



Dave Yost • Auditor of State

DELAWARE COUNTY

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DELAWARE COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2012

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
U.S. DEPARTMENT OF AGRICULTURE			
<i>Passed through Ohio Department of Agriculture</i>			
State Administrative Matching Grants for Supplemental Nutrition Assistance	G-1213-11-0030	10.561	\$445,873
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>Passed through Ohio Department of Department of Development</i>			
Community Development Block Grant	B-F-10-1AT-1	14.228	23,842
Community Development Block Grant	B-F-11-1AT-1	14.228	94,208
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			118,050
U.S. DEPARTMENT OF INTERIOR			
Payment in Lieu of Taxes	n/a	15.226	35,789
U.S. DEPARTMENT OF JUSTICE			
<i>Passed through Ohio Department of Youth Services</i>			
Juvenile Accountability Block Grant	2010-JB-011-B089	16.523	10,000
<i>Passed through Ohio Office of Criminal Justice Services</i>			
Edward Byrne Memorial Justice Assistance Grant Program - Mental Health Docket	2011-JG-C01-6596	16.738	25,500
Edward Byrne Memorial Justice Assistance Grant Program - Drug Court Docket	2011-JG-C01-6923	16.738	31,323
Edward Byrne Memorial Justice Assistance Grant Program - L.E.A.P. Ahead	2010-JG-A01-6405	16.738	666
Edward Byrne Memorial Justice Assistance Grant Program - L.E.A.P. Ahead	2011-JG-A01-6405	16.738	51,903
Edward Byrne Memorial Justice Assistance Grant Program - Drug Prosecutor	2011-JG-A02-6733	16.738	49,253
Edward Byrne Memorial Justice Assistance Grant Program - Re-entry Task Force	2011-JG-C01-6920	16.738	37,299
ARRA Edward Byrne Memorial Justice Assistance Grant Program - Re-entry Task Force	2009-RA-R01-2363	16.803	1,838
Total Office of Criminal Justice			197,782
<i>Passed through Ohio Office of Attorney General</i>			
Crime Victims Assistance	2012VAGENE445/2013VAGEN445	16.575	60,415
Crime Victims Assistance	2012VACHAE474/2013VACHAE474	16.575	14,126
Crime Victims Assistance	2012VAGENE035/2013VAGENE035	16.575	32,256
Total Ohio Office of Attorney General			106,797
<i>Direct through U.S Department of Justice</i>			
FY10 Justice and Mental Health Collaboration Program	2010-MO-BX-0043	16.745	613
FY11 Second Chance Act Family-Based Offender Substance Abuse Treatment Program	2011-RN-BX-0004	16.812	165,633
FY11 Second Chance Act Reentry Program for Adult Offenders with Co-Occuring Substance and Mental Health Disorders	2011-RW-BX-0008	16.812	230,016
Total Direct U.S. Department of Justice			396,262
TOTAL U.S. DEPARTMENT OF JUSTICE			710,841
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			186,677
Workforce Investment Act - Adult Administrative			2,030
Workforce Investment Act - Adult Total	G-1213-11-0030	17.258	188,707
Workforce Investment Act -Youth			239,774
Workforce Investment Act - Youth Administrative			24,802
Workfore Investment Act - Youth Total	G-1213-11-0030	17.259	264,576
Workforce Investment Act - Dislocated Worker	G-1213-11-0030	17.260	35,119
Workforce Investment Act - Dislocated Worker			257,859
Workforce Investment Act - Dislocated Worker Administrative	G-1213-11-0030		7,184
Workforce Investment Act - Dislocated Worker Total		17.278	265,043
TOTAL - WIA Cluster			753,445
Employment Service/Wagner-Peyser Funded Activities	G-1213-11-0030	17.207	27,359
TOTAL U.S. DEPARTMENT OF LABOR - Workforce Investment Act			780,804
U.S. DEPARTMENT OF TRANSPORTATION			
<i>Passed through Ohio Department of Transportation</i>			
Federal Transit Capital Investment Grant	OH-04-0072	20.500	1,224,278

DELAWARE COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2012
(Continued)

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
Highway Planning and Construction	PID 83528 12N062	20.205	966,944
Highway Planning and Construction	PID 83217	20.205	725,930
			<u>1,692,874</u>
Formula Grant for Other than Urbanized Areas.- Operating	RPT-4021-032-121	20.509	621,830
Formula Grant for Other than Urbanized Areas - Capital	RPT-0021-032-122	20.509	141,968
ARRA Formula Grant for Other than Urbanized Areas	RPTS-0021-001-093	20.509	1,481
Total Formula Grant for Other than Urbanized Areas			<u>765,279</u>
Specialized Transportation Program	PNP-0021-006-023-024-025	20.513	<u>117,705</u>
Job Access and Reverse Commute Program	JARC-4021-087-121	20.516	<u>36,843</u>
New Freedom Program	NF-0021-044-121	20.521	<u>97,729</u>
High Visibility Enforcement Grant	HVEO-2012-21-00-00-00408-00	20.600	46,278
High Visibility Enforcement Grant	HVEO-2013-21-00-00-00368-00	20.600	8,537
Total High Visibility Enforcement Grant			<u>54,815</u>
Hazardous Materials Emergency Preparedness Training & Planning Grant	HM-HMP-0243-11-01-00	20.703	35,547
Hazardous Materials Emergency Preparedness Training & Planning Grant	HM-HMP-0302-12-01-00	20.703	14,815
			<u>50,362</u>
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			4,039,885
U.S. ELECTION ASSISTANCE COMMISSION <i>Passed through the Ohio Secretary of State</i> Help America Vote Act Title II	316400065	90.401	<u>11,440</u>
TOTAL U.S. ELECTION ASSISTANCE COMMISSION			11,440
U.S. DEPARTMENT OF HOMELAND SECURITY <i>Passed through the Ohio Department of Public Safety Emergency Management Agency</i> Hazard Mitigation Grant Hazard Mitigation Grant	FEMA-DR-4002.1-P-OH	97.039	<u>9,267</u>
Emergency Management Performance Grant			
FY 2010 Emergency Management Performance Grant	2010-EP-00-0003		17,891
FY 2011 Emergency Management Performance Grant	EMW-2011-EP-00003-S01		50,972
FY 2011 Emergency Management Performance Grant - Special Projects Grant	EMW-2011-EP-00003-S01		42,590
FY 2012 Emergency Management Performance Grant	EMW-2012-EP-00004-S01		60,356
Total Emergency Management Performance Grant		97.042	<u>171,809</u>
Homeland Security Grant Program			
FY 2009 Citizens Corps Program Grant	2009-SS-T9-0089		218
FY 2010 Citizens Corps Program Grant	2010-SS-T0-0012		12,496
FY 2009 State Homeland Security Grant Program (SHSP)	2009-SS-T9-0089		16,106
FY 2010 State Homeland Security Grant Program (SHSP)	2010-SS-T0-0012		133,410
FY 2011 State Homeland Security Grant Program (SHSP)	EMW-2011-SS-00070		44,224
FY 2009 State Homeland Security Grant Program (SHSP) - Law Enforcement	2009-SS-T9-0089		29,280
Total Homeland Security Grant Program		97.067	<u>235,734</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			416,810
U.S. DEPARTMENT OF EDUCATION <i>Passed through the Ohio Department of Education</i> Special Education - Grants to States	065953-PGS1 -2012	84.173	<u>11,181</u>
<i>Passed through the Ohio Department of Health</i> Special Education - Grants for Infants and Families	02110021HG0212	84.181	159,877
Special Education - Grants for Infants and Families	02110031HG0313	84.181	136,093
			<u>295,970</u>
TOTAL U.S. DEPARTMENT OF EDUCATION			307,151
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES <i>Passed through the Ohio Department of Job and Family Services</i> Promoting Safe and Stable Families	G-1213-11-0030	93.556	45,812
Promoting Safe and Stable Families	5AU-13-100-22-022	93.556	<u>19,859</u>

DELAWARE COUNTY

FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2012
(Continued)

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
			65,671
Temporary Assistance for Needy Families	G-1213-11-0030	93.558	1,069,608
Child Support Enforcement	G-1213-11-0030	93.563	747,352
Child Care and Development Block Grant	G-1213-11-0030	93.575	145,793
Child Welfare Services - State Grants	G-1213-11-0030	93.645	55,198
Foster Care-Title IV-E	G-1213-11-0030	93.658	262,836
Adoption Assistance	G-1213-11-0030	93.659	196,014
Child Abuse and Neglect Prevention	G-1213-11-0030	93.590	918
Social Services Block Grant	G-1213-11-0030	93.667	577,461
Chaffee	G-1213-11-0030	93.674	42,882
Medical Assistance Program	G-1213-11-0030	93.778	<u>358,734</u>
Total Ohio Department of Job and Family Services			3,522,467
<i>Passed through the Ohio Department of Developmental Disabilities</i> Social Services Block Grant	316400065	93.667	142,579
Medicaid Administrative Claiming	316400065	93.778	<u>155,901</u>
Total Ohio Department of Developmental Disabilities			298,480
<i>Passed through the Ohio Secretary of State</i> Election Assistance for Individuals with Disabilities	316400065	93.617	<u>1,780</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>3,822,727</u>
TOTAL FEDERAL ASSISTANCE			<u><u>\$10,689,370</u></u>

DELAWARE COUNTY

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FISCAL YEAR ENDED DECEMBER 31, 2012**

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, except expenditures of assistance passed through the Ohio Department of Transportation related to the Formula Grant for Other than Urbanized Areas are presented on an accrual basis.

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

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

These loans are collateralized by mortgages on the property.

Activity in the CDBG revolving loan fund during 2012 is as follows:

Beginning loans receivable balance as of January 1, 2012	\$122,373
Loans Made	0
Loan principal repaid	<u>\$15,792</u>
Ending loans receivable balance as of December 31, 2012	\$106,581
Cash balance on hand in the revolving loan fund as of December 31, 2012	\$278,536
Administrative cost expended during 2012	\$0

During 2012 the County received \$868.60 in interest from loans. The County obtained permission from the Ohio Development Services Agency to award \$213,205.56 from the revolving loan fund balance as grants to be used for purposes consistent with the requirements of the Community Development Block Grant.

NOTE C - MATCHING REQUIREMENTS

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



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S 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, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, 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, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 21, 2013. Our report refers to other auditors who audited the financial statements of the Delaware Creative Housing, Inc., as described in our report 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

As part of our financial statement audit, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the County's internal control. Accordingly, we have not opined on it.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. However, as described in the accompanying schedule of findings we identified a certain deficiency in internal control over financial reporting, that we consider a material weakness.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or a combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the County's financial statements. We consider finding 2012-01 described in the accompanying schedule of findings to be a material weakness.

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, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Robert R. Hinkle, CPA, CGFM
Chief Deputy Auditor
Columbus, Ohio

June 21, 2013



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

Delaware County
140 North Sandusky Street
Delaware, Ohio 43015

To the Board of County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited the Delaware County, Ohio (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of the Delaware County's major federal programs for the year ended December 31, 2012. The *Summary of Audit Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

The County's Management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to opine on the County's compliance for each of the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the Government's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on the County's major programs. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the Delaware County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2012.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which OMB Circular A-133 requires us to report, described in the accompanying schedule of findings as item 2012-02. This finding did not require us to modify our compliance opinion on the major federal program.

The County's response to our noncompliance finding is described in the accompanying schedule of findings. We did not audit the County's response and, accordingly, we express no opinion on it.

Report on Internal Control over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program's compliance requirement will not be prevented, or timely detected and corrected. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings as item 2012-02 to be a material weakness.

The County's response to our noncompliance finding is described in the accompanying schedule of findings. We did not audit the County's response and, accordingly, we express no opinion on it.

This report only describes the scope of our tests of internal control over compliance and the results of this testing based on OMB Circular A-133 requirements. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have also audited the financial statements of the governmental activities, the business-type activities, the discretely-presented component unit, each major fund and the aggregate remaining fund information of Delaware County (the County) as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 21, 2012. We conducted our audit to opine on the County's basic financial statements.

The accompanying federal awards expenditures schedule presents additional analysis required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements.

We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Robert Hinkle, CPA, CGFM
Chief Deputy Auditor
Columbus, Ohio

July 25, 2013

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DELAWARE COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2012

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	Yes
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weaknesses reported for major federal programs?	Yes
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under § .510(a)?	Yes
(d)(1)(vii)	Major Programs (list):	Child Support Enforcement Title IV-D – CFDA # 93.563 Social Services Block Grant – CFDA# 93.667 Second Chance Act Prisoner Reentry Initiative – CFDA # 16.812 Edward Byrne Memorial Justice Assistance Grant (JAG) Program Cluster – CFDA# 16.738 and 16.803 Formula Grant for Other than Urbanized Areas – CFDA# 20.509 Federal Transit – CFDA# 20.500 Highway Planning and Construction – CFDA# 20.205
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 320,681 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	No

DELAWARE COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2012
(Continued)

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

FINDING NUMBER 2012-01

Material Weakness

Financial Statement Reporting

Sound financial reporting is the responsibility of the Auditor and the Board of Commissioners and is essential to ensure the information provided to the readers of the financial statements is complete and accurate.

An adjustment of \$725,930 was required to increase intergovernmental receivables in the Auto & Gas Fund to account for a reimbursement due from a project related to a Federal Highway Planning and Construction grant.

Incomplete and inaccurate year-end GAAP financial statements can lead to inaccurate financial reports being disseminated to the governing board and management as well as financial statement readers.

The adjustment identified during the audit should be reviewed by the Auditor to ensure that similar errors are not reported on the financial statements in subsequent years. In addition, the County should adopt policies and procedures, including a final review of the financial statements and note disclosures by the Auditor and the Board of Commissioners to identify and correct errors and omissions.

The County posted this adjustment to their financial statements and accounting records.

Officials' Response: The County is committed to proper financial reporting and welcomes this opportunity to receive feedback that will continue to ensure accurate financial reports.

It is also important to note that, while this recommendation addresses the reliability of financial reporting throughout the year, the identified item only impacted amounts converted from the County's cash basis accounting to accrual basis accounting after year-end and did not impact the County's cash financial reporting throughout the year.

3. FINDINGS FOR FEDERAL AWARDS

1. CSEA Random Moment Sampling Observation

Finding Number	2012-02
CFDA Title and Number	Child Support Enforcement – CFDA #93.563
Federal Award Number / Year	2011-RN-BX-0004/2011 and 2011-RW-BX-0008/2011
Federal Agency	U.S. Department of Justice
Pass-Through Agency	Ohio Department in Job and Family Services

DELAWARE COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2012
(Continued)

3. FINDINGS FOR FEDERAL AWARDS (Continued)

1. CSEA Random Moment Sampling Observation (Continued)

Material Weakness/Noncompliance

45 CFR § 95.507(a)(2) requires cost allocation plans conform to the accounting principles and standards in Office of Management and Budget (OMB) Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments* (2 CFR pt. 225).

Furthermore, **2 CFR 225 Appendix A § (C)(1)(a) and (C)(3)(a)** states, program costs must be reasonable and necessary and allocated in accordance with the benefits received by the program.

Additionally, **2 CFR 225 Appendix B §(8)(h)(6)** indicates, random moment sampling may be used to allocate salaries and wages to a Federal award, but such systems must “meet acceptable statistical sampling standards”.

The Ohio Department of Job and Family Services has implemented a cost allocation plan approved by the US Department of Health and Human services and has communicated time sampling requirements for said plan to county agencies. **Ohio Administrative Code 5101:9-7-23§(E)(2)(b)** directs an employee completing the RMS observation moment to complete the comment section. Comments must demonstrate that the activity codes support the work being performed by the assigned position at the time of the observation.

Four of the sixty CSRMS observations that were reviewed did not have case notes or documentation to show that work was being completed on the case at the time the observation was to be completed.

Failure to adhere to the State’s approved cost allocation plan could result in funding reductions at the local and state level.

We recommend that the CSRMS review Ohio Administrative Code 5101:9-7-23 and the CFR codes above and take the necessary steps to ensure compliance with the cost allocation plan.

Officials’ Response/Corrective Action Plan:

The Delaware County child support enforcement agency closely monitors random moment sample time studies to ensure compliance with the above requirement. We have conducted trainings with staff and procedures have been implemented to ensure the proper documentation is completed and maintained.

Anticipated Completion Date: June 21, 2013
Responsible Contact Person: Joyce Bowens, Director

DELAWARE COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A -133 § .315 (b)
DECEMBER 31, 2012

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2011-01	Time and Effort Documentation	Yes	
2011-02	Timesheet Approval	Yes	



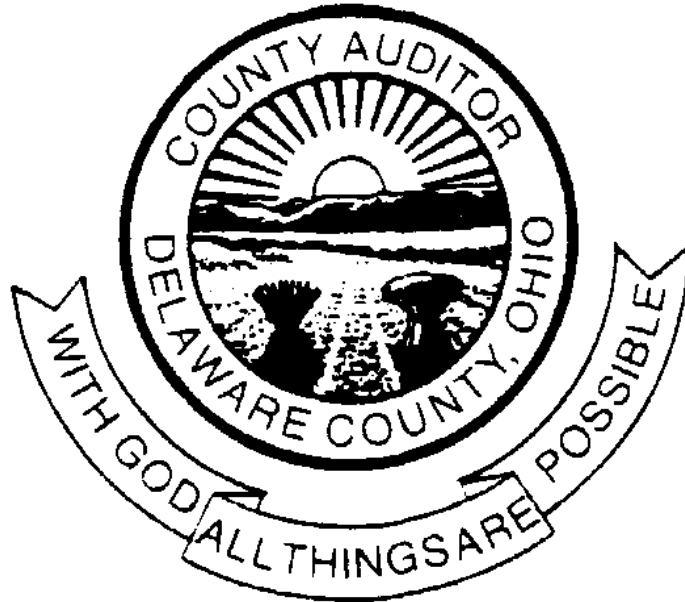
Delaware County, Ohio

Comprehensive Annual Financial Report

For The Year Ended December 31, 2012

Delaware County, Ohio

Comprehensive Annual Financial Report
For the Year Ended December 31, 2012



George Kaitsa
Delaware County Auditor

Prepared By The Delaware County Auditor's Office

Jane Tinker - Administrator of Fiscal Services

Financial Reporting and Systems

Dawn Hall - Accountant II

Brad Higgins - Accountant

Accounts Payable

Sandy Fish
Tina Archangel
Candice Dewitt

Payroll

Dedra Hall
Linda O'Rourke

Delaware County, Ohio
 Comprehensive Annual Financial Report
 For the Year Ended December 31, 2012
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 Comprehensive Annual Financial Report
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 Comprehensive Annual Financial Report
 For the Year Ended December 31, 2012
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Introductory Section



George Kaitza Delaware County Auditor

June 21, 2013

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

The Comprehensive Annual Financial Report (CAFR) for Delaware County for the year ended December 31, 2012, 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 unmodified opinion on Delaware County's financial statements for the year ended December 31, 2012, rendered by the Auditor of the State of Ohio. This Independent Auditor's Report provides assurance that the financial statements are free of material misstatements.

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

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

Delaware County, Ohio

DELAWARE COUNTY PROFILE

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

Delaware County continues to be one of the fastest growing counties in the State of Ohio as well as the United States since 2000. The population of the County has increased 58.4 per cent from 109,989 in the 2000 census to 174,214 in the 2010 census. The high quality of schools, a rich cultural life, housing affordability, a low crime rate, and an excellent road network continue to attract new and retain residents.

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

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

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

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

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

Delaware County, Ohio

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

LOCAL ECONOMY

Local indicators of the County's economic condition reflect an upturn in growth. For 2012, property transfers and building permits continued the rebound from a multi-year low in 2009. Other signs are encouraging that the County is recovering and in position for additional economic development.

Assessed valuation for the County's property which includes residential, agricultural, commercial, and industrial parcels increased 45 percent to \$6.12 billion between collection years 2003 and 2012. The assessed value of new construction increased \$77 million in 2012 primarily due to residential additions. The active number of businesses is 3,219 compared to the 2,409 businesses in 2003.

Recent data released from the U.S. Census Bureau ranks Delaware County as the second fastest growing county in the State of Ohio for 2012 with an estimated increase in population of 1.4 percent over 2011. 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 7.2 percent, Delaware County's 2012 average unemployment rate stood at 5 percent. This is due to the stable and diverse business environment in the area. Many of the top ten employers in the County are nationally recognized. J.P. Morgan Chase and Co., Kroger Company, Meijer Inc., and Wal Mart Inc., are examples. The County, Ohio Wesleyan University, the public school systems, and Ohio Health (Grady Memorial Hospital) also provide a stable base of employment.

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

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

The future of Delaware County continues to look bright. Recently, Standard & Poor's upgraded the County's long-term credit rating to their highest ranking of AAA. Delaware County is one of the two Ohio counties to be assigned this rating which reflects the opinion that the County has an extremely strong capacity to meet its financial obligations.

Delaware County, Ohio

To promote economic development, the County has partnered with several other counties and cities to be part of Columbus 2020. This public-private organization, which also includes many of the area's education and industry leaders, works to retain and expand operations for current employers and encourages new companies to locate in the Central Ohio region.

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

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

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

LONG-TERM FINANCIAL PLANNING

Management of the County is committed to maintaining a minimum year end cash carryover balance of 5 percent of General Fund operating revenues. This level of unassigned fund balance will ensure the continued operation of government and provision of services to residents. This fiscal stability is vital to maintain the creditworthiness of the County.

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

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

To help meet these capital improvement needs, the County Commissioners have set strict budgetary controls on County day-to-day operations. Many offices and departments for 2012 received minimal increases for wages and operating expenses. Travel and tuition reimbursement policies are also annually reviewed and set based upon available resources.

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

Delaware County, Ohio

RELEVANT FINANCIAL POLICIES

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

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

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

MAJOR INITIATIVES

The County Engineer continues to respond to the significant demands that have been placed on the County's transportation system. Today, 5 percent of the County's three hundred seventy-eight bridges are considered deficient by National Bridge Inspection Standards while in 1999, 38 percent were in that category. A bridge is considered deficient if it lacks the load carrying capacity to handle current vehicular loads, is too narrow for the amount of traffic it carries, or is in poor condition due to damage or deterioration. Between 1999 and 2012, over one hundred fifty County bridges were replaced or rehabilitated.

Pavement conditions have also improved through an investment in road base reconstruction and an active pavement preservation program. Dozens of intersections have been upgraded with turn lanes, traffic signals, or roundabouts. A combination of motor vehicle license fees, gasoline taxes, and sales tax receipts are providing the funding for these projects.

The initial phases of the Home Road and SR 257/Section Line Road intersections continue with several land and easements purchases. This project will construct two roundabouts and a shared use path that will vastly improve safety and traffic flow concerns. Construction is anticipated to begin in August and will conclude in September 2014. A federal highway grant as well as sales tax receipts are providing funding for this project.

Engineering work has recently begun on the South Old State Road improvement project. This multi-year project, which includes the Ohio Department of Transportation and the City of Columbus, will upgrade the corridor which handles over 21,000 vehicles per day. Safety issues are the primary concern along with traffic congestion.

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

Delaware County, Ohio

The Delaware Transit Authority received a federal grant of \$1,225,000 to purchase a building and surrounding property which now provides a permanent location for the transportation agency. The agency will receive additional federal funding for renovations to this facility which will improve operational efficiency, provide a safe vehicle maintenance area for the inclusion of Compressed Natural Gas vehicles, and allow for a more suitable environment for the general public passengers.

For 2013, the County is maintaining current General Fund service levels without any broad reductions to ongoing programs despite a reduction in revenues from the State as well as decreased property tax revenues. The recent reappraisal for property tax collections resulted in a 5 percent decline in residential valuations due to the housing market downturn. Strong sales tax collections have enabled the County to continue to provide the same level of services; however, the major non-highway permanent improvement projects have been postponed into the future.

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

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Delaware County for its Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2011. This was the twentieth consecutive year that the County has received this prestigious award recognizing conformance with the highest standards for the preparation of state and local government financial reports. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized CAFR that satisfies both generally accepted accounting principles and applicable legal requirements.

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

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

Respectfully submitted,



George Kaitsa
Delaware County Auditor

Delaware County, Ohio

Elected Officials

December 31, 2012

Board of Commissioners

Ken O'Brien
Dennis Stapleton
Tommy Thompson (term expired
December 31, 2012)
Gary Merrell (term started January 1, 2013)

Engineer

Chris Bauserman

Auditor

George Kaitsa

Prosecutor

Carol O'Brien

Clerk of Courts

Jan Antonoplos

Recorder

Melissa Jordan

Coroner

Dr. Mark Hickman

Sheriff

Russell Martin

Court of Common Pleas-General

Everett Krueger
W. Duncan Whitney

Treasurer

Jon Peterson

Court of Common Pleas-Probate/Juvenile

Kenneth Spicer

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Delaware County
Ohio

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

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.



Christopher P. Morrell

President

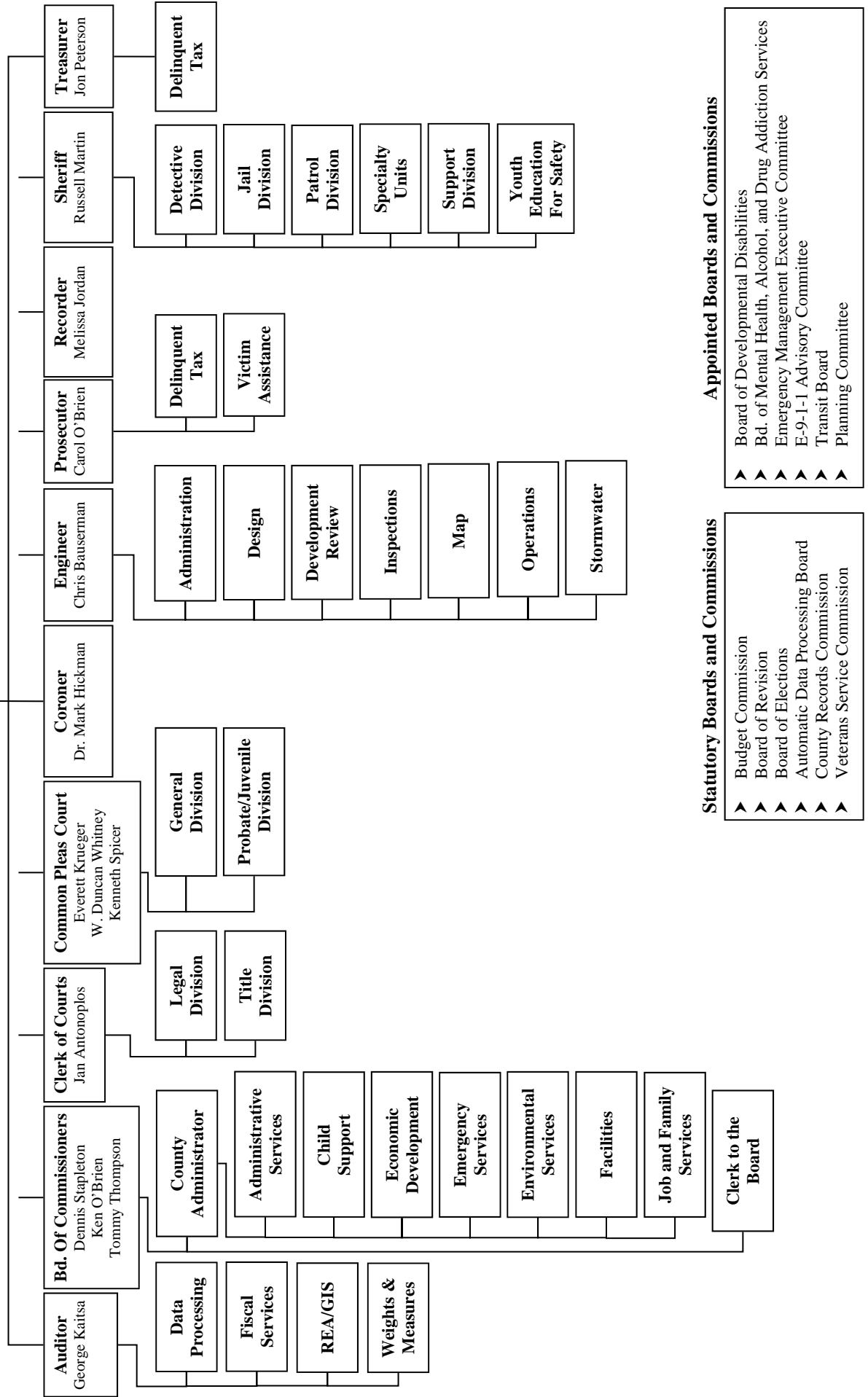
Jeffrey R. Enser

Executive Director

Delaware County Government Organizational Chart

(as of December 31, 2012)

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



Financial Section



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Delaware County
140 North Sandusky Street
Delaware, Ohio 43015

To the Board of County Commissioners:

Report on the Financial Statements

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, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of Delaware Creative Housing, Inc., the County's discretely presented component unit. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Delaware Creative Housing, Inc., is based solely on the report of other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the County's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Delaware County, Ohio, as of December 31, 2012, 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 thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

Our audit was conducted to opine on the County's basic financial statements taken as a whole. The introductory section, the financial section's combining statements, individual fund statements and schedules, and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The financial section's combining statements, individual fund statements and schedules are management's responsibility, and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected these statements and schedules to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 21, 2013, 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. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Robert R. Hinkle, CPA, CGFM
Chief Deputy Auditor

Columbus, Ohio

June 21, 2013

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Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2012
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, 2012. 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 Position and the Statement of Activities provide information about the activities of the County as a whole, presenting both an aggregate and a longer-term view of the County.

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

REPORTING THE COUNTY AS A WHOLE

The Statement of Net Position and the Statement of Activities reflect how the County did financially during 2012. 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 position and changes in net position. This change in net position 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 Position 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, 2012
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, Special Bond Retirement, and Sanitary Engineer funds. While the County uses many funds to account for its financial transactions, these are the most significant.

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

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

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

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Table 1 provides a summary of the County's net position for 2012 and 2011.

Table 1
Net Position
(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2012	2011	2012	2011	2012	2011
<u>Assets</u>						
Current and Other Assets	\$144,822	\$142,012	\$34,900	\$33,379	\$179,722	\$175,391
Capital Assets, Net	188,237	183,054	200,453	198,513	388,690	381,567
Total Assets	333,059	325,066	235,353	231,892	568,412	556,958

(continued)

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2012
Unaudited

Table 1
Net Position
(In Thousands)
(continued)

	Governmental Activities		Business-Type Activities		Total	
	2012	2011	2012	2011	2012	2011
<u>Deferred Outflows of Resources</u>	\$53	\$63	\$1,968	\$2,105	\$2,021	\$2,168
<u>Liabilities</u>						
Current and Other Liabilities	4,180	4,345	3,386	1,839	7,566	6,184
Long-Term Liabilities	41,373	44,492	28,035	30,575	69,408	75,067
Total Liabilities	45,553	48,837	31,421	32,414	76,974	81,251
<u>Deferred Inflows of Resources</u>	24,836	24,724	0	0	24,836	24,724
<u>Net Position</u>						
Net Investment in Capital Assets	152,240	144,086	174,704	170,651	326,944	314,737
Restricted	69,749	65,804	3,408	3,342	73,157	69,146
Unrestricted	40,734	41,678	27,788	27,590	68,522	69,268
Total Net Position	\$262,723	\$251,568	\$205,900	\$201,583	\$468,623	\$453,151

Overall, the County's financial position improved in 2012. Governmental activities total net position increased 4 per cent while business-type activities increased 2 per cent.

Improved housing sales and transfers resulting in real estate assessment fees as well as additional grant funding led to an increase in cash reserves for governmental activities (current and other assets). This increase is also reflected in the increase in restricted net position. Net capital assets and the investment in capital assets increased from the construction of roads and bridges. Long-term liabilities decreased from the retirement of regularly scheduled debt.

In business-type activities, current and other liabilities increased due to construction activities at the Lower Scioto Water Reclamation facility. Long-term liabilities decreased from the retirement of regularly scheduled debt. Investment in capital assets increased from the increase in net capital assets and the decrease in related debt.

A significant portion of the County's net position reflects its investment in capital assets (e.g. land, building and improvements, infrastructure, machinery and equipment, and construction in progress) less accumulated depreciation and any related outstanding debt that had been used to acquire those assets. As the County's investment in its capital assets is reported net of related debt, the resources needed to repay this debt must be provided from other sources since capital assets cannot be used to liquidate these liabilities.

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2012
Unaudited

Table 2 reflects the changes in net position for 2012 and 2011.

Table 2
Changes in Net Position
(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2012	2011	2012	2011	2012	2011
Revenues						
Program Revenues						
Charges for Services	\$21,941	\$20,792	\$13,655	\$13,380	\$35,596	\$34,172
Operating Grants, Contributions, and Interest	22,012	21,056	1,400	1,484	23,412	22,540
Capital Grants and Contributions	2,182	0	5,629	4,023	7,811	4,023
Total Program Revenues	46,135	41,848	20,684	18,887	66,819	60,735
General Revenues						
Property Taxes	24,374	25,354	0	0	24,374	25,354
Payment in Lieu of Taxes	620	385	0	0	620	385
Sales Taxes	43,873	42,315	0	0	43,873	42,315
Grants and Entitlements	3,784	3,752	0	0	3,784	3,752
Interest	1,531	2,223	2	8	1,533	2,231
Other	2,006	1,538	107	20	2,113	1,558
Total General Revenues	76,188	75,567	109	28	76,297	75,595
Total Revenues	122,323	117,415	20,793	18,915	143,116	136,330
Program Expenses						
General Government						
Legislative and Executive	16,718	16,863	0	0	16,718	16,863
Judicial	8,316	8,634	0	0	8,316	8,634
Intergovernmental	0	5	0	0	0	5
Public Safety						
911	3,741	4,025	0	0	3,741	4,025
Emergency Medical Services	9,993	9,424	0	0	9,993	9,424
Sheriff	19,808	19,500	0	0	19,808	19,500
Other Public Safety	3,589	3,587	0	0	3,589	3,587
Intergovernmental	34	0	0	0	34	0
Public Works	17,130	15,004	0	0	17,130	15,004
Intergovernmental	3,451	267	0	0	3,451	267
Health	17,826	18,144	0	0	17,826	18,144
Intergovernmental	240	250	0	0	240	250
Human Services						
Job and Family Services	5,410	5,543	0	0	5,410	5,543
Children Services	771	1,121	0	0	771	1,121
Child Support Enforcement	1,436	1,477	0	0	1,436	1,477
Other Human Services	519	492	0	0	519	492
Conservation and Recreation	5	9	0	0	5	9
Intergovernmental	303	297	0	0	303	297
Interest and Fiscal Charges	1,836	1,512	0	0	1,836	1,512
Sanitary Engineer	0	0	14,379	13,982	14,379	13,982
Solid Waste Transfer Station	0	0	61	57	61	57
Storm Water Phase II	0	0	213	267	213	267
Delaware Area Transit	0	0	1,865	1,770	1,865	1,770
Total Expenses	111,126	106,154	16,518	16,076	127,644	122,230
Excess of Revenues Over Expenses Before Transfers	11,197	11,261	4,275	2,839	15,472	14,100
Transfers	(42)	(50)	42	50	0	0
Increase in Net Position	11,155	11,211	4,317	2,889	15,472	14,100
Net Position at Beginning of Year	251,568	240,357	201,583	198,694	453,151	439,051
Net Position at End of Year	\$262,723	\$251,568	\$205,900	\$201,583	\$468,623	\$453,151

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Conveyance and recorder fees; grants for developmental disabilities, job and family services, and children services; motor vehicle license taxes; gasoline taxes; and court fines and costs are reflected as program revenues for governmental activities. In 2012, the County had a fairly significant increase in revenues generated from conveyance and recorder fees. Operating grants, contributions, and interest increased by 5 percent; the County received additional funding for the human services program. There was an increase in capital grants and contributions due to grants received from the Ohio Public Works Commission and the Ohio Department of Transportation.

For general revenues, payment in lieu of taxes increased significantly from additional development for the Olentangy Crossing property. Interest earnings declined due to lower available interest rates.

Overall, expenses for governmental activities increased almost 5 percent. The significant changes by program were in public safety - emergency medical services and public works. Expenses associated with public safety - emergency medical services increased due to remodeling costs and uniform purchases. The increase in public works expenses occurred from additional development of the Polaris shopping area, along with a major road maintenance program.

The County experienced an increase of over 9 percent in program revenues for business-type activities due, in part, to an increase in capital grants for the transit system.

The County's sanitary engineer operations accounted for 87 percent of the expenses of the County's business-type activities in 2012, which is consistent with 2011. These operations are funded by charges for services. Operating expenses include interest expense on general obligation and revenue bonds that are currently being paid with tap in fees.

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

Table 3
Governmental Activities
(In Thousands)

	Total Cost of Services		Net Cost of Services	
	2012	2011	2012	2011
General Government				
Legislative and Executive	\$16,718	\$16,863	\$3,565	\$4,777
Judicial	8,316	8,634	5,333	6,522
Intergovernmental	0	5	0	5
Public Safety				
911	3,741	4,025	2,998	3,237
Emergency Medical Services	9,993	9,424	9,993	9,424
Sheriff	19,808	19,500	14,928	14,676
Other Public Safety	3,589	3,587	2,629	1,964
Intergovernmental	34	0	34	0
Public Works				
Intergovernmental	17,130	15,004	5,710	6,040
	3,451	267	3,451	267

(continued)

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2012
Unaudited

Table 3
Governmental Activities
(In Thousands)
(continued)

	Total Cost of Services		Net Cost of Services	
	2012	2011	2012	2011
Health	\$17,826	\$18,144	\$13,161	\$13,271
Intergovernmental	240	250	240	250
Human Services				
Job and Family Services	5,410	5,543	752	1,676
Children Services	771	1,121	(161)	59
Child Support Enforcement	1,436	1,477	(303)	(172)
Other Human Services	519	492	519	492
Conservation and Recreation	5	9	4	9
Intergovernmental	303	297	303	297
Interest and Fiscal Charges	1,836	1,512	1,836	1,512
Total Expenses	<u>\$111,126</u>	<u>\$106,154</u>	<u>\$64,992</u>	<u>\$64,306</u>

Program revenues paid for 64 percent of the legislative and executive and judicial programs costs of services. This was a significant increase from 2011. In 2012, there was an increase in conveyance and recorder fee revenues due to increased home sales in the County. Legislative and executive represents costs associated with the general administration of County government including the County Commissioners, Auditor, Treasurer, Recorder, and Prosecutor. Judicial represents costs associated with the administration of the County's court system including Municipal and Common Pleas courts.

