

Mary Taylor, CPA
Auditor of State

DELAWARE COUNTY

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DELAWARE COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE

FOR THE YEAR ENDED DECEMBER 31, 2008

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR PROGRAM TITLE	PASS THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL CFDA NUMBER	DISBURSEMENTS
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>Passed through the Ohio Department of Development</i>			
Community Development Block Grant	B-F-06-020-1	14.228	24,207
Community Development Block Grant	B-F-07-020-1	14.228	<u>127,675</u>
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			151,882
U.S. DEPARTMENT OF INTERIOR			
Payment in Lieu of Taxes	N/A	15.226	33,136
U.S. DEPARTMENT OF JUSTICE			
<i>Passed through the Ohio Office of Criminal Justice Services</i>			
Edward Byrne Memorial Justice Assistance Grant Program - Pretrial Supervision	2007-JG-C01-6270	16.738	34,967
Edward Byrne Memorial Justice Assistance Grant Program - Mental Health Dockets	2007-JG-C01-6596	16.738	32,294
Edward Byrne Memorial Justice Assistance Grant Program - L.E.A.P. Ahead	2007-JG-A01-6405	16.738	<u>53,305</u>
Total Office of Criminal Justice Services			120,566
<i>Passed through the Ohio Office of Attorney General</i>			
Crime Victims Assistance	2007VAGENE445T/2008VAGEN445T	16.575	22,230
Crime Victims Assistance	2008VACHAE474/2009VACHAE474	16.575	19,785
Crime Victims Assistance	2008VADSCE035/2009VADSCE035	16.575	<u>33,771</u>
Total Office of Attorney General - Crime Victims Assistance			75,786
TOTAL U.S. DEPARTMENT OF JUSTICE			196,352
U S DEPARTMENT OF LABOR EMPLOYMENT & TRAINING ADMIN			
<i>Passed through Workforce Investment Board, Area 7</i>			
Workforce Investment Act Cluster:			
Workforce Investment Act - Adult			166,649
Workforce Investment Act - Adult Administrative			<u>15,929</u>
Workforce Investment Act - Adult Total	316400065	17.258	182,578
Workforce Investment Act -Youth			253,845
Workforce Investment Act - Youth Administrative			<u>15,200</u>
Workfore Investment Act - Youth Total	316400065	17.259	269,045
Workforce Investment Act - Dislocated Worker			313,392
Workforce Investment Act - Dislocated Worker Administrative			<u>21,164</u>
Workforce Investment Act - Dislocated Worker Total	316400065	17.260	334,556
TOTAL U.S. DEPARTMENT OF LABOR EMPLOYMENT & TRAINING ADMIN.-Workforce Investment Act Cluste			786,179
U.S. DEPARTMENT OF TRANSPORTATION			
<i>Passed through the Ohio Department of Transportation</i>			
Highway Planning & Construction Grant	PID #79367	20.205	619,372
Highway Planning & Construction Grant	PID #80477	20.205	<u>562,603</u>
Total - Highway Planning & Construction Grant Program			1,181,975
Formula Grant for Other than Urbanized Areas	RPT-4021-027-081	20.509	386,289
Formula Grant for Other than Urbanized Areas	RPT-0021-027-082	20.509	168,882
Formula Grant for Other than Urbanized Areas	RPT-0021-026-072	20.509	<u>88,027</u>
Total -Formula Grant for Other than Urbanized Areas			643,198
Planning Assistance Grant	PNP-2021-001-071	20.515	23,658
High Visibility Enforcement Grant	HVEO-2008-21-00-00-00247-00	20.600	<u>15,876</u>
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			1,864,707
U.S. DEPARTMENT OF HOMELAND SECURITY			
<i>Passed through the Ohio Department of Public Safety</i>			
<i>Emergency Management Agency</i>			
Homeland Security Grant Program:			
FY-2007 Citizens Corps Program Grant	2007-GE-T7-0030		5,500
FY 2007 State Homeland Security Grant Program (SHSP)	2007-GE-T7-0030		144,180
FY 2007 Regional Homeland Security Grant Program (SHSP)	2007-GE-T7-0030		49,788
FY 2007 Law Enforcement Terrorism Prevention Program	2007-GE-T7-0030		<u>11,760</u>
Total - Homeland Security Grant Program		97.067	211,228
Emergency Management Performance Grant:			
FY2007 Emergency Management Performance Grant	S07-HEM7-21-0132		45,797

DELAWARE COUNTY
FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2008

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR PROGRAM TITLE	PASS THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL CFDA NUMBER	DISBURSEMENTS
FY2008 Emergency Management Performance Grant	2008 - EM-EB-0002		23,965
Total - Emergency Management Performance Grant		97.042	<u>69,762</u>
Federal Emergency Management Agency			
Disaster Grants - Public Assistance	FEMA-3286-EM-041-99041		24,240
Disaster Grants - Public Assistance	FEMA-3286-EM-041-12040		49,040
Disaster Grants - Public Assistance	FEMA-1805-OH-041-12040		20,418
Total-Disaster Grants-Public Assistance		97.036	<u>93,698</u>
FY 2006 Assistance to Firefighters Grant	EMW-2006-FG-09534	97.044	<u>84,320</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			459,008
U.S. DEPARTMENT OF EDUCATION			
<i>Passed through the Ohio Department of Education</i>			
Special Education Cluster			
Special Education - Grants to States	065953-6BSF	84.027	2,237
Special Education - Preschool Grant	065953-PGS1-2004/2005/2006	84.173	3,000
Total - Special Education Cluster			<u>5,237</u>
Innovative Education Program Strategies	065953-C2S1-2004/2005/2006	84.298	<u>36</u>
TOTAL U.S. DEPARTMENT OF EDUCATION			5,273
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Passed through the Ohio Department of Jobs and Family Services</i>			
Promoting Safe and Stable Families	316400065	93.556	65,137
Child Welfare Services - State Grants	316400065	93.645	49,155
Chafee Foster Care Independence Program	316400065	93.674	<u>35,310</u>
Total Ohio Department of Jobs and Family Services			149,602
<i>Passed through the Ohio Department of Mental Retardation and Developmental Disabilities</i>			
Social Services Block Grant	316400065	93.667	114,178
State Children's Health Insurance Program	316400065	93.767	7,053
Medical Assistance Program - Waiver Services	316400065	93.778	7,624
Medical Assistance Program - Targeted Case Management	316400065	93.778	184,168
Total - Medical Assistance Program			<u>191,792</u>
Total Ohio Department of Mental Retardation and Developmental Disabilities			313,023
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>462,625</u>
TOTAL FEDERAL ASSISTANCE			<u><u>\$3,959,162</u></u>

The accompanying notes to the federal awards expenditure schedule are an integral part of this schedule.

DELAWARE COUNTY

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FISCAL YEAR ENDED DECEMBER 31, 2008**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

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

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

These loans are collateralized by mortgages on the properties. At December 31, 2008, the gross amount of loans outstanding under this program was \$504,893. There were no delinquent amounts due at December 31, 2008.

The County makes limited grants from the revolving loan fund to local government agencies and projects after approval by the Commissioners by resolution and after obtaining a waiver from ODOD. For 2008 total grants payments disbursed were \$649,137.

NOTE C - MATCHING REQUIREMENTS

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

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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, 2008, which collectively comprise the County's basic financial statements and have issued our report thereon dated May 29, 2009. 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 of 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 expressing our opinions on the financial statements, but not to opine 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 control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the County's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the County's internal control will not prevent or detect a material financial statement misstatement.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all internal control deficiencies that might be 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.

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We noted certain matters that we reported to the County's management in a separate letter dated May 29, 2009.

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 that we must report under *Government Auditing Standards*.

We did note certain noncompliance or other matters that we reported to the County's management in a separate letter dated May 29, 2009.

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

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

Mary Taylor, CPA
Auditor of State

May 29, 2009



Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON 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, 2008. The summary of auditor's results section of the accompanying schedule of findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2008. In a separate letter to the County's management dated May 29, 2009, we reported an other matter related to federal noncompliance not requiring inclusion in this report.

Internal Control Over Compliance

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

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Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses. However, we noted a matter involving the internal control over federal compliance not requiring inclusion in this report, that we reported to the County's management in a separate letter dated May 29, 2009.

Federal Awards Expenditures Schedule

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 as of and for the year ended December 31, 2008, and have issued our report thereon dated May 29, 2009, 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

May 29, 2009

DELAWARE COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2008

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any 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
<i>(d)(1)(vii)</i>	Major Programs (list):	Workforce Investment Act Cluster– CFDA # 17.258, 17.259, 17.260 Highway Planning and Construction – CFDA # 20.205
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A\B Programs	Type A: > \$ 300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	Yes

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None



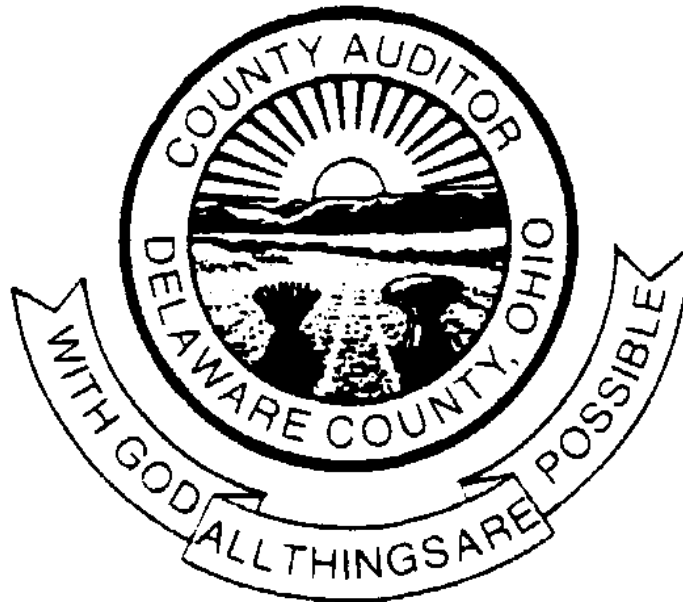
Delaware County, Ohio

Comprehensive Annual Financial Report

For The Year Ended December 31, 2008

Delaware County, Ohio

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



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

Accounts Payable

Freida Maxey
Brad Higgins
Sandy Fish

Special Projects

Christine Smothers

Payroll

Dedra Hall
Linda O'Rourke

Delaware County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2008
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Comprehensive Annual Financial Report
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Introductory Section



George Kaitza Delaware County Auditor

May 29, 2009

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, 2008, 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, 2008, 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.

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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 twenty-first 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 165,026 in 2008. 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.

Delaware County, Ohio

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

LOCAL ECONOMY

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

Assessed valuation for the County increased 73 percent between 2002 and 2008 to \$6.193 billion. Although not as robust as previous years, growth in new residential and commercial and industrial construction increased 4 percent in 2008 over 2007. The active number of businesses is 3,182 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 2008 with an estimated increase in population of almost 3 percent over 2007. 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 6.5 percent, Delaware County's 2008 unemployment rate stood at 4.6 percent. This is due to the stable and diverse business environment in the area. Many of the top ten employers in the County are nationally recognized. J.P. Morgan Chase and Co., Kroger Company, American Showa, Inc., and WalMart Real Estate Business Trust are examples. The County, Ohio Wesleyan University, the public school systems, and Ohio Health's 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 7,893 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 160,000 square feet featuring several restaurants and new stores. 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 sixty active farms with an average size of two hundred twelve 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.

In February 2008, Delaware County was named among the "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.

Delaware County, Ohio

The future of Delaware County continues to look bright. A major new retail development, Glennwood Commons, is taking shape on the east side of the City of Delaware off of U.S. 36/Ohio 37, which when completed will total more than 560,000 square feet of retail space. At the intersection of Ohio 3 and U.S. 36/Ohio 37, a new Kroger store opened in the Sunbury area. The County's first Kroger Marketplace is under construction in Lewis Center just east of U.S. 23. In addition, State Auto has begun construction on a new data center at the Park at Grief.

Two higher education schools are locating in the County to join Ohio Wesleyan and Ohio State to offer additional educational opportunities. Columbus State has begun construction on a one hundred eight acre campus which will include an 88,000 square foot academic center. Another building will provide offices for faculty, administrators, and staff. Franklin University recently opened a suburban location with 3,200 square feet consisting of three classrooms and a computer lab.

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. It is the intent of the County to aim for the higher level of 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.

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.

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 2008 received minimum or no increase for operating expenses. Travel and tuition reimbursement policies are also annually reviewed and set based upon available resources.

To finance the construction or acquisition of infrastructure and other assets or to refinance existing debt 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

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.

Delaware County, Ohio

The County Treasurer manages the investments 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. Construction of a new two hundred seventy-one foot span bridge over the Olentangy River on Orange Road has begun. Sales tax receipts are providing the funding for these projects. In addition, construction is well under way on the Sawmill Parkway Extension from Home Road to Hyatts Road. A combination of motor vehicle gas tax receipts and special assessments are paying for current construction costs.

The need for additional County office space was addressed through the acquisition of a building at 2081 U.S. 23N in Delaware. The Frank B. Willis Government Building was purchased on February 5, 2008, and renovations were completed throughout 2008. The Board of Elections and the Title Office have relocated to the new space. The County also leases space to an independent bureau of motor vehicles, a state driver's license exam office, and a retail establishment.

The County plans to alleviate overcrowding in the rented juvenile and probate court offices by renovating unfinished space in the Rutherford B. Hayes Services Building. The plan also includes expansion of the prosecutor's offices and jobs and family services department. The County will apply the savings in rental payments to offset the construction costs.

Construction continues on the Lower Scioto Water Reclamation Facility and its related facilities. The County and the Concord/Scioto Community Authority have approved an Intergovernmental Cooperation Agreement to construct this centralized wastewater treatment facility.

The County's Geographical Information System (GIS) Office is 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 Bureau's Master Address File and hundreds of erroneous addresses and data features have been corrected. In addition, every township and the City of Delaware's zoning information as well as the results of the November election have been added to the volume of information that is available on-line.

The Board of Developmental Disabilities completed their two year Electronic Records Management Project. All of their client records have been electronically scanned and filed. This upgrade to a digital format allows for easier retrieval, more secure control, and offsite storage.

In 2009 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.

Delaware County, Ohio

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Delaware County for its Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2007. This was the sixteenth 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.

The year also brought with it the fourth award for Delaware County's Popular Annual Financial Report (PAFR) by the Government Finance Officers Association of the United States and Canada (GFOA) for the year ended December 31, 2007.

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, 2008

Board of Commissioners

Glenn A. Evans
Kristopher Jordan
James D. Ward

Engineer

Christian E. Bauserman

Auditor

Todd A. Hanks

Prosecutor

David Yost

Clerk of Courts

Jan Antonoplos

Recorder

Andrew Brenner

Coroner

Dr. Mark Hickman

Sheriff

Walter L. Davis III

Court of Common Pleas-General

W. Duncan Whitney
Everett H. Krueger

Treasurer

Dale M. Wilgus

Court of Common Pleas-Juvenile/Probate

Kenneth J. Spicer

Newly Elected/Appointed Officials

Board of Commissioners

Todd A. Hanks (01/13/2009)
Ken O'Brien (01/03/2009)
Tommy Thompson (01/03/2009)

Auditor

George Kaitsa (03/02/2009)

Treasurer

Jon Peterson (05/26/2009)

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, 2007

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 handwritten signature in black ink, appearing to read "M. L. Post".

President

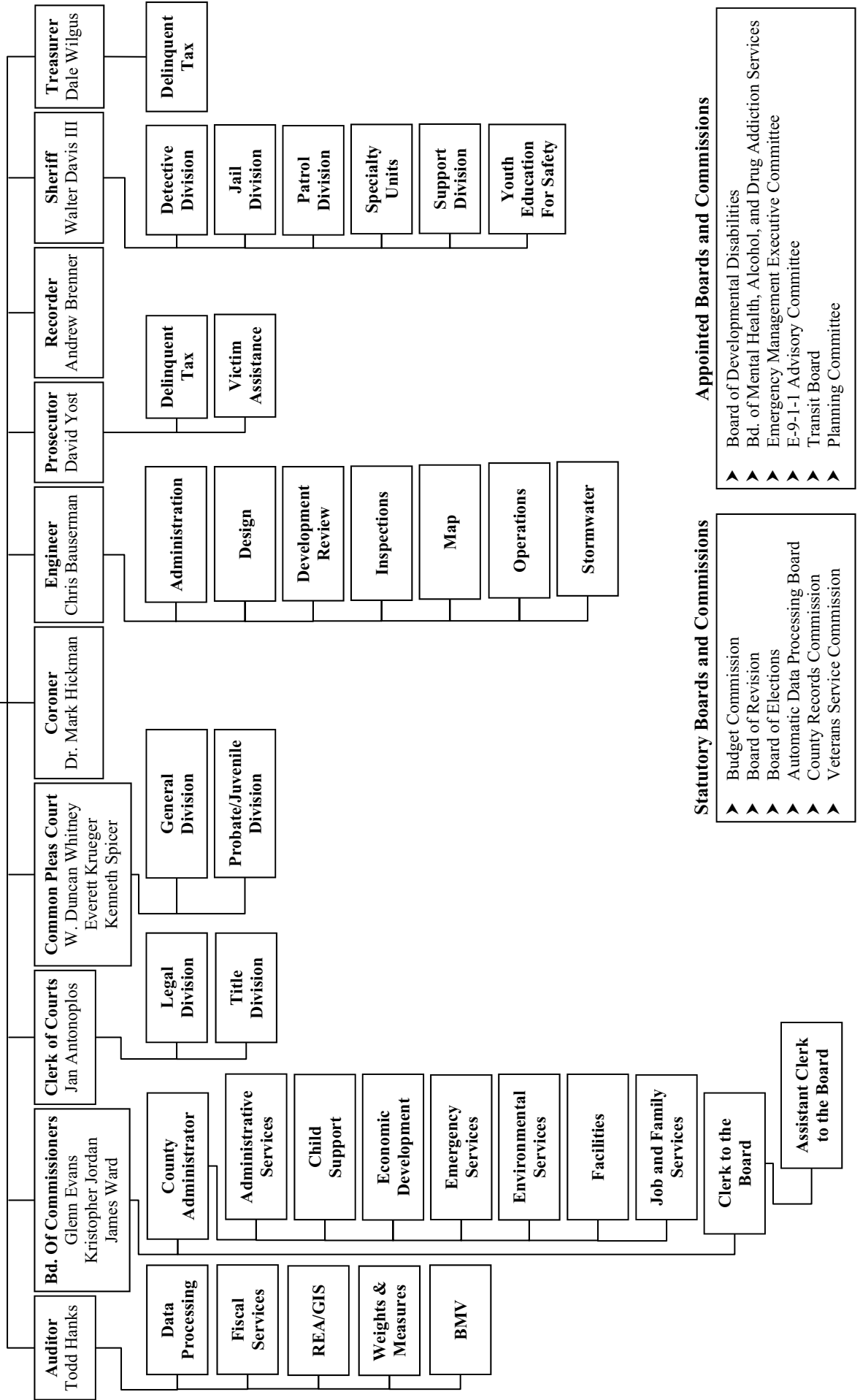
A handwritten signature in black ink, appearing to read "Jeffrey R. Emmer".

Executive Director

Delaware County Government Organizational Chart

(as of December 31, 2008)

Citizens of Delaware County



Statutory Boards and Commissions

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

Appointed Boards and Commissions

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

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Financial Section

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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, 2008, 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 the 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 based our opinion, insofar as it relates to the amounts included for the Delaware Creative Housing, Inc., on the report of the other auditor.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the *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 our audit and the report of the other auditor provides a reasonable basis for our opinions.

In our opinion, based on our audit and the report of the other auditor, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Delaware County, Ohio, as of December 31, 2008 and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Auto and Gas, and Developmental Disabilities Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 29, 2009, 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 or 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

May 29, 2009

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2008
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, 2008. 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 2008. 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, 2008
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 2008 and 2007.

Table 1
Net Assets
(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2008	2007	2008	2007	2008	2007
<u>Assets</u>						
Current and Other Assets	\$139,399	\$142,948	\$44,697	\$51,316	\$184,096	\$194,264
Capital Assets, Net	160,000	150,695	188,339	173,338	348,339	324,033
Total Assets	299,399	293,643	233,036	224,654	532,435	518,297

(continued)

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2008
Unaudited

Table 1
Net Assets
(In Thousands)
(continued)

	Governmental Activities		Business-Type Activities		Total	
	2008	2007	2008	2007	2008	2007
<u>Liabilities</u>						
Current and Other Liabilities	\$29,269	\$30,902	\$3,762	\$1,511	\$33,031	\$32,413
Long-Term Liabilities	46,893	49,513	37,125	41,201	84,018	90,714
Total Liabilities	76,162	80,415	40,887	42,712	117,049	123,127
<u>Net Assets</u>						
Invested in Capital Assets, Net of Related Debt	117,815	105,811	151,825	132,745	269,640	238,556
Restricted	84,846	77,387	4,242	4,261	89,088	81,648
Unrestricted	20,576	30,030	36,082	44,936	56,658	74,966
Total Net Assets	\$223,237	\$213,228	\$192,149	\$181,942	\$415,386	\$395,170

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 increased due to an increase in cash restricted for public works and future capital projects and receivables for health programs. Although public works expenses increased slightly and charges for services and capital grants decreased in 2008, the revenues continued to exceed expenses. In addition, assets increased in the health program from a final settlement with the Ohio Department of Job and Family Services for Medicaid reimbursements. Unrestricted net assets decreased as cash was spent to purchase and renovate the Frank B. Willis Government Building, along with transfers of cash to restricted net assets for future construction of EMS facilities.

In business-type activities, current and other assets decreased as construction began 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 increased from contracts payable related to the OECC centrifuge dewatering facility. Long-term liabilities decreased from the retirement of \$4,300 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 the construction of wastewater facilities.

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2008
Unaudited

Table 2 reflects the changes in net assets for 2008 and 2007.

Table 2
Changes in Net Assets
(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2008	2007	2008	2007	2008	2007
Revenues						
Program Revenues						
Charges for Services	\$19,801	\$24,443	\$12,480	\$11,222	\$32,281	\$35,665
Operating Grants, Contributions, and Interest	26,193	23,520	880	707	27,073	24,227
Capital Grants, Contributions, and Interest	954	5,514	11,672	10,263	12,626	15,777
Total Program Revenues	<u>46,948</u>	<u>53,477</u>	<u>25,032</u>	<u>22,192</u>	<u>71,980</u>	<u>75,669</u>
General Revenues						
Property Taxes	21,672	21,315	0	0	21,672	21,315
Sales Taxes	35,707	36,187	0	0	35,707	36,187
Grants and Entitlements	3,867	3,697	0	0	3,867	3,697
Interest	5,931	9,655	122	121	6,053	9,776
Other	1,033	1,446	99	51	1,132	1,497
Total General Revenues	<u>68,210</u>	<u>72,300</u>	<u>221</u>	<u>172</u>	<u>68,431</u>	<u>72,472</u>
Total Revenues	<u>115,158</u>	<u>125,777</u>	<u>25,253</u>	<u>22,364</u>	<u>140,411</u>	<u>148,141</u>
Program Expenses						
General Government						
Legislative and Executive	17,012	15,461	0	0	17,012	15,461
Intergovernmental	0	5	0	0	0	5
Judicial	7,985	7,378	0	0	7,985	7,378
Public Safety						
911	3,310	3,445	0	0	3,310	3,445
Emergency Medical Services	9,129	8,923	0	0	9,129	8,923
Sheriff	14,258	13,570	0	0	14,258	13,570
Other Public Safety	3,851	3,787	0	0	3,851	3,787
Public Works	16,116	15,518	0	0	16,116	15,518
Health	16,239	13,792	0	0	16,239	13,792
Intergovernmental	286	275	0	0	286	275
Human Services						
Job and Family Services	9,500	8,087	0	0	9,500	8,087
Child Support Enforcement	1,399	1,561	0	0	1,399	1,561
Children Services	2,656	2,376	0	0	2,656	2,376
Other Human Services	899	319	0	0	899	319
Economic Development						
Intergovernmental	0	1,709	0	0	0	1,709
Conservation and Recreation	9	0	0	0	9	0
Intergovernmental	388	348	0	0	388	348
Interest and Fiscal Charges	2,037	2,110	0	0	2,037	2,110
Sanitary Engineer	0	0	13,455	13,001	13,455	13,001
Solid Waste Transfer Station	0	0	81	62	81	62
Storm Water Phase II	0	0	274	316	274	316
Delaware Area Transit	0	0	1,311	1,078	1,311	1,078
Total Expenses	<u>105,074</u>	<u>98,664</u>	<u>15,121</u>	<u>14,457</u>	<u>120,195</u>	<u>113,121</u>
Excess of Revenues Over Expenses Before Transfers	10,084	27,113	10,132	7,907	20,216	35,020
Transfers	(75)	(60)	75	60	0	0
Increase in Net Assets	<u>10,009</u>	<u>27,053</u>	<u>10,207</u>	<u>7,967</u>	<u>20,216</u>	<u>35,020</u>
Net Assets at Beginning of Year - Restated	<u>213,228</u>	<u>186,175</u>	<u>181,942</u>	<u>173,975</u>	<u>395,170</u>	<u>360,150</u>
Net Assets at End of Year	<u>\$223,237</u>	<u>\$213,228</u>	<u>\$192,149</u>	<u>\$181,942</u>	<u>\$415,386</u>	<u>\$395,170</u>

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2008
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. Note, however, the change in charges for services. The majority of the change is due to not recording the full receivable for payment in lieu of taxes in the prior year and the resulting restatement. However, the County also experienced a decrease in charges for services from the downturn in the construction and sale of residential homes. Operating grants, contributions, and interest increased by 11 percent from additional grants received for Developmental Disabilities, Job and Family Services, and Children Services. The decrease in capital grants, contributions, and interest was due to assessments charged for the construction of two roads within the County in 2007.

The biggest change in general revenues for governmental activities relates to interest revenue from interest rates dropping throughout the year. Sales tax collections continue to be the largest governmental revenue source and had an insignificant decrease from the prior year.

Overall, expenses for governmental activities had a 6 percent increase. The significant changes by program were in general government - legislative and executive, health, and human services - job and family services. For general government, legislative and executive expenses increased from contractual services for the County Commissioners for additional security, payments to the City of Delaware for prosecuting cases in municipal court and law library reimbursements, attorney fees in the recently settled lawsuit concerning control of countywide communications, the County's share of medical treatments to the Ohio Department of Health Bureau for the Children with Medical Handicaps Fund, and expenses paid by the Board of Elections for the August special election and the November general election. The Developmental Disabilities Board health program expenses increased from providing services to their growing number of clients and their expanded Family Directed Resource Program. 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. Also note the change for economic development expenses. This too is related to the payment in lieu of taxes issue and the related liability to the school district.

The County experienced an increase in program revenues for the business-type activities due to an increase in customers, along with contributions from developers, tap in fees, and tap fee credits for the construction of sanitary sewers and pump stations.

The County's sanitary engineer operations accounted for 89 percent of the expenses of the County's business-type activities in 2008, which was similar to 2007. These operations are funded from 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, 2008
Unaudited

Table 3
Governmental Activities
(In Thousands)

	Total Cost of Services		Net Cost of Services	
	2008	2007	2008	2007
General Government				
Legislative and Executive	\$17,012	\$15,461	\$5,411	\$3,039
Intergovernmental	0	5	0	5
Judicial	7,985	7,378	6,148	5,550
Public Safety				
911	3,310	3,445	2,463	2,262
Emergency Medical Services	9,129	8,923	9,129	8,923
Sheriff	14,258	13,570	11,649	10,901
Other Public Safety	3,851	3,787	2,552	2,585
Public Works	16,116	15,518	4,531	(973)
Health	16,239	13,792	10,561	9,312
Intergovernmental	286	275	286	275
Human Services				
Job and Family Services	9,500	8,087	1,450	1,286
Child Support Enforcement	1,399	1,561	(211)	(126)
Children Services	2,656	2,376	1,119	1,247
Other Human Services	899	319	604	(130)
Economic Development				
Intergovernmental	0	1,709	0	(1,427)
Conservation and Recreation				
Intergovernmental	388	348	388	348
Interest Expense and Fiscal Charges	2,037	2,110	2,037	2,110
Total Expenses	<u>\$105,074</u>	<u>\$98,664</u>	<u>\$58,126</u>	<u>\$45,187</u>

Program revenues paid for 54 percent of the legislative and executive and judicial programs costs of services. This was significantly lower than in 2007 at 62 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. A primary reason for the decrease in fees was due to a reduction in residential and commercial development, along with the sale of homes, in 2008.

The public works program consists mainly of the repair and maintenance of the County's roadways. Although 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), 72 percent, this was much less due to a significant portion of the costs in 2007 were paid with capital grants and contributions.

Expenses for the job and family services program increased in 2008. The County provided services to more clients due to the increasing population and the number of eligible recipients. The number of staff assigned to child welfare activities increased as well as rising child care costs. A mortgage assistance program was initiated and a clothing program for in-school children was continued.

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2008
Unaudited

Economic development expenses occurred in 2007 from the County entering into tax exemption agreements with developers. These expenses are to reimburse Olentangy Local School District for the real estate property tax revenue that would have been lost due to these agreements. The property tax exemptions may last up to thirty years.

In 2008, 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 is a significant increase from 2007 at 46 percent.

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 decreased by 9 percent from a significant decrease in revenues relating to charges for services and interest revenue.

Fund balance in the Auto and Gas special revenue fund increased, in the amount of \$4,491,185, due to revenues from sales taxes and intergovernmental revenues.

Fund balance did not change significantly for either the Developmental Disabilities special revenue fund or the Bond Retirement debt service fund.

BUSINESS-TYPE ACTIVITIES FINANCIAL ANALYSIS

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

The County's Sanitary Engineer Fund reported an operating income. Revenues increased 12 percent from the prior year; however, this increase included a one-time adjustment in the billing cycle. Expenses increased 1 percent. This fund also received contributed capital in excess of \$11 million.

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 a 23 percent decrease in net assets due to operating expenses exceeding charges for services. This is due, in part, to a decrease in permit fees due to a slow down in construction.

The Delaware Area Transit Fund had a 107 percent increase in net assets, although the fund had an operating loss in 2008. The Delaware Area Transit Fund receives a significant amount of its revenues from operating grants and received a significant amount of capital grants during 2008. 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, 2008
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 decreases in estimated sales taxes, charges for services (conveyance fees and other related property transaction fees), and interest revenue. Changes from the final budget to actual revenues received were not significant. The change from original budget to final budget and from 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, 2008, was \$117,815 thousand and \$151,825 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. Land and easements were purchased in 2008 to construct roads and bridges, along with the purchase of the Frank B. Willis Government Building property. A significant amount of construction in progress within governmental activities was finalized in 2008 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 \$8,678 thousand. Note 11 to the basic financial statements provides further information on the capital assets activity during 2008.

Debt - During 2008, the County issued special assessment bonds, in the amount of \$262 thousand, for the maintenance of ditches.

At December 31, 2008, the County's overall long-term obligations included \$44,432 thousand in general obligation bonds, \$5,599 thousand in special assessment bonds, and \$30,330 thousand in revenue bonds. Of this amount, \$36,918 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 18 to the basic financial statements.

CURRENT ISSUES

In 2008, the County purchased and renovated a building to provide additional office space for County operations. The building was named the Frank B. Willis Government Building. In 2009, the County's board of elections, a title office, an independent bureau of motor vehicles office, and a State driver's license exam office were moved into the renovated building. The building also provides additional space for storage of County's records.

The County has contracted with Eagle Bridge Company to construct a new two hundred seventy-one foot span bridge on Orange Road over the Olentangy River. The previous bridge was closed for structural reasons. Sales tax revenues are being used to pay for the project.

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2008
Unaudited

Construction continues on the Lower Scioto Water Reclamation Facility and its related facilities. Construction of the overall project is expected to continue through 2009. 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.

To improve the County's wastewater treatment process, the County has contracted with Peterson Construction to add centrifuge dewatering equipment. This upgrade will allow for cost savings in the disposal of biosolids.

