

Dave Yost • Auditor of State

DELAWARE COUNTY
DECEMBER 31, 2015

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DELAWARE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015

| FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title | Pass Through Entity Number | Federal CFDA Number | Expenditures |
|-----------------------------------------------------------------------------------|----------------------------------------------------------|---------------------------|--------------|
| U.S. DEPARTMENT OF AGRICULTURE | | | |
| <i>Passed Through Ohio Department of Agriculture</i> | | | |
| State Administrative Matching Grants for Supplemental Nutrition Assistance | G-1617-11-5504 | 10.561 | \$ 726,183 |
| U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT | | | |
| <i>Passed Through Ohio Development Services Agency</i> | | | |
| Community Development Block Grant | B-F-14-1AT-1 | 14.228 | 128,238 |
| U.S. DEPARTMENT OF INTERIOR | | | |
| Payment in Lieu of Taxes | n/a | 15.226 | 36,910 |
| U.S. DEPARTMENT OF JUSTICE | | | |
| <i>Passed Through Ohio Department of Youth Services</i> | | | |
| Juvenile Accountability Block Grant | 2012-JB-015-B089S | 16.523 | 10,000 |
| <i>Passed Through Ohio Department of Public Safety</i> | | | |
| Edward Byrne Memorial Justice Assistance Grant Program - Mental Health Docket | 2014-JG-D01-6596 | 16.738 | 8,331 |
| Edward Byrne Memorial Justice Assistance Grant Program - Drug Court Docket | 2014-JG-D01-6923 | 16.738 | 8,331 |
| Edward Byrne Memorial Justice Assistance Grant Program - Court Specialized Docket | 2014-JG-D01-6951 | 16.738 | 35,510 |
| Edward Byrne Memorial Justice Assistance Grant Program - L.E.A.P. Ahead | 2014-JG-A01-6405 | 16.738 | 25,481 |
| Edward Byrne Memorial Justice Assistance Grant Program - Drug Prosecutor | 2014-JG-D01-6733 | 16.738 | 10,500 |
| Total Ohio Department of Public Safety | | | 88,153 |
| <i>Passed Through Ohio Office of Attorney General</i> | | | |
| Crime Victims Assistance | 2015-VOCA-10214566/2016-VOCA-19814824 | 16.575 | 76,113 |
| Crime Victims Assistance | 2015-VOCA-12398029 | 16.575 | 415 |
| Crime Victims Assistance | 2015-VOCA-10214580/2016-VOCA-19815108 | 16.575 | 36,392 |
| Crime Victims Assistance | 2015-VOCA-10214606/2016-VOCA-19814975/2015-VOCA-14590178 | 16.575 | 30,373 |
| Total Ohio Office of Attorney General | | | 143,293 |
| <i>Passed Through Center for Effective Public Policy</i> | | | |
| Justice Reinvestment Initiative | 2010-RR-BX-K069 | 16.751 | 177,779 |
| TOTAL U.S. DEPARTMENT OF JUSTICE | | | 419,225 |
| U.S. DEPARTMENT OF LABOR EMPLOYMENT AND TRAINING ADMIN | | | |
| <i>Passed Through Workforce Investment Board, Area 7</i> | | | |
| Department of Job and Family Services | | | |
| Employment Service/Wagner-Peyser Fund Activities | G-1617-11-5504 | 17.207 | 14,501 |
| Workforce Investment Act Cluster: | | | |
| Workforce Investment Act - Adult | G-1617-11-5504 | 17.258 | 82,062 |
| Workforce Investment Act - Adult Administrative | G-1617-11-5504 | 17.258 | 2,731 |
| Workforce Investment Act - Adult Total | | | 84,793 |
| Workforce Investment Act -Youth | G-1617-11-5504 | 17.259 | 152,298 |
| Workforce Investment Act - Youth Administrative | G-1617-11-5504 | 17.259 | 3,386 |
| Workforce Investment Act - Youth Total | | | 155,684 |
| Workforce Investment Act - Dislocated Worker | G-1617-11-5504 | 17.278 | 275,176 |
| Workforce Investment Act - Dislocated Worker Administrative | G-1617-11-5504 | 17.278 | 5,777 |
| Workforce Investment Act - Dislocated Worker Total | | | 280,953 |
| Total Workforce Investment Act Cluster | | | 521,430 |
| Workforce Investment Act - National Emergency Grant Dislocated Worker | G-1617-11-5504 | 17.277 | 109,763 |
| TOTAL U.S. DEPARTMENT OF LABOR | | | 645,694 |
| U.S. DEPARTMENT OF TRANSPORTATION | | | |
| <i>Passed Through Ohio Department of Transportation</i> | | | |
| Highway Planning and Construction | | | |
| Highway Planning and Construction | PID 83217 | 20.205 | 555,426 |
| Highway Planning and Construction | PID 90243 | 20.205 | 698,637 |
| Highway Planning and Construction | PID 79608 | 20.205 | 25,000 |
| Total Ohio Department of Transportation | | | 1,279,063 |
| <i>Passed Through Ohio Department of Public Safety</i> | | | |
| Selective Traffic Enforcement-State and Community Highway Safety | | | |
| Selective Traffic Enforcement-State and Community Highway Safety | STEP-2015-21-00-00-00571-00 | 20.600 | 17,694 |
| Selective Traffic Enforcement-State and Community Highway Safety | STEP-2016-21-00-00-00471-00 | 20.600 | 5,808 |
| Total Selective Traffic Enforcement Grant | | | 23,502 |
| Impaired Driving Enforcement - National Priority Safety Program | | | |
| Impaired Driving Enforcement - National Priority Safety Program | IDEP-2015-21-00-00-00390-00 | 20.616 | 15,540 |
| Impaired Driving Enforcement - National Priority Safety Program | IDEP-2016-21-00-00-00375-00 | 20.616 | 8,391 |
| Total Impaired Driving Enforcement Grant | | | 23,931 |