The public works program consists mainly of the repair and maintenance of the County's roadways. A significant portion of these costs were paid from program revenues (charges for services, resources provided by the state government in gas taxes and motor vehicle license fees, and other grants), 67 percent, which was higher than 2011, due to a significant amount of capital grants received for road projects.

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

Expenses for the job and family services program decreased slightly in 2012. Children services expenses continued to decrease due to lower per diem charges that the County was able to negotiate with treatment facilities as well as a greater use of kinship placements and preventative services. Overall, the human services program receives substantial support through operating grants and contributions; 85 percent of total costs were provided for by these revenue sources.

In 2012, 58 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.

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GOVERNMENTAL FUNDS FINANCIAL ANALYSIS

The County's major governmental funds are the General Fund, Auto and Gas Fund, Developmental Disabilities Fund, and Special Bond Retirement Fund. Fund balance in the General Fund increased by 19 percent. The General Fund had a significant increase in sales tax revenues in 2012, along with an increase in charges for transfers of property.

Fund balance in the Auto and Gas special revenue fund did not change significantly from the prior year. Revenues increased by 24 percent mainly from grants relating to the construction of infrastructure. Expenditures increased by 43 percent from the resulting construction.

Fund balance in the Developmental Disabilities special revenue fund decreased by 30 percent. Revenues and expenditures were similar to the prior year; however, expenditures continued to be greater than revenues.

Fund balance in the Special Bond Retirement debt service fund increased, in the amount of \$19,239, from the collection of property taxes and special assessments in excess of amounts needed in 2012 for the payment of principal and interest on the related debt.

BUSINESS-TYPE ACTIVITIES FINANCIAL ANALYSIS

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

The County's Sanitary Engineer Fund reported an operating income for 2012. The fund had a \$2.8 million increase in net position due to contributions from developers and tap fees.

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.

Net position in the Storm Water Phase II Fund increased substantially due to additional charges to other political subdivisions for the installation of stormwater systems.

There was not a significant change in net position for the Delaware Area Transit Fund. 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, 2012
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BUDGETARY HIGHLIGHTS

The County prepares an annual budget of revenues and expenses/expenditures for all funds of the County for use by County officials and department heads and such other budgetary documents as are required by State statute, including the annual appropriations resolution which is effective the first day of January. The County's most significant budgeted fund is the General Fund. For revenues, there was a 4 percent increase from the original budget to the final budget from an increase in the estimate for sales taxes, charges for services, and local government revenues. The original budget was approved with a slight increase in sales taxes as well as a substantial decrease in the local government funds from the State. Sales tax revenues came in stronger than expected, revenues from conveyance and recorder fees were higher from an increase in home sales, and the cut from the State was lower than expected. Actual revenues were slightly greater than the final budget. For expenditures, there was a 5 percent increase from the original budget to the final budget from an increase in intergovernmental expenditures to provide support to further develop the Polaris shopping area. Actual expenditures were 5 percent less than the final budget. A significant portion of this variance was the amount budgeted for the County Engineer for projected road and bridge projects that did not occur.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2012, was \$152,240 thousand and \$174,704 thousand, respectively (net of accumulated depreciation and related debt). This investment in capital assets includes land; land improvements; buildings; improvements other than buildings; roads, bridges, culverts, and traffic signals; machinery and equipment; and sewer lines. A significant amount of construction in progress within governmental activities was finalized in 2012 and recorded as depreciable capital assets, including twenty-three bridges and nine roads. There is still significant construction related to roads, bridges, and culverts. In business-type activities, sewer pumping stations and sanitary sewer lines were donated by developers, in the amount of \$1,361 thousand. Note 10 to the basic financial statements provides further information on the capital assets activity during 2012.

Debt - During 2012, the County issued special assessment bonds, in the amount of \$60 thousand, for the maintenance of ditches.

At December 31, 2012, the County's overall long-term obligations included \$33,070 thousand in general obligation bonds, \$4,539 thousand in special assessment bonds, and \$27,032 thousand in revenue bonds. Of this amount, \$27,717 thousand will be repaid from business-type activities.

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

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2012
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CURRENT ISSUES

In 2012, the County approved the establishment of a budget stabilization reserve balance account in accordance with Ohio Revised Code Section 5705.13. The amount reserved was \$3,000,000 for the purpose of stabilizing the County's budget against cyclical changes in revenues and expenditures. This reserve is included in the General Fund's unassigned fund balance.

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

The Delaware Transit Authority was able to acquire a permanent facility for the transportation agency due to federal grants. Renovations to the building are in the engineering phase with construction to be completed in 2013. Additional federal grants will fund this project.

Construction continues on the Lower Scioto Water Reclamation Facility and its related facilities. Construction of the overall project is expected to be completed in 2013. When completed, the new treatment plant and associated infrastructure will provide sanitary conveyance and treatment services to the Lower Scioto Services Area as defined in the 2005 Sewer Master Plan which encompasses Concord Township.

REQUEST FOR INFORMATION

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

Delaware County, Ohio
Statement of Net Position
December 31, 2012

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Delaware Creative Housing
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$87,735,056	\$33,831,471	\$121,566,527	\$0
Cash and Cash Equivalents in Segregated Accounts	262,972	0	262,972	125,262
Cash and Cash Equivalents with Escrow Agent	38,866	0	38,866	0
Cash and Cash Equivalents with Fiscal Agent	29,154	0	29,154	0
Accounts Receivable	110,009	862,619	972,628	1,147
Other Receivables	0	0	0	7,249
Sales Taxes Receivable	12,056,704	0	12,056,704	0
Accrued Interest Receivable	264,627	0	264,627	0
Due from Primary Government	0	0	0	8,712
Due from Other Governments	10,493,707	136,796	10,630,503	0
Due from External Party	21,412	0	21,412	0
Internal Balances	11,778	(11,778)	0	0
Prepaid Items	2,289,732	0	2,289,732	307
Materials and Supplies Inventory	842,100	80,671	922,771	0
Property Taxes Receivable	24,835,846	0	24,835,846	0
Loans Receivable	106,579	0	106,579	0
Special Assessments Receivable	5,147,493	0	5,147,493	0
Payment in Lieu of Taxes Receivable	576,708	0	576,708	0
Nondepreciable Capital Assets	43,863,996	27,115,028	70,979,024	893,944
Depreciable Capital Assets, Net	144,372,763	173,338,659	317,711,422	3,148,410
Total Assets	333,059,502	235,353,466	568,412,968	4,185,031
<u>Deferred Outflows of Resources</u>				
Deferred Charge on Refunding	53,244	1,967,593	2,020,837	0
<u>Liabilities</u>				
Accrued Wages Payable	1,060,950	85,259	1,146,209	9,578
Accounts Payable	890,278	317,308	1,207,586	110,916
Matured Compensated Absences Payable	80,953	0	80,953	0
Contracts Payable	841,663	1,914,938	2,756,601	0
Retainage Payable	38,866	0	38,866	0
Due to Component Unit	8,712	0	8,712	0
Due to Other Governments	897,076	35,525	932,601	0
Due to External Party	40,803	0	40,803	0
Line of Credit Payable	0	0	0	14,411
Tenant Deposits	0	0	0	15,170
Claims Payable	205,715	0	205,715	0
Unearned Revenue	0	936,617	936,617	712,030
Accrued Interest Payable	115,355	96,146	211,501	0
Long-Term Liabilities				
Due Within One Year	4,918,284	2,723,622	7,641,906	82,975
Due in More Than One Year	36,454,592	25,311,383	61,765,975	724,693
Total Liabilities	45,553,247	31,420,798	76,974,045	1,669,773
<u>Deferred Inflows of Resources</u>				
Property Taxes	24,259,607	0	24,259,607	0
Payment in Lieu of Taxes	576,708	0	576,708	0
Total Deferred Inflows of Resources	24,836,315	0	24,836,315	0

See accompanying notes to the basic financial statements

(continued)

Delaware County, Ohio
Statement of Net Position
December 31, 2012
(continued)

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Delaware Creative Housing
<u>Net Position</u>				
Net Investment in Capital Assets	\$152,239,794	\$174,704,538	\$326,944,332	\$3,234,686
Restricted for:				
Capital Projects	1,307,964	0	1,307,964	0
Debt Service	3,681,733	0	3,681,733	0
Public Safety	2,461,451	0	2,461,451	0
Public Works	38,774,648	0	38,774,648	0
Health	4,537,803	0	4,537,803	0
Human Services	6,849,202	0	6,849,202	0
Other Purposes	12,135,966	0	12,135,966	0
Revenue Bond Replacement	0	500,000	500,000	0
Revenue Bond Future Debt Service	0	2,907,449	2,907,449	0
Unrestricted (Deficit)	40,734,623	27,788,274	68,522,897	(719,428)
Total Net Position	\$262,723,184	\$205,900,261	\$468,623,445	\$2,515,258

Delaware County, Ohio
Statement of Activities
For the Year Ended December 31, 2012

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
<u>Governmental Activities</u>				
General Government				
Legislative and Executive	\$16,718,431	\$13,053,640	\$99,630	\$0
Judicial	8,316,455	1,733,880	1,249,236	0
Public Safety				
911	3,741,250	0	743,455	0
Emergency Medical Services	9,993,185	0	0	0
Sheriff	19,807,957	3,764,754	1,115,392	0
Other Public Safety	3,588,845	394,988	564,761	0
Intergovernmental	34,396	0	0	0
Public Works	17,130,062	2,153,148	7,084,384	2,182,264
Intergovernmental	3,451,142	0	0	0
Health	17,825,898	385,741	4,278,571	0
Intergovernmental	240,000	0	0	0
Human Services				
Job and Family Services	5,410,169	6,213	4,652,292	0
Children Services	771,205	0	932,247	0
Child Support Enforcement	1,435,870	447,207	1,291,653	0
Other Human Services	518,700	0	0	0
Conservation and Recreation	4,915	1,159	0	0
Intergovernmental	302,500	0	0	0
Interest and Fiscal Charges	1,835,978	0	0	0
Total Governmental Activities	111,126,958	21,940,730	22,011,621	2,182,264
<u>Business-Type Activities</u>				
Sanitary Engineer	14,378,723	12,780,812	0	4,410,719
Other Enterprise				
Solid Waste Transfer Station	61,351	155,809	0	0
Storm Water Phase II	212,573	398,001	0	0
Delaware Area Transit	1,865,407	320,072	1,399,990	1,218,754
Total Other Enterprise	2,139,331	873,882	1,399,990	1,218,754
Total Business-Type Activities	16,518,054	13,654,694	1,399,990	5,629,473
Total Primary Government	\$127,645,012	\$35,595,424	\$23,411,611	\$7,811,737
<u>Component Unit</u>				
Delaware Creative Housing	\$1,866,340	\$413,580	\$478,487	\$0

General Revenues

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

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Change in Net Position			
Primary Government			Component Unit
Governmental Activities	Business-Type Activities	Total	Delaware Creative Housing
(\$3,565,161)	\$0	(\$3,565,161)	\$0
(5,333,339)	0	(5,333,339)	0
(2,997,795)	0	(2,997,795)	0
(9,993,185)	0	(9,993,185)	0
(14,927,811)	0	(14,927,811)	0
(2,629,096)	0	(2,629,096)	0
(34,396)	0	(34,396)	0
(5,710,266)	0	(5,710,266)	0
(3,451,142)	0	(3,451,142)	0
(13,161,586)	0	(13,161,586)	0
(240,000)	0	(240,000)	0
(751,664)	0	(751,664)	0
161,042	0	161,042	0
302,990	0	302,990	0
(518,700)	0	(518,700)	0
(3,756)	0	(3,756)	0
(302,500)	0	(302,500)	0
(1,835,978)	0	(1,835,978)	0
(64,992,343)	0	(64,992,343)	0
0	2,812,808	2,812,808	0
0	94,458	94,458	0
0	185,428	185,428	0
0	1,073,409	1,073,409	0
0	1,353,295	1,353,295	0
0	4,166,103	4,166,103	0
(64,992,343)	4,166,103	(60,826,240)	0
0	0	0	(974,273)
9,648,816	0	9,648,816	0
2,129,554	0	2,129,554	0
11,257,083	0	11,257,083	0
804,070	0	804,070	0
536,047	0	536,047	0
619,615	0	619,615	0
43,873,148	0	43,873,148	0
3,784,442	0	3,784,442	0
1,530,899	1,710	1,532,609	112
2,005,987	106,420	2,112,407	166,293
76,189,661	108,130	76,297,791	166,405
(42,500)	42,500	0	0
76,147,161	150,630	76,297,791	166,405
11,154,818	4,316,733	15,471,551	(807,868)
251,568,366	201,583,528	453,151,894	3,323,126
<u>\$262,723,184</u>	<u>\$205,900,261</u>	<u>\$468,623,445</u>	<u>\$2,515,258</u>

Delaware County, Ohio
Balance Sheet
Governmental Funds
December 31, 2012

	General	Auto and Gas	Developmental Disabilities	Special Bond Retirement
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$25,972,579	\$30,826,673	\$2,819,194	\$159,558
Cash and Cash Equivalents in Segregated Accounts	10,899	0	0	0
Accounts Receivable	26,472	6,841	49,530	0
Sales Taxes Receivable	12,056,704	0	0	0
Accrued Interest Receivable	264,627	0	0	0
Due from Other Governments	2,590,465	4,184,602	1,545,268	53,556
Due from External Party	17,371	0	0	0
Interfund Receivable	2,686,937	3,765	0	0
Prepaid Items	1,319,722	16,591	737,156	0
Materials and Supplies Inventory	231,838	602,698	0	0
Property Taxes Receivable	9,832,296	0	11,471,043	819,360
Loans Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	4,459,126
Payment in Lieu of Taxes Receivable	0	0	0	576,708
Restricted Assets				
Equity in Pooled Cash and Cash Equivalents	140,650	0	0	0
Cash and Cash Equivalents with Escrow Agent	0	0	28,185	0
Total Assets	<u>\$55,150,560</u>	<u>\$35,641,170</u>	<u>\$16,650,376</u>	<u>\$6,068,308</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$683,235	\$92,747	\$97,725	\$0
Accounts Payable	372,603	102,870	215,135	0
Matured Compensated Absences Payable	28,772	0	457	0
Contracts Payable	483,376	358,287	0	0
Due to Component Unit	0	0	8,712	0
Due to Other Governments	708,436	14,287	83,843	0
Due to External Party	800	0	48	0
Interfund Payable	3,765	1,807,995	7,209	20,544
Liabilities Payable from Restricted Assets				
Retainage Payable	0	0	28,185	0
Total Liabilities	<u>2,280,987</u>	<u>2,376,186</u>	<u>441,314</u>	<u>20,544</u>
<u>Deferred Inflows of Resources</u>				
Property Taxes	9,604,340	0	11,205,094	800,364
Payment in Lieu of Taxes	0	0	0	576,708
Unavailable Revenue	6,837,491	3,486,486	1,557,775	4,531,678
Total Deferred Inflows of Resources	<u>16,441,831</u>	<u>3,486,486</u>	<u>12,762,869</u>	<u>5,908,750</u>
<u>Fund Balances</u>				
Nonspendable	1,692,210	619,289	737,156	0
Restricted	0	29,159,209	2,709,037	139,014
Committed	8,646,617	0	0	0
Assigned	4,160,740	0	0	0
Unassigned (Deficit)	21,928,175	0	0	0
Total Fund Balances	<u>36,427,742</u>	<u>29,778,498</u>	<u>3,446,193</u>	<u>139,014</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$55,150,560</u>	<u>\$35,641,170</u>	<u>\$16,650,376</u>	<u>\$6,068,308</u>

See accompanying notes to the basic financial statements

Other Governmental	Total Governmental Funds
\$26,713,730	\$86,491,734
252,073	262,972
27,166	110,009
0	12,056,704
0	264,627
2,119,816	10,493,707
4,041	21,412
17,656	2,708,358
161,963	2,235,432
7,564	842,100
2,713,147	24,835,846
106,579	106,579
688,367	5,147,493
0	576,708
0	140,650
10,681	38,866
<u>\$32,822,783</u>	<u>\$146,333,197</u>
\$186,049	\$1,059,756
199,670	890,278
51,724	80,953
0	841,663
0	8,712
90,326	896,892
39,955	40,803
857,067	2,696,580
10,681	38,866
<u>1,435,472</u>	<u>6,554,503</u>
2,649,809	24,259,607
0	576,708
<u>2,267,482</u>	<u>18,680,912</u>
<u>4,917,291</u>	<u>43,517,227</u>
169,527	3,218,182
24,993,767	57,001,027
1,222,983	9,869,600
253,852	4,414,592
(170,109)	21,758,066
<u>26,470,020</u>	<u>96,261,467</u>
<u>\$32,822,783</u>	<u>\$146,333,197</u>

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Delaware County, Ohio
 Reconciliation of Total Governmental Fund Balances
 to Net Position of Governmental Activities
 December 31, 2012

Total Governmental Fund Balances \$96,261,467

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. 188,236,759

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

Accounts Receivable	456,496	
Sales Taxes Receivable	4,899,843	
Accrued Interest Receivable	187,332	
Due from Other Governments	7,385,944	
Interfund Receivable	27,565	
Delinquent Property Taxes Receivable	576,239	
Special Assessments Receivable	5,147,493	18,680,912

Deferred outflows of resources include deferred charges on refundings which do not provide current financial resources and, therefore, are not reported in the funds. 53,244

Accrued interest on outstanding debt is not due and payable in the current period and, therefore, is not reported in the funds; it is reported when due. (115,355)

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

General Obligation Bonds Payable	(32,384,774)	
Special Assessment Bonds Payable	(4,539,039)	
Compensated Absences Payable	(4,449,063)	
Compensated Absences Payable-Internal Service Fund	1,669	(41,371,207)

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 position. 977,364

Net Position of Governmental Activities \$262,723,184

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, 2012

	General	Auto and Gas	Developmental Disabilities	Special Bond Retirement
<u>Revenues</u>				
Property Taxes	\$9,663,291	\$0	\$11,273,871	\$805,277
Payment in Lieu of Taxes	0	0	0	619,615
Sales Taxes	44,263,578	0	0	0
Special Assessments	0	0	0	294,674
Charges for Services	12,763,394	1,067,387	385,741	0
Licenses and Permits	1,030,412	105,075	0	0
Fines and Forfeitures	369,857	0	0	0
Intergovernmental	4,278,808	7,891,643	4,153,954	105,332
Interest	1,361,260	0	0	195,533
Other	631,126	691,840	330,822	0
Total Revenues	74,361,726	9,755,945	16,144,388	2,020,431
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	13,620,744	0	0	23,757
Judicial	7,896,996	0	0	0
Public Safety	29,563,712	0	0	0
Intergovernmental	0	0	0	0
Public Works	7,480,545	9,280,304	0	0
Intergovernmental	3,000,000	0	0	451,142
Health	35,625	0	17,636,761	0
Intergovernmental	240,000	0	0	0
Human Services	294,728	0	0	0
Conservation and Recreation				
Intergovernmental	302,500	0	0	0
Capital Outlay	0	0	0	0
Debt Service				
Principal Retirement	0	0	0	862,274
Interest and Fiscal Charges	0	0	0	664,019
Total Expenditures	62,434,850	9,280,304	17,636,761	2,001,192
Excess of Revenues Over (Under) Expenditures	11,926,876	475,641	(1,492,373)	19,239
<u>Other Financing Sources (Uses)</u>				
Sale of Capital Assets	0	0	0	0
Special Assessment Bonds Issued	0	0	0	0
Transfers In	471,797	0	0	0
Transfers Out	(6,637,081)	0	0	0
Total Other Financing Sources (Uses)	(6,165,284)	0	0	0
Changes in Fund Balances	5,761,592	475,641	(1,492,373)	19,239
Fund Balances at Beginning of Year	30,666,150	29,302,857	4,938,566	119,775
Fund Balances at End of Year	\$36,427,742	\$29,778,498	\$3,446,193	\$139,014

See accompanying notes to the basic financial statements

Other Governmental	Total Governmental Funds
\$2,667,798	\$24,410,237
0	619,615
0	44,263,578
638,098	932,772
4,832,031	19,048,553
339,558	1,475,045
366,857	736,714
9,849,592	26,279,329
869	1,557,662
324,435	1,978,223
<u>19,019,238</u>	<u>121,301,728</u>
2,615,889	16,260,390
522,483	8,419,479
6,331,056	35,894,768
34,396	34,396
600,352	17,361,201
0	3,451,142
93,979	17,766,365
0	240,000
7,495,739	7,790,467
0	302,500
6,849,528	6,849,528
2,546,150	3,408,424
831,850	1,495,869
<u>27,921,422</u>	<u>119,274,529</u>
<u>(8,902,184)</u>	<u>2,027,199</u>
1,734	1,734
59,700	59,700
8,031,451	8,503,248
<u>(1,908,667)</u>	<u>(8,545,748)</u>
<u>6,184,218</u>	<u>18,934</u>
(2,717,966)	2,046,133
<u>29,187,986</u>	<u>94,215,334</u>
<u>\$26,470,020</u>	<u>\$96,261,467</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, 2012

Changes in Fund Balances - Total Governmental Funds \$2,046,133

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	7,108,171	
Capital Outlay - Depreciable Capital Assets	7,878,374	
Depreciation	<u>(8,770,585)</u>	6,215,960

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

Sale of Capital Assets	(1,734)	
Loss on Disposal of Capital Assets	<u>(1,031,672)</u>	(1,033,406)

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

Delinquent Property Taxes	(34,667)	
Sales Taxes	(390,430)	
Special Assessments	(209,514)	
Charges for Services	(42,336)	
Fines and Forfeitures	(504)	
Intergovernmental	1,681,615	
Interest	(25,894)	
Other	<u>44,278</u>	1,022,548

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

General Obligation Bonds Payable	3,113,750	
Special Assessment Bonds Payable	<u>294,674</u>	3,408,424

Bond proceeds are other financing sources in the governmental funds but the issuance increases long-term liabilities on the statement of net position. 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 Issued	(59,700)	
Amortization of General Obligation Bond Premiums	40,896	
Amortization of Special Assessment Bond Premiums	<u>4,055</u>	(14,749)

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

Accrued Interest Payable	(374,412)	
Amortization of Deferred Charge on Refunding	<u>(10,648)</u>	(385,060)

(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, 2012

Compensated absences reported on the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Compensated Absences Payable-Governmental Activities	(\$274,150)	
Compensated Absences Payable-Internal Service Fund	230	
		(273,920)

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.

	168,888	
		<u>168,888</u>
Change in Net Position of Governmental Activities		<u>\$11,154,818</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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$9,844,929	\$9,844,929	\$9,635,729	(\$209,200)
Sales Taxes	41,483,745	43,332,526	43,781,301	448,775
Charges for Services	22,766,350	23,676,350	24,384,152	707,802
Licenses and Permits	884,725	884,725	1,028,648	143,923
Fines and Forfeitures	388,300	388,300	367,013	(21,287)
Intergovernmental	3,469,549	3,972,606	4,008,207	35,601
Interest	1,150,000	1,150,000	1,599,755	449,755
Other	520,850	846,200	1,364,712	518,512
Total Revenues	80,508,448	84,095,636	86,169,517	2,073,881
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	26,874,903	28,011,576	26,703,715	1,307,861
Judicial	8,582,450	8,583,341	8,100,084	483,257
Public Safety	30,741,530	30,804,680	30,192,700	611,980
Public Works	9,644,131	9,144,131	7,644,959	1,499,172
Health	65,000	65,000	40,625	24,375
Human Services	431,066	435,941	294,164	141,777
Intergovernmental	542,500	3,542,500	3,542,500	0
Total Expenditures	76,881,580	80,587,169	76,518,747	4,068,422
Excess of Revenues Over Expenditures	3,626,868	3,508,467	9,650,770	6,142,303
<u>Other Financing Sources (Uses)</u>				
Advances In	0	0	305,698	305,698
Advances Out	0	0	(381,378)	(381,378)
Transfers In	300,000	300,000	471,796	171,796
Transfers Out	(5,661,769)	(6,670,636)	(6,637,081)	33,555
Total Other Financing Sources (Uses)	(5,361,769)	(6,370,636)	(6,240,965)	129,671
Changes in Fund Balance	(1,734,901)	(2,862,169)	3,409,805	6,271,974
Fund Balance at Beginning of Year	18,421,995	18,421,995	18,421,995	0
Prior Year Encumbrances Appropriated	2,108,296	2,108,296	2,108,296	0
Fund Balance at End of Year	\$18,795,390	\$17,668,122	\$23,940,096	\$6,271,974

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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$766,000	\$1,242,000	\$1,250,404	\$8,404
Licenses and Permits	115,000	115,000	104,235	(10,765)
Intergovernmental	9,925,120	9,157,064	7,892,300	(1,264,764)
Other	29,000	673,000	691,840	18,840
Total Revenues	10,835,120	11,187,064	9,938,779	(1,248,285)
<u>Expenditures</u>				
Current				
Public Works	13,668,094	12,650,038	8,809,657	3,840,381
Changes in Fund Balance	(2,832,974)	(1,462,974)	1,129,122	2,592,096
Fund Balance at Beginning of Year	29,502,827	29,502,827	29,502,827	0
Prior Year Encumbrances Appropriated	119,558	119,558	119,558	0
Fund Balance at End of Year	\$26,789,411	\$28,159,411	\$30,751,507	\$2,592,096

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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$11,485,879	\$11,485,879	\$11,241,716	(\$244,163)
Charges for Services	510,833	510,833	396,469	(114,364)
Intergovernmental	3,384,102	3,567,701	4,162,310	594,609
Other	222,072	222,072	330,822	108,750
Total Revenues	15,602,886	15,786,485	16,131,317	344,832
<u>Expenditures</u>				
Current				
Health	19,661,069	19,844,669	18,097,772	1,746,897
Changes in Fund Balance	(4,058,183)	(4,058,184)	(1,966,455)	2,091,729
Fund Balance at Beginning of Year	3,822,510	3,822,510	3,822,510	0
Prior Year Encumbrances Appropriated	400,933	400,933	400,933	0
Fund Balance at End of Year	\$165,260	\$165,259	\$2,256,988	\$2,091,729

See accompanying notes to the basic financial statements

Delaware County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2012

	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	\$28,116,424	\$2,307,598	\$30,424,022	\$1,102,672
Cash and Cash Equivalents with Fiscal Agent	0	0	0	29,154
Accounts Receivable	843,891	18,728	862,619	0
Due from Other Governments	0	136,796	136,796	0
Interfund Receivable	0	26,149	26,149	0
Prepaid Items	0	0	0	54,300
Materials and Supplies Inventory	80,671	0	80,671	0
Restricted Assets				
Equity in Pooled Cash and Cash Equivalents	3,407,449	0	3,407,449	0
Total Current Assets	32,448,435	2,489,271	34,937,706	1,186,126
<u>Noncurrent Assets</u>				
Nondepreciable Capital Assets	26,740,636	374,392	27,115,028	0
Depreciable Capital Assets, Net	171,764,018	1,574,641	173,338,659	0
Total Noncurrent Assets	198,504,654	1,949,033	200,453,687	0
Total Assets	230,953,089	4,438,304	235,391,393	1,186,126
<u>Deferred Outflows of Resources</u>				
Deferred Charge on Refunding	1,967,593	0	1,967,593	0
<u>Liabilities</u>				
<u>Current Liabilities</u>				
Accrued Wages Payable	62,163	23,096	85,259	1,194
Accounts Payable	291,596	25,712	317,308	0
Contracts Payable	1,914,938	0	1,914,938	0
Due to Other Governments	31,972	3,553	35,525	184
Interfund Payable	24,536	13,391	37,927	0
Claims Payable	0	0	0	205,715
Unearned Revenue	936,617	0	936,617	0
Accrued Interest Payable	96,146	0	96,146	0
General Obligation Bonds Payable	685,000	0	685,000	0
Revenue Bonds Payable	1,935,000	0	1,935,000	0
Compensated Absences Payable	75,541	28,081	103,622	0
Total Current Liabilities	6,053,509	93,833	6,147,342	207,093
<u>Long-Term Liabilities</u>				
Revenue Bonds Payable	25,096,742	0	25,096,742	0
Compensated Absences Payable	149,875	64,766	214,641	1,669
Total Long-Term Liabilities	25,246,617	64,766	25,311,383	1,669
Total Liabilities	31,300,126	158,599	31,458,725	208,762
<u>Net Position</u>				
Net Investment in Capital Assets	172,755,505	1,949,033	174,704,538	0
Restricted for Revenue Bond Replacement	500,000	0	500,000	0
Restricted for Revenue Bond Future Debt Service	2,907,449	0	2,907,449	0
Unrestricted	25,457,602	2,330,672	27,788,274	977,364
Total Net Position	\$201,620,556	\$4,279,705	\$205,900,261	\$977,364

See accompanying notes to the basic financial statements

Delaware County, Ohio
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2012

	Enterprise Funds		Total Enterprise Funds	Governmental Activity Self Insurance Internal Service Fund
	Sanitary Engineer	Other Enterprise		
<u>Operating Revenues</u>				
Charges for Services	\$0	\$873,882	\$873,882	\$453,298
Charges for Services Pledged as Security on Revenue Bonds	12,780,812	0	12,780,812	0
Other	25,255	69,880	95,135	0
Total Operating Revenues	<u>12,806,067</u>	<u>943,762</u>	<u>13,749,829</u>	<u>453,298</u>
<u>Operating Expenses</u>				
Personal Services	2,380,143	1,110,843	3,490,986	52,140
Fringe Benefits	1,167,471	319,226	1,486,697	25,347
Services and Charges	4,019,927	282,274	4,302,201	24,163
Materials and Supplies	1,183,966	292,637	1,476,603	0
Claims	0	0	0	182,760
Depreciation	3,962,895	134,351	4,097,246	0
Total Operating Expenses	<u>12,714,402</u>	<u>2,139,331</u>	<u>14,853,733</u>	<u>284,410</u>
Operating Income (Loss)	<u>91,665</u>	<u>(1,195,569)</u>	<u>(1,103,904)</u>	<u>168,888</u>
<u>Non-Operating Revenues (Expenses)</u>				
Interest Revenue	1,710	0	1,710	0
Gain (Loss) on the Disposal of Capital Assets	(20,424)	11,285	(9,139)	0
Grants	0	1,399,990	1,399,990	0
Interest Expense	(1,643,897)	0	(1,643,897)	0
Total Non-Operating Revenues (Expenses)	<u>(1,662,611)</u>	<u>1,411,275</u>	<u>(251,336)</u>	<u>0</u>
Income (Loss) Before Transfers and Contributions	(1,570,946)	215,706	(1,355,240)	168,888
Transfers In	0	42,500	42,500	0
Capital Contributions	4,410,719	1,218,754	5,629,473	0
Changes in Net Position	2,839,773	1,476,960	4,316,733	168,888
Net Position at Beginning of Year	<u>198,780,783</u>	<u>2,802,745</u>	<u>201,583,528</u>	<u>808,476</u>
Net Position at End of Year	<u>\$201,620,556</u>	<u>\$4,279,705</u>	<u>\$205,900,261</u>	<u>\$977,364</u>

See accompanying notes to the basic financial statements

Delaware County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2012

	Enterprise Funds		Total Enterprise Funds	Governmental Activity Self Insurance Internal Service Fund
	Sanitary Engineer	Other Enterprise		
<u>Increase (Decrease) in Cash and Cash Equivalents</u>				
<u>Cash Flows from Operating Activities</u>				
Cash Received from Customers	\$12,850,611	\$771,430	\$13,622,041	\$0
Cash Received from Transactions with Other Funds	0	0	0	453,298
Cash Received from Other Revenues	25,255	147,902	173,157	7,455
Cash Payments for Personal Services	(2,355,838)	(1,102,362)	(3,458,200)	(51,691)
Cash Payments for Fringe Benefits	(1,167,471)	(319,226)	(1,486,697)	(25,313)
Cash Payments for Services and Charges	(4,338,684)	(276,261)	(4,614,945)	(48,066)
Cash Payments for Materials and Supplies	(1,228,440)	(292,194)	(1,520,634)	0
Cash Payments for Claims	0	0	0	(252,012)
Net Cash Provided by (Used for) Operating Activities	3,785,433	(1,070,711)	2,714,722	83,671
<u>Cash Flows from Noncapital Financing Activities</u>				
Cash Received from Grants	0	1,371,770	1,371,770	0
Cash Received from Transfers In	0	42,500	42,500	0
Net Cash Provided by Noncapital Financing Activities	0	1,414,270	1,414,270	0
<u>Cash Flows from Capital and Related Financing Activities</u>				
Cash Received from Tap In Fees	1,663,694	0	1,663,694	0
Cash Received from Sale of Capital Assets	5,290	13,509	18,799	0
Cash Received from Capital Grants	0	1,231,676	1,231,676	0
Cash Payments for Acquisition of Capital Assets	(179,078)	(1,224,278)	(1,403,356)	0
Cash Payments for Principal on General Obligation Bonds	(660,000)	0	(660,000)	0
Cash Payments for Principal on Revenue Bonds	(1,860,000)	0	(1,860,000)	0
Cash Payments for Interest on General Obligation Bonds	(46,745)	0	(46,745)	0
Cash Payments for Interest on Revenue Bonds	(1,204,175)	0	(1,204,175)	0
Net Cash Used for Capital and Related Financing Activities	(2,281,014)	20,907	(2,260,107)	0
<u>Cash Flows from Investing Activities</u>				
Cash Received from Interest	1,710	0	1,710	0
Net Increase in Cash and Cash Equivalents	1,506,129	364,466	1,870,595	83,671
Cash and Cash Equivalents at Beginning of Year	30,017,744	1,943,132	31,960,876	1,048,155
Cash and Cash Equivalents at End of Year	\$31,523,873	\$2,307,598	\$33,831,471	\$1,131,826

(continued)

Delaware County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2012

	Enterprise Funds		Total Enterprise Funds	Governmental Activity Self Insurance Internal Service Fund
	Sanitary Engineer	Other Enterprise		
Reconciliation of Operating Income (Loss)				
<u>to Net Cash Provided by (Used for) Operating Activities</u>				
Operating Income (Loss)	\$91,665	(\$1,195,569)	(\$1,103,904)	\$168,888
Adjustments to Reconcile Operating Income (Loss)				
<u>to Net Cash Provided by (Used for) Operating Activities</u>				
Depreciation	3,962,895	134,351	4,097,246	0
Changes in Assets and Liabilities:				
(Increase) Decrease in Accounts Receivable	61,034	(6,052)	54,982	7,455
Decrease in Due from Other Governments	25,789	0	25,789	0
Increase in Interfund Receivable	0	(18,378)	(18,378)	0
Increase in Prepaid Items	0	0	0	(21,827)
Increase in Materials and Supplies Inventory	(22,050)	0	(22,050)	0
Increase in Accrued Wages Payable	11,426	1,903	13,329	219
Increase (Decrease) in Accounts Payable	(58,435)	4,660	(53,775)	(2,076)
Decrease in Contracts Payable	(301,527)	0	(301,527)	0
Increase (Decrease) in Due to Other Governments	(111)	(1,024)	(1,135)	34
Increase in Interfund Payable	19,426	3,092	22,518	0
Decrease in Claims Payable	0	0	0	(69,252)
Decrease in Unearned Revenue	(17,024)	0	(17,024)	0
Increase in Compensated Absences Payable	12,345	6,306	18,651	230
Net Cash Provided by (Used for)				
Operating Activities	<u>\$3,785,433</u>	<u>(\$1,070,711)</u>	<u>\$2,714,722</u>	<u>\$83,671</u>

Noncash Capital and Related Financing Activity:

In 2012, the Sanitary Engineer enterprise fund received capital assets from developers and tap fee credits, in the amount of \$1,360,643 and \$1,386,382, respectively.

See accompanying notes to the basic financial statements

Delaware County, Ohio
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2012

<u>Assets</u>	
Equity in Pooled Cash and Cash Equivalents	\$35,971,529
Cash and Cash Equivalents in Segregated Accounts	4,683,270
Due from Other Governments	3,583,140
Due from External Party	40,803
Property Taxes Receivable	345,217,716
Special Assessments Receivable	2,884,829
	<hr/>
Total Assets	<u><u>\$392,381,287</u></u>
<u>Liabilities</u>	
Due to Other Governments	\$363,081,865
Due to External Party	21,412
Payroll Withholdings	991,883
Undistributed Assets	28,286,127
	<hr/>
Total Liabilities	<u><u>\$392,381,287</u></u>

See accompanying notes to the basic financial statements

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

NOTE 1 - DESCRIPTION OF DELAWARE COUNTY AND THE REPORTING ENTITY

A. The County

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

B. Reporting Entity

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

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

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

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

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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 three jointly governed organizations, the Delaware-Knox-Marion-Morrow Joint Solid Waste Management District, the Central Ohio Youth Center, and the Central Ohio Interoperable Radio System. (See Note 22)

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Delaware County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. 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 position 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 position 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 position 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, 2012

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 deferred outflows of resources and liabilities and deferred inflows of resources is reported as fund balance. The following are the County's major governmental funds:

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

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

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

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

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

Proprietary Funds

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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

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

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

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

Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. 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 2012. 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 deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of the County are included on the statement of net position. The statement of activities presents increases (e.g. revenues) and decreases (e.g. expenses) in total net position.

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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

D. Basis of Accounting

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

Unearned revenue represents amounts under the accrual and modified accrual basis of accounting for which asset recognition criteria have been met but for which revenue recognition criteria have not been met because these amounts have not yet been earned.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position may report deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until that time. For the County, deferred outflows of resources consists of a deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and the reacquisition price. This amount is deferred and amortized over the life of the old debt or the life of the new debt, whichever is shorter.

In addition to liabilities, the statement of financial position may report deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes, payment in lieu of taxes, and unavailable revenue. Property taxes represent amounts for which there was an enforceable legal claim as of December 31, 2012, but which were levied to finance 2013 operations. Payment in lieu of taxes represents a contractual promise to make payment of property taxes which reflect all or a portion of the taxes which would have been paid if the taxes had not been exempted. These amounts have been recorded as deferred inflows of resources on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental fund balance sheet and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes sales taxes, accrued interest, intergovernmental revenue including grants, interfund, delinquent property taxes, special assessments, and other sources. These amounts are deferred and recognized as inflows of resources in the period when the amounts become available.

Expenses/Expenditures

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

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

E. Budgetary Process

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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 or by the component unit, and not included in the county treasury, are recorded as “Cash and Cash Equivalents in Segregated Accounts”.