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

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, 2008

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Delaware Creative Housing
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$85,981,523	\$43,390,984	\$129,372,507	\$0
Cash and Cash Equivalents in Segregated Accounts	17,865	0	17,865	149,536
Cash and Cash Equivalents with Fiscal Agent	20,000	0	20,000	0
Cash and Cash Equivalents with Escrow Agent	24,927	0	24,927	0
Due from Primary Government	0	0	0	2,278
Accounts Receivable	194,130	854,498	1,048,628	23,925
Other Receivables	0	0	0	17,880
Sales Taxes Receivable	9,449,753	0	9,449,753	0
Accrued Interest Receivable	507,804	0	507,804	0
Due from Other Governments	9,924,520	19,025	9,943,545	11,356
Due from External Party	24,530	0	24,530	0
Internal Balances	(2,474)	2,474	0	0
Prepaid Items	1,251,740	0	1,251,740	314
Materials and Supplies Inventory	822,855	48,941	871,796	0
Property Taxes Receivable	20,640,421	0	20,640,421	0
Loans Receivable	504,893	0	504,893	0
Special Assessments Receivable	6,505,099	0	6,505,099	0
Payment in Lieu of Taxes Receivable	3,067,269	0	3,067,269	0
Unamortized Issuance Costs	464,752	381,369	846,121	6,776
Nondepreciable Capital Assets	38,405,151	16,497,700	54,902,851	967,456
Depreciable Capital Assets, Net	121,594,471	171,840,801	293,435,272	3,638,886
Total Assets	299,399,229	233,035,792	532,435,021	4,818,407
<u>Liabilities</u>				
Accrued Wages Payable	1,846,127	141,858	1,987,985	20,780
Accounts Payable	1,986,077	340,632	2,326,709	233,965
Contracts Payable	968,801	2,192,916	3,161,717	0
Due to Component Unit	2,278	0	2,278	0
Due to Other Governments	3,361,588	73,841	3,435,429	0
Due to External Party	140,575	5,000	145,575	0
Tenant Deposits	0	0	0	11,669
Claims Payable	200,517	0	200,517	0
Deferred Revenue	20,582,890	885,456	21,468,346	835,260
Retainage Payable	24,927	0	24,927	0
Accrued Interest Payable	154,744	121,863	276,607	0
Line of Credit	0	0	0	229
Long-Term Liabilities				
Due Within One Year	4,480,591	4,298,591	8,779,182	45,100
Due in More Than One Year	42,412,831	32,826,554	75,239,385	925,611
Total Liabilities	76,161,946	40,886,711	117,048,657	2,072,614
<u>Net Assets</u>				
Invested in Capital Assets, Net of Related Debt	117,815,451	151,824,983	269,640,434	3,642,407
Restricted for:				
Capital Projects	4,726,081	0	4,726,081	0
Debt Service	6,130,197	0	6,130,197	0
Public Safety	3,517,845	0	3,517,845	0
Public Works	49,441,117	0	49,441,117	0
Health	10,256,198	0	10,256,198	0
Human Services	3,539,037	0	3,539,037	0
Other Purposes	7,235,142	0	7,235,142	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)	20,576,215	36,081,835	56,658,050	(896,614)
Total Net Assets	\$223,237,283	\$192,149,081	\$415,386,364	\$2,745,793

Delaware County, Ohio
Statement of Activities
For the Year Ended December 31, 2008

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants, Contributions, and Interest
<u>Governmental Activities</u>				
General Government				
Legislative and Executive	\$17,011,942	\$11,377,033	\$152,255	\$71,926
Judicial	7,985,127	1,417,927	419,210	0
Public Safety				
911	3,310,412	0	847,274	0
Emergency Medical Services	9,129,131	0	0	0
Sheriff	14,257,670	2,236,433	371,697	0
Other Public Safety	3,850,585	427,813	870,842	0
Public Works	16,116,024	3,183,361	7,774,773	626,843
Health	16,238,711	773,342	4,904,522	0
Intergovernmental	286,000	0	0	0
Human Services				
Job and Family Services	9,500,364	4,142	8,046,184	0
Child Support Enforcement	1,399,227	380,814	1,229,639	0
Children Services	2,655,738	0	1,537,169	0
Other Human Services	898,595	0	39,182	255,163
Conservation and Recreation	8,498	0	0	0
Intergovernmental	387,915	0	0	0
Interest and Fiscal Charges	2,037,408	0	0	0
Total Governmental Activities	105,073,347	19,800,865	26,192,747	953,932
<u>Business-Type Activities</u>				
Sanitary Engineer	13,454,621	11,879,685	0	11,363,761
Other Enterprise				
Solid Waste Transfer Station	81,335	148,578	0	0
Storm Water Phase II	274,251	241,206	0	0
Delaware Area Transit	1,310,738	210,634	879,963	308,181
Total Other Enterprise	1,666,324	600,418	879,963	308,181
Total Business-Type Activities	15,120,945	12,480,103	879,963	11,671,942
Total Primary Government	\$120,194,292	\$32,280,968	\$27,072,710	\$12,625,874
<u>Component Unit</u>				
Delaware Creative Housing	\$1,029,027	\$535,806	\$0	\$1,084,426

General Revenues

Property Taxes Levied for
General Operating
Public Safety-911
Health-Board of Developmental Disabilities
Human Services-Council for Older Adults
Permanent Improvement
Sales Taxes
General Operating
Public Works-Auto and Gas
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
(\$5,410,728)	\$0	(\$5,410,728)	\$0
(6,147,990)	0	(6,147,990)	0
(2,463,138)	0	(2,463,138)	0
(9,129,131)	0	(9,129,131)	0
(11,649,540)	0	(11,649,540)	0
(2,551,930)	0	(2,551,930)	0
(4,531,047)	0	(4,531,047)	0
(10,560,847)	0	(10,560,847)	0
(286,000)	0	(286,000)	0
(1,450,038)	0	(1,450,038)	0
211,226	0	211,226	0
(1,118,569)	0	(1,118,569)	0
(604,250)	0	(604,250)	0
(8,498)	0	(8,498)	0
(387,915)	0	(387,915)	0
(2,037,408)	0	(2,037,408)	0
(58,125,803)	0	(58,125,803)	0
0	9,788,825	9,788,825	0
0	67,243	67,243	0
0	(33,045)	(33,045)	0
0	88,040	88,040	0
0	122,238	122,238	0
0	9,911,063	9,911,063	0
(58,125,803)	9,911,063	(48,214,740)	0
0	0	0	591,205
6,610,326	0	6,610,326	0
2,163,551	0	2,163,551	0
11,510,253	0	11,510,253	0
832,914	0	832,914	0
555,276	0	555,276	0
21,423,965	0	21,423,965	0
14,283,323	0	14,283,323	0
3,866,855	0	3,866,855	0
5,930,565	122,026	6,052,591	187
1,033,480	98,995	1,132,475	205,003
68,210,508	221,021	68,431,529	205,190
(75,000)	75,000	0	0
68,135,508	296,021	68,431,529	205,190
10,009,705	10,207,084	20,216,789	796,395
213,227,578	181,941,997	395,169,575	1,949,398
<u>\$223,237,283</u>	<u>\$192,149,081</u>	<u>\$415,386,364</u>	<u>\$2,745,793</u>

Delaware County, Ohio

Balance Sheet

Governmental Funds

December 31, 2008

	General	Auto and Gas	Developmental Disabilities	Bond Retirement
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$14,410,719	\$37,796,100	\$8,918,769	\$103,570
Cash and Cash Equivalents in Segregated Accounts	17,605	0	0	0
Accounts Receivable	117,937	3,617	72,267	0
Sales Taxes Receivable	5,669,847	3,779,906	0	0
Accrued Interest Receivable	507,804	0	0	0
Due from Other Governments	2,052,743	3,696,275	2,092,612	53,573
Due from External Party	17,366	0	0	0
Interfund Receivable	90,029	1,646	5,000	0
Prepaid Items	1,029,744	0	74,249	0
Materials and Supplies Inventory	152,277	670,578	0	0
Restricted Assets				
Cash and Cash Equivalents with Escrow Agent	0	0	0	0
Property Taxes Receivable	5,546,007	0	11,528,441	831,904
Loans Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	5,384,100
Payment in Lieu of Taxes Receivable	0	0	0	3,067,269
	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets	<u>\$29,612,078</u>	<u>\$45,948,122</u>	<u>\$22,691,338</u>	<u>\$9,440,416</u>
<u>Liabilities and Fund Balances</u>				
<u>Liabilities</u>				
Accrued Wages Payable	\$1,149,872	\$154,641	\$194,428	\$0
Accounts Payable	464,269	246,160	432,175	0
Contracts Payable	0	389,684	0	0
Due to Component Unit	0	0	2,278	0
Due to Other Governments	1,068,204	152,479	120,475	1,668,881
Due to External Party	0	0	0	0
Interfund Payable	31,316	731	32,361	0
Claims Payable	106,238	0	35,069	0
Deferred Revenue	9,618,952	4,290,670	13,499,782	9,336,846
Liabilities Payable from Restricted Assets				
Retainage Payable	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	<u>12,438,851</u>	<u>5,234,365</u>	<u>14,316,568</u>	<u>11,005,727</u>
<u>Fund Balances</u>				
Reserved for Encumbrances	625,703	120,363	225,706	0
Reserved for Loans Receivable	0	0	0	0
Unreserved, Reported in				
General Fund	16,547,524	0	0	0
Special Revenue Funds	0	40,593,394	8,149,064	0
Debt Service Fund (Deficit)	0	0	0	(1,565,311)
Capital Projects Funds	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
Total Fund Balances (Deficit)	<u>17,173,227</u>	<u>40,713,757</u>	<u>8,374,770</u>	<u>(1,565,311)</u>
	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities and Fund Balances	<u>\$29,612,078</u>	<u>\$45,948,122</u>	<u>\$22,691,338</u>	<u>\$9,440,416</u>

See accompanying notes to the basic financial statements

Other Governmental	Total Governmental Funds
\$24,470,490	\$85,699,648
260	17,865
309	194,130
0	9,449,753
0	507,804
2,029,317	9,924,520
7,164	24,530
49,755	146,430
117,969	1,221,962
0	822,855
24,927	24,927
2,734,069	20,640,421
504,893	504,893
1,120,999	6,505,099
0	3,067,269
<u>\$31,060,152</u>	<u>\$138,752,106</u>

\$344,877	\$1,843,818
834,438	1,977,042
579,117	968,801
0	2,278
351,193	3,361,232
140,575	140,575
84,496	148,904
0	141,307
5,195,788	41,942,038
24,927	24,927
<u>7,555,411</u>	<u>50,550,922</u>

747,615	1,719,387
443,360	443,360
0	16,547,524
17,962,706	66,705,164
0	(1,565,311)
<u>4,351,060</u>	<u>4,351,060</u>
<u>23,504,741</u>	<u>88,201,184</u>
<u>\$31,060,152</u>	<u>\$138,752,106</u>

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Delaware County, Ohio
 Reconciliation of Total Governmental Fund Balances
 to Net Assets of Governmental Activities
 December 31, 2008

Total Governmental Fund Balances \$88,201,184

**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. 159,999,622

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

Accounts Receivable	106,091	
Sales Taxes Receivable	3,908,161	
Accrued Interest Receivable	203,671	
Due from Other Governments	7,065,297	
Interfund Receivable	12,587	
Property Taxes Receivable	490,973	
Special Assessments Receivable	6,505,099	
Payment in Lieu of Taxes Receivable	3,067,269	21,359,148

Unamortized issuance costs represent deferred charges which
 do not provide current financial resources and, therefore, are
 not reported in the funds. 464,752

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

Accrued Interest Payable	(154,744)	
General Obligation Bonds Payable	(37,844,564)	
Special Assessment Bonds Payable	(5,599,207)	
Compensated Absences Payable	(3,449,651)	(47,048,166)

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. 260,743

Net Assets of Governmental Activities \$223,237,283

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, 2008

	General	Auto and Gas	Developmental Disabilities	Bond Retirement
<u>Revenues</u>				
Property Taxes	\$6,627,566	\$0	\$11,494,560	\$831,791
Payment in Lieu of Taxes	0	0	0	69,470
Sales Taxes	21,564,693	14,377,226	0	0
Special Assessments	0	0	0	198,300
Charges for Services	9,196,914	1,685,990	773,342	0
Licenses and Permits	797,384	121,960	0	0
Fines and Forfeitures	436,902	0	0	0
Intergovernmental	4,160,292	7,576,816	3,989,113	106,646
Interest	5,752,862	178,190	0	247,179
Other	435,227	40,277	102,099	84,614
Total Revenues	48,971,840	23,980,459	16,359,114	1,538,000
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	11,320,541	0	0	22,903
Judicial	7,259,056	0	0	0
Public Safety	24,965,781	0	0	0
Public Works	276,470	19,496,599	0	0
Health	65,234	0	16,026,622	0
Intergovernmental	286,000	0	0	0
Human Services	308,970	0	0	0
Conservation and Recreation	0	0	0	0
Intergovernmental	383,000	0	0	0
Capital Outlay	0	0	0	0
Debt Service				
Principal Retirement	0	0	0	3,127,500
Interest and Fiscal Charges	0	0	0	1,950,567
Total Expenditures	44,865,052	19,496,599	16,026,622	5,100,970
Excess of Revenues Over (Under) Expenditures	4,106,788	4,483,860	332,492	(3,562,970)
<u>Other Financing Sources (Uses)</u>				
Sale of Capital Assets	0	7,325	8,978	0
Special Assessment Bonds Issued	0	0	0	4,500
Transfers In	3,693,763	0	0	3,676,395
Transfers Out	(9,466,579)	0	0	0
Total Other Financing Sources (Uses)	(5,772,816)	7,325	8,978	3,680,895
Changes in Fund Balances	(1,666,028)	4,491,185	341,470	117,925
Fund Balances (Deficit) at Beginning of Year - Restated (Note 3)	18,839,255	36,222,572	8,033,300	(1,683,236)
Fund Balances (Deficit) at End of Year	\$17,173,227	\$40,713,757	\$8,374,770	(\$1,565,311)

See accompanying notes to the basic financial statements

Other Governmental	Total Governmental Funds
\$2,714,156	\$21,668,073
0	69,470
0	35,941,919
1,164,774	1,363,074
4,995,486	16,651,732
341,761	1,261,105
61,575	498,477
13,723,594	29,556,461
288,752	6,466,983
453,609	1,115,826
<u>23,743,707</u>	<u>114,593,120</u>
4,836,961	16,180,405
123,809	7,382,865
4,534,079	29,499,860
582,310	20,355,379
67,656	16,159,512
0	286,000
13,467,450	13,776,420
8,498	8,498
0	383,000
8,198,685	8,198,685
115,000	3,242,500
11,457	1,962,024
<u>31,945,905</u>	<u>117,435,148</u>
<u>(8,202,198)</u>	<u>(2,842,028)</u>
0	16,303
257,000	261,500
6,725,521	14,095,679
<u>(4,704,100)</u>	<u>(14,170,679)</u>
<u>2,278,421</u>	<u>202,803</u>
(5,923,777)	(2,639,225)
<u>29,428,518</u>	<u>90,840,409</u>
<u>\$23,504,741</u>	<u>\$88,201,184</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, 2008

Changes in Fund Balances - Total Governmental Funds (\$2,639,225)

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	12,342,367	
Capital Outlay - Depreciable Capital Assets	3,635,057	
Capital Contributions - Depreciable Capital Assets	71,926	
Depreciation	<u>(6,491,289)</u>	9,558,061

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

Sale of Capital Assets	(16,303)	
Loss on Disposal of Capital Assets	<u>(236,663)</u>	(252,966)

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

Property Taxes	4,247	
Payment in Lieu of Taxes	(69,470)	
Sales Taxes	(234,631)	
Special Assessments	(133,751)	
Charges for Services	162,283	
Fines and Forfeitures	(2,055)	
Intergovernmental	830,121	
Interest	(69,476)	
Other	<u>5,738</u>	493,006

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

General Obligation Bonds Payable	2,929,200	
Special Assessment Bonds Payable	<u>313,300</u>	3,242,500

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	(261,500)	
Amortization of General Obligation Bond Premium	44,104	
Amortization of Special Assessment Bond Premium	<u>3,496</u>	(213,900)

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	9,617	
Amortization of Accounting Loss	<u>(93,772)</u>	(84,155)

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.

(38,829)

(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, 2008

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.	(\$315,530)
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>260,743</u>
Change in Net Assets of Governmental Activities	<u><u>\$10,009,705</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, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$6,725,557	\$6,664,072	\$6,611,835	(\$52,237)
Sales Taxes	23,000,000	21,170,997	21,805,305	634,308
Charges for Services	10,139,950	9,223,847	8,789,338	(434,509)
Licenses and Permits	1,146,800	1,133,000	796,607	(336,393)
Fines and Forfeitures	464,500	464,500	439,658	(24,842)
Intergovernmental	4,069,167	3,696,635	4,163,504	466,869
Interest	7,500,000	6,000,000	6,062,334	62,334
Other	246,200	246,200	400,446	154,246
Total Revenues	53,292,174	48,599,251	49,069,027	469,776
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	11,006,501	11,831,606	11,135,985	695,621
Judicial	7,537,429	7,645,908	7,339,784	306,124
Public Safety	26,767,687	27,111,407	25,548,663	1,562,744
Public Works	317,391	317,391	295,444	21,947
Health	81,250	81,250	67,500	13,750
Human Services	388,764	388,764	344,693	44,071
Other	35,000	35,000	18,983	16,017
Intergovernmental	652,000	697,000	669,000	28,000
Total Expenditures	46,786,022	48,108,326	45,420,052	2,688,274
Excess of Revenues Over Expenditures	6,506,152	490,925	3,648,975	3,158,050
<u>Other Financing Sources (Uses)</u>				
Advances In	0	0	50,756	50,756
Advances Out	0	(50,756)	(50,756)	0
Transfers In	0	53,000	2,005,000	1,952,000
Transfers Out	(7,566,126)	(10,043,479)	(9,644,769)	398,710
Total Other Financing Sources (Uses)	(7,566,126)	(10,041,235)	(7,639,769)	2,401,466
Changes in Fund Balance	(1,059,974)	(9,550,310)	(3,990,794)	5,559,516
Fund Balance at Beginning of Year	14,780,240	14,780,240	14,780,240	0
Prior Year Encumbrances Appropriated	1,126,413	1,126,413	1,126,413	0
Fund Balance at End of Year	\$14,846,679	\$6,356,343	\$11,915,859	\$5,559,516

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, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Sales Taxes	\$14,000,000	\$14,000,000	\$14,537,644	\$537,644
Charges for Services	1,202,350	1,202,350	1,049,229	(153,121)
Licenses and Permits	167,000	167,000	121,960	(45,040)
Intergovernmental	7,462,500	7,462,500	7,562,884	100,384
Other	74,000	74,000	38,625	(35,375)
Total Revenues	22,905,850	22,905,850	23,310,342	404,492
<u>Expenditures</u>				
Current				
Public Works	31,319,668	31,686,668	20,581,800	11,104,868
Excess of Revenues Over (Under) Expenditures	(8,413,818)	(8,780,818)	2,728,542	11,509,360
<u>Other Financing Sources</u>				
Sale of Capital Assets	0	0	7,325	7,325
Transfers In	830,596	830,596	178,190	(652,406)
Total Other Financing Sources	830,596	830,596	185,515	(645,081)
Changes in Fund Balance	(7,583,222)	(7,950,222)	2,914,057	10,864,279
Fund Balance at Beginning of Year	32,739,918	32,739,918	32,739,918	0
Prior Year Encumbrances Appropriated	1,735,037	1,735,037	1,735,037	0
Fund Balance at End of Year	\$26,891,733	\$26,524,733	\$37,389,012	\$10,864,279

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, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$11,274,548	\$11,274,548	\$11,419,881	\$145,333
Charges for Services	735,877	735,877	1,005,282	269,405
Intergovernmental	3,633,763	3,633,763	4,024,507	390,744
Other	67,500	67,500	266,209	198,709
Total Revenues	15,711,688	15,711,688	16,715,879	1,004,191
<u>Expenditures</u>				
Current				
Health	23,300,538	23,300,538	16,455,419	6,845,119
Excess of Revenues Over (Under) Expenditures	(7,588,850)	(7,588,850)	260,460	7,849,310
<u>Other Financing Sources</u>				
Sale of Capital Assets	1,000	1,000	8,978	7,978
Changes in Fund Balance	(7,587,850)	(7,587,850)	269,438	7,857,288
Fund Balance at Beginning of Year	6,829,784	6,829,784	6,829,784	0
Prior Year Encumbrances Appropriated	851,102	851,102	851,102	0
Fund Balance at End of Year	\$93,036	\$93,036	\$7,950,324	\$7,857,288

See accompanying notes to the basic financial statements

Delaware County, Ohio
Statement of Fund Net Assets
Proprietary Funds
December 31, 2008

	Enterprise Funds		Total Enterprise Funds	Governmental Activity Self Insurance Internal Service Fund
	Sanitary Engineer	Other Enterprise		
<u>Assets</u>				
<u>Current Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$37,688,786	\$1,459,935	\$39,148,721	\$281,875
Cash and Cash Equivalents with Fiscal Agent	0	0	0	20,000
Accounts Receivable	837,796	16,702	854,498	0
Due from Other Governments	0	19,025	19,025	0
Interfund Receivable	10,546	2,233	12,779	0
Prepaid Items	0	0	0	29,778
Materials and Supplies Inventory	48,941	0	48,941	0
Restricted Assets				
Equity in Pooled Cash and Cash Equivalents	4,242,263	0	4,242,263	0
Total Current Assets	42,828,332	1,497,895	44,326,227	331,653
<u>Noncurrent Assets</u>				
Unamortized Issuance Costs	381,369	0	381,369	0
Nondepreciable Capital Assets	16,448,815	48,885	16,497,700	0
Depreciable Capital Assets, Net	171,085,925	754,876	171,840,801	0
Total Noncurrent Assets	187,916,109	803,761	188,719,870	0
Total Assets	230,744,441	2,301,656	233,046,097	331,653
<u>Liabilities</u>				
<u>Current Liabilities</u>				
Accrued Wages Payable	107,549	34,309	141,858	2,309
Accounts Payable	332,174	8,458	340,632	9,035
Contracts Payable	2,192,916	0	2,192,916	0
Due to Other Governments	52,622	21,219	73,841	356
Due to External Party	0	5,000	5,000	0
Interfund Payable	8,819	1,486	10,305	0
Claims Payable	0	0	0	59,210
Deferred Revenue	885,456	0	885,456	0
Accrued Interest Payable	121,863	0	121,863	0
General Obligation Bonds Payable	4,010,000	0	4,010,000	0
Revenue Bonds Payable	210,000	0	210,000	0
Compensated Absences Payable	58,826	19,765	78,591	0
Total Current Liabilities	7,980,225	90,237	8,070,462	70,910
<u>Long-Term Liabilities</u>				
General Obligation Bonds Payable	2,577,715	0	2,577,715	0
Revenue Bonds Payable	30,119,884	0	30,119,884	0
Compensated Absences Payable	101,130	27,825	128,955	0
Total Long-Term Liabilities	32,798,729	27,825	32,826,554	0
Total Liabilities	40,778,954	118,062	40,897,016	70,910
<u>Net Assets</u>				
Invested in Capital Assets, Net of Related Debt	151,021,222	803,761	151,824,983	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	34,702,002	1,379,833	36,081,835	260,743
Total Net Assets	\$189,965,487	\$2,183,594	\$192,149,081	\$260,743

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, 2008

	Enterprise Funds		Total Enterprise Funds	Governmental Activity Self Insurance Internal Service Fund
	Sanitary Engineer	Other Enterprise		
Operating Revenues				
Charges for Services	\$0	\$600,418	\$600,418	\$429,235
Charges for Services Pledged as Security on Revenue Bonds	11,879,685	0	11,879,685	0
Other	85,544	13,451	98,995	0
Total Operating Revenues	11,965,229	613,869	12,579,098	429,235
Operating Expenses				
Personal Services	1,951,691	830,478	2,782,169	11,189
Fringe Benefits	917,365	240,460	1,157,825	3,726
Services and Charges	2,555,855	250,712	2,806,567	92,561
Materials and Supplies	1,250,399	196,759	1,447,158	0
Claims	0	0	0	61,016
Depreciation	4,809,408	147,724	4,957,132	0
Total Operating Expenses	11,484,718	1,666,133	13,150,851	168,492
Operating Income (Loss)	480,511	(1,052,264)	(571,753)	260,743
Non-Operating Revenues (Expenses)				
Interest Revenue	122,026	0	122,026	0
Gain on the Disposal of Capital Assets	0	14,004	14,004	0
Grants	0	879,963	879,963	0
Interest Expense	(1,969,903)	(191)	(1,970,094)	0
Total Non-Operating Revenues (Expenses)	(1,847,877)	893,776	(954,101)	0
Income (Loss) Before Transfers and Contributions	(1,367,366)	(158,488)	(1,525,854)	260,743
Transfers In	0	75,000	75,000	0
Capital Contributions	11,363,761	294,177	11,657,938	0
Changes in Net Assets	9,996,395	210,689	10,207,084	260,743
Net Assets at Beginning of Year	179,969,092	1,972,905	181,941,997	0
Net Assets at End of Year	\$189,965,487	\$2,183,594	\$192,149,081	\$260,743

See accompanying notes to the basic financial statements

Delaware County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2008

	Enterprise Funds		Total Enterprise Funds	Governmental
	Sanitary Engineer	Other Enterprise		Activity Self Insurance Internal Service Fund
<u>Increase (Decrease) in Cash and Cash Equivalents</u>				
<u>Cash Flows from Operating Activities</u>				
Cash Received from Customers	\$11,819,267	\$609,180	\$12,428,447	\$0
Cash Received from Transactions with Other Funds	0	0	0	429,235
Cash Received from Other Revenues	74,998	10,584	85,582	0
Cash Payments for Personal Services	(1,917,997)	(838,162)	(2,756,159)	(8,880)
Cash Payments for Fringe Benefits	(905,853)	(236,254)	(1,142,107)	(3,370)
Cash Payments for Services and Charges	(2,609,300)	(238,949)	(2,848,249)	(113,304)
Cash Payments for Materials and Supplies	(1,260,299)	(198,663)	(1,458,962)	0
Cash Payments for Claims	0	0	0	(1,806)
Net Cash Provided by (Used for) Operating Activities	<u>5,200,816</u>	<u>(892,264)</u>	<u>4,308,552</u>	<u>301,875</u>
<u>Cash Flows from Noncapital Financing Activities</u>				
Cash Received from Line of Credit	0	50,000	50,000	0
Cash Payments for Principal on Line of Credit	0	(50,000)	(50,000)	0
Cash Payments for Interest on Line of Credit	0	(191)	(191)	0
Cash Received from Grants	0	897,027	897,027	0
Cash Received from Transfers In	0	75,000	75,000	0
Net Cash Provided by Noncapital Financing Activities	<u>0</u>	<u>971,836</u>	<u>971,836</u>	<u>0</u>
<u>Cash Flows from Capital and Related Financing Activities</u>				
Cash Received from Tap In Fees	2,133,852	0	2,133,852	0
Cash Received from Sale of Capital Assets	0	14,004	14,004	0
Cash Received from Capital Grants	0	278,019	278,019	0
Cash Payments for Acquisition of Capital Assets	(8,048,821)	(445,728)	(8,494,549)	0
Cash Payments for Principal on General Obligation Bonds	(4,100,000)	0	(4,100,000)	0
Cash Payments for Principal on Revenue Bonds	(200,000)	0	(200,000)	0
Cash Payments for Interest on General Obligation Bonds	(389,232)	0	(389,232)	0
Cash Payments for Interest on Revenue Bonds	(1,360,975)	0	(1,360,975)	0
Net Cash Used for Capital and Related Financing Activities	<u>(11,965,176)</u>	<u>(153,705)</u>	<u>(12,118,881)</u>	<u>0</u>
<u>Cash Flows from Investing Activities</u>				
Cash Received from Interest	135,130	0	135,130	0
Net Increase (Decrease) in Cash and Cash Equivalents	(6,629,230)	(74,133)	(6,703,363)	301,875
Cash and Cash Equivalents at Beginning of Year	48,560,279	1,534,068	50,094,347	0
Cash and Cash Equivalents at End of Year	<u>\$41,931,049</u>	<u>\$1,459,935</u>	<u>\$43,390,984</u>	<u>\$301,875</u>

(continued)

Delaware County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2008

	Enterprise Funds		Total Enterprise Funds	Governmental Activity Self Insurance Internal Service Fund
	Sanitary Engineer	Other Enterprise		
Reconciliation of Operating Income (Loss)				
to Net Cash Provided by (Used for) Operating Activities				
Operating Income (Loss)	480,511	(\$1,052,264)	(\$571,753)	\$260,743
Adjustments to Reconcile Operating Income (Loss)				
to Net Cash Provided by (Used for) Operating Activities				
Depreciation	4,809,408	147,724	4,957,132	0
Changes in Assets and Liabilities:				
(Increase) Decrease in Accounts Receivable	(98,573)	3,741	(94,832)	0
Increase in Due from Other Governments	0	(961)	(961)	0
(Increase) Decrease in Interfund Receivable	(10,546)	3,115	(7,431)	0
Increase in Prepaid Items	0	0	0	(29,778)
(Increase) Decrease in Materials and Supplies				
Inventory	(42,222)	593	(41,629)	0
Increase (Decrease) in Accrued Wages Payable	26,569	(2,595)	23,974	2,309
Increase (Decrease) in Accounts Payable	(36,874)	82	(36,792)	9,035
Increase in Due to Other Governments	9,626	2,190	11,816	356
Increase in Due to External Party	0	4,350	4,350	0
Increase in Interfund Payable	5,351	1,334	6,685	0
Increase in Claims Payable	0	0	0	59,210
Increase in Deferred Revenue	38,155	0	38,155	0
Increase in Compensated Absences Payable	19,411	427	19,838	0
Net Cash Provided by (Used for)				
Operating Activities	<u>\$5,200,816</u>	<u>(\$892,264)</u>	<u>\$4,308,552</u>	<u>\$301,875</u>

Noncash Capital and Related Financing Activity:

In 2008, the Sanitary Engineer enterprise fund received capital assets from developers and tap fee credits, in the amount of \$8,677,977 and \$551,932, respectively.

See accompanying notes to the basic financial statements

Delaware County, Ohio
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2008

Assets

Equity in Pooled Cash and Cash Equivalents	\$26,312,902
Cash and Cash Equivalents in Segregated Accounts	5,523,402
Due from Other Governments	4,532,020
Due from External Party	145,575
Property Taxes Receivable	294,219,416
Special Assessments Receivable	1,403,351

Total Assets \$332,136,666

Liabilities

Due to Other Governments	\$325,728,520
Due to External Party	24,530
Payroll Withholdings	412,427
Undistributed Assets	5,971,189

Total Liabilities \$332,136,666

See accompanying notes to the basic financial statements

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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, 2008

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

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

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Basis of Presentation

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

Government-Wide Financial 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, 2008

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 as well as a .5 percent voted sales tax for maintenance and improvement of County roads.

Developmental Disabilities Fund - This fund accounts for the operation of a school and the costs of administering a workshop for the developmentally disabled. Revenue sources are a county-wide property tax levy and state and federal grants.

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

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:

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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 2008. 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.

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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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, 2008, but were levied to finance 2009 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements were met have also been recorded as deferred revenue.

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

Expenses/Expenditures

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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. A budget was not required to be prepared for the Sawmill Parkway Extension Special Assessment capital projects fund since the fund had no activity in 2008.

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".

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

During 2008, investments included nonnegotiable certificates of deposit, federal agency securities, mutual funds, and STAR Ohio. Nonnegotiable certificates of deposit are reported at cost. All other investments are reported at fair value, which is based on quoted market price or current share price. STAR Ohio is an investment pool, managed by the State Treasurer's Office, which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price, which is the price the investment could be sold for on December 31, 2008.

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 2008 was \$5,752,862 which included \$5,382,684 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, 2008, 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.

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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.

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	40-100 years	N/A
Roads, Bridges, Culverts, and Traffic Signals	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".

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

M. Compensated Absences

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

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

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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

P. Net Assets

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

Q. Fund Balance Reserves

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

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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

U. Estimates

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

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

A. Change in Accounting Principles

For 2008, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 49, "Accounting and Financial Reporting for Pollution Remediation Obligations", GASB Statement No. 51, "Accounting and Financial Reporting for Intangible Assets", and GASB Statement No. 52, "Land and Other Real Estate Held as Investments by Endowments".

GASB Statement No. 49 establishes accounting and financial reporting requirements for pollution remediation obligations by requiring more timely and complete reporting of the obligations and by requiring all governments to account for pollution remediation obligations in the same manner. The implementation of this statement did not result in any changes to the financial statements.

GASB Statement No. 51 establishes accounting and financial reporting requirements for intangible assets to reduce inconsistencies thereby enhancing the comparability of the accounting and financial reporting of such assets among state and local governments. The implementation of this statement did not result in any changes to the financial statements.

GASB Statement No. 52 establishes consistent standards for reporting land and other real estate held as investments. It requires endowments to report land and other real estate investments at fair value, to report the changes in fair value as investment income, and to disclose the methods and significant assumptions used to determine fair value. The implementation of this statement did not result in any changes to the financial statements.

B. Restatement of Fund Balance/Net Assets

In the prior year, the County did not record the full receivable for payment in lieu of taxes nor the related liability to the School District. In addition, the County should have recorded an additional month of sales taxes receivable based on the date of collection by vendors rather than the date of collection by the State.

