 2008 tangible personal property tax settlement was the last property tax settlement for general personal property taxes. Tangible personal property taxes received from telephone companies in calendar year 2009 were levied after October 1, 2008, on the value as of December 31, 2008. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semiannually. If paid annually, payment is due April 30; if paid semiannually, the first payment is due April 30, with the remainder payable by September 20.

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

Accrued property taxes receivable represents real property, public utility property, and tangible personal property taxes which were measurable as of December 31, 2009, and for which there was an enforceable legal claim. The entire receivable has been deferred since current taxes were not levied to finance 2009 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On the accrual basis, delinquent real property taxes have been recorded as a receivable and revenue while the remainder has been deferred.

The full tax rate for all County operations for the year ended December 31, 2009, was \$3.80 per \$1,000 of assessed value. The assessed values of real property, public utility property, and tangible personal property upon which 2009 property tax receipts were based are as follows:

Category	Amount
Real Property	\$6,111,378,680
Tangible Public Utility Property	132,794,470
Tangible Personal Property	13,240,690
Total Assessed Value	\$6,257,413,840

Of the County's total tax rate in 2009, \$3.80, \$1 is the inside millage applicable to the General Fund. For 2010, the County has increased the inside millage to \$1.80 and will have a total rate of \$4.59.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2009**

**NOTE 9 - PAYMENT IN LIEU OF TAXES**

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

**NOTE 10 - CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2009, was as follows:

	Balance January 1, 2009	Additions	Reductions	Balance December 31, 2009
Governmental Activities				
Nondepreciable Capital Assets				
Land	\$14,512,645	\$2,213,355	\$0	\$16,726,000
Land Improvements	9,339,072	2,425,268	(8,827)	11,755,513
Construction in Progress	14,553,434	11,273,991	(17,720,011)	8,107,414
Total Nondepreciable Capital Assets	<u>38,405,151</u>	<u>15,912,614</u>	<u>(17,728,838)</u>	<u>36,588,927</u>
Depreciable Capital Assets				
Buildings	65,041,224	1,310,177	(27,812)	66,323,589
Improvements Other than Buildings	7,174,296	0	0	7,174,296
Roads, Bridges, Culverts, and Traffic Signals	86,712,239	16,743,425	(316,066)	103,139,598
Machinery and Equipment	22,761,112	959,285	(872,124)	22,848,273
Total Depreciable Capital Assets	<u>181,688,871</u>	<u>19,012,887</u>	<u>(1,216,002)</u>	<u>199,485,756</u>
Less Accumulated Depreciation for				
Buildings	(11,643,708)	(1,409,469)	11,706	(13,041,471)
Improvements Other than Buildings	(846,538)	(223,986)	0	(1,070,524)
Roads, Bridges, Culverts, and Traffic Signals	(36,235,992)	(4,349,177)	275,129	(40,310,040)
Machinery and Equipment	(11,368,162)	(1,760,436)	752,530	(12,376,068)
Total Accumulated Depreciation	<u>(60,094,400)</u>	<u>(7,743,068)</u>	<u>1,039,365</u>	<u>(66,798,103)</u>
Total Depreciable Capital Assets, Net	<u>121,594,471</u>	<u>11,269,819</u>	<u>(176,637)</u>	<u>132,687,653</u>
Governmental Activities Capital Assets, Net	<u>\$159,999,622</u>	<u>\$27,182,433</u>	<u>(\$17,905,475)</u>	<u>\$169,276,580</u>



**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2009**

	Balance January 1, 2009	Additions	Reductions	Balance December 31, 2009
Business-Type Activities				
Nondepreciable Capital Assets				
Land	\$6,142,484	\$79,843	\$0	\$6,222,327
Construction in Progress	10,355,216	9,121,127	(4,246,846)	15,229,497
Total Nondepreciable Capital Assets	<u>16,497,700</u>	<u>9,200,970</u>	<u>(4,246,846)</u>	<u>21,451,824</u>
Depreciable Capital Assets				
Buildings	75,679,626	3,636,689	0	79,316,315
Machinery and Equipment	31,132,037	2,294,769	(191,546)	33,235,260
Sewer Lines	119,264,304	4,000,923	0	123,265,227
Total Depreciable Capital Assets	<u>226,075,967</u>	<u>9,932,381</u>	<u>(191,546)</u>	<u>235,816,802</u>
Less Accumulated Depreciation for				
Buildings	(18,274,866)	(1,936,401)	0	(20,211,267)
Machinery and Equipment	(22,314,373)	(1,303,248)	190,854	(23,426,767)
Sewer Lines	(13,645,927)	(1,845,812)	0	(15,491,739)
Total Accumulated Depreciation	<u>(54,235,166)</u>	<u>(5,085,461)</u>	<u>190,854</u>	<u>(59,129,773)</u>
Total Depreciable Capital Assets, Net	<u>171,840,801</u>	<u>4,846,920</u>	<u>(692)</u>	<u>176,687,029</u>
Business-Type Activities Capital Assets, Net	<u>\$188,338,501</u>	<u>\$14,047,890</u>	<u>(\$4,247,538)</u>	<u>\$198,138,853</u>

The County received capital assets from developers and tap fees, in the amount of \$5,147,482 and \$844,906, respectively.

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General Government	
Legislative and Executive	\$608,848
Judicial	94,134
Public Safety	
911	672,593
Emergency Medical Services	369,469
Sheriff	652,043
Other Public Safety	50,640
Public Works	4,709,918
Health	232,543
Human Services	
Job and Family Services	92,449
Child Support Enforcement	8,463
Other Human Services	247,053
Conservation and Recreation	4,915
Total Depreciation Expense - Governmental Activities	<u>\$7,743,068</u>

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2009**

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Business-Type Activities	
Sanitary Engineer	\$4,957,117
Solid Waste Transfer Station	13,804
Storm Water Phase II	6,327
Delaware Area Transit	108,213
Total Depreciation Expense -	
Business-Type Activities	<u>\$5,085,461</u>

**NOTE 11 - INTERFUND RECEIVABLES/PAYABLES**

At December 31, 2009, the General Fund had an interfund receivable, in the amount of \$237,599, from Other Governmental Funds and the Sanitary Engineer enterprise fund, in the amount of \$225,794 and \$11,805, respectively, due to providing cash flow resources until the receipt of grant moneys and for services provided.

The Auto and Gas special revenue fund had an interfund receivable, in the amount of \$2,823, from the General Fund for services provided.

The Developmental Disabilities special revenue fund had an interfund receivable, in the amount of \$5,000, from the General Fund for services provided.

Other Governmental Funds had an interfund receivable, in the amount of \$33,180, from the General Fund, Development Disabilities special revenue fund, and Other Governmental Funds, in the amount of \$5,498, \$25,613, and \$2,069, respectively, for services provided.

Other Enterprise Funds had an interfund receivable, in the amount of \$3,892, from the Developmental Disabilities special revenue fund and Other Governmental Funds, in the amount of \$180 and \$3,712, respectively, for services provided.

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

**NOTE 12 - RISK MANAGEMENT**

**A. Insurance**

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

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2009**

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**B. Health Benefits**

In 2009, the County participated in a risk-sharing pool, the County Employee Benefits Consortium of Ohio, Inc. (CEBCO). CEBCO charges a fixed premium per month per enrolled employee. The premiums, along with an administrative charge, are paid into the Health Insurance special revenue fund by participating County funds and, in turn, the premiums are paid to CEBCO. Premiums charged by CEBCO are based upon the County's claims experience. An excess coverage policy covers annual individual claims in excess of \$75,000 with an unlimited maximum. CEBCO retains liability for claims that exceed the expected losses and charged premiums.

**C. Workers' Compensation**

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

All funds of the County participate in the program and make payments to the Workers' Compensation Self-Insurance internal service fund based on actuarial estimates of the amounts needed to pay prior- and current-year claims. The liability for unpaid claims costs reported in the fund at December 31, 2009, represents the liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims as required by Governmental Accounting Standards Board Statement No. 30, "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues". The amount is based on an estimate provided by the third-party administrator. The changes in the claims liability during 2008 and 2009 were as follows:

	Beginning of Year Liability	Current Year Claims and Changes in Estimate	Claims Payments	Balance at Year End
2008	\$0	\$61,016	\$1,806	\$59,210
2009	59,210	283,939	151,498	191,651

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
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**NOTE 13 - SIGNIFICANT CONTRACTUAL COMMITMENTS**

The County has outstanding contracts for professional services and construction. The following amounts remain on these contracts as of December 31, 2009:

Vendor	Contract Amount	Amount Paid as of 12/31/09	Outstanding Balance
Concord/Scioto Community Authority	\$22,444,635	\$20,919,027	\$1,525,608
Shelly Company	1,857,290	1,293,593	563,697
Kokosing Construction Company	1,572,470	1,081,038	491,432
URS Corporation	328,884	88,044	240,840
Maddox NBD, Inc.	245,000	144,557	100,443
Malcolm Pirnie	236,700	202,387	34,313
Korda/Nemeth Engineering, Inc.	231,194	118,681	112,513
Jones Stuckey Limited, Inc.	230,558	165,532	65,026
EMH&T	226,936	84,669	142,267
Stantec Consulting Services, Inc.	190,960	146,569	44,391
Shremshock Architects, Inc.	185,917	117,197	68,720
E. P. Ferris and Associates, Inc.	184,248	0	184,248
Pictometry International Corporation	157,467	78,901	78,566
MS Consultants, Inc.	146,915	101,988	44,927
Complete General Construction Company	117,165	41,773	75,392

**NOTE 14 - DEFINED BENEFIT PENSION PLANS**

**A. Ohio Public Employees Retirement System**

Plan Description - The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the member-directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The combined plan is a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and a defined contribution plan. Under the combined plan, employer contributions are invested by OPERS to provide a formula retirement benefit similar to the traditional plan benefit. Member contributions, whose investment is self-directed by the member, accumulate retirement assets in a manner similar to the member-directed plan. While members in the State and local divisions may participate in all three plans, law enforcement (generally sheriffs, deputy sheriffs, and township police) and public safety divisions exist only within the traditional pension plan.

**Delaware County, Ohio**  
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OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional and combined plans. Members of the member-directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that may be obtained by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-5601 or 800-222-7377.

Funding Policy - The Ohio Revised Code provides statutory authority for member and employer contributions. For the year ended December 31, 2009, members in state and local classifications contributed 10 percent of covered payroll and public safety and law enforcement members contributed 10.1 percent.

The County's contribution rate for 2009 was 14 percent of covered payroll, except for those plan members in law enforcement or public safety, for whom the County's contribution was 17.63 percent of covered payroll. For 2009, a portion of the County's contribution equal to 7 percent of covered payroll was allocated to fund the postemployment health care plan from January 1 through March 31 and 5.5 percent was allocated from April 1 through December 31. Employer contribution rates are actuarially determined. State statute sets a maximum contribution rate for the County of 14 percent, except for public safety and law enforcement, where the maximum employer contribution rate is 18.1 percent.

The County's required contribution for pension obligations to the traditional and combined plans for the years ended December 31, 2009, 2008, and 2007 was \$3,854,858, \$2,943,823, and \$3,363,601, respectively; 92 percent has been contributed for 2009 and 100 percent for 2008 and 2007. Contributions to the member-directed plan for 2009 were \$111,370 made by the County and \$79,550 made by the plan members.

#### **B. State Teachers Retirement System**

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

New members have a choice of three retirement plans, a Defined Benefit Plan (DBP), a Defined Contribution Plan (DCP), and a Combined Plan (CP). The DBP offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service or on an allowance based on member's lifetime contributions and earned interest matched by STRS Ohio funds divided by an actuarially determined annuity factor. The DCP allows members to place all of their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age fifty and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal. The CP offers features of both the DBP and the DCP. In the CP, member contributions are invested by the member and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DBP. The DBP portion of the CP payment is payable to a member on or after age sixty, the DCP portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age fifty. Benefits are established by Chapter 3307 of the Ohio Revised Code.

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

Funding Policy - For the fiscal year ended June 30, 2009, plan members were required to contribute 10 percent of their annual covered salary. The County was required to contribute 14 percent, 13 percent was the portion used to fund pension obligations. Contribution rates are established by the STRS Ohio Board upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contribution for pension obligations to the DBP for the years ended December 31, 2009, 2008, and 2007 were \$13,738, \$12,666, and \$15,259, respectively; 100 percent has been contributed all three years. There were no contributions to the DCP and CP for the year ended December 31, 2009.

**NOTE 15 - POSTEMPLOYMENT BENEFITS**

**A. Ohio Public Employees Retirement System**

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

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

Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-5601 or 800-222-7377.

Funding Policy - The postemployment health care plan was established under, and is administered in accordance with, Internal Revenue Code 401(h). State statute requires that public employers fund postemployment health care through contributions to OPERS. A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of postemployment health care.

**Delaware County, Ohio**  
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Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2009, local government employers contributed 14 percent of covered payroll (17.63 percent for public safety and law enforcement). Each year, the OPERS retirement board determines the portion of the employer contribution rate that will be set aside for funding postemployment health care benefits. The amount of the employer contributions which was allocated to fund postemployment health care was 7 percent of covered payroll from January 1 through March 31, 2009, and 5.5 percent of covered payroll for the remainder of the year.

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

The County's contribution allocated to fund postemployment health care benefits for the years ended December 31, 2009, 2008, and 2007 was \$2,628,968, \$3,053,155, and \$2,316,771, respectively; 92 percent has been contributed for 2009 and 100 percent for 2008 and 2007.

**B. State Teachers Retirement System**

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

Funding Policy - Ohio law authorized STRS Ohio to offer the Health Care Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Health Care Plan. All benefit recipients pay a monthly premium. By Ohio law, funding for postemployment health care may be deducted from employer contributions. For 2009, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. The County's contribution for health care for the years ended December 31, 2009, 2008, and 2007 was \$1,057, \$974, and \$1,529, respectively; 100 percent has been contributed for all three years.

**NOTE 16 - OTHER BENEFITS**

**A. Compensated Absences**

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

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

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

**B. Health Care Benefits**

Health care benefits are provided to most employees through the County Employee Benefits Consortium of Ohio, Inc. (CEBCO). The County approved a two-tiered benefit program with an employee share for the plan that provides a higher level of health care coverage.

**NOTE 17 - LONG-TERM OBLIGATIONS**

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

	<u>Original Issue Date</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>
<b>General Obligation Bonds</b>			
2003 Capital Facilities Refunding	2003	1.2 - 3.5%	\$23,305,000
2004 Capital Facilities Refunding	2004	2 - 5	16,075,000
2004 Jail	2004	2 - 3.9	4,575,000
2005 Capital Facilities Refunding	2005	3 - 4	3,540,000
2005 Council for Older Adults	2005	3.75 - 4.75	12,000,000
2007 Various Purpose	2007	4 - 5	1,483,600
1999 Sewer Improvements	1999	3.3 - 5.05	57,550,000
2003 Capital Facilities	2003	2.75 - 3.5	6,000,000
<b>Special Assessment Bonds</b>			
1999 Road Improvements	1999	4.0 - 4.9	970,000
2007 Various Purpose	2007	4 - 5	5,061,400
2007A Various Purpose	2007	4.75	98,300
2007B Various Purpose	2007	4.5	161,200
2008 Ditch Improvements	2008	3.95	261,500
2009 Ditch Improvements	2009	3.5	50,000
<b>Revenue Bonds</b>			
2007 Refunding Sewer Improvements	2007	4 - 5	32,895,000



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The County's long-term obligations activity for the year ended December 31, 2009, was as follows:

	Balance January 1, 2009	Additions	Reductions	Balance December 31, 2009	Due Within One Year
<u>Governmental Activities</u>					
General Obligation Bonds					
2003 Capital Facilities Refunding	\$6,390,000	\$0	\$1,195,000	\$5,195,000	\$1,230,000
Bond Premium	45,380	0	11,345	34,035	0
2004 Capital Facilities Refunding	14,070,000	0	585,000	13,485,000	605,000
Bond Premium	276,184	0	16,246	259,938	0
Accounting Loss	(1,413,087)	0	(83,123)	(1,329,964)	0
2004 Jail	2,925,000	0	445,000	2,480,000	460,000
Bond Premium	42,718	0	7,120	35,598	0
2005 Capital Facilities Refunding	3,180,000	0	305,000	2,875,000	320,000
Bond Premium	30,484	0	3,387	27,097	0
Accounting Loss	(95,838)	0	(10,648)	(85,190)	0
2005 Council for Older Adults	10,845,000	0	460,000	10,385,000	475,000
Bond Premium	85,060	0	5,004	80,056	0
2007 Various Purpose	1,434,400	0	51,200	1,383,200	53,200
Bond Premium	29,263	0	1,044	28,219	0
Total General Obligation Bonds	<u>37,844,564</u>	<u>0</u>	<u>2,991,575</u>	<u>34,852,989</u>	<u>3,143,200</u>
Special Assessment Bonds					
1999 Road Improvements	120,000	0	120,000	0	0
2007 Various Purpose	4,865,600	0	198,800	4,666,800	206,800
Bond Premium	93,243	0	3,302	89,941	0
2007A Various Purpose	95,800	0	3,200	92,600	3,400
2007B Various Purpose	161,200	0	17,200	144,000	17,900
Bond Premium	1,864	0	236	1,628	0
2008 Ditch Improvements	261,500	0	26,600	234,900	29,800
2009 Ditch Improvements	0	50,000	0	50,000	5,300
Total Special Assessment Bonds	<u>5,599,207</u>	<u>50,000</u>	<u>369,338</u>	<u>5,279,869</u>	<u>263,200</u>
Other Long-Term Obligations					
Compensated Absences Payable	3,449,651	381,515	25,032	3,806,134	1,188,345
Total Governmental Activities	<u>\$46,893,422</u>	<u>\$431,515</u>	<u>\$3,385,945</u>	<u>\$43,938,992</u>	<u>\$4,594,745</u>

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	Balance January 1, 2009	Additions	Reductions	Balance December 31, 2009	Due Within One Year
<b><u>Business-Type Activities</u></b>					
<b>General Obligation Bonds</b>					
1999 Sewer Improvements	\$2,395,000	\$0	\$2,395,000	\$0	\$0
Bond Discount	(39,997)	0	(39,997)	0	0
2003 Capital Facilities	3,195,000	0	600,000	2,595,000	615,000
Bond Premium	22,712	0	5,678	17,034	0
2003 Capital Facilities Refunding	1,015,000	0	1,015,000	0	0
<b>Total General Obligation Bonds</b>	<b>6,587,715</b>	<b>0</b>	<b>3,975,681</b>	<b>2,612,034</b>	<b>615,000</b>
<b>Revenue Bonds</b>					
2007 Refunding Sewer Improvements	32,140,000	0	210,000	31,930,000	1,720,000
Bond Premium	570,851	0	3,730	567,121	0
Accounting Loss	(2,380,967)	0	(15,559)	(2,365,408)	0
<b>Total Revenue Bonds</b>	<b>30,329,884</b>	<b>0</b>	<b>198,171</b>	<b>30,131,713</b>	<b>1,720,000</b>
<b>Other Long-Term Obligations</b>					
Compensated Absences Payable	207,546	47,242	23	254,765	66,086
<b>Total Business-Type Activities</b>	<b>\$37,125,145</b>	<b>\$47,242</b>	<b>\$4,173,875</b>	<b>\$32,998,512</b>	<b>\$2,401,086</b>

**General Obligation Bonds**

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

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

At December 31, 2009, \$12,685,000 of the refunded bonds pertaining to the 2004 Capital Facilities general obligation refunding bonds was outstanding and is considered defeased by assets held in an irrevocable trust. Accordingly, the liability for the defeased bonds is not included on the County's financial statements.

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

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

Mandatory Redemption Amounts			
Year	2005 Capital Facilities Refunding	2007 Various Purpose	1999 Sewer Improvements
2019	\$0	\$0	\$2,500,000
2020	0	0	2,645,000
2021	0	0	2,795,000
2022	0	85,000	2,950,000
2023	0	90,000	3,115,000
2024	870,000	95,000	0
2025	830,000	100,000	0
2026	0	105,000	0
2027	0	110,000	0

The general obligation bonds are also subject to prior redemption on or after December 1, by and at the sole option of the County, either in whole or in part on any date, in integral multiples of \$5,000 plus accrued interest to the redemption date.

The date each bond may be called and the redemption prices, expressed as percentages of the principal amount redeemed, are set forth below:

Redemption Dates (All Inclusive)			
Redemption Dates	2004 Capital Facilities Refunding	1999 Sewer Improvements	
December 1, 2009 to November 30, 2010	102%	101%	
December 1, 2010 to November 30, 2011	101.5	100	
December 1, 2011 and thereafter		100	
December 1, 2011 to November 30, 2012	101		
December 1, 2012 to November 30, 2013	100.5		
December 1, 2013 and thereafter	100		

Redemption Dates (All Inclusive)			
Redemption Dates	2005 Capital Facilities Refunding	2005 Council for Older Adults	2007 Various Purpose
December 1, 2016 and thereafter	100%	100%	
December 1, 2017 and thereafter			100%

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
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Special Assessment Bonds

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

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

<u>Year</u>	<u>Mandatory Redemption Amounts</u>
	<u>2007 Various Purpose</u>
2022	\$270,000
2023	290,000
2024	300,000
2025	315,000
2026	335,000
2027	350,000

Revenue Bonds

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

The charges for services revenues of the Sanitary Engineer enterprise fund are pledged for the payment of the debt and related interest payments for the entire length of the debt. For 2009, charges for services revenues for the fund were \$11,851,870 and principal and interest payments were \$1,562,975. The related bond indentures have certain restrictive covenants and principally require that bond reserves be maintained and charges for services to customers be sufficient to satisfy the obligations under the indenture agreements. In addition, special provisions exist regarding covenant violations, redemption of principal, and maintenance of properties.

**Delaware County, Ohio**  
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Fund assets, whose use are restricted under the bond indenture to improvement and replacement and debt service requirements are presented as restricted assets on the statement of fund net assets. Restricted assets relating to the revenue bond issue were as follows as of December 31, 2009:

	Restricted Assets
<u>Restricted Assets held by the County for:</u>	
Revenue Bond Replacement	\$500,000
Revenue Bond Future Debt Service	3,742,263

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

Compensated Absences Payable

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

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

The effect of the debt limitations described above is an overall debt margin of \$122,995,346 at December 31, 2009.

**Delaware County, Ohio**  
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Principal and interest requirements to retire the bonds outstanding at December 31, 2009, were as follows:

Year	Governmental Activities			
	General Obligation Bonds		Special Assessments Bonds	
	Principal	Interest	Principal	Interest
2010	\$3,143,200	\$1,511,093	\$263,200	\$228,778
2011	3,260,400	1,402,702	278,700	217,777
2012	3,397,600	1,268,874	288,800	206,554
2013	3,524,900	1,145,165	299,100	194,922
2014	2,292,300	1,013,389	309,400	182,874
2015-2019	8,529,800	3,881,142	1,328,400	736,631
2020-2024	9,415,000	1,913,500	1,399,500	463,662
2025-2027	2,240,000	126,075	1,021,200	103,797
	\$35,803,200	\$12,261,940	\$5,188,300	\$2,334,995

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

Year	Business-Type Activities			
	General Obligation Bonds		Revenue Bonds	
	Principal	Interest	Principal	Interest
2010	\$615,000	\$92,132	\$1,720,000	\$1,344,575
2011	635,000	72,145	1,790,000	1,275,775
2012	660,000	46,745	1,860,000	1,204,175
2013	685,000	23,975	1,935,000	1,129,775
2014	0	0	2,010,000	1,052,375
2015-2019	0	0	11,495,000	3,820,225
2020-2023	0	0	11,120,000	1,133,600
	\$2,595,000	\$234,997	\$31,930,000	\$10,960,500

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2009**

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Conduit Debt

Prior to 1995, the County issued thirteen series of Industrial Revenue Bonds and three series of Hospital Revenue Bonds, in the amount of \$39,600,000 and \$19,568,368, respectively. The proceeds were used to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. In 2008, Franklin County issued Hospital Facilities Refunding Revenue Bonds to refund the Series 1993 (Grady Memorial Hospital), in the original amount of \$16,500,000; therefore, reducing the total Hospital Revenue Bonds issued prior to 1995 to \$3,608,368. The County is not obligated in any way to pay the debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation.

In 1999, the County issued Hospital Revenue Bonds, in the amount of \$10,770,000. The proceeds were used for the construction of health care facilities. In 2009, the County approved an additional \$215,000 to refinance the bonds. The County is not obligated in any way to pay the debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. As of December 31, 2009, \$8,285,000 of these bonds was outstanding.

In 2003, the County issued Economic Development Revenue bonds, in the amount of \$4,590,000. The proceeds were used for the acquisition of land and existing buildings and structures in Liberty Township for the Columbus Zoological Park Association. The County is not obligated in any way to pay the debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. As of December 31, 2009, \$3,400,000 of these bonds was outstanding.

In 2007, the County issued \$8,905,000 in Health Care Facilities Revenue Bonds for the Sarah Moore Home Project. The proceeds were used to refund the \$2,940,000 balance of the Series 1998 bonds and to acquire, construct, and equip a health care facility. The County is not obligated in any way to pay the debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. A single payment for the principal is due January 1, 2033, the maturity date of the bonds. As of December 31, 2009, \$8,905,000 of these bonds was outstanding.

In 2007, the County issued two series of Health Care Facilities Revenue Bonds, in the amount of \$21,830,000 (Series A) and \$7,250,000 (Series B), for the Willow Brook Christian Communities Project. The proceeds were used to refund Health Care Facilities Revenue Bonds issued in 1998 by Franklin County and for the construction of fifty-four independent living apartments and thirty-six assisted living units. The County is not obligated in any way to pay the debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. A single payment for the principal is due at the maturity of the bonds, January 1, 2035 (Series A) and January 1, 2013 (Series B). As of December 31, 2009, \$29,080,000 of these bonds was outstanding.

In 2007, the County issued \$5,090,000 in Health Care Facilities Revenue Bonds for the Centrum at Willow Brook. The proceeds were used to refund the \$2,365,000 balance in the Series 1999 bonds and to acquire, construct, and equip a health care facility. In 2009, the County approved an additional \$105,000 to refinance the bonds. The County is not obligated in any way to pay the debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. As of December 31, 2009, \$5,110,000 of these bonds was outstanding.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2009**

In 2008, the County issued \$6,000,000 in Adjustable Rate Demand Economic Development Revenue Bonds for the Columbus Zoological Park Association. The proceeds are being used to fund a portion of the construction and equipping of a Polar Frontier exhibit area. The County is not obligated in any way to pay the debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. As of December 31, 2009, \$5,400,000 of these bonds was outstanding.

**NOTE 18 - INTERFUND TRANSFERS**

During 2009, the following transfers were made:

		Transfers Out		
		General	Other Governmental	Total
Transfers In	Governmental Funds			
	General	\$0	\$4,570,376	\$4,570,376
	Bond Retirement	3,614,481	0	3,614,481
	Other Governmental	3,305,228	2,008,162	5,313,390
	Total Governmental Funds	6,919,709	6,578,538	13,498,247
	Business-Type Activities			
	Other Enterprise	75,000	0	75,000
Total	\$6,994,709	\$6,578,538	\$13,573,247	

Transfers from the General Fund were used to subsidize activities in other governmental funds and other enterprise funds and to make debt payments when due. Transfers from other governmental funds to the General Fund were used to return funds setaside as reserves for operations and eliminate nonactive funds, and to subsidize activities in other governmental funds.

**NOTE 19 - DELAWARE CREATIVE HOUSING, INC. (DCH)**

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

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



**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2009**

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

The financial statements are prepared on the accrual basis of accounting. Under the accrual basis of accounting, revenues are recorded at the time they are earned and expenses are recorded at the time the liabilities are incurred.

Cash - Cash deposits include amounts held in demand and savings accounts. The carrying amount of DCH's demand deposits and cash on hand was \$173,294. Custodial credit risk for deposits is the risk that in the event of bank failure, DCH will not be able to recover deposits or collateral securities that are in the possession of an outside party. As of December 31, 2009, none of DCH's bank balance was exposed to custodial credit risk.