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

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

During 2012, investments included nonnegotiable certificates of deposit, federal agency securities, locally-issued government debt, mutual funds, and STAR Ohio. Nonnegotiable certificates of deposit are reported at cost. All other investments are reported at fair value, which is based on quoted market price or current share price. STAR Ohio is an investment pool, managed by the State Treasurer’s Office, which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio’s net asset value per share, which is the price the investment could be sold for on December 31, 2012.

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 2012 was \$1,361,260 which included \$1,192,232 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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

G. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2012, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

H. Inventory

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

I. Loans Receivable

Loans receivable represent the right to receive repayment for certain loans made by the County. These loans are based upon written agreements between the County and the various loan recipients.

J. Restricted Assets

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

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

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

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

K. Capital Assets

General capital assets are capital assets which are associated with and generally arise from governmental activities. They generally result from expenditures in governmental funds. General capital assets are reported in the governmental activities column on the government-wide statement of net position 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 position 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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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

Depreciation is computed using the straight-line method over the following useful lives:

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

L. Deferred Charge on Refunding

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 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 deferred outflows of resources on the statement of net position.

M. 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 position, except for any net residual amounts due between governmental and business-type activities. These amounts are presented as "Internal Balances".

N. Compensated Absences

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

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

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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

O. 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.

P. Bond Premium

Bond premiums and accounting losses are deferred and amortized over the term of the bonds using the bonds-outstanding method, which approximates the effective interest method. Bond premiums are presented as an addition to the face amount of the bonds payable. On the governmental fund financial statements, bond premiums are recognized in the period in which the bonds are issued.

Q. Net Position

Net position represents the difference between all other elements in the statement of net position. Net investment in capital assets 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 position is reported as restricted when there are limitations imposed on its 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 position restricted for other purposes includes 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 position is available.

R. Fund Balance

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

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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

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

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

Assigned - Amounts in the assigned classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds, other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. Assigned amounts represent intended uses established by the County Commissioners. The County Commissioners have authorized the County Administrator or his designee to assign fund balance for purchases on order provided such amounts have been lawfully appropriated.

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

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

The County has established, by resolution, a reserve balance account to accumulate currently available resources for stabilizing the County's budget against cyclical changes in revenues and expenditures. The amount of money to be reserved in this account in any year will not exceed five percent of the General Fund revenues credited in the preceding fiscal year or will be less than one-sixth of the expenditures made during the preceding year from the General Fund. No additional monies will be reserved unless the County Commissioners amend the resolution. The resources reserved for stabilization may be used as determined by the County Commissioners to mitigate revenue shortfalls. This account had a balance of \$3 million as of December 31, 2012, and is shown as unassigned fund balance in the General Fund.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

S. Operating Revenues and Expenses

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

T. 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.

U. 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.

V. 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

For 2012, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 60, "Accounting and Financial Reporting for Service Concession Arrangements", Statement No. 62, "Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989, FASB and AICPA Pronouncements", Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position", Statement No. 64, "Derivative Instruments: Application of Hedge Accounting Termination Provisions-an amendment of GASB Statement No. 53", Statement No. 65, "Items Previously Reported as Assets and Liabilities", and Statement No. 66, "Technical Corrections-2012-an amendment of GASB Statements No. 10 and No. 62".

GASB Statement No. 60 improves financial reporting by addressing issues related to service concession arrangements which are a type of public-public or public-private partnership. The implementation of this statement did not result in any change to the County's financial statements.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

GASB Statement No. 62 incorporates into GASB's authoritative literature certain FASB and AICPA pronouncements issued on or before November 30, 1989. The implementation of this statement did not result in any change to the County's financial statements.

GASB Statement No. 63 provides guidance for reporting deferred outflows of resources, deferred inflows of resources, and net position in the statement of financial position and related note disclosures. These changes were incorporated in the County's 2012 financial statements; however, there was no effect on beginning net position and/or fund balance.

GASB Statement No. 64 clarifies whether an effective hedging relationship continues after the replacement of a swap counterparty or a swap counterparty's credit support provider. This statement sets forth criteria that establish when the effective hedging relationship continues and hedge accounting should continue to be applied. The implementation of this statement did not result in any change to the County's financial statements.

GASB Statement No. 65 properly classifies certain items that were previously reported as assets or liabilities as deferred outflows of resources or deferred inflows of resources or recognizes certain items that were previously reported as assets or liabilities as inflows of resources (revenues) or outflows of resources (expenses or expenditures). These changes were incorporated in the County's 2012 financial statements; however, there was no effect on beginning net position and/or fund balance.

GASB Statement No. 66 resolves conflicting accounting and financial reporting guidance that could diminish the consistency of financial reporting and, thereby, enhance the usefulness of the financial reports. The implementation of this statement did not result in any change to the County's financial statements.

NOTE 4 - BUDGETARY BASIS OF ACCOUNTING

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

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

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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

	Changes in Fund Balance		
	General	Auto and Gas	Developmental Disabilities
GAAP Basis	\$5,761,592	\$475,641	(\$1,492,373)
<u>Increase (Decrease) Due To</u>			
Revenue Accruals:			
Accrued 2011, Received in Cash 2012	7,559,003	891,789	322,056
Accrued 2012, Not Yet Received in Cash	(8,439,988)	(704,957)	(302,972)
Expenditure Accruals:			
Accrued 2011, Paid in Cash 2012	(2,381,358)	(157,970)	(656,371)
Accrued 2012, Not Yet Paid in Cash	2,279,712	564,801	413,129
Cash Adjustments:			
Unrecorded Activity 2011	747,944	0	309,316
Unrecorded Activity 2012	(478,547)	0	(341,471)
Fair Value of Investments	(96,360)	0	0
Nonbudgeted Cash Activity	(211)	(3,998)	0
Prepaid Items	(31,781)	(16,591)	2,966
Materials and Supplies Inventory	(37,904)	151,575	0
Advances In	305,698	0	0
Advances Out	(381,378)	0	0
Encumbrances Outstanding at Year End (Budget Basis)	(1,396,617)	(71,168)	(220,735)
Budget Basis	\$3,409,805	\$1,129,122	(\$1,966,455)

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

NOTE 5 - DEPOSITS AND INVESTMENTS

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

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

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States, or any book entry zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligation or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least 2 percent and be marked to market daily, and the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange similar securities, or cash, equal value for equal value;

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

9. Up to twenty-five percent of the County's average portfolio in either of the following:
 - a. commercial paper notes in entities incorporated under the laws of Ohio or any other State that have assets exceeding five hundred million dollars rated at the time of purchase, which are rated in the highest qualification established by two nationally recognized standard rating services, which do not exceed 10 percent of the value of the outstanding commercial paper of the issuing corporation, and which mature within two hundred seventy days after purchase;
 - b. bankers acceptances eligible for purchase by the federal reserve system and which mature within one hundred eighty days after purchase;
10. Up to 15 percent of the County's average portfolio in notes issued by United States corporations or by depository institutions that are doing business under authority granted by the United States provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase;
11. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency or instrumentality, and/or highly rated commercial paper; and
12. Up to 1 percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

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

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, \$35,415,081 of the County's bank balance of \$70,123,563 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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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

As of December 31, 2012, the County had the following investments:

	Total	Less Than Six Months	Six Months to Three Years	More Than Three Years
Federal Farm Credit Bank Notes	\$34,513,945	\$0	\$19,504,775	\$15,009,170
Federal Home Loan Bank Notes	14,882,800	0	11,336,400	3,546,400
Federal National Mortgage Association Notes	14,844,364	0	4,022,400	10,821,964
Federal Home Loan Mortgage Corporation Notes	9,047,175	0	2,513,150	6,534,025
Ohio Local Government Notes	7,811,754	6,833,832	977,922	0
Ohio Local Government Bonds	7,934,005	0	5,421,393	2,512,612
Mutual Funds	6,115,431	6,115,431	0	0
STAR Ohio	292,067	292,067	0	0
Total Investments	\$95,441,541	\$13,241,330	\$43,776,040	\$38,424,171

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 Farm Credit Bank Notes, Federal Home Loan Bank Notes, Federal National Mortgage Association Notes, Federal Home Loan Mortgage Corporation Notes, and mutual funds carry a rating of Aaa by Moodys. Local Government Notes are either rated A+ through Standard and Poor's or not rated. Local Government Bonds carry a rating of Aa3 through Aaa by Moodys. The County has no policy dealing with credit risk beyond the requirements of State statute. Ohio law requires that mutual funds in eligible securities must be rated in the highest category at the time of purchase by at least one nationally recognized standard rating service. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service.

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

	Fair Value	Percentage of Portfolio
Federal Farm Credit Bank	\$34,513,945	36.16%
Federal Home Loan Bank	14,882,800	15.59
Federal National Mortgage Association	14,844,364	15.55
Federal Home Loan Mortgage Corporation	9,047,175	9.48
Ohio Local Government Notes and Bonds	15,745,759	16.50

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

NOTE 6 - RECEIVABLES

Receivables at December 31, 2012, consisted of accounts (billings for user charged services); sales taxes; accrued interest; amounts due from other governments arising from grants, entitlements, and shared revenues; amounts due from an external party; interfund; property taxes; loans; special assessments; and payment in lieu of taxes. All receivables are considered collectible in full and within one year, except for property taxes, loans, and special assessments. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. Special assessments, in the amount of \$4,147,410, will not be received within one year. Delinquent special assessments were \$87,266.

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 3.5 to 5.5 percent and are to be repaid over periods ranging from seven to fifteen years. No new loans were issued in 2012. During 2012, principal, in the amount of \$15,794, was repaid. Loans outstanding at December 31, 2012, were \$106,579. Loans receivable, in the amount of \$88,130, 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	\$1,357,238
Homestead and Rollback	642,666
Charges for Services	416,513
Grants	162,586
Fines and Forfeitures	10,556
Other	906
Total General Fund	2,590,465
Auto and Gas	
Gasoline Tax	1,145,341
Motor Vehicle License Tax	2,266,826
Grants	725,930
Charges for Services	46,505
Total Auto and Gas	4,184,602
Developmental Disabilities	
Homestead and Rollback	749,779
Grants	795,489
Total Developmental Disabilities	1,545,268
Special Bond Retirement	
Homestead and Rollback	53,556
Total Major Funds	8,373,891

(continued)

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

	Amount
Governmental Activities (continued)	
Nonmajor Funds	
911	\$185,988
Job and Family Services	872,847
Children Services	355,354
Delinquent Real Estate Tax Account Collection	1,345
Child Support Enforcement	40,324
Other Public Safety	442,801
Other	185,453
Permanent Improvement	35,704
Total Nonmajor Funds	2,119,816
Total Governmental Activities	\$10,493,707
Business-Type Activities	
Delaware Area Transit	\$136,796
Agency Funds	
Library Support	\$1,382,162
Local Government	621,121
Auto Tags	693,336
Township Gas	886,521
Total Agency Funds	\$3,583,140

NOTE 7 - PERMISSIVE SALES AND USE TAX

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

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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

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

NOTE 8 - PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property located in the County. Real property tax revenues received in 2012 represent the collection of 2011 taxes. Real property taxes received in 2012 were levied after October 1, 2011, on the assessed values as of January 1, 2011, 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 2012 represent the collection of 2011 taxes. Public utility real and tangible personal property taxes received in 2012 became a lien on December 31, 2010, were levied after October 1, 2011, and are collected with real property taxes. Public utility real property is assessed at 35 percent of true value; public utility tangible personal property is currently assessed at varying percentages of true value.

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

Accrued property taxes receivable represents real, public utility, and outstanding delinquent property taxes which were measurable as of December 31, 2012, and for which there was an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2012 operations is offset to deferred inflows of resources - property taxes. On the accrual basis, delinquent real property taxes have been recorded as a receivable and revenue; on the modified accrual basis, the revenue has been reported as deferred inflows of resources - unavailable revenue.

The full tax rate for all County operations for the year ended December 31, 2012, was \$4.60 per \$1,000 of assessed value. The assessed values of real property and public utility property upon which 2012 property tax receipts were based are as follows:

Category	Amount
Real Property	\$5,967,645,450
Tangible Public Utility Property	152,219,060
Total Assessed Value	\$6,119,864,510

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

NOTE 9 - PAYMENT IN LIEU OF TAXES

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

NOTE 10 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2012, was as follows:

	Balance January 1, 2012	Additions	Reductions	Balance December 31, 2012
Governmental Activities				
Nondepreciable Capital Assets				
Land	\$17,178,639	\$3,593,233	\$0	\$20,771,872
Land Improvements	12,646,245	540,841	0	13,187,086
Construction in Progress	7,471,782	8,395,128	(5,961,872)	9,905,038
Total Nondepreciable Capital Assets	<u>37,296,666</u>	<u>12,529,202</u>	<u>(5,961,872)</u>	<u>43,863,996</u>
Depreciable Capital Assets				
Buildings	74,799,264	181,021	0	74,980,285
Improvements Other than Buildings	7,195,993	257,469	0	7,453,462
Roads, Bridges, Culverts, and Traffic Signals	120,396,909	5,983,559	(1,538,152)	124,842,316
Machinery and Equipment	25,748,695	1,997,166	(870,356)	26,875,505
Total Depreciable Capital Assets	<u>228,140,861</u>	<u>8,419,215</u>	<u>(2,408,508)</u>	<u>234,151,568</u>
Less Accumulated Depreciation for				
Buildings	(16,277,709)	(1,650,170)	0	(17,927,879)
Improvements Other than Buildings	(1,521,387)	(240,461)	0	(1,761,848)
Roads, Bridges, Culverts, and Traffic Signals	(49,646,944)	(5,050,246)	619,651	(54,077,539)
Machinery and Equipment	(14,937,282)	(1,829,708)	755,451	(16,011,539)
Total Accumulated Depreciation	<u>(82,383,322)</u>	<u>(8,770,585)</u>	<u>1,375,102</u>	<u>(89,778,805)</u>
Total Depreciable Capital Assets, Net	<u>145,757,539</u>	<u>(351,370)</u>	<u>(1,033,406)</u>	<u>144,372,763</u>
Governmental Activities Capital Assets, Net	<u>\$183,054,205</u>	<u>\$12,177,832</u>	<u>(\$6,995,278)</u>	<u>\$188,236,759</u>

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

	Balance January 1, 2012	Additions	Reductions	Balance December 31, 2012
Business-Type Activities				
Nondepreciable Capital Assets				
Land	\$6,222,327	\$325,507	\$0	\$6,547,834
Construction in Progress	18,524,282	2,042,912	0	20,567,194
Total Nondepreciable Capital Assets	24,746,609	2,368,419	0	27,115,028
Depreciable Capital Assets				
Buildings	79,544,227	1,038,974	(95,622)	80,487,579
Machinery and Equipment	34,265,238	1,124,963	(645,954)	34,744,247
Sewer Lines	126,345,644	1,532,963	0	127,878,607
Total Depreciable Capital Assets	240,155,109	3,696,900	(741,576)	243,110,433
Less Accumulated Depreciation for				
Buildings	(22,986,376)	(1,559,854)	95,622	(24,450,608)
Machinery and Equipment	(24,190,904)	(698,641)	618,016	(24,271,529)
Sewer Lines	(19,210,886)	(1,838,751)	0	(21,049,637)
Total Accumulated Depreciation	(66,388,166)	(4,097,246)	713,638	(69,771,774)
Total Depreciable Capital Assets, Net	173,766,943	(400,346)	(27,938)	173,338,659
Business-Type Activities Capital Assets, Net	\$198,513,552	\$1,968,073	(\$27,938)	\$200,453,687

The County received capital assets from developers and tap fee credits, in the amount of \$1,360,643 and \$1,386,382, respectively.

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General Government	
Legislative and Executive	\$630,276
Judicial	151,576
Public Safety	
911	176,167
Emergency Medical Services	351,384
Sheriff	1,294,478
Other Public Safety	57,694
Public Works	5,412,344
Health	347,494
Human Services	
Job and Family Services	94,863
Child Support Enforcement	7,111
Other Human Services	242,283
Conservation and Recreation	4,915
Total Depreciation Expense - Governmental Activities	\$8,770,585

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Business-Type Activities	
Other Enterprise	
Solid Waste Transfer Station	\$13,804
Delaware Area Transit	120,547
Total Depreciation Expense -	
Other Enterprise	<u><u>\$134,351</u></u>

NOTE 11 - INTERFUND RECEIVABLES/PAYABLES

At December 31, 2012, the General Fund had an interfund receivable, in the amount of \$2,686,937, from the Auto and Gas special revenue fund, the Developmental Disabilities special revenue fund, the Special Bond Retirement debt service fund, Other Governmental Funds, and the Sanitary Engineer enterprise fund, in the amount of \$1,807,995, \$40, \$20,544, \$833,822, and \$24,536 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 \$3,765, from the General Fund for services provided.

Other Governmental Funds had an interfund receivable, in the amount of \$17,656, from the Developmental Disabilities special revenue fund, and Other Enterprise Funds, in the amount of \$4,265 and \$13,391, respectively, for services provided.

Other Enterprise Funds had an interfund receivable, in the amount of \$26,149, from the Developmental Disabilities special revenue fund and Other Governmental Funds, in the amount of \$2,904 and \$23,245, respectively, for services provided.

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

NOTE 12 - RISK MANAGEMENT

A. Insurance

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

B. Health Benefits

In 2012, the County participated in a risk-sharing pool, the County Employee Benefits Consortium of Ohio, Inc. (CEBCO). CEBCO charges a fixed premium per month per enrolled employee. The premiums, along with an administrative charge, are paid into the General Fund by participating County funds and, in turn, the premiums are paid to CEBCO. Premiums charged by CEBCO are based upon the County's claims experience. An excess coverage policy covers annual individual claims in excess of \$75,000 with an unlimited maximum. CEBCO retains liability for claims that exceed the expected losses and charged premiums.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

C. Workers' Compensation

The County provides for workers' compensation insurance through a self-insurance plan offered by the State of Ohio. The plan allows the County to administer its own workers' compensation claims, including the approval of claims and the payment of compensation and medical payments for injured employees. The plan requires that the County participate in the Self-Insured Employers Guaranty Fund through the State of Ohio that guarantees that claims liabilities are satisfied if the self-insured employer is unable to pay the claims. Reimbursements to the State's Disabled Workers' Relief Fund must be paid on a semi-annual basis. The County purchased stop-loss insurance for per accident maximum and per employee maximum coverage of \$500,000 each through Midwest Employers Casualty Company. The County hired a third-party administrator, Sedgwick Claims Management Service, Inc., to review and monitor all claims on behalf of the County. The plan is accounted for in an internal service fund.

All funds of the County participate in the program and make payments to the Workers' Compensation Self Insurance internal service fund based on actuarial estimates of the amounts needed to pay prior- and current-year claims. The liability for unpaid claims costs reported in the fund at December 31, 2012, represents the liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims as required by Governmental Accounting Standards Board Statement No. 30, "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues". The amount is based on an estimate provided by the third-party administrator. Claims payable, in the amount of \$205,715, are due within one year.

The changes in the claims liability during 2011 and 2012 were as follows:

	Beginning of Year Liability	Current Year Claims and Changes in Estimate	Claims Payments	Balance at Year End
2011	\$117,723	\$393,790	\$236,546	\$274,967
2012	274,967	182,760	252,012	205,715

NOTE 13 - SIGNIFICANT CONTRACTUAL COMMITMENTS

The County has outstanding contracts for professional services and construction. The following amounts remain on these contracts as of December 31, 2012:

Vendor	Contract Amount	Amount Paid as of 12/31/12	Outstanding Balance
Kokosing, Inc.	\$1,914,938	\$0	\$1,914,938
Motorola	1,881,307	706,821	1,174,486
URS Corp.	1,419,274	1,107,146	312,128
Burgess & Niple, Inc.	716,000	135,450	580,550
Gudenkauf Corp.	441,020	42,600	398,420
Woolpert, Inc.	437,190	70,651	366,539
DLZ Ohio, Inc.	273,262	65,019	208,243

(continued)

Delaware County, Ohio
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Vendor	Contract Amount	Amount Paid as of 12/31/12	Outstanding Balance
Complete General Construction Co., Inc.	\$238,906	\$117,802	\$121,104
Jobs for Ohio Graduates	196,270	52,575	143,695
WD Transportation	150,000	0	150,000
Design Build Solutions, Inc.	144,988	0	144,988
Mays Consulting & Evaluation Services	135,000	0	135,000

NOTE 14 - DEFINED BENEFIT PENSION PLANS

A. Ohio Public Employees Retirement System

Plan Description - The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the member-directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The combined plan is a cost-sharing, multiple-employer defined benefit pension plan. Under the combined plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to, but less than, the traditional plan benefit. Member contributions, the investment of which is self-directed by the member, accumulate retirement assets in a manner similar to the member-directed plan.

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

Funding Policy - The Ohio Revised Code provides statutory authority for member and employer contributions and currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units and 18.1 percent of covered payroll for public safety and law enforcement employer units. Member contribution rates, as set forth in the Ohio Revised Code, are not to exceed 10 percent of covered payroll for members in the state and local classifications and 12.1 percent for public safety and law enforcement members. For the year ended December 31, 2012, members in state and local classifications contributed 10 percent of covered payroll while public safety and law enforcement members contributed 11.5 percent and 12.1 percent, respectively. Effective January 1, 2013, the member contribution rate for public safety and law enforcement increased to 12 percent and 12.6 percent, respectively. While members in the state and local classifications may participate in all three plans, public safety and law enforcement classifications exist only within the traditional plan. For 2012, member and employer contribution rates were consistent across all three plans.

Delaware County, Ohio
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For the Year Ended December 31, 2012

The County's 2012 contribution rate was 14 percent, except for those plan members in public safety or law enforcement, for whom the County's contribution was 18.1 percent of covered payroll. The portion of the County's contribution used to fund pension benefits is net of postemployment health care benefits. The portion of the County's contribution allocated to health care for members in the traditional plan was 4 percent for 2012. The portion of the employer contribution allocated to health care for members in the combined plan was 6.05 percent for 2012. Employer contribution rates are actuarially determined.

The County's required contribution for pension obligations to the traditional and combined plans for the years ended December 31, 2012, 2011, and 2010 was \$5,069,699, \$5,163,340, and \$4,095,183, respectively. For 2012, 94 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed 2011 and 2010. Contributions to the member-directed plan for 2012 were \$164,183 made by the County and \$117,274 made by the plan members.

B. State Teachers Retirement System

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

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

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

Delaware County, Ohio
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Funding Policy - Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions. Contribution rates are established by the STRS Ohio Board upon the recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. For the fiscal year ended June 30, 2012, plan members were required to contribute 10 percent of their annual covered salary. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations.

The County's required contribution for pension obligations to the DBP for the years ended December 31, 2012, 2011, and 2010 were \$12,424, \$18,468, and \$26,676, respectively; 100 percent has been contributed all three years. There were no contributions to the DCP and CP for the year ended December 31, 2012.

NOTE 15 - POSTEMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System

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

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

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

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

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

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2012, state and local employers contributed 14 percent of covered payroll and public safety and law enforcement employers contributed 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code.

Delaware County, Ohio
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Each year, the OPERS retirement board determines the portion of the employer contribution rate that will be set aside for funding postemployment health care benefits. The portion of the employer contribution allocated to health care for members in the traditional plan was 4 percent for 2012. The portion of the employer contribution allocated to health care for members in the combined plan was 6.05 percent for 2012. Effective January 1, 2013, the portion of the employer contribution allocated to health care was lowered to 1 percent for both plans as recommended by the OPERS actuary.

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

The County's contribution allocated to fund postemployment health care benefits for the years ended December 31, 2012, 2011, and 2010 was \$1,995,217, \$1,968,228, and \$2,203,244 respectively. For 2012, 94 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed 2011 and 2010.

Changes to the health care plan were adopted by the OPERS Board of Trustees on September 19, 2012, with a transition plan commencing on January 1, 2014. With the recent passage of pension legislation under Senate Bill 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4 percent of the employer contribution toward the health care fund after the end of the transition period.

B. State Teachers Retirement System

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

Funding Policy - Chapter 3307 of the Ohio Revised Code authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Health Care Plan. All benefit recipients, for the most recent year, pay a monthly premium. Under Ohio law, funding for postemployment health care may be deducted from employer contributions. For fiscal year 2012, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to postemployment health care. The County's contribution for health care for the years ended December 31, 2012, 2011, and 2010 was \$956, \$1,421, and \$2,052, respectively; 100 percent has been contributed for all three years.

NOTE 16 - OTHER BENEFITS

A. Compensated Absences

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

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

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

B. Health Care Benefits

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

NOTE 17 - LONG-TERM OBLIGATIONS

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

	<u>Original Issue Date</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>
General Obligation Bonds			
2003 Capital Facilities Refunding	2003	1.2 - 3.5%	\$23,305,000
2005 Capital Facilities Refunding	2005	3 - 4	3,540,000
2005 Council for Older Adults	2005	3.75 - 4.75	12,000,000
2007 Various Purpose	2007	4 - 5	1,483,600
2010 Jail Improvement	2010	1.75 - 5	2,995,000
2010 Hayes Improvement	2010	1.75 - 5	1,515,000
2010 Jail Current Refundings	2010	3.5 - 4.5	2,520,000
2010 Hayes Current Refundings	2010	1.75 - 5	13,390,000
2010 Capital Improvements	2010	3	745,050
2003 Capital Facilities	2003	2.75 - 3.5	6,000,000
Special Assessment Bonds			
2007 Various Purpose	2007	4 - 5	5,061,400
2007A Various Purpose	2007	4.75	98,300
2007B Various Purpose	2007	4.5	161,200
2008 Ditch Improvements	2008	3.95	261,500
2009 Ditch Improvements	2009	3.5	50,000
2010 Ditch Improvements	2010	3 - 3.15	35,250
2011 Ditch Improvements	2011	2.1	16,000
2012 Ditch Improvements	2012	2.5	59,700
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, 2012

The County's long-term obligations activity for the year ended December 31, 2012, was as follows:

	Balance January 1, 2012	Additions	Reductions	Balance December 31, 2012	Due Within One Year
<u>Governmental Activities</u>					
General Obligation Bonds					
2003 Capital Facilities Refunding	\$2,695,000	\$0	\$1,325,000	\$1,370,000	\$1,370,000
Bond Premium	11,345	0	11,345	0	0
2005 Capital Facilities Refunding	2,215,000	0	360,000	1,855,000	380,000
Bond Premium	20,323	0	3,388	16,935	0
2005 Council for Older Adults	9,415,000	0	510,000	8,905,000	530,000
Bond Premium	70,049	0	5,003	65,046	0
2007 Various Purpose	1,274,600	0	57,600	1,217,000	59,900
Bond Premium	26,003	0	1,175	24,828	0
2010 Jail Improvement	2,930,000	0	65,000	2,865,000	65,000
Bond Premium	137,751	0	3,309	134,442	0
2010 Hayes Improvement	1,490,000	0	25,000	1,465,000	25,000
Bond Premium	72,160	0	1,211	70,949	0
2010 Jail Current Refunding	1,555,000	0	480,000	1,075,000	535,000
Bond Premium	29,529	0	9,115	20,414	0
2010 Hayes Current Refunding	12,440,000	0	145,000	12,295,000	225,000
Bond Premium	544,760	0	6,350	538,410	0
2010 Capital Improvements	612,900	0	146,150	466,750	150,800
Total General Obligation Bonds	35,539,420	0	3,154,646	32,384,774	3,340,700
Special Assessment Bonds					
2007 Various Purpose	4,240,400	0	227,400	4,013,000	235,100
Bond Premium	82,840	0	3,788	79,052	0
2007A Various Purpose	85,700	0	3,700	82,000	3,900
2007B Various Purpose	107,300	0	19,600	87,700	20,500
Bond Premium	1,128	0	267	861	0
2008 Ditch Improvements	174,100	0	32,200	141,900	33,400
2009 Ditch Improvements	38,900	0	5,900	33,000	6,200
2010 Ditch Improvements	31,700	0	4,100	27,600	4,250
2011 Ditch Improvements	16,000	0	1,774	14,226	1,908
2012 Ditch Improvements	0	59,700	0	59,700	6,458
Total Special Assessment Bonds	4,778,068	59,700	298,729	4,539,039	311,716
Other Long-Term Obligations					
Compensated Absences Payable	4,174,913	2,211,745	1,937,595	4,449,063	1,265,868
Total Governmental Activities	\$44,492,401	\$2,271,445	\$5,390,970	\$41,372,876	\$4,918,284

Delaware County, Ohio
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For the Year Ended December 31, 2012

	Balance January 1, 2012	Additions	Reductions	Balance December 31, 2012	Due Within One Year
<u>Business-Type Activities</u>					
General Obligation Bonds					
2003 Capital Facilities	\$1,345,000	\$0	\$660,000	\$685,000	\$685,000
Bond Premium	5,678	0	5,678	0	0
Total General Obligation Bonds	1,350,678	0	665,678	685,000	685,000
Revenue Bonds					
2007 Refunding Sewer Improvements	28,420,000	0	1,860,000	26,560,000	1,935,000
Bond Premium	504,778	0	33,036	471,742	0
Total Revenue Bonds	28,924,778	0	1,893,036	27,031,742	1,935,000
Other Long-Term Obligations					
Compensated Absences Payable	299,612	172,472	153,821	318,263	103,622
Total Business-Type Activities	\$30,575,068	\$172,472	\$2,712,535	\$28,035,005	\$2,723,622

General Obligation Bonds

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

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

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

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

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

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

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

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

Special Assessment Bonds

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

Delaware County, Ohio
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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:

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

Revenue Bonds

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

The charges for services revenues of the Sanitary Engineer enterprise fund are pledged for the payment of the debt and related interest payments for the entire length of the debt. For 2012, charges for services revenues for the fund were \$12,780,812 and principal and interest payments were \$3,064,175. The related bond indentures have certain restrictive covenants and principally require that bond reserves be maintained and charges for services to customers be sufficient to satisfy the obligations under the indenture agreements. In addition, special provisions exist regarding covenant violations, redemption of principal, and maintenance of properties.

Fund assets, whose use are restricted under the bond indenture to improvement and replacement and debt service requirements are presented as restricted assets on the statement of fund net position. Restricted assets relating to the revenue bond issue were as follows as of December 31, 2012:

	<u>Restricted Assets</u> Sanitary Engineer
<u>Restricted Assets held by the County for:</u>	
Revenue Bond Replacement	\$500,000
Revenue Bond Future Debt Service	2,907,449

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.

Delaware County, Ohio
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For the Year Ended December 31, 2012

Compensated Absences Payable

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

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors should not exceed 1 percent of the total assessed valuation of the County. The Revised Code further provides that the total voted and unvoted net debt of the County less the same exempt debt should not exceed a sum equal to 3 percent of the first \$100,000,000, plus 1.5 percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus 2.5 percent of such valuation in excess of \$300,000,000. The effect of the debt limitations described above is an overall debt margin of \$125,139,863 at December 31, 2012.

Principal and interest requirements to retire the bonds outstanding at December 31, 2012, were as follows:

Year	Governmental Activities			
	General Obligation Bonds		Special Assessments Bonds	
	Principal	Interest	Principal	Interest
2013	\$3,340,700	\$1,186,795	\$311,716	\$197,998
2014	3,482,850	1,080,650	322,802	185,185
2015	2,470,200	988,992	338,270	172,372
2016	2,245,000	913,575	301,291	158,940
2017	2,065,000	840,725	251,170	146,981
2018-2022	10,810,000	2,925,188	1,310,077	580,878
2023-2027	7,100,000	624,513	1,623,800	251,214
	\$31,513,750	\$8,560,438	\$4,459,126	\$1,693,568

Delaware County, Ohio
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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
2013	\$685,000	\$23,975	\$1,935,000	\$1,129,775
2014	0	0	2,010,000	1,052,375
2015	0	0	2,090,000	971,975
2016	0	0	2,195,000	867,475
2017	0	0	2,305,000	757,725
2018-2022	0	0	13,080,000	2,238,850
2023	0	0	2,945,000	117,800
	\$685,000	\$23,975	\$26,560,000	\$7,135,975

Conduit Debt

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, 2012, \$2,750,000 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, 2012, \$8,905,000 of these bonds was outstanding.

In 2007, the County issued two series of Health Care Facilities Revenue Bonds, in the amount of \$21,830,000 (Series A) and \$7,250,000 (Series B), for the Willow Brook Christian Communities Project. The proceeds were used to refund Health Care Facilities Revenue Bonds issued in 1998 by Franklin County and for the construction of fifty-four independent living apartments and thirty-six assisted living units. In 2010, the debt agreement was modified for interest rate modes, certain terms and provisions, an amended trust indenture, sublease, and tax regulatory agreement. The County is not obligated in any way to pay the debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. A single payment for the principal is due at the maturity of the bonds, January 1, 2035 (Series A) and January 1, 2013 (Series B). As of December 31, 2012, \$29,080,000 of these bonds was outstanding.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

In 2008, the County issued \$6,000,000 in Adjustable Rate Demand Economic Development Revenue Bonds for the Columbus Zoological Park Association. The proceeds were used to fund a portion of the construction and equipping of a Polar Frontier exhibit area. The County is not obligated in any way to pay the debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. As of December 31, 2012, \$3,600,000 of these bonds was outstanding.

On December 21, 2012, the County issued \$17,829,000 in Adjustable Rate Demand Health Care Facilities Revenue Bonds for the Willow Brook Christian Communities. The proceeds were used to refund the balance in Series 1999 bonds, Series 2007 bonds, and Series 2010 bonds. The County is not obligated in any way to pay the debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. As of December 31, 2012, \$17,829,000 of these bonds was outstanding.

NOTE 18 - INTERFUND TRANSFERS

During 2012, the following transfers were made:

		Transfers Out		
		General	Other Governmental	Total
Transfers In	Governmental Funds			
	General	\$0	\$471,797	\$471,797
	Other Governmental	6,594,581	1,436,870	8,031,451
	Total Governmental Funds	6,594,581	1,908,667	8,503,248
	Business-Type Activities			
	Other Enterprise	42,500	0	42,500
	Total	\$6,637,081	\$1,908,667	\$8,545,748

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

NOTE 19 - FUND BALANCE

Fund balance is classified as nonspendable, restricted, committed, assigned, and/or unassigned based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in governmental funds.

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Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented below.

Fund Balance	General	Auto and Gas	Developmental Disabilities
Nonspendable for:			
Prepaid Items	\$1,319,722	\$16,591	\$737,156
Materials and Supplies Inventory	231,838	602,698	0
Unclaimed Moneys	140,650	0	0
Total Nonspendable	<u>1,692,210</u>	<u>619,289</u>	<u>737,156</u>
Restricted for:			
Developmental Disabilities	0	0	2,709,037
Road, Bridge, and Ditch Repair/Improvement	0	29,159,209	0
Total Restricted	<u>0</u>	<u>29,159,209</u>	<u>2,709,037</u>
Committed for:			
Data Center	94,101	0	0
Economic Development	95,653	0	0
Road, Bridge, and Ditch Repair/Improvement	8,456,863	0	0
Total Committed	<u>8,646,617</u>	<u>0</u>	<u>0</u>
Assigned for:			
Casualty and Liability Insurance	576,436	0	0
Document Recording	512,605	0	0
Health Insurance	1,337,074	0	0
Vehicle Titling	895,815	0	0
Unpaid Obligations	838,810	0	0
Total Assigned	<u>4,160,740</u>	<u>0</u>	<u>0</u>
Unassigned	<u>21,928,175</u>	<u>0</u>	<u>0</u>
Total Fund Balance	<u>\$36,427,742</u>	<u>\$29,778,498</u>	<u>\$3,446,193</u>

Fund Balance	Special Bond Retirement	Other
Nonspendable for: (continued)		
Prepaid Items	\$0	\$161,963
Materials and Supplies Inventory	0	7,564
Total Nonspendable	<u>0</u>	<u>169,527</u>

(continued)

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Fund Balance	Special Bond Retirement	Other
Restricted for:		
Child Support Enforcement	\$0	\$1,540,095
Children Services Operations	0	3,353,286
Community Based Corrections	0	234,236
Community Services	0	325,245
Court Operations	0	664,062
Bond Retirement	139,014	0
Delinquent Tax Collections	0	2,253,447
Dog and Kennel Operations	0	209,679
E911	0	1,093,119
Economic Development	0	441,493
Emergency Management	0	206,027
Indigent Guardian	0	2,575
Indigent Application	0	1,159
Jail Improvements	0	470,955
Job and Family Services Operations	0	1,135,053
Prosecutor Operations	0	272,632
Real Estate Assessment	0	6,913,921
Road, Bridge, and Ditch Repair/ Improvement	0	5,533,236
Sheriff Operations	0	251,993
Victim Services	0	66,720
Youth Services	0	24,834
Total Restricted	139,014	24,993,767
Committed for:		
Capital Improvements	0	1,222,983
Assigned for:		
Emergency Management	0	253,852
Unassigned (Deficit)	0	(170,109)
Total Fund Balance	\$139,014	\$26,470,020

NOTE 20 - DELAWARE CREATIVE HOUSING, INC. (DCH)

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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

DCH is served by a seven member board of trustees that includes one representative from the Alpha Group of Delaware, Inc., one representative from the ARC of Delaware County, one representative from the Delaware County Board of Developmental Disabilities (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 \$125,262. 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, 2012, 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 \$1,500. A summary of DCH's capital assets at December 31, 2012, is as follows:

	Balance January 1, 2012	Additions	Reductions	Balance December 31, 2012
Nondepreciable Capital Assets				
Land	\$1,128,271	\$52,500	(\$286,827)	\$893,944
Construction in Progress	2,681	0	(2,681)	0
Total Nondepreciable Capital Assets	1,130,952	52,500	(289,508)	893,944
Depreciable Capital Assets				
Buildings	4,208,351	276,409	(842,086)	3,642,674
Building Improvements	162,702	10,121	(40,289)	132,534
Furniture	0	12,241	0	12,241
Vehicles	79,691	0	0	79,691
Total Depreciable Capital Assets	4,450,744	298,771	(882,375)	3,867,140
Less Accumulated Depreciation for				
Buildings	(609,828)	(104,445)	120,339	(593,934)
Building Improvements	(68,140)	(8,999)	4,795	(72,344)
Furniture	0	(1,782)	0	(1,782)
Vehicles	(40,005)	(10,665)	0	(50,670)
Total Accumulated Depreciation	(717,973)	(125,891)	125,134	(718,730)
Total Depreciable Capital Assets, Net	3,732,771	172,880	(757,241)	3,148,410
Total Capital Assets, Net	\$4,863,723	\$225,380	(\$1,046,749)	\$4,042,354

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Unearned Revenue - In 2007, DCH received \$800,000 from DCBDD. This amount was used to purchase property that had originally been leased. In consideration of this payment, DCH has agreed to provide rehabilitation services for a period of twenty years. The payment will be recognized as revenue ratably over a twenty year period as services are provided. As of December 31, 2012, the balance remaining under this advance is \$662,857.