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, 2007	\$18,839,255	\$36,222,572	\$8,033,300
Intergovernmental Payable	0	0	0
Adjusted Fund Balance (Deficit) at December 31, 2007	<u>\$18,839,255</u>	<u>\$36,222,572</u>	<u>\$8,033,300</u>

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

	Bond Retirement	Other Governmental	Total Governmental Funds
Fund Balance at December 31, 2007	\$25,876	\$29,428,518	\$92,549,521
Intergovernmental Payable	(1,709,112)	0	(1,709,112)
Adjusted Fund Balance (Deficit) at December 31, 2007	(\$1,683,236)	\$29,428,518	\$90,840,409

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

	Governmental Activities
Net Assets at December 31, 2007	\$207,657,159
Payment in Lieu of Taxes Receivable	3,136,739
Sales Taxes Receivable	4,142,792
Intergovernmental Payable	(1,709,112)
Restated Net Assets at December 31, 2007	\$213,227,578

NOTE 4 - ACCOUNTABILITY

At December 31, 2008, the Bond Retirement debt service fund and the Council for Older Adults Construction Project capital projects fund had deficit fund balances, in the amount of \$1,565,311 and \$1,499, respectively, resulting from adjustments for accrued liabilities. The General Fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

NOTE 5 - BUDGETARY BASIS OF ACCOUNTING

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

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

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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	(\$1,666,028)	\$4,491,185	\$341,470
<u>Increase (Decrease) Due To</u>			
Revenue Accruals:			
Accrued 2007, Received in Cash 2008	4,414,250	2,677,800	160,739
Accrued 2008, Not Yet Received in Cash	(4,350,368)	(3,190,774)	(198,538)
Expenditure Accruals:			
Accrued 2007, Paid in Cash 2008	(2,587,625)	(1,401,210)	(584,581)
Accrued 2008, Not Yet Paid in Cash	2,818,086	943,695	816,786
Cash Adjustments:			
Unrecorded Activity 2007	737,377	21,047	711,476
Unrecorded Activity 2008	(524,597)	0	(316,912)
Fair Value of Investments	5,112	0	0
Prepaid Items	(41,373)	3,239	(16,410)
Materials and Supplies Inventory	(4,363)	(223,837)	6,941
Nonbudgeted Activity	(1,826,356)	0	0
Advances In	50,756	0	0
Advances Out	(50,756)	0	0
Encumbrances Outstanding at Year End (Budget Basis)	(964,909)	(407,088)	(651,533)
Budget Basis	(\$3,990,794)	\$2,914,057	\$269,438

NOTE 6 - DEPOSITS AND INVESTMENTS

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

Delaware County, Ohio
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For the Year Ended December 31, 2008

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

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States, or any book entry zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligation or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least 2 percent and be marked to market daily, and the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange similar securities, or cash, equal value for equal value;
9. Up to twenty-five percent of the County's average portfolio in either of the following:
 - a. commercial paper notes in entities incorporated under the laws of Ohio or any other State that have assets exceeding five hundred million dollars rated at the time of purchase, which are rated in the highest qualification established by two nationally recognized standard rating services, which do not exceed 10 percent of the value of the outstanding commercial paper of the issuing corporation, and which mature within two hundred seventy days after purchase;
 - b. bankers acceptances eligible for purchase by the federal reserve system and which mature within one hundred eighty days after purchase;
10. Up to 15 percent of the County's average portfolio in notes issued by United States corporations or by depository institutions that are doing business under authority granted by the United States provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase;

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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, \$81,358,095 of the County's bank balance of \$82,884,731 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, 2008

Investments

As of December 31, 2008, 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	\$1,526,250	\$0	\$0	\$1,526,250
Federal Home Loan Bank Notes	11,126,260	0	3,005,950	8,120,310
Federal National Mortgage Association Bonds	1,531,410	0	1,531,410	0
Federal National Mortgage Association Notes	13,119,209	0	3,005,000	10,114,209
Federal Home Loan Mortgage Corporation Notes	15,527,505	0	8,543,935	6,983,570
Federal Farm Credit Bank Bonds	1,503,285	0	1,503,285	0
Mutual Funds	5,023,809	5,023,809	0	0
STAR Ohio	32,309,644	32,309,644	0	0
Total Investments	<u>\$81,667,372</u>	<u>\$37,333,453</u>	<u>\$17,589,580</u>	<u>\$26,744,339</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 Bonds, Federal National Mortgage Association Notes, Federal Home Loan Mortgage Corporation Notes, Federal Farm Credit Bank Bonds, and mutual funds carry a rating of Aaa by Moodys. STAR Ohio carries a rating of AAA by Standard and Poor's. The County has no policy dealing with credit risk beyond the requirements of State statute. Ohio law requires that 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	\$12,652,510	15.49%
Federal National Mortgage Association	14,650,619	17.94
Federal Home Loan Mortgage Corporation	15,527,505	19.01
Federal Farm Credit Bank	1,503,285	1.84

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

NOTE 7 - RECEIVABLES

Receivables at December 31, 2008, consisted of accounts (billings for user charged services); sales taxes; accrued interest; amounts due from other governments arising from grants, entitlements, and shared revenues; amounts due from an external party; interfund; property taxes; loans; special assessments; and payment in lieu of taxes. All receivables are considered collectible in full and within one year, except for property taxes, loans, 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 \$5,138,300, will not be received within one year. Delinquent special assessments were \$41,283. Payment in lieu of taxes, in the amount of \$2,897,460, will not be received within one year.

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 2008. During 2008, principal, in the amount of \$51,285, was repaid. Loans outstanding at December 31, 2008, were \$504,893. Loans receivable, in the amount of \$443,360, 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	\$1,303,872
Homestead and Rollback	357,153
Tangible Reimbursement	34,995
Grants	188,438
Charges for Services	85,765
Fines and Forfeitures	18,787
Reimbursements	63,733
Total General Fund	2,052,743
Auto and Gas	
Gasoline Tax	1,207,910
Motor Vehicle License Tax	2,131,115
Grants	20,418
Charges for Services	336,482
Other	350
Total Auto and Gas	3,696,275
	(continued)

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

	Amount
Governmental Activities (continued)	
Major Funds (continued)	
Developmental Disabilities	
Homestead and Rollback	\$743,648
Tangible Reimbursement	72,707
Grants	1,276,257
Total Developmental Disabilities	2,092,612
Bond Retirement	
Homestead and Rollback	53,573
Total Major Funds	7,895,203
Nonmajor Funds	
911	309,341
Job and Family Services	2,481
Children Services	605,090
Road and Bridge	1,572
Other Public Safety	198,857
Other	601,666
Permanent Improvement	39,178
Issue II	258,276
Council for Older Adults Construction Project	12,856
Total Nonmajor Funds	2,029,317
Total Governmental Activities	\$9,924,520
Business-Type Activity	
Delaware Area Transit	\$19,025
Agency Funds	
Library Support	\$1,472,929
Local Government	1,479,632
Auto Tags	654,362
Township Gas	925,097
Total Agency Funds	\$4,532,020

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

NOTE 8 - PERMISSIVE SALES AND USE TAX

In November 1971, the County Commissioners, by resolution, imposed a one-half of one percent sales tax on all retail sales made in the County, except sales of motor vehicles, and on the storage, use, or consumption of tangible personal property, including motor vehicles not subject to the sales tax. 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. As required by State statute, the County Commissioners established how the sales tax proceeds would be allocated prior to the election. Of the additional .75 percent sales tax, .5 percent is designated for maintenance and improvement of County roads with the remaining .25 percent allocated to the General Fund to compensate for the corresponding reduction of property tax revenues.

Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies 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 9 - PROPERTY TAXES

Property taxes include amounts levied against all real property, public utility property, and tangible personal property located in the County. Real property tax revenues received in 2008 represent the collection of 2007 taxes. Real property taxes received in 2008 were levied after October 1, 2007, on the assessed values as of January 1, 2007, 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 2008 represent the collection of 2007 taxes. Public utility real and tangible personal property taxes received in 2008 became a lien on December 31, 2006, were levied after October 1, 2007, and are collected with real property taxes. Public utility real property is assessed at 35 percent of true value; public utility tangible personal property is currently assessed at varying percentages of true value.

Tangible personal property tax revenues received in 2008 (other than public utility property) represent the collection of 2008 taxes. Tangible personal property taxes received in 2008 were levied after October 1, 2007, on the true value as of December 31, 2007. In prior years, tangible personal property was assessed at 25 percent of true value for capital assets and 23 percent for inventory. The tangible personal property tax is being phased out. The assessment percentage for all property, including inventory, is 6.25 percent for 2008 and will be reduced to zero for 2009. 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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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, 2008, and for which there was an enforceable legal claim. The entire receivable has been deferred since current taxes were not levied to finance 2008 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, 2008, was \$4.00 per \$1,000 of assessed value. The assessed values of real property, public utility property, and tangible personal property upon which 2008 property tax receipts were based are as follows:

<u>Category</u>	<u>Amount</u>
Real Property	\$5,991,601,744
Tangible Public Utility Property	125,269,450
Tangible Personal Property	75,857,980
Total Assessed Value	<u>\$6,192,729,174</u>

NOTE 10 - 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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

NOTE 11 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2008, was as follows:

	Balance January 1, 2008	Additions	Reductions	Balance December 31, 2008
Governmental Activities				
Nondepreciable Capital Assets				
Land	\$12,345,877	\$2,166,768	\$0	\$14,512,645
Land Improvements	9,339,072	0	0	9,339,072
Construction in Progress	22,549,407	10,175,599	(18,171,572)	14,553,434
Total Nondepreciable Capital Assets	44,234,356	12,342,367	(18,171,572)	38,405,151
Depreciable Capital Assets				
Buildings	49,789,465	15,251,759	0	65,041,224
Improvements Other than Buildings	6,015,777	1,158,519	0	7,174,296
Roads, Bridges, Culverts, and Traffic Signals	83,649,993	3,419,389	(357,143)	86,712,239
Machinery and Equipment	21,826,471	2,048,888	(1,114,247)	22,761,112
Total Depreciable Capital Assets	161,281,706	21,878,555	(1,471,390)	181,688,871
Less Accumulated Depreciation for				
Buildings	(10,259,787)	(1,383,921)	0	(11,643,708)
Improvements Other than Buildings	(622,553)	(223,985)	0	(846,538)
Roads, Bridges, Culverts, and Traffic Signals	(33,207,470)	(3,167,856)	139,334	(36,235,992)
Machinery and Equipment	(10,731,725)	(1,715,527)	1,079,090	(11,368,162)
Total Accumulated Depreciation	(54,821,535)	(6,491,289)	1,218,424	(60,094,400)
Total Depreciable Capital Assets, Net	106,460,171	15,387,266	(252,966)	121,594,471
Governmental Activities Capital Assets, Net	\$150,694,527	\$27,729,633	(\$18,424,538)	\$159,999,622

During 2008, the County accepted contributions of depreciable capital assets for governmental activities with a fair value of \$71,926.

	Balance January 1, 2008	Additions	Reductions	Balance December 31, 2008
Business-Type Activities				
Nondepreciable Capital Assets				
Land	\$6,092,746	\$49,738	\$0	\$6,142,484
Construction in Progress	113,983	10,470,179	(228,946)	10,355,216
Total Nondepreciable Capital Assets	6,206,729	10,519,917	(228,946)	16,497,700

(continued)

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

	Balance January 1, 2008	Additions	Reductions	Balance December 31, 2008
Depreciable Capital Assets				
Buildings	\$74,182,986	\$1,496,640	\$0	\$75,679,626
Machinery and Equipment	25,285,694	6,047,453	(201,110)	31,132,037
Sewer Lines	117,141,485	2,122,819	0	119,264,304
Total Depreciable Capital Assets	<u>216,610,165</u>	<u>9,666,912</u>	<u>(201,110)</u>	<u>226,075,967</u>
Less Accumulated Depreciation for				
Buildings	(16,345,044)	(1,929,822)	0	(18,274,866)
Machinery and Equipment	(21,175,942)	(1,339,541)	201,110	(22,314,373)
Sewer Lines	(11,958,158)	(1,687,769)	0	(13,645,927)
Total Accumulated Depreciation	<u>(49,479,144)</u>	<u>(4,957,132)</u>	<u>201,110</u>	<u>(54,235,166)</u>
Total Depreciable Capital Assets, Net	<u>167,131,021</u>	<u>4,709,780</u>	<u>0</u>	<u>171,840,801</u>
Business-Type Activities Capital Assets, Net	<u>\$173,337,750</u>	<u>\$15,229,697</u>	<u>(\$228,946)</u>	<u>\$188,338,501</u>

The County received capital assets from developers and tap fees, in the amount of \$8,677,977 and \$551,932, respectively.

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General Government	
Legislative and Executive	\$635,985
Judicial	90,413
Public Safety	
911	660,035
Emergency Medical Services	350,983
Sheriff	628,869
Other Public Safety	75,169
Public Works	3,518,800
Health	184,467
Human Services	
Job and Family Services	92,616
Child Support Enforcement	9,196
Other Human Services	239,841
Conservation and Recreation	4,915
Total Depreciation Expense - Governmental Activities	<u>\$6,491,289</u>

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

Business-Type Activities	
Sanitary Engineer	\$4,809,408
Solid Waste Transfer Station	13,498
Storm Water Phase II	6,328
Delaware Area Transit	<u>127,898</u>
Total Depreciation Expense - Business-Type Activities	<u><u>\$4,957,132</u></u>

NOTE 12 - INTERFUND RECEIVABLES/PAYABLES

At December 31, 2008, the General Fund had an interfund receivable, in the amount of \$90,029, from the Auto and Gas, Developmental Disabilities, Other Governmental Funds, Sanitary Engineer, and Other Enterprise Funds, in the amount of \$731, \$140, \$78,853, \$8,819, and \$1,486, 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 \$1,646, 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 \$49,755, from the General Fund, and from Developmental Disabilities and Other Governmental Funds, in the amount of \$14,124, \$32,221, and \$3,410, respectively, for services provided.

The Sanitary Engineer enterprise fund had an interfund receivable, in the amount of \$10,546, from the General Fund for services provided.

Other Enterprise Funds had an interfund receivable, in the amount of \$2,233, from the Other Governmental Funds for services provided.

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

NOTE 13 - 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, 2008

B. Health Benefits

In 2008, the County participated in a risk-sharing pool, the County Employee Benefits Consortium of Ohio, Inc. (CEBCO). CEBCO charges a fixed premium per month per enrolled employee. The premiums, along with an administrative charge, are paid into the Health Insurance special revenue fund by the participating County funds and, in turn, the premiums are paid to CEBCO. Premiums charged by CEBCO are based upon the County's claims experience. An excess coverage policy covers annual individual claims in excess of \$75,000 with an unlimited maximum. CEBCO retains liability for claims that exceed the expected losses and charged premiums.

C. Workers' Compensation

Through August 31, 2008, the County participated in the County Commissioners Association Service Corporation (Plan), a workers' compensation insurance purchasing pool. The Plan is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The workers' compensation experience of the participating counties is calculated as one experience and a common premium rate is applied to all participants in the Plan. Each participant pays its workers' compensation premium to the State based on the rate for the Plan rather than its individual rate. In order to allocate the savings derived by formation of the Plan, and to maximize the number of participants in the Plan, annually the Plan's executive committee calculates the total savings which accrued to the Plan through its formation. This savings is then compared to the overall savings percentage of the Plan. The Plan's executive committee then collects rate contributions from or pays rate equalization rebates to the various participants.

On September 1, 2008, the County elected to change to the workers' compensation self-insurance plan offered by the State of Ohio. The plan allows the County to administer their 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.

Changes in the claims liability during 2008 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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

NOTE 14 - SIGNIFICANT CONTRACTUAL COMMITMENTS

The County has outstanding contracts for professional services and construction. The following amounts remain on these contracts as of December 31, 2008:

Vendor	Contract Amount	Amount Paid as of 12/31/08	Outstanding Balance
Concord/Scioto Community Authority	\$22,444,635	\$12,854,305	\$9,590,330
Trucco Construction	15,892,448	15,547,574	344,874
Burgess and Niple	3,073,011	2,727,912	345,099
Trucco Construction	2,913,267	841,628	2,071,639
Peterson Construction Company	2,867,162	1,285,916	1,581,246
Eagle Bridge Company	2,717,708	0	2,717,708
Tetra Tech, Inc.	593,739	355,663	238,076
URS	328,884	83,271	245,613
Maddox NBD, Inc.	245,000	35,035	209,965
Malcolm Pirnie	236,700	86,799	149,901
Korda/Nemeth Engineering, Inc.	231,194	0	231,194
Jones Stuckey Ltd., Inc.	230,558	0	230,558
Stantec Consulting Services, Inc.	187,100	121,147	65,953
Kirk Williams Mechanical Service Co.	160,761	91,550	69,211
Jobs Henderson and Associates, Inc.	108,391	54,204	54,187

NOTE 15 - 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
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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, 2008, 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 2008 was 14 percent of covered payroll, except for those plan members in law enforcement or public safety, for whom the County's contribution was 17.4 percent of covered payroll. The County's contribution equal to 7 percent of covered payroll was allocated to fund the postemployment health care plan. 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, 2008, 2007, and 2006 was \$2,943,823, \$3,363,601, and \$3,550,429, respectively; 95 percent has been contributed for 2008 and 100 percent for 2007 and 2006. Contributions to the member-directed plan for 2008 were \$109,332 made by the County and \$78,095 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.

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
For the Year Ended December 31, 2008

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, 2008, 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, 2008, 2007, and 2006 were \$12,666, \$15,259, and \$13,840, respectively; 100 percent has been contributed all three years. There were no contributions for the DCP and CP for the year ended December 31, 2008.

NOTE 16 - 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
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2008, local government employers contributed 14 percent of covered payroll (17.4 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 for 2008.

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, 2008, 2007, and 2006 was \$3,053,155, \$2,316,771, and \$1,785,801, respectively; 95 percent has been contributed for 2008 and 100 percent for 2007 and 2006.

On September 9, 2004, the OPERS Retirement Board adopted a Health Care Preservation Plan which was effective January 1, 2007. Member and employer contribution rates increased as of January 1, 2006, January 1, 2007, and January 1, 2008, which allowed additional funds to be allocated to the health care plan.

B. State Teachers Retirement System

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

Funding Policy - 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 2008, 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, 2008, 2007, and 2006 was \$974, \$1,529, and \$1,065, respectively; 100 percent has been contributed for all three years.

NOTE 17 - OTHER BENEFITS

A. Compensated Absences

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

Delaware County, Ohio
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For the Year Ended December 31, 2008

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

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

B. Health Care Benefits

Health care benefits are provided to most employees through the County Employee Benefits Consortium of Ohio, Inc. (CEBCO). 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 18 - LONG-TERM OBLIGATIONS

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

	<u>Original Issue Date</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>
General Obligation Bonds			
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
Special Assessment Bonds			
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
Revenue Bonds			
2007 Refunding Sewer Improvements	2007	4 - 5	32,895,000

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

The County's long-term obligations activity for the year ended December 31, 2008, was as follows:

	Balance January 1, 2008	Additions	Reductions	Balance December 31, 2008	Due Within One Year
<u>Governmental Activities</u>					
General Obligation Bonds					
2003 Capital Facilities Refunding	\$7,555,000	\$0	\$1,165,000	\$6,390,000	\$1,195,000
Bond Premium	56,725	0	11,345	45,380	0
2004 Capital Facilities Refunding	14,630,000	0	560,000	14,070,000	585,000
Bond Premium	292,430	0	16,246	276,184	0
Accounting Loss	(1,496,210)	0	(83,123)	(1,413,087)	0
2004 Jail	3,355,000	0	430,000	2,925,000	445,000
Bond Premium	49,837	0	7,119	42,718	0
2005 Capital Facilities Refunding	3,465,000	0	285,000	3,180,000	305,000
Bond Premium	33,871	0	3,387	30,484	0
Accounting Loss	(106,487)	0	(10,649)	(95,838)	0
2005 Council for Older Adults	11,285,000	0	440,000	10,845,000	460,000
Bond Premium	90,063	0	5,003	85,060	0
2007 Various Purpose	1,483,600	0	49,200	1,434,400	51,200
Bond Premium	30,267	0	1,004	29,263	0
Total General Obligation Bonds	40,724,096	0	2,879,532	37,844,564	3,041,200
Special Assessment Bonds					
1999 Road Improvements	235,000	0	115,000	120,000	120,000
2007 Various Purpose	5,061,400	0	195,800	4,865,600	198,800
Bond Premium	96,512	0	3,269	93,243	0
2007A Various Purpose	98,300	0	2,500	95,800	3,200
2007B Various Purpose	161,200	0	0	161,200	17,200
Bond Premium	2,091	0	227	1,864	0
2008 Ditch Improvements	0	261,500	0	261,500	26,600
Total Special Assessment Bonds	5,654,503	261,500	316,796	5,599,207	365,800
Other Long-Term Obligations					
Compensated Absences Payable	3,134,121	397,440	81,910	3,449,651	1,073,591
Total Governmental Activities	\$49,512,720	\$658,940	\$3,278,238	\$46,893,422	\$4,480,591

Business-Type Activities

General Obligation Bonds

1999 Sewer Improvements	\$4,715,000	\$0	\$2,320,000	\$2,395,000	\$2,395,000
Bond Discount	(78,741)	0	(38,744)	(39,997)	0
2003 Capital Facilities	3,780,000	0	585,000	3,195,000	600,000
Bond Premium	28,390	0	5,678	22,712	0

(continued)

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

	Balance January 1, 2008	Additions	Reductions	Balance December 31, 2008	Due Within One Year
<u>Business-Type Activities</u>					
(continued)					
General Obligation Bonds					
(continued)					
2003 Capital Facilities Refunding	\$2,210,000	\$0	\$1,195,000	\$1,015,000	\$1,015,000
Bond Premium	6,184	0	6,184	0	0
Accounting Loss	(165,993)	0	(165,993)	0	0
Total General Obligation Bonds	10,494,840	0	3,907,125	6,587,715	4,010,000
Revenue Bonds					
2007 Refunding Sewer					
Improvements	32,340,000	0	200,000	32,140,000	210,000
Bond Premium	574,403	0	3,552	570,851	0
Accounting Loss	(2,395,781)	0	(14,814)	(2,380,967)	0
Total Revenue Bonds	30,518,622	0	188,738	30,329,884	210,000
Other Long-Term Obligations					
Compensated Absences Payable	187,708	20,832	994	207,546	78,591
Total Business-Type Activities	\$41,201,170	\$20,832	\$4,096,857	\$37,125,145	\$4,298,591

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, 2008, \$13,150,000 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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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

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

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

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

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

Redemption Dates	Redemption Dates (All Inclusive)		
	2005 Capital Facilities Refunding	2005 Council for Older Adults	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
For the Year Ended December 31, 2008

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.

At December 31, 2008, \$36,595,000 of the refunded bonds was still 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.

The charges for services revenues of Sanitary Engineer enterprise fund are pledged for the payment of the debt and related interest payments for the entire length of the debt. For 2008, charges for services revenues for the fund were \$11,879,685 and principal and interest payments were \$1,560,975. 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
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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, 2008:

	Restricted Assets
	Sanitary Engineer
<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, Child Support Enforcement Agency, and Bureau of Motor Vehicles special revenue funds, and the Sanitary Engineer and Delaware Area Transit enterprise funds.

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 \$18,833,229 at December 31, 2008.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

Principal and interest requirements to retire the bonds outstanding at December 31, 2008, were as follows:

Year	Governmental Activities			
	General Obligation Bonds		Special Assessments Bonds	
	Principal	Interest	Principal	Interest
2009	\$3,041,200	\$1,610,185	\$365,800	\$244,590
2010	3,143,200	1,511,093	257,900	226,629
2011	3,260,400	1,402,703	272,900	216,213
2012	3,397,600	1,268,874	282,900	205,192
2013	3,524,900	1,145,165	292,900	193,767
2014-2018	9,202,100	4,264,531	1,365,900	790,274
2019-2023	9,060,000	2,337,050	1,338,200	524,202
2024-2027	4,215,000	332,575	1,327,600	170,108
	<u>\$38,844,400</u>	<u>\$13,872,176</u>	<u>\$5,504,100</u>	<u>\$2,570,975</u>

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

Year	Business-Type Activities			
	General Obligation Bonds		Revenue Bonds	
	Principal	Interest	Principal	Interest
2009	\$4,010,000	\$242,746	\$210,000	\$1,352,975
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
2014-2018	0	0	11,000,000	4,315,075
2019-2023	0	0	13,625,000	1,691,125
	<u>\$6,605,000</u>	<u>\$477,743</u>	<u>\$32,140,000</u>	<u>\$12,313,475</u>

Delaware County, Ohio
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Conduit Debt

Prior to 1995, the County issued thirteen series of Industrial Revenue Bonds and three series of Hospital Revenue Bonds, in the amount of \$39,600,000 and \$19,568,368, respectively. The proceeds were used to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. 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. 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, 2008, \$10,770,000 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, 2008, \$3,610,000 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, 2008, \$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, 2008, \$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. 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, 2008, \$5,090,000 of these bonds was outstanding.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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, 2008, \$6,000,000 of these bonds was outstanding.

NOTE 19 - INTERFUND TRANSFERS

During 2008, the following transfers were made:

		Transfers Out		
		General	Other Governmental	Total
Transfers In	Governmental Funds			
	General	\$0	\$3,693,763	\$3,693,763
	Bond Retirement	3,588,775	87,620	3,676,395
	Other Governmental	5,802,804	922,717	6,725,521
	Total Governmental Funds	9,391,579	4,704,100	14,095,679
	Business-Type Activities			
	Other Enterprise	75,000	0	75,000
	Total	\$9,466,579	\$4,704,100	\$14,170,679
	Total	\$9,466,579	\$4,704,100	\$14,170,679

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, to subsidize activities in other governmental funds, and to make debt payments when due.

NOTE 20 - DELAWARE CREATIVE HOUSING, INC.

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
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For the Year Ended December 31, 2008

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 \$149,536. 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, 2008, 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, 2008, is as follows:

	Balance January 1, 2008	Additions	Reductions	Balance December 31, 2008
Nondepreciable Capital Assets				
Land	\$797,233	\$164,218	(\$18,995)	\$942,456
Construction in Progress	123,778	187,874	(286,652)	25,000
Total Nondepreciable Capital Assets	921,011	352,092	(305,647)	967,456
Depreciable Capital Assets				
Buildings	3,171,752	784,996	(92,669)	3,864,079
Building Improvements	108,560	8,922	(34,252)	83,230
Furniture	4,458	0	(2,458)	2,000
Vehicles	99,956	8,200	0	108,156
Total Depreciable Capital Assets	3,384,726	802,118	(129,379)	4,057,465
Less Accumulated Depreciation for				
Buildings	(257,076)	(85,990)	27,801	(315,265)
Building Improvements	(63,182)	(7,238)	23,185	(47,235)
Furniture	(3,624)	(166)	2,457	(1,333)
Vehicles	(34,289)	(20,457)	0	(54,746)
Total Accumulated Depreciation	(358,171)	(113,851)	53,443	(418,579)
Total Depreciable Capital Assets, Net	3,026,555	688,267	(75,936)	3,638,886
Total Capital Assets, Net	\$3,947,566	\$1,040,359	(\$381,583)	\$4,606,342

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, 2008

Long-Term Debt - DCH had the following long-term obligations at December 31, 2008:

	Balance January 1, 2008	Additions	Reductions	Balance December 31, 2008	Due Within One Year
Delaware County Bank 7%	\$50,769	\$0	\$7,295	\$43,474	\$8,200
Delaware County Bank 7.75%	904,926	0	22,896	882,030	24,700
Delaware County Bank 6.768%	19,492	0	3,827	15,665	5,000
Delaware County Bank 8.5%	12,067	0	2,223	9,844	2,600
Delaware County Bank 7.75%	13,892	0	2,222	11,670	2,600
Delaware County Bank 7.75%	10,214	0	2,186	8,028	2,000
Delaware County Bank 5.6%	5,790	0	5,790	0	0
Total Bank Loans	\$1,017,150	\$0	\$46,439	\$970,711	\$45,100

The future annual principal requirements are as follows:

Year	Principal
2009	\$45,100
2010	50,000
2011	52,000
2012	48,000
2013	44,254
2013 and Thereafter	731,357
	\$970,711

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 \$766,000 in 2008.

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 \$361,000. 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 \$478,000 and expire at various dates.

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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 \$326,000 (Delaware County) and \$60,000 (Union County) and expire at various dates.

NOTE 21 - JOINT VENTURES

A. Delaware-Morrow Mental Health and Recovery Services Board

The Delaware-Morrow Mental Health and Recovery Services Board (Board) is a joint venture between Delaware and Morrow counties. The headquarters for the Board is in Delaware County. The Board provides mental health and recovery services. Statutorily created, the Board is made up of eighteen members with ten appointed by the County Commissioners, four by the State Director of Alcohol and Drug Addiction Services, and four by the State Director of Mental Health. The County Commissioners' appointments are based on county population, with the largest county in population having the most appointed members. With respect to the county's population, six of the ten members are appointed by the Delaware County Commissioners while four are appointed by the Morrow County Commissioners. Revenues to provide mental health and recovery services are generated through a one-mill district wide tax levy and through state and federal grants. The Board does not have any outstanding debt. The Board is not accumulating significant financial resources nor experiencing fiscal stress that may cause an additional financial benefit 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 \$6,041,994 in property taxes for the Board during 2008. 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. For 2009, the Commission increased per capita membership fees and due to the downturn in the economy, the Commission requested the prepayment of the 2009 fees. In 2008, the County paid fees of \$134,111 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, 2008

NOTE 22 - JOINTLY GOVERNED ORGANIZATIONS

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

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

B. Central Ohio Youth Center

The Central Ohio Youth Center (Center) is a jointly governed organization including Champaign, Delaware, Madison, and Union counties. The Center provides facilities for the training, treatment, and rehabilitation of delinquent, dependent, abused, or neglected children and was established under Section 2151.34 of the Ohio Revised Code. The operation of the Center is controlled by a joint board of trustees whose membership consists of two appointees of the Union County Commissioners, two appointees of the Delaware County Commissioners, and one appointee each from Champaign and Madison counties. Each county's ability to influence the operations of the Center is limited to its representation on the Board of Trustees. Appropriations are adopted by the Board of Trustees who exercise control over the operation and maintenance of the Center. Union County serves as the fiscal agent. Each county is charged for their share of the operating cost of the Center based on the number of individuals from their county in attendance. In 2008, Delaware County contributed \$503,617 for the Center's operations which represents 29.6 percent of total contributions.

NOTE 23 - INSURANCE POOLS

A. County Risk Sharing Authority, Inc.

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

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

B. County Employee Benefits Consortium of Ohio, Inc.

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

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

NOTE 24 - RELATED ORGANIZATION

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, 2008

NOTE 25 - CONTINGENT LIABILITIES

A. Litigation

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

B. Federal and State Grants

For the period January 1, 2008, to December 31, 2008, the County received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designees. Such audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under the terms of the grant. Based on prior experience, the County believes such disallowances, if any, would be immaterial.

Delaware County, Ohio
Combining Statements - Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

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

Real Estate Assessment

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

County Reserve

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

911

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

Ditch Maintenance

To account for 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.

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	Sheriff Federal
Community Based Corrections	Law Enforcement Corrections
Indigent Guardianship	Drug Enforcement and Education
Community Services	

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	FEMA Fire Assistance
DRETAC Prosecutor	Clean Ohio Trails
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.

Council for Older Adults Construction Project

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

Sawmill Parkway Extension Special Assessment

To account for the resources used to extend Sawmill Parkway to the City of Delaware. A budgetary schedule is not included for this fund since it was not required to be budgeted in 2008.