Capital Assets - Additions and improvements to property and equipment are recorded at cost when purchased and at fair market value when donated. DCH has established a capitalization threshold of \$1,000. A summary of DCH's capital assets at December 31, 2009, is as follows:

	Balance January 1, 2009	Additions	Reductions	Balance December 31, 2009
<b>Nondepreciable Capital Assets</b>				
Land	\$942,456	\$138,522	\$0	\$1,080,978
Construction in Progress	25,000	4,403	0	29,403
<b>Total Nondepreciable Capital Assets</b>	<b>967,456</b>	<b>142,925</b>	<b>0</b>	<b>1,110,381</b>
<b>Depreciable Capital Assets</b>				
Buildings	3,864,079	227,789	0	4,091,868
Building Improvements	83,230	0	0	83,230
Furniture	2,000	0	0	2,000
Vehicles	108,156	0	(28,592)	79,564
<b>Total Depreciable Capital Assets</b>	<b>4,057,465</b>	<b>227,789</b>	<b>(28,592)</b>	<b>4,256,662</b>
<b>Less Accumulated Depreciation for</b>				
Buildings	(315,265)	(98,459)	0	(413,724)
Building Improvements	(47,235)	(5,637)	0	(52,872)
Furniture	(1,333)	(400)	0	(1,733)
Vehicles	(54,746)	(15,315)	20,015	(50,046)
<b>Total Accumulated Depreciation</b>	<b>(418,579)</b>	<b>(119,811)</b>	<b>20,015</b>	<b>(518,375)</b>
<b>Total Depreciable Capital Assets, Net</b>	<b>3,638,886</b>	<b>107,978</b>	<b>(8,577)</b>	<b>3,738,287</b>
<b>Total Capital Assets, Net</b>	<b>\$4,606,342</b>	<b>\$250,903</b>	<b>(\$8,577)</b>	<b>\$4,848,668</b>

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

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2009**

Long-Term Debt - DCH had the following long-term obligations at December 31, 2009:

	Balance January 1, 2009	Additions	Reductions	Balance December 31, 2009	Due Within One Year
Delaware County Bank 7%	\$43,474	\$0	\$7,861	\$35,613	\$8,446
Delaware County Bank 7.75%	882,030	0	24,997	857,033	27,963
Delaware County Bank 6.768%	15,665	0	15,665	0	0
Delaware County Bank 8.5%	9,844	0	2,738	7,106	2,600
Delaware County Bank 7.75%	11,670	0	2,884	8,786	2,600
Delaware County Bank 7.75%	8,028	0	2,161	5,867	2,000
<b>Total Bank Loans</b>	<b>\$970,711</b>	<b>\$0</b>	<b>\$56,306</b>	<b>\$914,405</b>	<b>\$43,609</b>

The future annual principal requirements are as follows:

Year	Principal
2010	\$43,609
2011	46,443
2012	48,670
2013	44,711
2014	38,087
2015 and Thereafter	692,885
	<u>\$914,405</u>

Related Party Transaction - The County provides a significant amount of support to DCH in the form of rental subsidies, housing grants, and program grants. This support was \$544,000 in 2009.

Commitments and Contingencies - Effective February 11, 2008, DCH entered into an “agreement to hold property” with the Union County Board of Mental Retardation and Developmental Disabilities (UCBMRDD). This agreement allows DCH to hold title to the land on behalf of UCBMRDD and operate the properties for the benefit of persons with disabilities. In accordance with the agreement, UCBMRDD maintains a collateralized interest in all land and buildings through mortgage notes totaling approximately \$423,000. Upon termination of the agreement the properties revert back to UCBMRDD.

In accordance with the Master Contract between the Delaware County Board of Developmental Disabilities (DCBDD) and DCH, the DCBDD maintains a collateralized interest in all land and buildings through mortgage notes on the various properties. Repayment of the notes is not required as long as the housing remains available to eligible persons. These mortgage notes approximate \$689,000 and expire at various dates.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2009**

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In accordance with the Contract between the Ohio Department of Mental Retardation and Developmental Disabilities, (ODMRDD) and DCH, the ODMRDD maintains a collateralized interest in all land and buildings through mortgage notes on the various properties. Repayment of the notes is not required as long as the housing remains available to eligible persons. These mortgage notes on the Community Housing Improvement Program (CHIP) funds approximate \$310,000 (Delaware County) and \$60,000 (Union County) and expire at various dates.

**NOTE 20 - JOINT VENTURES**

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

The Delaware-Morrow Mental Health and Recovery Services Board (Board) is a joint venture between Delaware and Morrow counties. The headquarters for the Board is in Delaware County. The Board provides mental health and recovery services. Statutorily created, the Board is made up of eighteen members with ten appointed by the County Commissioners, four by the State Director of Alcohol and Drug Addiction Services, and four by the State Director of Mental Health. The County Commissioners' appointments are based on county population, with the largest county in population having the most appointed members. With respect to the county's population, six of the ten members are appointed by the Delaware County Commissioners while four are appointed by the Morrow County Commissioners. Revenues to provide mental health and recovery services are generated through a one-mill district wide tax levy and through state and federal grants. The Board does not have any outstanding debt. The Board is not accumulating significant financial resources nor experiencing fiscal stress that may cause an additional financial benefit or burden on the County. The existence of the Board depends upon the continuing participation of the County; however, the County does not have an equity interest in the Board. The County collected \$6,069,673 in property taxes for the Board during 2009. Separate financial statements may be obtained from the Delaware-Morrow Mental Health and Recovery Services Board, 40 North Sandusky Street, Suite 301, Delaware, Ohio 43015.

**B. Delaware County Regional Planning Commission**

The Delaware County Regional Planning Commission (Commission) is statutorily created according to Section 713.23 of the Ohio Revised Code. County offices represented on the Commission include the three Delaware County Commissioners, Engineer, Sanitary Engineer, Building Department, and Board of Health. The Commission is jointly governed among Delaware County and the municipalities and townships within the County. Each member's control over the operation of the Commission is limited to its representation on the Board. The Commission performs studies and develops maps, plans, recommendations, and reports concerning the physical, environmental, social, economic, and governmental characteristics, functions, and services of the County. Continued existence of the Commission is dependent on the County's continued participation; however, the County does not have an equity interest in the Commission. In 2009, the County paid fees of \$153,610 which represents 57 percent of total contributions. Separate financial statements may be obtained from the Regional Planning Commission, 50 Channing Street, 2nd Floor, Delaware, Ohio 43015.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2009**

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**NOTE 21 - JOINTLY GOVERNED ORGANIZATIONS**

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

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

**B. Central Ohio Youth Center**

The Central Ohio Youth Center (Center) is a jointly governed organization including Champaign, Delaware, Madison, and Union counties. The Center provides facilities for the training, treatment, and rehabilitation of delinquent, dependent, abused, or neglected children and was established under Section 2151.34 of the Ohio Revised Code. The operation of the Center is controlled by a joint board of trustees whose membership consists of two appointees of the Union County Commissioners, two appointees of the Delaware County Commissioners, and one appointee each from Champaign and Madison counties. Each county's ability to influence the operations of the Center is limited to its representation on the Board of Trustees. Appropriations are adopted by the Board of Trustees who exercise control over the operation and maintenance of the Center. Union County serves as the fiscal agent. Each county is charged for their share of the operating cost of the Center based on the number of individuals from their county in attendance. In 2009, Delaware County contributed \$539,622 for the Center's operations which represents 20.3 percent of total contributions.

**NOTE 22 - INSURANCE POOLS**

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

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

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

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2009**

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

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

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

**NOTE 23 - RELATED ORGANIZATIONS**

**A. Delaware County District Library**

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

**B. Delaware County Port Authority**

The Delaware County Port Authority, a distinct political subdivision of the State of Ohio, was created under Chapter 4582 of the Ohio Revised Code. The Port Authority is governed by a board of directors appointed by the County Commissioners. The Board of Directors possesses its own contracting and budgeting authority, hires and fires personnel, and does not depend on the County for operational subsidies. Although the County serves as the taxing authority and can issue tax related debt on behalf of the Port Authority, its role is limited to a ministerial function. The determination to request approval of a tax, the rate, and the purpose are discretionary decisions made solely by the Board of Directors. The Port Authority is not considered a part of the County and its operations are not included within the accompanying financial statements. Financial information can be obtained from the Delaware County Port Authority, 24 West William Street, Delaware, Ohio 43015.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2009**

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**NOTE 24 - CONTINGENT LIABILITIES**

**A. Litigation**

The County is a party to several legal proceedings seeking damages or injunctive relief generally incidental to its operations and pending projects. The County management is of the opinion that the ultimate disposition of various claims and legal proceedings will not have a material effect, if any, on the financial condition of the County. However, in the event of a loss, the County is self-insured at \$100,000 per incident and in an insurance pool for amounts up to \$1,000,000 per incident. Amounts exceeding these limits are insured under the County's stop loss policy.

**B. Federal and State Grants**

For the period January 1, 2009, to December 31, 2009, the County received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designees. Such audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under the terms of the grant. Based on prior experience, the County believes such disallowances, if any, would be immaterial.

**NOTE 25 - SUBSEQUENT EVENT**

On January 7, 2010, the County issued \$20,420,000 general obligation bonds; \$4,510,000 to renovate the Rutherford B. Hayes Services Building and the County jail and \$15,910,000 to partially refund general obligation bonds previously issued for the construction of the Rutherford B. Hayes Services Building in 2000 (which was partially refunded by the 2004 Capital Facilities Refunding general obligation bonds) and the enlargement and improvement of the County jail constructed in 2004. The refunding bonds have interest rates ranging from 2 to 5 percent and refunded \$15,965,000 of the 2004 Capital Improvements general obligation bonds. The refunding bond issue consists of serial bonds. A premium, in the amount of \$848,647, was received from the issuance of the new bonds. The net proceeds of \$16,421,960 (after payments of \$203,868 in underwriter fees, insurance, and other issuance costs, \$4,500,000 for the renovation of the two buildings, and \$142,819 recorded in the Bond Retirement debt service fund to pay 2010 interest payments) were used to purchase U. S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded general obligation bonds.

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

**Nonmajor Special Revenue Funds**

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

**Real Estate Assessment**

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

**County Reserve**

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

**911**

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

**Ditch Maintenance**

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

**Health Insurance**

To account for the premiums from other departments to be used for administrative costs and premiums paid for employee health care benefits. This fund is eliminated on a GAAP basis.

**Job and Family Services**

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

**Children Services**

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

**Revolving Loan**

To account for community development block grant moneys that were given to the County to establish and administer a revolving loan program. The money may be invested by the County and lent to small businesses who employ county residents.

**Delinquent Real Estate Tax Account Collection Treasurer**

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

**Title Administration**

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

**Road and Bridge**

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

(continued)

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

**Nonmajor Special Revenue Funds (continued)**

**Other Public Safety**

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

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

**Other**

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

Data Center	Recorder
Educational Service Center	Court
Joint Economic Development	Indigent Driver
Litter	Legal Research
Workforce Investment Act	Bureau of Motor Vehicles
Children Trust	Common Pleas Guardian Ad Litem
Community Development Block Grant	Clean Ohio Trails
DRETAC Prosecutor	Law Library Resources Board
Child Support Enforcement Agency	

**Nonmajor Capital Projects Funds**

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

**Permanent Improvement**

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

**EMS**

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

**County Drainage**

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

(continued)



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

**Nonmajor Capital Projects Funds (continued)**

**20/20**

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

**Issue II**

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

**Roadway**

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

**2010 Capital Improvements**

To account for bond proceeds used to renovate the Rutherford B. Hayes Services Building and the Jail.

**Council for Older Adults Construction Project**

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

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

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

**Delaware County, Ohio**  
Combining Balance Sheet  
**Nonmajor Governmental Funds**  
December 31, 2009

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b><u>Assets</u></b>			
Equity in Pooled Cash and Cash Equivalents	\$20,714,103	\$978,838	\$21,692,941
Cash and Cash Equivalents in Segregated Accounts	560	0	560
Due from Other Governments	1,483,455	39,560	1,523,015
Interfund Receivable	33,180	0	33,180
Prepaid Items	129,736	0	129,736
Property Taxes Receivable	2,202,874	560,144	2,763,018
Loans Receivable	157,079	0	157,079
Special Assessments Receivable	693,438	8,732	702,170
Total Assets	<u>\$25,414,425</u>	<u>\$1,587,274</u>	<u>\$27,001,699</u>
<b><u>Liabilities</u></b>			
Accrued Wages Payable	\$109,745	\$0	\$109,745
Accounts Payable	805,548	3,349	808,897
Contracts Payable	0	9,373	9,373
Due to Other Governments	579,217	0	579,217
Due to External Party	32,622	0	32,622
Interfund Payable	231,575	0	231,575
Deferred Revenue	3,748,882	608,436	4,357,318
Total Liabilities	<u>5,507,589</u>	<u>621,158</u>	<u>6,128,747</u>
<b><u>Fund Balances</u></b>			
Reserved for Encumbrances	1,347,814	1,151	1,348,965
Reserved for Loans Receivable	141,536	0	141,536
Unreserved, Reported in:			
Special Revenue Funds	18,417,486	0	18,417,486
Capital Projects Funds	0	964,965	964,965
Total Fund Balances	<u>19,906,836</u>	<u>966,116</u>	<u>20,872,952</u>
Total Liabilities and Fund Balances	<u>\$25,414,425</u>	<u>\$1,587,274</u>	<u>\$27,001,699</u>

**Delaware County, Ohio**  
Combining Balance Sheet  
**Nonmajor Special Revenue Funds**  
December 31, 2009

	Real Estate Assessment	911	Ditch Maintenance	Job and Family Services
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$4,404,052	\$2,323,914	\$4,688,696	\$1,206,388
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Due from Other Governments	0	247,420	0	1,679
Interfund Receivable	0	0	0	0
Prepaid Items	33,558	30,499	0	40,265
Property Taxes Receivable	0	2,202,874	0	0
Loans Receivable	0	0	0	0
Special Assessments Receivable	0	0	693,438	0
<b>Total Assets</b>	<b>\$4,437,610</b>	<b>\$4,804,707</b>	<b>\$5,382,134</b>	<b>\$1,248,332</b>
<b><u>Liabilities</u></b>				
Accrued Wages Payable	\$13,602	\$14,200	\$0	\$37,884
Accounts Payable	100,581	8,515	0	333,710
Due to Other Governments	2,097	542,671	0	10,746
Due to External Party	0	0	32,542	0
Interfund Payable	0	485	0	3,712
Deferred Revenue	0	2,374,838	693,438	0
<b>Total Liabilities</b>	<b>116,280</b>	<b>2,940,709</b>	<b>725,980</b>	<b>386,052</b>
<b><u>Fund Balances</u></b>				
Reserved for Encumbrances	125,134	609,080	0	157,238
Reserved for Loans Receivable	0	0	0	0
Unreserved	4,196,196	1,254,918	4,656,154	705,042
<b>Total Fund Balances</b>	<b>4,321,330</b>	<b>1,863,998</b>	<b>4,656,154</b>	<b>862,280</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$4,437,610</b>	<b>\$4,804,707</b>	<b>\$5,382,134</b>	<b>\$1,248,332</b>

(continued)

**Delaware County, Ohio**  
Combining Balance Sheet  
**Nonmajor Special Revenue Funds (continued)**  
December 31, 2009

	Children Services	Revolving Loan	Delinquent Real Estate Tax Account Collection Treasurer	Title Administration
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$1,740,011	\$968,916	\$1,106,511	\$441,892
Cash and Cash Equivalents in Segregated Accounts	0	0	0	500
Due from Other Governments	342,035	0	0	0
Interfund Receivable	31,111	0	0	0
Prepaid Items	0	0	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	157,079	0	0
Special Assessments Receivable	0	0	0	0
<b>Total Assets</b>	<b>\$2,113,157</b>	<b>\$1,125,995</b>	<b>\$1,106,511</b>	<b>\$442,392</b>
<b><u>Liabilities</u></b>				
Accrued Wages Payable	\$0	\$0	\$1,631	\$4,437
Accounts Payable	231,830	3,647	1,268	0
Due to Other Governments	0	0	248	680
Due to External Party	80	0	0	0
Interfund Payable	0	0	0	5,418
Deferred Revenue	293,640	0	0	0
<b>Total Liabilities</b>	<b>525,550</b>	<b>3,647</b>	<b>3,147</b>	<b>10,535</b>
<b><u>Fund Balances</u></b>				
Reserved for Encumbrances	203,406	15,997	350	0
Reserved for Loans Receivable	0	141,536	0	0
Unreserved	1,384,201	964,815	1,103,014	431,857
<b>Total Fund Balances</b>	<b>1,587,607</b>	<b>1,122,348</b>	<b>1,103,364</b>	<b>431,857</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$2,113,157</b>	<b>\$1,125,995</b>	<b>\$1,106,511</b>	<b>\$442,392</b>

Road and Bridge	Other Public Safety	Other	Total
\$208,736	\$1,209,762	\$2,415,225	\$20,714,103
0	25	35	560
5,439	287,308	599,574	1,483,455
0	0	2,069	33,180
0	0	25,414	129,736
0	0	0	2,202,874
0	0	0	157,079
0	0	0	693,438
<u>\$214,175</u>	<u>\$1,497,095</u>	<u>\$3,042,317</u>	<u>\$25,414,425</u>
\$1,804	\$15,548	\$20,639	\$109,745
0	22,470	103,527	805,548
348	7,770	14,657	579,217
0	0	0	32,622
0	142,176	79,784	231,575
0	174,425	212,541	3,748,882
<u>2,152</u>	<u>362,389</u>	<u>431,148</u>	<u>5,507,589</u>
0	5,879	230,730	1,347,814
0	0	0	141,536
212,023	1,128,827	2,380,439	18,417,486
<u>212,023</u>	<u>1,134,706</u>	<u>2,611,169</u>	<u>19,906,836</u>
<u>\$214,175</u>	<u>\$1,497,095</u>	<u>\$3,042,317</u>	<u>\$25,414,425</u>

**Delaware County, Ohio**  
Combining Balance Sheet  
**Nonmajor Capital Projects Funds**  
December 31, 2009

	Permanent Improvement	EMS	County Drainage
<b><u>Assets</u></b>			
Equity in Pooled Cash and Cash Equivalents	\$470,341	\$253,852	\$114,894
Due from Other Governments	39,560	0	0
Property Taxes Receivable	560,144	0	0
Special Assessments Receivable	0	0	8,732
Total Assets	<u>\$1,070,045</u>	<u>\$253,852</u>	<u>\$123,626</u>
<b><u>Liabilities</u></b>			
Accounts Payable	\$3,349	\$0	\$0
Contracts Payable	0	0	0
Deferred Revenue	599,704	0	8,732
Total Liabilities	<u>603,053</u>	<u>0</u>	<u>8,732</u>
<b><u>Fund Balances</u></b>			
Reserved for Encumbrances	1,151	0	0
Unreserved	465,841	253,852	114,894
Total Fund Balances	<u>466,992</u>	<u>253,852</u>	<u>114,894</u>
Total Liabilities and Fund Balances	<u>\$1,070,045</u>	<u>\$253,852</u>	<u>\$123,626</u>

2010 Capital	
<u>Improvements</u>	<u>Total</u>
\$139,751	\$978,838
0	39,560
0	560,144
<u>0</u>	<u>8,732</u>
<u>\$139,751</u>	<u>\$1,587,274</u>
\$0	\$3,349
9,373	9,373
<u>0</u>	<u>608,436</u>
<u>9,373</u>	<u>621,158</u>
0	1,151
<u>130,378</u>	<u>964,965</u>
<u>130,378</u>	<u>966,116</u>
<u>\$139,751</u>	<u>\$1,587,274</u>

**Delaware County, Ohio**  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
**Nonmajor Governmental Funds**  
For the Year Ended December 31, 2009

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b><u>Revenues</u></b>			
Property Taxes	\$2,180,786	\$555,512	\$2,736,298
Special Assessments	931,200	126,030	1,057,230
Charges for Services	5,391,421	147,817	5,539,238
Licenses and Permits	340,748	0	340,748
Fines and Forfeitures	100,931	0	100,931
Intergovernmental	12,720,757	518,138	13,238,895
Interest	11,273	0	11,273
Other	552,860	35,760	588,620
<b>Total Revenues</b>	<b>22,229,976</b>	<b>1,383,257</b>	<b>23,613,233</b>
<b><u>Expenditures</u></b>			
Current			
General Government			
Legislative and Executive	4,145,742	2,263	4,148,005
Judicial	238,060	0	238,060
Public Safety	5,352,098	0	5,352,098
Public Works	621,452	0	621,452
Health	62,671	0	62,671
Human Services	12,998,367	0	12,998,367
Conservation and Recreation	88,112	0	88,112
Capital Outlay	0	1,395,229	1,395,229
Debt Service			
Principal Retirement	0	120,000	120,000
Interest and Fiscal Charges	0	5,880	5,880
<b>Total Expenditures</b>	<b>23,506,502</b>	<b>1,523,372</b>	<b>25,029,874</b>
Excess of Revenues			
Under Expenditures	(1,276,526)	(140,115)	(1,416,641)
<b><u>Other Financing Sources (Uses)</u></b>			
Special Assessment Bonds Issued	0	50,000	50,000
Transfers In	5,184,696	128,694	5,313,390
Transfers Out	(2,976,539)	(3,601,999)	(6,578,538)
<b>Total Other Financing Sources (Uses)</b>	<b>2,208,157</b>	<b>(3,423,305)</b>	<b>(1,215,148)</b>
Changes in Fund Balances	931,631	(3,563,420)	(2,631,789)
Fund Balances at Beginning of Year	18,975,205	4,529,536	23,504,741
Fund Balances at End of Year	<u>\$19,906,836</u>	<u>\$966,116</u>	<u>\$20,872,952</u>



**Delaware County, Ohio**  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
**Nonmajor Special Revenue Funds**  
For the Year Ended December 31, 2009

	Real Estate Assessment	County Reserve	911	Ditch Maintenance
<b><u>Revenues</u></b>				
Property Taxes	\$0	\$0	\$2,180,786	\$0
Special Assessments	0	0	0	931,200
Charges for Services	3,012,609	0	0	44,539
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	0	805,024	0
Interest	0	0	0	0
Other	0	0	41	0
<b>Total Revenues</b>	<b>3,012,609</b>	<b>0</b>	<b>2,985,851</b>	<b>975,739</b>
<b><u>Expenditures</u></b>				
<b>Current</b>				
<b>General Government</b>				
Legislative and Executive	2,154,923	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	3,296,589	0
Public Works	0	0	0	382,759
Health	0	0	0	0
Human Services	0	0	0	0
Conservation and Recreation	0	0	0	0
<b>Total Expenditures</b>	<b>2,154,923</b>	<b>0</b>	<b>3,296,589</b>	<b>382,759</b>
Excess of Revenues Over (Under) Expenditures	857,686	0	(310,738)	592,980
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers In	0	0	0	0
Transfers Out	0	(933,377)	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>(933,377)</b>	<b>0</b>	<b>0</b>
Changes in Fund Balances	857,686	(933,377)	(310,738)	592,980
Fund Balances at Beginning of Year	3,463,644	933,377	2,174,736	4,063,174
Fund Balances at End of Year	<u>\$4,321,330</u>	<u>\$0</u>	<u>\$1,863,998</u>	<u>\$4,656,154</u>

(continued)

**Delaware County, Ohio**  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
**Nonmajor Special Revenue Funds (continued)**  
For the Year Ended December 31, 2009

	Job and Family Services	Children Services	Revolving Loan	Delinquent Real Estate Tax Account Collection Treasurer
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	4,894	3	0	246,093
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	6,071,107	1,489,633	0	0
Interest	0	0	11,260	0
Other	155,187	106,099	0	0
<b>Total Revenues</b>	<b>6,231,188</b>	<b>1,595,735</b>	<b>11,260</b>	<b>246,093</b>
<b>Expenditures</b>				
Current				
General Government				
Legislative and Executive	0	0	30,089	162,079
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	8,866,822	1,842,826	0	0
Conservation and Recreation	0	0	0	0
<b>Total Expenditures</b>	<b>8,866,822</b>	<b>1,842,826</b>	<b>30,089</b>	<b>162,079</b>
Excess of Revenues Over (Under) Expenditures	(2,635,634)	(247,091)	(18,829)	84,014
<b>Other Financing Sources (Uses)</b>				
Transfers In	2,349,811	2,125,080	0	12,428
Transfers Out	0	(1,600,000)	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>2,349,811</b>	<b>525,080</b>	<b>0</b>	<b>12,428</b>
Changes in Fund Balances	(285,823)	277,989	(18,829)	96,442
Fund Balances at Beginning of Year	1,148,103	1,309,618	1,141,177	1,006,922
Fund Balances at End of Year	<u>\$862,280</u>	<u>\$1,587,607</u>	<u>\$1,122,348</u>	<u>\$1,103,364</u>

Title Administration	Road and Bridge	Other Public Safety	Other	Total
\$0	\$0	\$0	\$0	\$2,180,786
0	0	0	0	931,200
599,631	0	344,988	1,138,664	5,391,421
0	0	292,150	48,598	340,748
0	50,071	27,851	23,009	100,931
326	1,938	1,345,649	3,007,080	12,720,757
0	0	0	13	11,273
200	0	40,647	250,686	552,860
<u>600,157</u>	<u>52,009</u>	<u>2,051,285</u>	<u>4,468,050</u>	<u>22,229,976</u>
559,201	0	0	1,239,450	4,145,742
0	0	0	238,060	238,060
0	0	2,055,509	0	5,352,098
0	115,809	0	122,884	621,452
0	0	0	62,671	62,671
0	0	0	2,288,719	12,998,367
0	0	0	88,112	88,112
<u>559,201</u>	<u>115,809</u>	<u>2,055,509</u>	<u>4,039,896</u>	<u>23,506,502</u>
<u>40,956</u>	<u>(63,800)</u>	<u>(4,224)</u>	<u>428,154</u>	<u>(1,276,526)</u>
0	0	45,949	651,428	5,184,696
(35,000)	0	0	(408,162)	(2,976,539)
<u>(35,000)</u>	<u>0</u>	<u>45,949</u>	<u>243,266</u>	<u>2,208,157</u>
5,956	(63,800)	41,725	671,420	931,631
<u>425,901</u>	<u>275,823</u>	<u>1,092,981</u>	<u>1,939,749</u>	<u>18,975,205</u>
<u>\$431,857</u>	<u>\$212,023</u>	<u>\$1,134,706</u>	<u>\$2,611,169</u>	<u>\$19,906,836</u>

**Delaware County, Ohio**  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
**Nonmajor Capital Projects Funds**  
For the Year Ended December 31, 2009

	Permanent Improvement	EMS	County Drainage	20/20
<b><u>Revenues</u></b>				
Property Taxes	\$555,512	\$0	\$0	\$0
Special Assessments	0	0	20,585	0
Charges for Services	0	0	8,066	0
Intergovernmental	97,734	0	0	0
Other	0	0	1,500	0
Total Revenues	<u>653,246</u>	<u>0</u>	<u>30,151</u>	<u>0</u>
<b><u>Expenditures</u></b>				
General Government				
Legislative and Executive	0	0	0	0
Capital Outlay	514,512	133,272	142,458	1,255
Debt Service				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>514,512</u>	<u>133,272</u>	<u>142,458</u>	<u>1,255</u>
Excess of Revenues Over (Under) Expenditures	<u>138,734</u>	<u>(133,272)</u>	<u>(112,307)</u>	<u>(1,255)</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Special Assessment Bonds Issued	0	0	50,000	0
Transfers In	0	0	0	0
Transfers Out	0	(2,682,956)	0	(134,154)
Total Other Financing Sources (Uses)	<u>0</u>	<u>(2,682,956)</u>	<u>50,000</u>	<u>(134,154)</u>
Changes in Fund Balances	138,734	(2,816,228)	(62,307)	(135,409)
Fund Balances (Deficit) at Beginning of Year	<u>328,258</u>	<u>3,070,080</u>	<u>177,201</u>	<u>135,409</u>
Fund Balances at End of Year	<u><u>\$466,992</u></u>	<u><u>\$253,852</u></u>	<u><u>\$114,894</u></u>	<u><u>\$0</u></u>

Issue II	Roadway	2010 Capital Improvements	Council for Older Adults Construction Project	US 23/Lewis Center Improvement Special Assessment	Total
\$0	\$0	\$0	\$0	\$0	\$555,512
0	105,445	0	0	0	126,030
0	0	139,751	0	0	147,817
420,404	0	0	0	0	518,138
0	0	0	34,260	0	35,760
<u>420,404</u>	<u>105,445</u>	<u>139,751</u>	<u>34,260</u>	<u>0</u>	<u>1,383,257</u>
0	2,263	0	0	0	2,263
420,404	2,923	9,373	161,455	9,577	1,395,229
0	120,000	0	0	0	120,000
0	5,880	0	0	0	5,880
<u>420,404</u>	<u>131,066</u>	<u>9,373</u>	<u>161,455</u>	<u>9,577</u>	<u>1,523,372</u>
<u>0</u>	<u>(25,621)</u>	<u>130,378</u>	<u>(127,195)</u>	<u>(9,577)</u>	<u>(140,115)</u>
0	0	0	0	0	50,000
0	0	0	128,694	0	128,694
0	(784,889)	0	0	0	(3,601,999)
<u>0</u>	<u>(784,889)</u>	<u>0</u>	<u>128,694</u>	<u>0</u>	<u>(3,423,305)</u>
0	(810,510)	130,378	1,499	(9,577)	(3,563,420)
0	810,510	0	(1,499)	9,577	4,529,536
<u>\$0</u>	<u>\$0</u>	<u>\$130,378</u>	<u>\$0</u>	<u>\$0</u>	<u>\$966,116</u>

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

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

**Solid Waste Transfer Station**

To account for the operation of the County transfer facility.