Long-Term Debt - DCH had the following long-term obligations at December 31, 2012:

	Balance January 1, 2012	Additions	Reductions	Balance December 31, 2012	Due Within One Year
Bank Loans:					
Delaware County Bank 7%	\$18,144	\$0	\$9,695	\$8,449	\$8,449
Delaware County Bank 7.75%	800,765	0	35,381	765,384	67,694
Delaware County Bank 8.5%	1,326	0	1,326	0	0
Delaware County Bank 7.75%	2,377	0	2,377	0	0
Delaware County Bank 7.75%	1,056	0	1,056	0	0
Delaware County Bank 5.6%	27,891	0	4,754	23,137	5,109
Total Bank Loans	851,559	0	54,589	796,970	81,252
Capital Leases	0	12,241	1,543	10,698	1,723
Total Long-Term Debt	\$851,559	12,241	\$56,132	\$807,668	\$82,975

The future annual principal requirements of bank loans are as follows:

Year	Principal
2013	\$81,252
2014	75,505
2015	78,308
2016	81,219
2017	78,721
2018 and Thereafter	401,965
	<u>\$796,970</u>

Capital Leases

The DCH has entered into capitalized leases for equipment. Principal payments in 2012 were \$1,543.

Equipment	\$12,241
Less Accumulated Depreciation	(1,782)
Carrying Value, December 31, 2012	<u>\$10,459</u>

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

The following is a schedule of the future minimum lease payments required under the capital leases and the present value of the minimum lease payments as of December 31, 2012.

<u>Year</u>	<u>Principal</u>
2013	\$1,723
2014	2,076
2015	2,313
2016	2,578
2017	458
2018 and Thereafter	1,550
	<u>\$10,698</u>

Related Party Transaction - The County provides a significant amount of support to DCH in the form of rental subsidies, housing grants, and program grants. This support was \$418,811 in 2012.

Commitments and Contingencies - Effective February 11, 2008, DCH entered into an “agreement to hold property” with the Union County Board of Developmental Disabilities (UCBDD). This agreement allows DCH to hold title to the land on behalf of UCBDD and operate the properties for the benefit of persons with disabilities. During 2012, UCBDD terminated the agreement and transferred all of the properties held by DCH to a new contractor. DCH was released from each mortgage, and recorded a loss on disposal of capital assets, in the amount of \$1,011,564.

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 \$682,000 and expire at various dates.

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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, eight of the ten members are appointed by the Delaware County Commissioners while two are appointed by the Morrow County Commissioners. Revenues to provide mental health and recovery services are generated through a one-mill district wide tax levy and through state and federal grants. The Board does not have any outstanding debt. The Board is not accumulating significant financial resources nor experiencing fiscal stress that may cause an additional financial benefit to or burden on the County. The existence of the Board depends upon the continuing participation of the County; however, the County does not have an equity interest in the Board. The County collected \$5,960,967 in property taxes for the Board during 2012. Separate financial statements may be obtained from the Delaware-Morrow Mental Health and Recovery Services Board, 40 North Sandusky Street, Suite 301, Delaware, Ohio 43015.

B. Delaware County Regional Planning Commission

The Delaware County Regional Planning Commission (Commission) is statutorily created according to Section 713.23 of the Ohio Revised Code. County offices represented on the Commission include the three Delaware County Commissioners, Engineer, Sanitary Engineer, Building Department, and Board of Health. The Commission is jointly governed among Delaware County and the municipalities and townships within the County. Each member's control over the operation of the Commission is limited to its representation on the Board. The Commission performs studies and develops maps, plans, recommendations, and reports concerning the physical, environmental, social, economic, and governmental characteristics, functions, and services of the County. Continued existence of the Commission is dependent on the County's continued participation; however, the County does not have an equity interest in the Commission. In 2012, the County paid fees of \$171,676 which represents 59 percent of total contributions. Separate financial statements may be obtained from the Regional Planning Commission, 109 North Sandusky Street, Delaware, Ohio 43015.

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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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 2012, Delaware County contributed \$587,048 for the Center's operations which represents 40 percent of total contributions. In 2010, Union County issued general obligation bonds, in the amount of \$920,000, to be repaid over a seven year period for the renovation of the facility. In 2011, Union County issued \$450,000 in bond anticipation notes. Delaware County has agreed to be responsible for 25 percent of the principal, interest, and issuance costs associated with these issuances. Additional information may be obtained by writing to the Central Ohio Youth Center, 18100 State Route 4, Marysville, Ohio 43040.

C. Central Ohio Interoperable Radio System

The Central Ohio Interoperable Radio System (COIRS) is a jointly governed organization between Delaware County, the City of Dublin, and the City of Worthington. Formed as a regional council of governments, the intent of COIRS is for the members to share in providing the financial resources and infrastructure needed to operate a digital 800 MHZ public safety radio system used for dispatching emergency response and law enforcement services across the three jurisdictions. COIRS is controlled by a Governing Board consisting of the County Administrator and the city managers for each city, or their representative. Each member's ability to influence the operations of COIRS is limited to its representation on the Governing Board. Appropriations are adopted by the Governing Board who exercises control over the operation and maintenance of the COIRS. Each member's initial contribution was radio system infrastructure assets. Each member is assessed annually based on its utilization of the system and related operating costs. In 2012, Delaware County contributed \$6,333 for COIRS' operations which represents 5 percent of total contributions. The City of Dublin serves as fiscal agent. Financial information may be obtained from the City of Dublin, 5200 Emerald Parkway, Dublin, Ohio 43017.

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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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

B. County Employee Benefits Consortium of Ohio, Inc.

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

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

NOTE 24 - RELATED ORGANIZATIONS

A. Delaware County District Library

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

B. Delaware County Port Authority

The Delaware County Port Authority, a distinct political subdivision of the State of Ohio, was created under Chapter 4582 of the Ohio Revised Code. The Port Authority is governed by a board of directors appointed by the County Commissioners. The Board of Directors possesses its own contracting and budgeting authority, hires and fires personnel, and does not depend on the County for operational subsidies. Although the County serves as the taxing authority and can issue tax related debt on behalf of the Port Authority, its role is limited to a ministerial function. The determination to request approval of a tax, the rate, and the purpose are discretionary decisions made solely by the Board of Directors. The Port Authority is not considered a part of the County and its operations are not included within the accompanying financial statements. Financial information can be obtained from the Delaware County Port Authority, 101 North Sandusky Street, Delaware, Ohio 43015.

NOTE 25 - CONTINGENT LIABILITIES

A. Litigation

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

B. Federal and State Grants

For the period January 1, 2012, to December 31, 2012, the County received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designees. Such audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under the terms of the grant. Based on prior experience, the County believes such disallowances, if any, would be immaterial.

Delaware County, Ohio
Combining Statements - Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes, other than for debt service or capital projects. Following is a description of the County's nonmajor special revenue funds:

Real Estate Assessment

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

911

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

Ditch Maintenance

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

Job and Family Services

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

Children Services

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

Revolving Loan

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

Delinquent Real Estate Tax Account Collection

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

Child Support Enforcement

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

(continued)

Delaware County, Ohio
Combining Statements - Nonmajor Governmental Funds

Nonmajor Special Revenue Funds (continued)

Other Public Safety

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

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

Other

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

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

The Indigent Application and Prosecutor Law Enforcement funds were not budgeted in 2012; therefore, a budgetary schedule is not presented.

Nonmajor Debt Service Fund

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

General Bond Retirement

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

Nonmajor Capital Projects Funds

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

Permanent Improvement

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

(continued)

Delaware County, Ohio
Combining Statements - Nonmajor Governmental Funds

Nonmajor Capital Projects Funds (continued)

Emergency Services

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

County Drainage

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

Ohio Public Works Commission

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

Bond Capital

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

Road and Bridge

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

Capital Acquisition

To account for transfers from the General Fund committed to acquiring, constructing, or improving capital assets including motor vehicles, new or existing County buildings, and electronic communications and data processing equipment.

Delaware County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2012

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$24,634,382	\$2,079,348	\$26,713,730
Cash and Cash Equivalents in Segregated Accounts	252,073	0	252,073
Accounts Receivable	27,166	0	27,166
Due from Other Governments	2,084,112	35,704	2,119,816
Due from External Party	4,041	0	4,041
Interfund Receivable	17,656	0	17,656
Prepaid Items	161,963	0	161,963
Materials and Supplies Inventory	7,564	0	7,564
Property Taxes Receivable	2,166,906	546,241	2,713,147
Loans Receivable	106,579	0	106,579
Special Assessments Receivable	687,384	983	688,367
Restricted Assets			
Equity in Pooled Cash and Cash Equivalents	0	10,681	10,681
Total Assets	<u>\$30,149,826</u>	<u>\$2,672,957</u>	<u>\$32,822,783</u>
<u>Liabilities</u>			
Accrued Wages Payable	\$186,049	\$0	\$186,049
Accounts Payable	154,138	45,532	199,670
Matured Compensated Absences Payable	51,724	0	51,724
Due to Other Governments	90,326	0	90,326
Due to External Party	39,955	0	39,955
Interfund Payable	857,067	0	857,067
Liabilities Payable from Restricted Assets			
Retainage Payable	0	10,681	10,681
Total Liabilities	<u>1,379,259</u>	<u>56,213</u>	<u>1,435,472</u>
<u>Deferred Inflows of Resources</u>			
Property Taxes	2,116,232	533,577	2,649,809
Unavailable Revenue	2,218,131	49,351	2,267,482
Total Deferred Inflows of Resources	<u>4,334,363</u>	<u>582,928</u>	<u>4,917,291</u>
<u>Fund Balances</u>			
Nonspendable	169,527	0	169,527
Restricted	24,436,786	556,981	24,993,767
Committed	0	1,222,983	1,222,983
Assigned	0	253,852	253,852
Unassigned (Deficit)	(170,109)	0	(170,109)
Total Fund Balances	<u>24,436,204</u>	<u>2,033,816</u>	<u>26,470,020</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$30,149,826</u>	<u>\$2,672,957</u>	<u>\$32,822,783</u>

Delaware County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2012

	Real Estate Assessment	911	Ditch Maintenance	Job and Family Services
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$6,990,693	\$1,106,820	\$5,487,145	\$1,023,947
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	50	3,824	0	0
Due from Other Governments	0	185,988	0	872,847
Due from External Party	0	0	0	0
Interfund Receivable	0	0	0	13,391
Prepaid Items	118,445	11,245	0	0
Materials and Supplies Inventory	0	7,564	0	0
Property Taxes Receivable	0	2,166,906	0	0
Loans Receivable	0	0	0	0
Special Assessments Receivable	0	0	687,384	0
Total Assets	<u>\$7,109,188</u>	<u>\$3,482,347</u>	<u>\$6,174,529</u>	<u>\$1,910,185</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$21,073	\$44,054	\$0	\$58,443
Accounts Payable	13,652	9,542	0	0
Matured Compensated Absences Payable	38,534	0	0	0
Due to Other Governments	3,563	6,795	0	20,321
Due to External Party	0	0	39,935	0
Interfund Payable	0	218	0	29,941
Total Liabilities	<u>76,822</u>	<u>60,609</u>	<u>39,935</u>	<u>108,705</u>
<u>Deferred Inflows of Resources</u>				
Property Taxes	0	2,116,232	0	0
Unavailable Revenue	0	193,578	687,384	872,685
Total Deferred Inflows of Resources	<u>0</u>	<u>2,309,810</u>	<u>687,384</u>	<u>872,685</u>
<u>Fund Balances</u>				
Nonspendable	118,445	18,809	0	0
Restricted	6,913,921	1,093,119	5,447,210	928,795
Unassigned (Deficit)	0	0	0	0
Total Fund Balances	<u>7,032,366</u>	<u>1,111,928</u>	<u>5,447,210</u>	<u>928,795</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$7,109,188</u>	<u>\$3,482,347</u>	<u>\$6,174,529</u>	<u>\$1,910,185</u>

(continued)

Delaware County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2012

	Children Services	Revolving Loan	Delinquent Real Estate Tax Account Collection	Child Support Enforcement
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$3,249,541	\$278,536	\$2,237,686	\$1,561,566
Cash and Cash Equivalents in Segregated Accounts	0	0	0	80
Accounts Receivable	0	0	23,200	0
Due from Other Governments	355,354	0	1,345	40,324
Due from External Party	4,041	0	0	0
Interfund Receivable	4,265	0	0	0
Prepaid Items	0	0	21,301	10,972
Materials and Supplies Inventory	0	0	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	106,579	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$3,613,201</u>	<u>\$385,115</u>	<u>\$2,283,532</u>	<u>\$1,612,942</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$0	\$0	\$7,612	\$16,391
Accounts Payable	48,966	0	0	0
Matured Compensated Absences Payable	0	0	0	0
Due to Other Governments	0	0	1,172	2,525
Due to External Party	20	0	0	0
Interfund Payable	132	0	0	42,959
Total Liabilities	<u>49,118</u>	<u>0</u>	<u>8,784</u>	<u>61,875</u>
<u>Deferred Inflows of Resources</u>				
Property Taxes	0	0	0	0
Unavailable Revenue	210,797	0	0	0
Total Deferred Inflows of Resources	<u>210,797</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Fund Balances</u>				
Nonspendable	0	0	21,301	10,972
Restricted	3,353,286	385,115	2,253,447	1,540,095
Unassigned (Deficit)	0	0	0	0
Total Fund Balances	<u>3,353,286</u>	<u>385,115</u>	<u>2,274,748</u>	<u>1,551,067</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$3,613,201</u>	<u>\$385,115</u>	<u>\$2,283,532</u>	<u>\$1,612,942</u>

Other Public Safety	Other	Total
\$1,642,545	\$1,055,903	\$24,634,382
25	251,968	252,073
92	0	27,166
442,801	185,453	2,084,112
0	0	4,041
0	0	17,656
0	0	161,963
0	0	7,564
0	0	2,166,906
0	0	106,579
0	0	687,384
<u>\$2,085,463</u>	<u>\$1,493,324</u>	<u>\$30,149,826</u>
\$35,870	\$2,606	\$186,049
28,611	53,367	154,138
13,190	0	51,724
44,548	11,402	90,326
0	0	39,955
567,252	216,565	857,067
<u>689,471</u>	<u>283,940</u>	<u>1,379,259</u>
0	0	2,116,232
<u>240,683</u>	<u>13,004</u>	<u>2,218,131</u>
<u>240,683</u>	<u>13,004</u>	<u>4,334,363</u>
0	0	169,527
1,321,309	1,200,489	24,436,786
(166,000)	(4,109)	(170,109)
<u>1,155,309</u>	<u>1,196,380</u>	<u>24,436,204</u>
<u>\$2,085,463</u>	<u>\$1,493,324</u>	<u>\$30,149,826</u>

Delaware County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2012

	Permanent Improvement	Emergency Services	County Drainage	Bond Capital
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$518,515	\$253,852	\$86,026	\$470,955
Due from Other Governments	35,704	0	0	0
Property Taxes Receivable	546,241	0	0	0
Special Assessments Receivable	0	0	983	0
Restricted Assets				
Equity in Pooled Cash and Cash Equivalents	0	0	0	0
Total Assets	\$1,100,460	\$253,852	\$87,009	\$470,955
<u>Liabilities</u>				
Accounts Payable	\$45,532	\$0	\$0	\$0
Liabilities Payable from Restricted Assets				
Retainage Payable	0	0	0	0
Total Liabilities	45,532	0	0	0
<u>Deferred Inflows of Resources</u>				
Property Taxes	533,577	0	0	0
Unavailable Revenue	48,368	0	983	0
Total Deferred Inflows of Resources	581,945	0	983	0
<u>Fund Balances</u>				
Restricted	0	0	86,026	470,955
Committed	472,983	0	0	0
Assigned	0	253,852	0	0
Total Fund Balances	472,983	253,852	86,026	470,955
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$1,100,460	\$253,852	\$87,009	\$470,955

<u>Road and Bridge</u>	<u>Capital Acquisition</u>	<u>Total</u>
\$0	\$750,000	\$2,079,348
0	0	35,704
0	0	546,241
0	0	983
<u>10,681</u>	<u>0</u>	<u>10,681</u>
<u>\$10,681</u>	<u>\$750,000</u>	<u>\$2,672,957</u>
\$0	\$0	\$45,532
<u>10,681</u>	<u>0</u>	<u>10,681</u>
<u>10,681</u>	<u>0</u>	<u>56,213</u>
0	0	533,577
<u>0</u>	<u>0</u>	<u>49,351</u>
<u>0</u>	<u>0</u>	<u>582,928</u>
0	0	556,981
0	750,000	1,222,983
<u>0</u>	<u>0</u>	<u>253,852</u>
<u>0</u>	<u>750,000</u>	<u>2,033,816</u>
<u>\$10,681</u>	<u>\$750,000</u>	<u>\$2,672,957</u>

Delaware County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2012

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$2,130,947	\$0	\$536,851	\$2,667,798
Special Assessments	633,485	0	4,613	638,098
Charges for Services	4,796,363	0	35,668	4,832,031
Licenses and Permits	339,558	0	0	339,558
Fines and Forfeitures	366,857	0	0	366,857
Intergovernmental	9,289,980	0	559,612	9,849,592
Interest	869	0	0	869
Other	321,750	0	2,685	324,435
Total Revenues	17,879,809	0	1,139,429	19,019,238
Expenditures				
Current				
General Government				
Legislative and Executive	2,615,889	0	0	2,615,889
Judicial	522,483	0	0	522,483
Public Safety	6,331,056	0	0	6,331,056
Intergovernmental	34,396	0	0	34,396
Public Works	600,352	0	0	600,352
Health	93,979	0	0	93,979
Human Services	7,495,739	0	0	7,495,739
Capital Outlay	0	0	6,849,528	6,849,528
Debt Service				
Principal Retirement	146,150	2,400,000	0	2,546,150
Interest and Fiscal Charges	18,387	813,463	0	831,850
Total Expenditures	17,858,431	3,213,463	6,849,528	27,921,422
Excess of Revenues Over (Under) Expenditures	21,378	(3,213,463)	(5,710,099)	(8,902,184)
Other Financing Sources (Uses)				
Sale of Capital Assets	1,734	0	0	1,734
Special Assessment Bonds Issued	0	2,300	57,400	59,700
Transfers In	4,070,288	3,211,163	750,000	8,031,451
Transfers Out	(1,436,870)	0	(471,797)	(1,908,667)
Total Other Financing Sources (Uses)	2,635,152	3,213,463	335,603	6,184,218
Changes in Fund Balances	2,656,530	0	(5,374,496)	(2,717,966)
Fund Balances at Beginning of Year	21,779,674	0	7,408,312	29,187,986
Fund Balances at End of Year	\$24,436,204	\$0	\$2,033,816	\$26,470,020

Delaware County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2012

	Real Estate Assessment	911	Ditch Maintenance	Job and Family Services
Revenues				
Property Taxes	\$0	\$2,130,947	\$0	\$0
Special Assessments	0	0	633,485	0
Charges for Services	3,307,215	0	51,287	6,213
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	740,252	0	2,859,091
Interest	0	0	0	0
Other	50	26,839	0	118,932
Total Revenues	3,307,265	2,898,038	684,772	2,984,236
Expenditures				
Current				
General Government				
Legislative and Executive	1,984,626	0	0	0
Judicial	0	0	0	0
Public Safety	0	3,168,389	0	0
Intergovernmental	0	0	0	0
Pubic Works	0	0	462,935	0
Health	0	0	0	0
Human Services	0	0	0	4,931,624
Debt Service				
Principal Retirement	0	146,150	0	0
Interest and Fiscal Charges	0	18,387	0	0
Total Expenditures	1,984,626	3,332,926	462,935	4,931,624
Excess of Revenues Over (Under) Expenditures	1,322,639	(434,888)	221,837	(1,947,388)
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	0	0
Transfers In	0	864,467	0	1,733,519
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	864,467	0	1,733,519
Changes in Fund Balances	1,322,639	429,579	221,837	(213,869)
Fund Balances at Beginning of Year	5,709,727	682,349	5,225,373	1,142,664
Fund Balances at End of Year	\$7,032,366	\$1,111,928	\$5,447,210	\$928,795

(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, 2012

	Children Services	Revolving Loan	Delinquent Real Estate Tax Account Collection	Child Support Enforcement
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	0	0	490,952	447,207
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	842,334	0	0	1,291,653
Interest	0	869	0	0
Other	55,816	1,597	7,658	18,855
Total Revenues	898,150	2,466	498,610	1,757,715
Expenditures				
Current				
General Government				
Legislative and Executive	0	147,471	456,676	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Intergovernmental	0	0	0	0
Pubic Works	0	0	0	0
Health	0	0	0	0
Human Services	771,205	0	0	1,430,526
Debt Service				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	771,205	147,471	456,676	1,430,526
Excess of Revenues Over (Under) Expenditures	126,945	(145,005)	41,934	327,189
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	0	1,734
Transfers In	1,103,351	0	79,138	0
Transfers Out	(930,153)	0	0	0
Total Other Financing Sources (Uses)	173,198	0	79,138	1,734
Changes in Fund Balances	300,143	(145,005)	121,072	328,923
Fund Balances at Beginning of Year	3,053,143	530,120	2,153,676	1,222,144
Fund Balances at End of Year	\$3,353,286	\$385,115	\$2,274,748	\$1,551,067

<u>Other Public Safety</u>	<u>Other</u>	<u>Total</u>
\$0	\$0	\$2,130,947
0	0	633,485
286,675	206,814	4,796,363
339,558	0	339,558
68,311	298,546	366,857
2,295,579	1,261,071	9,289,980
0	0	869
86,250	5,753	321,750
<u>3,076,373</u>	<u>1,772,184</u>	<u>17,879,809</u>
0	27,116	2,615,889
0	522,483	522,483
3,162,667	0	6,331,056
34,396	0	34,396
0	137,417	600,352
0	93,979	93,979
0	362,384	7,495,739
0	0	146,150
0	0	18,387
<u>3,197,063</u>	<u>1,143,379</u>	<u>17,858,431</u>
<u>(120,690)</u>	<u>628,805</u>	<u>21,378</u>
0	0	1,734
269,506	20,307	4,070,288
0	(506,717)	(1,436,870)
<u>269,506</u>	<u>(486,410)</u>	<u>2,635,152</u>
148,816	142,395	2,656,530
<u>1,006,493</u>	<u>1,053,985</u>	<u>21,779,674</u>
<u>\$1,155,309</u>	<u>\$1,196,380</u>	<u>\$24,436,204</u>

Delaware County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2012

	Permanent Improvement	Emergency Services	County Drainage	Ohio Public Works Commission
<u>Revenues</u>				
Property Taxes	\$536,851	\$0	\$0	\$0
Special Assessments	0	0	4,613	0
Charges for Services	0	0	35,668	0
Intergovernmental	70,222	0	0	489,390
Other	0	0	2,366	0
Total Revenues	607,073	0	42,647	489,390
<u>Expenditures</u>				
Capital Outlay	468,144	0	106,600	489,390
Excess of Revenues Over (Under) Expenditures	138,929	0	(63,953)	0
<u>Other Financing Sources (Uses)</u>				
Special Assessment Bonds Issued	0	0	57,400	0
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	57,400	0
Changes in Fund Balances	138,929	0	(6,553)	0
Fund Balances at Beginning of Year	334,054	253,852	92,579	0
Fund Balances at End of Year	<u>\$472,983</u>	<u>\$253,852</u>	<u>\$86,026</u>	<u>\$0</u>

<u>Bond Capital</u>	<u>Road and Bridge</u>	<u>Capital Acquisition</u>	<u>Total</u>
\$0	\$0	\$0	\$536,851
0	0	0	4,613
0	0	0	35,668
0	0	0	559,612
319	0	0	2,685
<hr/>	<hr/>	<hr/>	<hr/>
319	0	0	1,139,429
<hr/>	<hr/>	<hr/>	<hr/>
87,191	5,698,203	0	6,849,528
<hr/>	<hr/>	<hr/>	<hr/>
(86,872)	(5,698,203)	0	(5,710,099)
<hr/>	<hr/>	<hr/>	<hr/>
0	0	0	57,400
0	0	750,000	750,000
0	(471,797)	0	(471,797)
<hr/>	<hr/>	<hr/>	<hr/>
0	(471,797)	750,000	335,603
<hr/>	<hr/>	<hr/>	<hr/>
(86,872)	(6,170,000)	750,000	(5,374,496)
<hr/>	<hr/>	<hr/>	<hr/>
557,827	6,170,000	0	7,408,312
<hr/>	<hr/>	<hr/>	<hr/>
<u>\$470,955</u>	<u>\$0</u>	<u>\$750,000</u>	<u>\$2,033,816</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 Position
Nonmajor Enterprise Funds
December 31, 2012

	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	\$1,748,786	\$413,328	\$145,484	\$2,307,598
Accounts Receivable	11,998	0	6,730	18,728
Due from Other Governments	0	0	136,796	136,796
Interfund Receivable	0	0	26,149	26,149
Total Current Assets	<u>1,760,784</u>	<u>413,328</u>	<u>315,159</u>	<u>2,489,271</u>
<u>Noncurrent Assets</u>				
Nondepreciable Capital Assets	48,885	0	325,507	374,392
Depreciable Capital Assets, Net	347,794	0	1,226,847	1,574,641
Total Noncurrent Assets	<u>396,679</u>	<u>0</u>	<u>1,552,354</u>	<u>1,949,033</u>
Total Assets	<u>2,157,463</u>	<u>413,328</u>	<u>1,867,513</u>	<u>4,438,304</u>
<u>Liabilities</u>				
<u>Current Liabilities</u>				
Accrued Wages Payable	318	2,160	20,618	23,096
Accounts Payable	0	0	25,712	25,712
Due to Other Governments	49	333	3,171	3,553
Interfund Payable	0	0	13,391	13,391
Compensated Absences Payable	596	5,408	22,077	28,081
Total Current Liabilities	<u>963</u>	<u>7,901</u>	<u>84,969</u>	<u>93,833</u>
<u>Long-Term Liabilities</u>				
Compensated Absences Payable	430	25,851	38,485	64,766
Total Liabilities	<u>1,393</u>	<u>33,752</u>	<u>123,454</u>	<u>158,599</u>
<u>Net Position</u>				
Net Investment in Capital Assets	396,679	0	1,552,354	1,949,033
Unrestricted	1,759,391	379,576	191,705	2,330,672
Total Net Position	<u>\$2,156,070</u>	<u>\$379,576</u>	<u>\$1,744,059</u>	<u>\$4,279,705</u>

Delaware County, Ohio
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position
Nonmajor Enterprise Funds
For the Year Ended December 31, 2012

	Solid Waste Transfer Station	Storm Water Phase II	Delaware Area Transit	Total
<u>Operating Revenues</u>				
Charges for Services	\$155,809	\$398,001	\$320,072	\$873,882
Other	0	0	69,880	69,880
Total Operating Revenues	<u>155,809</u>	<u>398,001</u>	<u>389,952</u>	<u>943,762</u>
<u>Operating Expenses</u>				
Personal Services	19,505	138,472	952,866	1,110,843
Fringe Benefits	8,854	66,451	243,921	319,226
Services and Charges	19,188	5,970	257,116	282,274
Materials and Supplies	0	1,680	290,957	292,637
Depreciation	13,804	0	120,547	134,351
Total Operating Expenses	<u>61,351</u>	<u>212,573</u>	<u>1,865,407</u>	<u>2,139,331</u>
Operating Income (Loss)	<u>94,458</u>	<u>185,428</u>	<u>(1,475,455)</u>	<u>(1,195,569)</u>
<u>Non-Operating Revenues</u>				
Gain on Disposal of Capital Assets	0	0	11,285	11,285
Grants	0	0	1,399,990	1,399,990
Total Non-Operating Revenues	<u>0</u>	<u>0</u>	<u>1,411,275</u>	<u>1,411,275</u>
Income Before Transfers and Contributions	94,458	185,428	(64,180)	215,706
Transfers In	0	0	42,500	42,500
Capital Contributions	<u>0</u>	<u>0</u>	<u>1,218,754</u>	<u>1,218,754</u>
Changes in Net Position	94,458	185,428	1,197,074	1,476,960
Net Position at Beginning of Year	<u>2,061,612</u>	<u>194,148</u>	<u>546,985</u>	<u>2,802,745</u>
Net Position at End of Year	<u><u>\$2,156,070</u></u>	<u><u>\$379,576</u></u>	<u><u>\$1,744,059</u></u>	<u><u>\$4,279,705</u></u>

Delaware County, Ohio
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended December 31, 2012

	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	\$156,487	\$319,979	\$294,964	\$771,430
Cash Received from Other Revenues	0	78,022	69,880	147,902
Cash Payments for Personal Services	(19,261)	(144,078)	(939,023)	(1,102,362)
Cash Payments for Fringe Benefits	(8,854)	(66,451)	(243,921)	(319,226)
Cash Payments for Services and Charges	(19,188)	(5,970)	(251,103)	(276,261)
Cash Payments for Materials and Supplies	0	(1,680)	(290,514)	(292,194)
Net Cash Provided by (Used for) Operating Activities	<u>109,184</u>	<u>179,822</u>	<u>(1,359,717)</u>	<u>(1,070,711)</u>
<u>Cash Flows from Noncapital Financing Activities</u>				
Cash Received from Grants	0	0	1,371,770	1,371,770
Cash Received from Transfers In	0	0	42,500	42,500
Net Cash Provided by Noncapital Financing Activities	<u>0</u>	<u>0</u>	<u>1,414,270</u>	<u>1,414,270</u>
<u>Cash Flows from Capital and Related Financing Activities</u>				
Cash Received from Sale of Capital Assets	0	0	13,509	13,509
Cash Received from Capital Grants	0	0	1,231,676	1,231,676
Cash Payments for Acquisition of Capital Assets	0	0	(1,224,278)	(1,224,278)
Net Cash Used for Capital and Related Financing Activities	<u>0</u>	<u>0</u>	<u>20,907</u>	<u>20,907</u>
Net Increase in Cash and Cash Equivalents	109,184	179,822	75,460	364,466
Cash and Cash Equivalents at Beginning of Year	<u>1,639,602</u>	<u>233,506</u>	<u>70,024</u>	<u>1,943,132</u>
Cash and Cash Equivalents at End of Year	<u><u>\$1,748,786</u></u>	<u><u>\$413,328</u></u>	<u><u>\$145,484</u></u>	<u><u>\$2,307,598</u></u>
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u>				
Operating Income (Loss)	\$94,458	\$185,428	(\$1,475,455)	(\$1,195,569)
<u>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u>				
Depreciation	13,804	0	120,547	134,351
Changes in Assets and Liabilities:				
(Increase) Decrease in Accounts Receivable	678	0	(6,730)	(6,052)
Increase in Interfund Receivable	0	0	(18,378)	(18,378)
Increase (Decrease) in Accrued Wages Payable	58	(1,130)	2,975	1,903
Increase in Accounts Payable	0	0	4,660	4,660
Decrease in Due to Other Governments	(7)	(175)	(842)	(1,024)
Increase in Interfund Payable	0	0	3,092	3,092
Increase (Decrease) in Compensated Absences Payable	193	(4,301)	10,414	6,306
Net Cash Provided by (Used for) Operating Activities	<u><u>\$109,184</u></u>	<u><u>\$179,822</u></u>	<u><u>(\$1,359,717)</u></u>	<u><u>(\$1,070,711)</u></u>

Delaware County, Ohio
Combining Statements - Fiduciary Funds

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

Agency Funds

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

District Board of Health

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

Soil and Water

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

Joint Mental Health Board

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

Regional Planning Commission

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

Estate Tax

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

Real Estate Taxes

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

Personal Property Taxes

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

Cigarette Tax

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

Manufactured Home Tax

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

(continued)

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

Agency Funds (continued)

Domestic Violence

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

Library Support

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

Local Government

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

Auto Tags

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

Payroll Revolving

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

Park District

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

County Courts

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

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

Other Agency Funds

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

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

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2012

	Balance at January 1, 2012	Additions	Reductions	Balance at December 31, 2012
District Board of Health				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$7,306,918	\$6,454,725	\$6,075,984	\$7,685,659
Due from External Party	1,026	68	1,026	68
Total Assets	<u>\$7,307,944</u>	<u>\$6,454,793</u>	<u>\$6,077,010</u>	<u>\$7,685,727</u>
<u>Liabilities</u>				
Due to External Party	\$524	\$0	\$524	\$0
Undistributed Assets	7,307,420	6,454,793	6,076,486	7,685,727
Total Liabilities	<u>\$7,307,944</u>	<u>\$6,454,793</u>	<u>\$6,077,010</u>	<u>\$7,685,727</u>
Soil and Water				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$277,346	\$849,064	\$852,691	\$273,719
Due from External Party	46,968	40,385	46,968	40,385
Total Assets	<u>\$324,314</u>	<u>\$889,449</u>	<u>\$899,659</u>	<u>\$314,104</u>
<u>Liabilities</u>				
Due to External Party	\$327	\$0	\$327	\$0
Undistributed Assets	323,987	889,449	899,332	314,104
Total Liabilities	<u>\$324,314</u>	<u>\$889,449</u>	<u>\$899,659</u>	<u>\$314,104</u>
Joint Mental Health Board				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$13,512,054	\$11,286,654	\$12,045,566	\$12,753,142
<u>Liabilities</u>				
Due to External Party	\$0	\$21,412	\$0	\$21,412
Undistributed Assets	13,512,054	11,265,242	12,045,566	12,731,730
Total Liabilities	<u>\$13,512,054</u>	<u>\$11,286,654</u>	<u>\$12,045,566</u>	<u>\$12,753,142</u>
Regional Planning Commission				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$182,328	\$390,735	\$271,965	\$301,098
Due from External Party	208	350	208	350
Total Assets	<u>\$182,536</u>	<u>\$391,085</u>	<u>\$272,173</u>	<u>\$301,448</u>
<u>Liabilities</u>				
Due to External Party	\$0	\$0	\$0	\$0
Undistributed Assets	182,536	391,085	272,173	301,448
Total Liabilities	<u>\$182,536</u>	<u>\$391,085</u>	<u>\$272,173</u>	<u>\$301,448</u>

(continued)

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2012

	Balance at January 1, 2012	Additions	Reductions	Balance at December 31, 2012
Estate Tax				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$1,167,531	\$2,470,930	\$2,718,700	\$919,761
<u>Liabilities</u>				
Due to Other Governments	\$1,167,531	\$2,470,930	\$2,718,700	\$919,761
Real Estate Taxes				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$7,394,682	\$352,176,854	\$349,665,507	\$9,906,029
Property Taxes Receivable	341,630,668	345,011,977	341,630,668	345,011,977
Special Assessments Receivable	2,676,568	2,884,829	2,676,568	2,884,829
Total Assets	\$351,701,918	\$700,073,660	\$693,972,743	\$357,802,835
<u>Liabilities</u>				
Due to Other Governments	\$351,701,918	\$700,073,660	\$693,972,743	\$357,802,835
Personal Property Taxes				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$24,484	\$153,859	\$67,231	\$111,112
<u>Liabilities</u>				
Due to Other Governments	\$24,484	\$153,859	\$67,231	\$111,112
Cigarette Tax				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$12,548	\$12,423	\$125
<u>Liabilities</u>				
Due to Other Governments	\$0	\$12,548	\$12,423	\$125
Manufactured Home Tax				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$11,816	\$254,460	\$240,995	\$25,281
Property Taxes Receivable	219,308	205,739	219,308	205,739
Total Assets	\$231,124	\$460,199	\$460,303	\$231,020
<u>Liabilities</u>				
Due to Other Governments	\$231,124	\$460,199	\$460,303	\$231,020
Domestic Violence				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$18,235	\$33,158	\$49,787	\$1,606
<u>Liabilities</u>				
Undistributed Assets	\$18,235	\$33,158	\$49,787	\$1,606

(continued)

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2012

	Balance at January 1, 2012	Additions	Reductions	Balance at December 31, 2012
Library Support				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,592,449	\$2,592,449	\$0
Due from Other Governments	1,382,162	1,382,162	1,382,162	1,382,162
Total Assets	<u>\$1,382,162</u>	<u>\$3,974,611</u>	<u>\$3,974,611</u>	<u>\$1,382,162</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$1,382,162</u>	<u>\$3,974,611</u>	<u>\$3,974,611</u>	<u>\$1,382,162</u>
Local Government				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,795,954	\$1,795,954	\$0
Due from Other Governments	1,126,115	621,121	1,126,115	621,121
Total Assets	<u>\$1,126,115</u>	<u>\$2,417,075</u>	<u>\$2,922,069</u>	<u>\$621,121</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$1,126,115</u>	<u>\$2,417,075</u>	<u>\$2,922,069</u>	<u>\$621,121</u>
Auto Tags				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,395,544	\$1,395,544	\$0
Due from Other Governments	680,655	693,336	680,655	693,336
Total Assets	<u>\$680,655</u>	<u>\$2,088,880</u>	<u>\$2,076,199</u>	<u>\$693,336</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$680,655</u>	<u>\$2,088,880</u>	<u>\$2,076,199</u>	<u>\$693,336</u>
Payroll Revolving				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$973,500	\$59,329,524	\$59,311,141	\$991,883
<u>Liabilities</u>				
Payroll Withholdings	<u>\$973,500</u>	<u>\$59,329,524</u>	<u>\$59,311,141</u>	<u>\$991,883</u>
Park District				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$1,668,830	\$4,073,292	\$4,715,759	\$1,026,363
<u>Liabilities</u>				
Due to External Party	\$1,496	\$0	\$1,496	\$0
Undistributed Assets	1,667,334	4,073,292	4,714,263	1,026,363
Total Liabilities	<u>\$1,668,830</u>	<u>\$4,073,292</u>	<u>\$4,715,759</u>	<u>\$1,026,363</u>

(continued)