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, 2008

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$19,611,963	\$4,858,527	\$24,470,490
Cash and Cash Equivalents in Segregated Accounts	260	0	260
Accounts Receivable	309	0	309
Due from Other Governments	1,719,007	310,310	2,029,317
Due from External Party	7,164	0	7,164
Interfund Receivable	49,755	0	49,755
Prepaid Items	117,969	0	117,969
Restricted Assets			
Cash and Cash Equivalents with Escrow Agent	0	24,927	24,927
Property Taxes Receivable	2,179,459	554,610	2,734,069
Loans Receivable	504,893	0	504,893
Special Assessments Receivable	980,434	140,565	1,120,999
Total Assets	\$25,171,213	\$5,888,939	\$31,060,152
<u>Liabilities</u>			
Accrued Wages Payable	\$344,877	\$0	\$344,877
Accounts Payable	813,246	21,192	834,438
Contracts Payable	0	579,117	579,117
Due to Other Governments	351,193	0	351,193
Due to External Party	140,575	0	140,575
Interfund Payable	84,496	0	84,496
Deferred Revenue	4,461,621	734,167	5,195,788
Liabilities Payable from Restricted Assets			
Retainage Payable	0	24,927	24,927
Total Liabilities	6,196,008	1,359,403	7,555,411
<u>Fund Balances</u>			
Reserved for Encumbrances	569,139	178,476	747,615
Reserved for Loans Receivable	443,360	0	443,360
Unreserved, Reported in:			
Special Revenue Funds	17,962,706	0	17,962,706
Capital Projects Funds	0	4,351,060	4,351,060
Total Fund Balances	18,975,205	4,529,536	23,504,741
Total Liabilities and Fund Balances	\$25,171,213	\$5,888,939	\$31,060,152

Delaware County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2008

	Real Estate Assessment	County Reserve	911	Ditch Maintenance
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$3,534,032	\$933,377	\$2,143,033	\$4,100,504
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	0	309,341	0
Due from External Party	0	0	0	0
Interfund Receivable	0	0	0	0
Prepaid Items	30,565	0	21,470	0
Property Taxes Receivable	0	0	2,179,459	0
Loans Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	980,434
Total Assets	<u>\$3,564,597</u>	<u>\$933,377</u>	<u>\$4,653,303</u>	<u>\$5,080,938</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$41,473	\$0	\$46,254	\$0
Accounts Payable	40,585	0	12,361	0
Due to Other Governments	18,895	0	19,767	0
Due to External Party	0	0	0	37,330
Interfund Payable	0	0	183	0
Deferred Revenue	0	0	2,400,002	980,434
Total Liabilities	<u>100,953</u>	<u>0</u>	<u>2,478,567</u>	<u>1,017,764</u>
<u>Fund Balances</u>				
Reserved for Encumbrances	59,157	0	84,708	0
Reserved for Loans Receivable	0	0	0	0
Unreserved	3,404,487	933,377	2,090,028	4,063,174
Total Fund Balances	<u>3,463,644</u>	<u>933,377</u>	<u>2,174,736</u>	<u>4,063,174</u>
Total Liabilities and Fund Balances	<u>\$3,564,597</u>	<u>\$933,377</u>	<u>\$4,653,303</u>	<u>\$5,080,938</u>

(continued)

Delaware County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2008

	Job and Family Services	Children Services	Revolving Loan	Delinquent Real Estate Tax Account Collection Treasurer
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,800,326	\$1,357,851	\$656,853	\$1,010,442
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	2,481	605,090	0	0
Due from External Party	0	7,164	0	0
Interfund Receivable	0	46,345	0	0
Prepaid Items	40,405	0	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	504,893	0
Special Assessments Receivable	0	0	0	0
Total Assets	\$1,843,212	\$2,016,450	\$1,161,746	\$1,010,442
Liabilities				
Accrued Wages Payable	\$127,452	\$0	\$0	\$2,435
Accounts Payable	293,929	277,684	20,569	0
Due to Other Governments	166,012	0	0	1,085
Due to External Party	95,112	0	0	0
Interfund Payable	12,604	1,644	0	0
Deferred Revenue	0	427,504	0	0
Total Liabilities	695,109	706,832	20,569	3,520
Fund Balances				
Reserved for Encumbrances	55,521	102,044	12,300	0
Reserved for Loans Receivable	0	0	443,360	0
Unreserved	1,092,582	1,207,574	685,517	1,006,922
Total Fund Balances	1,148,103	1,309,618	1,141,177	1,006,922
Total Liabilities and Fund Balances	\$1,843,212	\$2,016,450	\$1,161,746	\$1,010,442

<u>Title Administration</u>	<u>Road and Bridge</u>	<u>Other Public Safety</u>	<u>Other</u>	<u>Total</u>
\$452,170	\$275,134	\$1,142,648	\$2,205,593	\$19,611,963
200	0	25	35	260
0	0	0	309	309
0	1,572	198,857	601,666	1,719,007
0	0	0	0	7,164
0	0	3,410	0	49,755
0	0	0	25,529	117,969
0	0	0	0	2,179,459
0	0	0	0	504,893
0	0	0	0	980,434
<u>\$452,370</u>	<u>\$276,706</u>	<u>\$1,344,940</u>	<u>\$2,833,132</u>	<u>\$25,171,213</u>
\$14,840	\$0	\$50,105	\$62,318	\$344,877
0	0	35,835	132,283	813,246
6,403	883	49,170	88,978	351,193
0	0	0	8,133	140,575
5,226	0	338	64,501	84,496
0	0	116,511	537,170	4,461,621
<u>26,469</u>	<u>883</u>	<u>251,959</u>	<u>893,383</u>	<u>6,196,008</u>
7,438	0	3,169	244,802	569,139
0	0	0	0	443,360
418,463	275,823	1,089,812	1,694,947	17,962,706
<u>425,901</u>	<u>275,823</u>	<u>1,092,981</u>	<u>1,939,749</u>	<u>18,975,205</u>
<u>\$452,370</u>	<u>\$276,706</u>	<u>\$1,344,940</u>	<u>\$2,833,132</u>	<u>\$25,171,213</u>

Delaware County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2008

	Permanent Improvement	EMS	County Drainage	20/20
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$451,314	\$3,070,080	\$177,201	\$339,200
Due from Other Governments	39,178	0	0	0
Restricted Assets				
Cash and Cash Equivalents with Escrow Agent	0	0	0	0
Property Taxes Receivable	554,610	0	0	0
Special Assessments Receivable	0	0	20,565	0
Total Assets	\$1,045,102	\$3,070,080	\$197,766	\$339,200
<u>Liabilities</u>				
Accounts Payable	\$21,192	\$0	\$0	\$0
Contracts Payable	102,050	0	0	203,791
Deferred Revenue	593,602	0	20,565	0
Liabilities Payable from Restricted Assets				
Retainage Payable	0	0	0	0
Total Liabilities	716,844	0	20,565	203,791
<u>Fund Balances</u>				
Reserved for Encumbrances	177,066	0	0	1,410
Unreserved (Deficit)	151,192	3,070,080	177,201	133,999
Total Fund Balances (Deficit)	328,258	3,070,080	177,201	135,409
Total Liabilities and Fund Balances	\$1,045,102	\$3,070,080	\$197,766	\$339,200

Issue II	Roadway	Council for Older Adults Construction Project	US 23/Lewis Center Improvement Special Assessment	Total
\$0	\$810,510	\$645	\$9,577	\$4,858,527
258,276	0	12,856	0	310,310
0	0	24,927	0	24,927
0	0	0	0	554,610
0	120,000	0	0	140,565
<u>\$258,276</u>	<u>\$930,510</u>	<u>\$38,428</u>	<u>\$9,577</u>	<u>\$5,888,939</u>
\$0	\$0	\$0	\$0	\$21,192
258,276	0	15,000	0	579,117
0	120,000	0	0	734,167
0	0	24,927	0	24,927
<u>258,276</u>	<u>120,000</u>	<u>39,927</u>	<u>0</u>	<u>1,359,403</u>
0	0	0	0	178,476
0	810,510	(1,499)	9,577	4,351,060
0	810,510	(1,499)	9,577	4,529,536
<u>\$258,276</u>	<u>\$930,510</u>	<u>\$38,428</u>	<u>\$9,577</u>	<u>\$5,888,939</u>

Delaware County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2008

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Revenues</u>			
Property Taxes	\$2,159,629	\$554,527	\$2,714,156
Special Assessments	1,045,912	118,862	1,164,774
Charges for Services	4,958,047	37,439	4,995,486
Licenses and Permits	341,761	0	341,761
Fines and Forfeitures	61,575	0	61,575
Intergovernmental	13,100,183	623,411	13,723,594
Interest	18,438	270,314	288,752
Other	440,753	12,856	453,609
Total Revenues	<u>22,126,298</u>	<u>1,617,409</u>	<u>23,743,707</u>
<u>Expenditures</u>			
Current			
General Government			
Legislative and Executive	4,834,244	2,717	4,836,961
Judicial	123,809	0	123,809
Public Safety	4,534,079	0	4,534,079
Public Works	582,310	0	582,310
Health	67,656	0	67,656
Human Services	13,467,450	0	13,467,450
Conservation and Recreation	8,498	0	8,498
Capital Outlay	0	8,198,685	8,198,685
Debt Service			
Principal Retirement	0	115,000	115,000
Interest and Fiscal Charges	0	11,457	11,457
Total Expenditures	<u>23,618,046</u>	<u>8,327,859</u>	<u>31,945,905</u>
Excess of Revenues Under Expenditures	<u>(1,491,748)</u>	<u>(6,710,450)</u>	<u>(8,202,198)</u>
<u>Other Financing Sources (Uses)</u>			
Special Assessment Bonds Issued	0	257,000	257,000
Transfers In	4,347,521	2,378,000	6,725,521
Transfers Out	(4,616,480)	(87,620)	(4,704,100)
Total Other Financing Sources (Uses)	<u>(268,959)</u>	<u>2,547,380</u>	<u>2,278,421</u>
Changes in Fund Balances	(1,760,707)	(4,163,070)	(5,923,777)
Fund Balances at Beginning of Year	<u>20,735,912</u>	<u>8,692,606</u>	<u>29,428,518</u>
Fund Balances at End of Year	<u>\$18,975,205</u>	<u>\$4,529,536</u>	<u>\$23,504,741</u>

Delaware County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2008

	Real Estate Assessment	County Reserve	911	Ditch Maintenance
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$2,159,629	\$0
Special Assessments	0	0	0	1,045,912
Charges for Services	2,771,736	0	0	48,872
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	0	798,951	0
Interest	0	0	0	0
Other	10	0	379	57
Total Revenues	2,771,746	0	2,958,959	1,094,841
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	2,059,781	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	2,538,338	0
Pubic Works	0	0	0	364,720
Health	0	0	0	0
Human Services	0	0	0	0
Conservation and Recreation	0	0	0	0
Total Expenditures	2,059,781	0	2,538,338	364,720
Excess of Revenues Over (Under) Expenditures	711,965	0	420,621	730,121
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	0	0	0
Transfers Out	0	(1,980,000)	0	0
Total Other Financing Sources (Uses)	0	(1,980,000)	0	0
Changes in Fund Balances	711,965	(1,980,000)	420,621	730,121
Fund Balances at Beginning of Year	2,751,679	2,913,377	1,754,115	3,333,053
Fund Balances at End of Year	<u>\$3,463,644</u>	<u>\$933,377</u>	<u>\$2,174,736</u>	<u>\$4,063,174</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, 2008

	Health Insurance	Job and Family Services	Children Services	Revolving Loan
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	0	4,142	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	7,827,597	1,323,870	0
Interest	0	0	0	18,438
Other	0	181,813	122,724	10,534
Total Revenues	0	8,013,552	1,446,594	28,972
Expenditures				
Current				
General Government				
Legislative and Executive	0	0	0	680,240
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	8,910,247	2,603,891	0
Conservation and Recreation	0	0	0	0
Total Expenditures	0	8,910,247	2,603,891	680,240
Excess of Revenues Over (Under) Expenditures	0	(896,695)	(1,157,297)	(651,268)
Other Financing Sources (Uses)				
Transfers In	0	1,264,366	2,150,000	0
Transfers Out	(1,688,763)	0	(672,717)	0
Total Other Financing Sources (Uses)	(1,688,763)	1,264,366	1,477,283	0
Changes in Fund Balances	(1,688,763)	367,671	319,986	(651,268)
Fund Balances at Beginning of Year	1,688,763	780,432	989,632	1,792,445
Fund Balances at End of Year	\$0	\$1,148,103	\$1,309,618	\$1,141,177

Delinquent Real Estate Tax Account Collection Treasurer	Title Administration	Road and Bridge	Other Public Safety	Other	Total
\$0	\$0	\$0	\$0	\$0	\$2,159,629
0	0	0	0	0	1,045,912
225,386	526,663	0	286,170	1,095,078	4,958,047
0	0	0	276,214	65,547	341,761
0	0	36,835	24,740	0	61,575
0	2,030	0	1,283,858	1,863,877	13,100,183
0	0	0	0	0	18,438
0	232	0	110,103	14,901	440,753
<u>225,386</u>	<u>528,925</u>	<u>36,835</u>	<u>1,981,085</u>	<u>3,039,403</u>	<u>22,126,298</u>
118,017	605,541	0	0	1,370,665	4,834,244
0	0	0	0	123,809	123,809
0	0	0	1,995,741	0	4,534,079
0	0	90,387	0	127,203	582,310
0	0	0	0	67,656	67,656
0	0	0	0	1,953,312	13,467,450
0	0	0	0	8,498	8,498
<u>118,017</u>	<u>605,541</u>	<u>90,387</u>	<u>1,995,741</u>	<u>3,651,143</u>	<u>23,618,046</u>
<u>107,369</u>	<u>(76,616)</u>	<u>(53,552)</u>	<u>(14,656)</u>	<u>(611,740)</u>	<u>(1,491,748)</u>
0	0	0	85,555	847,600	4,347,521
0	(25,000)	0	0	(250,000)	(4,616,480)
<u>0</u>	<u>(25,000)</u>	<u>0</u>	<u>85,555</u>	<u>597,600</u>	<u>(268,959)</u>
107,369	(101,616)	(53,552)	70,899	(14,140)	(1,760,707)
899,553	527,517	329,375	1,022,082	1,953,889	20,735,912
<u>\$1,006,922</u>	<u>\$425,901</u>	<u>\$275,823</u>	<u>\$1,092,981</u>	<u>\$1,939,749</u>	<u>\$18,975,205</u>

Delaware County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2008

	Permanent Improvement	EMS	County Drainage	20/20
<u>Revenues</u>				
Property Taxes	\$554,527	\$0	\$0	\$0
Special Assessments	0	0	3,862	0
Charges for Services	0	0	37,439	0
Intergovernmental	90,300	0	0	0
Interest	0	0	0	0
Other	0	0	0	0
Total Revenues	644,827	0	41,301	0
<u>Expenditures</u>				
General Government				
Legislative and Executive	0	0	0	0
Capital Outlay	842,730	225,937	493,666	4,589,037
Debt Service				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	842,730	225,937	493,666	4,589,037
Excess of Revenues Over (Under) Expenditures	(197,903)	(225,937)	(452,365)	(4,589,037)
<u>Other Financing Sources (Uses)</u>				
Special Assessment Bonds Issued	0	0	257,000	0
Transfers In	0	1,980,000	0	365,000
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	1,980,000	257,000	365,000
Changes in Fund Balances	(197,903)	1,754,063	(195,365)	(4,224,037)
Fund Balances (Deficit) at Beginning of Year	526,161	1,316,017	372,566	4,359,446
Fund Balances (Deficit) at End of Year	<u>\$328,258</u>	<u>\$3,070,080</u>	<u>\$177,201</u>	<u>\$135,409</u>

Issue II	Roadway	Council for Older Adults Construction Project	Sawmill Parkway Extension Special Assessment	US 23/Lewis Center Improvement Special Assessment	Total
\$0	\$0	\$0	\$0	\$0	\$554,527
0	115,000	0	0	0	118,862
0	0	0	0	0	37,439
533,111	0	0	0	0	623,411
0	15,151	255,163	0	0	270,314
0	0	12,856	0	0	12,856
<u>533,111</u>	<u>130,151</u>	<u>268,019</u>	<u>0</u>	<u>0</u>	<u>1,617,409</u>
0	2,717	0	0	0	2,717
527,078	50,500	1,469,237	0	500	8,198,685
0	115,000	0	0	0	115,000
0	11,457	0	0	0	11,457
<u>527,078</u>	<u>179,674</u>	<u>1,469,237</u>	<u>0</u>	<u>500</u>	<u>8,327,859</u>
<u>6,033</u>	<u>(49,523)</u>	<u>(1,201,218)</u>	<u>0</u>	<u>(500)</u>	<u>(6,710,450)</u>
0	0	0	0	0	257,000
0	0	33,000	0	0	2,378,000
0	(1,976)	(75,424)	(3,425)	(6,795)	(87,620)
0	(1,976)	(42,424)	(3,425)	(6,795)	2,547,380
6,033	(51,499)	(1,243,642)	(3,425)	(7,295)	(4,163,070)
(6,033)	862,009	1,242,143	3,425	16,872	8,692,606
<u>\$0</u>	<u>\$810,510</u>	<u>(\$1,499)</u>	<u>\$0</u>	<u>\$9,577</u>	<u>\$4,529,536</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, 2008

	Solid Waste Transfer Station	Storm Water Phase II	Delaware Area Transit	Total
<u>Assets</u>				
<u>Current Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$1,287,671	\$131,590	\$40,674	\$1,459,935
Accounts Receivable	11,532	0	5,170	16,702
Due from Other Governments	0	0	19,025	19,025
Interfund Receivable	0	0	2,233	2,233
Total Current Assets	<u>1,299,203</u>	<u>131,590</u>	<u>67,102</u>	<u>1,497,895</u>
<u>Noncurrent Assets</u>				
Nondepreciable Capital Assets	48,885	0	0	48,885
Depreciable Capital Assets, Net	390,769	6,327	357,780	754,876
Total Noncurrent Assets	<u>439,654</u>	<u>6,327</u>	<u>357,780</u>	<u>803,761</u>
Total Assets	<u>1,738,857</u>	<u>137,917</u>	<u>424,882</u>	<u>2,301,656</u>
<u>Liabilities</u>				
<u>Current Liabilities</u>				
Accrued Wages Payable	915	4,159	29,235	34,309
Accounts Payable	0	0	8,458	8,458
Due to Other Governments	741	7,056	13,422	21,219
Due to External Party	0	5,000	0	5,000
Interfund Payable	101	0	1,385	1,486
Compensated Absences Payable	2,054	4,145	13,566	19,765
Total Current Liabilities	<u>3,811</u>	<u>20,360</u>	<u>66,066</u>	<u>90,237</u>
<u>Long-Term Liabilities</u>				
Compensated Absences Payable	2,269	8,784	16,772	27,825
Total Liabilities	<u>6,080</u>	<u>29,144</u>	<u>82,838</u>	<u>118,062</u>
<u>Net Assets</u>				
Invested in Capital Assets	439,654	6,327	357,780	803,761
Unrestricted (Deficit)	1,293,123	102,446	(15,736)	1,379,833
Total Net Assets	<u>\$1,732,777</u>	<u>\$108,773</u>	<u>\$342,044</u>	<u>\$2,183,594</u>

Delaware County, Ohio
Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets
Nonmajor Enterprise Funds
For the Year Ended December 31, 2008

	Solid Waste Transfer Station	Storm Water Phase II	Delaware Area Transit	Total
<u>Operating Revenues</u>				
Charges for Services	\$148,578	\$241,206	\$210,634	\$600,418
Other	0	0	13,451	13,451
Total Operating Revenues	148,578	241,206	224,085	613,869
<u>Operating Expenses</u>				
Personal Services	41,004	172,089	617,385	830,478
Fringe Benefits	15,991	81,585	142,884	240,460
Services and Charges	10,842	14,249	225,621	250,712
Materials and Supplies	0	0	196,759	196,759
Depreciation	13,498	6,328	127,898	147,724
Total Operating Expenses	81,335	274,251	1,310,547	1,666,133
Operating Income (Loss)	67,243	(33,045)	(1,086,462)	(1,052,264)
<u>Non-Operating Revenues (Expenses)</u>				
Gain on Disposal of Capital Assets	0	0	14,004	14,004
Grants	0	0	879,963	879,963
Interest Expense	0	0	(191)	(191)
Total Non-Operating Revenues (Expenses)	0	0	893,776	893,776
Income (Loss) Before Transfers and Contributions	67,243	(33,045)	(192,686)	(158,488)
Transfers In	0	0	75,000	75,000
Capital Contributions	0	0	294,177	294,177
Changes in Net Assets	67,243	(33,045)	176,491	210,689
Net Assets at Beginning of Year	1,665,534	141,818	165,553	1,972,905
Net Assets at End of Year	<u>\$1,732,777</u>	<u>\$108,773</u>	<u>\$342,044</u>	<u>\$2,183,594</u>

Delaware County, Ohio
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended December 31, 2008

	Solid Waste Transfer Station	Storm Water Phase II	Delaware Area Transit	Total
<u>Increase (Decrease) in Cash and Cash Equivalents</u>				
<u>Cash Flows from Operating Activities</u>				
Cash Received from Customers	\$147,220	\$241,206	\$220,754	\$609,180
Cash Received from Other Revenues	0	0	10,584	10,584
Cash Payments for Personal Services	(41,347)	(181,627)	(615,188)	(838,162)
Cash Payments for Fringe Benefits	(15,606)	(81,431)	(139,217)	(236,254)
Cash Payments for Services and Charges	(11,528)	(5,749)	(221,672)	(238,949)
Cash Payments for Materials and Supplies	0	0	(198,663)	(198,663)
Net Cash Provided by (Used for) Operating Activities	<u>78,739</u>	<u>(27,601)</u>	<u>(943,402)</u>	<u>(892,264)</u>
<u>Cash Flows from Noncapital Financing Activities</u>				
Cash Received from Line of Credit	0	0	50,000	50,000
Cash Payments for Principal on Line of Credit	0	0	(50,000)	(50,000)
Cash Payments for Interest on Line of Credit	0	0	(191)	(191)
Cash Received from Grants	0	0	897,027	897,027
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>971,836</u>	<u>971,836</u>
<u>Cash Flows from Capital and Related Financing Activities</u>				
Cash Received from Sale of Capital Assets	0	0	14,004	14,004
Cash Received from Grants	0	0	278,019	278,019
Cash Payments for Acquisition of Capital Assets	(146,292)	0	(299,436)	(445,728)
Net Cash Used for Capital and Related Financing Activities	<u>(146,292)</u>	<u>0</u>	<u>(7,413)</u>	<u>(153,705)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(67,553)	(27,601)	21,021	(74,133)
Cash and Cash Equivalents at Beginning of Year	1,355,224	159,191	19,653	1,534,068
Cash and Cash Equivalents at End of Year	<u>\$1,287,671</u>	<u>\$131,590</u>	<u>\$40,674</u>	<u>\$1,459,935</u>
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u>				
Operating Income (Loss)	\$67,243	(\$33,045)	(\$1,086,462)	(\$1,052,264)
<u>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u>				
Depreciation	13,498	6,328	127,898	147,724
Changes in Assets and Liabilities:				
(Increase) Decrease in Accounts Receivable	(1,358)	0	5,099	3,741
Increase in Due from Other Governments	0	0	(961)	(961)
Decrease in Interfund Receivable	0	0	3,115	3,115
Decrease in Materials and Supplies Inventory	0	0	593	593
Increase (Decrease) in Accrued Wages Payable	(846)	(4,560)	2,811	(2,595)
Increase in Accounts Payable	0	0	82	82
Increase (Decrease) in Due to Other Governments	116	2,335	(261)	2,190
Increase (Decrease) in Due to External Party	(650)	5,000	0	4,350
Increase (Decrease) in Interfund Payable	(36)	0	1,370	1,334
Increase (Decrease) in Compensated Absences Payable	772	(3,659)	3,314	427
Net Cash Provided by (Used for) Operating Activities	<u>\$78,739</u>	<u>(\$27,601)</u>	<u>(\$943,402)</u>	<u>(\$892,264)</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
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, 2008

	Balance at January 1, 2008	Additions	Reductions	Balance at December 31, 2008
District Board of Health				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$3,774,805	\$7,700,423	\$6,609,310	\$4,865,918
Due from External Party	650	6,286	650	6,286
Total Assets	<u>\$3,775,455</u>	<u>\$7,706,709</u>	<u>\$6,609,960</u>	<u>\$4,872,204</u>
<u>Liabilities</u>				
Due to Other Governments	\$3,771,720	\$7,702,177	\$6,606,225	\$4,867,672
Due to External Party	3,735	4,532	3,735	4,532
Total Liabilities	<u>\$3,775,455</u>	<u>\$7,706,709</u>	<u>\$6,609,960</u>	<u>\$4,872,204</u>
Soil and Water				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$138,473	\$897,791	\$871,410	\$164,854
Due from External Party	64,338	42,330	64,338	42,330
Total Assets	<u>\$202,811</u>	<u>\$940,121</u>	<u>\$935,748</u>	<u>\$207,184</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$202,811</u>	<u>\$940,121</u>	<u>\$935,748</u>	<u>\$207,184</u>
Joint Mental Health Board				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	<u>\$8,275,206</u>	<u>\$14,514,919</u>	<u>\$12,630,176</u>	<u>\$10,159,949</u>
<u>Liabilities</u>				
Due to Other Governments	\$8,269,326	\$14,494,921	\$12,624,296	\$10,139,951
Due to External Party	5,880	19,998	5,880	19,998
Total Liabilities	<u>\$8,275,206</u>	<u>\$14,514,919</u>	<u>\$12,630,176</u>	<u>\$10,159,949</u>
Regional Planning Commission				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$48,506	\$397,053	\$403,650	\$41,909
Due from External Party	0	1,847	0	1,847
Total Assets	<u>\$48,506</u>	<u>\$398,900</u>	<u>\$403,650</u>	<u>\$43,756</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$48,506</u>	<u>\$398,900</u>	<u>\$403,650</u>	<u>\$43,756</u>
Estate Tax				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	<u>\$702,093</u>	<u>\$5,085,391</u>	<u>\$4,335,478</u>	<u>\$1,452,006</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$702,093</u>	<u>\$5,085,391</u>	<u>\$4,335,478</u>	<u>\$1,452,006</u>

(continued)

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2008

	Balance at January 1, 2008	Additions	Reductions	Balance at December 31, 2008
Real Estate Taxes				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$6,960,357	\$263,256,067	\$263,270,135	\$6,946,289
Property Taxes Receivable	268,045,168	293,813,189	268,045,168	293,813,189
Special Assessments Receivable	1,355,154	1,403,351	1,355,154	1,403,351
Total Assets	<u>\$276,360,679</u>	<u>\$558,472,607</u>	<u>\$532,670,457</u>	<u>\$302,162,829</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$276,360,679</u>	<u>\$558,472,607</u>	<u>\$532,670,457</u>	<u>\$302,162,829</u>
Personal Property Taxes				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$614,281	\$6,667,263	\$6,133,306	\$1,148,238
Property Taxes Receivable	7,585,551	207,647	7,585,551	207,647
Total Assets	<u>\$8,199,832</u>	<u>\$6,874,910</u>	<u>\$13,718,857</u>	<u>\$1,355,885</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$8,199,832</u>	<u>\$6,874,910</u>	<u>\$13,718,857</u>	<u>\$1,355,885</u>
Cigarette Tax				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$15	\$2,663	\$2,678	\$0
<u>Liabilities</u>				
Due to Other Governments	<u>\$15</u>	<u>\$2,663</u>	<u>\$2,678</u>	<u>\$0</u>
Manufactured Home Tax				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$21,321	\$220,867	\$231,066	\$11,122
Property Taxes Receivable	203,777	198,580	203,777	198,580
Total Assets	<u>\$225,098</u>	<u>\$419,447</u>	<u>\$434,843</u>	<u>\$209,702</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$225,098</u>	<u>\$419,447</u>	<u>\$434,843</u>	<u>\$209,702</u>
Library Support				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,945,857	\$2,945,857	\$0
Due from Other Governments	1,497,090	1,472,929	1,497,090	1,472,929
Total Assets	<u>\$1,497,090</u>	<u>\$4,418,786</u>	<u>\$4,442,947</u>	<u>\$1,472,929</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$1,497,090</u>	<u>\$4,418,786</u>	<u>\$4,442,947</u>	<u>\$1,472,929</u>

(continued)

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2008

	Balance at January 1, 2008	Additions	Reductions	Balance at December 31, 2008
Local Government				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,940,648	\$2,940,648	\$0
Due from Other Governments	1,509,472	1,479,632	1,509,472	1,479,632
Total Assets	<u>\$1,509,472</u>	<u>\$4,420,280</u>	<u>\$4,450,120</u>	<u>\$1,479,632</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$1,509,472</u>	<u>\$4,420,280</u>	<u>\$4,450,120</u>	<u>\$1,479,632</u>
Auto Tags				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,321,925	\$1,321,925	\$0
Due from Other Governments	650,050	654,362	650,050	654,362
Total Assets	<u>\$650,050</u>	<u>\$1,976,287</u>	<u>\$1,971,975</u>	<u>\$654,362</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$650,050</u>	<u>\$1,976,287</u>	<u>\$1,971,975</u>	<u>\$654,362</u>
Payroll Revolving				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$390,423	\$51,367,712	\$51,345,708	\$412,427
<u>Liabilities</u>				
Payroll Withholdings	<u>\$390,423</u>	<u>\$51,367,712</u>	<u>\$51,345,708</u>	<u>\$412,427</u>
Park District				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$353,549	\$1,929,831	\$1,935,512	\$347,868
<u>Liabilities</u>				
Due to Other Governments	<u>\$353,549</u>	<u>\$1,929,831</u>	<u>\$1,935,512</u>	<u>\$347,868</u>
County Courts				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$58,243	\$4,802	\$53,441
Cash and Cash Equivalents in Segregated Accounts	2,034,888	43,346,228	43,062,013	2,319,103
Total Assets	<u>\$2,034,888</u>	<u>\$43,404,471</u>	<u>\$43,066,815</u>	<u>\$2,372,544</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$2,034,888</u>	<u>\$43,404,471</u>	<u>\$43,066,815</u>	<u>\$2,372,544</u>

(continued)

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2008

	Balance at January 1, 2008	Additions	Reductions	Balance at December 31, 2008
Township Gas				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,850,195	\$1,850,195	\$0
Due from Other Governments	907,134	925,097	907,134	925,097
Total Assets	<u>\$907,134</u>	<u>\$2,775,292</u>	<u>\$2,757,329</u>	<u>\$925,097</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$907,134</u>	<u>\$2,775,292</u>	<u>\$2,757,329</u>	<u>\$925,097</u>
Lodging Tax				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	<u>\$0</u>	<u>\$180,581</u>	<u>\$180,581</u>	<u>\$0</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$0</u>	<u>\$180,581</u>	<u>\$180,581</u>	<u>\$0</u>
Ohio Elections				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	<u>\$0</u>	<u>\$323</u>	<u>\$323</u>	<u>\$0</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$0</u>	<u>\$323</u>	<u>\$323</u>	<u>\$0</u>
Vision Insurance				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	<u>\$22,585</u>	<u>\$419,988</u>	<u>\$415,474</u>	<u>\$27,099</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$22,585</u>	<u>\$419,988</u>	<u>\$415,474</u>	<u>\$27,099</u>
Sheriff				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$1,393,688	\$2,584,397	\$872,373	\$3,105,712
Due from External Party	1,822	0	1,822	0
Total Assets	<u>\$1,395,510</u>	<u>\$2,584,397</u>	<u>\$874,195</u>	<u>\$3,105,712</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$1,395,510</u>	<u>\$2,584,397</u>	<u>\$874,195</u>	<u>\$3,105,712</u>
Inmate				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	<u>\$65,936</u>	<u>\$298,023</u>	<u>\$265,372</u>	<u>\$98,587</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$65,936</u>	<u>\$298,023</u>	<u>\$265,372</u>	<u>\$98,587</u>

(continued)

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2008

	Balance at January 1, 2008	Additions	Reductions	Balance at December 31, 2008
Delaware County Family and Children's First Council				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$116,719	\$546,913	\$535,063	\$128,569
Due from External Party	50,869	95,112	50,869	95,112
Total Assets	<u>\$167,588</u>	<u>\$642,025</u>	<u>\$585,932</u>	<u>\$223,681</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$167,588</u>	<u>\$642,025</u>	<u>\$585,932</u>	<u>\$223,681</u>
Treasurer				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	<u>\$117,391</u>	<u>\$4,379</u>	<u>\$0</u>	<u>\$121,770</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$117,391</u>	<u>\$4,379</u>	<u>\$0</u>	<u>\$121,770</u>
Property Tax Replacement				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	<u>\$0</u>	<u>\$1,221,712</u>	<u>\$1,221,712</u>	<u>\$0</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$0</u>	<u>\$1,221,712</u>	<u>\$1,221,712</u>	<u>\$0</u>
Law Library				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	<u>\$0</u>	<u>\$219,349</u>	<u>\$219,349</u>	<u>\$0</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$0</u>	<u>\$219,349</u>	<u>\$219,349</u>	<u>\$0</u>
Housing Trust				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	<u>\$248,686</u>	<u>\$1,003,481</u>	<u>\$1,066,201</u>	<u>\$185,966</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$248,686</u>	<u>\$1,003,481</u>	<u>\$1,066,201</u>	<u>\$185,966</u>
Bond Accounts				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	<u>\$295,632</u>	<u>\$570,874</u>	<u>\$621,029</u>	<u>\$245,477</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$295,632</u>	<u>\$570,874</u>	<u>\$621,029</u>	<u>\$245,477</u>

(continued)

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2008

Total - All Funds	Balance at January 1, 2008	Additions	Reductions	Balance at December 31, 2008
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$22,080,042	\$365,324,448	\$361,091,588	\$26,312,902
Cash and Cash Equivalents				
in Segregated Accounts	3,494,512	46,228,648	44,199,758	5,523,402
Due from Other Governments	4,563,746	4,532,020	4,563,746	4,532,020
Due from External Party	117,679	145,575	117,679	145,575
Property Taxes Receivable	275,834,496	294,219,416	275,834,496	294,219,416
Special Assessments Receivable	1,355,154	1,403,351	1,355,154	1,403,351
Total Assets	<u>\$307,445,629</u>	<u>\$711,853,458</u>	<u>\$687,162,421</u>	<u>\$332,136,666</u>
<u>Liabilities</u>				
Due to Other Governments	\$303,113,649	\$612,998,503	\$590,383,632	\$325,728,520
Due to External Party	9,615	24,530	9,615	24,530
Payroll Withholdings	390,423	51,367,712	51,345,708	412,427
Undistributed Assets	3,931,942	47,462,713	45,423,466	5,971,189
Total Liabilities	<u>\$307,445,629</u>	<u>\$711,853,458</u>	<u>\$687,162,421</u>	<u>\$332,136,666</u>