**Storm Water Phase II**

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

**Delaware Area Transit**

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

**Delaware County, Ohio**  
Combining Statement of Fund Net Assets  
**Nonmajor Enterprise Funds**  
December 31, 2009

	Solid Waste Transfer Station	Storm Water Phase II	Delaware Area Transit	Total
<b><u>Assets</u></b>				
<b><u>Current Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$1,383,837	\$217,375	\$115,563	\$1,716,775
Accounts Receivable	13,274	0	0	13,274
Due from Other Governments	0	0	114,630	114,630
Interfund Receivable	0	0	3,892	3,892
Prepaid Items	0	0	34,884	34,884
Total Current Assets	<u>1,397,111</u>	<u>217,375</u>	<u>268,969</u>	<u>1,883,455</u>
<b><u>Noncurrent Assets</u></b>				
Nondepreciable Capital Assets	48,885	0	0	48,885
Depreciable Capital Assets, Net	389,205	0	423,058	812,263
Total Noncurrent Assets	<u>438,090</u>	<u>0</u>	<u>423,058</u>	<u>861,148</u>
Total Assets	<u>1,835,201</u>	<u>217,375</u>	<u>692,027</u>	<u>2,744,603</u>
<b><u>Liabilities</u></b>				
<b><u>Current Liabilities</u></b>				
Accrued Wages Payable	165	2,609	10,861	13,635
Accounts Payable	0	0	19,423	19,423
Due to Other Governments	31	403	1,676	2,110
Due to External Party	0	5,000	44	5,044
Compensated Absences Payable	669	3,694	16,607	20,970
Total Current Liabilities	<u>865</u>	<u>11,706</u>	<u>48,611</u>	<u>61,182</u>
<b><u>Long-Term Liabilities</u></b>				
Compensated Absences Payable	1,005	8,363	20,208	29,576
Total Liabilities	<u>1,870</u>	<u>20,069</u>	<u>68,819</u>	<u>90,758</u>
<b><u>Net Assets</u></b>				
Invested in Capital Assets	438,090	0	423,058	861,148
Unrestricted	1,395,241	197,306	200,150	1,792,697
Total Net Assets	<u>\$1,833,331</u>	<u>\$197,306</u>	<u>\$623,208</u>	<u>\$2,653,845</u>



**Delaware County, Ohio**  
Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets  
**Nonmajor Enterprise Funds**  
For the Year Ended December 31, 2009

	Solid Waste Transfer Station	Storm Water Phase II	Delaware Area Transit	Total
<b><u>Operating Revenues</u></b>				
Charges for Services	\$155,015	\$206,450	\$180,901	\$542,366
Other	0	10,093	22,049	32,142
Total Operating Revenues	<u>155,015</u>	<u>216,543</u>	<u>202,950</u>	<u>574,508</u>
<b><u>Operating Expenses</u></b>				
Personal Services	15,602	83,956	665,950	765,508
Fringe Benefits	9,252	31,600	147,611	188,463
Services and Charges	14,277	6,127	188,461	208,865
Materials and Supplies	1,526	0	189,047	190,573
Depreciation	13,804	6,327	108,213	128,344
Total Operating Expenses	<u>54,461</u>	<u>128,010</u>	<u>1,299,282</u>	<u>1,481,753</u>
Operating Income (Loss)	<u>100,554</u>	<u>88,533</u>	<u>(1,096,332)</u>	<u>(907,245)</u>
<b><u>Non-Operating Revenues</u></b>				
Gain on Disposal of Capital Assets	0	0	4,387	4,387
Grants	0	0	1,091,642	1,091,642
Total Non-Operating Revenues	<u>0</u>	<u>0</u>	<u>1,096,029</u>	<u>1,096,029</u>
Income (Loss) Before Transfers and Contributions	100,554	88,533	(303)	188,784
Transfers In	0	0	75,000	75,000
Capital Contributions	<u>0</u>	<u>0</u>	<u>206,467</u>	<u>206,467</u>
Changes in Net Assets	100,554	88,533	281,164	470,251
Net Assets at Beginning of Year	<u>1,732,777</u>	<u>108,773</u>	<u>342,044</u>	<u>2,183,594</u>
Net Assets at End of Year	<u>\$1,833,331</u>	<u>\$197,306</u>	<u>\$623,208</u>	<u>\$2,653,845</u>

**Delaware County, Ohio**  
Combining Statement of Cash Flows  
**Nonmajor Enterprise Funds**  
For the Year Ended December 31, 2009

	Solid Waste Transfer Station	Storm Water Phase II	Delaware Area Transit	Total
<b><u>Increase (Decrease) in Cash and Cash Equivalents</u></b>				
<b><u>Cash Flows from Operating Activities</u></b>				
Cash Received from Customers	\$153,273	\$206,450	\$184,412	\$544,135
Cash Received from Other Revenues	0	10,093	24,916	35,009
Cash Payments for Personal Services	(19,001)	(86,378)	(677,847)	(783,226)
Cash Payments for Fringe Benefits	(9,962)	(34,753)	(159,357)	(204,072)
Cash Payments for Services and Charges	(14,378)	(9,627)	(218,505)	(242,510)
Cash Payments for Materials and Supplies	(1,526)	0	(184,263)	(185,789)
Net Cash Provided by (Used for) Operating Activities	<u>108,406</u>	<u>85,785</u>	<u>(1,030,644)</u>	<u>(836,453)</u>
<b><u>Cash Flows from Noncapital Financing Activities</u></b>				
Cash Received from Grants	0	0	977,012	977,012
Cash Received from Transfers In	0	0	75,000	75,000
Net Cash Provided by Noncapital Financing Activities	<u>0</u>	<u>0</u>	<u>1,052,012</u>	<u>1,052,012</u>
<b><u>Cash Flows from Capital and Related Financing Activities</u></b>				
Cash Received from Sale of Capital Assets	0	0	4,387	4,387
Cash Received from Capital Grants	0	0	222,625	222,625
Cash Payments for Acquisition of Capital Assets	(12,240)	0	(173,491)	(185,731)
Net Cash Provided by (Used for) Capital and Related Financing Activities	<u>(12,240)</u>	<u>0</u>	<u>53,521</u>	<u>41,281</u>
Net Increase in Cash and Cash Equivalents	96,166	85,785	74,889	256,840
Cash and Cash Equivalents at Beginning of Year	1,287,671	131,590	40,674	1,459,935
Cash and Cash Equivalents at End of Year	<u>\$1,383,837</u>	<u>\$217,375</u>	<u>\$115,563</u>	<u>\$1,716,775</u>
<b><u>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u></b>				
Operating Income (Loss)	\$100,554	\$88,533	(\$1,096,332)	(\$907,245)
<b><u>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u></b>				
Depreciation	13,804	6,327	108,213	128,344
Changes in Assets and Liabilities:				
(Increase) Decrease in Accounts Receivable	(1,742)	0	5,170	3,428
Decrease in Due from Other Governments	0	0	2,867	2,867
Increase in Interfund Receivable	0	0	(1,659)	(1,659)
Increase in Prepaid Items	0	0	(34,884)	(34,884)
Decrease in Accrued Wages Payable	(750)	(1,550)	(18,374)	(20,674)
Increase in Accounts Payable	0	0	10,965	10,965
Decrease in Due to Other Governments	(710)	(6,653)	(11,746)	(19,109)
Increase in Due to External Party	0	0	44	44
Decrease in Interfund Payable	(101)	0	(1,385)	(1,486)
Increase (Decrease) in Compensated Absences Payable	(2,649)	(872)	6,477	2,956
Net Cash Provided by (Used for) Operating Activities	<u>\$108,406</u>	<u>\$85,785</u>	<u>(\$1,030,644)</u>	<u>(\$836,453)</u>

**Delaware County, Ohio**  
**Combining Statements - Fiduciary Funds**

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

**Agency Funds**

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

**District Board of Health**

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

**Soil and Water**

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

**Joint Mental Health Board**

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

**Regional Planning Commission**

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

**Estate Tax**

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

**Real Estate Taxes**

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

**Personal Property Taxes**

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

**Cigarette Tax**

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

**Manufactured Home Tax**

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

(continued)

**Delaware County, Ohio**  
**Combining Statements - Fiduciary Funds**

**Agency Funds (continued)**

**Library Support**

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

**Local Government**

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

**Auto Tags**

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

**Payroll Revolving**

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

**Park District**

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

**County Courts**

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

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

**Other Agency Funds**

Township Gas  
Lodging Tax  
Ohio Elections  
Vision Insurance  
Child Support Deposits  
Sheriff  
Inmate

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

**Delaware County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
**Agency Funds**  
For the Year Ended December 31, 2009

	Balance at January 1, 2009	Additions	Reductions	Balance at December 31, 2009
<b>District Board of Health</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$4,865,918	\$6,593,527	\$5,946,514	\$5,512,931
Due from External Party	6,286	288	6,286	288
Total Assets	<u>\$4,872,204</u>	<u>\$6,593,815</u>	<u>\$5,952,800</u>	<u>\$5,513,219</u>
<b><u>Liabilities</u></b>				
Due to Other Governments	\$4,867,672	\$6,593,815	\$5,948,268	\$5,513,219
Due to External Party	4,532	0	4,532	0
Total Liabilities	<u>\$4,872,204</u>	<u>\$6,593,815</u>	<u>\$5,952,800</u>	<u>\$5,513,219</u>
<b>Soil and Water</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$164,854	\$724,315	\$796,585	\$92,584
Due from External Party	42,330	43,422	42,330	43,422
Total Assets	<u>\$207,184</u>	<u>\$767,737</u>	<u>\$838,915</u>	<u>\$136,006</u>
<b><u>Liabilities</u></b>				
Due to Other Governments	<u>\$207,184</u>	<u>\$767,737</u>	<u>\$838,915</u>	<u>\$136,006</u>
<b>Joint Mental Health Board</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$10,159,949	\$14,513,485	\$12,644,692	\$12,028,742
<b><u>Liabilities</u></b>				
Due to Other Governments	\$10,139,951	\$14,513,485	\$12,624,694	\$12,028,742
Due to External Party	19,998	0	19,998	0
Total Liabilities	<u>\$10,159,949</u>	<u>\$14,513,485</u>	<u>\$12,644,692</u>	<u>\$12,028,742</u>
<b>Regional Planning Commission</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$41,909	\$337,394	\$328,817	\$50,486
Due from External Party	1,847	0	1,847	0
Total Assets	<u>\$43,756</u>	<u>\$337,394</u>	<u>\$330,664</u>	<u>\$50,486</u>
<b><u>Liabilities</u></b>				
Due to Other Governments	<u>\$43,756</u>	<u>\$337,394</u>	<u>\$330,664</u>	<u>\$50,486</u>
<b>Estate Tax</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$1,452,006	\$3,236,358	\$3,283,770	\$1,404,594
<b><u>Liabilities</u></b>				
Due to Other Governments	<u>\$1,452,006</u>	<u>\$3,236,358</u>	<u>\$3,283,770</u>	<u>\$1,404,594</u>

(continued)

**Delaware County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
**Agency Funds (continued)**  
For the Year Ended December 31, 2009

	Balance at January 1, 2009	Additions	Reductions	Balance at December 31, 2009
<b>Real Estate Taxes</b>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$6,946,289	\$298,223,250	\$295,415,451	\$9,754,088
Property Taxes Receivable	293,813,189	323,207,817	293,813,189	323,207,817
Special Assessments Receivable	1,403,351	1,627,367	1,403,351	1,627,367
Total Assets	<u>\$302,162,829</u>	<u>\$623,058,434</u>	<u>\$590,631,991</u>	<u>\$334,589,272</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$302,162,829</u>	<u>\$623,058,434</u>	<u>\$590,631,991</u>	<u>\$334,589,272</u>
<b>Personal Property Taxes</b>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$1,148,238	\$1,233,772	\$2,243,969	\$138,041
Property Taxes Receivable	207,647	1,326,149	207,647	1,326,149
Total Assets	<u>\$1,355,885</u>	<u>\$2,559,921</u>	<u>\$2,451,616</u>	<u>\$1,464,190</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$1,355,885</u>	<u>\$2,559,921</u>	<u>\$2,451,616</u>	<u>\$1,464,190</u>
<b>Cigarette Tax</b>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,652	\$2,652	\$0
<u>Liabilities</u>				
Due to Other Governments	\$0	\$2,652	\$2,652	\$0
<b>Manufactured Home Tax</b>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$11,122	\$230,308	\$209,221	\$32,209
Property Taxes Receivable	198,580	180,368	198,580	180,368
Total Assets	<u>\$209,702</u>	<u>\$410,676</u>	<u>\$407,801</u>	<u>\$212,577</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$209,702</u>	<u>\$410,676</u>	<u>\$407,801</u>	<u>\$212,577</u>
<b>Library Support</b>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,421,440	\$2,421,440	\$0
Due from Other Governments	1,472,929	1,210,720	1,472,929	1,210,720
Total Assets	<u>\$1,472,929</u>	<u>\$3,632,160</u>	<u>\$3,894,369</u>	<u>\$1,210,720</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$1,472,929</u>	<u>\$3,632,160</u>	<u>\$3,894,369</u>	<u>\$1,210,720</u>

(continued)

**Delaware County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
**Agency Funds (continued)**  
For the Year Ended December 31, 2009

	Balance at January 1, 2009	Additions	Reductions	Balance at December 31, 2009
<b>Local Government</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,519,025	\$2,519,025	\$0
Due from Other Governments	1,479,632	1,271,206	1,479,632	1,271,206
Total Assets	<u>\$1,479,632</u>	<u>\$3,790,231</u>	<u>\$3,998,657</u>	<u>\$1,271,206</u>
<b><u>Liabilities</u></b>				
Due to Other Governments	<u>\$1,479,632</u>	<u>\$3,790,231</u>	<u>\$3,998,657</u>	<u>\$1,271,206</u>
<b>Auto Tags</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,308,029	\$1,308,029	\$0
Due from Other Governments	654,362	648,659	654,362	648,659
Total Assets	<u>\$654,362</u>	<u>\$1,956,688</u>	<u>\$1,962,391</u>	<u>\$648,659</u>
<b><u>Liabilities</u></b>				
Due to Other Governments	<u>\$654,362</u>	<u>\$1,956,688</u>	<u>\$1,962,391</u>	<u>\$648,659</u>
<b>Payroll Revolving</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$412,427	\$54,923,610	\$54,479,286	\$856,751
<b><u>Liabilities</u></b>				
Payroll Withholdings	<u>\$412,427</u>	<u>\$54,923,610</u>	<u>\$54,479,286</u>	<u>\$856,751</u>
<b>Park District</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$347,868	\$4,284,890	\$3,116,770	\$1,515,988
<b><u>Liabilities</u></b>				
Due to Other Governments	<u>\$347,868</u>	<u>\$4,284,890</u>	<u>\$3,116,770</u>	<u>\$1,515,988</u>
<b>County Courts</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$53,441	\$115,851	\$93,763	\$75,529
Cash and Cash Equivalents in Segregated Accounts	2,319,103	30,896,718	31,203,151	2,012,670
Due from Other Governments	0	1,811	0	1,811
Total Assets	<u>\$2,372,544</u>	<u>\$31,014,380</u>	<u>\$31,296,914</u>	<u>\$2,090,010</u>
<b><u>Liabilities</u></b>				
Undistributed Assets	<u>\$2,372,544</u>	<u>\$31,014,380</u>	<u>\$31,296,914</u>	<u>\$2,090,010</u>

(continued)

**Delaware County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
**Agency Funds (continued)**  
For the Year Ended December 31, 2009

	Balance at January 1, 2009	Additions	Reductions	Balance at December 31, 2009
<b>Township Gas</b>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,792,948	\$1,792,948	\$0
Due from Other Governments	925,097	896,474	925,097	896,474
Total Assets	<u>\$925,097</u>	<u>\$2,689,422</u>	<u>\$2,718,045</u>	<u>\$896,474</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$925,097</u>	<u>\$2,689,422</u>	<u>\$2,718,045</u>	<u>\$896,474</u>
<b>Lodging Tax</b>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$153,121	\$153,121	\$0
<u>Liabilities</u>				
Undistributed Assets	\$0	\$153,121	\$153,121	\$0
<b>Ohio Elections</b>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,453	\$2,453	\$0
<u>Liabilities</u>				
Due to Other Governments	\$0	\$2,453	\$2,453	\$0
<b>Vision Insurance</b>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$27,099	\$507,338	\$507,495	\$26,942
<u>Liabilities</u>				
Undistributed Assets	\$27,099	\$507,338	\$507,495	\$26,942
<b>Child Support Deposits</b>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$0	\$243,112	\$243,112	\$0
<u>Liabilities</u>				
Undistributed Assets	\$0	\$243,112	\$243,112	\$0
<b>Sheriff</b>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$3,105,712	\$19,158,295	\$20,627,061	\$1,636,946
<u>Liabilities</u>				
Undistributed Assets	\$3,105,712	\$19,158,295	\$20,627,061	\$1,636,946

(continued)



**Delaware County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
**Agency Funds (continued)**  
For the Year Ended December 31, 2009

	Balance at January 1, 2009	Additions	Reductions	Balance at December 31, 2009
<b>Inmate</b>				
<b><u>Assets</u></b>				
Cash and Cash Equivalents in Segregated Accounts	\$98,587	\$325,141	\$338,528	\$85,200
<b><u>Liabilities</u></b>				
Undistributed Assets	\$98,587	\$325,141	\$338,528	\$85,200
<b>Delaware County Family and Children's First Council</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$128,569	\$756,671	\$563,695	\$321,545
Due from External Party	95,112	0	95,112	0
Total Assets	\$223,681	\$756,671	\$658,807	\$321,545
<b><u>Liabilities</u></b>				
Due to Other Governments	\$223,681	\$756,671	\$658,807	\$321,545
<b>Treasurer</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$121,770	\$459,315	\$458,722	\$122,363
<b><u>Liabilities</u></b>				
Undistributed Assets	\$121,770	\$459,315	\$458,722	\$122,363
<b>Property Tax Replacement</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,625,003	\$1,625,003	\$0
<b><u>Liabilities</u></b>				
Due to Other Governments	\$0	\$1,625,003	\$1,625,003	\$0
<b>Law Library</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$233,581	\$233,581	\$0
<b><u>Liabilities</u></b>				
Due to Other Governments	\$0	\$233,581	\$233,581	\$0
<b>Housing Trust</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$185,966	\$1,238,918	\$1,136,287	\$288,597
<b><u>Liabilities</u></b>				
Due to Other Governments	\$185,966	\$1,238,918	\$1,136,287	\$288,597

(continued)

**Delaware County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
**Agency Funds (continued)**  
For the Year Ended December 31, 2009

	Balance at January 1, 2009	Additions	Reductions	Balance at December 31, 2009
<b>Bond Accounts</b>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$245,477	\$470,490	\$520,936	\$195,031
<u>Liabilities</u>				
Undistributed Assets	\$245,477	\$470,490	\$520,936	\$195,031
<b>Total - All Funds</b>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$26,312,902	\$397,907,807	\$391,804,225	\$32,416,484
Cash and Cash Equivalents in Segregated Accounts	5,523,402	50,623,266	52,411,852	3,734,816
Due from Other Governments	4,532,020	4,028,870	4,532,020	4,028,870
Due from External Party	145,575	43,710	145,575	43,710
Property Taxes Receivable	294,219,416	324,714,334	294,219,416	324,714,334
Special Assessments Receivable	1,403,351	1,627,367	1,403,351	1,627,367
Total Assets	\$332,136,666	\$778,945,354	\$744,516,439	\$366,565,581
<u>Liabilities</u>				
Due to Other Governments	\$325,728,520	\$671,690,552	\$635,866,734	\$361,552,338
Due to External Party	24,530	0	24,530	0
Payroll Withholdings	412,427	54,923,610	54,479,286	856,751
Undistributed Assets	5,971,189	52,331,192	54,145,889	4,156,492
Total Liabilities	\$332,136,666	\$778,945,354	\$744,516,439	\$366,565,581

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

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**General Fund**  
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>Revenues</u></b>				
Property Taxes	\$5,481,732	\$5,481,732	\$5,518,545	\$36,813
Sales Taxes	23,274,703	31,645,664	31,690,166	44,502
Charges for Services	8,489,307	8,575,233	8,716,816	141,583
Licenses and Permits	838,650	608,650	712,517	103,867
Fines and Forfeitures	448,600	448,600	423,771	(24,829)
Intergovernmental	3,920,610	3,822,544	4,038,819	216,275
Interest	4,750,000	2,692,537	2,688,704	(3,833)
Other	348,850	828,817	1,027,899	199,082
<b>Total Revenues</b>	<b>47,552,452</b>	<b>54,103,777</b>	<b>54,817,237</b>	<b>713,460</b>
<b><u>Expenditures</u></b>				
<b>Current</b>				
<b>General Government - Legislative and Executive</b>				
<b>Auditor</b>				
Personal Services	499,995	502,895	496,697	6,198
Fringe Benefits	253,636	242,826	233,369	9,457
Services and Charges	29,846	29,446	29,446	0
Materials and Supplies	9,348	9,098	9,098	0
<b>Total Auditor</b>	<b>792,825</b>	<b>784,265</b>	<b>768,610</b>	<b>15,655</b>
<b>Commissioners - Administrative</b>				
Personal Services	431,425	430,425	428,597	1,828
Fringe Benefits	169,325	163,671	158,720	4,951
Services and Charges	15,000	14,700	13,475	1,225
Materials and Supplies	4,050	4,050	3,592	458
<b>Total Commissioners - Administrative</b>	<b>619,800</b>	<b>612,846</b>	<b>604,384</b>	<b>8,462</b>
<b>Commissioners - General</b>				
Services and Charges	1,076,180	1,203,180	1,173,225	29,955
Materials and Supplies	14,910	8,910	6,480	2,430
<b>Total Commissioners - General</b>	<b>1,091,090</b>	<b>1,212,090</b>	<b>1,179,705</b>	<b>32,385</b>
<b>Record Center</b>				
Personal Services	90,612	90,612	90,612	0
Fringe Benefits	43,172	43,850	43,850	0
Services and Charges	30,337	22,536	22,026	510
Materials and Supplies	12,224	14,026	13,866	160
<b>Total Record Center</b>	<b>176,345</b>	<b>171,024</b>	<b>170,354</b>	<b>670</b>
<b>Lands and Buildings</b>				
Personal Services	774,132	760,920	760,100	820
Fringe Benefits	432,873	424,531	424,217	314
Services and Charges	1,449,227	1,482,227	1,455,417	26,810
Materials and Supplies	123,900	119,900	107,231	12,669
<b>Total Lands and Buildings</b>	<b>2,780,132</b>	<b>2,787,578</b>	<b>2,746,965</b>	<b>40,613</b>
<b>County Garage</b>				
Personal Services	111,135	111,135	110,635	500
Fringe Benefits	64,897	64,897	64,681	216
Services and Charges	26,225	26,225	24,368	1,857
Materials and Supplies	661,193	615,013	601,070	13,943
<b>Total County Garage</b>	<b>863,450</b>	<b>817,270</b>	<b>800,754</b>	<b>16,516</b>

(continued)

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**General Fund (continued)**  
For the Year Ended December 31, 2009

	Budgeted Amounts			Variance with Final Budget Over (Under)
	Original	Final	Actual	
<b>Zoning</b>				
Personal Services	\$3,746	\$3,682	\$3,661	\$21
Fringe Benefits	1,776	1,766	1,744	22
Services and Charges	1,350	1,350	542	808
Materials and Supplies	100	100	0	100
<b>Total Zoning</b>	<b>6,972</b>	<b>6,898</b>	<b>5,947</b>	<b>951</b>
<b>Human Resources</b>				
Personal Services	149,758	149,941	149,941	0
Fringe Benefits	65,598	65,415	64,222	1,193
Services and Charges	84,342	74,432	41,270	33,162
Materials and Supplies	4,500	9,500	8,229	1,271
Capital Outlay	0	0	0	0
<b>Total Human Resources</b>	<b>304,198</b>	<b>299,288</b>	<b>263,662</b>	<b>35,626</b>
<b>Employee Relations</b>				
Services and Charges	24,294	21,894	20,696	1,198
Materials and Supplies	725	475	0	475
<b>Total Employee Relations</b>	<b>25,019</b>	<b>22,369</b>	<b>20,696</b>	<b>1,673</b>
<b>Prosecutor</b>				
Personal Services	989,099	989,099	966,351	22,748
Fringe Benefits	387,390	387,390	369,159	18,231
Services and Charges	146,521	145,399	143,576	1,823
Materials and Supplies	17,697	17,194	17,194	0
<b>Total Prosecutor</b>	<b>1,540,707</b>	<b>1,539,082</b>	<b>1,496,280</b>	<b>42,802</b>
<b>Recorder</b>				
Personal Services	237,786	240,786	238,786	2,000
Fringe Benefits	111,334	111,798	111,287	511
Services and Charges	8,842	7,500	7,290	210
Materials and Supplies	6,303	6,153	1,125	5,028
<b>Total Recorder</b>	<b>364,265</b>	<b>366,237</b>	<b>358,488</b>	<b>7,749</b>
<b>Treasurer</b>				
Personal Services	184,494	184,494	184,290	204
Fringe Benefits	100,450	100,450	99,646	804
Services and Charges	22,700	19,700	19,305	395
Materials and Supplies	2,500	2,200	1,895	305
<b>Total Treasurer</b>	<b>310,144</b>	<b>306,844</b>	<b>305,136</b>	<b>1,708</b>
<b>Board of Elections</b>				
Personal Services	507,727	551,727	549,992	1,735
Fringe Benefits	297,976	299,176	286,487	12,689
Services and Charges	420,053	397,603	362,263	35,340
Materials and Supplies	159,100	125,710	112,855	12,855
Capital Outlay	0	2,140	2,140	0
<b>Total Board of Elections</b>	<b>1,384,856</b>	<b>1,376,356</b>	<b>1,313,737</b>	<b>62,619</b>

(continued)

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**General Fund (continued)**  
For the Year Ended December 31, 2009

	Budgeted Amounts			Variance with Final Budget Over (Under)
	Original	Final	Actual	
Property and Casualty Insurance				
Personal Services	\$68,267	\$68,267	\$67,140	\$1,127
Fringe Benefits	28,597	28,597	27,888	709
Services and Charges	906,689	1,327,463	1,207,423	120,040
Materials and Supplies	2,550	2,550	1,022	1,528
Total Property and Casualty Insurance	<u>1,006,103</u>	<u>1,426,877</u>	<u>1,303,473</u>	<u>123,404</u>
 Total General Government - Legislative and Executive	 <u>11,265,906</u>	 <u>11,729,024</u>	 <u>11,338,191</u>	 <u>390,833</u>
 General Government - Judicial				
Law Library				
Personal Services	29,617	24,617	22,472	2,145
Fringe Benefits	5,168	4,396	3,472	924
Services and Charges	0	124,176	124,176	0
Total Law Library	<u>34,785</u>	<u>153,189</u>	<u>150,120</u>	<u>3,069</u>
Public Defender				
Personal Services	68,429	68,429	68,429	0
Fringe Benefits	33,205	33,205	33,015	190
Services and Charges	1,404,569	1,474,569	1,474,250	319
Materials and Supplies	1,460	1,460	1,277	183
Total Public Defender	<u>1,507,663</u>	<u>1,577,663</u>	<u>1,576,971</u>	<u>692</u>
Clerk of Courts				
Personal Services	455,630	455,630	453,423	2,207
Fringe Benefits	255,485	255,485	251,806	3,679
Services and Charges	28,600	28,600	26,748	1,852
Materials and Supplies	15,000	15,000	14,638	362
Total Clerk of Courts	<u>754,715</u>	<u>754,715</u>	<u>746,615</u>	<u>8,100</u>
Common Pleas Court				
Personal Services	864,175	858,825	814,176	44,649
Fringe Benefits	381,439	379,412	369,217	10,195
Services and Charges	57,400	55,400	53,677	1,723
Materials and Supplies	23,850	20,850	18,511	2,339
Total Common Pleas Court	<u>1,326,864</u>	<u>1,314,487</u>	<u>1,255,581</u>	<u>58,906</u>
Court of Appeals				
Services and Charges	<u>20,000</u>	<u>14,900</u>	<u>14,886</u>	<u>14</u>
Adult Court Services				
Personal Services	364,989	364,989	359,846	5,143
Fringe Benefits	171,412	171,412	153,494	17,918
Services and Charges	7,260	2,306	2,259	47
Materials and Supplies	4,500	756	688	68
Total Adult Court Services	<u>548,161</u>	<u>539,463</u>	<u>516,287</u>	<u>23,176</u>

(continued)

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**General Fund (continued)**  
For the Year Ended December 31, 2009

	Budgeted Amounts			Variance with Final Budget Over (Under)
	Original	Final	Actual	
Juvenile Court				
Personal Services	\$1,316,898	\$1,316,898	\$1,231,585	\$85,313
Fringe Benefits	561,663	555,343	525,266	30,077
Services and Charges	332,671	285,671	245,916	39,755
Materials and Supplies	18,600	25,600	25,537	63
Total Juvenile Court	<u>2,229,832</u>	<u>2,183,512</u>	<u>2,028,304</u>	<u>155,208</u>
Detention Center				
Services and Charges	<u>609,000</u>	<u>552,000</u>	<u>542,987</u>	<u>9,013</u>
Probate Court				
Personal Services	161,043	167,793	165,075	2,718
Fringe Benefits	78,214	79,404	78,053	1,351
Services and Charges	14,450	6,510	5,993	517
Materials and Supplies	4,180	4,180	2,936	1,244
Total Probate Court	<u>257,887</u>	<u>257,887</u>	<u>252,057</u>	<u>5,830</u>
Jury Commission				
Personal Services	86,184	86,184	86,184	0
Fringe Benefits	45,375	45,375	45,272	103
Services and Charges	141,723	161,723	155,853	5,870
Materials and Supplies	2,800	3,800	2,940	860
Capital Outlay	5,500	5,500	5,500	0
Total Jury Commission	<u>281,582</u>	<u>302,582</u>	<u>295,749</u>	<u>6,833</u>
Municipal Court				
Personal Services	10,000	10,000	1,780	8,220
Fringe Benefits	1,830	1,830	436	1,394
Services and Charges	207,950	497,950	456,755	41,195
Total Municipal Court	<u>219,780</u>	<u>509,780</u>	<u>458,971</u>	<u>50,809</u>
Total General Government - Judicial	<u>7,790,269</u>	<u>8,160,178</u>	<u>7,838,528</u>	<u>321,650</u>
Total General Government	<u>19,056,175</u>	<u>19,889,202</u>	<u>19,176,719</u>	<u>712,483</u>
Public Safety				
Code Compliance				
Personal Services	1,185,421	1,167,044	1,166,415	629
Fringe Benefits	527,382	525,462	513,804	11,658
Services and Charges	58,887	62,260	54,940	7,320
Materials and Supplies	12,314	9,714	5,239	4,475
Total Code Compliance	<u>1,784,004</u>	<u>1,764,480</u>	<u>1,740,398</u>	<u>24,082</u>
Safety				
Personal Services	25,585	9,476	9,476	0
Fringe Benefits	7,513	3,224	3,224	0
Services and Charges	2,020	242	92	150
Materials and Supplies	350	0	0	0
Total Safety	<u>35,468</u>	<u>12,942</u>	<u>12,792</u>	<u>150</u>