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2012

	Balance at January 1, 2012	Additions	Reductions	Balance at December 31, 2012
County Courts				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$289,733	\$95,975	\$254,754	\$130,954
Cash and Cash Equivalents in Segregated Accounts	2,276,524	58,241,962	58,725,706	1,792,780
Accounts Receivable	270	0	270	0
Total Assets	<u>\$2,566,527</u>	<u>\$58,337,937</u>	<u>\$58,980,730</u>	<u>\$1,923,734</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$2,566,527</u>	<u>\$58,337,937</u>	<u>\$58,980,730</u>	<u>\$1,923,734</u>
Township Gas				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,773,042	\$1,773,042	\$0
Due from Other Governments	886,593	886,521	886,593	886,521
Total Assets	<u>\$886,593</u>	<u>\$2,659,563</u>	<u>\$2,659,635</u>	<u>\$886,521</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$886,593</u>	<u>\$2,659,563</u>	<u>\$2,659,635</u>	<u>\$886,521</u>
Lodging Tax				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	<u>\$0</u>	<u>\$190,616</u>	<u>\$190,616</u>	<u>\$0</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$0</u>	<u>\$190,616</u>	<u>\$190,616</u>	<u>\$0</u>
Ohio Elections				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	<u>\$0</u>	<u>\$50</u>	<u>\$50</u>	<u>\$0</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$0</u>	<u>\$50</u>	<u>\$50</u>	<u>\$0</u>
Vision Insurance				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	<u>\$38,240</u>	<u>\$554,223</u>	<u>\$564,763</u>	<u>\$27,700</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$38,240</u>	<u>\$554,223</u>	<u>\$564,763</u>	<u>\$27,700</u>

(continued)

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2012

	Balance at January 1, 2012	Additions	Reductions	Balance at December 31, 2012
Child Support Deposits				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$0	\$575,057	\$575,057	\$0
<u>Liabilities</u>				
Undistributed Assets	\$0	\$575,057	\$575,057	\$0
Sheriff				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$2,859,165	\$18,538,172	\$18,701,255	\$2,696,082
<u>Liabilities</u>				
Undistributed Assets	\$2,859,165	\$18,538,172	\$18,701,255	\$2,696,082
Inmate				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$149,454	\$507,806	\$462,852	\$194,408
<u>Liabilities</u>				
Undistributed Assets	\$149,454	\$507,806	\$462,852	\$194,408
Delaware County Family and Children's First Council				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$95,643	\$686,454	\$705,045	\$77,052
<u>Liabilities</u>				
Undistributed Assets	\$95,643	\$686,454	\$705,045	\$77,052
Treasurer				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$120,568	\$858,971	\$1,815	\$977,724
<u>Liabilities</u>				
Undistributed Assets	\$120,568	\$858,971	\$1,815	\$977,724
Property Tax Replacement				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$69,900	\$69,900	\$0
<u>Liabilities</u>				
Due to Other Governments	\$0	\$69,900	\$69,900	\$0

(continued)

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2012

	Balance at January 1, 2012	Additions	Reductions	Balance at December 31, 2012
Housing Trust				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$366,384	\$1,489,520	\$1,422,032	\$433,872
<u>Liabilities</u>				
Due to Other Governments	\$366,384	\$1,489,520	\$1,422,032	\$433,872
Bond Accounts				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$264,881	\$831,402	\$767,834	\$328,449
<u>Liabilities</u>				
Undistributed Assets	\$264,881	\$831,402	\$767,834	\$328,449
Total - All Funds				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$33,713,173	\$449,819,903	\$447,561,547	\$35,971,529
Cash and Cash Equivalents in Segregated Accounts	5,285,143	77,862,997	78,464,870	4,683,270
Accounts Receivable	270	0	270	0
Due from Other Governments	4,075,525	3,583,140	4,075,525	3,583,140
Due from External Party	48,202	40,803	48,202	40,803
Property Taxes Receivable	341,849,976	345,217,716	341,849,976	345,217,716
Special Assessments Receivable	2,676,568	2,884,829	2,676,568	2,884,829
Total Assets	\$387,648,857	\$879,409,388	\$874,676,958	\$392,381,287
<u>Liabilities</u>				
Due to Other Governments	\$357,588,068	\$715,849,693	\$710,355,896	\$363,081,865
Due to External Party	2,347	21,412	2,347	21,412
Payroll Withholdings	973,500	59,329,524	59,311,141	991,883
Undistributed Assets	29,084,942	104,208,759	105,007,574	28,286,127
Total Liabilities	\$387,648,857	\$879,409,388	\$874,676,958	\$392,381,287

**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, 2012

	Budgeted Amounts			Variance with Final Budget Over (Under)
	Original	Final	Actual	
<u>Revenues</u>				
Property Taxes	\$9,844,929	\$9,844,929	\$9,635,729	(\$209,200)
Sales Taxes	41,483,745	43,332,526	43,781,301	448,775
Charges for Services	21,816,350	22,511,350	23,212,448	701,098
Licenses and Permits	884,725	884,725	1,028,648	143,923
Fines and Forfeitures	388,300	388,300	367,013	(21,287)
Intergovernmental	3,469,549	3,972,606	4,008,207	35,601
Interest	1,150,000	1,150,000	1,599,755	449,755
Other	520,850	846,200	1,364,712	518,512
Total Revenues	79,558,448	82,930,636	84,997,813	2,067,177
<u>Expenditures</u>				
Current				
General Government - Legislative and Executive				
Auditor				
Personal Services	498,097	501,097	500,448	649
Fringe Benefits	255,442	255,942	254,777	1,165
Services and Charges	85,648	29,648	29,120	528
Materials and Supplies	8,655	11,155	11,052	103
Total Auditor	847,842	797,842	795,397	2,445
Commissioners - Administrative				
Personal Services	521,445	598,445	575,446	22,999
Fringe Benefits	182,564	205,464	204,110	1,354
Services and Charges	35,100	35,100	27,291	7,809
Materials and Supplies	6,500	6,500	4,015	2,485
Total Commissioners - Administrative	745,609	845,509	810,862	34,647
Commissioners - General				
Services and Charges	1,595,475	1,475,475	1,360,456	115,019
Materials and Supplies	23,000	23,000	5,818	17,182
Capital Outlay	332,500	717,500	594,218	123,282
Total Commissioners - General	1,950,975	2,215,975	1,960,492	255,483
Record Center				
Personal Services	89,100	83,700	80,693	3,007
Fringe Benefits	37,880	41,780	39,695	2,085
Services and Charges	35,870	41,405	37,678	3,727
Materials and Supplies	16,400	17,440	13,253	4,187
Capital Outlay	14,000	8,925	8,925	0
Total Record Center	193,250	193,250	180,244	13,006
Lands and Buildings				
Personal Services	758,942	758,942	748,137	10,805
Fringe Benefits	493,928	493,928	480,900	13,028
Services and Charges	1,184,285	1,159,285	1,058,581	100,704
Materials and Supplies	156,869	181,869	169,499	12,370
Total Lands and Buildings	2,594,024	2,594,024	2,457,117	136,907

(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, 2012

	Budgeted Amounts			Variance with Final Budget Over (Under)
	Original	Final	Actual	
County Garage				
Personal Services	\$110,670	\$110,670	\$108,760	\$1,910
Fringe Benefits	68,585	68,585	68,390	195
Services and Charges	40,200	40,200	32,098	8,102
Materials and Supplies	929,313	929,313	892,940	36,373
Total County Garage	<u>1,148,768</u>	<u>1,148,768</u>	<u>1,102,188</u>	<u>46,580</u>
Zoning				
Personal Services	3,120	3,120	3,041	79
Fringe Benefits	1,558	1,568	1,530	38
Services and Charges	1,090	1,690	1,453	237
Materials and Supplies	100	100	0	100
Total Zoning	<u>5,868</u>	<u>6,478</u>	<u>6,024</u>	<u>454</u>
Human Resources				
Personal Services	93,100	78,100	75,866	2,234
Fringe Benefits	33,175	33,175	30,875	2,300
Services and Charges	85,600	85,600	42,440	43,160
Materials and Supplies	9,000	9,000	5,061	3,939
Total Human Resources	<u>220,875</u>	<u>205,875</u>	<u>154,242</u>	<u>51,633</u>
Prosecutor				
Personal Services	941,010	955,923	938,621	17,302
Fringe Benefits	445,973	448,321	426,387	21,934
Services and Charges	152,725	152,725	142,478	10,247
Materials and Supplies	18,500	18,500	18,068	432
Total Prosecutor	<u>1,558,208</u>	<u>1,575,469</u>	<u>1,525,554</u>	<u>49,915</u>
Recorder				
Personal Services	229,203	229,203	225,573	3,630
Fringe Benefits	90,576	102,576	100,512	2,064
Services and Charges	3,150	3,150	3,039	111
Materials and Supplies	2,650	2,650	2,650	0
Total Recorder	<u>325,579</u>	<u>337,579</u>	<u>331,774</u>	<u>5,805</u>
Treasurer				
Personal Services	175,975	178,475	165,859	12,616
Fringe Benefits	93,897	94,322	92,080	2,242
Services and Charges	27,325	27,325	26,031	1,294
Materials and Supplies	2,600	2,600	1,756	844
Total Treasurer	<u>299,797</u>	<u>302,722</u>	<u>285,726</u>	<u>16,996</u>
Board of Elections				
Personal Services	708,372	808,372	783,456	24,916
Fringe Benefits	396,427	396,427	363,622	32,805
Services and Charges	976,800	746,800	651,392	95,408
Materials and Supplies	253,201	253,201	221,032	32,169
Capital Outlay	0	130,000	125,352	4,648
Total Board of Elections	<u>2,334,800</u>	<u>2,334,800</u>	<u>2,144,854</u>	<u>189,946</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, 2012

	Budgeted Amounts			Variance with Final Budget Over (Under)
	Original	Final	Actual	
Property and Casualty Insurance				
Personal Services	\$61,509	\$61,509	\$59,342	\$2,167
Fringe Benefits	26,097	26,097	25,721	376
Services and Charges	1,800	926,800	636,934	289,866
Materials and Supplies	926,800	1,800	169	1,631
Total Property and Casualty Insurance	<u>1,016,206</u>	<u>1,016,206</u>	<u>722,166</u>	<u>294,040</u>
Health Insurance				
Personal Services	63,450	63,450	59,342	4,108
Fringe Benefits	26,090	26,090	25,721	369
Services and Charges	11,611,400	12,326,400	12,304,949	21,451
Materials and Supplies	12,000	13,300	2,775	10,525
Total Health Insurance	<u>11,712,940</u>	<u>12,429,240</u>	<u>12,392,787</u>	<u>36,453</u>
Data Center				
Personal Services	343,819	343,819	309,649	34,170
Fringe Benefits	146,067	146,067	128,065	18,002
Services and Charges	208,548	242,847	234,955	7,892
Materials and Supplies	19,600	35,300	34,537	763
Capital Outlay	133,800	133,800	133,782	18
Total Data Center	<u>851,834</u>	<u>901,833</u>	<u>840,988</u>	<u>60,845</u>
Joint Economic Development				
Personal Services	143,465	151,360	147,064	4,296
Fringe Benefits	36,346	33,679	33,679	0
Services and Charges	49,599	56,369	38,990	17,379
Materials and Supplies	3,500	6,500	4,360	2,140
Total Joint Economic Development	<u>232,910</u>	<u>247,908</u>	<u>224,093</u>	<u>23,815</u>
Unclaimed Monies				
Services and Charges	65,000	65,000	43,951	21,049
Total General Government - Legislative and Executive	<u>26,104,485</u>	<u>27,218,478</u>	<u>25,978,459</u>	<u>1,240,019</u>
General Government - Judicial				
Public Defender				
Personal Services	67,213	67,213	66,972	241
Fringe Benefits	34,323	34,323	34,240	83
Services and Charges	1,440,008	1,440,008	1,439,417	591
Materials and Supplies	1,200	1,200	800	400
Total Public Defender	<u>1,542,744</u>	<u>1,542,744</u>	<u>1,541,429</u>	<u>1,315</u>
Clerk of Courts				
Personal Services	451,600	460,780	460,766	14
Fringe Benefits	260,162	271,496	270,845	651
Services and Charges	34,900	29,900	23,119	6,781
Materials and Supplies	20,900	20,900	19,420	1,480
Total Clerk of Courts	<u>767,562</u>	<u>783,076</u>	<u>774,150</u>	<u>8,926</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, 2012

	Budgeted Amounts			Variance with Final Budget Over (Under)
	Original	Final	Actual	
Common Pleas Court				
Personal Services	\$828,599	\$828,599	\$806,131	\$22,468
Fringe Benefits	431,374	416,374	395,005	21,369
Services and Charges	81,006	81,006	62,678	18,328
Materials and Supplies	28,500	28,500	23,274	5,226
Capital Outlay	11,000	11,000	10,274	726
Total Common Pleas Court	1,380,479	1,365,479	1,297,362	68,117
 Court of Appeals				
Services and Charges	21,000	22,000	21,688	312
 Adult Court Services				
Personal Services	432,608	433,863	423,049	10,814
Fringe Benefits	182,702	172,722	166,169	6,553
Services and Charges	6,000	6,000	1,860	4,140
Total Adult Court Services	621,310	612,585	591,078	21,507
 Juvenile Court				
Personal Services	1,391,000	1,369,000	1,348,313	20,687
Fringe Benefits	681,290	681,290	676,184	5,106
Services and Charges	243,330	243,330	176,656	66,674
Materials and Supplies	29,550	29,550	28,724	826
Total Juvenile Court	2,345,170	2,323,170	2,229,877	93,293
 Detention Center				
Services and Charges	718,186	748,288	596,956	151,332
 Probate Court				
Personal Services	315,000	315,000	289,730	25,270
Fringe Benefits	133,439	133,439	122,597	10,842
Services and Charges	16,741	16,741	16,078	663
Materials and Supplies	2,000	2,000	1,187	813
Total Probate Court	467,180	467,180	429,592	37,588
 Jury Commission				
Personal Services	84,653	83,553	65,896	17,657
Fringe Benefits	37,176	37,176	28,452	8,724
Services and Charges	116,305	116,305	107,374	8,931
Materials and Supplies	3,375	4,475	3,423	1,052
Total Jury Commission	241,509	241,509	205,145	36,364
 Municipal Court				
Personal Services	5,000	5,000	0	5,000
Fringe Benefits	825	825	0	825
Services and Charges	471,485	471,485	412,807	58,678
Total Municipal Court	477,310	477,310	412,807	64,503
 Total General Government - Judicial	8,582,450	8,583,341	8,100,084	483,257
 Total General Government	34,686,935	35,801,819	34,078,543	1,723,276

(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, 2012

	Budgeted Amounts			Variance with Final Budget Over (Under)
	Original	Final	Actual	
Public Safety				
Code Compliance				
Personal Services	\$971,500	\$959,140	\$930,315	\$28,825
Fringe Benefits	429,780	422,280	408,718	13,562
Services and Charges	79,897	84,147	75,852	8,295
Materials and Supplies	25,660	31,950	25,230	6,720
Capital Outlay	12,000	5,710	5,710	0
Total Code Compliance	1,518,837	1,503,227	1,445,825	57,402
Emergency Medical Services				
Personal Services	6,082,353	5,752,353	5,685,135	67,218
Fringe Benefits	2,170,438	2,420,438	2,402,204	18,234
Services and Charges	1,231,898	1,291,898	1,275,397	16,501
Materials and Supplies	177,606	212,606	197,396	15,210
Capital Outlay	225,000	210,000	196,879	13,121
Total Emergency Medical Services	9,887,295	9,887,295	9,757,011	130,284
Railroad Task Force				
Services and Charges	1,000	1,000	986	14
Victim's Assistance				
Personal Services	62,237	62,980	62,960	20
Fringe Benefits	27,060	27,169	27,165	4
Services and Charges	3,400	2,898	2,785	113
Materials and Supplies	600	250	28	222
Total Victim's Assistance	93,297	93,297	92,938	359
Coroner				
Personal Services	124,909	124,909	124,853	56
Fringe Benefits	87,961	87,961	87,901	60
Services and Charges	93,395	93,395	80,201	13,194
Materials and Supplies	750	750	581	169
Total Coroner	307,015	307,015	293,536	13,479
Sheriff				
Personal Services	4,347,635	4,207,635	4,185,891	21,744
Fringe Benefits	2,022,119	1,871,619	1,862,863	8,756
Services and Charges	455,889	542,389	509,502	32,887
Materials and Supplies	397,935	260,135	246,195	13,940
Capital Outlay	120,000	347,860	341,816	6,044
Total Sheriff	7,343,578	7,229,638	7,146,267	83,371
Prisoner Transport				
Services and Charges	39,076	39,076	38,629	447
Jail/Pay for Stay				
Personal Services	2,567,495	2,760,495	2,741,146	19,349
Fringe Benefits	1,234,465	1,320,290	1,316,040	4,250
Services and Charges	1,261,588	1,261,588	1,121,587	140,001
Materials and Supplies	727,003	671,123	580,790	90,333
Capital Outlay	0	27,880	26,945	935
Total Jail/Pay for Stay	5,790,551	6,041,376	5,786,508	254,868

(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, 2012

	Budgeted Amounts			Variance with Final Budget Over (Under)
	Original	Final	Actual	
Sheriff/Conveyance				
Personal Services	\$2,251,718	\$2,260,718	\$2,251,402	\$9,316
Fringe Benefits	1,011,829	985,829	982,601	3,228
Services and Charges	20,092	13,092	9,062	4,030
Materials and Supplies	28,010	19,210	18,678	532
Total Sheriff/Conveyance	<u>3,311,649</u>	<u>3,278,849</u>	<u>3,261,743</u>	<u>17,106</u>
Firing Range				
Services and Charges	910	910	93	817
Materials and Supplies	2,493	2,493	2,160	333
Total Firing Range	<u>3,403</u>	<u>3,403</u>	<u>2,253</u>	<u>1,150</u>
Sheriff/Contract Deputies and School Resource Officers				
Personal Services	886,228	833,228	820,715	12,513
Fringe Benefits	424,054	366,729	358,913	7,816
Services and Charges	4,033	73,493	73,473	20
Materials and Supplies	8,550	5,850	2,958	2,892
Total Sheriff/Contract Deputies and School Resource Officers	<u>1,322,865</u>	<u>1,279,300</u>	<u>1,256,059</u>	<u>23,241</u>
Federal Prisoner Housing				
Personal Services	572,022	541,772	533,652	8,120
Fringe Benefits	233,499	252,749	251,405	1,344
Services and Charges	70,706	63,206	61,669	1,537
Materials and Supplies	36,156	18,956	16,019	2,937
Capital Outlay	0	22,540	22,540	0
Total Federal Prisoner Housing	<u>912,383</u>	<u>899,223</u>	<u>885,285</u>	<u>13,938</u>
Web Check				
Services and Charges	<u>31,885</u>	<u>26,885</u>	<u>19,797</u>	<u>7,088</u>
Project Lifesaver				
Services and Charges	200	200	0	200
Materials and Supplies	1,822	1,822	0	1,822
Total Project Lifesaver	<u>2,022</u>	<u>2,022</u>	<u>0</u>	<u>2,022</u>
Community Service Restitution				
Personal Services	17,997	17,997	17,094	903
Fringe Benefits	13,083	13,583	13,309	274
Materials and Supplies	500	0	0	0
Total Community Service Restitution	<u>31,580</u>	<u>31,580</u>	<u>30,403</u>	<u>1,177</u>
School Liaison				
Personal Services	66,979	66,979	66,523	456
Fringe Benefits	36,283	36,283	36,174	109
Services and Charges	3,500	3,500	2,696	804
Total School Liaison	<u>106,762</u>	<u>106,762</u>	<u>105,393</u>	<u>1,369</u>
Team Mentor				
Personal Services	25,121	25,121	25,116	5
Fringe Benefits	8,600	8,600	8,551	49
Total Team Mentor	<u>33,721</u>	<u>33,721</u>	<u>33,667</u>	<u>54</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, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
County Wide 800 Rebanding				
Services and Charges	\$4,611	\$4,611	\$0	\$4,611
Materials and Supplies	0	36,400	36,400	0
Total County Wide 800 Rebanding	<u>4,611</u>	<u>41,011</u>	<u>36,400</u>	<u>4,611</u>
 Total Public Safety	 <u>30,741,530</u>	 <u>30,804,680</u>	 <u>30,192,700</u>	 <u>611,980</u>
 Public Works				
Road and Bridge Projects				
Services and Charges	300,000	300,000	216,493	83,507
Capital Outlay	9,344,131	8,844,131	7,428,466	1,415,665
Total Public Works	<u>9,644,131</u>	<u>9,144,131</u>	<u>7,644,959</u>	<u>1,499,172</u>
 Health				
County Home				
Services and Charges	65,000	65,000	40,625	24,375
 Human Services				
Veterans Services				
Personal Services	156,862	171,572	171,038	534
Fringe Benefits	48,974	49,639	45,633	4,006
Services and Charges	197,730	187,230	61,902	125,328
Materials and Supplies	27,500	27,500	15,591	11,909
Total Human Services	<u>431,066</u>	<u>435,941</u>	<u>294,164</u>	<u>141,777</u>
 Intergovernmental	 <u>542,500</u>	 <u>3,542,500</u>	 <u>3,542,500</u>	 <u>0</u>
 Total Expenditures	 <u>76,111,162</u>	 <u>79,794,071</u>	 <u>75,793,491</u>	 <u>4,000,580</u>
 Excess of Revenues Over Expenditures	 <u>3,447,286</u>	 <u>3,136,565</u>	 <u>9,204,322</u>	 <u>6,067,757</u>
 <u>Other Financing Sources (Uses)</u>				
Advances In	0	0	305,698	305,698
Advances Out	0	0	(381,378)	(381,378)
Transfers In	300,000	300,000	847,311	547,311
Transfers Out	(5,661,769)	(6,670,636)	(6,637,081)	33,555
Total Other Financing Sources (Uses)	<u>(5,361,769)</u>	<u>(6,370,636)</u>	<u>(5,865,450)</u>	<u>505,186</u>
 Changes in Fund Balance	 (1,914,483)	 (3,234,071)	 3,338,872	 6,572,943
 Fund Balance at Beginning of Year	 17,170,882	 17,170,882	 17,170,882	 0
 Prior Year Encumbrances Appropriated	 2,088,334	 2,088,334	 2,088,334	 0
 Fund Balance at End of Year	 <u>\$17,344,733</u>	 <u>\$16,025,145</u>	 <u>\$22,598,088</u>	 <u>\$6,572,943</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Recorder Special Revenue Fund
For the Year Ended December 31, 2012

	<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	\$150,000	\$185,000	\$187,744	\$2,744
<u>Expenditures</u>				
Current				
Legislative and Executive Services and Charges	114,662	114,662	73,106	41,556
Materials and Supplies	17,300	17,300	10,757	6,543
Total Expenditures	131,962	131,962	83,863	48,099
Changes in Fund Balance	18,038	53,038	103,881	50,843
Fund Balance at Beginning of Year	384,502	384,502	384,502	0
Prior Year Encumbrances Appropriated	19,962	19,962	19,962	0
Fund Balance at End of Year	<u>\$422,502</u>	<u>\$457,502</u>	<u>\$508,345</u>	<u>\$50,843</u>

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

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Title Administration Special Revenue Fund
For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$800,000	\$980,000	\$983,960	\$3,960
<u>Expenditures</u>				
Current				
Legislative and Executive				
Personal Services	320,697	328,147	321,839	6,308
Fringe Benefits	198,259	213,539	213,478	61
Services and Charges	105,100	105,050	94,415	10,635
Materials and Supplies	14,400	14,400	11,661	2,739
Total Expenditures	638,456	661,136	641,393	19,743
Excess of Revenues Over Expenditures	161,544	318,864	342,567	23,703
<u>Other Financing Uses</u>				
Transfers Out	(300,000)	(375,515)	(375,515)	0
Changes in Fund Balance	(138,456)	(56,651)	(32,948)	23,703
Fund Balance at Beginning of Year	866,611	866,611	866,611	0
Fund Balance at End of Year	<u>\$728,155</u>	<u>\$809,960</u>	<u>\$833,663</u>	<u>\$23,703</u>

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

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Auto and Gas Special Revenue Fund
For the Year Ended December 31, 2012

	<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	\$766,000	\$1,242,000	\$1,250,404	\$8,404
Licenses and Permits	115,000	115,000	104,235	(10,765)
Intergovernmental	9,925,120	9,157,064	7,892,300	(1,264,764)
Other	29,000	673,000	691,840	18,840
Total Revenues	10,835,120	11,187,064	9,938,779	(1,248,285)
<u>Expenditures</u>				
Current				
Public Works				
Personal Services	3,646,841	3,646,841	3,217,983	428,858
Fringe Benefits	1,710,117	1,710,117	1,500,362	209,755
Services and Charges	1,764,256	1,764,256	986,833	777,423
Materials and Supplies	1,711,560	1,711,560	1,187,921	523,639
Capital Outlay	4,835,320	3,817,264	1,916,558	1,900,706
Total Expenditures	13,668,094	12,650,038	8,809,657	3,840,381
Changes in Fund Balance	(2,832,974)	(1,462,974)	1,129,122	2,592,096
Fund Balance at Beginning of Year	29,502,827	29,502,827	29,502,827	0
Prior Year Encumbrances Appropriated	119,558	119,558	119,558	0
Fund Balance at End of Year	\$26,789,411	\$28,159,411	\$30,751,507	\$2,592,096

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, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Property Taxes	\$11,485,879	\$11,485,879	\$11,241,716	(\$244,163)
Charges for Services	510,833	510,833	396,469	(114,364)
Intergovernmental	3,384,102	3,567,701	4,162,310	594,609
Other	222,072	222,072	330,822	108,750
Total Revenues	15,602,886	15,786,485	16,131,317	344,832
<u>Expenditures</u>				
Current				
Health				
Personal Services	4,711,196	4,711,196	4,524,178	187,018
Fringe Benefits	1,888,984	1,978,804	1,729,025	249,779
Services and Charges	12,279,521	12,279,521	11,048,886	1,230,635
Materials and Supplies	316,242	226,422	178,764	47,658
Other	365,126	548,726	525,025	23,701
Capital Outlay	100,000	100,000	91,894	8,106
Total Expenditures	19,661,069	19,844,669	18,097,772	1,746,897
Changes in Fund Balance	(4,058,183)	(4,058,184)	(1,966,455)	2,091,729
Fund Balance at Beginning of Year	3,822,510	3,822,510	3,822,510	0
Prior Year Encumbrances Appropriated	400,933	400,933	400,933	0
Fund Balance at End of Year	\$165,260	\$165,259	\$2,256,988	\$2,091,729

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Special Bond Retirement Debt Service Fund
For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Property Taxes	\$801,200	\$801,200	\$802,980	\$1,780
Payment in Lieu of Taxes	118,000	118,000	168,473	50,473
Special Assessments	521,750	521,915	490,207	(31,708)
Intergovernmental	104,200	104,200	105,332	1,132
Total Revenues	<u>1,545,150</u>	<u>1,545,315</u>	<u>1,566,992</u>	<u>21,677</u>
<u>Expenditures</u>				
Current				
Legislative and Executive Services and Charges	33,200	31,326	23,757	7,569
Debt Service				
Principal Retirement	862,280	862,280	862,274	6
Interest and Fiscal Charges	664,049	664,044	664,019	25
Total Expenditures	<u>1,559,529</u>	<u>1,557,650</u>	<u>1,550,050</u>	<u>7,600</u>
Excess of Revenues Over (Under) Expenditures	(14,379)	(12,335)	16,942	29,277
<u>Other Financing Sources</u>				
Advances In	0	0	20,544	20,544
Changes in Fund Balance	(14,379)	(12,335)	37,486	49,821
Fund Balance at Beginning of Year	<u>97,681</u>	<u>97,681</u>	<u>97,681</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$83,302</u></u>	<u><u>\$85,346</u></u>	<u><u>\$135,167</u></u>	<u><u>\$49,821</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenses and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Sanitary Engineer Enterprise Fund
For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Charges for Services	\$11,456,627	\$11,456,627	\$12,849,770	\$1,393,143
Tap In Fees	1,479,873	1,479,873	1,663,694	183,821
Licenses and Permits	1,000	1,000	1,000	0
Interest Revenue	0	0	1,640	1,640
Sale of Capital Assets	0	0	14,951	14,951
Other	4,001,000	4,001,000	15,594	(3,985,406)
Total Revenues	16,938,500	16,938,500	14,546,649	(2,391,851)
<u>Expenses</u>				
Personal Services	2,850,000	2,850,000	2,355,838	494,162
Fringe Benefits	1,482,000	1,482,000	1,167,471	314,529
Services and Charges	4,422,293	4,458,002	3,420,571	1,037,431
Materials and Supplies	1,798,633	1,853,633	1,356,262	497,371
Capital Outlay	15,343,415	12,143,415	2,483,695	9,659,720
Debt Service				
Principal Retirement	1,860,000	1,860,000	1,860,000	0
Interest Expense	1,204,175	1,204,175	1,204,175	0
Total Expenses	28,960,516	25,851,225	13,848,012	12,003,213
Excess of Revenues Over (Under) Expenses Before Transfers	(12,022,016)	(8,912,725)	698,637	9,611,362
Transfers Out	(706,745)	(706,745)	(706,745)	0
Changes in Fund Balance	(12,728,761)	(9,619,470)	(8,108)	9,611,362
Fund Balance at Beginning of Year	28,551,457	28,551,457	28,551,457	0
Prior Year Encumbrances Appropriated	1,412,583	1,412,583	1,412,583	0
Fund Balance at End of Year	\$17,235,279	\$20,344,570	\$29,955,932	\$9,611,362

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, 2012

	<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	\$3,140,233	\$3,140,233	\$3,307,165	\$166,932
Other	0	0	50	50
Total Revenues	<u>3,140,233</u>	<u>3,140,233</u>	<u>3,307,215</u>	<u>166,982</u>
<u>Expenditures</u>				
Current				
Legislative and Executive				
Personal Services	953,309	982,309	957,032	25,277
Fringe Benefits	407,348	415,348	405,777	9,571
Services and Charges	1,001,819	964,819	608,648	356,171
Materials and Supplies	48,258	48,258	39,759	8,499
Capital Outlay	20,000	20,000	0	20,000
Total Expenditures	<u>2,430,734</u>	<u>2,430,734</u>	<u>2,011,216</u>	<u>419,518</u>
Changes in Fund Balance	709,499	709,499	1,295,999	586,500
Fund Balance at Beginning of Year	5,585,585	5,585,585	5,585,585	0
Prior Year Encumbrances Appropriated	64,853	64,853	64,853	0
Fund Balance at End of Year	<u>\$6,359,937</u>	<u>\$6,359,937</u>	<u>\$6,946,437</u>	<u>\$586,500</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, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Property Taxes	\$2,157,686	\$2,157,686	\$2,126,410	(\$31,276)
Intergovernmental	796,597	796,597	779,539	(17,058)
Other	10,500	10,500	23,542	13,042
Total Revenues	<u>2,964,783</u>	<u>2,964,783</u>	<u>2,929,491</u>	<u>(35,292)</u>
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	1,596,356	1,596,356	1,368,465	227,891
Fringe Benefits	736,648	736,648	577,879	158,769
Services and Charges	1,002,637	967,637	930,198	37,439
Materials and Supplies	185,198	210,198	183,624	26,574
Capital Outlay	162,768	207,268	204,239	3,029
Debt Service				
Principal Retirement	146,150	146,150	146,150	0
Interest and Fiscal Charges	18,387	18,387	18,387	0
Total Expenditures	<u>3,848,144</u>	<u>3,882,644</u>	<u>3,428,942</u>	<u>453,702</u>
Excess of Revenues Under Expenditures	<u>(883,361)</u>	<u>(917,861)</u>	<u>(499,451)</u>	<u>418,410</u>
<u>Other Financing Sources</u>				
Advances In	0	0	(264,467)	(264,467)
Transfers In	600,000	864,467	864,467	0
Total Other Financing Sources	<u>600,000</u>	<u>864,467</u>	<u>600,000</u>	<u>(264,467)</u>
Changes in Fund Balance	(283,361)	(53,394)	100,549	153,943
Fund Balance at Beginning of Year	804,273	804,273	804,273	0
Prior Year Encumbrances Appropriated	79,385	79,385	79,385	0
Fund Balance at End of Year	<u>\$600,297</u>	<u>\$830,264</u>	<u>\$984,207</u>	<u>\$153,943</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Ditch Maintenance Special Revenue Fund
For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Special Assessments	\$630,000	\$630,000	\$633,485	\$3,485
Charges for Services	10,000	10,000	51,287	41,287
Total Revenues	<u>640,000</u>	<u>640,000</u>	<u>684,772</u>	<u>44,772</u>
<u>Expenditures</u>				
Current				
Public Works				
Services and Charges	474,225	474,225	436,549	37,676
Materials and Supplies	50,000	50,000	33,194	16,806
Total Expenditures	<u>524,225</u>	<u>524,225</u>	<u>469,743</u>	<u>54,482</u>
Changes in Fund Balance	115,775	115,775	215,029	99,254
Fund Balance at Beginning of Year	<u>5,272,116</u>	<u>5,272,116</u>	<u>5,272,116</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$5,387,891</u></u>	<u><u>\$5,387,891</u></u>	<u><u>\$5,487,145</u></u>	<u><u>\$99,254</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Job and Family Services Special Revenue Fund
For the Year Ended December 31, 2012

	<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	\$8,400	\$8,400	\$6,213	(\$2,187)
Intergovernmental	2,642,287	2,642,287	2,990,601	348,314
Other	120,000	120,000	133,084	13,084
Total Revenues	<u>2,770,687</u>	<u>2,770,687</u>	<u>3,129,898</u>	<u>359,211</u>
<u>Expenditures</u>				
Current				
Human Services				
Personal Services	2,723,482	2,723,482	2,575,219	148,263
Fringe Benefits	1,422,128	1,422,128	1,277,359	144,769
Services and Charges	937,402	1,177,402	1,106,123	71,279
Materials and Supplies	41,811	41,811	35,125	6,686
Capital Outlay	6,000	6,000	0	6,000
Total Expenditures	<u>5,130,823</u>	<u>5,370,823</u>	<u>4,993,826</u>	<u>376,997</u>
Excess of Revenues Under Expenditures	(2,360,136)	(2,600,136)	(1,863,928)	736,208
<u>Other Financing Sources</u>				
Transfers In	1,920,000	1,920,000	1,733,519	(186,481)
Changes in Fund Balance	(440,136)	(680,136)	(130,409)	549,727
Fund Balance at Beginning of Year	992,789	992,789	992,789	0
Prior Year Encumbrances Appropriated	69,033	69,033	69,033	0
Fund Balance at End of Year	<u>\$621,686</u>	<u>\$381,686</u>	<u>\$931,413</u>	<u>\$549,727</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Children Services Special Revenue Fund
For the Year Ended December 31, 2012

	<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	\$1,009,650	\$1,001,299	\$827,248	(\$174,051)
Other	53,000	53,000	47,466	(5,534)
Total Revenues	<u>1,062,650</u>	<u>1,054,299</u>	<u>874,714</u>	<u>(\$179,585)</u>
<u>Expenditures</u>				
Current				
Human Services				
Services and Charges	1,970,591	1,970,591	866,957	1,103,634
Materials and Supplies	37,687	37,687	2,897	34,790
Total Expenditures	<u>2,008,278</u>	<u>2,008,278</u>	<u>869,854</u>	<u>1,138,424</u>
Excess of Revenues Over (Under) Expenditures	<u>(945,628)</u>	<u>(953,979)</u>	<u>4,860</u>	<u>958,839</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	1,095,000	1,103,351	1,103,351	0
Transfers Out	(1,250,000)	(1,250,000)	(930,153)	319,847
Total Other Financing Sources (Uses)	<u>(155,000)</u>	<u>(146,649)</u>	<u>173,198</u>	<u>319,847</u>
Changes in Fund Balance	(1,100,628)	(1,100,628)	178,058	1,278,686
Fund Balance at Beginning of Year	2,504,795	2,504,795	2,504,795	0
Prior Year Encumbrances Appropriated	510,178	510,178	510,178	0
Fund Balance at End of Year	<u>\$1,914,345</u>	<u>\$1,914,345</u>	<u>\$3,193,031</u>	<u>\$1,278,686</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, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Interest	\$1,003	\$1,003	\$869	(\$134)
Repayment of Loans	20,077	20,077	17,391	(2,686)
Total Revenues	21,080	21,080	18,260	(2,820)
<u>Expenditures</u>				
Current				
Legislative and Executive Services and Charges	271,725	271,725	213,205	58,520
Changes in Fund Balance	(250,645)	(250,645)	(194,945)	55,700
Fund Balance at Beginning of Year	398,556	398,556	398,556	0
Prior Year Encumbrances Appropriated	74,925	74,925	74,925	0
Fund Balance at End of Year	<u>\$222,836</u>	<u>\$222,836</u>	<u>\$278,536</u>	<u>\$55,700</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 Special Revenue Fund
For the Year Ended December 31, 2012

	<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	\$500,000	\$467,225	\$467,752	\$527
Other	0	6,300	6,313	13
Total Revenues	500,000	473,525	474,065	540
<u>Expenditures</u>				
Current				
Legislative and Executive				
DRETAC - Prosecutor				
Personal Services	142,500	193,017	187,850	5,167
Fringe Benefits	67,403	86,633	85,928	705
Services and Charges	19,340	19,340	0	19,340
Materials and Supplies	4,880	4,880	2,786	2,094
DRETAC - Treasurer				
Personal Services	109,256	109,256	95,598	13,658
Fringe Benefits	43,870	43,870	41,269	2,601
Services and Charges	93,225	93,225	52,977	40,248
Materials and Supplies	8,500	8,500	3,282	5,218
Total Expenditures	488,974	558,721	469,690	89,031
Excess of Revenues Over (Under) Expenditures	11,026	(85,196)	4,375	89,571
<u>Other Financing Sources</u>				
Transfers In	0	79,138	79,138	0
Changes in Fund Balance	11,026	(6,058)	83,513	89,571
Fund Balance at Beginning of Year	2,138,248	2,138,248	2,138,248	0
Prior Year Encumbrances Appropriated	1,225	1,225	1,225	0
Fund Balance at End of Year	\$2,150,499	\$2,133,415	\$2,222,986	\$89,571