**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, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$6,725,557	\$6,664,072	\$6,611,835	(\$52,237)
Sales Taxes	23,000,000	21,170,997	21,805,305	634,308
Charges for Services	10,139,950	9,223,847	8,789,338	(434,509)
Licenses and Permits	1,146,800	1,133,000	796,607	(336,393)
Fines and Forfeitures	464,500	464,500	439,658	(24,842)
Intergovernmental	4,069,167	3,696,635	4,163,504	466,869
Interest	7,500,000	6,000,000	6,062,334	62,334
Other	246,200	246,200	400,446	154,246
Total Revenues	53,292,174	48,599,251	49,069,027	469,776
<u>Expenditures</u>				
Current				
General Government - Legislative and Executive				
Auditor				
Personal Services	482,766	482,766	481,483	1,283
Fringe Benefits	214,869	218,569	214,553	4,016
Services and Charges	32,629	32,629	32,420	209
Materials and Supplies	15,000	14,998	14,998	0
Total Auditor	745,264	748,962	743,454	5,508
Commissioners - Administrative				
Personal Services	481,644	441,644	428,543	13,101
Fringe Benefits	174,829	164,829	162,905	1,924
Services and Charges	15,950	15,950	13,120	2,830
Materials and Supplies	3,500	3,500	3,003	497
Total Commissioners - Administrative	675,923	625,923	607,571	18,352
Commissioners - General				
Services and Charges	1,060,927	1,479,927	1,382,176	97,751
Materials and Supplies	15,000	15,000	11,364	3,636
Total Commissioners - General	1,075,927	1,494,927	1,393,540	101,387
Record Center				
Personal Services	87,613	87,613	87,140	473
Fringe Benefits	41,610	41,610	40,675	935
Services and Charges	41,097	41,097	22,833	18,264
Materials and Supplies	13,700	13,700	10,312	3,388
Total Record Center	184,020	184,020	160,960	23,060
Lands and Buildings				
Personal Services	775,558	726,558	724,367	2,191
Fringe Benefits	433,396	390,396	381,082	9,314
Services and Charges	1,357,797	1,479,797	1,471,414	8,383
Materials and Supplies	137,533	132,533	111,385	21,148
Total Lands and Buildings	2,704,284	2,729,284	2,688,248	41,036

(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, 2008

	Budgeted Amounts			Variance with Final Budget Over (Under)
	Original	Final	Actual	
County Garage				
Personal Services	\$107,211	\$107,211	\$106,449	\$762
Fringe Benefits	62,486	62,486	60,915	1,571
Services and Charges	26,100	26,100	25,368	732
Materials and Supplies	652,070	739,070	705,711	33,359
Total County Garage	847,867	934,867	898,443	36,424
Zoning				
Personal Services	4,084	4,072	4,034	38
Fringe Benefits	1,442	1,454	1,454	0
Services and Charges	1,450	1,450	937	513
Materials and Supplies	100	100	0	100
Total Zoning	7,076	7,076	6,425	651
Human Resources				
Personal Services	148,130	148,130	143,443	4,687
Fringe Benefits	59,264	59,264	54,725	4,539
Services and Charges	89,358	89,358	60,383	28,975
Materials and Supplies	8,644	8,644	4,993	3,651
Total Human Resources	305,396	305,396	263,544	41,852
Employee Relations				
Services and Charges	23,414	23,414	18,947	4,467
Materials and Supplies	725	725	42	683
Total Employee Relations	24,139	24,139	18,989	5,150
Prosecutor				
Personal Services	966,289	966,279	959,298	6,981
Fringe Benefits	361,729	361,739	353,604	8,135
Services and Charges	149,734	149,734	147,904	1,830
Materials and Supplies	23,530	23,530	22,764	766
Total Prosecutor	1,501,282	1,501,282	1,483,570	17,712
Recorder				
Personal Services	232,059	232,059	230,949	1,110
Fringe Benefits	101,865	101,865	99,654	2,211
Services and Charges	9,550	9,550	5,913	3,637
Materials and Supplies	8,158	8,158	8,134	24
Total Recorder	351,632	351,632	344,650	6,982
Treasurer				
Personal Services	179,959	179,959	179,929	30
Fringe Benefits	89,773	96,673	94,684	1,989
Services and Charges	26,500	20,500	18,625	1,875
Materials and Supplies	2,500	2,500	2,374	126
Total Treasurer	298,732	299,632	295,612	4,020
Board of Elections				
Personal Services	502,564	588,564	585,133	3,431
Fringe Benefits	265,809	278,416	269,258	9,158
Services and Charges	446,370	684,570	669,059	15,511
Materials and Supplies	93,100	69,100	60,062	9,038
Total Board of Elections	1,307,843	1,620,650	1,583,512	37,138

(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, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Property and Casualty Insurance				
Personal Services	\$68,611	\$86,411	\$81,068	\$5,343
Fringe Benefits	28,975	37,875	34,786	3,089
Services and Charges	876,399	876,399	530,665	345,734
Materials and Supplies	3,131	3,131	948	2,183
Total Property and Casualty Insurance	977,116	1,003,816	647,467	356,349
Total General Government - Legislative and Executive	11,006,501	11,831,606	11,135,985	695,621
General Government - Judicial				
Law Library				
Personal Services	28,522	28,522	22,493	6,029
Fringe Benefits	4,977	4,977	3,886	1,091
Services and Charges	0	87,632	87,632	0
Total Law Library	33,499	121,131	114,011	7,120
Public Defender				
Personal Services	65,978	65,978	61,835	4,143
Fringe Benefits	31,970	31,970	30,650	1,320
Services and Charges	1,415,754	1,415,754	1,411,800	3,954
Materials and Supplies	6,100	6,100	5,153	947
Total Public Defender	1,519,802	1,519,802	1,509,438	10,364
Clerk of Courts				
Personal Services	427,529	438,729	438,685	44
Fringe Benefits	241,523	241,523	236,223	5,300
Services and Charges	25,875	25,875	25,074	801
Materials and Supplies	15,000	15,000	14,966	34
Capital Outlay	5,089	5,089	5,089	0
Total Clerk of Courts	715,016	726,216	720,037	6,179
Common Pleas Court				
Personal Services	823,459	836,784	810,400	26,384
Fringe Benefits	365,582	365,082	343,943	21,139
Services and Charges	72,009	67,509	46,807	20,702
Materials and Supplies	22,780	27,780	23,957	3,823
Total Common Pleas Court	1,283,830	1,297,155	1,225,107	72,048
Court of Appeals				
Services and Charges	20,000	20,000	15,127	4,873
Adult Court Services				
Personal Services	378,149	361,393	356,696	4,697
Fringe Benefits	166,781	163,859	152,070	11,789
Services and Charges	11,000	11,000	4,682	6,318
Materials and Supplies	8,000	8,000	3,425	4,575
Total Adult Court Services	563,930	544,252	516,873	27,379
Juvenile Court				
Personal Services	1,225,354	1,225,354	1,205,208	20,146
Fringe Benefits	535,825	535,825	488,623	47,202
Services and Charges	371,372	368,372	317,549	50,823
Materials and Supplies	19,550	19,550	18,514	1,036
Total Juvenile Court	2,152,101	2,149,101	2,029,894	119,207

(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, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Detention Center				
Services and Charges	\$504,572	\$507,572	\$506,629	\$943
Probate Court				
Personal Services	155,052	155,052	150,026	5,026
Fringe Benefits	77,158	77,158	68,681	8,477
Services and Charges	10,920	10,920	10,185	735
Materials and Supplies	4,712	4,712	3,571	1,141
Total Probate Court	247,842	247,842	232,463	15,379
Jury Commission				
Personal Services	83,002	83,002	82,992	10
Fringe Benefits	45,972	45,972	42,694	3,278
Services and Charges	146,055	161,055	148,415	12,640
Materials and Supplies	3,220	4,220	2,716	1,504
Total Jury Commission	278,249	294,249	276,817	17,432
Municipal Court				
Personal Services	10,000	10,000	8,062	1,938
Fringe Benefits	1,815	1,815	1,399	416
Services and Charges	206,773	206,773	183,927	22,846
Total Municipal Court	218,588	218,588	193,388	25,200
Total General Government - Judicial	7,537,429	7,645,908	7,339,784	306,124
Total General Government	18,543,930	19,477,514	18,475,769	1,001,745
Public Safety				
Code Compliance				
Personal Services	1,338,043	1,325,543	1,182,684	142,859
Fringe Benefits	585,458	585,458	502,765	82,693
Services and Charges	82,444	96,444	90,922	5,522
Materials and Supplies	14,384	12,884	9,605	3,279
Total Code Compliance	2,020,329	2,020,329	1,785,976	234,353
Safety				
Personal Services	24,682	24,682	24,603	79
Fringe Benefits	7,472	7,472	7,116	356
Services and Charges	1,625	1,625	1,611	14
Materials and Supplies	600	600	534	66
Total Safety	34,379	34,379	33,864	515
Emergency Medical Services				
Personal Services	5,584,062	5,447,062	5,229,103	217,959
Fringe Benefits	2,231,359	2,231,359	2,078,680	152,679
Services and Charges	1,318,507	1,318,507	972,570	345,937
Materials and Supplies	182,460	182,460	177,206	5,254
Capital Outlay	134,000	299,000	298,150	850
Total Emergency Medical Services	9,450,388	9,478,388	8,755,709	722,679

(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, 2008

	Budgeted Amounts			Variance with Final Budget Over (Under)
	Original	Final	Actual	
911 Dispatching				
Personal Services	\$179,647	\$179,647	\$126,171	\$53,476
Fringe Benefits	83,174	83,174	51,497	31,677
Services and Charges	13,211	13,211	9,122	4,089
Materials and Supplies	2,586	2,586	1,050	1,536
Total 911 Dispatching	<u>278,618</u>	<u>278,618</u>	<u>187,840</u>	<u>90,778</u>
Railroad Task Force				
Services and Charges	150	250	250	0
Materials and Supplies	500	400	400	0
Total Railroad Task Force	<u>650</u>	<u>650</u>	<u>650</u>	<u>0</u>
Victim's Assistance				
Personal Services	72,079	72,079	67,844	4,235
Fringe Benefits	32,155	32,155	20,931	11,224
Services and Charges	5,354	5,354	4,348	1,006
Materials and Supplies	1,024	1,024	734	290
Total Victim's Assistance	<u>110,612</u>	<u>110,612</u>	<u>93,857</u>	<u>16,755</u>
Coroner				
Personal Services	73,438	73,438	72,009	1,429
Fringe Benefits	56,593	56,593	54,947	1,646
Services and Charges	83,441	83,441	66,244	17,197
Materials and Supplies	1,400	1,400	210	1,190
Total Coroner	<u>214,872</u>	<u>214,872</u>	<u>193,410</u>	<u>21,462</u>
Sheriff				
Personal Services	3,768,086	3,528,285	3,466,960	61,325
Fringe Benefits	1,627,455	1,573,963	1,489,319	84,644
Services and Charges	285,890	321,595	316,150	5,445
Materials and Supplies	247,453	285,918	258,907	27,011
Capital Outlay	415,868	775,066	768,915	6,151
Total Sheriff	<u>6,344,752</u>	<u>6,484,827</u>	<u>6,300,251</u>	<u>184,576</u>
Prisoner Transport				
Services and Charges	<u>41,418</u>	<u>56,523</u>	<u>54,948</u>	<u>1,575</u>
Jail/Pay for Stay				
Personal Services	2,449,702	2,416,243	2,389,316	26,927
Fringe Benefits	1,231,451	1,237,080	1,169,771	67,309
Services and Charges	635,564	781,713	773,341	8,372
Materials and Supplies	447,402	525,902	509,481	16,421
Capital Outlay	0	13,520	13,200	320
Total Jail/Pay for Stay	<u>4,764,119</u>	<u>4,974,458</u>	<u>4,855,109</u>	<u>119,349</u>
Sheriff/Conveyance				
Personal Services	1,998,437	1,974,050	1,890,977	83,073
Fringe Benefits	864,660	836,707	793,839	42,868
Services and Charges	15,714	12,255	12,192	63
Materials and Supplies	17,190	23,190	22,988	202
Total Sheriff/Conveyance	<u>2,896,001</u>	<u>2,846,202</u>	<u>2,719,996</u>	<u>126,206</u>

(continued)

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Firing Range				
Services and Charges	\$600	\$600	\$0	\$600
Materials and Supplies	1,300	1,300	1,200	100
Total Firing Range	<u>1,900</u>	<u>1,900</u>	<u>1,200</u>	<u>700</u>
Web Check				
Services and Charges	27,614	27,614	25,948	1,666
Materials and Supplies	1,650	1,650	1,650	0
Total Web Check	<u>29,264</u>	<u>29,264</u>	<u>27,598</u>	<u>1,666</u>
Sheriff/Contract Deputies				
Personal Services	282,076	265,976	259,560	6,416
Fringe Benefits	110,370	126,470	123,374	3,096
Total Sheriff/Contract Deputies	<u>392,446</u>	<u>392,446</u>	<u>382,934</u>	<u>9,512</u>
Community Service Restitution				
Personal Services	32,136	32,136	26,065	6,071
Fringe Benefits	11,509	11,509	10,732	777
Services and Charges	1,000	1,000	0	1,000
Materials and Supplies	4,000	4,000	504	3,496
Total Community Service Restitution	<u>48,645</u>	<u>48,645</u>	<u>37,301</u>	<u>11,344</u>
School Liaison				
Personal Services	50,000	50,000	48,689	1,311
Fringe Benefits	23,325	23,325	21,255	2,070
Services and Charges	3,000	3,500	3,305	195
Materials and Supplies	500	0	0	0
Total School Liaison	<u>76,825</u>	<u>76,825</u>	<u>73,249</u>	<u>3,576</u>
Team Mentor				
Personal Services	30,000	30,000	28,762	1,238
Fringe Benefits	10,135	10,135	9,650	485
Services and Charges	3,000	3,000	2,210	790
Materials and Supplies	900	900	138	762
Total Team Mentor	<u>44,035</u>	<u>44,035</u>	<u>40,760</u>	<u>3,275</u>
Special Projects				
Services and Charges	12,734	12,734	2,594	10,140
Materials and Supplies	5,700	5,700	1,417	4,283
Total Special Projects	<u>18,434</u>	<u>18,434</u>	<u>4,011</u>	<u>14,423</u>
Total Public Safety	<u>26,767,687</u>	<u>27,111,407</u>	<u>25,548,663</u>	<u>1,562,744</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, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Public Works				
Map Room				
Personal Services	\$177,174	\$177,344	\$177,336	\$8
Fringe Benefits	103,088	102,918	86,301	16,617
Services and Charges	28,704	28,704	24,235	4,469
Materials and Supplies	8,425	8,425	7,572	853
Total Public Works	<u>317,391</u>	<u>317,391</u>	<u>295,444</u>	<u>21,947</u>
Health				
County Home				
Services and Charges	81,250	81,250	67,500	13,750
Human Services				
Veterans Services				
Personal Services	163,878	163,878	161,126	2,752
Fringe Benefits	49,054	49,054	47,643	1,411
Services and Charges	148,294	112,228	86,780	25,448
Materials and Supplies	27,538	27,538	13,078	14,460
Capital Outlay	0	36,066	36,066	0
Total Human Services	<u>388,764</u>	<u>388,764</u>	<u>344,693</u>	<u>44,071</u>
Other				
Services and Charges	35,000	35,000	18,983	16,017
Intergovernmental	652,000	697,000	669,000	28,000
Total Expenditures	<u>46,786,022</u>	<u>48,108,326</u>	<u>45,420,052</u>	<u>2,688,274</u>
Excess of Revenues Over Expenditures	<u>6,506,152</u>	<u>490,925</u>	<u>3,648,975</u>	<u>3,158,050</u>
<u>Other Financing Sources (Uses)</u>				
Advances In	0	0	50,756	50,756
Advances Out	0	(50,756)	(50,756)	0
Transfers In	0	53,000	2,005,000	1,952,000
Transfers Out	(7,566,126)	(10,043,479)	(9,644,769)	398,710
Total Other Financing Sources (Uses)	<u>(7,566,126)</u>	<u>(10,041,235)</u>	<u>(7,639,769)</u>	<u>2,401,466</u>
Changes in Fund Balance	(1,059,974)	(9,550,310)	(3,990,794)	5,559,516
Fund Balance at Beginning of Year	14,780,240	14,780,240	14,780,240	0
Prior Year Encumbrances Appropriated	1,126,413	1,126,413	1,126,413	0
Fund Balance at End of Year	<u>\$14,846,679</u>	<u>\$6,356,343</u>	<u>\$11,915,859</u>	<u>\$5,559,516</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, 2008

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Sales Taxes	\$14,000,000	\$14,000,000	\$14,537,644	\$537,644
Charges for Services	1,202,350	1,202,350	1,049,229	(153,121)
Licenses and Permits	167,000	167,000	121,960	(45,040)
Intergovernmental	7,462,500	7,462,500	7,562,884	100,384
Other	74,000	74,000	38,625	(35,375)
Total Revenues	22,905,850	22,905,850	23,310,342	404,492
<u>Expenditures</u>				
Current				
Public Works				
Personal Services	3,311,094	3,311,094	2,944,206	366,888
Fringe Benefits	1,462,359	1,462,359	1,310,294	152,065
Services and Charges	3,788,137	3,808,137	1,479,389	2,328,748
Materials and Supplies	1,744,214	2,091,214	1,548,297	542,917
Capital Outlay	21,013,864	21,013,864	13,299,614	7,714,250
Total Expenditures	31,319,668	31,686,668	20,581,800	11,104,868
Excess of Revenues Over (Under) Expenditures	(8,413,818)	(8,780,818)	2,728,542	11,509,360
<u>Other Financing Sources</u>				
Sale of Capital Assets	0	0	7,325	7,325
Transfers In	830,596	830,596	178,190	(652,406)
Total Other Financing Sources	830,596	830,596	185,515	(645,081)
Changes in Fund Balance	(7,583,222)	(7,950,222)	2,914,057	10,864,279
Fund Balance at Beginning of Year	32,739,918	32,739,918	32,739,918	0
Prior Year Encumbrances Appropriated	1,735,037	1,735,037	1,735,037	0
Fund Balance at End of Year	\$26,891,733	\$26,524,733	\$37,389,012	\$10,864,279

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, 2008

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$11,274,548	\$11,274,548	\$11,419,881	\$145,333
Charges for Services	735,877	735,877	1,005,282	269,405
Intergovernmental	3,633,763	3,633,763	4,024,507	390,744
Other	67,500	67,500	266,209	198,709
Total Revenues	15,711,688	15,711,688	16,715,879	1,004,191
<u>Expenditures</u>				
Current				
Health				
Personal Services	4,250,510	4,250,510	3,875,321	375,189
Fringe Benefits	1,994,286	1,994,286	1,580,662	413,624
Services and Charges	9,870,216	10,270,216	9,606,719	663,497
Materials and Supplies	360,572	360,572	293,747	66,825
Other	642,497	819,233	728,769	90,464
Capital Outlay	6,182,457	5,605,721	370,201	5,235,520
Total Expenditures	23,300,538	23,300,538	16,455,419	6,845,119
Excess of Revenues Over (Under) Expenditures	(7,588,850)	(7,588,850)	260,460	7,849,310
<u>Other Financing Sources</u>				
Sale of Capital Assets	1,000	1,000	8,978	7,978
Changes in Fund Balance	(7,587,850)	(7,587,850)	269,438	7,857,288
Fund Balance at Beginning of Year	6,829,784	6,829,784	6,829,784	0
Prior Year Encumbrances Appropriated	851,102	851,102	851,102	0
Fund Balance at End of Year	\$93,036	\$93,036	\$7,950,324	\$7,857,288

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, 2008

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$921,107	\$825,000	\$826,483	\$1,483
Payment in Lieu of Taxes	30,393	30,393	30,393	0
Special Assessments	595,145	560,999	563,826	2,827
Intergovernmental	95,000	95,000	106,646	11,646
Other	0	84,614	84,614	0
Total Revenues	1,641,645	1,596,006	1,611,962	15,956
<u>Expenditures</u>				
Current				
Legislative and Executive Services and Charges	74,324	30,120	25,620	4,500
Debt Service				
Principal Retirement	7,542,505	7,342,505	7,342,500	5
Interest and Fiscal Charges	3,710,645	2,349,670	2,349,667	3
Total Expenditures	11,327,474	9,722,295	9,717,787	4,508
Excess of Revenues Under Expenditures	(9,685,829)	(8,126,289)	(8,105,825)	20,464
<u>Other Financing Sources</u>				
Special Assessment Bonds Issued	4,500	4,500	4,500	0
Transfers In	7,923,023	6,336,558	6,336,558	0
Total Other Financing Sources	7,927,523	6,341,058	6,341,058	0
Changes in Fund Balance	(1,758,306)	(1,785,231)	(1,764,767)	20,464
Fund Balance at Beginning of Year	1,877,817	1,877,817	1,877,817	0
Fund Balance at End of Year	\$119,511	\$92,586	\$113,050	\$20,464

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, 2008

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$12,139,000	\$12,139,000	\$11,675,754	(\$463,246)
Tap In Fees	5,000,000	5,000,000	2,133,852	(2,866,148)
Licenses and Permits	1,600	1,600	1,750	150
Interest	0	26,576	135,130	108,554
Other	0	0	74,998	74,998
Total Revenues	17,140,600	17,167,176	14,021,484	(3,145,692)
<u>Expenses</u>				
Personal Services	1,994,907	1,991,907	1,917,997	73,910
Fringe Benefits	970,169	1,008,169	905,853	102,316
Services and Charges	3,036,885	3,476,353	3,047,369	428,984
Materials and Supplies	897,764	940,564	812,254	128,310
Capital Outlay	11,440,981	14,752,794	11,256,694	3,496,100
Debt Service				
Principal Retirement	2,558,551	200,000	200,000	0
Interest and Fiscal Charges	1,197,926	1,360,975	1,360,975	0
Total Expenses	22,097,183	23,730,762	19,501,142	4,229,620
Excess of Revenues Under Expenses Before Transfers	(4,956,583)	(6,563,586)	(5,479,658)	1,083,928
<u>Other Financing Uses</u>				
Transfers Out	(1,008,695)	(2,747,783)	(2,747,783)	0
Changes in Fund Balance	(5,965,278)	(9,311,369)	(8,227,441)	1,083,928
Fund Balance at Beginning of Year	46,345,927	46,345,927	46,345,927	0
Prior Year Encumbrances Appropriated	438,658	438,658	438,658	0
Fund Balance at End of Year	\$40,819,307	\$37,473,216	\$38,557,144	\$1,083,928

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, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Revenues				
Charges for Services	\$2,621,400	\$2,621,400	\$2,771,746	\$150,346
Expenditures				
Current				
Legislative and Executive				
Personal Services	965,355	967,155	903,450	63,705
Fringe Benefits	411,715	409,915	370,352	39,563
Services and Charges	1,114,315	1,114,315	806,852	307,463
Materials and Supplies	65,150	65,150	50,184	14,966
Capital Outlay	30,000	30,000	23,042	6,958
Total Expenditures	2,586,535	2,586,535	2,153,880	432,655
Changes in Fund Balance	34,865	34,865	617,866	583,001
Fund Balance at Beginning of Year	2,717,741	2,717,741	2,717,741	0
Prior Year Encumbrances Appropriated	99,265	99,265	99,265	0
Fund Balance at End of Year	\$2,851,871	\$2,851,871	\$3,434,872	\$583,001

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, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Total Revenues	\$0	\$0	\$0	\$0
<u>Expenditures</u>				
Total Expenditures	0	0	0	0
Excess of Revenues Over Expenditures	0	0	0	0
<u>Other Financing Uses</u>				
Transfers Out	0	(1,980,000)	(1,980,000)	0
Changes in Fund Balance	0	(1,980,000)	(1,980,000)	0
Fund Balance at Beginning of Year	<u>2,913,377</u>	<u>2,913,377</u>	<u>2,913,377</u>	<u>0</u>
Fund Balance at End of Year	<u>\$2,913,377</u>	<u>\$933,377</u>	<u>\$933,377</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, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Property Taxes	\$2,132,500	\$2,132,500	\$2,147,291	\$14,791
Intergovernmental	480,000	630,000	752,174	122,174
Other	0	0	379	379
Total Revenues	2,612,500	2,762,500	2,899,844	137,344
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	1,005,177	1,005,177	887,320	117,857
Fringe Benefits	488,062	488,062	377,717	110,345
Services and Charges	923,808	1,032,558	1,017,978	14,580
Materials and Supplies	271,064	180,064	173,936	6,128
Capital Outlay	84,200	145,200	144,649	551
Total Expenditures	2,772,311	2,851,061	2,601,600	249,461
Changes in Fund Balance	(159,811)	(88,561)	298,244	386,805
Fund Balance at Beginning of Year	1,633,931	1,633,931	1,633,931	0
Prior Year Encumbrances Appropriated	56,072	56,072	56,072	0
Fund Balance at End of Year	\$1,530,192	\$1,601,442	\$1,988,247	\$386,805

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, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Special Assessments	\$1,000,000	\$1,000,000	\$1,045,912	\$45,912
Charges for Services	75,000	75,000	48,872	(26,128)
Other	0	0	57	57
Total Revenues	1,075,000	1,075,000	1,094,841	19,841
<u>Expenditures</u>				
Current				
Public Works				
Services and Charges	417,575	417,575	358,697	58,878
Materials and Supplies	45,100	45,100	30,492	14,608
Total Expenditures	462,675	462,675	389,189	73,486
Changes in Fund Balance	612,325	612,325	705,652	93,327
Fund Balance at Beginning of Year	3,394,852	3,394,852	3,394,852	0
Fund Balance at End of Year	\$4,007,177	\$4,007,177	\$4,100,504	\$93,327

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, 2008

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$9,520,527	\$9,520,527	\$9,906,648	\$386,121
Other	71,248	71,248	0	(71,248)
Total Revenues	<u>9,591,775</u>	<u>9,591,775</u>	<u>9,906,648</u>	<u>314,873</u>
<u>Expenditures</u>				
Current				
Legislative and Executive				
Personal Services	68,611	86,111	80,041	6,070
Fringe Benefits	28,975	37,475	34,267	3,208
Services and Charges	9,913,290	9,913,290	9,702,079	211,211
Materials and Supplies	3,581	3,581	948	2,633
Total Expenditures	<u>10,014,457</u>	<u>10,040,457</u>	<u>9,817,335</u>	<u>223,122</u>
Changes in Fund Balance	(422,682)	(448,682)	89,313	537,995
Fund Balance at Beginning of Year	892,064	892,064	892,064	0
Prior Year Encumbrances Appropriated	21,471	21,471	21,471	0
Fund Balance at End of Year	<u>\$490,853</u>	<u>\$464,853</u>	<u>\$1,002,848</u>	<u>\$537,995</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, 2008

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$0	\$0	\$1,611	\$1,611
Intergovernmental	7,480,597	7,480,597	7,907,857	427,260
Other	179,182	179,182	182,199	3,017
Total Revenues	7,659,779	7,659,779	8,091,667	431,888
<u>Expenditures</u>				
Current				
Human Services				
Personal Services	2,720,471	2,612,749	2,532,726	80,023
Fringe Benefits	1,347,823	1,257,323	1,184,525	72,798
Services and Charges	5,468,969	6,091,991	5,278,933	813,058
Materials and Supplies	67,723	208,923	171,928	36,995
Total Expenditures	9,604,986	10,170,986	9,168,112	1,002,874
Excess of Revenues Under Expenditures	(1,945,207)	(2,511,207)	(1,076,445)	1,434,762
<u>Other Financing Sources</u>				
Transfers In	1,566,649	1,566,649	1,264,366	(302,283)
Changes in Fund Balance	(378,558)	(944,558)	187,921	1,132,479
Fund Balance at Beginning of Year	956,475	956,475	956,475	0
Prior Year Encumbrances Appropriated	322,273	322,273	322,273	0
Fund Balance at End of Year	\$900,190	\$334,190	\$1,466,669	\$1,132,479

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, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Intergovernmental	\$1,301,077	\$1,301,077	\$1,252,361	(\$48,716)
Other	96,618	96,618	198,589	101,971
Total Revenues	<u>1,397,695</u>	<u>1,397,695</u>	<u>1,450,950</u>	<u>53,255</u>
<u>Expenditures</u>				
Current				
Human Services				
Services and Charges	3,603,218	3,585,218	3,006,635	578,583
Materials and Supplies	25,972	45,972	38,931	7,041
Total Expenditures	<u>3,629,190</u>	<u>3,631,190</u>	<u>3,045,566</u>	<u>585,624</u>
Excess of Revenues Under Expenditures	<u>(2,231,495)</u>	<u>(2,233,495)</u>	<u>(1,594,616)</u>	<u>638,879</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	2,175,000	2,175,000	2,150,000	(25,000)
Transfers Out	(725,000)	(723,000)	(672,717)	50,283
Total Other Financing Sources (Uses)	<u>1,450,000</u>	<u>1,452,000</u>	<u>1,477,283</u>	<u>25,283</u>
Changes in Fund Balance	(781,495)	(781,495)	(117,333)	664,162
Fund Balance at Beginning of Year	427,967	427,967	427,967	0
Prior Year Encumbrances Appropriated	665,641	665,641	665,641	0
Fund Balance at End of Year	<u><u>\$312,113</u></u>	<u><u>\$312,113</u></u>	<u><u>\$976,275</u></u>	<u><u>\$664,162</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Revolving Loan Special Revenue Fund
For the Year Ended December 31, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Interest	\$21,748	\$21,748	\$18,438	(\$3,310)
Repayment of Loans	60,492	60,492	51,285	(9,207)
Other	0	0	10,534	10,534
Total Revenues	82,240	82,240	80,257	(1,983)
<u>Expenditures</u>				
Current				
Legislative and Executive Services and Charges	684,332	706,276	678,871	27,405
Changes in Fund Balance	(602,092)	(624,036)	(598,614)	25,422
Fund Balance at Beginning of Year	1,192,435	1,192,435	1,192,435	0
Prior Year Encumbrances Appropriated	43,832	43,832	43,832	0
Fund Balance at End of Year	<u>\$634,175</u>	<u>\$612,231</u>	<u>\$637,653</u>	<u>\$25,422</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, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$184,000	\$224,000	\$225,386	\$1,386
<u>Expenditures</u>				
Current				
Legislative and Executive				
Personal Services	52,181	52,181	50,827	1,354
Fringe Benefits	23,698	29,898	29,187	711
Services and Charges	23,200	35,700	35,657	43
Materials and Supplies	8,000	8,000	0	8,000
Capital Outlay	0	10,000	10,000	0
Total Expenditures	107,079	135,779	125,671	10,108
Excess of Revenues Over Expenditures	76,921	88,221	99,715	11,494
<u>Other Financing Uses</u>				
Transfers Out	(3,000)	(3,000)	0	3,000
Changes in Fund Balance	73,921	85,221	99,715	14,494
Fund Balance at Beginning of Year	903,289	903,289	903,289	0
Fund Balance at End of Year	<u>\$977,210</u>	<u>\$988,510</u>	<u>\$1,003,004</u>	<u>\$14,494</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, 2008

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$550,000	\$550,000	\$529,537	(\$20,463)
Intergovernmental	0	0	2,030	2,030
Other	0	0	232	232
Total Revenues	550,000	550,000	531,799	(18,201)
<u>Expenditures</u>				
Current				
Legislative and Executive				
Personal Services	320,487	320,577	294,785	25,792
Fringe Benefits	197,718	197,628	165,449	32,179
Services and Charges	111,712	108,412	94,949	13,463
Materials and Supplies	13,400	29,350	27,659	1,691
Capital Outlay	0	14,500	14,434	66
Total Expenditures	643,317	670,467	597,276	73,191
Excess of Revenues Under Expenditures	(93,317)	(120,467)	(65,477)	54,990
<u>Other Financing Uses</u>				
Transfers Out	0	(25,000)	(25,000)	0
Changes in Fund Balance	(93,317)	(145,467)	(90,477)	54,990
Fund Balance at Beginning of Year	507,240	507,240	507,240	0
Prior Year Encumbrances Appropriated	662	662	662	0
Fund Balance at End of Year	\$414,585	\$362,435	\$417,425	\$54,990

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, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Fines and Forfeitures	\$50,000	\$50,000	\$36,549	(\$13,451)
<u>Expenditures</u>				
Current				
Public Works				
Personal Services	123,933	123,933	47,120	76,813
Fringe Benefits	47,914	47,914	12,459	35,455
Services and Charges	2,200	2,200	1,270	930
Materials and Supplies	3,182	3,182	2,551	631
Capital Outlay	50,000	50,000	29,894	20,106
Total Expenditures	<u>227,229</u>	<u>227,229</u>	<u>93,294</u>	<u>133,935</u>
Changes in Fund Balance	(177,229)	(177,229)	(56,745)	120,484
Fund Balance at Beginning of Year	331,497	331,497	331,497	0
Prior Year Encumbrances Appropriated	<u>382</u>	<u>382</u>	<u>382</u>	<u>0</u>
Fund Balance at End of Year	<u>\$154,650</u>	<u>\$154,650</u>	<u>\$275,134</u>	<u>\$120,484</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, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$3,500	\$3,500	\$3,917	\$417
Licenses and Permits	210,000	210,000	212,349	2,349
Fines and Forfeitures	30,000	30,000	21,439	(8,561)
Other	1,120	1,120	1,904	784
Total Revenues	244,620	244,620	239,609	(5,011)
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	163,119	163,119	155,194	7,925
Fringe Benefits	71,740	71,740	53,787	17,953
Services and Charges	33,090	46,290	33,624	12,666
Materials and Supplies	10,424	12,224	5,307	6,917
Capital Outlay	16,000	1,000	0	1,000
Total Expenditures	294,373	294,373	247,912	46,461
Changes in Fund Balance	(49,753)	(49,753)	(8,303)	41,450
Fund Balance at Beginning of Year	94,050	94,050	94,050	0
Prior Year Encumbrances Appropriated	3,934	3,934	3,934	0
Fund Balance at End of Year	\$48,231	\$48,231	\$89,681	\$41,450