(continued)

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**General Fund (continued)**  
For the Year Ended December 31, 2009

	Budgeted Amounts			Variance with Final Budget Over (Under)
	Original	Final	Actual	
Emergency Medical Services				
Personal Services	\$5,705,286	\$5,585,286	\$5,550,448	\$34,838
Fringe Benefits	2,314,090	2,273,640	2,232,047	41,593
Services and Charges	1,363,200	1,277,270	1,077,606	199,664
Materials and Supplies	206,700	232,940	203,386	29,554
Capital Outlay	140,488	140,488	132,783	7,705
Total Emergency Medical Services	<u>9,729,764</u>	<u>9,509,624</u>	<u>9,196,270</u>	<u>313,354</u>
911 Dispatching				
Personal Services	157,199	146,199	132,831	13,368
Fringe Benefits	68,414	62,714	54,562	8,152
Services and Charges	9,000	9,000	8,979	21
Materials and Supplies	800	800	40	760
Total 911 Dispatching	<u>235,413</u>	<u>218,713</u>	<u>196,412</u>	<u>22,301</u>
Railroad Task Force				
Services and Charges	150	650	637	13
Materials and Supplies	500	0	0	0
Total Railroad Task Force	<u>650</u>	<u>650</u>	<u>637</u>	<u>13</u>
Victim's Assistance				
Personal Services	65,007	64,867	62,436	2,431
Fringe Benefits	12,294	12,434	12,422	12
Services and Charges	4,226	3,826	2,901	925
Materials and Supplies	772	600	591	9
Total Victim's Assistance	<u>82,299</u>	<u>81,727</u>	<u>78,350</u>	<u>3,377</u>
Coroner				
Personal Services	72,809	72,814	72,809	5
Fringe Benefits	58,209	58,204	58,155	49
Services and Charges	83,958	117,408	104,402	13,006
Materials and Supplies	1,400	850	0	850
Total Coroner	<u>216,376</u>	<u>249,276</u>	<u>235,366</u>	<u>13,910</u>
Sheriff				
Personal Services	3,601,236	3,986,988	3,934,012	52,976
Fringe Benefits	1,675,819	1,752,916	1,719,920	32,996
Services and Charges	314,773	315,273	308,571	6,702
Materials and Supplies	155,477	167,627	160,846	6,781
Capital Outlay	369,626	383,726	380,979	2,747
Total Sheriff	<u>6,116,931</u>	<u>6,606,530</u>	<u>6,504,328</u>	<u>102,202</u>
Prisoner Transport				
Services and Charges	<u>45,882</u>	<u>45,882</u>	<u>37,991</u>	<u>7,891</u>
Jail/Pay for Stay				
Personal Services	2,544,704	2,621,746	2,610,353	11,393
Fringe Benefits	1,242,579	1,248,330	1,233,941	14,389
Services and Charges	734,088	759,863	754,098	5,765
Materials and Supplies	527,701	527,701	516,973	10,728
Total Jail/Pay for Stay	<u>5,049,072</u>	<u>5,157,640</u>	<u>5,115,365</u>	<u>42,275</u>

(continued)



**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**General Fund (continued)**  
For the Year Ended December 31, 2009

	Budgeted Amounts			Variance with Final Budget Over (Under)
	Original	Final	Actual	
Sheriff/Conveyance				
Personal Services	\$1,928,790	\$2,061,645	\$2,031,500	\$30,145
Fringe Benefits	852,886	891,810	862,687	29,123
Services and Charges	14,911	14,711	13,312	1,399
Materials and Supplies	23,500	23,500	22,874	626
Total Sheriff/Conveyance	<u>2,820,087</u>	<u>2,991,666</u>	<u>2,930,373</u>	<u>61,293</u>
Firing Range				
Services and Charges	600	450	0	450
Materials and Supplies	2,500	2,350	2,200	150
Total Firing Range	<u>3,100</u>	<u>2,800</u>	<u>2,200</u>	<u>600</u>
Web Check				
Services and Charges	<u>29,160</u>	<u>29,160</u>	<u>26,371</u>	<u>2,789</u>
Sheriff/Contract Deputies and School Resource Officers				
Personal Services	466,076	481,571	480,921	650
Fringe Benefits	219,593	214,098	213,278	820
Services and Charges	0	770	0	770
Materials and Supplies	0	36,220	1,875	34,345
Total Sheriff/Contract Deputies and School Resource Officers	<u>685,669</u>	<u>732,659</u>	<u>696,074</u>	<u>36,585</u>
Community Service Restitution				
Personal Services	26,762	26,762	26,746	16
Fringe Benefits	10,762	19,062	18,530	532
Services and Charges	1,000	630	0	630
Materials and Supplies	5,476	3,866	3,827	39
Total Community Service Restitution	<u>44,000</u>	<u>50,320</u>	<u>49,103</u>	<u>1,217</u>
School Liaison				
Personal Services	50,636	55,536	55,452	84
Fringe Benefits	24,004	28,304	26,585	1,719
Services and Charges	3,350	5,350	4,231	1,119
Materials and Supplies	3,200	3,200	0	3,200
Total School Liaison	<u>81,190</u>	<u>92,390</u>	<u>86,268</u>	<u>6,122</u>
Team Mentor				
Personal Services	29,293	29,293	29,287	6
Fringe Benefits	9,929	9,929	9,914	15
Total Team Mentor	<u>39,222</u>	<u>39,222</u>	<u>39,201</u>	<u>21</u>
Special Projects				
Materials and Supplies	<u>2,000</u>	<u>2,000</u>	<u>1,798</u>	<u>202</u>
Total Public Safety	<u>27,000,287</u>	<u>27,587,681</u>	<u>26,949,297</u>	<u>638,384</u>

(continued)

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**General Fund (continued)**  
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Public Works				
Map Room/Road and Bridge Projects				
Personal Services	\$184,156	\$68,206	\$68,206	\$0
Fringe Benefits	92,807	39,050	39,050	0
Services and Charges	22,500	20,452	20,177	275
Materials and Supplies	2,500	0	0	0
Capital Outlay	0	4,500,000	4,309,487	190,513
Total Public Works	<u>301,963</u>	<u>4,627,708</u>	<u>4,436,920</u>	<u>190,788</u>
Health				
County Home				
Services and Charges	<u>65,000</u>	<u>65,000</u>	<u>65,000</u>	<u>0</u>
Human Services				
Veterans Services				
Personal Services	179,610	177,060	176,465	595
Fringe Benefits	52,082	51,688	51,670	18
Services and Charges	141,730	141,630	82,858	58,772
Materials and Supplies	29,800	28,800	17,257	11,543
Capital Outlay	<u>36,066</u>	<u>36,066</u>	<u>36,066</u>	<u>0</u>
Total Human Services	<u>439,288</u>	<u>435,244</u>	<u>364,316</u>	<u>70,928</u>
Other				
Services and Charges	<u>35,000</u>	<u>70,830</u>	<u>70,830</u>	<u>0</u>
Intergovernmental	<u>632,000</u>	<u>623,000</u>	<u>623,000</u>	<u>0</u>
Total Expenditures	<u>47,529,713</u>	<u>53,298,665</u>	<u>51,686,082</u>	<u>1,612,583</u>
Excess of Revenues Over Expenditures	<u>22,739</u>	<u>805,112</u>	<u>3,131,155</u>	<u>2,326,043</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Advances In	0	0	478	478
Advances Out	0	(142,611)	(142,611)	0
Transfers In	0	4,570,376	4,570,376	0
Transfers Out	<u>(7,466,246)</u>	<u>(7,098,791)</u>	<u>(6,994,709)</u>	<u>104,082</u>
Total Other Financing Sources (Uses)	<u>(7,466,246)</u>	<u>(2,671,026)</u>	<u>(2,566,466)</u>	<u>104,560</u>
Changes in Fund Balance	<u>(7,443,507)</u>	<u>(1,865,914)</u>	<u>564,689</u>	<u>2,430,603</u>
Fund Balance at Beginning of Year	11,915,859	11,915,859	11,915,859	0
Prior Year Encumbrances Appropriated	<u>964,909</u>	<u>964,909</u>	<u>964,909</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$5,437,261</u></u>	<u><u>\$11,014,854</u></u>	<u><u>\$13,445,457</u></u>	<u><u>\$2,430,603</u></u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Auto and Gas Special Revenue Fund**  
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>Revenues</u></b>				
Sales Taxes	\$11,127,088	\$3,779,906	\$3,779,906	\$0
Charges for Services	1,225,000	1,225,000	772,038	(452,962)
Licenses and Permits	115,400	115,400	78,760	(36,640)
Intergovernmental	7,879,682	9,127,595	10,302,412	1,174,817
Other	75,000	75,000	142,546	67,546
<b>Total Revenues</b>	<b>20,422,170</b>	<b>14,322,901</b>	<b>15,075,662</b>	<b>752,761</b>
<b><u>Expenditures</u></b>				
Current				
Public Works				
Auto and Gas				
Personal Services	3,181,677	3,514,477	3,334,719	179,758
Fringe Benefits	1,556,650	1,614,696	1,517,551	97,145
Services and Charges	4,963,318	4,967,145	1,670,668	3,296,477
Materials and Supplies	1,892,792	1,895,642	1,692,395	203,247
Capital Outlay	20,945,408	17,693,321	13,332,144	4,361,177
<b>Total Expenditures</b>	<b>32,539,845</b>	<b>29,685,281</b>	<b>21,547,477</b>	<b>8,137,804</b>
Excess of Revenues Under Expenditures	(12,117,675)	(15,362,380)	(6,471,815)	8,890,565
<b><u>Other Financing Sources</u></b>				
Transfers In	227,000	227,000	0	(227,000)
Changes in Fund Balance	(11,890,675)	(15,135,380)	(6,471,815)	8,663,565
Fund Balance at Beginning of Year	37,389,012	37,389,012	37,389,012	0
Prior Year Encumbrances Appropriated	407,088	407,088	407,088	0
<b>Fund Balance at End of Year</b>	<b>\$25,905,425</b>	<b>\$22,660,720</b>	<b>\$31,324,285</b>	<b>\$8,663,565</b>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Developmental Disabilities Special Revenue Fund**  
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>Revenues</u></b>				
Property Taxes	\$11,163,302	\$11,163,302	\$11,472,548	\$309,246
Charges for Services	748,303	586,300	550,745	(35,555)
Intergovernmental	4,545,791	4,545,791	5,420,429	874,638
Other	74,263	236,266	252,504	16,238
<b>Total Revenues</b>	<b>16,531,659</b>	<b>16,531,659</b>	<b>17,696,226</b>	<b>1,164,567</b>
<b><u>Expenditures</u></b>				
Current				
Health				
Personal Services	4,583,237	5,583,237	4,342,919	1,240,318
Fringe Benefits	3,008,498	2,008,498	1,636,320	372,178
Services and Charges	10,065,888	10,065,888	8,870,085	1,195,803
Materials and Supplies	360,304	360,304	244,585	115,719
Other	662,275	662,275	495,625	166,650
Capital Outlay	6,442,401	6,442,401	2,806,917	3,635,484
<b>Total Expenditures</b>	<b>25,122,603</b>	<b>25,122,603</b>	<b>18,396,451</b>	<b>6,726,152</b>
Changes in Fund Balance	(8,590,944)	(8,590,944)	(700,225)	7,890,719
Fund Balance at Beginning of Year	7,950,324	7,950,324	7,950,324	0
Prior Year Encumbrances Appropriated	651,533	651,533	651,533	0
<b>Fund Balance at End of Year</b>	<b>\$10,913</b>	<b>\$10,913</b>	<b>\$7,901,632</b>	<b>\$7,890,719</b>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Bond Retirement Debt Service Fund**  
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>Revenues</u></b>				
Property Taxes	\$826,000	\$826,000	\$827,784	\$1,784
Payment in Lieu of Taxes	115,250	25,371	25,371	0
Special Assessments	619,724	605,650	601,659	(3,991)
Intergovernmental	107,100	107,100	108,896	1,796
Other	0	87,750	87,750	0
Total Revenues	<u>1,668,074</u>	<u>1,651,871</u>	<u>1,651,460</u>	<u>(411)</u>
<b><u>Expenditures</u></b>				
Current				
Legislative and Executive Services and Charges	34,700	32,236	27,903	4,333
Debt Service				
Principal Retirement	7,417,000	7,417,000	7,417,000	0
Interest and Fiscal Charges	2,097,522	2,097,521	2,097,521	0
Total Expenditures	<u>9,549,222</u>	<u>9,546,757</u>	<u>9,542,424</u>	<u>4,333</u>
Excess of Revenues Under Expenditures	(7,881,148)	(7,894,886)	(7,890,964)	3,922
<b><u>Other Financing Sources</u></b>				
Transfers In	<u>7,876,856</u>	<u>7,867,228</u>	<u>7,867,228</u>	<u>0</u>
Changes in Fund Balance	(4,292)	(27,658)	(23,736)	3,922
Fund Balance at Beginning of Year	<u>113,050</u>	<u>113,050</u>	<u>113,050</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$108,758</u></u>	<u><u>\$85,392</u></u>	<u><u>\$89,314</u></u>	<u><u>\$3,922</u></u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenses, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Sanitary Engineer Enterprise Fund**  
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>Revenues</u></b>				
Charges for Services	\$12,395,000	\$12,395,000	\$11,873,953	(\$521,047)
Tap In Fees	2,000,000	2,000,000	1,663,670	(336,330)
Licenses and Permits	1,000	1,000	1,175	175
Interest Revenue	0	0	38,969	38,969
Other	0	0	12,464	12,464
<b>Total Revenues</b>	<b>14,396,000</b>	<b>14,396,000</b>	<b>13,590,231</b>	<b>(805,769)</b>
<b><u>Expenses</u></b>				
Personal Services	2,417,050	2,417,050	2,178,752	238,298
Fringe Benefits	1,185,260	1,185,260	1,054,507	130,753
Services and Charges	3,778,298	3,789,877	2,995,716	794,161
Materials and Supplies	1,423,909	1,411,709	1,193,399	218,310
Capital Outlay	21,097,879	21,560,500	13,588,336	7,972,164
Debt Service				
Principal Retirement	210,000	210,000	210,000	0
Interest Expense	1,352,975	1,352,975	1,352,975	0
<b>Total Expenses</b>	<b>31,465,371</b>	<b>31,927,371</b>	<b>22,573,685</b>	<b>9,353,686</b>
Excess of Revenues Under Expenses Before Transfers	(17,069,371)	(17,531,371)	(8,983,454)	8,547,917
Transfers Out	(4,310,510)	(4,310,510)	(4,252,747)	57,763
Changes in Fund Balance	(21,379,881)	(21,841,881)	(13,236,201)	8,605,680
Fund Balance at Beginning of Year	38,557,144	38,557,144	38,557,144	0
Prior Year Encumbrances Appropriated	3,197,897	3,197,897	3,197,897	0
<b>Fund Balance at End of Year</b>	<b>\$20,375,160</b>	<b>\$19,913,160</b>	<b>\$28,518,840</b>	<b>\$8,605,680</b>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Real Estate Assessment Special Revenue Fund**  
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$2,745,960	\$2,745,960	\$3,012,609	\$266,649
<b><u>Expenditures</u></b>				
Current				
Legislative and Executive				
Personal Services	992,867	992,867	872,226	120,641
Fringe Benefits	437,194	437,194	385,992	51,202
Services and Charges	1,448,543	1,439,543	1,014,091	425,452
Materials and Supplies	43,897	43,897	29,389	14,508
Capital Outlay	30,000	39,000	24,000	15,000
Total Expenditures	2,952,501	2,952,501	2,325,698	626,803
Changes in Fund Balance	(206,541)	(206,541)	686,911	893,452
Fund Balance at Beginning of Year	3,434,872	3,434,872	3,434,872	0
Prior Year Encumbrances Appropriated	99,160	99,160	99,160	0
Fund Balance at End of Year	<u>\$3,327,491</u>	<u>\$3,327,491</u>	<u>\$4,220,943</u>	<u>\$893,452</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**County Reserve Special Revenue Fund**  
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Total Revenues	\$0	\$0	\$0	\$0
<b><u>Expenditures</u></b>				
Total Expenditures	0	0	0	0
Excess of Revenues Over Expenditures	0	0	0	0
<b><u>Other Financing Uses</u></b>				
Transfers Out	0	(933,377)	(933,377)	0
Changes in Fund Balance	0	(933,377)	(933,377)	0
Fund Balance at Beginning of Year	933,377	933,377	933,377	0
Fund Balance at End of Year	<u>\$933,377</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>



**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**911 Special Revenue Fund**  
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>Revenues</u></b>				
Property Taxes	\$2,126,850	\$2,126,850	\$2,167,353	\$40,503
Intergovernmental	2,217,000	688,000	818,366	130,366
Other	0	0	41	41
Total Revenues	<u>4,343,850</u>	<u>2,814,850</u>	<u>2,985,760</u>	<u>170,910</u>
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Personal Services	1,166,667	1,081,667	940,687	140,980
Fringe Benefits	529,228	479,228	405,483	73,745
Services and Charges	2,828,497	1,309,497	1,190,204	119,293
Materials and Supplies	177,615	269,265	263,864	5,401
Capital Outlay	1,109,114	917,464	630,332	287,132
Total Expenditures	<u>5,811,121</u>	<u>4,057,121</u>	<u>3,430,570</u>	<u>626,551</u>
Changes in Fund Balance	(1,467,271)	(1,242,271)	(444,810)	797,461
Fund Balance at Beginning of Year	1,988,247	1,988,247	1,988,247	0
Prior Year Encumbrances Appropriated	94,226	94,226	94,226	0
Fund Balance at End of Year	<u>\$615,202</u>	<u>\$840,202</u>	<u>\$1,637,663</u>	<u>\$797,461</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Ditch Maintenance Special Revenue Fund**  
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Special Assessments	\$1,000,000	\$1,000,000	\$931,200	(\$68,800)
Charges for Services	75,000	75,000	44,539	(30,461)
Total Revenues	<u>1,075,000</u>	<u>1,075,000</u>	<u>975,739</u>	<u>(99,261)</u>
<b><u>Expenditures</u></b>				
Current				
Public Works				
Services and Charges	438,575	438,575	359,634	78,941
Materials and Supplies	47,500	47,500	27,913	19,587
Total Expenditures	<u>486,075</u>	<u>486,075</u>	<u>387,547</u>	<u>98,528</u>
Changes in Fund Balance	588,925	588,925	588,192	(733)
Fund Balance at Beginning of Year	<u>4,100,504</u>	<u>4,100,504</u>	<u>4,100,504</u>	<u>0</u>
Fund Balance at End of Year	<u>\$4,689,429</u>	<u>\$4,689,429</u>	<u>\$4,688,696</u>	<u>(\$733)</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Health Insurance Special Revenue Fund**  
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>Revenues</u></b>				
Charges for Services	\$9,901,348	\$9,901,348	\$10,495,594	\$594,246
Other	71,248	71,248	378,021	306,773
Total Revenues	<u>9,972,596</u>	<u>9,972,596</u>	<u>10,873,615</u>	<u>901,019</u>
<b><u>Expenditures</u></b>				
Current				
Legislative and Executive				
Personal Services	65,975	65,975	64,857	1,118
Fringe Benefits	27,439	27,439	27,089	350
Services and Charges	9,982,747	10,572,747	10,538,703	34,044
Materials and Supplies	3,000	3,000	1,118	1,882
Total Expenditures	<u>10,079,161</u>	<u>10,669,161</u>	<u>10,631,767</u>	<u>37,394</u>
Changes in Fund Balance	(106,565)	(696,565)	241,848	938,413
Fund Balance at Beginning of Year	<u>1,002,848</u>	<u>1,002,848</u>	<u>1,002,848</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$896,283</u></u>	<u><u>\$306,283</u></u>	<u><u>\$1,244,696</u></u>	<u><u>\$938,413</u></u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Job and Family Services Special Revenue Fund**  
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>Revenues</u></b>				
Charges for Services	\$0	\$0	\$6,768	\$6,768
Intergovernmental	7,459,703	7,459,703	5,998,272	(1,461,431)
Other	193,000	193,000	154,684	(38,316)
<b>Total Revenues</b>	<b>7,652,703</b>	<b>7,652,703</b>	<b>6,159,724</b>	<b>(1,492,979)</b>
<b><u>Expenditures</u></b>				
Current				
Human Services				
Personal Services	2,790,840	2,788,483	2,608,234	180,249
Fringe Benefits	1,411,194	1,363,551	1,270,117	93,434
Services and Charges	6,096,453	6,106,453	5,692,952	413,501
Materials and Supplies	42,950	42,950	27,904	15,046
<b>Total Expenditures</b>	<b>10,341,437</b>	<b>10,301,437</b>	<b>9,599,207</b>	<b>702,230</b>
Excess of Revenues Under Expenditures	(2,688,734)	(2,648,734)	(3,439,483)	(790,749)
<b><u>Other Financing Sources</u></b>				
Transfers In	1,691,649	1,691,649	2,349,811	658,162
Changes in Fund Balance	(997,085)	(957,085)	(1,089,672)	(132,587)
Fund Balance at Beginning of Year	1,466,669	1,466,669	1,466,669	0
Prior Year Encumbrances Appropriated	333,463	333,463	333,463	0
<b>Fund Balance at End of Year</b>	<b>\$803,047</b>	<b>\$843,047</b>	<b>\$710,460</b>	<b>(\$132,587)</b>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Children Services Special Revenue Fund**  
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>Revenues</u></b>				
Charges for Services	\$0	\$0	\$3	\$3
Intergovernmental	\$1,342,329	\$1,342,329	\$1,619,726	\$277,397
Other	232,000	232,000	129,400	(102,600)
<b>Total Revenues</b>	<b>1,574,329</b>	<b>1,574,329</b>	<b>1,749,129</b>	<b>174,800</b>
<b><u>Expenditures</u></b>				
Current				
Human Services				
Services and Charges	3,736,390	3,136,390	2,299,380	837,010
Materials and Supplies	39,640	39,640	26,180	13,460
<b>Total Expenditures</b>	<b>3,776,030</b>	<b>3,176,030</b>	<b>2,325,560</b>	<b>850,470</b>
Excess of Revenues Under Expenditures	(2,201,701)	(1,601,701)	(576,431)	1,025,270
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers In	2,150,000	2,150,000	2,125,080	(24,920)
Transfers Out	(1,000,000)	(1,600,000)	(1,600,000)	0
<b>Total Other Financing Sources (Uses)</b>	<b>1,150,000</b>	<b>550,000</b>	<b>525,080</b>	<b>(24,920)</b>
Changes in Fund Balance	(1,051,701)	(1,051,701)	(51,351)	1,000,350
Fund Balance at Beginning of Year	976,275	976,275	976,275	0
Prior Year Encumbrances Appropriated	379,430	379,430	379,430	0
<b>Fund Balance at End of Year</b>	<b>\$304,004</b>	<b>\$304,004</b>	<b>\$1,304,354</b>	<b>\$1,000,350</b>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Revolving Loan Special Revenue Fund**  
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Interest	\$2,541	\$2,541	\$11,260	\$8,719
Repayment of Loans	78,499	78,499	347,814	269,315
Total Revenues	81,040	81,040	359,074	278,034
<b><u>Expenditures</u></b>				
Current				
Legislative and Executive Services and Charges	85,300	225,300	66,655	158,645
Changes in Fund Balance	(4,260)	(144,260)	292,419	436,679
Fund Balance at Beginning of Year	637,653	637,653	637,653	0
Prior Year Encumbrances Appropriated	19,200	19,200	19,200	0
Fund Balance at End of Year	<u>\$652,593</u>	<u>\$512,593</u>	<u>\$949,272</u>	<u>\$436,679</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Delinquent Real Estate Tax Account Collection Treasurer Special Revenue Fund**  
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$204,000	\$204,000	\$243,679	\$39,679
<b><u>Expenditures</u></b>				
Current				
Legislative and Executive				
Personal Services	52,976	83,828	81,885	1,943
Fringe Benefits	31,996	39,811	39,175	636
Services and Charges	38,138	44,945	26,172	18,773
Materials and Supplies	8,000	21,000	15,570	5,430
Total Expenditures	131,110	189,584	162,802	26,782
Excess of Revenues Over Expenditures	72,890	14,416	80,877	66,461
<b><u>Other Financing Sources</u></b>				
Transfers In	0	0	12,428	12,428
Changes in Fund Balance	72,890	14,416	93,305	78,889
Fund Balance at Beginning of Year	1,003,004	1,003,004	1,003,004	0
Prior Year Encumbrances Appropriated	7,438	7,438	7,438	0
Fund Balance at End of Year	<u>\$1,083,332</u>	<u>\$1,024,858</u>	<u>\$1,103,747</u>	<u>\$78,889</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Title Administration Special Revenue Fund**  
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>Revenues</u></b>				
Charges for Services	\$600,000	\$600,000	\$581,795	(\$18,205)
Intergovernmental	0	0	326	326
Other	0	0	200	200
Total Revenues	<u>600,000</u>	<u>600,000</u>	<u>582,321</u>	<u>(17,679)</u>
<b><u>Expenditures</u></b>				
Current				
Legislative and Executive				
Personal Services	308,214	308,219	300,623	7,596
Fringe Benefits	196,578	196,573	173,420	23,153
Services and Charges	109,150	109,150	93,064	16,086
Materials and Supplies	10,800	10,800	8,328	2,472
Total Expenditures	<u>624,742</u>	<u>624,742</u>	<u>575,435</u>	<u>49,307</u>
Excess of Revenues Over (Under) Expenditures	(24,742)	(24,742)	6,886	31,628
<b><u>Other Financing Uses</u></b>				
Transfers Out	(25,000)	(35,000)	(35,000)	0
Changes in Fund Balance	(49,742)	(59,742)	(28,114)	31,628
Fund Balance at Beginning of Year	<u>417,425</u>	<u>417,425</u>	<u>417,425</u>	<u>0</u>
Fund Balance at End of Year	<u>\$367,683</u>	<u>\$357,683</u>	<u>\$389,311</u>	<u>\$31,628</u>