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Child Support Enforcement Special Revenue Fund
For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Charges for Services	\$380,000	\$380,000	\$450,687	\$70,687
Intergovernmental	1,302,784	1,302,784	1,291,653	(11,131)
Other	7,000	7,000	18,965	11,965
Total Revenues	<u>1,689,784</u>	<u>1,689,784</u>	<u>1,761,305</u>	<u>71,521</u>
<u>Expenditures</u>				
Current				
Human Services				
Personal Services	749,227	749,227	675,450	73,777
Fringe Benefits	415,972	415,972	362,242	53,730
Services and Charges	551,790	551,790	426,218	125,572
Materials and Supplies	12,496	12,496	7,998	4,498
Total Expenditures	<u>1,729,485</u>	<u>1,729,485</u>	<u>1,471,908</u>	<u>257,577</u>
Excess of Revenues Over (Under) Expenditures	(39,701)	(39,701)	289,397	329,098
<u>Other Financing Sources</u>				
Sale of Capital Assets	0	0	1,734	1,734
Changes in Fund Balance	(39,701)	(39,701)	291,131	330,832
Fund Balance at Beginning of Year	1,178,655	1,178,655	1,178,655	0
Prior Year Encumbrances Appropriated	49,650	49,650	49,650	0
Fund Balance at End of Year	<u>\$1,188,604</u>	<u>\$1,188,604</u>	<u>\$1,519,436</u>	<u>\$330,832</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, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Licenses and Permits	\$200,000	\$240,000	\$249,911	\$9,911
Fines and Forfeitures	20,000	20,000	20,624	624
Other	250	250	408	158
Total Revenues	<u>220,250</u>	<u>260,250</u>	<u>270,943</u>	<u>10,693</u>
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	143,037	148,637	147,487	1,150
Fringe Benefits	61,601	61,101	59,209	1,892
Services and Charges	22,668	25,068	23,083	1,985
Materials and Supplies	10,250	12,250	8,710	3,540
Total Expenditures	<u>237,556</u>	<u>247,056</u>	<u>238,489</u>	<u>8,567</u>
Changes in Fund Balance	(17,306)	13,194	32,454	19,260
Fund Balance at Beginning of Year	186,982	186,982	186,982	0
Prior Year Encumbrances Appropriated	710	710	710	0
Fund Balance at End of Year	<u>\$170,386</u>	<u>\$200,886</u>	<u>\$220,146</u>	<u>\$19,260</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Emergency Management Agency Special Revenue Fund
For the Year Ended December 31, 2012

	<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	\$95,000	\$95,000	\$99,770	\$4,770
Intergovernmental	283,492	420,122	443,095	22,973
Other	0	0	432	432
Total Revenues	<u>378,492</u>	<u>515,122</u>	<u>543,297</u>	<u>28,175</u>
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	174,029	218,902	195,960	22,942
Fringe Benefits	82,889	91,346	77,429	13,917
Services and Charges	9,220	22,220	22,003	217
Materials and Supplies	64,200	116,564	100,358	16,206
Capital Outlay	117,206	172,159	168,054	4,105
Total Expenditures	<u>447,544</u>	<u>621,191</u>	<u>563,804</u>	<u>57,387</u>
Excess of Revenues Under Expenditures	(69,052)	(106,069)	(20,507)	85,562
<u>Other Financing Sources</u>				
Transfers In	0	45,000	45,000	0
Changes in Fund Balance	(69,052)	(61,069)	24,493	85,562
Fund Balance at Beginning of Year	82,131	82,131	82,131	0
Prior Year Encumbrances Appropriated	59,052	59,052	59,052	0
Fund Balance at End of Year	<u><u>\$72,131</u></u>	<u><u>\$80,114</u></u>	<u><u>\$165,676</u></u>	<u><u>\$85,562</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Victim Services Special Revenue Fund
For the Year Ended December 31, 2012

	<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	\$150,300	\$131,699	\$126,241	(\$5,458)
<u>Expenditures</u>				
Current				
Public Safety				
State Victim's Assistance Grant Prosecutor				
Personal Services	53,040	52,966	51,211	1,755
Fringe Benefits	32,000	32,074	31,677	397
Juvenile Court's Victims of Crime Grant				
Personal Services	35,958	35,958	30,581	5,377
Fringe Benefits	22,806	21,924	17,291	4,633
Services and Charges	0	882	882	0
State Victim's Assistance Grant Juvenile Court				
Personal Services	12,085	11,085	8,348	2,737
Fringe Benefits	9,067	7,491	5,735	1,756
Services and Charges	0	1,576	1,576	0
Total Expenditures	164,956	163,956	147,301	16,655
Excess of Revenues				
Under Expenditures	(14,656)	(32,257)	(21,060)	11,197
<u>Other Financing Sources (Uses)</u>				
Advances In	0	0	6,965	6,965
Advances Out	0	0	(6,965)	(6,965)
Transfers In	22,000	44,000	44,000	0
Total Other Financing Sources (Uses)	22,000	44,000	44,000	0
Changes in Fund Balance	7,344	11,743	22,940	11,197
Fund Balance at Beginning of Year	25,650	25,650	25,650	0
Fund Balance at End of Year	\$32,994	\$37,393	\$48,590	\$11,197

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, 2012

	<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	\$131,178	\$133,678	\$135,803	\$2,125
Intergovernmental	456,401	455,572	428,508	(27,064)
Total Revenues	587,579	589,250	564,311	(24,939)
<u>Expenditures</u>				
Current				
Public Safety				
Re-Entry Task Force ARRA				
Personal Services	51,672	50,658	34,266	16,392
Fringe Benefits	25,339	25,329	16,848	8,481
Services and Charges	0	500	240	260
Materials and Supplies	0	500	469	31
Pre-Trial Diversion				
Personal Services	3,858	3,858	3,168	690
Fringe Benefits	2,319	2,319	1,924	395
Community Based Corrections				
Personal Services	176,855	177,544	177,514	30
Fringe Benefits	60,914	61,469	60,894	575
Services and Charges	2,960	28,003	27,963	40
Materials and Supplies	12,020	14,756	12,492	2,264
Intensive Supervision				
Services and Charges	30,000	26,000	24,967	1,033
Materials and Supplies	45,000	43,800	43,167	633
Capital Outlay	0	5,200	5,123	77
Intensive Supervision Electronic Monitoring				
Services and Charges	50,000	50,000	37,024	12,976
Mental Health Docket				
Personal Services	36,385	36,385	36,379	6
Fringe Benefits	5,948	5,948	5,948	0
Services and Charges	0	500	480	20
Materials and Supplies	1,257	757	422	335
Drug Court Docket				
Personal Services	35,443	29,508	27,179	2,329
Fringe Benefits	22,679	5,492	4,433	1,059
Services and Charges	0	4,347	545	3,802
Materials and Supplies	0	13,120	9,606	3,514
Total Expenditures	562,649	585,993	531,051	54,942
Excess of Revenues Over Expenditures	24,930	3,257	33,260	30,003
<u>Other Financing Sources (Uses)</u>				
Advances In	0	0	18,387	18,387
Advances Out	0	0	(68,387)	(68,387)
Transfers In	57,893	59,506	59,506	0
Total Other Financing Sources (Uses)	57,893	59,506	9,506	(50,000)
Changes in Fund Balance	82,823	62,763	42,766	(19,997)
Fund Balance at Beginning of Year	166,517	166,517	166,517	0
Fund Balance at End of Year	\$249,340	\$229,280	\$209,283	(\$19,997)

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Indigent Guardian Special Revenue Fund
For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$16,500	\$22,500	\$18,905	(\$3,595)
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	17,321	23,321	22,101	1,220
Changes in Fund Balance	(821)	(821)	(3,196)	(2,375)
Fund Balance at Beginning of Year	4,800	4,800	4,800	0
Prior Year Encumbrances Appropriated	821	821	821	0
Fund Balance at End of Year	<u>\$4,800</u>	<u>\$4,800</u>	<u>\$2,425</u>	<u>(\$2,375)</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Juvenile Court Special Revenue Fund
For the Year Ended December 31, 2012

	<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	\$43,500	\$43,500	\$34,924	(\$8,576)
Intergovernmental	743,000	743,000	678,806	(64,194)
Other	10,300	19,595	20,724	1,129
Total Revenues	796,800	806,095	734,454	(71,641)
<u>Expenditures</u>				
Current				
Public Safety				
Juvenile Court Restitution				
Services and Charges	8,482	13,300	12,427	873
Dispute Restitution				
Services and Charges	20,000	20,000	0	20,000
Materials and Supplies	2,000	2,000	0	2,000
Juvenile Care and Custody				
Personal Services	473,064	473,064	461,814	11,250
Fringe Benefits	232,820	232,820	226,938	5,882
Services and Charges	16,000	16,000	4,470	11,530
Juvenile Account Incentive				
Materials and Supplies	3,000	3,000	803	2,197
Juvenile Court Special Projects				
Services and Charges	28,000	28,000	6,497	21,503
Materials and Supplies	13,587	13,587	10,323	3,264
Juvenile Court Other Projects				
Services and Charges	90,000	90,000	45,251	44,749
Total Expenditures	886,953	891,771	768,523	123,248
Changes in Fund Balance	(90,153)	(85,676)	(34,069)	51,607
Fund Balance at Beginning of Year	360,861	360,861	360,861	0
Prior Year Encumbrances Appropriated	7,069	7,069	7,069	0
Fund Balance at End of Year	\$277,777	\$282,254	\$333,861	\$51,607

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Probation Special Revenue Fund
For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$8,000	\$8,000	\$5,776	(\$2,224)
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	6,000	6,000	50	5,950
Materials and Supplies	6,000	6,000	5,570	430
Total Expenditures	12,000	12,000	5,620	6,380
Changes in Fund Balance	(4,000)	(4,000)	156	4,156
Fund Balance at Beginning of Year	24,353	24,353	24,353	0
Fund Balance at End of Year	<u>\$20,353</u>	<u>\$20,353</u>	<u>\$24,509</u>	<u>\$4,156</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Concealed Handgun Special Revenue Fund
For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Licenses and Permits	\$80,000	\$80,000	\$87,961	\$7,961
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	54,675	48,580	38,470	10,110
Materials and Supplies	10,000	10,000	6,079	3,921
Capital Outlay	0	6,095	6,095	0
Total Expenditures	<u>64,675</u>	<u>64,675</u>	<u>50,644</u>	<u>14,031</u>
Changes in Fund Balance	15,325	15,325	37,317	21,992
Fund Balance at Beginning of Year	184,597	184,597	184,597	0
Prior Year Encumbrances Appropriated	<u>8,395</u>	<u>8,395</u>	<u>8,395</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$208,317</u></u>	<u><u>\$208,317</u></u>	<u><u>\$230,309</u></u>	<u><u>\$21,992</u></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, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Intergovernmental	\$866,965	\$901,057	\$577,069	(\$323,988)
Other	20,602	84,348	64,058	(20,290)
Total Revenues	887,567	985,405	641,127	(344,278)
<u>Expenditures</u>				
Current				
Public Safety				
Second Chance				
Personal Services	200,720	192,720	159,259	33,461
Fringe Benefits	100,354	95,354	37,638	57,716
Services and Charges	192,086	197,086	195,290	1,796
Materials and Supplies	20,850	28,850	22,635	6,215
DC Justice and Mental Health CCP				
Personal Services	1,000	0	0	0
Fringe Benefits	164	0	0	0
Services and Charges	5,050	1,362	1,362	0
Materials and Supplies	1,361	766	766	0
LEAP				
Personal Services	38,279	63,220	60,610	2,610
Fringe Benefits	24,550	22,827	22,722	105
Services and Charges	68,413	105,682	91,695	13,987
Materials and Supplies	8,516	34,802	30,658	4,144
Capital Outlay	0	77,766	71,966	5,800
Total Expenditures	661,343	820,435	694,601	125,834
Excess of Revenues Over (Under) Expenditures	226,224	164,970	(53,474)	(218,444)
<u>Other Financing Sources (Uses)</u>				
Advances In	0	0	403,284	403,284
Advances Out	0	0	(230,346)	(230,346)
Total Other Financing Sources (Uses)	0	0	172,938	172,938
Changes in Fund Balance	226,224	164,970	119,464	(45,506)
Fund Balance at Beginning of Year	209,330	209,330	209,330	0
Prior Year Encumbrances Appropriated	10,922	10,922	10,922	0
Fund Balance at End of Year	\$446,476	\$385,222	\$339,716	(\$45,506)

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, 2012

	<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>				
Current				
Public Safety				
Law Enforcement CPT				
Services and Charges	2,063	2,063	950	1,113
Changes in Fund Balance	(2,063)	(2,063)	(950)	1,113
Fund Balance at Beginning of Year	1,700	1,700	1,700	0
Prior Year Encumbrances Appropriated	363	363	363	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$1,113</u>	<u>\$1,113</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Drug Enforcement and Education Special Revenue Fund
For the Year Ended December 31, 2012

	<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	\$2,925	\$2,925	\$2,465	(\$460)
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	5,694	5,694	0	5,694
Materials and Supplies	4,000	3,000	0	3,000
Total Expenditures	9,694	8,694	0	8,694
Changes in Fund Balance	(6,769)	(5,769)	2,465	8,234
Fund Balance at Beginning of Year	7,041	7,041	7,041	0
Fund Balance at End of Year	<u>\$272</u>	<u>\$1,272</u>	<u>\$9,506</u>	<u>\$8,234</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Road and Bridge Special Revenue Fund
For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Fines and Forfeitures	\$64,750	\$45,750	\$45,387	(\$363)
Intergovernmental	3,600	7,450	7,447	(3)
Total Revenues	<u>68,350</u>	<u>53,200</u>	<u>52,834</u>	<u>(366)</u>
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	127,030	132,550	132,225	325
Fringe Benefits	49,641	50,666	50,354	312
Services and Charges	425	425	0	425
Total Expenditures	<u>177,096</u>	<u>183,641</u>	<u>182,579</u>	<u>1,062</u>
Excess of Revenues Under Expenditures	(108,746)	(130,441)	(129,745)	696
<u>Other Financing Sources</u>				
Transfers In	<u>97,000</u>	<u>121,000</u>	<u>121,000</u>	<u>0</u>
Changes in Fund Balance	(11,746)	(9,441)	(8,745)	696
Fund Balance at Beginning of Year	14,598	14,598	14,598	0
Prior Year Encumbrances Appropriated	<u>425</u>	<u>425</u>	<u>425</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$3,277</u></u>	<u><u>\$5,582</u></u>	<u><u>\$6,278</u></u>	<u><u>\$696</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Law Library Resources Board Special Revenue Fund
For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Fines and Forfeitures	\$282,250	\$279,950	\$250,827	(\$29,123)
Other	160	2,460	2,494	34
Total Revenues	<u>282,410</u>	<u>282,410</u>	<u>253,321</u>	<u>(\$29,089)</u>
<u>Expenditures</u>				
Current				
Judicial				
Personal Services	\$39,910	\$39,910	\$32,541	7,369
Fringe Benefits	6,525	6,525	5,320	1,205
Services and Charges	144,804	144,804	144,436	368
Materials and Supplies	109,650	109,650	95,995	13,655
Total Expenditures	<u>300,889</u>	<u>300,889</u>	<u>278,292</u>	<u>22,597</u>
Changes in Fund Balance	(18,479)	(18,479)	(24,971)	(6,492)
Fund Balance at Beginning of Year	172,586	172,586	172,586	0
Prior Years Encumbrances Appropriated	<u>18,479</u>	<u>18,479</u>	<u>18,479</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$172,586</u></u>	<u><u>\$172,586</u></u>	<u><u>\$166,094</u></u>	<u><u>(\$6,492)</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, 2012

	<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	\$93,500	\$92,500	\$82,500	(\$10,000)
<u>Expenditures</u>				
Current				
Health				
Litter Grant				
Personal Services	38,300	38,300	38,236	64
Fringe Benefits	21,100	21,100	20,963	137
Services and Charges	4,300	3,892	3,892	0
Materials and Supplies	10,434	10,434	10,407	27
Community Development Grant				
Services and Charges	6,588	6,588	6,588	0
Capital Outlay	13,736	13,736	13,736	0
Total Expenditures	94,458	94,050	93,822	228
Excess of Revenues Under Expenditures	(958)	(1,550)	(11,322)	(9,772)
<u>Other Financing Sources</u>				
Advances In	0	0	10,000	10,000
Changes in Fund Balance	(958)	(1,550)	(1,322)	228
Fund Balance at Beginning of Year	1,300	1,300	1,300	0
Prior Year Encumbrances Appropriated	258	258	258	0
Fund Balance at End of Year	\$600	\$8	\$236	\$228

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, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Intergovernmental	\$1,100,615	\$855,615	\$853,351	(\$2,264)
Other	0	0	113	113
Total Revenues	<u>1,100,615</u>	<u>855,615</u>	<u>853,464</u>	<u>(2,151)</u>
<u>Expenditures</u>				
Current				
Human Services				
Services and Charges	758,235	428,518	407,947	20,571
Materials and Supplies	19,200	6,200	5,782	418
Capital Outlay	6,000	0	0	0
Total Expenditures	<u>783,435</u>	<u>434,718</u>	<u>413,729</u>	<u>20,989</u>
Excess of Revenues Over Expenditures	317,180	420,897	439,735	18,838
<u>Other Financing Uses</u>				
Transfers Out	<u>(365,000)</u>	<u>(506,717)</u>	<u>(506,717)</u>	<u>0</u>
Changes in Fund Balance	(47,820)	(85,820)	(66,982)	18,838
Fund Balance at Beginning of Year	120,315	120,315	120,315	0
Prior Years Encumbrances Appropriated	<u>62,035</u>	<u>62,035</u>	<u>62,035</u>	<u>0</u>
Fund Balance at End of Year	<u>\$134,530</u>	<u>\$96,530</u>	<u>\$115,368</u>	<u>\$18,838</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, 2012

	<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	\$294,100	\$128,050	\$128,050	\$0
Other	1,000	0	0	0
Total Revenues	295,100	128,050	128,050	0
<u>Expenditures</u>				
Current				
Public Works				
Services and Charges	226,629	201,529	200,917	612
Changes in Fund Balance	68,471	(73,479)	(72,867)	612
Fund Balance at Beginning of Year	90,397	90,397	90,397	0
Prior Year Encumbrances Appropriated	27,600	27,600	27,600	0
Fund Balance at End of Year	<u>\$186,468</u>	<u>\$44,518</u>	<u>\$45,130</u>	<u>\$612</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Common Pleas Special Projects Special Revenue Fund
For the Year Ended December 31, 2012

	<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	\$19,950	\$19,950	\$16,730	(\$3,220)
Other	50	50	36	(14)
Total Revenues	<u>20,000</u>	<u>20,000</u>	<u>16,766</u>	<u>(3,234)</u>
<u>Expenditures</u>				
Current				
Judicial				
Services and Charges	5,000	5,000	2,724	2,276
Materials and Supplies	15,000	15,000	7,213	7,787
Capital Outlay	30,000	30,000	0	30,000
Total Expenditures	<u>50,000</u>	<u>50,000</u>	<u>9,937</u>	<u>40,063</u>
Changes in Fund Balance	(30,000)	(30,000)	6,829	36,829
Fund Balance at Beginning of Year	<u>43,627</u>	<u>43,627</u>	<u>43,627</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$13,627</u></u>	<u><u>\$13,627</u></u>	<u><u>\$50,456</u></u>	<u><u>\$36,829</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Court Data Special Revenue Fund
For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$66,000	\$66,000	\$66,374	\$374
Other	150	150	89	(61)
Total Revenues	<u>66,150</u>	<u>66,150</u>	<u>66,463</u>	<u>313</u>
<u>Expenditures</u>				
Current				
Judicial				
Clerk of Common Pleas Data				
Services and Charges	27,000	27,000	26,345	655
Materials and Supplies	11,000	11,000	1,928	9,072
Juvenile Court Data				
Services and Charges	1,000	5,000	2,926	2,074
Materials and Supplies	11,000	7,000	5,827	1,173
Probate Court Data				
Services and Charges	15,000	15,000	5,598	9,402
Materials and Supplies	10,000	10,000	6,040	3,960
Total Expenditures	<u>75,000</u>	<u>75,000</u>	<u>48,664</u>	<u>26,336</u>
Changes in Fund Balance	(8,850)	(8,850)	17,799	26,649
Fund Balance at Beginning of Year	140,444	140,444	140,444	0
Prior Year Encumbrances Appropriated	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>0</u>
Fund Balance at End of Year	<u>\$132,594</u>	<u>\$132,594</u>	<u>\$159,243</u>	<u>\$26,649</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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Intergovernmental	\$300	\$3,300	\$3,354	\$54
<u>Expenditures</u>				
Total Expenditures	0	0	0	0
Changes in Fund Balance	300	3,300	3,354	54
Fund Balance at Beginning of Year	3,693	3,693	3,693	0
Fund Balance at End of Year	<u>\$3,993</u>	<u>\$6,993</u>	<u>\$7,047</u>	<u>\$54</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Legal Research Special Revenue Fund
For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$8,550	\$8,550	\$6,870	(\$1,680)
Other	50	50	20	(30)
Total Revenues	<u>8,600</u>	<u>8,600</u>	<u>6,890</u>	<u>(1,710)</u>
<u>Expenditures</u>				
Current				
Judicial				
Services and Charges	3,000	3,000	5	2,995
Materials and Supplies	12,000	12,000	504	11,496
Total Expenditures	<u>15,000</u>	<u>15,000</u>	<u>509</u>	<u>14,491</u>
Changes in Fund Balance	(6,400)	(6,400)	6,381	12,781
Fund Balance at Beginning of Year	<u>25,131</u>	<u>25,131</u>	<u>25,131</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$18,731</u></u>	<u><u>\$18,731</u></u>	<u><u>\$31,512</u></u>	<u><u>\$12,781</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Common Pleas Court Special Revenue Fund
For the Year Ended December 31, 2012

	<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	\$119,778	(\$24,222)
<u>Expenditures</u>				
Current				
Judicial				
Common Pleas Mediation Services and Charges	103,000	103,000	44,759	58,241
Common Pleas Guardian Ad Litem Services and Charges	20,000	35,000	27,327	7,673
Total Expenditures	123,000	138,000	72,086	65,914
Changes in Fund Balance	21,000	6,000	47,692	41,692
Fund Balance at Beginning of Year	137,610	137,610	137,610	0
Fund Balance at End of Year	<u>\$158,610</u>	<u>\$143,610</u>	<u>\$185,302</u>	<u>\$41,692</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Drug Court Special Revenue Fund
For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Charges for Services	\$0	\$0	\$110	\$110
Intergovernmental	115,328	115,328	102,871	(12,457)
Total Revenues	115,328	115,328	102,981	(12,347)
<u>Expenditures</u>				
Current				
JAG Drug Prosecutor Grant				
Personal Services	47,057	47,057	45,790	1,267
Fringe Benefits	24,578	24,578	22,948	1,630
Family Drug Court				
Personal Services	45,615	45,615	44,227	1,388
Fringe Benefits	13,902	13,902	12,960	942
Services and Charges	12,662	12,662	5,918	6,744
Materials and Supplies	11,882	11,882	3,904	7,978
Total Expenditures	155,696	155,696	135,747	19,949
Excess of Revenues Under Expenditures	(40,368)	(40,368)	(32,766)	7,602
<u>Other Financing Sources</u>				
Advances In	0	0	16,665	16,665
Transfers In	20,307	20,307	20,307	0
Total Other Financing Sources	20,307	20,307	36,972	16,665
Changes in Fund Balance	(20,061)	(20,061)	4,206	24,267
Fund Balance at Beginning of Year	32,882	32,882	32,882	0
Prior Year Encumbrances Appropriated	4,544	4,544	4,544	0
Fund Balance at End of Year	\$17,365	\$17,365	\$41,632	\$24,267

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Moving Ohio Forward Special Revenue Fund
For the Year Ended December 31, 2012

	<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	\$170,000	\$170,000	\$0	(\$170,000)
<u>Expenditures</u>				
Current				
Community Development Services and Charges	<u>170,000</u>	<u>170,000</u>	<u>0</u>	<u>170,000</u>
Excess of Revenues Over Expenditures	0	0	0	0
<u>Other Financing Sources</u>				
Advances In	<u>0</u>	<u>0</u>	<u>170,000</u>	<u>170,000</u>
Changes in Fund Balance	0	0	170,000	170,000
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$170,000</u></u>	<u><u>\$170,000</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
General Bond Retirement Debt Service Fund
For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Total Revenues	\$0	\$0	\$0	\$0
<u>Expenditures</u>				
Debt Service				
Principal Retirement	3,060,000	3,060,000	3,060,000	0
Interest and Fiscal Charges	857,908	860,208	860,208	0
Total Expenditures	3,917,908	3,920,208	3,920,208	0
Excess of Revenues Under Expenditures	(3,917,908)	(3,920,208)	(3,920,208)	0
<u>Other Financing Sources</u>				
Special Assessment Bonds Issued	0	2,300	2,300	0
Transfers In	3,917,908	3,917,908	3,917,908	0
Total Other Financing Sources	3,917,908	3,920,208	3,920,208	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
Permanent Improvement Capital Projects Fund
For the Year Ended December 31, 2012

	<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	\$534,000	\$534,000	\$535,320	\$1,320
Intergovernmental	69,500	69,500	70,222	722
Total Revenues	<u>603,500</u>	<u>603,500</u>	<u>605,542</u>	<u>2,042</u>
<u>Expenditures</u>				
Capital Outlay				
Services and Charges	243,190	163,190	116,802	46,388
Capital Outlay	487,307	719,307	564,607	154,700
Total Expenditures	<u>730,497</u>	<u>882,497</u>	<u>681,409</u>	<u>201,088</u>
Changes in Fund Balance	(126,997)	(278,997)	(75,867)	203,130
Fund Balance at Beginning of Year	316,604	316,604	316,604	0
Prior Year Encumbrances Appropriated	69,997	69,997	69,997	0
Fund Balance at End of Year	<u>\$259,604</u>	<u>\$107,604</u>	<u>\$310,734</u>	<u>\$203,130</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Emergency Services Capital Projects Fund
For the Year Ended December 31, 2012

	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	253,852	253,852	253,852	0
Fund Balance at End of Year	<u>\$253,852</u>	<u>\$253,852</u>	<u>\$253,852</u>	<u>\$0</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
County Drainage Capital Projects Fund
For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Special Assessments	\$4,600	\$5,448	\$4,613	(\$835)
Charges for Services	0	36,000	35,668	(332)
Other	2,000	2,000	2,366	366
Total Revenues	6,600	43,448	42,647	(801)
<u>Expenditures</u>				
Capital Outlay				
Services and Charges	218,220	119,795	106,600	13,195
Excess of Revenues Under Expenditures	(211,620)	(76,347)	(63,953)	12,394
<u>Other Financing Sources</u>				
Special Assessment Bonds Issued	0	57,400	57,400	0
Transfers In	120,000	0	0	0
Total Other Financing Sources	120,000	57,400	57,400	0
Changes in Fund Balance	(91,620)	(18,947)	(6,553)	12,394
Fund Balance at Beginning of Year	92,579	92,579	92,579	0
Fund Balance at End of Year	\$959	\$73,632	\$86,026	\$12,394

Delaware County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Ohio Public Works Commission Capital Projects Fund
 For the Year Ended December 31, 2012

	<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	\$931,200	\$489,390	\$489,390	\$0
<u>Expenditures</u>				
Capital Outlay				
Capital Outlay	931,200	489,390	489,390	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
Bond Capital Capital Projects Fund
For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Other	\$0	\$0	\$335	\$335
<u>Expenditures</u>				
Capital Outlay				
Capital Outlay	309,051	309,051	87,191	221,860
Changes in Fund Balance	(309,051)	(309,051)	(86,856)	222,195
Fund Balance at Beginning of Year	473,760	473,760	473,760	0
Prior Year Encumbrances Appropriated	84,051	84,051	84,051	0
Fund Balance at End of Year	<u>\$248,760</u>	<u>\$248,760</u>	<u>\$470,955</u>	<u>\$222,195</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Road and Bridge Capital Projects Fund
For the Year Ended December 31, 2012

	<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	6,170,000	5,698,203	5,698,203	0
Excess of Revenues Under Expenditures	(6,170,000)	(5,698,203)	(5,698,203)	0
<u>Other Financing Uses</u>				
Transfers Out	0	(471,797)	(471,797)	0
Changes in Fund Balance	(6,170,000)	(6,170,000)	(6,170,000)	0
Fund Balance at Beginning of Year	6,170,000	6,170,000	6,170,000	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
Capital Acquisition Capital Projects Fund
For the Year Ended December 31, 2012

	<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 Sources</u>				
Transfers In	0	750,000	750,000	0
Changes in Fund Balance	0	750,000	750,000	0
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$750,000</u>	<u>\$750,000</u>	<u>\$0</u>

Delaware County, Ohio
Schedule of Revenues, Expenses and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Solid Waste Transfer Station Enterprise Fund
For the Year Ended December 31, 2012

	<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	\$160,000	\$160,000	\$156,487	(\$3,513)
<u>Expenses</u>				
Personal Services	20,000	20,000	19,261	739
Fringe Benefits	9,500	9,500	8,854	646
Services and Charges	56,300	56,300	19,188	37,112
Materials and Supplies	4,000	4,000	0	4,000
Capital Outlay	250,000	250,000	0	250,000
Total Expenses	339,800	339,800	47,303	292,497
Changes in Fund Balance	(179,800)	(179,800)	109,184	288,984
Fund Balance at Beginning of Year	1,639,602	1,639,602	1,639,602	0
Fund Balance at End of Year	<u>\$1,459,802</u>	<u>\$1,459,802</u>	<u>\$1,748,786</u>	<u>\$288,984</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, 2012

	<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	\$250,334	\$250,334	\$319,979	\$69,645
Licenses and Permits	0	0	78,022	78,022
Total Revenues	<u>250,334</u>	<u>250,334</u>	<u>398,001</u>	<u>147,667</u>
<u>Expenses</u>				
Personal Services	179,051	179,051	144,078	34,973
Fringe Benefits	82,549	82,549	66,451	16,098
Services and Charges	17,800	17,800	5,970	11,830
Materials and Supplies	2,400	2,400	1,680	720
Capital Outlay	22,000	22,000	0	22,000
Total Expenses	<u>303,800</u>	<u>303,800</u>	<u>218,179</u>	<u>85,621</u>
Changes in Fund Balance	(53,466)	(53,466)	179,822	233,288
Fund Balance at Beginning of Year	<u>233,506</u>	<u>233,506</u>	<u>233,506</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$180,040</u></u>	<u><u>\$180,040</u></u>	<u><u>\$413,328</u></u>	<u><u>\$233,288</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, 2012

	<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	\$294,922	\$251,734	\$295,029	\$43,295
Grants	1,707,279	2,584,283	2,603,446	19,163
Sale of Capital Assets	0	25,000	13,509	(11,491)
Other	17,276	66,480	69,880	3,400
Total Revenues	<u>2,019,477</u>	<u>2,927,497</u>	<u>2,981,864</u>	<u>54,367</u>
<u>Expenses</u>				
Personal Services	992,562	968,820	939,023	29,797
Fringe Benefits	241,321	247,812	243,921	3,891
Services and Charges	340,524	279,217	253,956	25,261
Materials and Supplies	351,427	309,262	290,514	18,748
Capital Outlay	163,300	1,222,100	1,221,425	675
Total Expenses	<u>2,089,134</u>	<u>3,027,211</u>	<u>2,948,839</u>	<u>78,372</u>
Excess of Revenues Over (Under) Expenses Before Transfers	(69,657)	(99,714)	33,025	132,739
Transfers In	<u>77,638</u>	<u>70,138</u>	<u>42,500</u>	<u>(27,638)</u>
Changes in Fund Balance	7,981	(29,576)	75,525	105,101
Fund Balance at Beginning of Year	<u>69,427</u>	<u>69,427</u>	<u>69,427</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$77,408</u></u>	<u><u>\$39,851</u></u>	<u><u>\$144,952</u></u>	<u><u>\$105,101</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenses, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Worker's Compensation Self Insurance Internal Service Fund
For the Year Ended December 31, 2012

	<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	\$441,000	\$441,000	\$453,298	\$12,298
Other	0	0	7,455	7,455
Total Revenues	<u>441,000</u>	<u>441,000</u>	<u>460,753</u>	<u>19,753</u>
<u>Expenses</u>				
Capital Outlay				
Personal Services	51,730	51,730	51,691	39
Fringe Benefits	25,342	25,342	25,313	29
Services and Charges	403,000	403,000	324,142	78,858
Materials and Supplies	1,800	1,800	0	1,800
Total Expenses	<u>481,872</u>	<u>481,872</u>	<u>401,146</u>	<u>80,726</u>
Changes in Fund Balance	(40,872)	(40,872)	59,607	100,479
Fund Balance at Beginning of Year	1,010,065	1,010,065	1,010,065	0
Prior Year Encumbrances Appropriated	<u>11,000</u>	<u>11,000</u>	<u>11,000</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$980,193</u></u>	<u><u>\$980,193</u></u>	<u><u>\$1,080,672</u></u>	<u><u>\$100,479</u></u>



Statistical Section

Delaware County, Ohio
Statistical Section Description

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

CONTENTS

Financial Trends S2

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

Revenue Capacity..... S14

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

Debt Capacity S29

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

Demographic and Economic Information S38

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

Operating Information S40

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

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

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

	2012	2011	2010	2009
Governmental Activities				
Net Investment in Capital Assets	\$152,239,794	\$144,086,249	\$143,016,132	\$130,487,681
Restricted for				
Capital Projects	1,307,964	655,146	1,193,199	897,370
Debt Service	3,681,733	3,883,811	3,866,702	4,309,892
Other Purposes	64,759,070	61,265,528	58,656,207	65,992,215
Unrestricted	40,734,623	41,677,632	33,625,261	27,948,032
Total Governmental Activities Net Position	<u>262,723,184</u>	<u>251,568,366</u>	<u>240,357,501</u>	<u>229,635,190</u>
Business-Type Activities				
Net Investment in Capital Assets	174,704,538	170,651,155	167,420,934	165,762,089
Restricted	3,407,449	3,342,000	3,565,775	4,242,263
Unrestricted	27,788,274	27,590,373	27,707,730	27,247,259
Total Business-Type Activities Net Position	<u>205,900,261</u>	<u>201,583,528</u>	<u>198,694,439</u>	<u>197,251,611</u>
Primary Government				
Net Investment in Capital Assets	326,944,332	314,737,404	310,437,066	296,249,770
Restricted	73,156,216	69,146,485	67,281,883	75,441,740
Unrestricted	68,522,897	69,268,005	61,332,991	55,195,291
Total Primary Government Net Position	<u>\$468,623,445</u>	<u>\$453,151,894</u>	<u>\$439,051,940</u>	<u>\$426,886,801</u>

2008	2007	2006	2005	2004	2003
\$117,815,451	\$105,810,479	\$105,164,054	\$96,743,255	\$83,098,886	\$78,340,947
4,726,081	9,179,449	2,982,031	2,740,855	9,880,187	8,731,355
4,731,809	25,876	25,879	0	0	0
74,755,053	67,542,985	51,989,568	47,986,825	32,003,881	30,263,155
20,576,215	30,029,733	26,013,083	24,544,104	31,811,237	28,788,044
222,604,609	212,588,522	186,174,615	172,015,039	156,794,191	146,123,501
151,824,983	132,745,204	121,954,166	109,521,587	102,470,037	98,107,339
4,242,263	4,260,600	0	0	5,211,140	0
36,081,835	44,936,193	52,021,029	51,945,684	44,168,438	43,486,759
192,149,081	181,941,997	173,975,195	161,467,271	151,849,615	141,594,098
269,640,434	238,555,683	227,118,220	206,264,842	185,568,923	176,448,286
88,455,206	81,008,910	54,997,478	50,727,680	47,095,208	38,994,510
56,658,050	74,965,926	78,034,112	76,489,788	75,979,675	72,274,803
\$414,753,690	\$394,530,519	\$360,149,810	\$333,482,310	\$308,643,806	\$287,717,599

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

	2012	2011	2010	2009
Expenses				
Governmental Activities				
General Government				
Legislative and Executive	\$16,718,431	\$16,863,307	\$16,664,573	\$16,187,133
Intergovernmental	0	0	0	0
Judicial	8,316,455	8,633,665	9,460,900	7,869,846
Intergovernmental	0	4,644	4,217	0
Public Safety				
911	3,741,250	4,025,292	5,832,755	4,188,270
Emergency Medical Services	9,993,185	9,424,149	9,262,490	9,029,290
Sheriff	19,807,957	19,500,231	17,574,801	15,981,780
Other Public Safety	3,588,845	3,586,946	3,476,032	3,672,543
Intergovernmental	34,396	0	0	0
Public Works				
Intergovernmental	17,130,062	15,004,047	17,232,200	16,917,985
Intergovernmental	3,451,142	267,324	167,861	64,215
Health				
Intergovernmental	17,825,898	18,143,585	16,984,910	15,509,270
Intergovernmental	240,000	250,000	250,000	285,000
Human Services				
Job and Family Services	5,410,169	5,543,363	6,649,263	9,701,001
Children Services	771,205	1,120,990	1,452,915	1,882,008
Child Support Enforcement	1,435,870	1,477,299	1,485,059	1,536,923
Other Human Services	518,700	491,724	585,894	577,223
Conservation and Recreation				
Intergovernmental	4,915	9,006	463,389	91,516
Intergovernmental	302,500	296,915	307,715	342,915
Intergovernmental	0	0	0	0
Interest and Fiscal Charges	1,835,978	1,512,232	3,338,841	1,920,806
Total Governmental Activities Expenses	<u>111,126,958</u>	<u>106,154,719</u>	<u>111,193,815</u>	<u>105,757,724</u>
Business-Type Activities				
Sanitary Engineer				
Other Enterprise	14,378,723	13,982,114	14,083,578	14,919,486
Solid Waste Transfer Station	61,351	57,313	34,916	54,461
Storm Sewer Phase II	212,573	266,524	275,674	128,010
Delaware Area Transit	1,865,407	1,770,233	1,660,044	1,299,282
Total Business-Type Activities Expenses	<u>16,518,054</u>	<u>16,076,184</u>	<u>16,054,212</u>	<u>16,401,239</u>
Total Primary Government Expenses	<u>127,645,012</u>	<u>122,230,903</u>	<u>127,248,027</u>	<u>122,158,963</u>
Program Revenues				
Governmental Activities				
Charges for Services				
General Government				
Legislative and Executive	13,053,640	12,045,467	12,001,511	11,541,142
Judicial	1,733,880	1,577,530	1,834,306	1,516,867
Public Safety				
Sheriff	3,764,754	3,960,112	3,794,581	2,406,333
Other Public Safety	394,988	412,114	396,784	462,549
Public Works	2,153,148	1,929,958	1,779,015	1,584,985
Health	385,741	443,040	497,555	512,077
Human Services				
Job and Family Services	6,213	2,710	19,764	4,894
Children Services	0	0	78	3
Child Support Enforcement	447,207	421,608	396,961	394,231
Conservation and Recreation	1,159	0	0	0
Operating Grants, Contributions, and Interest	22,011,621	21,055,743	23,807,557	28,401,048
Capital Grants and Contributions	2,182,264	0	5,930,837	540,414
Total Governmental Activities Program Revenues	<u>46,134,615</u>	<u>41,848,282</u>	<u>50,458,949</u>	<u>47,364,543</u>