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, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$88,604	\$88,604	\$89,667	\$1,063
Intergovernmental	50,994	301,069	271,814	(29,255)
Total Revenues	139,598	389,673	361,481	(28,192)
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	127,254	145,590	137,055	8,535
Fringe Benefits	61,263	68,613	55,431	13,182
Services and Charges	9,746	14,347	8,832	5,515
Materials and Supplies	3,000	212,595	188,138	24,457
Capital Outlay	0	11,165	11,165	0
Total Expenditures	201,263	452,310	400,621	51,689
Excess of Revenues Under Expenditures	(61,665)	(62,637)	(39,140)	23,497
<u>Other Financing Sources</u>				
Transfers In	53,000	53,000	53,000	0
Changes in Fund Balance	(8,665)	(9,637)	13,860	23,497
Fund Balance at Beginning of Year	50,983	50,983	50,983	0
Prior Year Encumbrances Appropriated	419	419	419	0
Fund Balance at End of Year	\$42,737	\$41,765	\$65,262	\$23,497

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, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Intergovernmental	\$85,859	\$105,363	\$103,822	(\$1,541)
Other	22,330	2,030	0	(2,030)
Total Revenues	108,189	107,393	103,822	(3,571)
<u>Expenditures</u>				
Current				
Public Safety				
State Victim's Assistance Grant Prosecutor				
Personal Services	25,031	24,331	23,016	1,315
Fringe Benefits	10,089	9,389	8,705	684
Juvenile Court's Victims of Crime Grant				
Personal Services	44,500	44,500	39,358	5,142
Fringe Benefits	15,765	15,765	15,195	570
Services and Charges	0	3,877	3,778	99
State Victim's Assistance Grant Juvenile Court				
Personal Services	18,000	17,000	15,609	1,391
Fringe Benefits	3,141	2,891	2,638	253
Services and Charges	3,000	10,350	6,469	3,881
Total Expenditures	119,526	128,103	114,768	13,335
Excess of Revenues Under Expenditures	(11,337)	(20,710)	(10,946)	9,764
<u>Other Financing Sources (Uses)</u>				
Advances In	0	756	756	0
Advances Out	0	(756)	(756)	0
Transfers In	7,600	7,600	7,600	0
Total Other Financing Sources (Uses)	7,600	7,600	7,600	0
Changes in Fund Balance	(3,737)	(13,110)	(3,346)	9,764
Fund Balance at Beginning of Year	22,402	22,402	22,402	0
Fund Balance at End of Year	\$18,665	\$9,292	\$19,056	\$9,764

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, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$31,000	\$31,000	\$30,223	(\$777)
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	31,000	31,000	29,743	1,257
Changes in Fund Balance	0	0	480	480
Fund Balance at Beginning of Year	12,811	12,811	12,811	0
Fund Balance at End of Year	<u>\$12,811</u>	<u>\$12,811</u>	<u>\$13,291</u>	<u>\$480</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, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Revenues				
Charges for Services	\$115,000	\$104,000	\$106,565	\$2,565
Intergovernmental	242,922	213,691	209,525	(4,166)
Total Revenues	357,922	317,691	316,090	(1,601)
Expenditures				
Current				
Public Safety				
Community Based Corrections				
Personal Services	82,721	82,721	82,599	122
Fringe Benefits	36,509	36,509	34,293	2,216
Services and Charges	6,526	7,366	1,183	6,183
Materials and Supplies	6,000	11,829	3,845	7,984
Intensive Supervision				
Services and Charges	39,000	39,000	23,236	15,764
Materials and Supplies	49,700	49,700	33,893	15,807
Intensive Supervision Electronic Monitoring				
Personal Services	0	14,810	12,338	2,472
Fringe Benefits	0	5,358	2,506	2,852
Services and Charges	45,000	43,000	40,846	2,154
Materials and Supplies	5,000	2,000	0	2,000
Day Report Center				
Personal Services	38,202	38,202	38,152	50
Fringe Benefits	12,996	12,996	12,133	863
Services and Charges	9,000	9,348	9,348	0
Materials and Supplies	6,946	3,135	150	2,985
Mental Health Docket				
Personal Services	37,100	21,500	21,408	92
Fringe Benefits	6,511	6,511	3,307	3,204
Services and Charges	29,730	7,230	6,369	861
Materials and Supplies	7,992	7,992	0	7,992
Total Expenditures	418,933	399,207	325,606	73,601
Excess of Revenues				
Under Expenditures	(61,011)	(81,516)	(9,516)	72,000
Other Financing Sources				
Transfers In	24,500	24,500	24,955	455
Changes in Fund Balance	(36,511)	(57,016)	15,439	72,455
Fund Balance at Beginning of Year	107,561	107,561	107,561	0
Fund Balance at End of Year	<u>\$71,050</u>	<u>\$50,545</u>	<u>\$123,000</u>	<u>\$72,455</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Indigent Guardianship Special Revenue Fund
For the Year Ended December 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$30,050	\$20,550	\$20,472	(\$78)
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	7,000	1,500	0	1,500
Fringe Benefits	1,222	1,222	116	1,106
Services and Charges	28,500	23,500	23,207	293
Total Expenditures	36,722	26,222	23,323	2,899
Changes in Fund Balance	(6,672)	(5,672)	(2,851)	2,821
Fund Balance at Beginning of Year	6,697	6,697	6,697	0
Fund Balance at End of Year	<u>\$25</u>	<u>\$1,025</u>	<u>\$3,846</u>	<u>\$2,821</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, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$12,600	\$22,600	\$22,589	(\$11)
Other	10,000	0	14,389	14,389
Total Revenues	22,600	22,600	36,978	14,378
<u>Expenditures</u>				
Current				
Public Safety				
Dispute Resolution				
Personal Services	7,000	7,000	653	6,347
Fringe Benefits	3,690	3,690	152	3,538
Services and Charges	4,300	4,300	588	3,712
Materials and Supplies	250	250	0	250
Juvenile Accountability Incentive Grant				
Personal Services	16,000	15,550	15,369	181
Fringe Benefits	3,842	3,842	3,703	139
Services and Charges	3,900	3,900	3,095	805
Materials and Supplies	1,150	4,750	3,292	1,458
Total Expenditures	40,132	43,282	26,852	16,430
Changes in Fund Balance	(17,532)	(20,682)	10,126	30,808
Fund Balance at Beginning of Year	22,503	22,503	22,503	0
Fund Balance at End of Year	\$4,971	\$1,821	\$32,629	\$30,808

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, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$75,000	\$75,000	\$74,250	(\$750)
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	60,000	60,000	56,318	3,682
Fringe Benefits	19,270	19,270	18,276	994
Total Expenditures	79,270	79,270	74,594	4,676
Changes in Fund Balance	(4,270)	(4,270)	(344)	3,926
Fund Balance at Beginning of Year	23,769	23,769	23,769	0
Fund Balance at End of Year	<u>\$19,499</u>	<u>\$19,499</u>	<u>\$23,425</u>	<u>\$3,926</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, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$23,000	\$35,000	\$26,931	(\$8,069)
Intergovernmental	484,096	484,096	538,395	54,299
Other	0	0	74,761	74,761
Total Revenues	507,096	519,096	640,087	120,991
<u>Expenditures</u>				
Current				
Public Safety				
Probation				
Personal Services	16,000	14,000	0	14,000
Fringe Benefits	4,655	4,655	0	4,655
Services and Charges	2,000	4,000	3,493	507
Materials and Supplies	200	2,200	421	1,779
Care and Custody Subsidy				
Personal Services	418,492	454,492	429,658	24,834
Fringe Benefits	155,027	217,027	163,704	53,323
Services and Charges	57,500	0	0	0
Juvenile Court Special Projects				
Personal Services	0	15,000	4,442	10,558
Fringe Benefits	0	2,200	1,259	941
Services and Charges	20,000	5,000	1,351	3,649
Materials and Supplies	11,000	8,800	274	8,526
Juvenile Court Other Projects				
Services and Charges	0	12,000	2,043	9,957
Total Expenditures	684,874	739,374	606,645	132,729
Changes in Fund Balance	(177,778)	(220,278)	33,442	253,720
Fund Balance at Beginning of Year	589,771	589,771	589,771	0
Fund Balance at End of Year	\$411,993	\$369,493	\$623,213	\$253,720

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, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Licenses and Permits	\$50,000	\$50,000	\$67,452	\$17,452
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	50,032	50,032	31,547	18,485
Materials and Supplies	6,850	6,850	1,956	4,894
Total Expenditures	56,882	56,882	33,503	23,379
Changes in Fund Balance	(6,882)	(6,882)	33,949	40,831
Fund Balance at Beginning of Year	15,888	15,888	15,888	0
Prior Year Encumbrances Appropriated	11,882	11,882	11,882	0
Fund Balance at End of Year	<u>\$20,888</u>	<u>\$20,888</u>	<u>\$61,719</u>	<u>\$40,831</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, 2008

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Intergovernmental	\$74,496	\$104,125	\$71,658	(\$32,467)
Other	0	0	18,624	18,624
Total Revenues	<u>74,496</u>	<u>104,125</u>	<u>90,282</u>	<u>(13,843)</u>
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	34,611	33,082	30,624	2,458
Fringe Benefits	21,823	22,047	19,464	2,583
Services and Charges	7,349	12,147	6,847	5,300
Materials and Supplies	14,317	34,826	28,561	6,265
Total Expenditures	<u>78,100</u>	<u>102,102</u>	<u>85,496</u>	<u>16,606</u>
Changes in Fund Balance	(3,604)	2,023	4,786	2,763
Fund Balance at Beginning of Year	<u>27,607</u>	<u>27,607</u>	<u>27,607</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$24,003</u></u>	<u><u>\$29,630</u></u>	<u><u>\$32,393</u></u>	<u><u>\$2,763</u></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, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Intergovernmental	\$15,040	\$15,040	\$15,040	0
Other	0	0	425	425
Total Revenues	15,040	15,040	15,465	425
<u>Expenditures</u>				
Current				
Public Safety				
Law Enforcement Computer Materials and Supplies	553	553	553	0
Law Enforcement CPT Services and Charges	15,040	15,040	13,017	2,023
Total Expenditures	15,593	15,593	13,570	2,023
Changes in Fund Balance	(553)	(553)	1,895	2,448
Fund Balance at Beginning of Year	553	553	553	0
Fund Balance at End of Year	\$0	\$0	\$2,448	\$2,448

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, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Fines and Forfeitures	\$3,500	\$3,500	\$3,163	(\$337)
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	3,507	3,507	151	3,356
Materials and Supplies	6,000	3,000	0	3,000
Total Expenditures	9,507	6,507	151	6,356
Changes in Fund Balance	(6,007)	(3,007)	3,012	6,019
Fund Balance at Beginning of Year	6,334	6,334	6,334	0
Fund Balance at End of Year	<u>\$327</u>	<u>\$3,327</u>	<u>\$9,346</u>	<u>\$6,019</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, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Other	\$0	\$0	\$810	\$810
<u>Expenditures</u>				
Current				
Legislative and Executive				
Personal Services	338,255	338,255	337,716	539
Fringe Benefits	156,664	156,664	138,703	17,961
Services and Charges	153,769	153,769	152,950	819
Materials and Supplies	24,400	24,400	23,530	870
Capital Outlay	32,898	32,898	32,898	0
Total Expenditures	705,986	705,986	685,797	20,189
Excess of Revenues Under Expenditures	(705,986)	(705,986)	(684,987)	20,999
<u>Other Financing Sources</u>				
Transfers In	700,000	700,000	700,000	0
Changes in Fund Balance	(5,986)	(5,986)	15,013	20,999
Fund Balance at Beginning of Year	94,295	94,295	94,295	0
Prior Year Encumbrances Appropriated	14,863	14,863	14,863	0
Fund Balance at End of Year	<u>\$103,172</u>	<u>\$103,172</u>	<u>\$124,171</u>	<u>\$20,999</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, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Total Revenues	\$0	\$0	\$0	\$0
<u>Expenditures</u>				
Total Expenditures	0	0	0	0
Changes in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	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, 2008

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$3,000	\$3,000	\$18,707	\$15,707
Other	5,000	5,000	0	(5,000)
Total Revenues	<u>8,000</u>	<u>8,000</u>	<u>18,707</u>	<u>10,707</u>
<u>Expenditures</u>				
Current				
Legislative and Executive				
Personal Services	134,347	67,347	65,087	2,260
Fringe Benefits	43,900	20,900	20,033	867
Services and Charges	32,435	122,435	46,017	76,418
Materials and Supplies	3,826	3,826	3,497	329
Total Expenditures	<u>214,508</u>	<u>214,508</u>	<u>134,634</u>	<u>79,874</u>
Excess of Revenues Under Expenditures	(206,508)	(206,508)	(115,927)	90,581
<u>Other Financing Sources</u>				
Transfers In	150,000	150,000	100,000	(50,000)
Changes in Fund Balance	(56,508)	(56,508)	(15,927)	40,581
Fund Balance at Beginning of Year	135,868	135,868	135,868	0
Prior Year Encumbrances Appropriated	2,681	2,681	2,681	0
Fund Balance at End of Year	<u><u>\$82,041</u></u>	<u><u>\$82,041</u></u>	<u><u>\$122,622</u></u>	<u><u>\$40,581</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Litter Special Revenue Fund
For the Year Ended December 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$5,600	\$66,433	\$66,433	\$0
Other	38,582	0	270	270
Total Revenues	<u>44,182</u>	<u>66,433</u>	<u>66,703</u>	<u>270</u>
<u>Expenditures</u>				
Current				
Health				
Personal Services	26,100	33,500	33,445	55
Fringe Benefits	13,546	16,494	16,070	424
Services and Charges	15,077	19,877	17,257	2,620
Materials and Supplies	500	600	482	118
Total Expenditures	<u>55,223</u>	<u>70,471</u>	<u>67,254</u>	<u>3,217</u>
Changes in Fund Balance	(11,041)	(4,038)	(551)	3,487
Fund Balance at Beginning of Year	11,966	11,966	11,966	0
Prior Year Encumbrances Appropriated	227	227	227	0
Fund Balance at End of Year	<u>\$1,152</u>	<u>\$8,155</u>	<u>\$11,642</u>	<u>\$3,487</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Workforce Investment Act Special Revenue Fund
For the Year Ended December 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$847,171	\$847,171	\$817,064	(\$30,107)
<u>Expenditures</u>				
Current				
Human Services				
Personal Services	15,000	15,000	6,048	8,952
Fringe Benefits	2,317	2,317	1,151	1,166
Services and Charges	364,298	574,298	507,054	67,244
Materials and Supplies	8,037	8,037	4,811	3,226
Total Expenditures	389,652	599,652	519,064	80,588
Excess of Revenues Over Expenditures	457,519	247,519	298,000	50,481
<u>Other Financing Uses</u>				
Transfers Out	(500,000)	(290,000)	(250,000)	40,000
Changes in Fund Balance	(42,481)	(42,481)	48,000	90,481
Fund Balance at Beginning of Year	22,792	22,792	22,792	0
Prior Years Encumbrances Appropriated	71,834	71,834	71,834	0
Fund Balance at End of Year	<u>\$52,145</u>	<u>\$52,145</u>	<u>\$142,626</u>	<u>\$90,481</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, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$40,000	\$40,000	\$39,183	(\$817)
<u>Expenditures</u>				
Current				
Human Services				
Services and Charges	40,000	57,795	57,795	0
Changes in Fund Balance	0	(17,795)	(18,612)	(817)
Fund Balance at Beginning of Year	19,591	19,591	19,591	0
Fund Balance at End of Year	<u>\$19,591</u>	<u>\$1,796</u>	<u>\$979</u>	<u>(\$817)</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, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Intergovernmental	\$171,000	\$171,000	\$151,175	(\$19,825)
Other	10,000	10,000	0	(10,000)
Total Revenues	181,000	181,000	151,175	(29,825)
<u>Expenditures</u>				
Current				
Legislative and Executive Services and Charges	218,303	194,803	176,182	18,621
Changes in Fund Balance	(37,303)	(13,803)	(25,007)	(11,204)
Fund Balance at Beginning of Year	42,610	42,610	42,610	0
Prior Year Encumbrances Appropriated	33,943	33,943	33,943	0
Fund Balance at End of Year	<u>\$39,250</u>	<u>\$62,750</u>	<u>\$51,546</u>	<u>(\$11,204)</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, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Revenues				
Charges for Services	\$200,000	\$200,000	\$222,417	\$22,417
Expenditures				
Current				
Legislative and Executive				
Personal Services	\$107,034	\$101,059	\$88,333	12,726
Fringe Benefits	40,299	40,299	33,011	7,288
Services and Charges	843	19,318	18,000	1,318
Materials and Supplies	5,060	5,060	1,938	3,122
Total Expenditures	153,236	165,736	141,282	24,454
Changes in Fund Balance	46,764	34,264	81,135	46,871
Fund Balance at Beginning of Year	469,593	469,593	469,593	0
Prior Year Encumbrances Appropriated	1,180	1,180	1,180	0
Fund Balance at End of Year	\$517,537	\$505,037	\$551,908	\$46,871

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, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$340,000	\$340,000	\$357,944	\$17,944
Intergovernmental	1,413,884	1,113,884	804,186	(309,698)
Other	1,000	1,000	1,709	709
Total Revenues	1,754,884	1,454,884	1,163,839	(291,045)
<u>Expenditures</u>				
Current				
Human Services				
Personal Services	830,712	745,712	701,170	44,542
Fringe Benefits	374,330	334,330	322,412	11,918
Services and Charges	516,235	516,235	381,681	134,554
Materials and Supplies	13,953	13,953	6,710	7,243
Total Expenditures	1,735,230	1,610,230	1,411,973	198,257
Changes in Fund Balance	19,654	(155,346)	(248,134)	(92,788)
Fund Balance at Beginning of Year	434,745	434,745	434,745	0
Prior Year Encumbrances Appropriated	37,678	37,678	37,678	0
Fund Balance at End of Year	\$492,077	\$317,077	\$224,289	(\$92,788)

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, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$164,000	\$164,000	\$135,112	(\$28,888)
<u>Expenditures</u>				
Current				
Legislative and Executive				
Services and Charges	102,489	219,489	202,117	17,372
Materials and Supplies	12,030	14,030	7,743	6,287
Capital Outlay	5,400	5,400	5,134	266
Total Expenditures	119,919	238,919	214,994	23,925
Changes in Fund Balance	44,081	(74,919)	(79,882)	(4,963)
Fund Balance at Beginning of Year	262,785	262,785	262,785	0
Prior Year Encumbrances Appropriated	21,869	21,869	21,869	0
Fund Balance at End of Year	<u>\$328,735</u>	<u>\$209,735</u>	<u>\$204,772</u>	<u>(\$4,963)</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, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$73,000	\$81,000	\$87,273	\$6,273
Other	3,000	3,000	2,816	(184)
Total Revenues	<u>76,000</u>	<u>84,000</u>	<u>90,089</u>	<u>6,089</u>
<u>Expenditures</u>				
Current				
Judicial				
Clerk of Common Pleas Data/Special Projects				
Services and Charges	16,500	17,973	17,683	290
Materials and Supplies	19,000	19,927	5,062	14,865
Capital Outlay	20,000	27,500	12,500	15,000
Juvenile Court Data				
Services and Charges	2,000	2,000	301	1,699
Materials and Supplies	12,000	12,000	10,346	1,654
Probate Court Data				
Services and Charges	7,500	7,500	2,977	4,523
Materials and Supplies	13,800	13,800	9,051	4,749
Total Expenditures	<u>90,800</u>	<u>100,700</u>	<u>57,920</u>	<u>42,780</u>
Changes in Fund Balance	(14,800)	(16,700)	32,169	48,869
Fund Balance at Beginning of Year	135,196	135,196	135,196	0
Prior Year Encumbrances Appropriated	<u>24,800</u>	<u>24,800</u>	<u>24,800</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$145,196</u></u>	<u><u>\$143,296</u></u>	<u><u>\$192,165</u></u>	<u><u>\$48,869</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Indigent Driver Special Revenue Fund
For the Year Ended December 31, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Intergovernmental	\$100	\$100	\$300	\$200
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	1,250	1,250	0	1,250
Materials and Supplies	1,250	1,250	0	1,250
Total Expenditures	2,500	2,500	0	2,500
Changes in Fund Balance	(2,400)	(2,400)	300	2,700
Fund Balance at Beginning of Year	2,579	2,579	2,579	0
Fund Balance at End of Year	\$179	\$179	\$2,879	\$2,700

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, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$7,000	\$7,000	\$7,508	\$508
Other	1,625	1,625	781	(844)
Total Revenues	8,625	8,625	8,289	(336)
<u>Expenditures</u>				
Current				
Judicial				
Services and Charges	25,000	20,000	0	20,000
Materials and Supplies	5,000	10,000	9,517	483
Total Expenditures	30,000	30,000	9,517	20,483
Changes in Fund Balance	(21,375)	(21,375)	(1,228)	20,147
Fund Balance at Beginning of Year	30,677	30,677	30,677	0
Fund Balance at End of Year	\$9,302	\$9,302	\$29,449	\$20,147

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, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$165,000	\$157,760	\$157,843	\$83
Licenses and Permits	75,000	61,900	61,708	(192)
Other	3,149	3,149	3,451	302
Total Revenues	243,149	222,809	223,002	193
<u>Expenditures</u>				
Current				
Legislative and Executive				
Personal Services	106,901	96,901	90,991	5,910
Fringe Benefits	65,385	55,385	52,016	3,369
Services and Charges	66,165	66,165	56,956	9,209
Materials and Supplies	4,700	4,700	3,456	1,244
Total Expenditures	243,151	223,151	203,419	19,732
Changes in Fund Balance	(2)	(342)	19,583	19,925
Fund Balance at Beginning of Year	1,676	1,676	1,676	0
Fund Balance at End of Year	<u>\$1,674</u>	<u>\$1,334</u>	<u>\$21,259</u>	<u>\$19,925</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, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$35,000	\$88,500	\$104,802	\$16,302
<u>Expenditures</u>				
Current				
Public Safety				
Common Pleas Mediation Services and Charges	10,000	40,000	39,719	281
Common Pleas Guardian Ad Litem Services and Charges	15,000	30,000	20,833	9,167
Total Expenditures	25,000	70,000	60,552	9,448
Changes in Fund Balance	10,000	18,500	44,250	25,750
Fund Balance at Beginning of Year	26,668	26,668	26,668	0
Fund Balance at End of Year	<u>\$36,668</u>	<u>\$45,168</u>	<u>\$70,918</u>	<u>\$25,750</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, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$85,000	\$84,320	\$84,320	\$0
<u>Expenditures</u>				
Current				
Legislative and Executive				
Services and Charges	106,080	0	0	0
Materials and Supplies	0	105,400	105,400	0
Total Expenditures	106,080	105,400	105,400	0
Changes in Fund Balance	(21,080)	(21,080)	(21,080)	0
Fund Balance at Beginning of Year	21,080	21,080	21,080	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
Clean Ohio Trails Special Revenue Fund
For the Year Ended December 31, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Intergovernmental	\$74,500	\$0	\$0	\$0
Other	5,000	5,000	5,000	0
Total Revenues	79,500	5,000	5,000	\$0
<u>Expenditures</u>				
Current				
Conservation and Recreation Services and Charges	74,500	52,600	52,600	0
Excess of Revenues Over (Under) Expenditures	5,000	(47,600)	(47,600)	0
<u>Other Financing Sources</u>				
Transfers In	0	47,600	47,600	0
Changes in Fund Balance	5,000	0	0	0
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	\$5,000	\$0	\$0	\$0

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, 2008

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$557,500	\$557,500	\$550,988	(\$6,512)
Intergovernmental	78,000	78,000	90,114	12,114
Total Revenues	<u>635,500</u>	<u>635,500</u>	<u>641,102</u>	<u>5,602</u>
<u>Expenditures</u>				
Capital Outlay				
Services and Charges	40,800	40,800	38,796	2,004
Materials and Supplies	81,850	66,550	62,406	4,144
Capital Outlay	718,218	949,793	915,739	34,054
Total Expenditures	<u>840,868</u>	<u>1,057,143</u>	<u>1,016,941</u>	<u>40,202</u>
Changes in Fund Balance	(205,368)	(421,643)	(375,839)	45,804
Fund Balance at Beginning of Year	425,751	425,751	425,751	0
Prior Year Encumbrances Appropriated	<u>88,718</u>	<u>88,718</u>	<u>88,718</u>	<u>0</u>
Fund Balance at End of Year	<u>\$309,101</u>	<u>\$92,826</u>	<u>\$138,630</u>	<u>\$45,804</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, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Total Revenues	\$0	\$0	\$0	\$0
<u>Expenditures</u>				
Capital Outlay				
Capital Outlay	<u>0</u>	<u>1,300,000</u>	<u>225,937</u>	<u>1,074,063</u>
Excess of Revenues Under Expenditures	0	(1,300,000)	(225,937)	1,074,063
<u>Other Financing Sources</u>				
Transfers In	<u>0</u>	<u>0</u>	<u>1,980,000</u>	<u>1,980,000</u>
Changes in Fund Balance	0	(1,300,000)	1,754,063	3,054,063
Fund Balance at Beginning of Year	<u>1,316,017</u>	<u>1,316,017</u>	<u>1,316,017</u>	<u>0</u>
Fund Balance at End of Year	<u>\$1,316,017</u>	<u>\$16,017</u>	<u>\$3,070,080</u>	<u>\$3,054,063</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, 2008

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Special Assessments	\$24,000	\$24,000	\$12,923	(\$11,077)
Charges for Services	0	37,350	37,439	89
Other	5,000	5,000	0	(5,000)
Total Revenues	29,000	66,350	50,362	(15,988)
<u>Expenditures</u>				
Capital Outlay				
Services and Charges	66,225	110,924	105,145	5,779
Capital Outlay	993,972	408,518	388,521	19,997
Total Expenditures	1,060,197	519,442	493,666	25,776
Excess of Revenues Under Expenditures	(1,031,197)	(453,092)	(443,304)	9,788
<u>Other Financing Sources (Uses)</u>				
Proceeds from Sale of Fixed Assets				
Special Assessment Bonds Issued	844,000	261,000	257,000	(4,000)
Advances In	11,300	55,000	50,000	(5,000)
Advances Out	0	(50,000)	(50,000)	0
Total Other Financing Sources (Uses)	855,300	266,000	257,000	(9,000)
Changes in Fund Balance	(175,897)	(187,092)	(186,304)	788
Fund Balance at Beginning of Year	196,533	196,533	196,533	0
Prior Year Encumbrances Appropriated	166,972	166,972	166,972	0
Fund Balance at End of Year	\$187,608	\$176,413	\$177,201	\$788

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, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Total Revenues	\$0	\$0	\$0	\$0
<u>Expenditures</u>				
Capital Outlay				
Capital Outlay	4,303,900	4,790,900	4,680,468	110,432
Excess of Revenues Under Expenditures	(4,303,900)	(4,790,900)	(4,680,468)	110,432
<u>Other Financing Sources</u>				
Transfers In	200,000	365,000	365,000	0
Changes in Fund Balance	(4,103,900)	(4,425,900)	(4,315,468)	110,432
Fund Balance at Beginning of Year	2,470,567	2,470,567	2,470,567	0
Prior Year Encumbrances Appropriated	1,978,900	1,978,900	1,978,900	0
Fund Balance at End of Year	<u>\$345,567</u>	<u>\$23,567</u>	<u>\$133,999</u>	<u>\$110,432</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, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$291,720	\$274,835	\$274,835	\$0
<u>Expenditures</u>				
Capital Outlay				
Capital Outlay	400,000	274,835	274,835	0
Excess of Revenues Under Expenditures	(108,280)	0	0	0
<u>Other Financing Sources</u>				
Transfers In	108,280	0	0	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
Roadway Capital Projects Fund
For the Year Ended December 31, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Total Revenues	\$0	\$0	\$0	\$0
<u>Expenditures</u>				
Capital Outlay				
Services and Charges	500	50,500	50,000	500
Capital Outlay	9,102	9,102	500	8,602
Total Expenditures	9,602	59,602	50,500	9,102
Changes in Fund Balance	(9,602)	(59,602)	(50,500)	9,102
Fund Balance at Beginning of Year	837,812	837,812	837,812	0
Prior Year Encumbrances Appropriated	500	500	500	0
Fund Balance at End of Year	<u>\$828,710</u>	<u>\$778,710</u>	<u>\$787,812</u>	<u>\$9,102</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, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Interest	\$451,000	\$270,342	\$270,342	\$0
<u>Expenditures</u>				
Capital Outlay				
Capital Outlay	2,328,418	2,181,109	2,180,464	645
Excess of Revenues Under Expenditures	(1,877,418)	(1,910,767)	(1,910,122)	645
<u>Other Financing Sources</u>				
Transfers In	0	33,000	33,000	0
Changes in Fund Balance	(1,877,418)	(1,877,767)	(1,877,122)	645
Fund Balance at Beginning of Year	949,349	949,349	949,349	0
Prior Year Encumbrances Appropriated	928,418	928,418	928,418	0
Fund Balance at End of Year	\$349	\$0	\$645	\$645

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, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Total Revenues	\$0	\$0	\$0	\$0
<u>Expenditures</u>				
Capital Outlay				
Services and Charges	500	500	0	500
Capital Outlay	9,577	9,577	500	9,077
Total Expenditures	10,077	10,077	500	9,577
Changes in Fund Balance	(10,077)	(10,077)	(500)	9,577
Fund Balance at Beginning of Year	9,577	9,577	9,577	0
Prior Year Encumbrances Appropriated	500	500	500	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$9,577</u>	<u>\$9,577</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, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$144,000	\$144,000	\$147,220	\$3,220
<u>Expenses</u>				
Personal Services	42,000	41,725	41,347	378
Fringe Benefits	16,300	16,575	15,606	969
Services and Charges	6,535	57,501	42,373	15,128
Capital Outlay	100,000	123,100	123,050	50
Total Expenses	164,835	238,901	222,376	16,525
Changes in Fund Balance	(20,835)	(94,901)	(75,156)	19,745
Fund Balance at Beginning of Year	1,354,089	1,354,089	1,354,089	0
Prior Year Encumbrances Appropriated	1,135	1,135	1,135	0
Fund Balance at End of Year	<u>\$1,334,389</u>	<u>\$1,260,323</u>	<u>\$1,280,068</u>	<u>\$19,745</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, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$239,000	\$174,000	\$170,550	(\$3,450)
Licenses and Permits	75,000	75,000	70,456	(4,544)
Total Revenues	<u>314,000</u>	<u>249,000</u>	<u>241,006</u>	<u>(7,994)</u>
<u>Expenses</u>				
Personal Services	216,811	216,811	181,627	35,184
Fringe Benefits	96,204	96,204	81,431	14,773
Services and Charges	10,350	10,350	5,749	4,601
Materials and Supplies	2,400	2,400	0	2,400
Total Expenses	<u>325,765</u>	<u>325,765</u>	<u>268,807</u>	<u>56,958</u>
Changes in Fund Balance	(11,765)	(76,765)	(27,801)	48,964
Fund Balance at Beginning of Year	<u>159,191</u>	<u>159,191</u>	<u>159,191</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$147,426</u></u>	<u><u>\$82,426</u></u>	<u><u>\$131,390</u></u>	<u><u>\$48,964</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, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$189,845	\$214,868	\$220,514	\$5,646
Grants	1,123,008	1,175,006	1,175,046	40
Sale of Capital Assets	1,000	14,001	14,004	3
Other	13,338	9,767	10,584	817
Line of Credit Proceeds	0	50,000	50,000	0
Total Revenues	1,327,191	1,463,642	1,470,148	6,506
<u>Expenses</u>				
Personal Services	623,204	623,204	615,188	8,016
Fringe Benefits	148,282	142,033	139,217	2,816
Services and Charges	172,880	229,578	221,672	7,906
Materials and Supplies	218,321	207,320	198,663	8,657
Capital Outlay	253,788	299,436	299,436	0
Debt Service				
Line of Credit Payments	0	50,000	50,000	0
Interest Expense	0	200	191	9
Total Expenses	1,416,475	1,551,771	1,524,367	27,404
Excess of Revenues Under Expenses Before Transfers	(89,284)	(88,129)	(54,219)	33,910
<u>Other Financing Sources</u>				
Transfers In	119,350	75,000	75,000	0
Changes in Fund Balance	30,066	(13,129)	20,781	33,910
Fund Balance at Beginning of Year	19,653	19,653	19,653	0
Fund Balance at End of Year	<u>\$49,719</u>	<u>\$6,524</u>	<u>\$40,434</u>	<u>\$33,910</u>

Delaware County, Ohio
Schedule of Revenues, Expenses, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Worker's Compensation Self Insurance Internal Service Fund
For the Year Ended December 31, 2008

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Charges for Services	\$429,000	\$429,000	\$429,235	\$235
<u>Expenses</u>				
Personal Services	16,000	16,000	8,880	7,120
Fringe Benefits	7,800	7,800	3,370	4,430
Services and Charges	168,600	168,600	133,304	35,296
Claims	2,000	2,000	1,806	194
Total Expenses	<u>194,400</u>	<u>194,400</u>	<u>147,360</u>	<u>47,040</u>
Change in Fund Balance	234,600	234,600	281,875	47,275
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$234,600</u></u>	<u><u>\$234,600</u></u>	<u><u>\$281,875</u></u>	<u><u>\$47,275</u></u>