**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Road and Bridge Special Revenue Fund**  
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Fines and Forfeitures	\$50,000	\$50,000	\$47,244	(\$2,756)
Intergovernmental	0	0	898	898
Total Revenues	<u>50,000</u>	<u>50,000</u>	<u>48,142</u>	<u>(1,858)</u>
<b><u>Expenditures</u></b>				
Current				
Public Works				
Personal Services	134,753	134,753	80,310	54,443
Fringe Benefits	58,742	58,742	30,378	28,364
Services and Charges	5,000	5,000	1,456	3,544
Materials and Supplies	7,500	7,500	2,396	5,104
Total Expenditures	<u>205,995</u>	<u>205,995</u>	<u>114,540</u>	<u>91,455</u>
Changes in Fund Balance	(155,995)	(155,995)	(66,398)	89,597
Fund Balance at Beginning of Year	<u>275,134</u>	<u>275,134</u>	<u>275,134</u>	<u>0</u>
Fund Balance at End of Year	<u>\$119,139</u>	<u>\$119,139</u>	<u>\$208,736</u>	<u>\$89,597</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Dog and Kennel Special Revenue Fund**  
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>Revenues</u></b>				
Charges for Services	\$3,500	\$3,500	\$4,113	\$613
Licenses and Permits	210,000	190,000	192,192	2,192
Fines and Forfeitures	25,500	25,500	24,630	(870)
Other	1,000	1,000	278	(722)
<b>Total Revenues</b>	<b>240,000</b>	<b>220,000</b>	<b>221,213</b>	<b>1,213</b>
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Personal Services	134,809	121,309	112,570	8,739
Fringe Benefits	50,012	50,246	41,741	8,505
Services and Charges	41,486	38,977	30,240	8,737
Materials and Supplies	10,704	11,479	4,795	6,684
Capital Outlay	16,000	13,500	0	13,500
<b>Total Expenditures</b>	<b>253,011</b>	<b>235,511</b>	<b>189,346</b>	<b>46,165</b>
Changes in Fund Balance	(13,011)	(15,511)	31,867	47,378
Fund Balance at Beginning of Year	89,681	89,681	89,681	0
Prior Year Encumbrances Appropriated	12,630	12,630	12,630	0
<b>Fund Balance at End of Year</b>	<b>\$89,300</b>	<b>\$86,800</b>	<b>\$134,178</b>	<b>\$47,378</b>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Emergency Management Agency Special Revenue Fund**  
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>Revenues</u></b>				
Charges for Services	\$89,788	\$92,624	\$93,750	\$1,126
Intergovernmental	75,226	313,013	314,909	1,896
Total Revenues	<u>165,014</u>	<u>405,637</u>	<u>408,659</u>	<u>3,022</u>
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Personal Services	146,059	159,830	144,060	15,770
Fringe Benefits	55,642	63,842	57,840	6,002
Services and Charges	9,970	22,913	4,248	18,665
Materials and Supplies	3,000	204,404	169,727	34,677
Capital Outlay	0	19,780	19,780	0
Total Expenditures	<u>214,671</u>	<u>470,769</u>	<u>395,655</u>	<u>75,114</u>
Excess of Revenues Over (Under) Expenditures	(49,657)	(65,132)	13,004	78,136
<b><u>Other Financing Sources</u></b>				
Transfers In	12,412	12,415	12,415	0
Changes in Fund Balance	(37,245)	(52,717)	25,419	78,136
Fund Balance at Beginning of Year	<u>65,262</u>	<u>65,262</u>	<u>65,262</u>	<u>0</u>
Fund Balance at End of Year	<u>\$28,017</u>	<u>\$12,545</u>	<u>\$90,681</u>	<u>\$78,136</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Victim Services Special Revenue Fund**  
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Intergovernmental	\$99,786	\$92,996	\$94,234	\$1,238
<b><u>Expenditures</u></b>				
Current				
Public Safety				
State Victim's Assistance Grant Prosecutor				
Personal Services	22,521	25,866	25,366	500
Fringe Benefits	12,015	10,166	8,991	1,175
Juvenile Court's Victims of Crime Grant				
Personal Services	39,980	36,709	35,286	1,423
Fringe Benefits	15,244	17,515	17,214	301
Services and Charges	0	2,480	2,480	0
State Victim's Assistance Grant Juvenile Court				
Personal Services	18,160	16,693	16,313	380
Fringe Benefits	3,174	4,641	4,069	572
Total Expenditures	111,094	114,070	109,719	4,351
Excess of Revenues				
Under Expenditures	(11,308)	(21,074)	(15,485)	5,589
<b><u>Other Financing Sources (Uses)</u></b>				
Advances In	0	3,993	3,993	0
Advances Out	0	(478)	(478)	0
Transfers In	6,839	8,720	8,720	0
Total Other Financing Sources (Uses)	6,839	12,235	12,235	0
Changes in Fund Balance	(4,469)	(8,839)	(3,250)	5,589
Fund Balance at Beginning of Year	19,056	19,056	19,056	0
Fund Balance at End of Year	\$14,587	\$10,217	\$15,806	\$5,589

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Domestic Violence Special Revenue Fund**  
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$31,000	\$31,000	\$30,356	(\$644)
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Services and Charges	31,000	31,000	29,877	1,123
Changes in Fund Balance	0	0	479	479
Fund Balance at Beginning of Year	13,291	13,291	13,291	0
Fund Balance at End of Year	<u>\$13,291</u>	<u>\$13,291</u>	<u>\$13,770</u>	<u>\$479</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Community Based Corrections Special Revenue Fund**  
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>Revenues</u></b>				
Charges for Services	\$125,000	\$113,000	\$110,075	(\$2,925)
Intergovernmental	204,676	204,676	204,032	(644)
<b>Total Revenues</b>	<b>329,676</b>	<b>317,676</b>	<b>314,107</b>	<b>(3,569)</b>
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Community Based Corrections				
Personal Services	88,480	93,869	85,903	7,966
Fringe Benefits	36,704	40,108	36,171	3,937
Services and Charges	5,556	28,626	27,583	1,043
Materials and Supplies	4,000	4,185	1,540	2,645
Intensive Supervision				
Personal Services	0	30,930	30,924	6
Fringe Benefits	0	11,740	9,830	1,910
Services and Charges	36,500	32,160	15,986	16,174
Materials and Supplies	47,500	34,500	21,118	13,382
Intensive Supervision Electronic Monitoring				
Services and Charges	50,000	42,000	39,315	2,685
Materials and Supplies	5,000	3,000	2,765	235
Day Report Center				
Personal Services	28,736	28,967	28,967	0
Fringe Benefits	10,846	10,615	9,562	1,053
Materials and Supplies	418	418	124	294
Mental Health Docket				
Personal Services	38,605	33,605	30,828	2,777
Fringe Benefits	7,548	7,548	5,191	2,357
Materials and Supplies	6,639	2,639	2,190	449
<b>Total Expenditures</b>	<b>366,532</b>	<b>404,910</b>	<b>347,997</b>	<b>56,913</b>
Excess of Revenues				
Under Expenditures	(36,856)	(87,234)	(33,890)	53,344
<b><u>Other Financing Sources</u></b>				
Transfers In	23,648	23,648	16,824	(6,824)
Changes in Fund Balance	(13,208)	(63,586)	(17,066)	46,520
Fund Balance at Beginning of Year	123,000	123,000	123,000	0
Fund Balance at End of Year	<b>\$109,792</b>	<b>\$59,414</b>	<b>\$105,934</b>	<b>\$46,520</b>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Indigent Guardianship Special Revenue Fund**  
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$17,800	\$17,800	\$26,626	\$8,826
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Services and Charges	21,850	21,850	19,926	1,924
Changes in Fund Balance	(4,050)	(4,050)	6,700	10,750
Fund Balance at Beginning of Year	3,846	3,846	3,846	0
Prior Year Encumbrances Appropriated	350	350	350	0
Fund Balance at End of Year	<u>\$146</u>	<u>\$146</u>	<u>\$10,896</u>	<u>\$10,750</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Community Services Special Revenue Fund**  
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>Revenues</u></b>				
Charges for Services	\$12,400	\$12,400	\$12,206	(\$194)
Other	0	22,000	23,664	1,664
<b>Total Revenues</b>	<b>12,400</b>	<b>34,400</b>	<b>35,870</b>	<b>1,470</b>
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Dispute Resolution				
Personal Services	0	4,500	4,275	225
Fringe Benefits	0	1,390	1,259	131
Services and Charges	15,000	9,110	6,110	3,000
Juvenile Accountability Incentive Grant				
Personal Services	7,773	7,773	7,733	40
Fringe Benefits	2,635	2,635	2,141	494
Materials and Supplies	3,500	3,500	484	3,016
Juvenile Restitution				
Services and Charges	0	22,000	21,023	977
<b>Total Expenditures</b>	<b>28,908</b>	<b>50,908</b>	<b>43,025</b>	<b>7,883</b>
Changes in Fund Balance	(16,508)	(16,508)	(7,155)	9,353
Fund Balance at Beginning of Year	32,629	32,629	32,629	0
<b>Fund Balance at End of Year</b>	<b>\$16,121</b>	<b>\$16,121</b>	<b>\$25,474</b>	<b>\$9,353</b>



**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Drug Court Special Revenue Fund**  
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>Revenues</u></b>				
Intergovernmental	\$73,000	\$73,000	\$78,093	\$5,093
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Personal Services	59,382	59,382	52,990	6,392
Fringe Benefits	19,492	19,492	17,046	2,446
Total Expenditures	78,874	78,874	70,036	8,838
Changes in Fund Balance	(5,874)	(5,874)	8,057	13,931
Fund Balance at Beginning of Year	23,425	23,425	23,425	0
Fund Balance at End of Year	<u>\$17,551</u>	<u>\$17,551</u>	<u>\$31,482</u>	<u>\$13,931</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Youth Services Special Revenue Fund**  
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>Revenues</u></b>				
Charges for Services	\$18,000	\$53,000	\$61,949	\$8,949
Intergovernmental	586,246	586,246	524,281	(61,965)
Other	35,000	0	1,945	1,945
<b>Total Revenues</b>	<b>639,246</b>	<b>639,246</b>	<b>588,175</b>	<b>(51,071)</b>
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Probation				
Personal Services	16,500	15,900	5,338	10,562
Fringe Benefits	1,581	2,181	1,464	717
Services and Charges	10,000	10,000	312	9,688
Materials and Supplies	5,000	5,000	4,760	240
Care and Custody Subsidy				
Personal Services	478,115	525,115	489,599	35,516
Fringe Benefits	228,983	232,800	219,955	12,845
Juvenile Court Special Projects				
Personal Services	12,000	12,000	594	11,406
Fringe Benefits	1,700	1,700	181	1,519
Services and Charges	10,756	10,756	6,542	4,214
Materials and Supplies	17,000	12,000	2,324	9,676
Juvenile Court Other Projects				
Services and Charges	45,000	36,500	21,607	14,893
Materials and Supplies	0	8,500	8,471	29
<b>Total Expenditures</b>	<b>826,635</b>	<b>872,452</b>	<b>761,147</b>	<b>111,305</b>
Changes in Fund Balance	(187,389)	(233,206)	(172,972)	60,234
Fund Balance at Beginning of Year	623,213	623,213	623,213	0
Prior Year Encumbrances Appropriated	756	756	756	0
<b>Fund Balance at End of Year</b>	<b>\$436,580</b>	<b>\$390,763</b>	<b>\$450,997</b>	<b>\$60,234</b>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Concealed Handgun Fund**  
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Licenses and Permits	\$50,000	\$80,000	\$83,731	\$3,731
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Services and Charges	42,726	42,726	40,583	2,143
Materials and Supplies	5,000	5,000	3,307	1,693
Total Expenditures	47,726	47,726	43,890	3,836
Changes in Fund Balance	2,274	32,274	39,841	7,567
Fund Balance at Beginning of Year	61,719	61,719	61,719	0
Prior Year Encumbrances Appropriated	2,726	2,726	2,726	0
Fund Balance at End of Year	<u>\$66,719</u>	<u>\$96,719</u>	<u>\$104,286</u>	<u>\$7,567</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**FEMA Fire Assistance Special Revenue Fund**  
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Intergovernmental	\$0	\$31,960	\$31,960	\$0
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Materials and Supplies	0	39,950	39,950	0
Excess of Revenues Under Expenditures	0	(7,990)	(7,990)	0
<b><u>Other Financing Sources</u></b>				
Transfers In	0	7,990	7,990	0
Changes in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Sheriff Federal Special Revenue Fund**  
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>Revenues</u></b>				
Intergovernmental	\$127,066	\$58,216	\$58,216	\$0
Other	21,632	21,632	14,400	(7,232)
Total Revenues	<u>148,698</u>	<u>79,848</u>	<u>72,616</u>	<u>(7,232)</u>
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Personal Services	34,652	34,652	34,270	382
Fringe Benefits	22,354	22,354	21,052	1,302
Services and Charges	40,043	856	856	0
Materials and Supplies	63,175	38,098	37,591	507
Capital Outlay	5,501	0	0	0
Total Expenditures	<u>165,725</u>	<u>95,960</u>	<u>93,769</u>	<u>2,191</u>
Excess of Revenues Under Expenditures	(17,027)	(16,112)	(21,153)	(5,041)
<b><u>Other Financing Sources</u></b>				
Advances In	0	0	138,618	138,618
Changes in Fund Balance	(17,027)	(16,112)	117,465	133,577
Fund Balance at Beginning of Year	32,393	32,393	32,393	0
Prior Year Encumbrances Appropriated	4,533	4,533	4,533	0
Fund Balance at End of Year	<u>\$19,899</u>	<u>\$20,814</u>	<u>\$154,391</u>	<u>\$133,577</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Law Enforcement Corrections Special Revenue Fund**  
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Intergovernmental	\$10,920	\$10,920	\$13,080	2,160
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Services and Charges	12,179	12,179	6,750	5,429
Changes in Fund Balance	(1,259)	(1,259)	6,330	7,589
Fund Balance at Beginning of Year	2,448	2,448	2,448	0
Fund Balance at End of Year	<u>\$1,189</u>	<u>\$1,189</u>	<u>\$8,778</u>	<u>\$7,589</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Drug Enforcement and Education Special Revenue Fund**  
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Fines and Forfeitures	\$3,500	\$3,500	\$3,028	(\$472)
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Services and Charges	3,200	3,200	0	3,200
Materials and Supplies	6,000	6,000	4,765	1,235
Total Expenditures	9,200	9,200	4,765	4,435
Changes in Fund Balance	(5,700)	(5,700)	(1,737)	3,963
Fund Balance at Beginning of Year	9,346	9,346	9,346	0
Fund Balance at End of Year	<u>\$3,646</u>	<u>\$3,646</u>	<u>\$7,609</u>	<u>\$3,963</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Data Center Special Revenue Fund**  
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>Revenues</u></b>				
Other	\$0	\$0	\$271	\$271
<b><u>Expenditures</u></b>				
Current				
Legislative and Executive				
Personal Services	351,228	351,233	351,228	5
Fringe Benefits	138,538	138,533	138,202	331
Services and Charges	192,735	192,735	191,901	834
Materials and Supplies	23,083	23,083	17,617	5,466
Capital Outlay	52,000	52,000	49,883	2,117
Total Expenditures	<u>757,584</u>	<u>757,584</u>	<u>748,831</u>	<u>8,753</u>
Excess of Revenues Under Expenditures	(757,584)	(757,584)	(748,560)	9,024
<b><u>Other Financing Sources</u></b>				
Transfers In	<u>575,000</u>	<u>575,000</u>	<u>570,000</u>	<u>(5,000)</u>
Changes in Fund Balance	(182,584)	(182,584)	(178,560)	4,024
Fund Balance at Beginning of Year	124,171	124,171	124,171	0
Prior Year Encumbrances Appropriated	<u>71,613</u>	<u>71,613</u>	<u>71,613</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$13,200</u></u>	<u><u>\$13,200</u></u>	<u><u>\$17,224</u></u>	<u><u>\$4,024</u></u>



**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Educational Service Center Special Revenue Fund**  
For the Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Total Revenues	\$0	\$0	\$0	\$0
<b><u>Expenditures</u></b>				
Total Expenditures	0	0	0	0
Changes in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	17,909	17,909	17,909	0
Fund Balance at End of Year	<u>\$17,909</u>	<u>\$17,909</u>	<u>\$17,909</u>	<u>\$0</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Joint Economic Development Special Revenue Fund**  
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>Revenues</u></b>				
Charges for Services	\$11,800	\$18,800	\$18,488	(\$312)
Other	0	0	134	134
Total Revenues	<u>11,800</u>	<u>18,800</u>	<u>18,622</u>	<u>(178)</u>
<b><u>Expenditures</u></b>				
Current				
Legislative and Executive				
Personal Services	134,069	119,069	117,503	1,566
Fringe Benefits	45,038	35,038	30,617	4,421
Services and Charges	54,800	56,300	53,238	3,062
Materials and Supplies	3,505	3,505	2,485	1,020
Total Expenditures	<u>237,412</u>	<u>213,912</u>	<u>203,843</u>	<u>10,069</u>
Excess of Revenues				
Under Expenditures	(225,612)	(195,112)	(185,221)	9,891
<b><u>Other Financing Sources</u></b>				
Transfers In	<u>125,000</u>	<u>69,000</u>	<u>69,000</u>	<u>0</u>
Changes in Fund Balance	(100,612)	(126,112)	(116,221)	9,891
Fund Balance at Beginning of Year	122,622	122,622	122,622	0
Prior Year Encumbrances Appropriated	<u>5,505</u>	<u>5,505</u>	<u>5,505</u>	<u>0</u>
Fund Balance at End of Year	<u>\$27,515</u>	<u>\$2,015</u>	<u>\$11,906</u>	<u>\$9,891</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Litter Special Revenue Fund**  
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Intergovernmental	\$60,833	\$60,833	\$59,084	(\$1,749)
Other	0	0	20	20
Total Revenues	<u>60,833</u>	<u>60,833</u>	<u>59,104</u>	<u>(1,729)</u>
<b><u>Expenditures</u></b>				
Current				
Health				
Personal Services	37,700	38,800	38,639	161
Fringe Benefits	19,188	20,922	20,835	87
Services and Charges	7,400	6,600	4,645	1,955
Materials and Supplies	500	600	485	115
Total Expenditures	<u>64,788</u>	<u>66,922</u>	<u>64,604</u>	<u>2,318</u>
Changes in Fund Balance	(3,955)	(6,089)	(5,500)	589
Fund Balance at Beginning of Year	<u>11,642</u>	<u>11,642</u>	<u>11,642</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$7,687</u></u>	<u><u>\$5,553</u></u>	<u><u>\$6,142</u></u>	<u><u>\$589</u></u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Workforce Investment Act Fund Special Revenue Fund**  
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>Revenues</u></b>				
Intergovernmental	\$868,000	\$1,493,643	\$1,268,537	(\$225,106)
Other	0	0	2,924	2,924
Total Revenues	<u>868,000</u>	<u>1,493,643</u>	<u>1,276,842</u>	<u>(216,801)</u>
<b><u>Expenditures</u></b>				
Current				
Human Services				
Personal Services	6,048	0	0	0
Fringe Benefits	1,055	121	121	0
Services and Charges	530,130	994,040	944,754	49,286
Materials and Supplies	6,450	20,450	19,584	866
Total Expenditures	<u>543,683</u>	<u>1,014,611</u>	<u>964,459</u>	<u>50,152</u>
Excess of Revenues Over Expenditures	324,317	479,032	312,383	(166,649)
<b><u>Other Financing Uses</u></b>				
Transfers Out	<u>(350,000)</u>	<u>(408,162)</u>	<u>(408,162)</u>	<u>0</u>
Changes in Fund Balance	(25,683)	70,870	(95,779)	(166,649)
Fund Balance at Beginning of Year	142,626	142,626	142,626	0
Prior Years Encumbrances Appropriated	<u>72,380</u>	<u>72,380</u>	<u>72,380</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$189,323</u></u>	<u><u>\$285,876</u></u>	<u><u>\$119,227</u></u>	<u><u>(\$166,649)</u></u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Children Trust Special Revenue Fund**  
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Intergovernmental	\$39,183	\$39,183	\$39,183	\$0
<b><u>Expenditures</u></b>				
Current				
Human Services				
Services and Charges	<u>57,794</u>	<u>57,794</u>	<u>57,794</u>	<u>0</u>
Changes in Fund Balance	(18,611)	(18,611)	(18,611)	0
Fund Balance at Beginning of Year	979	979	979	0
Prior Years Encumbrances Appropriated	<u>18,612</u>	<u>18,612</u>	<u>18,612</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$980</u></u>	<u><u>\$980</u></u>	<u><u>\$980</u></u>	<u><u>\$0</u></u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Community Development Block Grant Special Revenue Fund**  
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Intergovernmental	\$231,500	\$72,827	\$72,827	\$0
Other	0	19,547	19,547	0
Total Revenues	231,500	92,374	92,374	0
<b><u>Expenditures</u></b>				
Current				
Public Works				
Services and Charges	290,354	151,898	130,763	21,135
Changes in Fund Balance	(58,854)	(59,524)	(38,389)	21,135
Fund Balance at Beginning of Year	51,546	51,546	51,546	0
Prior Year Encumbrances Appropriated	7,984	7,984	7,984	0
Fund Balance at End of Year	<u>\$676</u>	<u>\$6</u>	<u>\$21,141</u>	<u>\$21,135</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**DRETAC Prosecutor Special Revenue Fund**  
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$200,000	\$200,000	\$232,234	\$32,234
<b><u>Expenditures</u></b>				
Current				
Legislative and Executive				
Personal Services	\$106,322	\$106,322	\$75,608	30,714
Fringe Benefits	39,486	39,486	23,888	15,598
Services and Charges	26,793	26,793	5,093	21,700
Materials and Supplies	3,880	3,880	950	2,930
Total Expenditures	176,481	176,481	105,539	70,942
Excess of Revenues Over Expenditures	23,519	23,519	126,695	103,176
<b><u>Other Financing Sources</u></b>				
Transfers In	0	0	12,428	12,428
Changes in Fund Balance	23,519	23,519	139,123	115,604
Fund Balance at Beginning of Year	551,908	551,908	551,908	0
Prior Year Encumbrances Appropriated	8,450	8,450	8,450	0
Fund Balance at End of Year	<u>\$583,877</u>	<u>\$583,877</u>	<u>\$699,481</u>	<u>\$115,604</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Child Support Enforcement Agency Special Revenue Fund**  
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>Revenues</u></b>				
Charges for Services	\$360,000	\$360,000	\$415,586	\$55,586
Intergovernmental	1,416,165	1,416,165	1,210,152	(206,013)
Other	1,000	1,000	3,996	2,996
	<u>1,777,165</u>	<u>1,777,165</u>	<u>1,629,734</u>	<u>(147,431)</u>
Total Revenues				
<b><u>Expenditures</u></b>				
Current				
Human Services				
Personal Services	850,308	786,308	745,528	40,780
Fringe Benefits	424,523	402,360	364,857	37,503
Services and Charges	529,820	528,820	491,647	37,173
Materials and Supplies	13,646	13,146	5,769	7,377
	<u>1,818,297</u>	<u>1,730,634</u>	<u>1,607,801</u>	<u>122,833</u>
Total Expenditures				
Changes in Fund Balance	(41,132)	46,531	21,933	(24,598)
Fund Balance at Beginning of Year	224,289	224,289	224,289	0
Prior Year Encumbrances Appropriated	44,920	44,920	44,920	0
Fund Balance at End of Year	<u>\$228,077</u>	<u>\$315,740</u>	<u>\$291,142</u>	<u>(\$24,598)</u>



**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Recorder Special Revenue Fund**  
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$142,000	\$142,000	\$158,576	\$16,576
<b><u>Expenditures</u></b>				
Current				
Legislative and Executive Services and Charges	322,625	322,625	206,270	116,355
Materials and Supplies	19,300	19,300	4,412	14,888
Capital Outlay	5,000	5,000	0	5,000
Total Expenditures	346,925	346,925	210,682	136,243
Changes in Fund Balance	(204,925)	(204,925)	(52,106)	152,819
Fund Balance at Beginning of Year	204,772	204,772	204,772	0
Prior Year Encumbrances Appropriated	126,775	126,775	126,775	0
Fund Balance at End of Year	<u>\$126,622</u>	<u>\$126,622</u>	<u>\$279,441</u>	<u>\$152,819</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Court Special Revenue Fund**  
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$87,000	\$87,000	\$87,422	\$422
Other	4,000	4,000	512	(3,488)
<b>Total Revenues</b>	<b>91,000</b>	<b>91,000</b>	<b>87,934</b>	<b>(3,066)</b>
<b><u>Expenditures</u></b>				
Current				
Judicial				
Clerk of Common Pleas Data/Special Projects				
Services and Charges	20,000	26,291	23,791	2,500
Materials and Supplies	44,000	29,234	5,013	24,221
Capital Outlay	22,500	30,975	30,545	430
Juvenile Court Data				
Services and Charges	9,000	9,000	0	9,000
Materials and Supplies	14,000	14,000	13,940	60
Probate Court Data				
Services and Charges	33,000	18,000	61	17,939
Materials and Supplies	21,000	11,000	1,373	9,627
<b>Total Expenditures</b>	<b>163,500</b>	<b>138,500</b>	<b>74,723</b>	<b>63,777</b>
Changes in Fund Balance	(72,500)	(47,500)	13,211	60,711
Fund Balance at Beginning of Year	192,165	192,165	192,165	0
<b>Fund Balance at End of Year</b>	<b>\$119,665</b>	<b>\$144,665</b>	<b>\$205,376</b>	<b>\$60,711</b>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Indigent Driver Special Revenue Fund**  
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Intergovernmental	\$300	\$300	\$368	\$68
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Services and Charges	1,800	1,800	0	1,800
Materials and Supplies	1,000	1,000	0	1,000
Total Expenditures	2,800	2,800	0	2,800
Changes in Fund Balance	(2,500)	(2,500)	368	2,868
Fund Balance at Beginning of Year	2,879	2,879	2,879	0
Fund Balance at End of Year	<u>\$379</u>	<u>\$379</u>	<u>\$3,247</u>	<u>\$2,868</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Legal Research Special Revenue Fund**  
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$7,000	\$7,000	\$7,633	\$633
Other	1,625	1,625	102	(1,523)
Total Revenues	<u>8,625</u>	<u>8,625</u>	<u>7,735</u>	<u>(890)</u>
<b><u>Expenditures</u></b>				
Current				
Judicial				
Services and Charges	10,000	10,000	9,300	700
Materials and Supplies	25,000	25,000	17,384	7,616
Total Expenditures	<u>35,000</u>	<u>35,000</u>	<u>26,684</u>	<u>8,316</u>
Changes in Fund Balance	(26,375)	(26,375)	(18,949)	7,426
Fund Balance at Beginning of Year	<u>29,449</u>	<u>29,449</u>	<u>29,449</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$3,074</u></u>	<u><u>\$3,074</u></u>	<u><u>\$10,500</u></u>	<u><u>\$7,426</u></u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Bureau of Motor Vehicles Special Revenue Fund**  
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>Revenues</u></b>				
Charges for Services	\$184,350	\$84,350	\$80,994	(\$3,356)
Licenses and Permits	75,175	55,175	54,443	(732)
Other	4,230	3,130	3,052	(78)
Total Revenues	<u>263,755</u>	<u>142,655</u>	<u>138,489</u>	<u>(4,166)</u>
<b><u>Expenditures</u></b>				
Current				
Legislative and Executive				
Personal Services	106,490	61,490	60,612	878
Fringe Benefits	78,766	32,766	29,667	3,099
Services and Charges	58,625	51,625	38,785	12,840
Materials and Supplies	4,000	1,000	364	636
Total Expenditures	<u>247,881</u>	<u>146,881</u>	<u>129,428</u>	<u>17,453</u>
Changes in Fund Balance	15,874	(4,226)	9,061	13,287
Fund Balance at Beginning of Year	<u>21,259</u>	<u>21,259</u>	<u>21,259</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$37,133</u></u>	<u><u>\$17,033</u></u>	<u><u>\$30,320</u></u>	<u><u>\$13,287</u></u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Common Pleas Guardian Ad Litem Special Revenue Fund**  
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$135,500	\$135,500	\$131,841	(\$3,659)
Other	0	0	1,391	1,391
Total Revenues	<u>135,500</u>	<u>135,500</u>	<u>133,232</u>	<u>(2,268)</u>
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Common Pleas Mediation Services and Charges	80,000	100,000	97,741	2,259
Common Pleas Guardian Ad Litem Services and Charges	<u>35,000</u>	<u>35,000</u>	<u>25,298</u>	<u>9,702</u>
Total Expenditures	<u>115,000</u>	<u>135,000</u>	<u>123,039</u>	<u>11,961</u>
Changes in Fund Balance	20,500	500	10,193	9,693
Fund Balance at Beginning of Year	<u>70,918</u>	<u>70,918</u>	<u>70,918</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$91,418</u></u>	<u><u>\$71,418</u></u>	<u><u>\$81,111</u></u>	<u><u>\$9,693</u></u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Clean Ohio Trails Special Revenue Fund**  
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Intergovernmental	\$500,000	\$57,600	\$57,600	\$0
Other	100,000	34,200	34,200	0
Total Revenues	600,000	91,800	91,800	\$0
<b><u>Expenditures</u></b>				
Current				
Conservation and Recreation Services and Charges	646,187	102,060	89,768	12,292
Changes in Fund Balance	(46,187)	(10,260)	2,032	12,292
Fund Balance at Beginning of Year	0	0	0	0
Prior Years Encumbrances Appropriated	46,187	46,187	46,187	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$35,927</u>	<u>\$48,219</u>	<u>\$12,292</u>

**Delaware County, Ohio**  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
**Law Library Resources Board Special Revenue Fund**  
 For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Other	\$0	\$0	\$188,019	\$188,019
<b><u>Expenditures</u></b>				
Total Expenditures	0	0	0	0
Changes in Fund Balance	0	0	188,019	188,019
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$188,019</u>	<u>\$188,019</u>