2008	2007	2006	2005	2004	2003
\$17,011,942	\$15,460,737	\$16,888,829	\$13,804,750	\$12,934,247	\$12,974,146
0	5,000	0	0	0	0
7,985,127	7,377,788	6,748,207	6,478,773	6,230,638	6,184,743
0	0	0	0	0	0
3,310,412	3,445,415	2,867,626	1,698,446	1,619,840	2,870,428
9,129,131	8,923,060	7,510,187	7,468,274	7,438,586	7,103,203
14,257,670	13,570,534	13,654,424	11,800,396	10,635,672	9,740,640
3,850,585	3,786,874	3,995,524	4,098,232	4,466,449	3,752,320
0	0	0	0	0	0
16,116,024	15,518,457	20,674,441	14,677,345	13,371,205	16,679,512
41,820	0	0	0	0	0
16,261,568	13,003,081	10,385,226	10,518,395	10,416,370	10,797,440
286,000	275,000	0	0	0	0
9,500,364	8,087,447	6,859,993	6,586,812	6,082,669	6,479,376
2,655,738	2,375,601	1,971,588	1,638,485	2,036,526	2,043,044
1,399,227	1,560,614	1,406,167	1,379,157	1,445,438	1,208,997
898,595	319,179	340,080	438,224	348,343	358,329
8,498	0	0	0	0	0
387,915	347,715	0	0	0	0
0	0	697,645	551,901	497,326	709,069
2,035,819	2,109,891	2,326,983	1,658,337	1,390,360	1,209,548
105,136,435	96,166,393	96,326,920	82,797,527	78,913,669	82,110,795
13,454,621	13,001,681	14,510,687	13,901,576	13,849,734	13,987,938
81,335	61,686	8,082	7,069	5,936	20,059
274,251	316,059	286,494	296,980	31,717	22,224
1,310,738	1,078,112	938,170	806,079	758,998	824,599
15,120,945	14,457,538	15,743,433	15,011,704	14,646,385	14,854,820
120,257,380	110,623,931	112,070,353	97,809,231	93,560,054	96,965,615
11,377,033	12,358,917	12,588,462	13,107,883	12,604,812	12,892,566
1,417,927	1,416,463	1,396,951	1,207,508	1,406,252	1,362,127
2,236,433	2,384,012	2,480,070	2,837,756	2,550,175	2,173,409
427,813	398,634	430,844	424,345	420,372	363,707
3,183,361	3,686,171	3,212,484	4,062,440	2,571,320	3,611,692
773,342	699,854	213,928	208,834	175,048	172,757
4,142	405	1,290	2,579	5,071	1,506
0	0	0	0	0	0
380,814	361,851	315,913	313,118	267,660	267,880
0	0	0	0	0	0
26,192,747	23,519,514	23,888,953	19,165,595	18,450,534	18,532,118
953,932	5,514,540	954,345	580,128	345,479	3,685,658
46,947,544	50,340,361	45,483,240	41,910,186	38,796,723	43,063,420

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

	2012	2011	2010	2009
Business-Type Activities				
Charges for Services				
Sanitary Engineer	\$12,780,812	\$12,742,844	\$11,625,030	\$11,851,870
Other Enterprise				
Solid Waste Transfer Station	155,809	166,272	154,238	155,015
Storm Water Phase II	398,001	243,879	295,161	206,450
Delaware Area Transit	320,072	227,243	183,410	180,901
Operating Grants, Contributions, and Interest	1,399,990	1,483,681	1,070,551	1,091,642
Capital Grants and Contributions	5,629,473	4,023,131	3,926,211	7,862,525
Total Business-Type Activities Program Revenues	<u>20,684,157</u>	<u>18,887,050</u>	<u>17,254,601</u>	<u>21,348,403</u>
Total Primary Government Program Revenues	<u>66,818,772</u>	<u>60,735,332</u>	<u>67,713,550</u>	<u>68,712,946</u>
Net (Expense) Revenue				
Governmental Activities	(64,992,343)	(64,306,437)	(60,734,866)	(58,393,181)
Business-Type Activities	4,166,103	2,810,866	1,200,389	4,947,164
Total Primary Government Net Expense	<u>(60,826,240)</u>	<u>(61,495,571)</u>	<u>(59,534,477)</u>	<u>(53,446,017)</u>
General Revenues and Other Changes in Net Assets				
Governmental Activities				
Property Taxes Levied for				
General Operating	9,648,816	10,057,588	10,072,289	5,811,377
Public Safety-911	2,129,554	2,202,495	2,197,272	2,182,280
Health-Board of Developmental Disabilities	11,257,083	11,696,582	11,657,042	11,553,439
Human Services-Council for Older Adults	804,070	838,140	786,629	830,380
Permanent Improvement	536,047	558,743	559,559	555,740
Payment in Lieu of Taxes	619,615	384,860	240,937	89,586
Sales Taxes				
General Operating	43,873,148	42,314,886	38,193,995	36,223,013
Public Works-Auto and Gas	0	0	0	0
Grants and Entitlements not				
Restricted to Other Programs	3,784,442	3,752,464	4,128,424	3,543,135
Interest	1,530,899	2,223,044	2,343,063	2,315,037
Other	2,005,987	1,538,500	1,327,967	2,294,224
Transfers	(42,500)	(50,000)	(50,000)	(75,000)
Total Governmental Activities	<u>76,147,161</u>	<u>75,517,302</u>	<u>71,457,177</u>	<u>65,323,211</u>
Business-Type Activities				
Interest	1,710	8,052	11,036	38,969
Gain on Sale of Capital Assets	0	0	0	0
Other	106,420	20,171	181,403	41,397
Transfers	42,500	50,000	50,000	75,000
Total Business-Type Activities	<u>150,630</u>	<u>78,223</u>	<u>242,439</u>	<u>155,366</u>
Total Primary Government	<u>76,297,791</u>	<u>75,595,525</u>	<u>71,699,616</u>	<u>65,478,577</u>
Changes in Net Position				
Governmental Activities	11,154,818	11,210,865	10,722,311	6,930,030
Business-Type Activities	4,316,733	2,889,089	1,442,828	5,102,530
Total Primary Government Changes in Net Position	<u>\$15,471,551</u>	<u>\$14,099,954</u>	<u>\$12,165,139</u>	<u>\$12,032,560</u>

2008	2007	2006	2005	2004	2003
\$11,879,685	\$10,603,757	\$11,698,334	\$10,078,144	\$10,055,543	\$9,056,859
148,578	119,758	99,947	116,441	145,674	148,992
241,206	286,597	321,479	238,644	130,911	0
210,634	212,380	137,960	101,576	231,152	350,776
879,963	707,768	794,425	605,465	414,995	337,526
11,671,942	10,262,652	15,072,192	13,168,290	13,839,788	16,222,637
25,032,008	22,192,912	28,124,337	24,308,560	24,818,063	26,116,790
71,979,552	72,533,273	73,607,577	66,218,746	63,614,786	69,180,210
(58,188,891)	(45,826,032)	(50,843,680)	(40,887,341)	(40,116,946)	(39,047,375)
9,911,063	7,735,374	12,380,904	9,296,856	10,171,678	11,261,970
(48,277,828)	(38,090,658)	(38,462,776)	(31,590,485)	(29,945,268)	(27,785,405)
6,610,326	6,490,192	6,362,605	4,498,079	4,209,723	3,802,630
2,163,551	2,142,377	1,090,770	1,023,787	976,347	893,724
11,510,253	11,338,734	8,294,224	7,878,542	7,571,087	6,918,513
832,914	807,909	915,353	0	0	0
555,276	535,741	523,960	470,380	428,068	377,447
72,213	0	62,360	140,616	112,807	39,374
21,423,965	21,711,761	20,711,159	19,630,599	18,832,573	17,988,747
14,283,323	14,474,935	13,808,485	13,087,871	12,557,341	11,993,715
3,866,855	3,696,875	3,719,465	3,331,561	3,238,201	3,767,401
5,927,822	9,655,057	8,554,766	4,877,806	2,060,519	1,436,471
1,033,480	1,446,358	1,020,109	1,228,948	860,068	1,158,458
(75,000)	(60,000)	(60,000)	(60,000)	(59,098)	(27,128)
68,204,978	72,239,939	65,003,256	56,108,189	50,787,636	48,349,352
122,026	120,832	0	20,872	(7,264)	(55,378)
0	0	0	108,496	0	0
98,995	50,596	67,020	131,432	32,005	61,087
75,000	60,000	60,000	60,000	59,098	27,128
296,021	231,428	127,020	320,800	83,839	32,837
68,500,999	72,471,367	65,130,276	56,428,989	50,871,475	48,382,189
10,016,087	26,413,907	14,159,576	15,220,848	10,670,690	9,301,977
10,207,084	7,966,802	12,507,924	9,617,656	10,255,517	11,294,807
\$20,223,171	\$34,380,709	\$26,667,500	\$24,838,504	\$20,926,207	\$20,596,784

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

	2012	2011	2010	2009
General Fund				
Reserved	\$0	\$0	\$0	\$438,788
Unreserved, Designated	0	0	0	3,496,780
Unreserved	0	0	0	19,580,694
Nonspendable	1,692,210	1,679,663	571,161	0
Committed	8,646,617	7,205,150	2,240,722	0
Assigned	4,160,740	4,324,936	5,136,976	0
Unassigned	21,928,175	17,456,401	15,468,324	0
Total General Fund	<u>36,427,742</u>	<u>30,666,150</u>	<u>23,417,183</u>	<u>23,516,262</u>
All Other Governmental Funds				
Reserved	0	0	0	2,710,504
Unreserved, Reported in				
Special Revenue Funds	0	0	0	59,311,605
Debt Service Fund	0	0	0	115,747
Capital Projects Funds	0	0	0	834,587
Nonspendable	1,525,972	1,637,729	1,252,890	0
Restricted	57,001,027	55,339,560	53,290,734	0
Committed	1,222,983	6,504,054	6,351,106	0
Assigned	253,852	253,852	253,852	0
Unassigned (Deficit)	(170,109)	(186,011)	(113,481)	0
Total All Other Governmental Funds	<u>59,833,725</u>	<u>63,549,184</u>	<u>61,035,101</u>	<u>62,972,443</u>
Total Governmental Funds	<u>\$96,261,467</u>	<u>\$94,215,334</u>	<u>\$84,452,284</u>	<u>\$86,488,705</u>

GASB Statement No. 54 was implemented in 2011.

2008	2007	2006	2005	2004	2003
\$625,703	\$638,218	\$709,348	\$558,093	\$657,894	\$785,177
0	0	0	0	0	0
16,547,524	18,201,037	17,983,648	16,277,101	15,304,943	15,272,705
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>17,173,227</u>	<u>18,839,255</u>	<u>18,692,996</u>	<u>16,835,194</u>	<u>15,962,837</u>	<u>16,057,882</u>
1,537,044	5,220,979	2,367,095	4,720,458	6,425,465	1,817,069
67,470,878	63,111,987	48,356,860	45,667,663	37,327,114	32,941,370
103,570	25,876	25,879	0	0	0
4,351,060	6,139,995	6,673,072	11,306,776	13,034,940	19,237,857
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>73,462,552</u>	<u>74,498,837</u>	<u>57,422,906</u>	<u>61,694,897</u>	<u>56,787,519</u>	<u>53,996,296</u>
<u>\$90,635,779</u>	<u>\$93,338,092</u>	<u>\$76,115,902</u>	<u>\$78,530,091</u>	<u>\$72,750,356</u>	<u>\$70,054,178</u>

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

	2012	2011	2010	2009
Revenues				
Property Taxes	\$24,410,237	\$25,422,253	\$25,199,180	\$20,818,189
Payment in Lieu of Taxes	619,615	384,860	240,937	89,586
Sales Taxes	44,263,578	41,361,429	38,088,578	35,899,775
Special Assessments	932,772	948,898	923,971	1,303,030
Charges for Services	19,048,553	17,652,681	17,998,437	16,065,503
Licenses and Permits	1,475,045	1,309,401	1,273,748	1,131,278
Fines and Forfeitures	736,714	731,339	882,625	524,890
Intergovernmental	26,279,329	25,399,196	29,249,242	33,147,776
Interest	1,557,662	2,260,373	2,451,997	2,211,537
Other	1,978,223	1,529,841	1,416,169	2,447,682
Total Revenues	121,301,728	117,000,271	117,724,884	113,639,246
Expenditures				
Current				
General Government				
Legislative and Executive	16,260,390	16,122,685	16,428,343	15,403,761
Intergovernmental	0	0	0	0
Judicial	8,419,479	8,504,308	8,696,907	7,703,981
Intergovernmental	0	4,644	5,780	0
Public Safety	35,894,768	34,926,053	36,044,246	31,201,955
Intergovernmental	34,396	0	0	0
Public Works	17,361,201	12,245,317	21,516,060	25,249,152
Intergovernmental	3,451,142	267,324	167,861	64,215
Health	17,766,365	17,766,506	20,863,189	17,523,419
Intergovernmental	240,000	250,000	250,000	285,000
Human Services	7,790,467	8,348,845	9,898,293	13,356,841
Conservation and Recreation	0	9,006	479,594	88,112
Intergovernmental	302,500	292,000	302,800	338,000
Intergovernmental	0	0	0	0
Capital Outlay	6,849,528	3,580,646	5,224,294	1,395,229
Debt Service				
Principal Retirement	3,408,424	3,274,800	3,646,400	3,407,000
Current Refunding	0	0	15,965,000	0
Interest and Fiscal Charges	1,495,869	1,616,219	2,271,486	1,845,146
Total Expenditures	119,274,529	107,208,353	141,760,253	117,861,811
Excess of Revenues Over (Under) Expenditures	2,027,199	9,791,918	(24,035,369)	(4,222,565)

2008	2007	2006	2005	2004	2003
\$21,668,073	\$21,315,601	\$17,081,838	\$13,898,556	\$12,985,059	\$12,036,039
72,213	0	62,360	140,616	112,807	39,374
35,941,919	36,304,531	33,762,217	32,540,264	31,861,132	29,111,788
1,363,074	1,048,867	923,456	796,392	668,890	594,502
16,651,732	17,656,201	17,521,065	27,035,118	16,086,809	18,077,458
1,261,105	1,530,544	1,790,022	1,953,299	2,401,311	2,475,514
498,477	546,753	540,335	504,410	739,359	755,235
29,556,461	27,576,366	25,825,557	23,083,180	22,399,871	23,956,935
6,464,240	10,349,535	8,762,689	4,899,992	2,098,071	1,694,405
1,115,826	1,505,112	978,040	1,217,911	868,062	1,259,818
<u>114,593,120</u>	<u>117,833,510</u>	<u>107,247,579</u>	<u>106,069,738</u>	<u>90,221,371</u>	<u>90,001,068</u>
16,180,405	14,878,317	16,257,225	21,585,868	12,311,683	12,416,710
0	5,000	0	0	0	0
7,382,865	7,270,263	6,619,123	6,226,229	6,148,129	6,180,438
29,499,860	28,734,249	26,652,823	24,757,562	23,523,738	21,468,067
0	0	0	0	0	0
20,355,379	15,543,959	24,996,133	20,379,827	16,863,287	22,710,802
41,820	0	0	0	0	0
16,182,369	13,410,807	10,125,021	10,300,924	10,505,122	11,150,524
286,000	275,000	0	0	0	0
13,776,420	12,260,067	10,461,000	9,918,541	9,818,781	10,057,277
8,498	0	0	0	0	0
383,000	342,800	0	0	0	0
0	0	692,730	546,986	493,200	713,669
8,198,685	9,723,547	8,822,679	16,084,189	9,156,505	3,966,025
3,242,500	2,905,000	2,705,000	2,365,000	1,945,000	600,000
0	0	0	0	0	0
1,960,435	2,135,681	2,270,034	1,692,747	1,547,679	1,297,819
<u>117,498,236</u>	<u>107,484,690</u>	<u>109,601,768</u>	<u>113,857,873</u>	<u>92,313,124</u>	<u>90,561,331</u>
<u>(2,905,116)</u>	<u>10,348,820</u>	<u>(2,354,189)</u>	<u>(7,788,135)</u>	<u>(2,091,753)</u>	<u>(560,263)</u>

(continued)

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

	2012	2011	2010	2009
Other Financing Sources (Uses)				
Sale of Capital Assets	\$1,734	\$5,132	\$0	\$0
General Obligation Bonds Issued	0	0	5,255,050	0
General Obligation Refunding Bonds Issued	0	0	15,910,000	0
Special Assessment Bonds Issued	59,700	16,000	35,250	50,000
Premium on General Obligation Bonds Issued	0	0	214,433	0
Premium on General Obligation Refunding Bonds Issued	0	0	634,215	0
Premium on Special Assessment Bonds Issued	0	0	0	0
Payment to Refunding Bond Escrow Agent	0	0	0	0
Transfers In	8,503,248	16,962,132	14,278,381	13,498,247
Transfers Out	(8,545,748)	(17,012,132)	(14,328,381)	(13,573,247)
Total Other Financing Sources (Uses)	<u>18,934</u>	<u>(28,868)</u>	<u>21,998,948</u>	<u>(25,000)</u>
Changes in Fund Balances	<u>\$2,046,133</u>	<u>\$9,763,050</u>	<u>(\$2,036,421)</u>	<u>(\$4,247,565)</u>
 Debt Service as a Percentage of Noncapital Expenditures	 4.7%	 4.9%	 17.8%	 5.2%

GASB Statement No. 54 was implemented in 2011.

2008	2007	2006	2005	2004	2003
\$16,303	\$0	\$0	\$0	\$0	\$0
0	1,483,600	0	12,000,000	4,575,000	12,000,000
0	0	0	3,540,000	16,075,000	0
261,500	5,320,900	0	0	0	0
0	30,267	0	105,074	78,316	113,451
0	0	0	44,032	357,414	0
0	98,603	0	0	0	0
0	0	0	(3,528,433)	(16,238,701)	0
14,095,679	12,282,785	9,534,494	5,904,669	5,157,694	4,389,678
(14,170,679)	(12,342,785)	(9,594,494)	(5,964,669)	(5,216,792)	(4,416,806)
202,803	6,873,370	(60,000)	12,100,673	4,787,931	12,086,323
(\$2,702,313)	\$17,222,190	(\$2,414,189)	\$4,312,538	\$2,696,178	\$11,526,060
5.1%	5.4%	5.4%	4.4%	4.4%	2.4%

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

Collection Year	Real Property		Estimated Actual Value	Tangible Public Utility	
	Assessed Value	Commercial/Industrial/PU		Assessed Value	Estimated Actual Value
2012	\$5,254,383,480	\$713,261,970	\$17,050,415,571	\$152,219,060	\$172,976,205
2011	5,496,873,860	738,005,780	17,813,941,829	144,567,380	164,281,114
2010	5,467,748,120	743,240,460	17,745,681,657	136,552,160	155,172,909
2009	5,403,107,640	708,271,040	17,461,081,943	132,794,470	150,902,807
2008	5,308,400,014	683,201,730	17,118,862,126	125,269,450	142,351,648
2007	5,107,224,224	676,710,560	16,525,527,954	143,050,170	162,557,011
2006	4,813,157,600	666,409,120	15,655,904,914	143,426,960	162,985,182
2005	3,887,621,370	617,617,680	12,872,111,571	142,133,390	161,515,216
2004	3,589,512,490	590,561,680	11,943,069,057	136,313,060	154,901,205
2003	3,302,791,850	551,855,330	11,013,277,657	135,698,000	154,202,273

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

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

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

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

Tangible Personal Property		Total			Weighted Average Tax Rate
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	
\$0	\$0	\$6,119,864,510	\$17,223,391,776	35.53%	\$4.60
0	0	6,379,447,020	17,978,222,943	35.48	4.59
7,498,830	7,498,830	6,355,039,570	17,908,353,396	35.49	4.56
13,240,690	13,240,690	6,257,413,840	17,625,225,440	35.50	3.77
75,857,980	1,213,727,680	6,192,729,174	18,474,941,454	33.52	3.97
157,458,553	1,046,065,520	6,084,443,507	17,734,150,485	34.31	3.98
194,609,287	1,037,916,197	5,817,602,967	16,856,806,293	34.51	3.26
229,335,732	1,042,435,145	4,876,708,172	14,076,061,932	34.65	3.14
230,226,578	1,000,985,122	4,546,613,808	13,098,955,384	34.71	3.17
231,661,013	965,254,221	4,222,006,193	12,132,734,151	34.80	3.21

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

	2012	2011	2010	2009
General	\$1.80	\$1.80	\$1.80	\$1.00
Effective Millage Rates				
Residential/Agriculture	1.8000	1.8000	1.8000	1.0000
Commercial/Industrial	1.8000	1.8000	1.8000	1.0000
Tangible/Public Utility Personal	1.8000	1.8000	1.8000	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				
Residential/Agriculture	2.1000	2.0983	2.0875	2.0822
Commercial/Industrial	2.1000	2.0529	2.0470	2.0517
Tangible/Public Utility Personal	2.1000	2.1000	2.1000	2.1000
911				
Effective Millage Rates				
Residential/Agriculture	0.4500	0.4493	0.4468	0.4455
Commercial/Industrial	0.4434	0.4284	0.4310	0.4316
Tangible/Public Utility Personal	0.4500	0.4500	0.4500	0.4500
Senior Citizen Bond	0.15	0.15	0.14	0.15
Effective Millage Rates				
Residential/Agriculture	0.15	0.15	0.14	0.15
Commercial/Industrial	0.15	0.15	0.14	0.15
Tangible/Public Utility Personal	0.15	0.15	0.14	0.15
Total Delaware County				
Effective Millage Rates				
Residential/Agriculture	4.6000	4.5977	4.5743	3.7777
Commercial/Industrial	4.5934	4.5313	4.5180	3.7333
Tangible/Public Utility Personal	4.6000	4.6000	4.5900	3.8000
School Districts				
Big Walnut	33.41 - 41.20	33.38 - 41.82	26.04 - 35.51	26.84 - 35.34
Delaware	50.92 - 76.38	40.33 - 66.91	40.23 - 66.80	40.79 - 67.42
Out-of-County School Districts				
Buckeye Valley	25.99 - 34.73	25.81 - 34.73	25.99 - 34.95	25.80 - 34.80
Centerburg	24.60 - 38.20	24.57 - 38.16	24.55 - 38.16	24.52 - 38.20
Dublin	50.16 - 80.40	48.81 - 80.40	48.68 - 80.40	40.83 - 72.50
Elgin	33.69 - 45.78	34.09 - 46.17	34.17 - 46.17	25.68 - 37.68
Highland	24.37 - 24.50	24.37 - 24.50	24.37 - 24.50	24.36 - 24.50
Johnstown-Monroe	29.08 - 39.60	29.34 - 40.30	29.34 - 40.30	20.00 - 30.70
North Union	32.10 - 37.10	32.30 - 37.25	32.25 - 37.25	34.10 - 39.10
Northridge	32.16 - 44.91	32.35 - 45.55	32.35 - 45.55	23.49 - 36.20
Olentangy	52.56 - 78.62	43.64 - 70.72	44.15 - 70.72	44.08 - 70.72
Westerville	52.09 - 73.20	50.28 - 72.95	50.28 - 73.00	42.28 - 73.00

2008	2007	2006	2005	2004	2003
\$1.20	\$1.20	\$1.20	\$1.00	\$1.00	\$1.00
1.2000	1.2000	1.2000	1.0000	1.0000	1.0000
1.2000	1.2000	1.2000	1.0000	1.0000	1.0000
1.2000	1.2000	1.2000	1.0000	1.0000	1.0000
0.10	0.10	0.10	0.10	0.10	0.10
0.1000	0.1000	0.1000	0.1000	0.1000	0.1000
0.1000	0.1000	0.1000	0.1000	0.1000	0.1000
0.1000	0.1000	0.1000	0.1000	0.1000	0.1000
2.0805	2.0821	1.5105	1.7570	1.7856	1.8135
2.0702	2.0680	1.5912	1.6988	1.7374	1.7585
2.1000	2.1000	2.1000	2.1000	2.1000	2.1000
0.4388	0.4460	0.2217	0.2579	0.2620	0.2663
0.4432	0.4434	0.2473	0.2627	0.2632	0.2666
0.4500	0.4500	0.3100	0.3100	0.3100	0.3100
0.15	0.15	0.17	N/A	N/A	N/A
0.15	0.15	0.17	N/A	N/A	N/A
0.15	0.15	0.17	N/A	N/A	N/A
0.15	0.15	0.17	N/A	N/A	N/A
3.9693	3.9781	3.2022	3.1149	3.1476	3.1798
3.9634	3.9613	3.3085	3.0615	3.1006	3.1251
4.0000	4.0000	3.8800	3.5100	3.5100	3.5100
24.53 - 33.03	25.22 - 33.72	23.89 - 32.39	25.37 - 33.87	23.66 - 32.16	23.90 - 32.40
40.20 - 67.1	40.87 - 67.76	34.45 - 67.18	38.01 - 67.96	33.40 - 64.73	33.97 - 64.97
23.95 - 32.65	23.80 - 32.80	23.98 - 32.98	24.20 - 33.20	24.52 - 33.52	24.80 - 33.80
25.33 - 38.85	25.53 - 39.05	25.53 - 39.05	27.74 - 41.16	27.74 - 41.16	27.75 - 41.16
40.67 - 72.50	41.12 - 72.50	41.27 - 72.50	38.47 - 64.60	38.56 - 64.60	38.69 - 64.60
26.26 - 38.26	26.04 - 37.77	26.14 - 37.85	26.21 - 37.85	25.90 - 37.85	26.00 - 37.85
22.18 - 22.30	22.18 - 22.30	22.18 - 22.30	22.26 - 22.30	22.26 - 22.30	22.81 - 22.85
20.00 - 30.70	20.00 - 30.70	20.00 - 30.70	21.38 - 39.30	21.98 - 39.58	22.11 - 39.58
35.80 - 40.80	35.95 - 40.80	36.12 - 40.95	36.12 - 40.85	36.00 - 40.85	36.00 - 40.85
23.75 - 36.50	23.76 - 36.50	24.01 - 36.70	24.52 - 37.05	24.48 - 37.15	24.62 - 37.28
35.18 - 62.00	35.37 - 62.00	35.67 - 62.00	38.47 - 61.00	28.63 - 50.50	29.10 - 50.56
41.54 - 72.50	41.54 - 72.50	35.70 - 67.31	40.69 - 68.01	35.37 - 63.20	35.45 - 63.20

(continued)

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

	2012	2011	2010	2009
Joint Vocational School Districts				
Central Ohio	\$1.60 - 1.60	\$1.30 - 1.30	\$1.30 - 1.30	\$1.30 - 1.30
Delaware County	2.36 - 3.20	2.29 - 3.20	2.29 - 3.20	2.29 - 3.20
Knox County	2.39 - 6.40	2.34 - 6.40	2.35 - 6.40	2.34 - 6.40
Licking County	2.54 - 2.54	2.52 - 2.52	2.50 - 2.50	2.50 - 2.50
Tri-Rivers	2.21 - 4.40	2.35 - 4.40	2.23 - 4.40	2.22 - 4.40
Corporations				
Ashley	21.08 - 21.40	19.99 - 20.40	18.18 - 18.60	18.07 - 18.60
Columbus	2.10 - 2.10	2.10 - 2.10	2.10 - 2.10	2.10 - 2.10
Delaware	2.70 - 2.70	2.70 - 2.70	2.70 - 2.70	2.70 - 2.70
Dublin	1.95 - 2.95	1.94 - 2.95	1.94 - 2.95	1.95 - 2.95
Galena	3.70 - 3.70	3.70 - 3.70	3.50 - 3.70	3.50 - 3.70
Ostrander	1.30 - 1.30	1.30 - 1.30	1.30 - 1.30	1.30 - 1.30
Powell	3.89 - 3.89	3.72 - 3.72	3.80 - 3.80	3.71 - 3.71
Shawnee Hills	10.56 - 14.92	10.49 - 14.92	10.30 - 14.92	10.26 - 14.92
Sunbury	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50
Westerville	13.41 - 20.30	12.92 - 20.30	8.71 - 16.10	10.31 - 17.70
Townships				
Berkshire	0.80 - 0.80	0.80 - 0.80	0.80 - 0.80	0.80 - 0.80
Berlin	5.05 - 5.08	5.08 - 5.08	4.83 - 5.08	4.91 - 5.08
Brown	4.24 - 4.90	4.29 - 4.90	4.30 - 4.90	4.29 - 4.90
Concord	8.85 - 11.30	8.42 - 11.30	8.38 - 11.30	8.37 - 11.30
Delaware	2.27 - 2.40	2.27 - 2.40	2.28 - 2.40	2.28 - 2.40
Genoa	11.30 - 11.30	11.23 - 11.30	8.58 - 9.40	8.56 - 9.40
Harlem	10.00 - 10.00	9.97 - 10.00	9.89 - 10.00	9.88 - 10.00
Kingston	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30
Liberty	6.52 - 8.45	6.82 - 8.43	6.56 - 8.44	6.71 - 8.38
Marlboro	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30
Orange	8.53 - 8.60	8.28 - 8.60	8.18 - 8.60	8.26 - 8.60
Oxford	6.10 - 6.30	6.22 - 6.30	4.23 - 4.50	4.18 - 4.50
Porter	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50
Radnor	7.10 - 7.40	7.22 - 7.40	7.20 - 7.40	7.20 - 7.40
Scioto	6.01 - 6.01	5.89 - 5.89	6.40 - 6.50	6.45 - 6.55
Thompson	3.79 - 4.20	4.03 - 4.20	4.02 - 4.20	4.01 - 4.20
Trenton	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50
Troy	2.20 - 2.20	2.20 - 2.20	2.20 - 2.20	2.20 - 2.20
Washington	10.16 - 15.45	10.10 - 15.45	7.97 - 14.48	7.99 - 14.48

2008	2007	2006	2005	2004	2003
\$1.30 - 1.30	\$1.30 - 1.30	\$0.50 - 0.50	\$0.50 - 0.50	\$0.50 - 0.50	\$0.50 - 0.50
2.28 - 3.20	2.28 - 3.20	2.28 - 3.20	2.37 - 3.20	2.41 - 3.20	2.46 - 3.20
2.56 - 6.40	2.57 - 6.40	2.57 - 6.40	2.81 - 6.40	2.82 - 6.40	2.82 - 6.40
3.00 - 3.00	3.00 - 3.00	3.00 - 3.00	3.00 - 3.00	2.80 - 2.80	3.00 - 3.00
2.25 - 4.40	2.39 - 4.40	2.40 - 4.40	2.53 - 4.40	2.56 - 4.40	2.56 - 4.40
17.23 - 18.60	17.23 - 18.60	15.05 - 18.60	17.43 - 18.60	16.43 - 17.60	13.09 - 17.60
2.10 - 2.10	2.10 - 2.10	2.10 - 2.10	2.10 - 2.10	2.10 - 2.10	2.10 - 2.10
2.85 - 2.85	2.70 - 2.70	2.70 - 2.70	2.70 - 2.70	2.70 - 2.70	2.70 - 2.70
1.94 - 2.95	1.95 - 2.95	1.95 - 2.95	1.99 - 2.96	1.99 - 2.96	2.00 - 2.97
3.52 - 3.70	3.56 - 3.70	3.03 - 3.70	3.33 - 3.70	3.52 - 3.70	3.52 - 3.70
1.30 - 1.30	1.30 - 1.30	1.30 - 1.30	1.30 - 1.30	1.30 - 1.30	1.30 - 1.30
3.59 - 3.59	3.76 - 3.76	3.95 - 3.95	4.01 - 4.01	4.95 - 4.95	5.30 - 5.30
10.32 - 14.92	12.49 - 14.92	12.13 - 14.92	13.45 - 14.92	13.49 - 14.92	11.06 - 14.92
2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50
10.21 - 17.64	10.17 - 17.60	10.57 - 17.97	11.65 - 17.95	11.80 - 18.06	11.60 - 17.85
0.80 - 0.80	0.80 - 0.80	0.80 - 0.80	0.80 - 0.80	0.80 - 0.80	0.80 - 0.80
4.91 - 5.08	4.95 - 5.08	4.17 - 4.60	4.54 - 4.60	4.21 - 4.60	4.24 - 4.60
4.37 - 4.90	4.33 - 4.90	4.37 - 4.90	4.66 - 4.90	4.66 - 4.90	4.67 - 4.90
8.36 - 11.30	8.41 - 11.30	8.45 - 11.30	9.65 - 11.30	8.69 - 11.30	8.88 - 11.30
2.08 - 2.20	2.08 - 2.20	2.12 - 2.20	2.18 - 2.20	2.19 - 2.20	1.98 - 2.20
8.38 - 9.40	8.40 - 9.40	8.43 - 9.40	10.02 - 12.10	10.13 - 12.10	10.22 - 12.10
9.93 - 10.00	9.98 - 10.00	6.45 - 7.12	7.24 - 7.26	7.32 - 7.32	5.95 - 6.32
2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30
6.74 - 8.43	6.83 - 8.49	6.87 - 8.50	7.76 - 8.60	7.84 - 8.62	8.04 - 8.70
2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30
8.36 - 8.60	8.89 - 9.35	11.94 - 14.00	13.40 - 14.00	13.08 - 13.95	10.20 - 12.15
4.30 - 4.50	4.31 - 4.50	4.07 - 4.50	4.36 - 4.50	4.23 - 4.50	4.23 - 4.50
2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50
4.07 - 4.40	4.09 - 4.40	6.60 - 6.88	6.83 - 6.88	6.86 - 6.88	6.42 - 6.88
6.00 - 6.07	6.04 - 6.09	5.48 - 5.95	6.61 - 6.65	4.94 - 5.25	6.89 - 7.20
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
7.92 - 14.47	8.02 - 14.45	8.15 - 14.49	8.37 - 14.49	8.44 - 14.40	8.50 - 14.50

(continued)

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

	2012	2011	2010	2009
Other Units				
BST&G Fire District	\$2.00 - 2.00	\$1.96 - 2.00	\$1.96 - 2.00	\$1.95 - 2.00
Delaware County District Library	1.00 - 1.00	0.99 - 1.00	1.02 - 1.03	0.04 - 0.04
Delaware County Health District	0.63 - 0.70	0.59 - 0.70	0.59 - 0.70	0.59 - 0.70
Delaware-Morrow Mental Health District	1.00 - 1.00	0.99 - 1.00	0.99 - 1.00	0.99 - 1.00
Delaware Preservation Park District	0.60 - 0.60	0.59 - 0.60	0.59 - 0.60	0.59 - 0.60
Elm Valley Joint Fire District	2.80 - 2.90	2.90 - 2.90	2.00 - 2.50	2.00 - 2.50
Fort Morrow Fire District	4.47 - 5.00	4.53 - 5.00	4.73 - 5.00	4.73 - 5.00
Kingston-Porter Fire District	3.47 - 7.50	3.51 - 7.50	3.69 - 7.68	3.63 - 7.67
Senior Citizens	0.90 - 0.90	0.88 - 0.90	0.88 - 0.90	0.88 - 0.90
Sunbury Community Library	1.00 - 1.00	1.00 - 1.00	0.99 - 1.00	N/A
Tri-Township Fire District	5.27 - 5.40	5.19 - 5.40	5.18 - 5.40	5.17 - 5.40
Westerville Public Library	2.00 - 2.00	0.80 - 0.80	0.79 - 0.80	0.78 - 0.80

Source: Ohio Department of Taxation

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

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

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

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

2008	2007	2006	2005	2004	2003
\$1.96 - 2.00	\$1.38 - 2.00	\$1.40 - 2.00	\$1.67 - 2.00	\$1.72 - 2.00	\$1.73 - 2.00
0.06 - 0.06	0.07 - 0.07	0.08 - 0.08	0.09 - 0.09	0.12 - 0.12	0.15 - 0.15
0.58 - 0.70	0.59 - 0.70	0.59 - 0.70	0.69 - 0.70	0.40 - 0.70	0.41 - 0.70
0.99 - 1.00	0.73 - 1.00	0.74 - 1.00	0.86 - 1.00	0.88 - 1.00	0.89 - 1.00
0.24 - 0.40	0.24 - 0.40	0.24 - 0.40	0.28 - 0.40	0.29 - 0.40	0.29 - 0.40
2.11 - 2.50	2.11 - 2.50	2.11 - 2.50	2.33 - 2.50	2.33 - 2.50	2.33 - 2.50
1.81 - 2.00	2.49 - 2.50	1.88 - 2.00	1.90 - 2.00	1.91 - 2.00	4.41 - 1.50
3.89 - 7.70	3.90 - 7.72	4.07 - 7.69	4.79 - 7.75	4.78 - 7.72	4.91 - 7.82
0.57 - 0.70	0.58 - 0.70	0.58 - 0.70	0.68 - 0.70	0.69 - 0.70	0.51 - 0.70
N/A	N/A	N/A	N/A	N/A	N/A
5.25 - 5.40	5.25 - 5.40	3.48 - 4.40	3.92 - 4.40	3.95 - 4.40	3.74 - 4.40
0.80 - 0.80	0.61 - 0.80	0.61 - 0.80	0.71 - 0.80	0.71 - 0.80	0.71 - 0.80

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

Year	Current Tax Levy (1)	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (2)	Total Tax Collections	Percent of Total Tax Collections to Current Tax Levy
2012	\$27,866,893	\$26,920,756	96.60%	\$593,282	\$27,514,038	98.73%
2011	28,958,298	28,077,453	96.96	752,356	28,829,809	99.56
2010	28,733,849	27,682,816	96.34	792,051	28,474,867	99.10
2009	23,245,250	22,564,446	97.07	464,212	23,028,658	99.07
2008	23,933,773	23,362,848	97.61	586,069	23,948,917	100.06
2007	23,215,624	22,646,816	97.55	543,241	23,190,057	99.89
2006	18,125,912	17,654,343	97.40	404,468	18,058,811	99.63
2005	14,445,062	14,108,552	97.67	322,170	14,430,722	99.90
2004	11,909,546	11,721,500	98.42	366,149	12,087,649	101.50
2003	11,119,934	10,941,083	98.39	520,214	11,461,297	103.07