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Statistical Section

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Delaware County, Ohio
Statistical Section Description

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

CONTENTS

Financial Trends S2

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

Revenue Capacity..... S14

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

Debt Capacity S29

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

Demographic and Economic Information S38

These schedules offer demographic and economic indicators to help the reader understand 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 Seven Years
(accrual basis of accounting)

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
Governmental Activities				
Invested in Capital Assets, Net of Related Debt	\$117,815,451	\$105,810,479	\$105,164,054	\$96,743,255
Restricted for				
Capital Projects	4,726,081	9,179,449	2,982,031	2,740,855
Debt Service	6,130,197	1,453,503	25,879	0
Other Purposes	73,989,339	66,754,414	51,989,568	47,986,825
Unrestricted	<u>20,576,215</u>	<u>30,029,733</u>	<u>26,013,083</u>	<u>24,544,104</u>
Total Governmental Activities Net Assets	<u>223,237,283</u>	<u>213,227,578</u>	<u>186,174,615</u>	<u>172,015,039</u>
Business-Type Activities				
Invested in Capital Assets, Net of Related Debt	151,824,983	132,745,204	121,954,166	109,521,587
Restricted	4,242,263	4,260,600	0	0
Unrestricted	<u>36,081,835</u>	<u>44,936,193</u>	<u>52,021,029</u>	<u>51,945,684</u>
Total Business-Type Activities Net Assets	<u>192,149,081</u>	<u>181,941,997</u>	<u>173,975,195</u>	<u>161,467,271</u>
Primary Government				
Invested in Capital Assets, Net of Related Debt	269,640,434	238,555,683	227,118,220	206,264,842
Restricted	89,087,880	81,647,966	54,997,478	50,727,680
Unrestricted	<u>56,658,050</u>	<u>74,965,926</u>	<u>78,034,112</u>	<u>76,489,788</u>
Total Primary Government Net Assets	<u>\$415,386,364</u>	<u>\$395,169,575</u>	<u>\$360,149,810</u>	<u>\$333,482,310</u>

<u>2004</u>	<u>2003</u>	<u>2002</u>
\$83,098,886	\$78,340,947	\$71,855,811
9,880,187	8,731,355	3,315,886
0	0	0
32,003,881	30,263,155	35,604,047
<u>31,811,237</u>	<u>28,788,044</u>	<u>26,045,780</u>
<u>156,794,191</u>	<u>146,123,501</u>	<u>136,821,524</u>
102,470,037	98,107,339	88,947,257
5,211,140	0	2,999,794
<u>44,168,438</u>	<u>43,486,759</u>	<u>38,352,240</u>
<u>151,849,615</u>	<u>141,594,098</u>	<u>130,299,291</u>
185,568,923	176,448,286	160,803,068
47,095,208	38,994,510	41,919,727
<u>75,979,675</u>	<u>72,274,803</u>	<u>64,398,020</u>
<u>\$308,643,806</u>	<u>\$287,717,599</u>	<u>\$267,120,815</u>

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

	2008	2007	2006	2005
Expenses				
Governmental Activities				
General Government				
Legislative and Executive	\$17,011,942	\$15,460,737	\$16,888,829	\$13,804,750
Intergovernmental	0	5,000	0	0
Judicial	7,985,127	7,377,788	6,748,207	6,478,773
Public Safety				
911	3,310,412	3,445,415	2,867,626	1,698,446
Emergency Medical Services	9,129,131	8,923,060	7,510,187	7,468,274
Sheriff	14,257,670	13,570,534	13,654,424	11,800,396
Other Public Safety	3,850,585	3,786,874	3,995,524	4,098,232
Public Works	16,116,024	15,518,457	20,674,441	14,677,345
Health				
Intergovernmental	286,000	275,000	0	0
Human Services				
Job and Family Services	9,500,364	8,087,447	6,859,993	6,586,812
Child Support Enforcement	1,399,227	1,560,614	1,406,167	1,379,157
Children Services	2,655,738	2,375,601	1,971,588	1,638,485
Other Human Services	898,595	319,179	340,080	438,224
Economic Development				
Intergovernmental	0	1,709,112	0	0
Conservation and Recreation				
Intergovernmental	8,498	0	0	0
Intergovernmental	387,915	347,715	0	0
Intergovernmental	0	0	697,645	551,901
Interest and Fiscal Charges	2,037,408	2,109,891	2,326,983	1,658,337
Total Governmental Activities Expenses	<u>105,073,347</u>	<u>98,664,076</u>	<u>96,326,920</u>	<u>82,797,527</u>
Business-Type Activities				
Sanitary Engineer				
	13,454,621	13,001,681	14,510,687	13,901,576
Other Enterprise				
Solid Waste Transfer	81,335	61,686	8,082	7,069
Storm Sewer Phase II	274,251	316,059	286,494	296,980
Delaware Area Transit	1,310,738	1,078,112	938,170	806,079
Total Business-Type Activities Expenses	<u>15,120,945</u>	<u>14,457,538</u>	<u>15,743,433</u>	<u>15,011,704</u>
Total Primary Government Expenses	<u>120,194,292</u>	<u>113,121,614</u>	<u>112,070,353</u>	<u>97,809,231</u>
Program Revenues				
Governmental Activities				
Charges for Services				
General Government				
Legislative and Executive	11,377,033	12,358,917	12,588,462	13,107,883
Judicial	1,417,927	1,416,463	1,396,951	1,207,508
Public Safety				
Sheriff	2,236,433	2,384,012	2,480,070	2,837,756
Other Public Safety	427,813	398,634	430,844	424,345
Public Works	3,183,361	3,686,171	3,212,484	4,062,440
Health	773,342	699,854	213,928	208,834
Human Services				
Job and Family Services	4,142	405	1,290	2,579
Child Support Enforcement	380,814	361,851	315,913	313,118
Children Services	0	0	0	0
Economic Development				
Operating Grants, Contributions, and Interest	26,192,747	23,519,514	23,888,953	19,165,595
Capital Grants, Contributions, and Interest	953,932	5,514,540	954,345	580,128
Total Governmental Activities Program Revenues	<u>46,947,544</u>	<u>53,477,100</u>	<u>45,483,240</u>	<u>41,910,186</u>

2004	2003	2002
\$12,934,247	\$12,974,146	\$13,622,062
0	0	0
6,230,638	6,184,743	4,799,098
1,619,840	2,870,428	1,400,129
7,438,586	7,103,203	6,114,696
10,635,672	9,740,640	7,243,547
4,466,449	3,752,320	3,985,680
13,371,205	16,679,512	10,560,796
10,416,370	10,797,440	9,224,212
0	0	0
6,082,669	6,479,376	6,318,827
1,445,438	1,208,997	1,201,793
2,036,526	2,043,044	1,514,948
348,343	358,329	351,205
0	0	0
0	0	0
0	0	0
497,326	709,069	1,491,889
1,390,360	1,209,548	1,211,982
<u>78,913,669</u>	<u>82,110,795</u>	<u>69,040,864</u>
13,849,734	13,987,938	12,530,549
5,936	20,059	8,762
31,717	22,224	20,231
758,998	824,599	1,028,800
<u>14,646,385</u>	<u>14,854,820</u>	<u>13,588,342</u>
<u>93,560,054</u>	<u>96,965,615</u>	<u>82,629,206</u>
12,604,812	12,892,566	11,286,734
1,406,252	1,362,127	810,167
2,550,175	2,173,409	1,899,917
420,372	363,707	452,713
2,571,320	3,611,692	2,361,183
175,048	172,757	42,880
5,071	1,506	10,733
267,660	267,880	209,211
0	0	231
0	0	0
18,450,534	18,532,118	17,781,672
345,479	3,685,658	124,285
<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 Seven Years
(accrual basis of accounting)

	2008	2007	2006	2005
Business-Type Activities				
Charges for Services				
Sanitary Engineer	11,879,685	\$10,603,757	\$11,698,334	\$10,078,144
Other Enterprise				
Solid Waste Transfer	148,578	119,758	99,947	116,441
Storm Water Phase II	241,206	286,597	321,479	238,644
Delaware Area Transit	210,634	212,380	137,960	101,576
Operating Grants, Contributions, and Interest	879,963	707,768	794,425	605,465
Capital Grants, Contributions, and Interest	11,671,942	10,262,652	15,072,192	13,168,290
Total Business-Type Activities Program Revenues	<u>25,032,008</u>	<u>22,192,912</u>	<u>28,124,337</u>	<u>24,308,560</u>
Total Primary Government Program Revenues	<u>71,979,552</u>	<u>75,670,012</u>	<u>73,607,577</u>	<u>66,218,746</u>
Net (Expense) Revenue				
Governmental Activities	(58,125,803)	(45,186,976)	(50,843,680)	(40,887,341)
Business-Type Activities	9,911,063	7,735,374	12,380,904	9,296,856
Total Primary Government Net (Expense) Revenue	<u>(48,214,740)</u>	<u>(37,451,602)</u>	<u>(38,462,776)</u>	<u>(31,590,485)</u>
General Revenues and Other Changes in Net Assets				
Governmental Activities				
Property Taxes Levied for				
General Operating	6,610,326	6,490,192	6,362,605	4,498,079
Public Safety-911	2,163,551	2,142,377	1,090,770	1,023,787
Health-Board of Developmental Disabilities	11,510,253	11,338,734	8,294,224	7,878,542
Human Services-Council for Older Adults	832,914	807,909	915,353	0
Permanent Improvement	555,276	535,741	523,960	470,380
Payment in Lieu of Taxes	0	0	62,360	140,616
Sales Taxes				
General Operating	21,423,965	21,711,761	20,711,159	19,630,599
Public Works-Auto and Gas	14,283,323	14,474,935	13,808,485	13,087,871
Grants and Entitlements not Restricted to Other Programs	3,866,855	3,696,875	3,719,465	3,331,561
Interest	5,930,565	9,655,057	8,554,766	4,877,806
Other	1,033,480	1,446,358	1,020,109	1,228,948
Transfers	(75,000)	(60,000)	(60,000)	(60,000)
Total Governmental Activities	<u>68,135,508</u>	<u>72,239,939</u>	<u>65,003,256</u>	<u>56,108,189</u>
Business-Type Activities				
Interest	122,026	120,832	0	20,872
Gain on Sale of Capital Assets	0	0	0	108,496
Other	98,995	50,596	67,020	131,432
Transfers	75,000	60,000	60,000	60,000
Total Business-Type Activities	<u>296,021</u>	<u>231,428</u>	<u>127,020</u>	<u>320,800</u>
Total Primary Government	<u>68,431,529</u>	<u>72,471,367</u>	<u>65,130,276</u>	<u>56,428,989</u>
Changes in Net Assets				
Governmental Activities	10,009,705	27,052,963	14,159,576	15,220,848
Business-Type Activities	10,207,084	7,966,802	12,507,924	9,617,656
Total Primary Government Changes in Net Assets	<u>\$20,216,789</u>	<u>\$35,019,765</u>	<u>\$26,667,500</u>	<u>\$24,838,504</u>

2004	2003	2002
\$10,055,543	\$9,056,859	\$8,440,326
145,674	148,992	124,275
130,911	0	0
231,152	350,776	360,429
414,995	337,526	654,455
13,839,788	16,222,637	26,236,507
24,818,063	26,116,790	35,815,992
63,614,786	69,180,210	70,795,718
(40,116,946)	(39,047,375)	(34,061,138)
10,171,678	11,261,970	22,227,650
(29,945,268)	(27,785,405)	(11,833,488)
4,209,723	3,802,630	3,443,784
976,347	893,724	882,309
7,571,087	6,918,513	7,020,498
0	0	0
428,068	377,447	341,988
112,807	39,374	14,826
18,832,573	17,988,747	15,784,881
12,557,341	11,993,715	10,523,270
3,238,201	3,767,401	2,865,038
2,060,519	1,436,471	2,745,538
860,068	1,158,458	2,150,082
(59,098)	(27,128)	0
50,787,636	48,349,352	45,772,214
(7,264)	(55,378)	(157,491)
0	0	0
32,005	61,087	2,568
59,098	27,128	0
83,839	32,837	(154,923)
50,871,475	48,382,189	45,617,291
10,670,690	9,301,977	11,711,076
10,255,517	11,294,807	22,072,727
\$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>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005 (1)</u>
General Fund				
Reserved	\$625,703	\$638,218	\$709,348	\$558,093
Unreserved	<u>16,547,524</u>	<u>18,201,037</u>	<u>17,983,648</u>	<u>16,277,101</u>
Total General Fund	<u>17,173,227</u>	<u>18,839,255</u>	<u>18,692,996</u>	<u>16,835,194</u>
All Other Governmental Funds				
Reserved	1,537,044	5,220,979	2,367,095	4,720,458
Unreserved, Reported in				
Special Revenue Funds	66,705,164	62,323,416	48,356,860	45,667,663
Debt Service Fund (Deficit)	(1,565,311)	(1,683,236)	25,879	0
Capital Projects Funds	<u>4,351,060</u>	<u>6,139,995</u>	<u>6,673,072</u>	<u>11,306,776</u>
Total All Other Governmental Funds	<u>71,027,957</u>	<u>72,001,154</u>	<u>57,422,906</u>	<u>61,694,897</u>
Total Governmental Funds	<u><u>\$88,201,184</u></u>	<u><u>\$90,840,409</u></u>	<u><u>\$76,115,902</u></u>	<u><u>\$78,530,091</u></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>2004</u>	<u>2003</u>	<u>2002 (2)</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>
\$657,894	\$785,177	\$680,757	\$371,956	\$647,065	\$292,543
<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>6,568,341</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>	<u>6,860,884</u>
6,425,465	1,817,069	2,614,217	7,720,998	3,855,622	5,793,519
37,327,114	32,941,370	32,090,750	24,985,055	18,339,445	11,726,913
0	0	0	0	0	0
<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>10,709,426</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>28,229,858</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>	<u>\$35,090,742</u>

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

	2008	2007	2006	2005 (1)
Revenues				
Property Taxes	\$21,668,073	\$21,315,601	\$17,081,838	\$13,898,556
Payment in Lieu of Taxes	69,470	0	62,360	140,616
Sales Taxes	35,941,919	36,304,531	33,762,217	32,540,264
Special Assessments	1,363,074	1,048,867	923,456	796,392
Charges for Services	16,651,732	17,656,201	17,521,065	27,035,118
Licenses and Permits	1,261,105	1,530,544	1,790,022	1,953,299
Fines and Forfeitures	498,477	546,753	540,335	504,410
Intergovernmental	29,556,461	27,576,366	25,825,557	23,083,180
Interest	6,466,983	10,349,535	8,762,689	4,899,992
Other	1,115,826	1,505,112	978,040	1,217,911
Total Revenues	114,593,120	117,833,510	107,247,579	106,069,738
Expenditures				
Current				
General Government				
Legislative and Executive	16,180,405	14,878,317	16,257,225	21,585,868
Intergovernmental	0	5,000	0	0
Judicial	7,382,865	7,270,263	6,619,123	6,226,229
Public Safety	29,499,860	28,734,249	26,652,823	24,757,562
Public Works	20,355,379	15,543,959	24,996,133	20,379,827
Health	16,159,512	14,199,378	10,125,021	10,300,924
Intergovernmental	286,000	275,000	0	0
Human Services	13,776,420	12,260,067	10,461,000	9,918,541
Economic Development	0	1,709,112	0	0
Conservation and Recreation	8,498	0	0	0
Intergovernmental	383,000	342,800	0	0
Other	0	0	0	0
Intergovernmental	0	0	692,730	546,986
Capital Outlay	8,198,685	9,723,547	8,822,679	16,084,189
Debt Service				
Principal Retirement	3,242,500	2,905,000	2,705,000	2,365,000
Interest and Fiscal Charges	1,962,024	2,006,133	2,270,034	1,534,608
Issuance Costs	0	129,548	0	158,139
Total Expenditures	117,435,148	109,982,373	109,601,768	113,857,873
Excess of Revenues Over (Under) Expenditures	(2,842,028)	7,851,137	(2,354,189)	(7,788,135)

2004	2003	2002 (2)	2001	2000	1999
\$12,985,059	\$12,036,039	\$11,676,632	\$12,890,973	\$14,366,763	\$13,602,110
112,807	39,374	14,826	0	0	0
31,861,132	29,111,788	26,069,586	20,406,106	18,211,040	13,639,777
668,890	594,502	430,663	456,230	255,072	125,758
16,086,809	18,077,458	13,853,395	8,948,614	6,907,769	6,356,625
2,401,311	2,475,514	2,366,827	2,199,845	2,121,231	1,982,309
739,359	755,235	709,245	506,311	573,665	653,166
22,399,871	23,956,935	20,504,878	22,839,778	19,439,921	18,932,747
2,098,071	1,694,405	2,728,342	5,848,960	7,198,778	3,889,866
868,062	1,259,818	2,636,229	2,746,045	2,253,217	1,692,998
<u>90,221,371</u>	<u>90,001,068</u>	<u>80,990,623</u>	<u>76,842,862</u>	<u>71,327,456</u>	<u>60,875,356</u>
12,311,683	12,416,710	12,413,253	10,203,411	8,518,378	10,011,539
0	0	0	0	0	0
6,148,129	6,180,438	4,636,184	4,066,165	3,610,817	3,241,656
23,523,738	21,468,067	18,068,893	17,351,026	14,133,000	12,746,761
16,863,287	22,710,802	16,171,124	13,180,371	11,840,207	12,385,530
10,505,122	11,150,524	9,989,000	8,720,143	8,033,815	7,241,180
0	0	0	0	0	0
9,818,781	10,057,277	8,867,814	8,612,242	7,289,035	6,013,303
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	57,696	3,836	856
493,200	713,669	488,604	0	0	0
9,156,505	3,966,025	9,882,166	15,601,443	8,763,109	3,747,465
1,945,000	600,000	565,000	525,000	215,000	125,000
1,307,818	1,184,368	1,211,029	1,235,297	994,622	315,898
239,861	113,451	0	0	0	0
<u>92,313,124</u>	<u>90,561,331</u>	<u>82,293,067</u>	<u>79,552,794</u>	<u>63,401,819</u>	<u>55,829,188</u>
<u>(2,091,753)</u>	<u>(560,263)</u>	<u>(1,302,444)</u>	<u>(2,709,932)</u>	<u>7,925,637</u>	<u>5,046,168</u>

(continued)

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

	2008	2007	2006	2005 (1)
Other Financing Sources (Uses)				
Sale of Capital Assets	\$16,303	\$0	\$0	\$0
General Obligation Refunding Bonds Issued	0	0	0	3,540,000
General Obligation Bonds Issued	0	1,483,600	0	12,000,000
Special Assessment Bonds Issued	261,500	5,320,900	0	0
Premium on General Obligation Refunding Bonds Issued	0	0	0	44,032
Premium on General Obligation Bonds Issued	0	30,267	0	105,074
Premium on Special Assessment Bonds Issued	0	98,603	0	0
Payment to Refunding Bond Escrow Agent	0	0	0	(3,528,433)
Transfers In	14,095,679	12,282,785	9,534,494	5,904,669
Transfers Out	(14,170,679)	(12,342,785)	(9,594,494)	(5,964,669)
Transfers to Component Units	0	0	0	0
Total Other Financing Sources (Uses)	<u>202,803</u>	<u>6,873,370</u>	<u>(60,000)</u>	<u>12,100,673</u>
Changes in Fund Balances	<u>(\$2,639,225)</u>	<u>\$14,724,507</u>	<u>(\$2,414,189)</u>	<u>\$4,312,538</u>
Debt Service as a Percentage of Noncapital Expenditures	5.1%	5.4%	5.4%	8.6%

(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.

2004	2003	2002 (2)	2001	2000	1999
\$0	\$0	\$0	\$17,688	\$21,345	\$23,488
16,075,000	0	0	0	0	0
4,575,000	12,000,000	0	0	16,245,031	0
0	0	0	0	0	973,105
357,414	0	0	0	0	0
78,316	113,451	0	0	0	0
0	0	0	0	0	0
(16,238,701)	0	0	0	0	0
5,157,694	4,389,678	7,371,046	5,732,018	7,629,485	4,549,972
(5,216,792)	(4,416,806)	(7,371,046)	(6,872,018)	(8,229,485)	(4,849,972)
0	0	0	(104,171)	(120,612)	(215,462)
4,787,931	12,086,323	0	(1,226,483)	15,545,764	481,131
<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>	<u>\$5,527,299</u>
26.4%	2.6%	2.5%	2.5%	2.2%	0.8%

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			
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
1999	1,851,792,270	322,812,830	6,213,157,429	126,479,550	143,726,761

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 is assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of actual value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property was assessed at 25 percent of actual value for machinery and equipment and 23 percent for inventory. The general business tangible personal property tax is being phased out. The percentage was 18.75 percent for 2006, 12.5 percent for 2007, and is 6.25 percent for 2008, and zero for 2009.

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10 percent, 2 1/2 percent, and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10 percent rollback for commercial/industrial property was eliminated.

Tangible Personal Property		Total			Weighted Average Tax Rate
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	
\$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
185,855,268	743,421,072	2,486,939,918	7,100,305,262	35.03	4.18

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

	2008	2007	2006	2005
General	\$1.20	\$1.20	\$1.20	\$1.00
Effective Millage Rates				
Residential/Agriculture	1.2000	1.2000	1.2000	1.0000
Commercial/Industrial	1.2000	1.2000	1.2000	1.0000
Tangible/Public Utility Personal	1.2000	1.2000	1.2000	1.0000
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	2.0805	2.0821	1.5105	1.7570
Commercial/Industrial	2.0702	2.0680	1.5912	1.6988
Tangible/Public Utility Personal	2.1000	2.1000	2.1000	2.1000
911				
Effective Millage Rates				
Residential/Agriculture	0.4388	0.4460	0.2217	0.2579
Commercial/Industrial	0.4432	0.4434	0.2473	0.2627
Tangible/Public Utility Personal	0.4500	0.4500	0.3100	0.3100
Senior Citizen Bond	0.15	0.15	0.17	N/A
Effective Millage Rates				
Residential/Agriculture	0.15	0.15	0.17	N/A
Commercial/Industrial	0.15	0.15	0.17	N/A
Tangible/Public Utility Personal	0.15	0.15	0.17	N/A
Total Delaware County				
Effective Millage Rates				
Residential/Agriculture	3.9693	3.9781	3.2022	3.1149
Commercial/Industrial	3.9634	3.9613	3.3085	3.0615
Tangible/Public Utility Personal	4.0000	4.0000	3.8800	3.5100
School Districts				
Big Walnut	24.53 - 33.03	25.22 - 33.72	23.89 - 32.39	25.37 - 33.87
Delaware	40.20 - 67.1	40.87 - 67.76	34.45 - 67.18	38.01 - 67.96
Out-of-County School Districts				
Buckeye Valley	23.95 - 32.65	23.80 - 32.80	23.98 - 32.98	24.20 - 33.20
Centerburg	25.33 - 38.85	25.53 - 39.05	25.53 - 39.05	27.74 - 41.16
Dublin	40.67 - 72.50	41.12 - 72.50	41.27 - 72.50	38.47 - 64.60
Elgin	26.26 - 38.26	26.04 - 37.77	26.14 - 37.85	26.21 - 37.85
Highland	22.18 - 22.30	22.18 - 22.30	22.18 - 22.30	22.26 - 22.30
Johnstown-Monroe	20.00 - 30.70	20.00 - 30.70	20.00 - 30.70	21.38 - 39.30
North Union	35.80 - 40.80	35.95 - 40.80	36.12 - 40.95	36.12 - 40.85
Northridge	23.75 - 36.50	23.76 - 36.50	24.01 - 36.70	24.52 - 37.05
Olentangy	35.18 - 62.00	35.37 - 62.00	35.67 - 62.00	38.47 - 61.00
Westerville	41.54 - 72.50	41.54 - 72.50	35.70 - 67.31	40.69 - 68.01

2004	2003	2002	2001	2000	1999
\$1.00	\$1.00	\$1.00	\$1.00	\$1.80	\$1.80
1.0000	1.0000	1.0000	1.0000	1.8000	1.8000
1.0000	1.0000	1.0000	1.0000	1.8000	1.8000
1.0000	1.0000	1.0000	1.0000	1.8000	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
1.7856	1.8135	2.0566	1.5165	1.5408	1.7880
1.7374	1.7585	2.0289	1.4783	1.5371	1.7956
2.1000	2.1000	2.1000	2.1000	2.1000	2.1000
0.2620	0.2663	0.3033	0.3476	0.3530	0.4132
0.2632	0.2666	0.3013	0.4298	0.4244	0.4925
0.3100	0.3100	0.3100	0.6200	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
3.1476	3.1798	3.4599	2.9641	3.7938	4.1012
3.1006	3.1251	3.4302	3.0081	3.8615	4.1881
3.5100	3.5100	3.5100	3.8200	4.6200	4.6200
23.66 - 32.16	23.90 - 32.40	23.50 - 32.00	25.31 - 33.81	27.79 - 36.29	27.38 - 35.88
33.40 - 64.73	33.97 - 64.97	37.30 - 65.37	35.15 - 65.54	35.72 - 65.95	41.09 - 66.91
24.52 - 33.52	24.80 - 33.80	25.10 - 34.15	25.40 - 34.40	25.51 - 35.41	26.71 - 35.71
27.74 - 41.16	27.75 - 41.16	27.86 - 41.16	27.86 - 41.16	20.81 - 34.10	20.98 - 34.10
38.56 - 64.60	38.69 - 64.60	42.60 - 65.22	42.96 - 65.22	43.16 - 65.22	47.18 - 65.50
25.90 - 37.85	26.00 - 37.85	25.85 - 37.85	26.30 - 38.30	26.30 - 38.30	26.10 - 38.10
22.26 - 22.30	22.81 - 22.85	22.85 - 22.85	23.85 - 23.85	23.85 - 23.85	24.55 - 24.55
21.98 - 39.58	22.11 - 39.58	24.49 - 39.50	24.79 - 39.64	22.31 - 40.85	27.25 - 43.58
36.00 - 40.85	36.00 - 40.85	29.40 - 34.25	29.52 - 34.35	29.50 - 34.85	30.00 - 34.85
24.48 - 37.15	24.62 - 37.28	25.20 - 37.80	25.25 - 37.85	25.50 - 38.10	26.60 - 39.20
28.63 - 50.50	29.10 - 50.56	30.87 - 49.80	31.42 - 49.80	31.92 - 49.77	26.92 - 41.57
35.37 - 63.20	35.45 - 63.20	38.81 - 63.40	38.12 - 63.50	33.78 - 59.66	36.40 - 61.15

(continued)

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

	2008	2007	2006	2005
Joint Vocational School Districts				
Central Ohio	\$1.30 - 1.30	\$1.30 - 1.30	\$0.50 - 0.50	\$0.50 - 0.50
Delaware County	2.28 - 3.20	2.28 - 3.20	2.28 - 3.20	2.37 - 3.20
Knox County	2.56 - 6.40	2.57 - 6.40	2.57 - 6.40	2.81 - 6.40
Licking County	3.00 - 3.00	3.00 - 3.00	3.00 - 3.00	3.00 - 3.00
Tri-Rivers	2.25 - 4.40	2.39 - 4.40	2.40 - 4.40	2.53 - 4.40
Corporations				
Ashley	17.23 - 18.60	17.23 - 18.60	15.05 - 18.60	17.43 - 18.60
Columbus	2.10 - 2.10	2.10 - 2.10	2.10 - 2.10	2.10 - 2.10
Delaware	2.85 - 2.85	2.70 - 2.70	2.70 - 2.70	2.70 - 2.70
Dublin	1.94 - 2.95	1.95 - 2.95	1.95 - 2.95	1.99 - 2.96
Galena	3.52 - 3.70	3.56 - 3.70	3.03 - 3.70	3.33 - 3.70
Ostrander	1.30 - 1.30	1.30 - 1.30	1.30 - 1.30	1.30 - 1.30
Powell	3.59 - 3.59	3.76 - 3.76	3.95 - 3.95	4.01 - 4.01
Shawnee Hills	10.32 - 14.92	12.49 - 14.92	12.13 - 14.92	13.45 - 14.92
Sunbury	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50
Westerville	10.21 - 17.64	10.17 - 17.60	10.57 - 17.97	11.65 - 17.95
Townships				
Berkshire	0.80 - 0.80	0.80 - 0.80	0.80 - 0.80	0.80 - 0.80
Berlin	4.91 - 5.08	4.95 - 5.08	4.17 - 4.60	4.54 - 4.60
Brown	4.37 - 4.90	4.33 - 4.90	4.37 - 4.90	4.66 - 4.90
Concord	8.36 - 11.30	8.41 - 11.30	8.45 - 11.30	9.65 - 11.30
Delaware	2.08 - 2.20	2.08 - 2.20	2.12 - 2.20	2.18 - 2.20
Genoa	8.38 - 9.40	8.40 - 9.40	8.43 - 9.40	10.02 - 12.10
Harlem	9.93 - 10.00	9.98 - 10.00	6.45 - 7.12	7.24 - 7.26
Kingston	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30
Liberty	6.74 - 8.43	6.83 - 8.49	6.87 - 8.50	7.76 - 8.60
Marlboro	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30
Orange	8.36 - 8.60	8.89 - 9.35	11.94 - 14.00	13.40 - 14.00
Oxford	4.30 - 4.50	4.31 - 4.50	4.07 - 4.50	4.36 - 4.50
Porter	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50
Radnor	4.07 - 4.40	4.09 - 4.40	6.60 - 6.88	6.83 - 6.88
Scioto	6.00 - 6.07	6.04 - 6.09	5.48 - 5.95	6.61 - 6.65
Thompson	2.10 - 2.10	2.10 - 2.10	2.10 - 2.10	2.10 - 2.10
Trenton	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50
Troy	2.20 - 2.20	2.20 - 2.20	2.20 - 2.20	2.20 - 2.20
Washington	7.92 - 14.47	8.02 - 14.45	8.15 - 14.49	8.37 - 14.49

2004	2003	2002	2001	2000	1999
\$0.50 - 0.50	\$0.50 - 0.50	\$1.10 - 1.10	\$1.10 - 1.10	\$1.60 - 1.60	\$1.60 - 1.60
2.41 - 3.20	2.46 - 3.20	2.80 - 3.20	2.64 - 3.40	2.65 - 3.40	2.76 - 3.40
2.82 - 6.40	2.82 - 6.40	3.12 - 6.40	3.12 - 6.40	3.12 - 6.40	3.82 - 6.40
2.80 - 2.80	3.00 - 3.00	2.00 - 2.00	2.00 - 2.00	2.00 - 2.00	2.00 - 2.00
2.56 - 4.40	2.56 - 4.40	2.61 - 4.40	2.88 - 4.40	2.88 - 4.40	3.14 - 4.40
16.43 - 17.60	13.09 - 17.60	14.14 - 17.60	9.31 - 14.60	12.16 - 18.60	13.84 - 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	2.00 - 2.97	2.03 - 2.97	2.04 - 2.97	2.04 - 2.97	2.07 - 2.97
3.52 - 3.70	3.52 - 3.70	2.77 - 3.70	2.77 - 3.70	2.77 - 3.70	3.02 - 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
4.95 - 4.95	5.30 - 5.30	3.13 - 3.13	3.25 - 3.25	3.09 - 3.09	2.93 - 2.93
13.49 - 14.92	11.06 - 14.92	9.65 - 14.92	9.65 - 14.92	9.64 - 14.92	12.04 - 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
11.80 - 18.06	11.60 - 17.85	9.24 - 14.50	9.31 - 14.54	9.37 - 14.57	10.20 - 14.65
0.80 - 0.80	0.80 - 0.80	0.80 - 0.80	0.80 - 0.80	0.80 - 0.80	0.80 - 0.80
4.21 - 4.60	4.24 - 4.60	3.59 - 4.10	3.65 - 4.10	3.68 - 4.10	2.98 - 4.10
4.66 - 4.90	4.67 - 4.90	4.89 - 4.90	4.90 - 4.90	3.76 - 4.90	4.45 - 4.90
8.69 - 11.30	8.88 - 11.30	8.78 - 11.30	8.99 - 11.30	9.30 - 11.30	10.97 - 12.70
2.19 - 2.20	1.98 - 2.20	2.04 - 2.20	2.05 - 2.20	2.07 - 2.20	2.19 - 2.20
10.13 - 12.10	10.22 - 12.10	11.42 - 12.10	11.76 - 12.10	7.60 - 10.10	8.61 - 10.50
7.32 - 7.32	5.95 - 6.32	6.40 - 6.40	6.40 - 6.41	6.06 - 6.47	6.58 - 6.61
2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30
7.84 - 8.62	8.04 - 8.70	6.60 - 6.75	6.38 - 6.42	6.32 - 6.93	5.96 - 6.10
2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30
13.08 - 13.95	10.20 - 12.15	11.10 - 11.75	11.43 - 11.75	5.38 - 6.10	5.94 - 6.10
4.23 - 4.50	4.23 - 4.50	4.38 - 4.50	4.08 - 4.50	4.64 - 5.40	4.99 - 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
6.86 - 6.88	6.42 - 6.88	6.56 - 6.88	6.56 - 6.88	6.56 - 6.88	6.88 - 6.88
4.94 - 5.25	6.89 - 7.20	5.05 - 5.05	6.79 - 7.05	5.79 - 7.05	7.00 - 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
8.44 - 14.40	8.50 - 14.50	9.52 - 14.90	9.62 - 14.90	8.38 - 14.51	7.77 - 13.01

(continued)

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

	2008	2007	2006	2005
Other Units				
BST&G Fire District	\$1.96 - 2.00	\$1.38 - 2.00	\$1.40 - 2.00	\$1.67 - 2.00
Delaware County District Library	0.06 - 0.06	0.07 - 0.07	0.08 - 0.08	0.09 - 0.09
Delaware County Health District	0.58 - 0.70	0.59 - 0.70	0.59 - 0.70	0.69 - 0.70
Delaware-Morrow Mental Health District	0.99 - 1.00	0.73 - 1.00	0.74 - 1.00	0.86 - 1.00
Delaware Preservation Park District	0.24 - 0.40	0.24 - 0.40	0.24 - 0.40	0.28 - 0.40
Elm Valley Joint Fire District	2.11 - 2.50	2.11 - 2.50	2.11 - 2.50	2.33 - 2.50
Fort Morrow Fire District	1.81 - 2.00	2.49 - 2.50	1.88 - 2.00	1.90 - 2.00
Kingston-Porter Fire District	3.89 - 7.70	3.90 - 7.72	4.07 - 7.69	4.79 - 7.75
Senior Citizens	0.57 - 0.70	0.58 - 0.70	0.58 - 0.70	0.68 - 0.70
Tri-Township Fire District	5.25 - 5.40	5.25 - 5.40	3.48 - 4.40	3.92 - 4.40
Westerville Public Library	0.80 - 0.80	0.61 - 0.80	0.61 - 0.80	0.71 - 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.