**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Permanent Improvement Capital Projects Fund**  
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Property Taxes	\$551,000	\$551,000	\$551,863	\$863
Intergovernmental	90,000	90,000	97,920	7,920
Total Revenues	<u>641,000</u>	<u>641,000</u>	<u>649,783</u>	<u>8,783</u>
<b><u>Expenditures</u></b>				
Capital Outlay				
Services and Charges	12,000	14,500	12,031	2,469
Materials and Supplies	55,026	72,526	70,919	1,607
Capital Outlay	992,427	722,427	555,955	166,472
Total Expenditures	<u>1,059,453</u>	<u>809,453</u>	<u>638,905</u>	<u>170,548</u>
Changes in Fund Balance	(418,453)	(168,453)	10,878	179,331
Fund Balance at Beginning of Year	138,630	138,630	138,630	0
Prior Year Encumbrances Appropriated	297,453	297,453	297,453	0
Fund Balance at End of Year	<u>\$17,630</u>	<u>\$267,630</u>	<u>\$446,961</u>	<u>\$179,331</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**EMS Capital Projects Fund**  
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Total Revenues	\$0	\$0	\$0	\$0
<b><u>Expenditures</u></b>				
Capital Outlay				
Capital Outlay	<u>3,070,000</u>	<u>387,044</u>	<u>133,272</u>	<u>253,772</u>
Excess of Revenues Under Expenditures	(3,070,000)	(387,044)	(133,272)	253,772
<b><u>Other Financing Uses</u></b>				
Transfers Out	<u>0</u>	<u>(2,682,956)</u>	<u>(2,682,956)</u>	<u>0</u>
Changes in Fund Balance	(3,070,000)	(3,070,000)	(2,816,228)	253,772
Fund Balance at Beginning of Year	<u>3,070,080</u>	<u>3,070,080</u>	<u>3,070,080</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$80</u></u>	<u><u>\$80</u></u>	<u><u>\$253,852</u></u>	<u><u>\$253,772</u></u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**County Drainage Capital Projects Fund**  
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>Revenues</u></b>				
Special Assessments	\$14,100	\$14,100	\$20,585	\$6,485
Charges for Services	0	0	8,066	\$8,066
Other	5,000	5,000	1,500	(3,500)
Total Revenues	<u>19,100</u>	<u>19,100</u>	<u>30,151</u>	<u>11,051</u>
<b><u>Expenditures</u></b>				
Capital Outlay				
Services and Charges	78,075	91,954	74,620	17,334
Capital Outlay	701,000	70,400	67,838	2,562
Total Expenditures	<u>779,075</u>	<u>162,354</u>	<u>142,458</u>	<u>19,896</u>
Excess of Revenues Under Expenditures	(759,975)	(143,254)	(112,307)	30,947
<b><u>Other Financing Sources</u></b>				
Special Assessment Bonds Issued	729,500	37,000	50,000	13,000
Changes in Fund Balance	(30,475)	(106,254)	(62,307)	43,947
Fund Balance at Beginning of Year	<u>177,201</u>	<u>177,201</u>	<u>177,201</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$146,726</u></u>	<u><u>\$70,947</u></u>	<u><u>\$114,894</u></u>	<u><u>\$43,947</u></u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**20/20 Capital Projects Fund**  
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Total Revenues	\$0	\$0	\$0	\$0
<b><u>Expenditures</u></b>				
Capital Outlay				
Capital Outlay	<u>205,201</u>	<u>205,046</u>	<u>205,046</u>	<u>0</u>
Excess of Revenues Under Expenditures	(205,201)	(205,046)	(205,046)	0
<b><u>Other Financing Uses</u></b>				
Transfers Out	<u>0</u>	<u>(134,154)</u>	<u>(134,154)</u>	<u>0</u>
Changes in Fund Balance	(205,201)	(339,200)	(339,200)	0
Fund Balance at Beginning of Year	133,999	133,999	133,999	0
Prior Year Encumbrances Appropriated	<u>205,201</u>	<u>205,201</u>	<u>205,201</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$133,999</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Issue II Capital Projects Fund**  
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Intergovernmental	\$779,592	\$678,680	\$678,680	\$0
<b><u>Expenditures</u></b>				
Capital Outlay				
Capital Outlay	<u>779,592</u>	<u>678,680</u>	<u>678,680</u>	<u>0</u>
Changes in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Roadway Capital Projects Fund**  
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Total Revenues	\$0	\$0	\$0	\$0
<b><u>Expenditures</u></b>				
Capital Outlay				
Capital Outlay	9,102	2,923	2,923	0
Excess of Revenues				
Under Expenditures	(9,102)	(2,923)	(2,923)	0
<b><u>Other Financing Uses</u></b>				
Transfers Out	0	(784,889)	(784,889)	0
Changes in Fund Balance	(9,102)	(787,812)	(787,812)	0
Fund Balance at Beginning of Year	787,812	787,812	787,812	0
Fund Balance at End of Year	<u>\$778,710</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**2010 Capital Improvements Capital Projects Fund**  
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$139,751	\$139,751	\$139,751	\$0
<b><u>Expenditures</u></b>				
Total Expenditures	0	0	0	0
Changes in Fund Balance	139,751	139,751	139,751	0
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u>\$139,751</u>	<u>\$139,751</u>	<u>\$139,751</u>	<u>\$0</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Council for Older Adults Construction Project Capital Projects Fund**  
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Other	\$35,000	\$47,116	\$47,116	\$0
<b><u>Expenditures</u></b>				
Capital Outlay				
Capital Outlay	35,000	176,455	176,455	0
Excess of Revenues Under Expenditures	0	(129,339)	(129,339)	0
<b><u>Other Financing Sources</u></b>				
Transfers In	0	128,694	128,694	0
Changes in Fund Balance	0	(645)	(645)	0
Fund Balance at Beginning of Year	645	645	645	0
Fund Balance at End of Year	<u>\$645</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>



**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**US23/Lewis Center Improvement Special Assessment Capital Projects Fund**  
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>Revenues</u></b>				
Total Revenues	\$0	\$0	\$0	\$0
<b><u>Expenditures</u></b>				
Capital Outlay				
Capital Outlay	<u>9,577</u>	<u>9,577</u>	<u>9,577</u>	<u>0</u>
Changes in Fund Balance	(9,577)	(9,577)	(9,577)	0
Fund Balance at Beginning of Year	<u>9,577</u>	<u>9,577</u>	<u>9,577</u>	<u>0</u>
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenses, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Solid Waste Transfer Station Enterprise Fund**  
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>Revenues</u></b>				
Charges for Services	\$150,000	\$150,000	\$153,273	\$3,273
<b><u>Expenses</u></b>				
Personal Services	36,000	36,000	19,001	16,999
Fringe Benefits	17,000	17,000	9,962	7,038
Services and Charges	33,649	30,649	8,024	22,625
Materials and Supplies	0	3,000	1,526	1,474
Capital Outlay	106,354	106,354	23,954	82,400
Total Expenses	<u>193,003</u>	<u>193,003</u>	<u>62,467</u>	<u>130,536</u>
Changes in Fund Balance	(43,003)	(43,003)	90,806	133,809
Fund Balance at Beginning of Year	1,280,068	1,280,068	1,280,068	0
Prior Year Encumbrances Appropriated	<u>7,603</u>	<u>7,603</u>	<u>7,603</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,244,668</u></u>	<u><u>\$1,244,668</u></u>	<u><u>\$1,378,477</u></u>	<u><u>\$133,809</u></u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenses, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Storm Water Phase II Enterprise Fund**  
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$273,750	\$273,750	\$206,650	(\$67,100)
Other	0	0	10,093	10,093
Total Revenues	<u>273,750</u>	<u>273,750</u>	<u>216,743</u>	<u>(57,007)</u>
<b><u>Expenses</u></b>				
Personal Services	87,408	87,408	86,378	1,030
Fringe Benefits	30,421	34,801	34,753	48
Services and Charges	13,800	13,800	13,800	0
Materials and Supplies	2,400	2,400	0	2,400
Total Expenses	<u>134,029</u>	<u>138,409</u>	<u>134,931</u>	<u>3,478</u>
Changes in Fund Balance	139,721	135,341	81,812	(53,529)
Fund Balance at Beginning of Year	<u>131,390</u>	<u>131,390</u>	<u>131,390</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$271,111</u></u>	<u><u>\$266,731</u></u>	<u><u>\$213,202</u></u>	<u><u>(\$53,529)</u></u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenses, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Delaware Area Transit Enterprise Fund**  
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>Revenues</u></b>				
Charges for Services	\$207,306	\$183,273	\$184,652	\$1,379
Grants	1,372,110	1,199,639	1,199,637	(2)
Sale of Capital Assets	23,367	4,387	4,387	0
Other	11,475	25,815	24,916	(899)
Line of Credit Proceeds	50,000	0	0	0
Total Revenues	<u>1,664,258</u>	<u>1,413,114</u>	<u>1,413,592</u>	<u>478</u>
<b><u>Expenses</u></b>				
Personal Services	666,627	684,000	677,847	6,153
Fringe Benefits	145,385	161,850	159,357	2,493
Services and Charges	220,135	222,131	218,505	3,626
Materials and Supplies	325,451	185,396	184,263	1,133
Capital Outlay	195,898	173,491	173,491	0
Debt Service				
Line of Credit Payments	50,000	0	0	0
Total Expenses	<u>1,603,496</u>	<u>1,426,868</u>	<u>1,413,463</u>	<u>13,405</u>
Excess of Revenues Over (Under) Expenses Before Transfers	60,762	(13,754)	129	13,883
Transfers In	90,578	75,000	75,000	0
Changes in Fund Balance	151,340	61,246	75,129	13,883
Fund Balance at Beginning of Year	<u>40,434</u>	<u>40,434</u>	<u>40,434</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$191,774</u></u>	<u><u>\$101,680</u></u>	<u><u>\$115,563</u></u>	<u><u>\$13,883</u></u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenses, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Workers' Compensation Self Insurance Internal Service Fund**  
For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$840,000	\$365,000	\$364,941	(\$59)
Other	0	0	516	516
Total Revenues	<u>840,000</u>	<u>365,000</u>	<u>365,457</u>	<u>457</u>
<b><u>Expenses</u></b>				
Personal Services	47,952	49,427	49,331	96
Fringe Benefits	23,536	23,764	22,948	816
Services and Charges	525,587	245,366	191,678	53,688
Claims	415,413	193,931	151,498	42,433
Total Expenses	<u>1,012,488</u>	<u>512,488</u>	<u>415,455</u>	<u>97,033</u>
Change in Fund Balance	(172,488)	(147,488)	(49,998)	97,490
Fund Balance at Beginning of Year	<u>281,875</u>	<u>281,875</u>	<u>281,875</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$109,387</u></u>	<u><u>\$134,387</u></u>	<u><u>\$231,877</u></u>	<u><u>\$97,490</u></u>

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**Delaware County, Ohio**  
Statistical Section Description

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

CONTENTS

**Financial Trends** ..... S2

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

**Revenue Capacity**..... S14

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

**Debt Capacity** ..... S29

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

**Demographic and Economic Information** ..... S38

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

**Operating Information** ..... S40

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

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

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

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
<b>Governmental Activities</b>				
Invested in Capital Assets, Net of Related Debt	\$130,487,681	\$117,815,451	\$105,810,479	\$105,164,054
Restricted for				
Capital Projects	1,027,748	4,726,081	9,179,449	2,982,031
Debt Service	4,309,892	4,731,809	25,876	25,879
Other Purposes	65,820,490	73,989,339	66,754,414	51,989,568
Unrestricted	<u>27,145,971</u>	<u>20,576,215</u>	<u>30,029,733</u>	<u>26,013,083</u>
Total Governmental Activities Net Assets:	<u>228,791,782</u>	<u>221,838,895</u>	<u>211,799,951</u>	<u>186,174,615</u>
<b>Business-Type Activities</b>				
Invested in Capital Assets, Net of Related Debt	165,762,089	151,824,983	132,745,204	121,954,166
Restricted	4,242,263	4,242,263	4,260,600	0
Unrestricted	<u>27,247,259</u>	<u>36,081,835</u>	<u>44,936,193</u>	<u>52,021,029</u>
Total Business-Type Activities Net Assets:	<u>197,251,611</u>	<u>192,149,081</u>	<u>181,941,997</u>	<u>173,975,195</u>
<b>Primary Government</b>				
Invested in Capital Assets, Net of Related Debt	296,249,770	269,640,434	238,555,683	227,118,220
Restricted	75,400,393	87,689,492	80,220,339	54,997,478
Unrestricted	<u>54,393,230</u>	<u>56,658,050</u>	<u>74,965,926</u>	<u>78,034,112</u>
Total Primary Government Net Assets:	<u>\$426,043,393</u>	<u>\$413,987,976</u>	<u>\$393,741,948</u>	<u>\$360,149,810</u>



<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
\$96,743,255	\$83,098,886	\$78,340,947	\$71,855,811
2,740,855	9,880,187	8,731,355	3,315,886
0	0	0	0
47,986,825	32,003,881	30,263,155	35,604,047
<u>24,544,104</u>	<u>31,811,237</u>	<u>28,788,044</u>	<u>26,045,780</u>
<u>172,015,039</u>	<u>156,794,191</u>	<u>146,123,501</u>	<u>136,821,524</u>
109,521,587	102,470,037	98,107,339	88,947,257
0	5,211,140	0	2,999,794
<u>51,945,684</u>	<u>44,168,438</u>	<u>43,486,759</u>	<u>38,352,240</u>
<u>161,467,271</u>	<u>151,849,615</u>	<u>141,594,098</u>	<u>130,299,291</u>
206,264,842	185,568,923	176,448,286	160,803,068
50,727,680	47,095,208	38,994,510	41,919,727
76,489,788	75,979,675	72,274,803	64,398,020
<u>\$333,482,310</u>	<u>\$308,643,806</u>	<u>\$287,717,599</u>	<u>\$267,120,815</u>

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

	2009	2008	2007	2006
<b>Expenses</b>				
<b>Governmental Activities</b>				
General Government				
Legislative and Executive	\$16,187,133	\$17,011,942	\$15,460,737	\$16,888,829
Intergovernmental	0	0	5,000	0
Judicial	7,869,846	7,985,127	7,377,788	6,748,207
Public Safety				
911	4,188,270	3,310,412	3,445,415	2,867,626
Emergency Medical Services	9,029,290	9,129,131	8,923,060	7,510,187
Sheriff	15,981,780	14,257,670	13,570,534	13,654,424
Other Public Safety	3,672,543	3,850,585	3,786,874	3,995,524
Public Works	16,917,985	16,116,024	15,518,457	20,674,441
Intergovernmental	64,215	41,820	0	0
Health	15,486,413	16,238,711	13,791,652	10,385,226
Intergovernmental	285,000	286,000	275,000	0
Human Services				
Job and Family Services	9,701,001	9,500,364	8,087,447	6,859,993
Child Support Enforcement	1,536,923	1,399,227	1,560,614	1,406,167
Children Services	1,882,008	2,655,738	2,375,601	1,971,588
Other Human Services	577,223	898,595	319,179	340,080
Conservation and Recreation	91,516	8,498	0	0
Intergovernmental	342,915	387,915	347,715	0
Intergovernmental	0	0	0	697,645
Interest and Fiscal Charges	1,920,806	2,035,819	2,109,891	2,326,983
Total Governmental Activities Expenses	<u>105,734,867</u>	<u>105,113,578</u>	<u>96,954,964</u>	<u>96,326,920</u>
<b>Business-Type Activities</b>				
Sanitary Engineer	14,919,486	13,454,621	13,001,681	14,510,687
Other Enterprise				
Solid Waste Transfer Station	54,461	81,335	61,686	8,082
Storm Sewer Phase II	128,010	274,251	316,059	286,494
Delaware Area Transit	1,299,282	1,310,738	1,078,112	938,170
Total Business-Type Activities Expenses	<u>16,401,239</u>	<u>15,120,945</u>	<u>14,457,538</u>	<u>15,743,433</u>
Total Primary Government Expenses	<u>122,136,106</u>	<u>120,234,523</u>	<u>111,412,502</u>	<u>112,070,353</u>
<b>Program Revenues</b>				
<b>Governmental Activities</b>				
<b>Charges for Services</b>				
General Government				
Legislative and Executive	11,541,142	11,377,033	12,358,917	12,588,462
Judicial	1,516,867	1,417,927	1,416,463	1,396,951
Public Safety				
Sheriff	2,406,333	2,236,433	2,384,012	2,480,070
Other Public Safety	462,549	427,813	398,634	430,844
Public Works	1,584,985	3,183,361	3,686,171	3,212,484
Health	512,077	773,342	699,854	213,928
Human Services				
Job and Family Services	4,894	4,142	405	1,290
Child Support Enforcement	394,231	380,814	361,851	315,913
Children Services	3	0	0	0
Operating Grants, Contributions, and Interest	28,401,048	26,192,747	23,519,514	23,888,953
Capital Grants, Contributions, and Interest	540,414	953,932	5,514,540	954,345
Total Governmental Activities Program Revenue:	<u>47,364,543</u>	<u>46,947,544</u>	<u>50,340,361</u>	<u>45,483,240</u>

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

(continued)

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

	2009	2008	2007	2006
<b>Business-Type Activities</b>				
Charges for Services				
Sanitary Engineer	\$11,851,870	\$11,879,685	\$10,603,757	\$11,698,334
Other Enterprise				
Solid Waste Transfer Station	155,015	148,578	119,758	99,947
Storm Water Phase II	206,450	241,206	286,597	321,479
Delaware Area Transit	180,901	210,634	212,380	137,960
Operating Grants, Contributions, and Interest	1,091,642	879,963	707,768	794,425
Capital Grants, Contributions, and Interest	7,862,525	11,671,942	10,262,652	15,072,192
<b>Total Business-Type Activities Program Revenues</b>	<u>21,348,403</u>	<u>25,032,008</u>	<u>22,192,912</u>	<u>28,124,337</u>
<b>Total Primary Government Program Revenues</b>	<u>68,712,946</u>	<u>71,979,552</u>	<u>72,533,273</u>	<u>73,607,577</u>
<b>Net (Expense) Revenue</b>				
Governmental Activities	(58,370,324)	(58,166,034)	(46,614,603)	(50,843,680)
Business-Type Activities	4,947,164	9,911,063	7,735,374	12,380,904
<b>Total Primary Government Net (Expense) Revenue</b>	<u>(53,423,160)</u>	<u>(48,254,971)</u>	<u>(38,879,229)</u>	<u>(38,462,776)</u>
<b>General Revenues and Other Changes in Net Assets</b>				
Governmental Activities				
Property Taxes Levied for				
General Operating	5,811,377	6,610,326	6,490,192	6,362,605
Public Safety-911	2,182,280	2,163,551	2,142,377	1,090,770
Health-Board of Developmental Disabilities	11,553,439	11,510,253	11,338,734	8,294,224
Human Services-Council for Older Adults	830,380	832,914	807,909	915,353
Permanent Improvement	555,740	555,276	535,741	523,960
Payment in Lieu of Taxes	89,586	72,213	0	62,360
Sales Taxes				
General Operating	36,223,013	21,423,965	21,711,761	20,711,159
Public Works-Auto and Gas	0	14,283,323	14,474,935	13,808,485
Grants and Entitlements not Restricted to Other Programs	3,543,135	3,866,855	3,696,875	3,719,465
Interest	2,315,037	5,927,822	9,655,057	8,554,766
Other	2,294,224	1,033,480	1,446,358	1,020,109
Transfers	(75,000)	(75,000)	(60,000)	(60,000)
<b>Total Governmental Activities</b>	<u>65,323,211</u>	<u>68,204,978</u>	<u>72,239,939</u>	<u>65,003,256</u>
Business-Type Activities				
Interest	38,969	122,026	120,832	0
Gain on Sale of Capital Assets	0	0	0	0
Other	41,397	98,995	50,596	67,020
Transfers	75,000	75,000	60,000	60,000
<b>Total Business-Type Activities</b>	<u>155,366</u>	<u>296,021</u>	<u>231,428</u>	<u>127,020</u>
<b>Total Primary Government</b>	<u>65,478,577</u>	<u>68,500,999</u>	<u>72,471,367</u>	<u>65,130,276</u>
<b>Changes in Net Assets</b>				
Governmental Activities	6,952,887	10,038,944	25,625,336	14,159,576
Business-Type Activities	5,102,530	10,207,084	7,966,802	12,507,924
<b>Total Primary Government Changes in Net Assets</b>	<u>\$12,055,417</u>	<u>\$20,246,028</u>	<u>\$33,592,138</u>	<u>\$26,667,500</u>

2005	2004	2003	2002
\$10,078,144	\$10,055,543	\$9,056,859	\$8,440,326
116,441	145,674	148,992	124,275
238,644	130,911	0	0
101,576	231,152	350,776	360,429
605,465	414,995	337,526	654,455
13,168,290	13,839,788	16,222,637	26,236,507
24,308,560	24,818,063	26,116,790	35,815,992
66,218,746	63,614,786	69,180,210	70,795,718
(40,887,341)	(40,116,946)	(39,047,375)	(34,061,138)
9,296,856	10,171,678	11,261,970	22,227,650
(31,590,485)	(29,945,268)	(27,785,405)	(11,833,488)
4,498,079	4,209,723	3,802,630	3,443,784
1,023,787	976,347	893,724	882,309
7,878,542	7,571,087	6,918,513	7,020,498
0	0	0	0
470,380	428,068	377,447	341,988
140,616	112,807	39,374	14,826
19,630,599	18,832,573	17,988,747	15,784,881
13,087,871	12,557,341	11,993,715	10,523,270
3,331,561	3,238,201	3,767,401	2,865,038
4,877,806	2,060,519	1,436,471	2,745,538
1,228,948	860,068	1,158,458	2,150,082
(60,000)	(59,098)	(27,128)	0
56,108,189	50,787,636	48,349,352	45,772,214
20,872	(7,264)	(55,378)	(157,491)
108,496	0	0	0
131,432	32,005	61,087	2,568
60,000	59,098	27,128	0
320,800	83,839	32,837	(154,923)
56,428,989	50,871,475	48,382,189	45,617,291
15,220,848	10,670,690	9,301,977	11,711,076
9,617,656	10,255,517	11,294,807	22,072,727
\$24,838,504	\$20,926,207	\$20,596,784	\$33,783,803

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

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
General Fund				
Reserved	\$438,788	\$625,703	\$638,218	\$709,348
Unreserved, Designated	3,496,780	0	0	0
Unreserved	<u>18,678,718</u>	<u>16,547,524</u>	<u>18,201,037</u>	<u>17,983,648</u>
Total General Fund	<u>22,614,286</u>	<u>17,173,227</u>	<u>18,839,255</u>	<u>18,692,996</u>
All Other Governmental Funds				
Reserved	2,710,504	1,537,044	5,220,979	2,367,095
Unreserved, Reported in				
Special Revenue Funds	59,239,855	66,705,164	62,323,416	48,356,860
Debt Service Fund	115,747	103,570	25,876	25,879
Capital Projects Funds	<u>964,965</u>	<u>4,351,060</u>	<u>6,139,995</u>	<u>6,673,072</u>
Total All Other Governmental Funds	<u>63,031,071</u>	<u>72,696,838</u>	<u>73,710,266</u>	<u>57,422,906</u>
Total Governmental Funds	<u>\$85,645,357</u>	<u>\$89,870,065</u>	<u>\$92,549,521</u>	<u>\$76,115,902</u>

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

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

<u>2005 (1)</u>	<u>2004</u>	<u>2003</u>	<u>2002 (2)</u>	<u>2001</u>	<u>2000</u>
\$558,093	\$657,894	\$785,177	\$680,757	\$371,956	\$647,065
0	0	0	0	0	0
<u>16,277,101</u>	<u>15,304,943</u>	<u>15,272,705</u>	<u>14,042,002</u>	<u>10,810,192</u>	<u>10,000,038</u>
<u>16,835,194</u>	<u>15,962,837</u>	<u>16,057,882</u>	<u>14,722,759</u>	<u>11,182,148</u>	<u>10,647,103</u>
4,720,458	6,425,465	1,817,069	2,614,217	7,720,998	3,855,622
45,667,663	37,327,114	32,941,370	32,090,750	24,985,055	18,339,445
0	0	0	0	0	0
<u>11,306,776</u>	<u>13,034,940</u>	<u>19,237,857</u>	<u>9,100,392</u>	<u>10,737,527</u>	<u>25,719,973</u>
<u>61,694,897</u>	<u>56,787,519</u>	<u>53,996,296</u>	<u>43,805,359</u>	<u>43,443,580</u>	<u>47,915,040</u>
<u>\$78,530,091</u>	<u>\$72,750,356</u>	<u>\$70,054,178</u>	<u>\$58,528,118</u>	<u>\$54,625,728</u>	<u>\$58,562,143</u>

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

	2009	2008	2007	2006
<b>Revenues</b>				
Property Taxes	\$20,818,189	\$21,668,073	\$21,315,601	\$17,081,838
Payment in Lieu of Taxes	89,586	72,213	0	62,360
Sales Taxes	35,899,775	35,941,919	36,304,531	33,762,217
Special Assessments	1,303,030	1,363,074	1,048,867	923,456
Charges for Services	16,065,503	16,651,732	17,656,201	17,521,065
Licenses and Permits	1,131,278	1,261,105	1,530,544	1,790,022
Fines and Forfeitures	524,890	498,477	546,753	540,335
Intergovernmental	33,147,776	29,556,461	27,576,366	25,825,557
Interest	2,211,537	6,464,240	10,349,535	8,762,689
Other	2,447,682	1,115,826	1,505,112	978,040
<b>Total Revenues</b>	<b>113,639,246</b>	<b>114,593,120</b>	<b>117,833,510</b>	<b>107,247,579</b>
<b>Expenditures</b>				
<b>Current</b>				
<b>General Government</b>				
Legislative and Executive	15,403,761	16,180,405	14,878,317	16,257,225
Intergovernmental	0	0	5,000	0
Judicial	7,703,981	7,382,865	7,270,263	6,619,123
Public Safety	31,201,955	29,499,860	28,734,249	26,652,823
Public Works	25,249,152	20,355,379	15,543,959	24,996,133
Intergovernmental	64,215	41,820	0	0
Health	17,500,562	16,159,512	14,199,378	10,125,021
Intergovernmental	285,000	286,000	275,000	0
Human Services	13,356,841	13,776,420	12,260,067	10,461,000
Conservation and Recreation	88,112	8,498	0	0
Intergovernmental	338,000	383,000	342,800	0
Other	0	0	0	0
Intergovernmental	0	0	0	692,730
Capital Outlay	1,395,229	8,198,685	9,723,547	8,822,679
<b>Debt Service</b>				
Principal Retirement	3,407,000	3,242,500	2,905,000	2,705,000
Interest and Fiscal Charges	1,845,146	1,960,435	2,006,133	2,270,034
Issuance Costs	0	0	129,548	0
<b>Total Expenditures</b>	<b>117,838,954</b>	<b>117,475,379</b>	<b>108,273,261</b>	<b>109,601,768</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(4,199,708)</b>	<b>(2,882,259)</b>	<b>9,560,249</b>	<b>(2,354,189)</b>



2005 (1)	2004	2003	2002 (2)	2001	2000
\$13,898,556	\$12,985,059	\$12,036,039	\$11,676,632	\$12,890,973	\$14,366,763
140,616	112,807	39,374	14,826	0	0
32,540,264	31,861,132	29,111,788	26,069,586	20,406,106	18,211,040
796,392	668,890	594,502	430,663	456,230	255,072
27,035,118	16,086,809	18,077,458	13,853,395	8,948,614	6,907,769
1,953,299	2,401,311	2,475,514	2,366,827	2,199,845	2,121,231
504,410	739,359	755,235	709,245	506,311	573,665
23,083,180	22,399,871	23,956,935	20,504,878	22,839,778	19,439,921
4,899,992	2,098,071	1,694,405	2,728,342	5,848,960	7,198,778
1,217,911	868,062	1,259,818	2,636,229	2,746,045	2,253,217
106,069,738	90,221,371	90,001,068	80,990,623	76,842,862	71,327,456
21,585,868	12,311,683	12,416,710	12,413,253	10,203,411	8,518,378
0	0	0	0	0	0
6,226,229	6,148,129	6,180,438	4,636,184	4,066,165	3,610,817
24,757,562	23,523,738	21,468,067	18,068,893	17,351,026	14,133,000
20,379,827	16,863,287	22,710,802	16,171,124	13,180,371	11,840,207
0	0	0	0	0	0
10,300,924	10,505,122	11,150,524	9,989,000	8,720,143	8,033,815
0	0	0	0	0	0
9,918,541	9,818,781	10,057,277	8,867,814	8,612,242	7,289,035
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	57,696	3,836
546,986	493,200	713,669	488,604	0	0
16,084,189	9,156,505	3,966,025	9,882,166	15,601,443	8,763,109
2,365,000	1,945,000	600,000	565,000	525,000	215,000
1,534,608	1,307,818	1,184,368	1,211,029	1,235,297	994,622
158,139	239,861	113,451	0	0	0
113,857,873	92,313,124	90,561,331	82,293,067	79,552,794	63,401,819
(7,788,135)	(2,091,753)	(560,263)	(1,302,444)	(2,709,932)	7,925,637

(continued)

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

	2009	2008	2007	2006
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	\$0	\$16,303	\$0	\$0
General Obligation Refunding Bonds Issued	0	0	0	0
General Obligation Bonds Issued	0	0	1,483,600	0
Special Assessment Bonds Issued	50,000	261,500	5,320,900	0
Premium on General Obligation Refunding Bonds Issued	0	0	0	0
Premium on General Obligation Bonds Issued	0	0	30,267	0
Premium on Special Assessment Bonds Issued	0	0	98,603	0
Payment to Refunding Bond Escrow Agent	0	0	0	0
Transfers In	13,498,247	14,095,679	12,282,785	9,534,494
Transfers Out	(13,573,247)	(14,170,679)	(12,342,785)	(9,594,494)
Transfers to Component Units	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<u>(25,000)</u>	<u>202,803</u>	<u>6,873,370</u>	<u>(60,000)</u>
<b>Changes in Fund Balances</b>	<u>(\$4,224,708)</u>	<u>(\$2,679,456)</u>	<u>\$16,433,619</u>	<u>(\$2,414,189)</u>
<b>Debt Service as a Percentage of Noncapital Expenditures</b>	5.2%	5.1%	5.5%	5.4%

(1) A restatement for a change in fund structure occurred in the financial statements in 2005 that increased fund balance in the amount of \$1,467,197.