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

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

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

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

Year	Current Tax Levy (1)	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (2)	Total Tax Collections	Percent of Total Tax Collections to Current Tax Levy
2012	\$0	\$0	0.00%	\$3,222	\$3,222	0.00%
2011	0	0	0.00	9,945	9,945	0.00
2010	17,210	17,038	99.00	25,867	42,905	249.30
2009	46,506	42,912	92.27	70,727	113,639	244.35
2008	348,764	287,557	82.45	29,085	316,642	90.79
2007	645,697	601,893	93.22	33,322	635,215	98.38
2006	801,106	768,024	95.87	34,261	802,285	100.15
2005	847,754	810,719	95.63	22,637	833,356	98.30
2004	914,433	817,654	89.42	50,628	868,282	94.95
2003	869,622	788,441	90.66	44,134	832,575	95.74

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

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

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

Taxpayer	Type of Business	2012			2003		
		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	\$102,327,930	1	1.67%	\$96,606,875	1	2.29%
Columbia Gas of Ohio	Public Utility	16,102,720	2	0.26			
Banc One Management Corporation	Finance	15,029,890	3	0.25	43,501,000	2	1.03
Citigroup Technology, Inc.	IT Services	14,039,690	4	0.23			
American Transmission Systems, Inc.	Public Utility	13,289,030	5	0.22			
Nationwide Mutual Insurance Co.	Insurance	9,861,200	6	0.16			
NP Limited Partnership	Developer	8,497,170	7	0.14	\$21,549,400	5	0.51
Knickerbocker Properties, Inc. XLII	Real Estate	8,102,510	8	0.13			
Evans Capital Investments Limited	Developer	8,050,970	9	0.13			
Kroger Company	Retail	7,763,520	10	0.13			
M/I Schottenstein Homes	Developer				27,729,600	3	0.66
Tuller Square Northpointe	Developer				23,386,900	4	0.55
Fairfield Green	Developer				20,769,000	6	0.49
Verizon North	Public Utility				17,883,900	7	0.42
Planned Communities	Developer				17,514,500	8	0.42
Medallion Group Ltd.	Developer				17,368,200	9	0.41
Triangle Properties, Inc.	Developer				16,465,600	10	0.39
Total Principal Taxpayers		203,064,630		3.32	302,774,975		7.17
All Other Taxpayers		5,916,799,880		96.68	3,919,231,218		92.83
Total County Assessed Value		<u>\$6,119,864,510</u>		<u>100.00%</u>	<u>\$4,222,006,193</u>		<u>100.00%</u>

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

Delaware County, Ohio
Taxable Sales By Category
Last Ten Years

Category	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Sales Tax Payments	\$11,078,242	\$10,984,450	\$10,045,821	\$9,193,471
Direct Pay Tax Return Payments	571,892	540,598	455,159	287,821
Seller's Use Tax Return Payments	8,053,036	7,820,413	6,133,088	6,396,974
Consumer's Use Tax Return Payments	1,406,870	1,216,379	1,347,004	1,049,031
Motor Vehicle Tax Payments	4,727,110	4,354,750	3,979,447	3,590,414
Non-Resident Motor Vehicle Payments	11,849	11,041	11,124	7,821
Watercraft and Outboard Motors	60,437	75,490	56,942	46,444
Department of Liquor Control	129,070	111,759	103,379	95,551
Sales Tax on Motor Vehicle Fuel Refunds	1,950	1,543	1,871	1,502
Sales/Use Tax Voluntary Payments	24,027	30,138	23,559	17,324
Statewide Master Numbers	18,311,211	17,556,352	16,506,930	15,866,240
Sales/Use Tax Assessment Payments	141,100	162,863	160,099	133,452
Streamlines Sales Tax Payments	21,386	19,640	14,962	0
Use Tax Amnesty Payments	75,270	10,846	0	0
Administrative Rotary Fund Fee	(443,163)	(427,423)	(385,798)	(365,889)
Sales/Use Tax Refunds Approved	(297,139)	(153,953)	(259,592)	(97,143)
Destination Sourcing Adjustment	0	0	0	0
Total	<u><u>\$43,873,148</u></u>	<u><u>\$42,314,886</u></u>	<u><u>\$38,193,995</u></u>	<u><u>\$36,223,013</u></u>
Sales Tax Rate	1.25%	1.25%	1.25%	1.25%

Source: Ohio Department of Taxation

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

2008	2007	2006	2005	2004	2003
\$8,780,199	\$9,157,913	\$8,972,362	\$8,167,373	\$7,690,083	\$8,211,726
313,729	219,179	386,362	86,822	85,528	110,204
6,151,045	5,721,525	5,101,930	4,915,639	4,792,800	4,276,457
1,257,366	1,893,041	1,320,113	1,780,109	1,801,384	2,274,614
3,669,313	3,786,117	3,550,687	3,739,437	3,907,187	3,972,203
9,923	2,127	0	0	0	0
62,438	80,456	89,054	99,136	81,921	72,812
87,827	81,820	69,970	62,154	55,705	28,077
1,962	1,062	2,245	2,025	1,110	1,471
25,312	22,726	31,924	27,905	49,972	43,934
15,743,812	15,687,594	15,327,888	14,165,568	13,338,301	11,318,721
191,892	78,358	46,591	46,584	33,090	14,970
0	0	0	0	0	0
0	0	0	0	0	0
(365,188)	(365,579)	(346,804)	(330,927)	(318,370)	(303,241)
(222,342)	(173,988)	(30,614)	(43,355)	(128,797)	(39,486)
0	(5,655)	(2,064)	0	0	0
<u>\$35,707,288</u>	<u>\$36,186,696</u>	<u>\$34,519,644</u>	<u>\$32,718,470</u>	<u>\$31,389,914</u>	<u>\$29,982,462</u>
1.25%	1.25%	1.25%	1.25%	1.25%	1.25%

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

Year	User Equivalent	Gallons of Wastewater Treated	Direct Rate Per 1,000 Gallons
2012	30,363	3,070,160,000	\$2.43
2011	29,739	3,384,910,000	2.08
2010	29,212	2,905,770,000	2.16
2009	28,780	2,788,500,000	1.93
2008	27,707	2,932,750,000	1.87
2007	27,412	2,901,520,000	1.81
2006	24,685	2,612,866,000	1.90
2005	24,343	2,576,731,000	1.79
2004	22,578	2,389,890,000	1.75

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

The User Equivalent is based upon the number of customers billed. The gallons of wastewater treated represents the actual number of gallons of wastewater treated.

Information prior to 2004 is not available.

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

Year	General Obligation Bonds	Ratio of Net Bonded Debt to Estimated Actual Value (1)	Net Bonded Debt per Capita (2)
2012	\$33,069,774	0.19%	\$183
2011	36,826,206	0.20	206
2010	40,489,230	0.23	232
2009	37,465,023	0.21	222
2008	44,432,279	0.24	269
2007	51,218,936	0.29	318
2006	92,231,637	0.55	589
2005	98,480,513	0.70	655
2004	92,104,802	0.70	645
2003	92,520,995	0.76	683

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
2012	\$0	\$0	\$32,384,774	\$4,539,039	\$685,000	\$27,031,742	\$0
2011	0	0	35,475,528	4,778,068	1,350,678	26,819,394	0
2010	0	0	38,497,874	5,048,239	1,991,356	28,508,582	0
2009	0	0	34,852,989	5,279,869	2,612,034	30,131,713	0
2008	0	0	37,844,564	5,599,207	6,587,715	30,329,884	0
2007	0	0	40,724,096	5,654,503	10,494,840	30,518,622	0
2006	1,450,000	4,752,000	41,959,560	340,000	50,272,077	0	0
2005	1,555,000	4,170,000	44,513,890	440,000	53,966,623	0	0
2004	0	0	34,567,547	540,000	57,537,255	0	0
2003	0	0	31,522,106	635,000	60,998,889	0	412,233

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

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

Total Primary Government	Per Capita (1)	Percentage of Personal Income (1)
\$64,640,555	\$357.01	0.61%
68,423,668	383.07	0.72
74,046,051	425.03	0.83
72,876,605	431.97	0.93
80,361,370	486.96	1.09
87,392,061	543.26	1.29
98,773,637	630.35	1.55
104,645,513	696.39	1.79
92,644,802	649.01	1.62
93,568,228	690.67	1.77

Delaware County, Ohio
 Revenue Bond Coverage
 Last Six Years

Year	Operating Revenues	Tap Fees	Gross Revenues	Less Operating Expenses (excluding depreciation)	Net Available Revenues
2012	\$12,806,067	\$1,663,694	\$14,469,761	\$8,751,507	\$5,718,254
2011	12,742,844	2,163,527	14,906,371	8,649,468	6,256,903
2010	11,788,465	2,329,158	14,117,623	8,760,054	5,357,569
2009	11,856,738	1,663,670	13,520,408	8,280,896	5,239,512
2008	11,965,229	2,133,852	14,099,081	6,675,310	7,423,771
2007	10,641,711	4,967,584	15,609,295	5,665,744	9,943,551

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

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

The County did not issue revenue bonds prior to 2007.

Principal	Debt Service		Coverage Ratio
	Interest	Total	
\$1,860,000	\$1,204,175	\$3,064,175	1.87
1,790,000	1,275,775	3,065,775	2.04
1,720,000	1,344,575	3,064,575	1.75
210,000	1,352,975	1,562,975	3.35
200,000	1,360,975	1,560,975	4.76
555,000	956,696	1,511,696	6.58

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

	2012	2011	2010	2009
Assessed Value of County	\$6,119,864,510	\$6,379,447,020	\$6,355,039,570	\$6,257,413,840
Voted Debt Limitation (1)	\$151,496,613	\$157,986,176	\$157,375,989	\$154,935,346
2005 Capital Facility Notes	0	0	0	0
Sawmill Parkway Extension Notes	0	0	0	0
US 23/Lewis Center Road Notes	0	0	0	0
Ditch Improvements Notes	0	0	0	0
1997 Capital Facilities	0	0	0	0
2000 Capital Facilities	0	0	0	0
2003 Capital Facilities Refunding	1,370,000	2,695,000	3,965,000	5,195,000
2004 Capital Facilities Refunding	0	0	0	13,485,000
2004 Jail	0	0	0	2,480,000
2005 Capital Facilities Refunding	1,855,000	2,215,000	2,555,000	2,875,000
2005 Council for Older Adults	8,905,000	9,415,000	9,910,000	10,385,000
2007 Various Purpose	1,217,000	1,274,600	1,330,000	1,383,200
2010 Jail Improvement	2,865,000	2,930,000	2,995,000	0
2010 Hayes Improvement	1,465,000	1,490,000	1,515,000	0
2010 Jail Current Refunding	1,075,000	1,555,000	2,025,000	0
2010 Hayes Current Refunding	12,295,000	12,440,000	12,580,000	0
2010 Capital Improvements	466,750	612,900	745,050	0
1999 Road Improvements	0	0	0	0
2007 Various Purpose	4,013,000	4,240,400	4,460,000	4,666,800
2007A Various Purpose	82,000	85,700	89,200	92,600
2007B Various Purpose	87,700	107,300	126,100	144,000
2008 Ditch Improvements	141,900	174,100	205,100	234,900
2009 Ditch Improvements	33,000	38,900	44,700	50,000
2010 Ditch Improvements	27,600	31,700	35,250	0
2011 Ditch Improvements	14,226	16,000	0	0
2012 Ditch Improvements	59,700	0	0	0
1995 Sewer Improvements	0	0	0	0
1999 Sewer Improvements	0	0	0	0
2003 Capital Facilities	685,000	1,345,000	1,980,000	2,595,000
2003 Capital Facilities Refunding	0	0	0	0
2007 Refunding Sewer Improvements	26,560,000	28,420,000	30,210,000	31,930,000
OWDA Loan	0	0	0	0
Total Debt	63,217,876	69,086,600	74,770,400	75,516,500

2008	2007	2006	2005	2004	2003
\$6,192,729,174	\$6,084,443,507	\$5,817,602,967	\$4,876,708,172	\$4,546,613,808	\$4,222,006,193
\$153,318,229	\$150,611,088	\$143,940,074	\$120,417,704	\$112,165,345	\$104,050,155
0	0	1,450,000	1,555,000	0	0
0	0	2,184,000	2,100,000	0	0
0	0	2,450,000	2,000,000	0	0
0	0	118,000	70,000	0	0
0	0	255,000	490,000	4,085,000	4,270,000
0	0	0	0	380,000	15,150,000
6,390,000	7,555,000	8,695,000	9,815,000	10,915,000	12,000,000
14,070,000	14,630,000	15,175,000	15,710,000	15,855,000	0
2,925,000	3,355,000	3,770,000	4,175,000	4,575,000	0
3,180,000	3,465,000	3,485,000	3,505,000	0	0
10,845,000	11,285,000	11,710,000	12,000,000	0	0
1,434,400	1,483,600	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
120,000	235,000	340,000	440,000	540,000	635,000
4,865,600	5,061,400	0	0	0	0
95,600	98,300	0	0	0	0
161,200	161,200	0	0	0	0
261,500	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	710,000	1,385,000
2,395,000	4,715,000	43,555,000	45,730,000	47,840,000	49,890,000
3,195,000	3,780,000	4,350,000	4,910,000	5,460,000	6,000,000
1,015,000	2,210,000	3,380,000	4,530,000	4,920,000	5,305,000
32,140,000	32,340,000	0	0	0	0
0	0	0	0	0	412,233
83,093,300	90,374,500	100,917,000	107,030,000	95,280,000	95,047,233

(continued)

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

	2012	2011	2010	2009
Exemptions				
2005 Capital Facility Notes	\$0	\$0	\$0	\$0
Sawmill Parkway Extension Notes	0	0	0	0
US 23/Lewis Center Road Notes	0	0	0	0
Ditch Improvements Notes	0	0	0	0
2004 Jail	0	0	0	2,480,000
2007 Various Purpose	1,217,000	1,274,600	1,330,000	1,383,200
2010 Jail Improvement	2,865,000	2,930,000	2,995,000	0
2010 Jail Current Refunding	1,075,000	1,555,000	2,025,000	0
1999 Road Improvements	0	0	0	0
2007 Various Purpose	4,013,000	4,240,400	4,460,000	4,666,800
2007A Various Purpose	82,000	85,700	89,200	92,600
2007B Various Purpose	87,700	107,300	126,100	144,000
2008 Ditch Improvements	141,900	174,100	205,100	234,900
2009 Ditch Improvements	33,000	38,900	44,700	50,000
2010 Ditch Improvements	27,600	31,700	35,250	0
2011 Ditch Improvements	14,226	16,000	0	0
2012 Ditch Improvements	59,700	0	0	0
1995 Sewer Improvements	0	0	0	0
1999 Sewer Improvements	0	0	0	0
2003 Capital Facilities	685,000	1,345,000	1,980,000	2,595,000
2003 Capital Facilities Refunding	0	0	0	0
2007 Refunding Sewer Improvements	26,560,000	28,420,000	30,210,000	31,930,000
OWDA Loan	0	0	0	0
Total Exemptions	<u>36,861,126</u>	<u>40,218,700</u>	<u>43,500,350</u>	<u>43,576,500</u>
Net Debt	<u>26,356,750</u>	<u>28,867,900</u>	<u>31,270,050</u>	<u>31,940,000</u>
Total Voted Legal Debt Margin (Debt Limitation Minus Net Debt)	<u>\$125,139,863</u>	<u>\$129,118,276</u>	<u>\$126,105,939</u>	<u>\$122,995,346</u>
Legal Debt Margin as a Percentage of the Debt Limit (Voted)	82.60%	81.73%	80.13%	79.38%
Unvoted Debt Limitation	<u>\$61,198,645</u>	<u>\$63,794,470</u>	<u>\$63,550,396</u>	<u>\$62,574,138</u>
Total Legal Debt Margin (Unvoted)	<u>\$34,841,895</u>	<u>\$34,926,570</u>	<u>\$32,280,346</u>	<u>\$30,634,138</u>
Legal Debt Margin as a Percentage of the Debt Limit (Unvoted)	56.93%	54.75%	50.79%	48.96%

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.

2008	2007	2006	2005	2004	2003
\$0	\$0	\$1,450,000	\$1,555,000	\$0	\$0
0	0	2,184,000	2,100,000	0	0
0	0	2,450,000	2,000,000	0	0
0	0	118,000	70,000	0	0
2,925,000	3,355,000	3,770,000	4,175,000	4,575,000	0
1,434,400	1,483,600	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
120,000	235,000	340,000	440,000	540,000	635,000
4,865,600	5,061,400	0	0	0	0
95,600	98,300	0	0	0	0
161,200	161,200	0	0	0	0
261,500	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	710,000	1,385,000
2,395,000	4,715,000	43,555,000	45,730,000	47,840,000	49,890,000
3,195,000	3,780,000	4,350,000	4,910,000	5,460,000	6,000,000
1,015,000	2,210,000	3,380,000	4,530,000	4,920,000	5,305,000
32,140,000	32,340,000	0	0	0	0
0	0	0	0	0	412,233
48,608,300	53,439,500	61,597,000	65,510,000	64,045,000	63,627,233
34,485,000	36,935,000	39,320,000	41,520,000	31,235,000	31,420,000
<u>\$118,833,229</u>	<u>\$113,676,088</u>	<u>\$104,620,074</u>	<u>\$78,897,704</u>	<u>\$80,930,345</u>	<u>\$72,630,155</u>
77.51%	75.48%	72.68%	65.52%	72.15%	69.80%
\$61,927,292	\$60,844,435	\$58,176,030	\$48,767,082	\$45,466,138	\$42,220,062
<u>\$27,442,292</u>	<u>\$23,909,435</u>	<u>\$18,856,030</u>	<u>\$7,247,082</u>	<u>\$14,231,138</u>	<u>\$10,800,062</u>
44.31%	39.30%	32.41%	14.86%	31.30%	25.58%

Delaware County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population	Personal Income	Per Capita Personal Income	Unemployment Rate
2012	181,061	\$10,586,636,670	\$58,470	5.00%
2011	178,617	9,564,225,882	53,546	6.10
2010	174,214	8,968,362,506	51,479	7.10
2009	168,708	7,798,864,716	46,227	6.90
2008	165,026	7,382,933,188	44,738	4.60
2007	160,865	6,776,857,178	42,128	4.00
2006	156,697	6,378,037,991	40,703	3.90
2005	150,268	5,851,435,920	38,940	3.80
2004	142,747	5,707,025,060	39,980	4.00
2003	135,474	5,275,357,560	38,940	3.60

Source: Ohio Labor Market Informer
Bureau of Economic Analysis
US Census Bureau

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

Employer	Type of Business	2012			2003		
		Number of Employees	Rank	Percent of Total Employment	Number of Employees	Rank	Percent of Total Employment
J. P. Morgan Chase and Co.	Finance	9,447	1	10.44%	5,800	1	8.53%
Kroger Company	Retail/Warehouse	2,204	2	2.43	1,128	2	1.66
Olentangy Local School District	School System	1,840	3	2.03	1,023	3	1.50
Delaware County	Government	1,164	4	1.29	946	4	1.39
Delaware City School District	School System	712	5	0.79	514	9	0.76
Meijer, Inc.	Retail	706	6	0.78			
Ohio Health (Grady Memorial Hospital)	Hospital/Medical Services	657	7	0.72	530	8	0.78
Ohio Wesleyan University	Private Liberal Arts University	550	8	0.61	498	10	0.73
American Showa, Inc.	Manufacturer	525	9	0.58	640	6	0.94
WalMart Real Estate Business Trust	Retail	504	10	0.56	773	5	1.14
Cigna Health Care	Insurance				567	7	0.83
Total		<u>18,309</u>		<u>20.23%</u>	<u>12,419</u>		<u>18.26%</u>
Total Employment Within the County		<u>90,500</u>			<u>68,000</u>		

Sources: Local Companies
Ohio Labor Market Informer

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

	2012	2011	2010	2009
General Government				
Legislative and Executive				
Auditor				
Number of Non-Exempt Conveyances	4,481	3,532	3,747	3,453
Number of Exempt Conveyances	2,397	2,193	2,349	2,438
Number of Personal Property Returns	N/A	N/A	N/A	32
Number of Dog Tags Sold	20,988	21,246	20,835	19,492
Number of Weights/Measures Inspections	551	590	581	629
Number of Weights/Measures Tests Performed	2,220	2,139	2,087	2,192
Commissioners				
Number of Resolutions	1,422	1,483	1,683	1,614
Number of Annexations	4	4	1	4
Community and Economic Development				
Number of Active Businesses	N/A	3,219	3,166	3,157
Job Creations	107	214	101	232
Job Retention	646	175	97	22
Treasurer				
Percentage Return on Portfolio	0.82	0.66	1.19	0.28
Board of Elections				
Number of Registered Voters	125,596	118,916	119,690	118,316
Number of Voters Last General Election	99,254	64,657	69,509	49,829
Percentage of Register Voters that Voted	79.03	54.37	58.07	42.12
Recorder				
Number of Total Instruments Recorded	53,737	38,611	40,646	40,679
Number of Deeds Recorded	8,174	5,020	4,958	4,866
Number of Mortgages Recorded	15,723	11,393	12,329	12,508
Number of Mortgages Discharged	20,933	13,147	13,336	13,681
Number of Mortgages Assignments Recorded	1,799	1,306	1,276	1,633
Number of Easements Recorded	518	473	426	345
Number of Plats Recorded	86	47	42	48
Number of Federal Tax Liens Recorded	273	379	530	347
Number of Mechanics Liens Recorded	49	64	112	131
Number of Land Contracts Recorded	21	20	25	18
Number of Sheriff's Deeds Recorded	354	273	456	376
Data Processing				
Number of Users Served	875	802	670	644
Judicial				
Common Pleas Court				
Number of Civil Cases Filed	1,464	1,586	1,857	1,840
Number of Criminal Cases Filed	580	758	668	614
Number of Domestic Cases Filed	628	728	685	644
Probate Court				
Number of Estate Cases Filed	469	490	487	460
Number of Guardianship Cases Filed	83	93	108	108
Number of Trust Cases Filed	5	6	10	7
Number of Civil Action Cases Filed	29	21	24	21
Number of Adoption Cases Filed	36	10	39	30
Number of Marriage Applications	803	742	751	742

2008	2007	2006	2005	2004	2003
3,890	4,761	5,468	6,679	7,145	6,899
2,484	2,548	2,719	2,812	2,811	3,020
405	2,900	3,038	3,113	3,203	5,108
20,063	20,171	18,815	17,288	16,114	14,076
494	550	284	431	356	282
1,917	1,864	2,013	1,991	2,170	1,865
1,554	1,608	1,655	1,705	1,612	1,698
10	8	6	17	12	21
3,142	3,182	3,286	3,123	2,614	2,409
0	156	330	94	81	229
26	39	21	267	33	400
2.53	5.08	4.82	3.07	1.27	1.11
119,612	106,543	108,804	101,436	100,676	82,538
93,055	23,435	66,453	41,879	81,175	32,920
77.80	22.00	61.07	41.29	80.63	39.88
34,746	39,545	44,924	52,877	57,870	85,660
5,315	6,306	7,334	8,647	9,200	9,284
9,835	12,616	15,329	19,333	20,976	29,590
9,936	10,820	11,994	14,298	14,677	28,958
1,462	2,157	2,335	1,821	2,983	6,015
741	678	804	1,071	956	961
78	111	127	156	262	208
354	244	238	195	175	197
240	239	237	163	272	187
9	16	29	15	25	30
452	380	241	206	158	102
600	591	583	532	498	538
1,705	1,579	1,301	1,024	905	962
634	722	584	668	571	590
603	578	543	557	582	498
426	427	418	418	415	458
106	116	90	63	76	61
7	9	7	13	9	19
19	6	18	23	22	22
57	64	58	57	68	55
775	730	768	796	937	825

(continued)

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

	2012	2011	2010	2009
General Government (continued)				
Judicial (continued)				
Juvenile Court				
Number of Delinquent Cases Filed	1,075	544	1,212	1,291
Number of Unruly Cases Filed	122	100	362	500
Number of Unfiled Charges	1,706	1,217	1,601	1,621
Number of Custody Related Cases Filed	228	413	1,074	1,006
Number of Adult Cases Filed	106	77	101	93
Number of Traffic Cases Filed	830	712	962	931
Public Safety				
Sheriff				
Jail Operation				
Number of Inmates	3,483	3,992	3,673	3,895
Number of Inmates Housed Elsewhere	0	0	0	0
Inmate Profile Felonies	1,957	2,694	1,738	1,588
Inmate Profile Misdemeanors	1,526	1,298	1,935	2,281
Inmate Profile Male	2,629	3,005	2,804	3,048
Inmate Profile Female	854	987	869	847
Enforcement Uniform Crime Reporting				
Number of Homicides Reported	2	1	0	1
Number of Rapes Reported	19	16	3	43
Number of Robberies Reported	17	14	14	21
Number of Burglaries Reported	263	357	393	450
Number of Thefts Reported	631	1,021	784	1,375
Number of Auto Thefts Reported	59	42	105	86
Number of Vandalisms Reported	257	240	420	642
Number of Domestic Violence/Disputes Reported	526	530	581	422
Number of Arsons Reported	3	11	0	7
Number of Assaults Reported	64	70	113	176
Number of Kidnappings Reported	2	9	2	3
Intensive Supervision				
Number of New Basic Clients	1,014	970	567	477
Number of Offenders on Electronic House Arrest	163	144	750	440
Number of New Intensive Supervision Clients	88	72	89	90
Emergency Medical Services				
Number of Emergency Runs	4,953	6,294	5,811	4,894
Number of Transports	3,953	2,795	3,239	3,764
911 Calls				
Number of Total Calls	119,656	85,417	84,877	83,348
Number of Incidents	61,040	42,782	43,591	42,442
Code Compliance				
Number of Residential Permits Issued	2,159	1,859	1,655	1,269
Number of Commercial Permits Issued	703	656	688	587
Number of Single Family Dwellings Units	537	439	386	325
Number of Inspections Performed	16,309	14,375	14,098	12,698

2008	2007	2006	2005	2004	2003
1,345	1,013	1,113	875	948	1,097
374	257	274	208	189	200
1,854	1,484	1,312	1,483	1,600	1,388
980	1,036	1,027	957	948	724
102	56	83	80	48	57
995	1,013	1,109	1,161	1,036	1,251
3,854	3,997	3,656	3,403	3,588	3,613
0	0	162	270	164	63
1,173	2,329	2,174	2,164	1,961	962
2,681	4,613	4,137	4,717	4,214	2,649
2,969	3,142	2,940	2,755	2,978	2,977
885	853	716	648	610	636
0	3	0	2	0	1
31	21	18	17	10	19
14	10	12	12	14	9
328	376	408	340	380	451
1,022	927	747	568	722	664
71	80	57	74	65	112
341	331	595	470	598	737
474	489	202	137	451	409
7	15	15	9	19	6
74	184	51	48	66	64
4	23	12	4	0	0
438	380	392	396	362	62
625	716	449	337	141	51
88	102	60	70	56	62
4,601	4,883	4,214	5,106	4,931	4,810
2,739	3,058	2,634	2,640	2,639	2,573
103,032	86,046	N/A	83,871	82,099	86,273
41,901	37,668	N/A	38,325	36,745	38,205
1,344	1,703	1,813	2,230	2,700	3,039
534	664	850	245	443	346
419	2,367	804	1,311	1,903	2,180
16,194	22,032	27,838	36,075	47,563	46,316

(continued)

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

	2012	2011	2010	2009
Public Safety (continued)				
Victim Services Prosecutor				
Number of Cases Filed	722	713	690	614
Number of Victims of Crimes Served	869	856	816	893
Public Works				
Engineer				
Miles of Roads Resurfaced	31	36	35	13
Number of Bridges Replaced/Improved	11	4	8	7
Traffic Signals Installed	0	1	2	1
Ditch Maintenance				
Number of Total Projects	403	393	382	378
Sewer District				
Number of New Tap Connections	624	527	432	405
Number of User Equivalent	30,363	29,739	29,212	28,780
Health				
Developmental Disabilities				
Number of Clients Enrolled	2,237	2,177	2,018	1,834
Human Services				
Jobs and Family Services				
Number of Individuals who Received Food Stamps	12,363	12,905	12,281	11,026
Number of Individuals who Received Cash Assistance	1,699	2,739	2,883	2,617
Number of Children and Families on Medicaid	17,221	18,921	18,642	17,428
Number of Aged/Blind/Disabled on Medicaid	6,413	4,215	6,385	3,548
Number of Families - PRC	N/A	22	42	171
Monthly Average Children in Child Care	N/A	589	896	980
Children's Services				
Average Client Count in Foster Care	25	36	51	58
Child Support Enforcement Agency				
Total Number of Active Support Orders	4,511	4,633	4,905	4,918
Total Number of Paternities Administrative	93	129	121	121
Total Number of Paternities Failed to Appear	70	74	146	88
Total Number of Child and Medical Support Admin	117	145	152	125
Veteran Services				
Number of Client Contacts	4,560	5,829	8,439	8,549
Number of Awarded Applications	69	136	154	180
Number of Transports to VA Clinic	428	549	521	530

Source: Delaware County Departments and Offices

N/A - Not Available

2008	2007	2006	2005	2004	2003
713	722	580	682	567	659
850	573	625	650	523	725
24	49	54	28	25	22
11	5	6	11	12	12
1	0	0	1	2	1
368	350	278	270	233	206
477	1,077	987	1,410	2,164	2,246
27,707	27,412	24,685	24,343	22,578	N/A
1,675	1,444	1,305	1,258	1,120	983
8,874	7,851	7,059	7,077	6,682	5,991
2,252	1,841	1,757	1,718	1,717	1,520
16,060	12,816	10,033	10,286	9,709	8,878
3,468	3,325	4,154	4,172	4,094	3,964
430	308	326	392	327	283
858	690	467	398	397	446
89	67	75	70	64	76
4,853	4,728	4,374	4,153	3,986	3,898
83	74	82	74	92	71
76	107	146	85	85	N/A
129	121	153	111	147	82
8,959	11,431	12,957	10,763	12,664	10,908
150	185	260	193	210	229
535	474	485	455	377	349

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

	2012	2011	2010	2009
General Government				
Legislative and Executive				
Auditor General	10.00	10.00	10.50	9.50
Auditor Real Estate Assessment	18.00	18.00	17.50	19.00
Auditor Data Support	6.00	7.00	6.00	7.00
Auditor Bureau of Motor Vehicles	0.00	0.00	0.00	0.00
Commissioners General Office	8.50	8.50	7.50	7.00
Commissioners Records Center	4.00	3.00	3.00	3.00
Commissioners Lands, Buildings, Garage	25.00	27.00	26.00	26.00
Commissioners Administrative Services	4.50	5.50	6.50	6.50
Commissioners Economic Development	1.00	2.00	2.00	2.00
Prosecutor	25.50	23.00	22.50	21.00
Recorder	6.00	6.00	6.00	6.00
Treasurer	6.00	6.00	7.00	7.00
Board of Elections	15.50	15.50	14.50	15.00
Title Administration	12.00	10.50	9.50	9.50
Judicial				
Public Defender	2.00	2.00	2.00	2.00
Clerk of Courts	14.50	13.00	12.50	12.50
Common Pleas Court and Jury Commission	20.00	19.50	19.00	17.50
Adult Court Services	10.50	9.00	8.50	7.00
Juvenile Court	34.00	34.50	35.50	32.50
Probate Court	8.00	7.00	5.50	5.00
Law Library	0.50	0.50	0.50	0.50
Public Safety				
Sheriff	211.50	214.50	210.50	194.50
Emergency Medical and Management Services	109.50	107.50	110.00	109.00
911	28.50	32.50	27.00	19.00
Code Compliance	18.00	19.00	19.00	23.00
Coroner	3.00	3.00	3.00	2.00
Dog and Kennel	3.00	3.00	3.00	2.00
Community and Juvenile Grants	18.50	18.00	17.50	20.00
Public Works				
Engineer and Map Room	68.50	67.00	67.00	70.00
Sanitary Sewer	55.00	54.00	50.00	48.50
Health				
Developmental Disabilities	89.00	96.00	94.00	95.00
Human Services				
Jobs and Family Services	66.00	67.50	67.00	66.00
Juvenile Grants	8.50	9.50	7.00	7.50
Child Support Enforcement Agency	19.50	18.00	18.00	18.00
Veterans Services	5.25	4.75	6.75	5.25
Transportation				
Delaware Transit Authority	29.50	30.50	27.50	24.50
Total	<u>964.75</u>	<u>972.25</u>	<u>949.25</u>	<u>919.75</u>

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

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

2008	2007	2006	2005	2004	2003
9.50	9.50	9.50	9.50	10.00	9.50
15.00	14.50	15.50	14.50	15.00	15.00
7.00	7.00	7.00	6.00	6.00	6.00
7.50	6.50	7.00	6.00	0.00	0.00
7.00	8.00	7.00	7.00	7.00	7.00
3.00	3.00	3.00	3.00	3.00	3.00
25.00	25.00	25.00	25.00	25.00	24.00
6.50	6.00	5.50	5.50	5.00	5.00
1.00	2.00	2.00	2.00	2.00	2.00
19.50	21.50	20.50	20.00	21.00	17.00
6.00	6.00	8.00	8.00	8.00	8.00
6.00	6.00	6.00	6.00	6.00	6.00
14.00	14.00	12.00	9.00	11.00	11.00
10.00	9.00	9.00	9.50	9.50	8.50
2.00	2.00	2.00	2.00	2.00	2.00
12.50	13.00	13.00	12.50	12.50	11.50
17.00	16.50	17.50	17.50	17.00	17.00
8.00	9.00	7.50	5.50	6.50	4.50
30.00	31.50	32.00	36.00	34.50	26.00
5.00	4.50	5.50	5.00	6.00	7.00
0.50	0.50	0.50	0.50	0.50	0.50
188.00	177.00	178.00	146.00	146.00	148.00
108.00	109.00	108.00	105.00	98.00	98.00
23.00	24.00	24.00	25.00	25.00	22.00
24.00	26.00	29.00	30.00	28.00	29.00
2.00	2.00	1.50	1.50	1.50	1.50
2.00	4.00	4.00	4.00	4.00	4.00
19.00	17.00	15.50	18.50	20.50	27.50
70.00	71.00	71.00	72.00	70.00	66.00
49.50	44.50	45.50	44.50	47.00	45.00
87.50	84.50	80.00	76.00	79.50	80.50
65.00	65.00	56.00	55.00	59.50	61.50
6.50	3.50	5.50	0.00	0.00	0.00
16.50	18.00	18.50	18.50	16.50	16.50
5.25	5.25	5.25	5.25	5.25	4.25
18.50	21.50	19.00	16.00	13.00	14.50
<u>896.75</u>	<u>887.25</u>	<u>875.75</u>	<u>827.25</u>	<u>821.25</u>	<u>808.75</u>

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

	2012	2011	2010	2009
General Government				
Legislative and Executive				
Commissioners				
Administrative Office Space (sq. ft.)	10,194	10,194	10,194	10,194
Auditor				
Administrative Office Space (sq. ft.)	10,011	10,011	10,011	10,011
Treasurer				
Administrative Office Space (sq. ft.)	6,101	6,101	6,101	6,101
Prosecutor				
Administrative Office Space (sq. ft.)	11,892	11,892	11,892	10,283
Board of Elections				
Administrative Office Space (sq. ft.)	16,614	16,614	16,614	16,614
Recorder				
Administrative Office Space (sq. ft.)	4,735	4,735	4,735	4,735
Buildings and Grounds				
Administrative Office Space (sq. ft.)	6,350	6,350	6,350	6,350
Data Processing				
Administrative Office Space (sq. ft.)	3,518	3,518	3,518	2,583
Judicial				
Common Pleas Court				
Number of Court Rooms	5	5	5	5
Probate Court				
Number of Court Rooms	1	1	1	1
Juvenile Court				
Number of Court Rooms	4	4	4	3
Clerk of Courts				
Administrative Office Space (sq. ft.)	2,226	2,226	2,226	2,226
Public Safety				
Sheriff				
Jail Capacity	274	274	181	181
Number of Patrol Vehicles	38	38	38	38
Probation				
Administrative Office Space (sq. ft.)	3,289	3,289	3,289	3,289
Emergency Medical Services				
Number of Stations	7	7	7	7
Number of Emergency Squads	14	14	13	13
Public Works				
Engineer				
Centerline Miles of Roads	333.64	334.15	334.15	344.48
Number of Bridges	378	369	368	359
Number of Traffic Signals	13	13	12	10
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	24	24	25	28
Miles of Sewer Lines	422.94	421.51	420.00	394.69

2008	2007	2006	2005	2004	2003
10,194	10,194	10,194	10,194	10,194	10,194
10,011	10,011	10,011	10,011	10,011	10,011
6,101	6,101	6,101	6,101	6,101	6,101
10,283	10,283	10,283	10,283	10,283	10,283
12,937	12,937	12,937	12,937	12,937	12,937
4,735	4,735	4,735	4,735	4,735	4,735
6,350	6,350	6,350	6,350	6,350	6,350
2,583	2,583	2,583	2,583	2,583	2,583
5	5	5	5	5	5
1	1	1	1	1	1
3	3	3	3	3	3
2,226	2,226	2,226	2,226	2,226	2,226
181	181	181	103	103	103
38	37	37	37	36	36
3,289	3,289	3,289	3,289	3,289	3,289
7	7	7	7	6	6
13	11	9	10	10	9
341.10	341.10	341.10	341.12	341.12	341.12
359	359	359	361	359	354
9	8	8	8	7	5
902	902	902	902	902	902
8	8	8	8	8	8
27	27	26	22	22	21
379.62	375.18	361.00	347.00	336.00	325.00

(continued)

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

	2012	2011	2010	2009
Human Services				
Jobs and Family Services				
Administrative Office Space (sq. ft.)	21,045	21,045	21,045	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
Other				
Delaware Area Transit Facility (sq. ft.)	12,000	0	0	0

Source: Various County Departments

<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
19,616	19,616	19,616	19,616	19,616	19,616
7,294	7,294	7,294	7,294	7,294	7,294
1,242	1,242	1,242	1,242	1,242	0
0	0	0	0	0	0

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Dave Yost • Auditor of State

DELAWARE COUNTY 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
SEPTEMBER 24, 2013