2004	2003	2002	2001	2000	1999
\$1.72 - 2.00	\$1.73 - 2.00	\$1.62 - 2.00	\$1.64 - 2.00	\$1.65 - 2.00	\$1.96 - 2.00
0.12 - 0.12	0.15 - 0.15	0.18 - 0.18	0.19 - 0.19	0.24 - 0.24	0.29 - 0.29
0.40 - 0.70	0.41 - 0.70	0.47 - 0.70	0.48 - 0.70	0.48 - 0.70	0.57 - 0.70
0.88 - 1.00	0.89 - 1.00	0.45 - 1.00	0.46 - 1.00	0.46 - 1.00	0.55 - 1.00
0.29 - 0.40	0.29 - 0.40	0.33 - 0.40	0.34 - 0.40	0.34 - 0.40	N/A
2.33 - 2.50	2.33 - 2.50	2.49 - 2.50	2.50 - 2.50	N/A	N/A
1.91 - 2.00	4.41 - 1.50	2.10 - 2.25	1.88 - 2.25	1.89 - 2.25	1.19 - 1.50
4.78 - 7.72	4.91 - 7.82	4.06 - 6.37	4.02 - 6.30	3.16 - 6.35	4.41 - 6.39
0.69 - 0.70	0.51 - 0.70	0.58 - 0.70	0.59 - 0.70	0.60 - 0.70	0.41 - 0.50
3.95 - 4.40	3.74 - 4.40	4.19 - 4.40	3.14 - 4.40	3.09 - 4.40	3.72 - 4.40
0.71 - 0.80	0.71 - 0.80	N/A	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>
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
1999	8,308,636	8,180,999	98.46	265,670	8,446,669	101.66

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>
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
1999	846,122	810,670	95.81	47,026	857,696	101.37

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	2008			1999		
		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	\$81,163,970	1	1.31%	\$42,979,380	1	1.73%
Kroger Company	Retail	15,047,520	2	0.24			
J. P. Morgan Chase and Co.	Finance	15,023,480	3	0.24	20,470,540	3	0.82
Meijer, Inc.	Retail	12,374,000	4	0.20			
Columbia Gas of Ohio	Public Utility	12,110,970	5	0.20	17,174,380	4	0.69
Evan Capital Investments Ltd.	Developer	11,451,700	6	0.18			
American Transmission Systems, Inc.	Public Utility	11,279,380	7	0.18			
New Par	Public Utility	10,344,360	8	0.17			
NP Limited Partnership	Developer	9,788,450	9	0.16	11,262,940	9	0.45
Nationwide Mutual Insurance Co.	Insurance	9,772,570	10	0.16			
PPG Industries, Inc.	Manufacturer				21,156,660	2	0.85
GTE North Incorporated	Public Utility				16,344,930	5	0.66
Ohio Edison Company	Public Utility				14,614,680	6	0.59
American Showa, Inc.	Manufacturer				13,049,080	7	0.53
Banc One Services Corporation	Finance				12,019,510	8	0.48
Ohio Bell Telephone	Public Utility				8,808,820	10	0.35
Total Principal Taxpayers		188,356,400		3.04	177,880,920		7.15
All Other Taxpayers		6,004,372,774		96.96	2,309,058,998		92.85
Total County Assessed Value		<u>\$6,192,729,174</u>		<u>100.00%</u>	<u>\$2,486,939,918</u>		<u>100.00%</u>

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

Delaware County, Ohio
Taxable Sales By Category
Last Nine Years

Category	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
Sales Tax Payments	\$8,780,199	\$9,157,913	\$8,972,362	\$8,167,373
Direct Pay Tax Return Payments	313,729	219,179	386,362	86,822
Seller's Use Tax Return Payments	6,151,045	5,721,525	5,101,930	4,915,639
Consumer's Use Tax Return Payments	1,257,366	1,893,041	1,320,113	1,780,109
Motor Vehicle Tax Payments	3,669,313	3,786,117	3,550,687	3,739,437
Non-Resident Motor Vehicle Payments	9,923	2,127	0	0
Watercraft and Outboard Motors	62,438	80,456	89,054	99,136
Department of Liquor Control	87,827	81,820	69,970	62,154
Sales Tax on Motor Vehicle Fuel Refunds	1,962	1,062	2,245	2,025
Sales/Use Tax Voluntary Payments	25,312	22,726	31,924	27,905
Statewide Master Numbers	15,743,812	15,687,594	15,327,888	14,165,568
Sales/Use Tax Assessment Payments	191,892	78,358	46,591	46,584
Administrative Rotary Fund Fee	(365,188)	(365,579)	(346,804)	(330,927)
Sales/Use Tax Refunds Approved	(222,342)	(173,988)	(30,614)	(43,355)
Destination Sourcing Adjustment	0	(5,655)	(2,064)	0
Total	<u><u>\$35,707,288</u></u>	<u><u>\$36,186,696</u></u>	<u><u>\$34,519,644</u></u>	<u><u>\$32,718,470</u></u>
Sales Tax Rate (1)	1.25%	1.25%	1.25%	1.25%

Source: Ohio Department of Taxation

(1) Three-fourths percent was voted in 1996 and will expire in 2008.

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

Information prior to 2000 is not available.

2004	2003	2002	2001	2000
\$7,690,083	\$8,211,726	\$7,963,165	\$6,706,942	\$6,299,129
85,528	110,204	126,529	101,757	160,075
4,792,800	4,276,457	4,032,884	3,469,566	3,249,792
1,801,384	2,274,614	1,036,311	1,174,984	980,330
3,907,187	3,972,203	3,566,332	3,203,468	2,614,796
0	0	0	0	0
81,921	72,812	80,624	71,523	98,647
55,705	28,077	19,120	18,099	17,052
1,110	1,471	1,221	683	302
49,972	43,934	25,447	33,639	19,649
13,338,301	11,318,721	9,747,877	7,068,306	5,228,440
33,090	14,970	27,024	7,036	13,645
(318,370)	(303,241)	(266,265)	(218,560)	(186,818)
(128,797)	(39,486)	(52,118)	(229,378)	(23,638)
0	0	0	0	0
<u>\$31,389,914</u>	<u>\$29,982,462</u>	<u>\$26,308,151</u>	<u>\$21,408,065</u>	<u>\$18,471,401</u>
1.25%	1.25%	1.25%	1.25%	1.25%

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

Year	User Equivalent	Gallons of Wastewater Treated	Direct Rate Per 1,000 Gallons
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

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		
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
1999	80,020,000	970,000	80,990,000	1.14	768

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
2008	\$0	\$0	\$37,844,564	\$5,599,207	\$6,587,715	\$30,329,884	\$0
2007 (4)	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 (3)	0	0	20,855,000	890,000	71,750,000	0	1,504,458
1999 (2)	0	0	4,875,000	970,000	75,145,000	0	1,825,393

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

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

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

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

(4) 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)
\$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
82,815,393	784.85	1.95

Delaware County, Ohio
 Revenue Bond Coverage
 Last Two Years

Year	Operating Revenues	Tap Fees	Gross Revenues	Less Operating Expenses (excluding depreciation)	Net Available Revenues
2008	\$11,965,229	\$2,133,852	\$14,099,081	\$6,675,310	\$7,423,771
2007	10,641,711	4,967,584	15,609,295	5,665,744	9,943,551

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

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

The County did not issue revenue bonds prior to 2007.

Principal	Debt Service		Coverage Ratio
	Interest	Total	
\$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

	2008	2007	2006	2005
Assessed Value of County	\$6,192,729,174	\$6,057,743,144	\$5,817,602,967	\$4,876,708,172
Voted Debt Limitation (1)	\$153,318,229	\$149,943,579	\$143,940,074	\$120,417,704
2005 Capital Facility Notes	0	0	1,450,000	1,555,000
Sawmill Parkway Extension Notes	0	0	2,184,000	2,100,000
US 23/Lewis Center Road Notes	0	0	2,450,000	2,000,000
Ditch Improvements Notes	0	0	118,000	70,000
1997 Capital Facilities	0	0	255,000	490,000
2000 Capital Facilities	0	0	0	0
2003 Capital Facilities Refunding	6,390,000	7,555,000	8,695,000	9,815,000
2004 Capital Facilities Refunding	14,070,000	14,630,000	15,175,000	15,710,000
2004 Jail	2,925,000	3,355,000	3,770,000	4,175,000
2005 Capital Facilities Refunding	3,180,000	3,465,000	3,485,000	3,505,000
2005 Council for Older Adults	10,845,000	11,285,000	11,710,000	12,000,000
2007 Various Purpose	1,434,400	1,483,600	0	0
1999 Road Improvements	120,000	235,000	340,000	440,000
2007 Various Purpose	4,865,000	5,061,400	0	0
2007A Various Purpose	95,800	98,300	0	0
2007B Various Purpose	161,200	161,200	0	0
2008 Ditch Improvement	261,500	0	0	0
1995 Sewer Improvements	0	0	0	0
1999 Sewer Improvements	2,395,000	4,715,000	43,555,000	45,730,000
2003 Capital Facilities	3,195,000	3,780,000	4,350,000	4,910,000
2003 Capital Facilities Refunding	1,015,000	2,210,000	3,380,000	4,530,000
2007 Refunding Sewer Improvements	32,140,000	32,340,000	0	0
OWDA Loan	0	0	0	0
Total Debt	83,092,900	90,374,500	100,917,000	107,030,000
Exemptions				
2005 Capital Facility Notes	0	0	1,450,000	1,555,000
Sawmill Parkway Extension Notes	0	0	2,184,000	2,100,000
US 23/Lewis Center Road Notes	0	0	2,450,000	2,000,000
Ditch Improvements Notes	0	0	118,000	70,000
2004 Jail	2,925,000	3,355,000	3,770,000	4,175,000
2007 Various Purpose	1,434,400	1,483,600	0	0
1999 Road Improvements	120,000	235,000	340,000	440,000
2007 Various Purpose	4,865,000	5,061,400	0	0
2007A Various Purpose	95,800	98,300	0	0
2007B Various Purpose	161,200	161,200	0	0
2008 Ditch Improvements	261,500	0	0	0
1995 Sewer Improvements	0	0	0	0
1999 Sewer Improvements	2,395,000	4,715,000	43,555,000	45,730,000
2003 Capital Facilities	3,195,000	3,780,000	4,350,000	4,910,000
2003 Capital Facilities Refunding	1,015,000	2,210,000	3,380,000	4,530,000
2007 Refunding Sewer Improvements	32,140,000	32,340,000	0	0
OWDA Loan	0	0	0	0
Total Exemptions	48,607,900	53,439,500	61,597,000	65,510,000
Net Debt	34,485,000	36,935,000	39,320,000	41,520,000
Total Voted Legal Debt Margin (Debt Limitation Minus Net Debt)	\$118,833,229	\$113,008,579	\$104,620,074	\$78,897,704

2004	2003	2002	2001	2000	1999
\$4,546,613,808	\$4,222,006,193	\$3,577,195,696	\$3,376,156,701	\$3,055,766,343	\$2,486,939,918
\$112,461,950	\$105,258,162	\$87,393,367	\$82,714,278	\$74,364,997	\$60,456,441
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
4,085,000	4,270,000	4,440,000	4,595,000	4,740,000	4,875,000
380,000	15,150,000	15,490,000	15,815,000	16,115,000	0
10,915,000	12,000,000	0	0	0	0
15,855,000	0	0	0	0	0
4,575,000	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
540,000	635,000	725,000	810,000	890,000	970,000
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
710,000	1,385,000	12,705,000	14,420,000	16,045,000	17,595,000
47,840,000	49,890,000	51,880,000	53,815,000	55,705,000	57,550,000
5,460,000	6,000,000	0	0	0	0
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	1,825,393
95,280,000	95,047,233	86,039,252	90,617,855	94,999,458	82,815,393
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
4,575,000	0	0	0	0	0
0	0	0	0	0	0
540,000	635,000	725,000	810,000	890,000	970,000
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
710,000	1,385,000	12,705,000	14,420,000	16,045,000	17,595,000
47,840,000	49,890,000	51,880,000	53,815,000	55,705,000	57,550,000
5,460,000	6,000,000	0	0	0	0
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	1,825,393
64,045,000	63,627,233	66,109,252	70,207,855	74,144,458	77,940,393
31,235,000	31,420,000	19,930,000	20,410,000	20,855,000	4,875,000
\$81,226,950	\$73,838,162	\$67,463,367	\$62,304,278	\$53,509,997	\$55,581,441

(continued)

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

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
Legal Debt Margin as a Percentage of the Debt Limit (Voted)	77.51%	75.37%	72.68%	65.52%
Unvoted Debt Limitation	<u>\$61,927,292</u>	<u>\$60,577,431</u>	<u>\$58,176,030</u>	<u>\$48,767,082</u>
Total Legal Debt Margin (Unvoted)	<u>\$27,442,292</u>	<u>\$23,642,431</u>	<u>\$18,856,030</u>	<u>\$7,247,082</u>
Legal Debt Margin as a Percentage of the Debt Limit (Unvoted)	44.31%	39.03%	32.41%	14.86%

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.

2004	2003	2002	2001	2000	1999
72.23%	70.15%	77.20%	75.32%	71.96%	91.94%
\$45,466,138	\$42,220,062	\$35,771,957	\$33,761,567	\$30,557,663	\$24,869,399
\$14,231,138	\$10,800,062	\$15,841,957	\$13,351,567	\$9,702,663	\$19,994,399
31.30%	25.58%	44.29%	39.55%	31.75%	80.40%

Delaware County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population	Personal Income	Per Capita Personal Income	Unemployment Rate
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
1999	105,518	4,247,099,500	40,250	2.10

Source: Ohio Labor Market Informer

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

Employer	Type of Business	2008			1999		
		Number of Employees	Rank	Percent of Total Employment	Number of Employees	Rank	Percent of Total Employment
J. P. Morgan Chase and Co.	Finance	7,893	1	9.10%	3,515	1	6.86%
Kroger Company	Retail	1,620	2	1.87			
Olentangy Local School District	School System	1,564	3	1.80	540	4	1.05
Delaware County	Government	1,082	4	1.25	762	2	1.49
Central Ohio Primary Care Physicians, Inc.	Hospital/Medical Services	935	5	1.08			
American Showa, Inc.	Manufacturer	709	6	0.82	500	7	0.98
Ohio Wesleyan University	Private Liberal Arts University	612	7	0.70	450	10	0.88
Ohio Health (Grady Memorial Hospital)	Hospital/Medical Services	577	8	0.67	462	9	0.90
WalMart Real Estate Business Trust	Retail	554	9	0.64			
Delaware City School District	School System	538	10	0.62	520	6	1.02
Meijer, Inc.	Retail				538	5	1.05
PPG Industries, Inc.	Manufacturer				550	3	1.07
Cigna Health Care	Insurance				500	8	0.98
Total		<u>16,084</u>		<u>18.55%</u>	<u>8,337</u>		<u>16.28%</u>
Total Employment Within the County		<u>86,700</u>			<u>51,200</u>		

Sources: Local Companies
Ohio Labor Market Informer

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

	2008	2007	2006	2005	2004
General Government					
Legislative and Executive					
Auditor					
Number of Non-Exempt Conveyances	3,890	4,761	5,468	6,679	7,145
Number of Exempt Conveyances	2,484	2,548	2,719	2,812	2,811
Number of Personal Property Returns	405	2,900	3,038	3,113	3,203
Number of Dog Tags Sold	20,063	20,171	18,815	17,288	16,114
Number of Weights/Measures Inspections	494	550	284	431	356
Number of Weights/Measures Tests Performed	1,917	1,864	2,013	1,991	2,170
Commissioners					
Number of Resolutions	1,554	1,608	1,655	1,705	1,612
Number of Annexations	10	8	6	17	12
Community and Economic Development					
Number of Business Starts	(2)	350	533	468	470
Number of Active Businesses	(2)	3,182	3,286	3,123	2,614
Major New Development Projects	2	1	4	4	3
Job Creations	0	156	330	94	81
Job Retention	26	(39)	21	267	33
Treasurer					
Percentage Return on Portfolio	2.53	5.08	4.82	3.07	1.27
Board of Elections					
Number of Registered Voters	119,612	106,543	108,804	101,436	100,676
Number of Voters Last General Election	93,055	23,435	66,453	41,879	81,175
Percentage of Register Voters that Voted	77.80	22.00	61.07	41.29	80.63
Recorder					
Number of Total Instruments Recorded	34,746	39,545	44,924	52,877	57,870
Number of Deeds Recorded	5,315	6,306	7,334	8,647	9,200
Number of Mortgages Recorded	9,835	12,616	15,329	19,333	20,976
Number of Mortgages Discharged	9,936	10,820	11,994	14,298	14,677
Number of Mortgages Assignments Recorded	1,462	2,157	2,335	1,821	2,983
Number of Easements Recorded	741	678	804	1,071	956
Number of Plats Recorded	78	111	127	156	262
Number of Federal Tax Liens Recorded	354	244	238	195	175
Number of Mechanics Liens Recorded	240	239	237	163	272
Number of Land Contracts Recorded	9	16	29	15	25
Number of Sheriff's Deeds Recorded	452	380	241	206	158
Data Processing					
Number of Users Served	600	591	583	532	498
Judicial					
Common Pleas Court					
Number of Civil Cases Filed	1,705	1,579	1,301	1,024	905
Number of Criminal Cases Filed	634	722	584	668	571
Number of Domestic Cases Filed	603	578	543	557	582
Probate Court					
Number of Estate Cases Filed	426	427	418	418	415
Number of Guardianship Cases Filed	106	116	90	63	76
Number of Trust Cases Filed	7	9	7	13	9
Number of Civil Action Cases Filed	19	6	18	23	22
Number of Adoption Cases Filed	57	64	58	57	68
Number of Marriage Applications	775	730	768	796	937

2003	2002	2001
6,899	6,599	5,859
3,020	2,630	2,447
5,108	4,898	4,268
14,076	13,865	13,801
282	174	144
1,865	1,617	1,692
1,698	1,658	1,556
21	7	0
550	358	371
2,409	2,231	2,036
1	3	4
229	84	113
400	272	407
1.11	1.79	4.07
82,538	85,204	80,817
32,920	40,297	22,169
39.88	47.29	27.43
85,660	64,835	52,208
9,284	8,779	7,871
29,590	23,355	18,180
28,958	16,814	12,008
6,015	6,296	6,150
961	1,047	1,040
208	239	185
197	138	133
187	214	173
30	21	25
102	65	60
538	390	317
962	757	690
590	676	544
498	490	489
458	433	447
61	60	60
19	5	8
22	25	4
55	57	44
825	862	735

(continued)

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

	2008	2007	2006	2005	2004
General Government (continued)					
Judicial (continued)					
Juvenile Court					
Number of Delinquent Cases Filed	1,345	1,013	1,113	875	948
Number of Unruly Cases Filed	374	257	274	208	189
Number of Unfiled Charges	1,854	1,484	1,312	1,483	1,600
Number of Custody Related Cases Filed	980	1,036	1,027	957	948
Number of Adult Cases Filed	102	56	83	80	48
Number of Traffic Cases Filed	995	1,013	1,109	1,161	1,036
Public Safety					
Sheriff					
Jail Operation					
Number of Inmates	3,854	3,997	3,656	3,403	3,588
Number of Inmates Housed Elsewhere	0	0	162	270	164
Inmate Profile Felonies	1,173	2,329	2,174	2,164	1,961
Inmate Profile Misdemeanors	2,681	4,613	4,137	4,717	4,214
Inmate Profile Male	2,969	3,142	2,940	2,755	2,978
Inmate Profile Female	885	853	716	648	610
Enforcement Uniform Crime Reporting					
Number of Homicides Reported	0	3	0	2	0
Number of Rapes Reported	31	21	18	17	10
Number of Robberies Reported	14	10	12	12	14
Number of Burglaries Reported	328	376	408	340	380
Number of Thefts Reported	1,022	927	747	568	722
Number of Auto Thefts Reported	71	80	57	74	65
Number of Vandalisms Reported	341	331	595	470	598
Number of Domestic Violence/Disputes Reported	474	489	202	137	451
Number of Arsons Reported	7	15	15	9	19
Number of Assaults Reported	74	184	51	48	66
Number of Kidnappings Reported	4	23	12	4	0
Intensive Supervision					
Number of Client Contacts	63,268	52,577	45,182	31,928	14,475
Number of Drug Tests Performed	4,093	5,887	6,516	5,341	2,822
Number of New Basic Clients	438	380	392	396	362
Number of Offenders on Electronic House Arrest	625	716	449	337	141
Number of Days Served on Electronic House Arrest	9,384	10,746	6,621	7,677	6,641
Number of New Intensive Supervision Clients	88	102	60	70	56
Number of Offenders as a Condition of Bond	830	635	641	654	453
Number of Offenders on GPS	46	41	19	7	N/A
Emergency Medical Services					
Number of Emergency Runs	4,601	4,883	4,214	5,106	4,931
Number of Transports	2,739	3,058	2,634	2,640	2,639
911 Calls					
Number of Total Calls	103,032	86,046	(1)	83,871	82,099
Number of Incidents	41,901	37,668	(1)	38,325	36,745
Code Compliance					
Number of Residential Permits Issued	1,344	1,703	1,813	2,230	2,700
Number of Commercial Permits Issued	534	664	850	245	443
Number of Single Family Dwellings Units	419	2,367	804	1,311	1,903
Number of Inspections Performed	16,194	22,032	27,838	36,075	47,563

2003	2002	2001
1,097	1,008	751
200	158	169
1,388	1,482	1,291
724	813	647
57	50	34
1,251	1,471	1,195
3,613	3,510	2,963
63	47	37
962	1,825	1,495
2,649	4,011	3,819
2,977	2,895	2,404
636	615	559
1	3	1
19	5	10
9	10	10
451	439	323
664	772	741
112	76	88
737	784	508
409	409	470
6	11	26
64	66	169
0	0	1
5,047	4,363	3,751
1,022	3,791	3,957
62	83	88
51	52	36
2,920	2,805	1,664
62	83	N/A
122	N/A	N/A
N/A	N/A	N/A
4,810	4,742	N/A
2,573	2,511	N/A
86,273	90,694	83,128
38,205	38,896	34,346
3,039	3,180	2,958
346	256	310
2,180	2,198	2,117
46,316	46,988	44,584

(continued)

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

	2008	2007	2006	2005	2004
Public Safety (continued)					
Victim Services Prosecutor					
Number of Cases Filed	713	722	580	682	567
Number of Victims of Crimes Served	850	573	625	650	523
Public Works					
Engineer					
Miles of Roads Resurfaced	24	49	54	28	25
Number of Bridges Replaced/Improved	11	5	6	11	12
Traffic Signals Installed	1	0	0	1	2
Ditch Maintenance					
Number of Total Projects	368	350	278	270	233
Sewer District					
Number of New Tap Connections	477	1,077	987	1,410	2,164
Number of User Equivalent	27,707	27,412	24,685	24,343	22,578
Health					
MRDD					
Number of Clients Enrolled	1,675	1,444	1,305	1,258	1,120
Human Services					
Jobs and Family Services					
Number of Individuals who Received Food Stamps	8,874	7,851	7,059	7,077	6,682
Number of Individuals who Received Cash Assistance	2,252	1,841	1,757	1,718	1,717
Number of Children and Families on Medicaid	16,060	12,816	10,033	10,286	9,709
Number of Aged/Blind/Disabled on Medicaid	3,468	3,325	4,154	4,172	4,094
Number of Families - PRC	430	308	326	392	327
Monthly Average Children in Child Care	858	690	467	398	397
Children's Services					
Average Client Count in Foster Care	89	67	75	70	64
Child Support Enforcement Agency					
Total Number of Active Support Orders	4,853	4,728	4,374	4,153	3,986
Total Number of Paternities Administrative	83	74	82	74	92
Total Number of Paternities Judicial	42	32	50	60	47
Total Number of Paternities Failed to Appear	76	107	146	85	85
Total Number of Child and Medical Support Admin	129	121	153	111	147
Veteran Services					
Number of Client Contacts	8,959	11,431	12,957	10,763	12,664
Number of Awarded Applications	150	185	260	193	210
Number of Transports to VA Clinic	535	474	485	455	377

Source: Delaware County Departments and Offices

(1) Information was not available for 2006.

(2) Information was not available for 2008.

Information prior to 2001 is not available.

2003	2002	2001
659	418	427
725	546	854
22	28	55
12	19	13
1	2	1
206	174	140
2,246	2,143	1,903
N/A	N/A	N/A
983	912	815
5,991	5,215	4,226
1,520	1,363	1,367
8,878	10,154	8,752
3,964	3,697	N/A
283	N/A	N/A
446	N/A	N/A
76	N/A	N/A
3,898	4,012	3,891
71	41	90
42	11	8
N/A	N/A	N/A
82	65	69
10,908	9,704	11,147
229	163	138
349	332	401

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

	2008	2007	2006	2005	2004
General Government					
Legislative and Executive					
Auditor General	9.50	9.50	9.50	9.50	10.00
Auditor Real Estate Assessment	15.00	14.50	15.50	14.50	15.00
Auditor Data Support	7.00	7.00	7.00	6.00	6.00
Auditor Bureau of Motor Vehicles	7.50	6.50	7.00	6.00	0.00
Commissioners General Office	7.00	8.00	7.00	7.00	7.00
Commissioners Records Center	3.00	3.00	3.00	3.00	3.00
Commissioners Lands, Buildings, Garage	25.00	25.00	25.00	25.00	25.00
Commissioners Administrative Services	6.50	6.00	5.50	5.50	5.00
Commissioners Economic Development	1.00	2.00	2.00	2.00	2.00
Prosecutor	19.50	21.50	20.50	20.00	21.00
Recorder	6.00	6.00	8.00	8.00	8.00
Treasurer	6.00	6.00	6.00	6.00	6.00
Board of Elections	14.00	14.00	12.00	9.00	11.00
Title Administration	10.00	9.00	9.00	9.50	9.50
Judicial					
Public Defender	2.00	2.00	2.00	2.00	2.00
Clerk of Courts	12.50	13.00	13.00	12.50	12.50
Common Pleas Court and Jury Commission	17.00	16.50	17.50	17.50	17.00
Adult Court Services	8.00	9.00	7.50	5.50	6.50
Juvenile Court	30.00	31.50	32.00	36.00	34.50
Probate Court	5.00	4.50	5.50	5.00	6.00
Law Library	0.50	0.50	0.50	0.50	0.50
Public Safety					
Sheriff	188.00	177.00	178.00	146.00	146.00
Emergency Medical and Management Services	108.00	109.00	108.00	105.00	98.00
911	23.00	24.00	24.00	25.00	25.00
Code Compliance	24.00	26.00	29.00	30.00	28.00
Coroner	2.00	2.00	1.50	1.50	1.50
Dog and Kennel	2.00	4.00	4.00	4.00	4.00
Community and Juvenile Grants	19.00	17.00	15.50	18.50	20.50
Public Works					
Engineer and Map Room	70.00	71.00	71.00	72.00	70.00
Sanitary Sewer	49.50	44.50	45.50	44.50	47.00
Health					
MRDD	87.50	84.50	80.00	76.00	79.50
Human Services					
Jobs and Family Services	65.00	65.00	56.00	55.00	59.50
Juvenile Grants	6.50	3.50	5.50	0.00	0.00
Child Support Enforcement Agency	16.50	18.00	18.50	18.50	16.50
Veterans Services	5.25	5.25	5.25	5.25	5.25
Transportation					
Delaware Transit Authority	18.50	21.50	19.00	16.00	13.00
Total	<u>896.75</u>	<u>887.25</u>	<u>875.75</u>	<u>827.25</u>	<u>821.25</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

Information prior to 2000 is not available.

2003	2002	2001	2000
9.50	9.00	8.00	7.00
15.00	13.00	12.50	12.00
6.00	6.00	5.50	4.50
0.00	0.00	0.00	0.00
7.00	7.50	7.50	7.50
3.00	2.00	3.00	3.00
24.00	23.00	18.00	17.00
5.00	5.00	5.00	5.00
2.00	2.00	2.00	1.00
17.00	15.00	12.50	11.50
8.00	7.00	7.00	7.00
6.00	6.00	6.00	6.00
11.00	11.00	11.00	10.00
8.50	6.00	4.00	5.00
2.00	2.00	2.00	2.00
11.50	11.00	12.00	11.00
17.00	14.50	14.00	12.00
4.50	4.50	4.50	1.50
26.00	32.00	25.00	25.50
7.00	8.00	7.50	6.00
0.50	0.50	0.50	0.50
148.00	135.00	120.00	112.00
98.00	89.00	87.00	78.00
22.00	19.00	22.00	23.00
29.00	30.00	27.00	24.50
1.50	1.50	1.00	1.00
4.00	4.00	4.00	4.00
27.50	20.50	24.00	23.50
66.00	66.00	59.00	60.00
45.00	45.00	42.50	34.50
80.50	82.50	81.00	82.00
61.50	59.50	56.50	53.00
0.00	0.00	0.00	0.00
16.50	19.50	16.00	16.50
4.25	4.25	4.25	4.25
14.50	2.00	2.00	2.00
<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 Seven Years

	2008	2007	2006	2005
General Government				
Legislative and Executive				
Commissioners				
Administrative Office Space (sq. ft.)	10,194	10,194	10,194	10,194
Auditor				
Administrative Office Space (sq. ft.)	10,011	10,011	10,011	10,011
Treasurer				
Administrative Office Space (sq. ft.)	6,101	6,101	6,101	6,101
Prosecutor				
Administrative Office Space (sq. ft.)	10,283	10,283	10,283	10,283
Board of Elections				
Administrative Office Space (sq. ft.)	12,937	12,937	12,937	12,937
Recorder				
Administrative Office Space (sq. ft.)	4,735	4,735	4,735	4,735
Buildings and Grounds				
Administrative Office Space (sq. ft.)	6,350	6,350	6,350	6,350
Data Processing				
Administrative Office Space (sq. ft.)	2,583	2,583	2,583	2,583
Judicial				
Common Pleas Court				
Number of Court Rooms	5	5	5	5
Probate Court				
Number of Court Rooms	1	1	1	1
Juvenile Court				
Number of Court Rooms	3	3	3	3
Clerk of Courts				
Administrative Office Space (sq. ft.)	2,226	2,226	2,226	2,226
Public Safety				
Sheriff				
Jail Capacity	181	181	181	103
Number of Patrol Vehicles	54	54	54	51
Probation				
Administrative Office Space (sq. ft.)	3,289	3,289	3,289	3,289
Emergency Medical Services				
Number of Stations	10	10	10	10
Number of Emergency Squads	13	11	9	10
Public Works				
Engineer				
Centerline Miles of Roads	341.10	341.10	341.10	341.12
Number of Bridges	359	359	359	361
Number of Culverts				
Number of Traffic Signals	9	8	8	8
Building Department				
Administrative Office Space (sq. ft.)	902	902	902	902
Sewer District				
Number of Treatment Facilities	8	8	8	8
Number of Pumping Stations	27	27	26	22
Miles of Sewer Lines	379.62	375.18	361.00	347.00

2004	2003	2002
10,194	10,194	10,194
10,011	10,011	10,011
6,101	6,101	6,101
10,283	10,283	10,283
12,937	12,937	12,937
4,735	4,735	4,735
6,350	6,350	6,350
2,583	2,583	2,583
5	5	5
1	1	1
3	3	3
2,226	2,226	2,226
103	103	103
48	45	41
3,289	3,289	3,289
9	9	9
10	9	8
341.12	341.12	341.06
359	354	353
7	5	4
902	902	902
8	8	8
22	21	20
336.00	325.00	312.00

(continued)

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

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</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>2004</u>	<u>2003</u>	<u>2002</u>
19,616	19,616	19,616
7,294	7,294	7,294
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
JUNE 30, 2009**