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

2005 (1)	2004	2003	2002 (2)	2001	2000
\$0	\$0	\$0	\$0	\$17,688	\$21,345
3,540,000	16,075,000	0	0	0	0
12,000,000	4,575,000	12,000,000	0	0	16,245,031
0	0	0	0	0	0
44,032	357,414	0	0	0	0
105,074	78,316	113,451	0	0	0
0	0	0	0	0	0
(3,528,433)	(16,238,701)	0	0	0	0
5,904,669	5,157,694	4,389,678	7,371,046	5,732,018	7,629,485
(5,964,669)	(5,216,792)	(4,416,806)	(7,371,046)	(6,872,018)	(8,229,485)
0	0	0	0	(104,171)	(120,612)
12,100,673	4,787,931	12,086,323	0	(1,226,483)	15,545,764
<u>\$4,312,538</u>	<u>\$2,696,178</u>	<u>\$11,526,060</u>	<u>(\$1,302,444)</u>	<u>(\$3,936,415)</u>	<u>\$23,471,401</u>
8.6%	26.4%	2.6%	2.5%	2.5%	2.2%

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

Collection Year	Real Property			Tangible Public Utility	
	Assessed Value		Estimated Actual Value	Assessed Value	Estimated Actual Value
	Residential/Agricultural	Commercial/Industrial/PU			
2009	\$5,403,107,640	\$708,271,040	\$17,461,081,943	\$132,794,470	\$150,902,807
2008	5,308,400,014	683,201,730	17,118,862,126	125,269,450	142,351,648
2007	5,107,224,224	676,710,560	16,525,527,954	143,050,170	162,557,011
2006	4,813,157,600	666,409,120	15,655,904,914	143,426,960	162,985,182
2005	3,887,621,370	617,617,680	12,872,111,571	142,133,390	161,515,216
2004	3,589,512,490	590,561,680	11,943,069,057	136,313,060	154,901,205
2003	3,302,791,850	551,855,330	11,013,277,657	135,698,000	154,202,273
2002	2,753,065,960	456,543,100	9,170,311,600	100,756,200	114,495,682
2001	2,504,397,000	510,391,850	8,613,682,429	125,858,920	143,021,500
2000	2,294,190,810	414,411,910	7,738,864,914	130,218,860	147,975,977

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

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

The assessed value of real property (including public utility real property) is 35 percent of estimated actual value. Personal property tax was assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of actual value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property was assessed in previous years at 25 percent of actual value for machinery and equipment and 23 percent for inventory. The general business tangible personal property tax was phased out. The percentage was 12.5 percent for 2007, 6.25 percent for 2008, and was zero in 2009. Beginning in 2007, House Bill 66 switched telephone companies from being utilities to general business taxpayers and began a four-year phase out on the tangible personal property tax on local and inter exchange telephone companies. No tangible personal property taxes were levied or collected in 2000 from general business taxpayers, except telephone companies whose last year to pay tangible personal property taxes is 2010.

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10 percent, 2 1/2 percent, and homestead exemptions before being billed. Beginning in the 2000 collection year, the 10 percent rollback for commercial/industrial property was eliminated.

Tangible Personal Property		Total			Weighted Average Tax Rate
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	
\$13,240,690	\$132,406,900	\$6,257,413,840	\$17,744,391,650	35.26%	\$3.77
75,857,980	1,213,727,680	6,192,729,174	18,474,941,454	33.52	3.97
157,458,553	1,046,065,520	6,084,443,507	17,734,150,485	34.31	3.98
194,609,287	1,037,916,197	5,817,602,967	16,856,806,293	34.51	3.26
229,335,732	1,042,435,145	4,876,708,172	14,076,061,932	34.65	3.14
230,226,578	1,000,985,122	4,546,613,808	13,098,955,384	34.71	3.17
231,661,013	965,254,221	4,222,006,193	12,132,734,151	34.80	3.21
266,830,436	1,067,321,744	3,577,195,696	10,352,129,026	34.56	3.46
235,508,931	942,035,724	3,376,156,701	9,698,739,653	34.81	3.06
216,944,763	867,779,052	3,055,766,343	8,754,619,943	34.90	3.89

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

	2009	2008	2007	2006
General	\$1.00	\$1.20	\$1.20	\$1.20
Effective Millage Rates				
Residential/Agriculture	1.0000	1.2000	1.2000	1.2000
Commercial/Industrial	1.0000	1.2000	1.2000	1.2000
Tangible/Public Utility Personal	1.0000	1.2000	1.2000	1.2000
Permanent Improvement	0.10	0.10	0.10	0.10
Effective Millage Rates				
Residential/Agriculture	0.1000	0.1000	0.1000	0.1000
Commercial/Industrial	0.1000	0.1000	0.1000	0.1000
Tangible/Public Utility Personal	0.1000	0.1000	0.1000	0.1000
Developmental Disabilities				
Effective Millage Rates (1)				
Residential/Agriculture	2.0822	2.0805	2.0821	1.5105
Commercial/Industrial	2.0517	2.0702	2.0680	1.5912
Tangible/Public Utility Personal	2.1000	2.1000	2.1000	2.1000
911				
Effective Millage Rates				
Residential/Agriculture	0.4455	0.4388	0.4460	0.2217
Commercial/Industrial	0.4316	0.4432	0.4434	0.2473
Tangible/Public Utility Personal	0.4500	0.4500	0.4500	0.3100
Senior Citizen Bond	0.15	0.15	0.15	0.17
Effective Millage Rates				
Residential/Agriculture	0.15	0.15	0.15	0.17
Commercial/Industrial	0.15	0.15	0.15	0.17
Tangible/Public Utility Personal	0.15	0.15	0.15	0.17
Total Delaware County				
Effective Millage Rates				
Residential/Agriculture	3.7777	3.9693	3.9781	3.2022
Commercial/Industrial	3.7333	3.9634	3.9613	3.3085
Tangible/Public Utility Personal	3.8000	4.0000	4.0000	3.8800
School Districts				
Big Walnut	26.84 - 35.34	24.53 - 33.03	25.22 - 33.72	23.89 - 32.39
Delaware	40.79 - 67.42	40.20 - 67.1	40.87 - 67.76	34.45 - 67.18
Out-of-County School Districts				
Buckeye Valley	25.80 - 34.80	23.95 - 32.65	23.80 - 32.80	23.98 - 32.98
Centerburg	24.52 - 38.20	25.33 - 38.85	25.53 - 39.05	25.53 - 39.05
Dublin	40.83 - 72.50	40.67 - 72.50	41.12 - 72.50	41.27 - 72.50
Elgin	25.68 - 37.68	26.26 - 38.26	26.04 - 37.77	26.14 - 37.85
Highland	24.36 - 24.50	22.18 - 22.30	22.18 - 22.30	22.18 - 22.30
Johnstown-Monroe	20.00 - 30.70	20.00 - 30.70	20.00 - 30.70	20.00 - 30.70
North Union	34.10 - 39.10	35.80 - 40.80	35.95 - 40.80	36.12 - 40.95
Northridge	23.49 - 36.20	23.75 - 36.50	23.76 - 36.50	24.01 - 36.70
Olentangy	44.08 - 70.72	35.18 - 62.00	35.37 - 62.00	35.67 - 62.00
Westerville	42.28 - 73.00	41.54 - 72.50	41.54 - 72.50	35.70 - 67.31

2005	2004	2003	2002	2001	2000
\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.80
1.0000	1.0000	1.0000	1.0000	1.0000	1.8000
1.0000	1.0000	1.0000	1.0000	1.0000	1.8000
1.0000	1.0000	1.0000	1.0000	1.0000	1.8000
0.10	0.10	0.10	0.10	0.10	0.10
0.1000	0.1000	0.1000	0.1000	0.1000	0.1000
0.1000	0.1000	0.1000	0.1000	0.1000	0.1000
0.1000	0.1000	0.1000	0.1000	0.1000	0.1000
1.7570	1.7856	1.8135	2.0566	1.5165	1.5408
1.6988	1.7374	1.7585	2.0289	1.4783	1.5371
2.1000	2.1000	2.1000	2.1000	2.1000	2.1000
0.2579	0.2620	0.2663	0.3033	0.3476	0.3530
0.2627	0.2632	0.2666	0.3013	0.4298	0.4244
0.3100	0.3100	0.3100	0.3100	0.6200	0.6200
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
3.1149	3.1476	3.1798	3.4599	2.9641	3.7938
3.0615	3.1006	3.1251	3.4302	3.0081	3.8615
3.5100	3.5100	3.5100	3.5100	3.8200	4.6200
25.37 - 33.87	23.66 - 32.16	23.90 - 32.40	23.50 - 32.00	25.31 - 33.81	27.79 - 36.29
38.01 - 67.96	33.40 - 64.73	33.97 - 64.97	37.30 - 65.37	35.15 - 65.54	35.72 - 65.95
24.20 - 33.20	24.52 - 33.52	24.80 - 33.80	25.10 - 34.15	25.40 - 34.40	25.51 - 35.41
27.74 - 41.16	27.74 - 41.16	27.75 - 41.16	27.86 - 41.16	27.86 - 41.16	20.81 - 34.10
38.47 - 64.60	38.56 - 64.60	38.69 - 64.60	42.60 - 65.22	42.96 - 65.22	43.16 - 65.22
26.21 - 37.85	25.90 - 37.85	26.00 - 37.85	25.85 - 37.85	26.30 - 38.30	26.30 - 38.30
22.26 - 22.30	22.26 - 22.30	22.81 - 22.85	22.85 - 22.85	23.85 - 23.85	23.85 - 23.85
21.38 - 39.30	21.98 - 39.58	22.11 - 39.58	24.49 - 39.50	24.79 - 39.64	22.31 - 40.85
36.12 - 40.85	36.00 - 40.85	36.00 - 40.85	29.40 - 34.25	29.52 - 34.35	29.50 - 34.85
24.52 - 37.05	24.48 - 37.15	24.62 - 37.28	25.20 - 37.80	25.25 - 37.85	25.50 - 38.10
38.47 - 61.00	28.63 - 50.50	29.10 - 50.56	30.87 - 49.80	31.42 - 49.80	31.92 - 49.77
40.69 - 68.01	35.37 - 63.20	35.45 - 63.20	38.81 - 63.40	38.12 - 63.50	33.78 - 59.66

(continued)

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

	2009	2008	2007	2006
<b>Joint Vocational School Districts</b>				
Central Ohio	\$1.30 - 1.30	\$1.30 - 1.30	\$1.30 - 1.30	\$0.50 - 0.50
Delaware County	2.29 - 3.20	2.28 - 3.20	2.28 - 3.20	2.28 - 3.20
Knox County	2.34 - 6.40	2.56 - 6.40	2.57 - 6.40	2.57 - 6.40
Licking County	2.50 - 2.50	3.00 - 3.00	3.00 - 3.00	3.00 - 3.00
Tri-Rivers	2.22 - 4.40	2.25 - 4.40	2.39 - 4.40	2.40 - 4.40
<b>Corporations</b>				
Ashley	18.07 - 18.60	17.23 - 18.60	17.23 - 18.60	15.05 - 18.60
Columbus	2.10 - 2.10	2.10 - 2.10	2.10 - 2.10	2.10 - 2.10
Delaware	2.70 - 2.70	2.85 - 2.85	2.70 - 2.70	2.70 - 2.70
Dublin	1.95 - 2.95	1.94 - 2.95	1.95 - 2.95	1.95 - 2.95
Galena	3.50 - 3.70	3.52 - 3.70	3.56 - 3.70	3.03 - 3.70
Ostrander	1.30 - 1.30	1.30 - 1.30	1.30 - 1.30	1.30 - 1.30
Powell	3.71 - 3.71	3.59 - 3.59	3.76 - 3.76	3.95 - 3.95
Shawnee Hills	10.26 - 14.92	10.32 - 14.92	12.49 - 14.92	12.13 - 14.92
Sunbury	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50
Westerville	10.31 - 17.70	10.21 - 17.64	10.17 - 17.60	10.57 - 17.97
<b>Townships</b>				
Berkshire	0.80 - 0.80	0.80 - 0.80	0.80 - 0.80	0.80 - 0.80
Berlin	4.91 - 5.08	4.91 - 5.08	4.95 - 5.08	4.17 - 4.60
Brown	4.29 - 4.90	4.37 - 4.90	4.33 - 4.90	4.37 - 4.90
Concord	8.37 - 11.30	8.36 - 11.30	8.41 - 11.30	8.45 - 11.30
Delaware	2.28 - 2.40	2.08 - 2.20	2.08 - 2.20	2.12 - 2.20
Genoa	8.56 - 9.40	8.38 - 9.40	8.40 - 9.40	8.43 - 9.40
Harlem	9.88 - 10.00	9.93 - 10.00	9.98 - 10.00	6.45 - 7.12
Kingston	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30
Liberty	6.71 - 8.38	6.74 - 8.43	6.83 - 8.49	6.87 - 8.50
Marlboro	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30
Orange	8.26 - 8.60	8.36 - 8.60	8.89 - 9.35	11.94 - 14.00
Oxford	4.18 - 4.50	4.30 - 4.50	4.31 - 4.50	4.07 - 4.50
Porter	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50
Radnor	7.20 - 7.40	4.07 - 4.40	4.09 - 4.40	6.60 - 6.88
Scioto	6.45 - 6.55	6.00 - 6.07	6.04 - 6.09	5.48 - 5.95
Thompson	4.01 - 4.20	2.10 - 2.10	2.10 - 2.10	2.10 - 2.10
Trenton	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50
Troy	2.20 - 2.20	2.20 - 2.20	2.20 - 2.20	2.20 - 2.20
Washington	7.99 - 14.48	7.92 - 14.47	8.02 - 14.45	8.15 - 14.49



2005	2004	2003	2002	2001	2000
\$0.50 - 0.50	\$0.50 - 0.50	\$0.50 - 0.50	\$1.10 - 1.10	\$1.10 - 1.10	\$1.60 - 1.60
2.37 - 3.20	2.41 - 3.20	2.46 - 3.20	2.80 - 3.20	2.64 - 3.40	2.65 - 3.40
2.81 - 6.40	2.82 - 6.40	2.82 - 6.40	3.12 - 6.40	3.12 - 6.40	3.12 - 6.40
3.00 - 3.00	2.80 - 2.80	3.00 - 3.00	2.00 - 2.00	2.00 - 2.00	2.00 - 2.00
2.53 - 4.40	2.56 - 4.40	2.56 - 4.40	2.61 - 4.40	2.88 - 4.40	2.88 - 4.40
17.43 - 18.60	16.43 - 17.60	13.09 - 17.60	14.14 - 17.60	9.31 - 14.60	12.16 - 18.60
2.10 - 2.10	2.10 - 2.10	2.10 - 2.10	2.10 - 2.10	2.10 - 2.10	2.10 - 2.10
2.70 - 2.70	2.70 - 2.70	2.70 - 2.70	2.70 - 2.70	2.70 - 2.70	2.70 - 2.70
1.99 - 2.96	1.99 - 2.96	2.00 - 2.97	2.03 - 2.97	2.04 - 2.97	2.04 - 2.97
3.33 - 3.70	3.52 - 3.70	3.52 - 3.70	2.77 - 3.70	2.77 - 3.70	2.77 - 3.70
1.30 - 1.30	1.30 - 1.30	1.30 - 1.30	1.30 - 1.30	1.30 - 1.30	1.30 - 1.30
4.01 - 4.01	4.95 - 4.95	5.30 - 5.30	3.13 - 3.13	3.25 - 3.25	3.09 - 3.09
13.45 - 14.92	13.49 - 14.92	11.06 - 14.92	9.65 - 14.92	9.65 - 14.92	9.64 - 14.92
2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50
11.65 - 17.95	11.80 - 18.06	11.60 - 17.85	9.24 - 14.50	9.31 - 14.54	9.37 - 14.57
0.80 - 0.80	0.80 - 0.80	0.80 - 0.80	0.80 - 0.80	0.80 - 0.80	0.80 - 0.80
4.54 - 4.60	4.21 - 4.60	4.24 - 4.60	3.59 - 4.10	3.65 - 4.10	3.68 - 4.10
4.66 - 4.90	4.66 - 4.90	4.67 - 4.90	4.89 - 4.90	4.90 - 4.90	3.76 - 4.90
9.65 - 11.30	8.69 - 11.30	8.88 - 11.30	8.78 - 11.30	8.99 - 11.30	9.30 - 11.30
2.18 - 2.20	2.19 - 2.20	1.98 - 2.20	2.04 - 2.20	2.05 - 2.20	2.07 - 2.20
10.02 - 12.10	10.13 - 12.10	10.22 - 12.10	11.42 - 12.10	11.76 - 12.10	7.60 - 10.10
7.24 - 7.26	7.32 - 7.32	5.95 - 6.32	6.40 - 6.40	6.40 - 6.41	6.06 - 6.47
2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30
7.76 - 8.60	7.84 - 8.62	8.04 - 8.70	6.60 - 6.75	6.38 - 6.42	6.32 - 6.93
2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30
13.40 - 14.00	13.08 - 13.95	10.20 - 12.15	11.10 - 11.75	11.43 - 11.75	5.38 - 6.10
4.36 - 4.50	4.23 - 4.50	4.23 - 4.50	4.38 - 4.50	4.08 - 4.50	4.64 - 5.40
2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50
6.83 - 6.88	6.86 - 6.88	6.42 - 6.88	6.56 - 6.88	6.56 - 6.88	6.56 - 6.88
6.61 - 6.65	4.94 - 5.25	6.89 - 7.20	5.05 - 5.05	6.79 - 7.05	5.79 - 7.05
2.10 - 2.10	2.10 - 2.10	2.10 - 2.10	2.10 - 2.10	2.10 - 2.10	2.10 - 2.10
2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50
2.20 - 2.20	2.20 - 2.20	2.20 - 2.20	2.20 - 2.20	2.20 - 2.20	2.20 - 2.20
8.37 - 14.49	8.44 - 14.40	8.50 - 14.50	9.52 - 14.90	9.62 - 14.90	8.38 - 14.51

(continued)

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

	2009	2008	2007	2006
Other Units				
BST&G Fire District	\$1.95 - 2.00	\$1.96 - 2.00	\$1.38 - 2.00	\$1.40 - 2.00
Delaware County District Library	0.04 - 0.04	0.06 - 0.06	0.07 - 0.07	0.08 - 0.08
Delaware County Health District	0.59 - 0.70	0.58 - 0.70	0.59 - 0.70	0.59 - 0.70
Delaware-Morrow Mental Health District	0.99 - 1.00	0.99 - 1.00	0.73 - 1.00	0.74 - 1.00
Delaware Preservation Park District	0.59 - 0.60	0.24 - 0.40	0.24 - 0.40	0.24 - 0.40
Elm Valley Joint Fire District	2.00 - 2.50	2.11 - 2.50	2.11 - 2.50	2.11 - 2.50
Fort Morrow Fire District	4.73 - 5.00	1.81 - 2.00	2.49 - 2.50	1.88 - 2.00
Kingston-Porter Fire District	3.63 - 7.67	3.89 - 7.70	3.90 - 7.72	4.07 - 7.69
Senior Citizens	0.88 - 0.90	0.57 - 0.70	0.58 - 0.70	0.58 - 0.70
Tri-Township Fire District	5.17 - 5.40	5.25 - 5.40	5.25 - 5.40	3.48 - 4.40
Westerville Public Library	0.78 - 0.80	0.80 - 0.80	0.61 - 0.80	0.61 - 0.80

**Source:** Ohio Department of Taxation

(1) The voters passed a replacement levy for board of developmental disabilities in 2001

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

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

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

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

2005	2004	2003	2002	2001	2000
\$1.67 - 2.00	\$1.72 - 2.00	\$1.73 - 2.00	\$1.62 - 2.00	\$1.64 - 2.00	\$1.65 - 2.00
0.09 - 0.09	0.12 - 0.12	0.15 - 0.15	0.18 - 0.18	0.19 - 0.19	0.24 - 0.24
0.69 - 0.70	0.40 - 0.70	0.41 - 0.70	0.47 - 0.70	0.48 - 0.70	0.48 - 0.70
0.86 - 1.00	0.88 - 1.00	0.89 - 1.00	0.45 - 1.00	0.46 - 1.00	0.46 - 1.00
0.28 - 0.40	0.29 - 0.40	0.29 - 0.40	0.33 - 0.40	0.34 - 0.40	0.34 - 0.40
2.33 - 2.50	2.33 - 2.50	2.33 - 2.50	2.49 - 2.50	2.50 - 2.50	N/A
1.90 - 2.00	1.91 - 2.00	4.41 - 1.50	2.10 - 2.25	1.88 - 2.25	1.89 - 2.25
4.79 - 7.75	4.78 - 7.72	4.91 - 7.82	4.06 - 6.37	4.02 - 6.30	3.16 - 6.35
0.68 - 0.70	0.69 - 0.70	0.51 - 0.70	0.58 - 0.70	0.59 - 0.70	0.60 - 0.70
3.92 - 4.40	3.95 - 4.40	3.74 - 4.40	4.19 - 4.40	3.14 - 4.40	3.09 - 4.40
0.71 - 0.80	0.71 - 0.80	0.71 - 0.80	N/A	N/A	N/A

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

<u>Year</u>	<u>Current Tax Levy (1)</u>	<u>Current Tax Collections</u>	<u>Percent of Current Tax Collections to Current Tax Levy</u>	<u>Delinquent Tax Collections (2)</u>	<u>Total Tax Collections</u>	<u>Percent of Total Tax Collections to Current Tax Levy</u>
2009	\$23,245,250	\$22,564,446	97.07%	\$464,212	\$23,028,658	99.07%
2008	23,933,773	23,362,848	97.61	586,069	23,948,917	100.06
2007	23,215,624	22,646,816	97.55	543,241	23,190,057	99.89
2006	18,125,912	17,654,343	97.40	404,468	18,058,811	99.63
2005	14,445,062	14,108,552	97.67	322,170	14,430,722	99.90
2004	11,909,546	11,721,500	98.42	366,149	12,087,649	101.50
2003	11,119,934	10,941,083	98.39	520,214	11,461,297	103.07
2002	9,906,057	9,713,127	98.05	401,582	10,114,709	102.11
2001	8,030,063	7,838,047	97.61	223,683	8,061,730	100.39
2000	9,406,637	9,277,713	98.63	232,568	9,510,281	101.10

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

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

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

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

<u>Year</u>	<u>Current Tax Levy (1)</u>	<u>Current Tax Collections</u>	<u>Percent of Current Tax Collections to Current Tax Levy</u>	<u>Delinquent Tax Collections (2)</u>	<u>Total Tax Collections</u>	<u>Percent of Total Tax Collections to Current Tax Levy</u>
2009	\$46,506	\$42,912	92.27%	\$70,727	\$113,639	244.35%
2008	348,764	287,557	82.45	29,085	316,642	90.79
2007	645,697	601,893	93.22	33,322	635,215	98.38
2006	801,106	768,024	95.87	34,261	802,285	100.15
2005	847,754	810,719	95.63	22,637	833,356	98.30
2004	914,433	817,654	89.42	50,628	868,282	94.95
2003	869,622	788,441	90.66	44,134	832,575	95.74
2002	1,007,995	938,695	93.12	33,018	971,713	96.40
2001	852,918	817,863	95.89	27,478	845,341	99.11
2000	1,012,953	947,360	93.52	43,291	990,651	97.80

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

(1) The \$10,000 personal property exemption is included.

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

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

Taxpayer	Type of Business	2009			2000		
		Total Assessed Valuation	Rank	Percent of Total County Assessed Valuation	Total Assessed Valuation	Rank	Percent of Total County Assessed Valuation
Columbus and Southern Power	Public Utility	\$87,054,040	1	1.39%	\$41,592,549	1	1.37%
Banc One Management Corporation	Finance	15,023,480	2	0.24	16,803,840	5	0.55
Columbia Gas of Ohio	Public Utility	14,564,510	3	0.23	18,067,561	4	0.59
American Transmission Systems, Inc	Public Utility	11,457,750	4	0.18			
Evan Capital Investments Ltd.	Developer	11,112,720	5	0.18			
Meijer, Inc.	Retail	10,932,350	6	0.17			
NP Limited Partnership	Developer	9,908,650	7	0.16			
Kroger Company	Retail	9,788,060	8	0.16			
Nationwide Mutual Insurance Co.	Insurance	9,772,570	9	0.16			
Knickerbocker Properties, Inc. XLII	Developer	8,505,000	10	0.14			
PPG Industries, Inc.	Manufacturer				23,946,265	2	0.78
Banc One Services Corporation	Finance				18,858,570	3	0.62
Ohio Edison Company	Public Utility				14,805,572	6	0.48
GTE North Incorporated	Public Utility				13,492,066	7	0.44
American Showa, Inc.	Manufacturer				11,840,990	8	0.39
Nippert	Manufacturer				8,695,915	9	0.28
Ohio Bell Telephone	Public Utility				7,339,150	10	0.24
Total Principal Taxpayers		188,119,130		3.01	175,442,478		5.74
All Other Taxpayers		6,069,294,710		96.99	2,880,323,865		94.26
Total County Assessed Value		<u>\$6,257,413,840</u>		<u>100.00%</u>	<u>\$3,055,766,343</u>		<u>100.00%</u>

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

**Delaware County, Ohio**  
**Taxable Sales By Category**  
**Last Ten Years**

<b>Category</b>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Sales Tax Payments	\$9,193,471	\$8,780,199	\$9,157,913	\$8,972,362
Direct Pay Tax Return Payments	287,821	313,729	219,179	386,362
Seller's Use Tax Return Payments	6,396,974	6,151,045	5,721,525	5,101,930
Consumer's Use Tax Return Payments	1,049,031	1,257,366	1,893,041	1,320,113
Motor Vehicle Tax Payments	3,590,414	3,669,313	3,786,117	3,550,687
Non-Resident Motor Vehicle Payments	7,821	9,923	2,127	0
Watercraft and Outboard Motors	46,444	62,438	80,456	89,054
Department of Liquor Control	95,551	87,827	81,820	69,970
Sales Tax on Motor Vehicle Fuel Refunds	1,502	1,962	1,062	2,245
Sales/Use Tax Voluntary Payments	17,324	25,312	22,726	31,924
Statewide Master Numbers	15,866,240	15,743,812	15,687,594	15,327,888
Sales/Use Tax Assessment Payments	133,452	191,892	78,358	46,591
Administrative Rotary Fund Fee	(365,889)	(365,188)	(365,579)	(346,804)
Sales/Use Tax Refunds Approved	(97,143)	(222,342)	(173,988)	(30,614)
Destination Sourcing Adjustment	0	0	(5,655)	(2,064)
<b>Total</b>	<u><u>\$36,223,013</u></u>	<u><u>\$35,707,288</u></u>	<u><u>\$36,186,696</u></u>	<u><u>\$34,519,644</u></u>
Sales Tax Rate (1)	1.25%	1.25%	1.25%	1.25%

**Source:** Ohio Department of Taxation

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



2005	2004	2003	2002	2001
\$8,167,373	\$7,690,083	\$8,211,726	\$7,963,165	\$6,706,942
86,822	85,528	110,204	126,529	101,757
4,915,639	4,792,800	4,276,457	4,032,884	3,469,566
1,780,109	1,801,384	2,274,614	1,036,311	1,174,984
3,739,437	3,907,187	3,972,203	3,566,332	3,203,468
0	0	0	0	0
99,136	81,921	72,812	80,624	71,523
62,154	55,705	28,077	19,120	18,099
2,025	1,110	1,471	1,221	683
27,905	49,972	43,934	25,447	33,639
14,165,568	13,338,301	11,318,721	9,747,877	7,068,306
46,584	33,090	14,970	27,024	7,036
(330,927)	(318,370)	(303,241)	(266,265)	(218,560)
(43,355)	(128,797)	(39,486)	(52,118)	(229,378)
0	0	0	0	0
<u>\$32,718,470</u>	<u>\$31,389,914</u>	<u>\$29,982,462</u>	<u>\$26,308,151</u>	<u>\$21,408,065</u>
1.25%	1.25%	1.25%	1.25%	1.25%

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

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

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

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

Information prior to 2004 is not available.

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

Year	General Bonded Debt			Ratio of Net Bonded Debt to Estimated Actual Value (1)	Net Bonded Debt per Capita (2)
	General Obligation Bonds	Special Assessment Bonds	Total General Bonded Debt		
2009	\$37,465,023	\$5,279,869	\$42,744,892	0.24%	\$253
2008	44,432,279	5,599,207	50,031,486	0.27	303
2007	51,218,936	5,654,503	56,873,439	0.32	354
2006	92,231,637	340,000	92,571,637	0.55	591
2005	98,480,513	440,000	98,920,513	0.70	658
2004	92,104,802	540,000	92,644,802	0.71	649
2003	92,520,995	635,000	93,155,995	0.77	688
2002	83,479,815	725,000	84,204,815	0.81	661
2001	87,563,907	810,000	88,373,907	0.91	741
2000	92,605,000	890,000	93,495,000	1.07	850

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

(1) See S15 for estimated actual value.

(2) See S38 for population data.

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

Year	Governmental Activities				Business-Type Activities		
	General Obligation Notes	Special Assessment Notes	General Obligation Bonds	Special Assessment Bonds	General Obligation Bonds	Revenue Bonds	OWDA Loans Payable
2009	\$0	\$0	\$34,852,989	\$5,279,869	\$2,612,034	\$30,131,713	\$0
2008	0	0	37,844,564	5,599,207	6,587,715	30,329,884	0
2007 (3)	0	0	40,724,096	5,654,503	10,494,840	30,518,622	0
2006	1,450,000	4,752,000	41,959,560	340,000	50,272,077	0	0
2005	1,555,000	4,170,000	44,513,890	440,000	53,966,623	0	0
2004	0	0	34,567,547	540,000	57,537,255	0	0
2003	0	0	31,522,106	635,000	60,998,889	0	412,233
2002	0	0	19,930,000	725,000	63,549,815	0	799,252
2001	0	0	20,410,000	810,000	67,153,907	0	1,162,855
2000 (2)	0	0	20,855,000	890,000	71,750,000	0	1,504,458

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

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

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

(3) In 2007, the County refunded \$36,595,000 in general obligation bonds for the sanitary sewer system and issued \$32,895,000 in revenue bonds. In addition, the County issued \$5,320,900 in special assessment bonds for ditch and road construction.

Total Primary Government	Per Capita (1)	Percentage of Personal Income (1)
\$72,876,605	\$431.97	0.93%
80,361,370	486.96	1.09
87,392,061	543.26	1.29
98,773,637	630.35	1.55
104,645,513	696.39	1.79
92,644,802	649.01	1.62
93,568,228	690.67	1.77
85,004,067	666.78	1.67
89,536,762	750.73	1.77
94,999,458	863.72	2.06

**Delaware County, Ohio**  
 Revenue Bond Coverage  
 Last Three Years

Year	Operating Revenues	Tap Fees	Gross Revenues	Less Operating Expenses (excluding depreciation)	Net Available Revenues
2009	\$11,856,738	\$1,663,670	\$13,520,408	\$8,280,896	\$5,239,512
2008	11,965,229	2,133,852	14,099,081	6,675,310	7,423,771
2007	10,641,711	4,967,584	15,609,295	5,665,744	9,943,551

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

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

The County did not issue revenue bonds prior to 2007.

Principal	Debt Service		Coverage Ratio
	Interest	Total	
\$210,000	\$1,352,975	\$1,562,975	3.35
200,000	1,360,975	1,560,975	4.76
555,000	956,696	1,511,696	6.58

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

	2009	2008	2007	2006
Assessed Value of County	\$6,257,413,840	\$6,192,729,174	\$6,057,743,144	\$5,817,602,967
Voted Debt Limitation (1)	\$154,935,346	\$153,318,229	\$149,943,579	\$143,940,074
2005 Capital Facility Notes	0	0	0	1,450,000
Sawmill Parkway Extension Notes	0	0	0	2,184,000
US 23/Lewis Center Road Notes	0	0	0	2,450,000
Ditch Improvements Notes	0	0	0	118,000
1997 Capital Facilities	0	0	0	255,000
2000 Capital Facilities	0	0	0	0
2003 Capital Facilities Refunding	5,195,000	6,390,000	7,555,000	8,695,000
2004 Capital Facilities Refunding	13,485,000	14,070,000	14,630,000	15,175,000
2004 Jail	2,480,000	2,925,000	3,355,000	3,770,000
2005 Capital Facilities Refunding	2,875,000	3,180,000	3,465,000	3,485,000
2005 Council for Older Adults	10,385,000	10,845,000	11,285,000	11,710,000
2007 Various Purpose	1,383,200	1,434,400	1,483,600	0
1999 Road Improvements	0	120,000	235,000	340,000
2007 Various Purpose	4,666,800	4,865,600	5,061,400	0
2007A Various Purpose	92,600	95,600	98,300	0
2007B Various Purpose	144,000	161,200	161,200	0
2008 Ditch Improvements	234,900	261,500	0	0
2009 Ditch Improvements	50,000	0	0	0
1995 Sewer Improvements	0	0	0	0
1999 Sewer Improvements	0	2,395,000	4,715,000	43,555,000
2003 Capital Facilities	2,595,000	3,195,000	3,780,000	4,350,000
2003 Capital Facilities Refunding	0	1,015,000	2,210,000	3,380,000
2007 Refunding Sewer Improvements	31,930,000	32,140,000	32,340,000	0
OWDA Loan	0	0	0	0
<b>Total Debt</b>	<b>75,516,500</b>	<b>83,093,300</b>	<b>90,374,500</b>	<b>100,917,000</b>
Exemptions				
2005 Capital Facility Notes	0	0	0	1,450,000
Sawmill Parkway Extension Notes	0	0	0	2,184,000
US 23/Lewis Center Road Notes	0	0	0	2,450,000
Ditch Improvements Notes	0	0	0	118,000
2004 Jail	2,480,000	2,925,000	3,355,000	3,770,000
2007 Various Purpose	1,383,200	1,434,400	1,483,600	0
1999 Road Improvements	0	120,000	235,000	340,000
2007 Various Purpose	4,666,800	4,865,600	5,061,400	0
2007A Various Purpose	92,600	95,600	98,300	0
2007B Various Purpose	144,000	161,200	161,200	0
2008 Ditch Improvements	234,900	261,500	0	0
2009 Ditch Improvements	50,000	0	0	0
1995 Sewer Improvements	0	0	0	0
1999 Sewer Improvements	0	2,395,000	4,715,000	43,555,000
2003 Capital Facilities	2,595,000	3,195,000	3,780,000	4,350,000
2003 Capital Facilities Refunding	0	1,015,000	2,210,000	3,380,000
2007 Refunding Sewer Improvements	31,930,000	32,140,000	32,340,000	0
OWDA Loan	0	0	0	0
<b>Total Exemptions</b>	<b>43,576,500</b>	<b>48,608,300</b>	<b>53,439,500</b>	<b>61,597,000</b>
<b>Net Debt</b>	<b>31,940,000</b>	<b>34,485,000</b>	<b>36,935,000</b>	<b>39,320,000</b>
<b>Total Voted Legal Debt Margin (Debt Limitation Minus Net Debt)</b>	<b>\$122,995,346</b>	<b>\$118,833,229</b>	<b>\$113,008,579</b>	<b>\$104,620,074</b>



2005	2004	2003	2002	2001	2000
\$4,876,708,172	\$4,546,613,808	\$4,222,006,193	\$3,577,195,696	\$3,376,156,701	\$3,055,766,343
\$120,417,704	\$112,461,950	\$105,258,162	\$87,393,367	\$82,714,278	\$74,364,997
1,555,000	0	0	0	0	0
2,100,000	0	0	0	0	0
2,000,000	0	0	0	0	0
70,000	0	0	0	0	0
490,000	4,085,000	4,270,000	4,440,000	4,595,000	4,740,000
0	380,000	15,150,000	15,490,000	15,815,000	16,115,000
9,815,000	10,915,000	12,000,000	0	0	0
15,710,000	15,855,000	0	0	0	0
4,175,000	4,575,000	0	0	0	0
3,505,000	0	0	0	0	0
12,000,000	0	0	0	0	0
0	0	0	0	0	0
440,000	540,000	635,000	725,000	810,000	890,000
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	710,000	1,385,000	12,705,000	14,420,000	16,045,000
45,730,000	47,840,000	49,890,000	51,880,000	53,815,000	55,705,000
4,910,000	5,460,000	6,000,000	0	0	0
4,530,000	4,920,000	5,305,000	0	0	0
0	0	0	0	0	0
0	0	412,233	799,252	1,162,855	1,504,458
107,030,000	95,280,000	95,047,233	86,039,252	90,617,855	94,999,458
1,555,000	0	0	0	0	0
2,100,000	0	0	0	0	0
2,000,000	0	0	0	0	0
70,000	0	0	0	0	0
4,175,000	4,575,000	0	0	0	0
0	0	0	0	0	0
440,000	540,000	635,000	725,000	810,000	890,000
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	710,000	1,385,000	12,705,000	14,420,000	16,045,000
45,730,000	47,840,000	49,890,000	51,880,000	53,815,000	55,705,000
4,910,000	5,460,000	6,000,000	0	0	0
4,530,000	4,920,000	5,305,000	0	0	0
0	0	0	0	0	0
0	0	412,233	799,252	1,162,855	1,504,458
65,510,000	64,045,000	63,627,233	66,109,252	70,207,855	74,144,458
41,520,000	31,235,000	31,420,000	19,930,000	20,410,000	20,855,000
\$78,897,704	\$81,226,950	\$73,838,162	\$67,463,367	\$62,304,278	\$53,509,997

(continued)

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

	2009	2008	2007	2006
Legal Debt Margin as a Percentage of the Debt Limit (Voted)	79.38%	77.51%	75.37%	72.68%
Unvoted Debt Limitation	\$62,574,138	\$61,927,292	\$60,577,431	\$58,176,030
Total Legal Debt Margin (Unvoted)	<u>\$30,634,138</u>	<u>\$27,442,292</u>	<u>\$23,642,431</u>	<u>\$18,856,030</u>
Legal Debt Margin as a Percentage of the Debt Limit (Unvoted)	48.96%	44.31%	39.03%	32.41%

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

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

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

2005	2004	2003	2002	2001	2000
65.52%	72.23%	70.15%	77.20%	75.32%	71.96%
\$48,767,082	\$45,466,138	\$42,220,062	\$35,771,957	\$33,761,567	\$30,557,663
\$7,247,082	\$14,231,138	\$10,800,062	\$15,841,957	\$13,351,567	\$9,702,663
14.86%	31.30%	25.58%	44.29%	39.55%	31.75%

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

Year	Population	Personal Income	Per Capita Personal Income	Unemployment Rate
2009	168,708	\$7,798,864,716	\$46,227	6.90%
2008	165,026	7,382,933,188	44,738	4.60
2007	160,865	6,776,857,178	42,128	4.00
2006	156,697	6,378,037,991	40,703	3.90
2005	150,268	5,851,435,920	38,940	3.80
2004	142,747	5,707,025,060	39,980	4.00
2003	135,474	5,275,357,560	38,940	3.60
2002	127,484	5,075,902,944	39,816	3.30
2001	119,266	5,044,951,800	42,300	2.20
2000	109,989	4,612,608,693	41,937	1.80

**Source:** Ohio Labor Market Informer

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

Employer	Type of Business	2009			2000		
		Number of Employees	Rank	Percent of Total Employment	Number of Employees	Rank	Percent of Total Employment
J. P. Morgan Chase and Co.	Finance	8,729	1	9.45%	5,000	1	8.57%
Kroger Company	Retail	1,762	2	1.91			
Olentangy Local School District	School System	1,721	3	1.86	690	3	1.18
Delaware County	Government	1,105	4	1.20	810	2	1.39
Central Ohio Primary Care Physicians, Inc.	Hospital/Medical Services	948	5	1.03			
American Showa, Inc.	Manufacturer	615	6	0.67	375	10	0.64
Ohio Health (Grady Memorial Hospital)	Hospital/Medical Services	605	7	0.65	657	5	1.13
Ohio Wesleyan University	Private Liberal Arts University	600	8	0.64	495	8	0.85
Meijer, Inc.	Retail	591	9	0.63			
Delaware City School District	School System	550	10	0.60	559	7	0.96
WalMart Real Estate Business Trust	Retail				665	4	1.14
PPG Industries, Inc.	Manufacturer				563	6	0.97
Cigna Health Care	Insurance				450	9	0.77
Total		<u>17,226</u>		<u>18.64%</u>	<u>10,264</u>		<u>17.60%</u>
Total Employment Within the County		<u>92,400</u>			<u>58,310</u>		

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

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

	2009	2008	2007	2006
<b>General Government</b>				
<b>Legislative and Executive</b>				
<b>Auditor</b>				
Number of Non-Exempt Conveyances	3,453	3,890	4,761	5,468
Number of Exempt Conveyances	2,438	2,484	2,548	2,719
Number of Personal Property Returns	32	405	2,900	3,038
Number of Dog Tags Sold	19,492	20,063	20,171	18,815
Number of Weights/Measures Inspections	629	494	550	284
Number of Weights/Measures Tests Performed	2,192	1,917	1,864	2,013
<b>Commissioners</b>				
Number of Resolutions	1,614	1,554	1,608	1,655
Number of Annexations	4	10	8	6
<b>Community and Economic Development</b>				
Number of Business Starts	N/A	N/A	350	533
Number of Active Businesses	N/A	N/A	3,182	3,286
Major New Development Projects	4	2	1	4
Job Creations	232	0	156	330
Job Retention	22	26	39	21
<b>Treasurer</b>				
Percentage Return on Portfolio	0.28	2.53	5.08	4.82
<b>Board of Elections</b>				
Number of Registered Voters	118,316	119,612	106,543	108,804
Number of Voters Last General Election	49,829	93,055	23,435	66,453
Percentage of Register Voters that Voted	42.12	77.80	22.00	61.07
<b>Recorder</b>				
Number of Total Instruments Recorded	40,679	34,746	39,545	44,924
Number of Deeds Recorded	4,866	5,315	6,306	7,334
Number of Mortgages Recorded	12,508	9,835	12,616	15,329
Number of Mortgages Discharged	13,681	9,936	10,820	11,994
Number of Mortgages Assignments Recorded	1,633	1,462	2,157	2,335
Number of Easements Recorded	345	741	678	804
Number of Plats Recorded	48	78	111	127
Number of Federal Tax Liens Recorded	347	354	244	238
Number of Mechanics Liens Recorded	131	240	239	237
Number of Land Contracts Recorded	18	9	16	29
Number of Sheriff's Deeds Recorded	376	452	380	241
<b>Data Processing</b>				
Number of Users Served	644	600	591	583
<b>Judicial</b>				
<b>Common Pleas Court</b>				
Number of Civil Cases Filed	1,840	1,705	1,579	1,301
Number of Criminal Cases Filed	614	634	722	584
Number of Domestic Cases Filed	644	603	578	543
<b>Probate Court</b>				
Number of Estate Cases Filed	460	426	427	418
Number of Guardianship Cases Filed	108	106	116	90
Number of Trust Cases Filed	7	7	9	7
Number of Civil Action Cases Filed	21	19	6	18
Number of Adoption Cases Filed	30	57	64	58
Number of Marriage Applications	742	775	730	768

2005	2004	2003	2002	2001
6,679	7,145	6,899	6,599	5,859
2,812	2,811	3,020	2,630	2,447
3,113	3,203	5,108	4,898	4,268
17,288	16,114	14,076	13,865	13,801
431	356	282	174	144
1,991	2,170	1,865	1,617	1,692
1,705	1,612	1,698	1,658	1,556
17	12	21	7	0
468	470	550	358	371
3,123	2,614	2,409	2,231	2,036
4	3	1	3	4
94	81	229	84	113
267	33	400	272	407
3.07	1.27	1.11	1.79	4.07
101,436	100,676	82,538	85,204	80,817
41,879	81,175	32,920	40,297	22,169
41.29	80.63	39.88	47.29	27.43
52,877	57,870	85,660	64,835	52,208
8,647	9,200	9,284	8,779	7,871
19,333	20,976	29,590	23,355	18,180
14,298	14,677	28,958	16,814	12,008
1,821	2,983	6,015	6,296	6,150
1,071	956	961	1,047	1,040
156	262	208	239	185
195	175	197	138	133
163	272	187	214	173
15	25	30	21	25
206	158	102	65	60
532	498	538	390	317
1,024	905	962	757	690
668	571	590	676	544
557	582	498	490	489
418	415	458	433	447
63	76	61	60	60
13	9	19	5	8
23	22	22	25	4
57	68	55	57	44
796	937	825	862	735

(continued)

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

	2009	2008	2007	2006
General Government (continued)				
Judicial (continued)				
Juvenile Court				
Number of Delinquent Cases Filed	1,291	1,345	1,013	1,113
Number of Unruly Cases Filed	500	374	257	274
Number of Unfiled Charges	1,621	1,854	1,484	1,312
Number of Custody Related Cases Filed	1,006	980	1,036	1,027
Number of Adult Cases Filed	93	102	56	83
Number of Traffic Cases Filed	931	995	1,013	1,109
Public Safety				
Sheriff				
Jail Operation				
Number of Inmates	3,895	3,854	3,997	3,656
Number of Inmates Housed Elsewhere	0	0	0	162
Inmate Profile Felonies	1,588	1,173	2,329	2,174
Inmate Profile Misdemeanors	2,281	2,681	4,613	4,137
Inmate Profile Male	3,048	2,969	3,142	2,940
Inmate Profile Female	847	885	853	716
Enforcement Uniform Crime Reporting				
Number of Homicides Reported	1	0	3	0
Number of Rapes Reported	43	31	21	18
Number of Robberies Reported	21	14	10	12
Number of Burglaries Reported	450	328	376	408
Number of Thefts Reported	1,375	1,022	927	747
Number of Auto Thefts Reported	86	71	80	57
Number of Vandalisms Reported	642	341	331	595
Number of Domestic Violence/Disputes Reported	422	474	489	202
Number of Arsons Reported	7	7	15	15
Number of Assaults Reported	176	74	184	51
Number of Kidnappings Reported	3	4	23	12
Intensive Supervision				
Number of Client Contacts	84,335	63,268	52,577	45,182
Number of Drug Tests Performed	3,261	4,093	5,887	6,516
Number of New Basic Clients	477	438	380	392
Number of Offenders on Electronic House Arrest	440	625	716	449
Number of Days Served on Electronic House Arrest	8,420	9,384	10,746	6,621
Number of New Intensive Supervision Clients	90	88	102	60
Number of Offenders as a Condition of Bond	864	830	635	641
Emergency Medical Services				
Number of Emergency Runs	4,894	4,601	4,883	4,214
Number of Transports	3,764	2,739	3,058	2,634
911 Calls				
Number of Total Calls	83,348	103,032	86,046	N/A
Number of Incidents	42,442	41,901	37,668	N/A
Code Compliance				
Number of Residential Permits Issued	1,269	1,344	1,703	1,813
Number of Commercial Permits Issued	587	534	664	850
Number of Single Family Dwellings Units	35	419	2,367	804
Number of Inspections Performed	12,698	16,194	22,032	27,838



2005	2004	2003	2002	2001
875	948	1,097	1,008	751
208	189	200	158	169
1,483	1,600	1,388	1,482	1,291
957	948	724	813	647
80	48	57	50	34
1,161	1,036	1,251	1,471	1,195
3,403	3,588	3,613	3,510	2,963
270	164	63	47	37
2,164	1,961	962	1,825	1,495
4,717	4,214	2,649	4,011	3,819
2,755	2,978	2,977	2,895	2,404
648	610	636	615	559
2	0	1	3	1
17	10	19	5	10
12	14	9	10	10
340	380	451	439	323
568	722	664	772	741
74	65	112	76	88
470	598	737	784	508
137	451	409	409	470
9	19	6	11	26
48	66	64	66	169
4	0	0	0	1
31,928	14,475	5,047	4,363	3,751
5,341	2,822	1,022	3,791	3,957
396	362	62	83	88
337	141	51	52	36
7,677	6,641	2,920	2,805	1,664
70	56	62	83	N/A
654	453	122	N/A	N/A
5,106	4,931	4,810	4,742	N/A
2,640	2,639	2,573	2,511	N/A
83,871	82,099	86,273	90,694	83,128
38,325	36,745	38,205	38,896	34,346
2,230	2,700	3,039	3,180	2,958
245	443	346	256	310
1,311	1,903	2,180	2,198	2,117
36,075	47,563	46,316	46,988	44,584

(continued)

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

	2009	2008	2007	2006
Public Safety (continued)				
Victim Services Prosecutor				
Number of Cases Filed	614	713	722	580
Number of Victims of Crimes Served	893	850	573	625
Public Works				
Engineer				
Miles of Roads Resurfaced	13	24	49	54
Number of Bridges Replaced/Improved	7	11	5	6
Traffic Signals Installed	1	1	0	0
Ditch Maintenance				
Number of Total Projects	378	368	350	278
Sewer District				
Number of New Tap Connections	405	477	1,077	987
Number of User Equivalent	28,780	27,707	27,412	24,685
Health				
MRDD				
Number of Clients Enrolled	1,834	1,675	1,444	1,305
Human Services				
Jobs and Family Services				
Number of Individuals who Received Food Stamps	11,026	8,874	7,851	7,059
Number of Individuals who Received Cash Assistance	2,617	2,252	1,841	1,757
Number of Children and Families on Medicaid	17,428	16,060	12,816	10,033
Number of Aged/Blind/Disabled on Medicaid	3,548	3,468	3,325	4,154
Number of Families - PRC	171	430	308	326
Monthly Average Children in Child Care	980	858	690	467
Children's Services				
Average Client Count in Foster Care	58	89	67	75
Child Support Enforcement Agency				
Total Number of Active Support Orders	4,918	4,853	4,728	4,374
Total Number of Paternities Administrative	121	83	74	82
Total Number of Paternities Judicial	N/A	42	32	50
Total Number of Paternities Failed to Appear	88	76	107	146
Total Number of Child and Medical Support Admin	125	129	121	153
Veteran Services				
Number of Client Contacts	8,549	8,959	11,431	12,957
Number of Awarded Applications	180	150	185	260
Number of Transports to VA Clinic	530	535	474	485

**Source:** Delaware County Departments and Offices

N/A - Not Available

Information prior to 2001 is not available.

2005	2004	2003	2002	2001
682	567	659	418	427
650	523	725	546	854
28	25	22	28	55
11	12	12	19	13
1	2	1	2	1
270	233	206	174	140
1,410	2,164	2,246	2,143	1,903
24,343	22,578	N/A	N/A	N/A
1,258	1,120	983	912	815
7,077	6,682	5,991	5,215	4,226
1,718	1,717	1,520	1,363	1,367
10,286	9,709	8,878	10,154	8,752
4,172	4,094	3,964	3,697	N/A
392	327	283	N/A	N/A
398	397	446	N/A	N/A
70	64	76	N/A	N/A
4,153	3,986	3,898	4,012	3,891
74	92	71	41	90
60	47	42	11	8
85	85	N/A	N/A	N/A
111	147	82	65	69
10,763	12,664	10,908	9,704	11,147
193	210	229	163	138
455	377	349	332	401

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

	2009	2008	2007	2006
General Government				
Legislative and Executive				
Auditor General	9.50	9.50	9.50	9.50
Auditor Real Estate Assessment	19.00	15.00	14.50	15.50
Auditor Data Support	7.00	7.00	7.00	7.00
Auditor Bureau of Motor Vehicles	0.00	7.50	6.50	7.00
Commissioners General Office	7.00	7.00	8.00	7.00
Commissioners Records Center	3.00	3.00	3.00	3.00
Commissioners Lands, Buildings, Garage	26.00	25.00	25.00	25.00
Commissioners Administrative Services	6.50	6.50	6.00	5.50
Commissioners Economic Development	2.00	1.00	2.00	2.00
Prosecutor	21.00	19.50	21.50	20.50
Recorder	6.00	6.00	6.00	8.00
Treasurer	7.00	6.00	6.00	6.00
Board of Elections	15.00	14.00	14.00	12.00
Title Administration	9.50	10.00	9.00	9.00
Judicial				
Public Defender	2.00	2.00	2.00	2.00
Clerk of Courts	12.50	12.50	13.00	13.00
Common Pleas Court and Jury Commissioner	17.50	17.00	16.50	17.50
Adult Court Services	7.00	8.00	9.00	7.50
Juvenile Court	32.50	30.00	31.50	32.00
Probate Court	5.00	5.00	4.50	5.50
Law Library	0.50	0.50	0.50	0.50
Public Safety				
Sheriff	194.50	188.00	177.00	178.00
Emergency Medical and Management Services	109.00	108.00	109.00	108.00
911	19.00	23.00	24.00	24.00
Code Compliance	23.00	24.00	26.00	29.00
Coroner	2.00	2.00	2.00	1.50
Dog and Kennel	2.00	2.00	4.00	4.00
Community and Juvenile Grants	20.00	19.00	17.00	15.50
Public Works				
Engineer and Map Room	70.00	70.00	71.00	71.00
Sanitary Sewer	48.50	49.50	44.50	45.50
Health				
MRDD	95.00	87.50	84.50	80.00
Human Services				
Jobs and Family Services	66.00	65.00	65.00	56.00
Juvenile Grants	7.50	6.50	3.50	5.50
Child Support Enforcement Agency	18.00	16.50	18.00	18.50
Veterans Services	5.25	5.25	5.25	5.25
Transportation				
Delaware Transit Authority	24.50	18.50	21.50	19.00
Total	<u>919.75</u>	<u>896.75</u>	<u>887.25</u>	<u>875.75</u>

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

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

2005	2004	2003	2002	2001	2000
9.50	10.00	9.50	9.00	8.00	7.00
14.50	15.00	15.00	13.00	12.50	12.00
6.00	6.00	6.00	6.00	5.50	4.50
6.00	0.00	0.00	0.00	0.00	0.00
7.00	7.00	7.00	7.50	7.50	7.50
3.00	3.00	3.00	2.00	3.00	3.00
25.00	25.00	24.00	23.00	18.00	17.00
5.50	5.00	5.00	5.00	5.00	5.00
2.00	2.00	2.00	2.00	2.00	1.00
20.00	21.00	17.00	15.00	12.50	11.50
8.00	8.00	8.00	7.00	7.00	7.00
6.00	6.00	6.00	6.00	6.00	6.00
9.00	11.00	11.00	11.00	11.00	10.00
9.50	9.50	8.50	6.00	4.00	5.00
2.00	2.00	2.00	2.00	2.00	2.00
12.50	12.50	11.50	11.00	12.00	11.00
17.50	17.00	17.00	14.50	14.00	12.00
5.50	6.50	4.50	4.50	4.50	1.50
36.00	34.50	26.00	32.00	25.00	25.50
5.00	6.00	7.00	8.00	7.50	6.00
0.50	0.50	0.50	0.50	0.50	0.50
146.00	146.00	148.00	135.00	120.00	112.00
105.00	98.00	98.00	89.00	87.00	78.00
25.00	25.00	22.00	19.00	22.00	23.00
30.00	28.00	29.00	30.00	27.00	24.50
1.50	1.50	1.50	1.50	1.00	1.00
4.00	4.00	4.00	4.00	4.00	4.00
18.50	20.50	27.50	20.50	24.00	23.50
72.00	70.00	66.00	66.00	59.00	60.00
44.50	47.00	45.00	45.00	42.50	34.50
76.00	79.50	80.50	82.50	81.00	82.00
55.00	59.50	61.50	59.50	56.50	53.00
0.00	0.00	0.00	0.00	0.00	0.00
18.50	16.50	16.50	19.50	16.00	16.50
5.25	5.25	4.25	4.25	4.25	4.25
16.00	13.00	14.50	2.00	2.00	2.00
<u>827.25</u>	<u>821.25</u>	<u>808.75</u>	<u>762.75</u>	<u>713.75</u>	<u>673.25</u>

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

	2009	2008	2007	2006
<b>General Government</b>				
<b>Legislative and Executive</b>				
<b>Commissioners</b>				
Administrative Office Space (sq. ft.)	10,194	10,194	10,194	10,194
<b>Auditor</b>				
Administrative Office Space (sq. ft.)	10,011	10,011	10,011	10,011
<b>Treasurer</b>				
Administrative Office Space (sq. ft.)	6,101	6,101	6,101	6,101
<b>Prosecutor</b>				
Administrative Office Space (sq. ft.)	10,283	10,283	10,283	10,283
<b>Board of Elections</b>				
Administrative Office Space (sq. ft.)	16,614	12,937	12,937	12,937
<b>Recorder</b>				
Administrative Office Space (sq. ft.)	4,735	4,735	4,735	4,735
<b>Buildings and Grounds</b>				
Administrative Office Space (sq. ft.)	6,350	6,350	6,350	6,350
<b>Data Processing</b>				
Administrative Office Space (sq. ft.)	2,583	2,583	2,583	2,583
<b>Judicial</b>				
<b>Common Pleas Court</b>				
Number of Court Rooms	5	5	5	5
<b>Probate Court</b>				
Number of Court Rooms	1	1	1	1
<b>Juvenile Court</b>				
Number of Court Rooms	3	3	3	3
<b>Clerk of Courts</b>				
Administrative Office Space (sq. ft.)	2,226	2,226	2,226	2,226
<b>Public Safety</b>				
<b>Sheriff</b>				
Jail Capacity	181	181	181	181
Number of Patrol Vehicles	60	54	54	54
<b>Probation</b>				
Administrative Office Space (sq. ft.)	3,289	3,289	3,289	3,289
<b>Emergency Medical Services</b>				
Number of Stations	10	10	10	10
Number of Emergency Squads	13	13	11	9
<b>Public Works</b>				
<b>Engineer</b>				
Centerline Miles of Roads	344.48	341.10	341.10	341.10
Number of Bridges	359	359	359	359
Number of Traffic Signals	10	9	8	8
<b>Building Department</b>				
Administrative Office Space (sq. ft.)	902	902	902	902
<b>Sewer District</b>				
Number of Treatment Facilities	9	8	8	8
Number of Pumping Stations	28	27	27	26
Miles of Sewer Lines	394.69	379.62	375.18	361.00

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

(continued)

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

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Human Services				
Jobs and Family Services				
Administrative Office Space (sq. ft.)	19,616	19,616	19,616	19,616
Child Support Enforcement Agency				
Administrative Office Space (sq. ft.)	7,294	7,294	7,294	7,294
Veteran Services				
Administrative Office Space (sq. ft.)	1,242	1,242	1,242	1,242

**Source:** Various County Departments

Information prior to 2002 is not available.



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

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**Mary Taylor, CPA**  
Auditor of State

**FINANCIAL CONDITION**

**DELAWARE COUNTY**

**CLERK'S CERTIFICATION**

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

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
JULY 8, 2010**