DELAWARE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015
(Continued)

| FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title | Pass Through Entity Number | Federal CFDA Number | Expenditures |
|------------------------------------------------------------------------------------|----------------------------------|---------------------------|---------------------|
| Hazardous Materials Emergency Preparedness Training Grant | HM-HMP-0429-14-01-00 | 20.703 | 12,168 |
| Hazardous Materials Emergency Preparedness Planning Grant | HM-HMP-0429-14-01-00 | 20.703 | <u>29,543</u> |
| Total Hazardous Materials Emergency Preparedness Grant | | | <u>41,711</u> |
| TOTAL U.S. DEPARTMENT OF TRANSPORTATION | | | 1,368,207 |
| U.S. DEPARTMENT OF HOMELAND SECURITY | | | |
| <i>Passed Through Ohio Department of Public Safety Emergency Management Agency</i> | | | |
| Emergency Management Performance Grant | | 97.042 | 40,206 |
| Emergency Management Performance Grant | EMW-2014-EP-00064 | 97.042 | 2,204 |
| Emergency Management Performance Grant - Supplemental | EMW-2014-EP-00064 | 97.042 | <u>56,998</u> |
| Emergency Management Performance Grant | EMW-2015-EP-00034-S01 | 97.042 | 99,408 |
| Total Emergency Management Performance Grant | | | <u>198,816</u> |
| Homeland Security Grant Program | | | |
| State Homeland Security Grant Program (SHSP) | EMW-2014-SS-00101-S01 | 97.067 | 13,622 |
| State Homeland Security Grant Program (SHSP) | EMW-2015-SS-00086 | 97.067 | <u>971</u> |
| Total Homeland Security Grant Program | | | <u>14,593</u> |
| TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY | | | 114,001 |
| U.S. DEPARTMENT OF EDUCATION | | | |
| <i>Passed Through Ohio Department of Health</i> | | | |
| Special Education - Grants for Infants and Families | 02110031HG0515 | 84.181 | 182,037 |
| Special Education - Grants for Infants and Families | 02110021HG0316 | 84.181 | <u>71,230</u> |
| Total Ohio Department of Health | | | <u>253,267</u> |
| TOTAL U.S. DEPARTMENT OF EDUCATION | | | 253,267 |
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | |
| <i>Passed Through the Supreme Court of Ohio</i> | | | |
| State Court Improvement Funds - Data Grant | 14010HSCID | 93.586 | 25,678 |
| <i>Passed through the Ohio Department of Job and Family Services</i> | | | |
| Promoting Safe and Stable Families | G-1617-11-5504 | 93.556 | 55,492 |
| Promoting Safe and Stable Families | N/A | 93.556 | <u>10,183</u> |
| Total Promoting Safe and Stable Families | | | 65,675 |
| Temporary Assistance for Needy Families | G-1617-11-5504 | 93.558 | 1,056,619 |
| Child Support Enforcement | G-1617-11-5504 | 93.563 | 631,033 |
| Child Care and Development Block Grant | G-1617-11-5504 | 93.575 | 76,709 |
| Community-Based Child Abuse Prevention Grant | G-1617-11-5504 | 93.590 | 3,000 |
| Child Welfare Services - State Grants | G-1617-11-5504 | 93.645 | 34,376 |
| Foster Care-Title IV-E | G-1617-11-5504 | 93.658 | 50,897 |
| Foster Care Maintenance Title IV-E FCM | G-1617-11-5504 | 93.658 | 360,739 |
| Adoption Assistance | G-1617-11-5504 | 93.659 | 260,870 |
| Social Services Block Grant | G-1617-11-5504 | 93.667 | 697,208 |
| Medical Assistance Program | G-1617-11-5504 | 93.778 | <u>919,230</u> |
| Total Ohio Department of Job and Family Services | | | 4,156,356 |
| <i>Passed through the Ohio Department of Developmental Disabilities</i> | | | |
| Social Services Block Grant | 316400065 | 93.667 | 126,611 |
| Medicaid Assistance Program | 316400065 | 93.778 | <u>268,524</u> |
| Total Ohio Department of Developmental Disabilities | | | <u>395,135</u> |
| TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | <u>4,577,169</u> |
| TOTAL EXPENDITURES OF FEDERAL AWARDS | | | <u>\$ 8,268,894</u> |

The accompanying notes are an integral part of this schedule.

DELAWARE COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2015**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Delaware County's (the County) under programs of the federal government for the year ended December 31, 2015. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following either the cost principles contained in OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments* (codified in 2 CFR Part 225), or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE C - 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 Development Services Agency. The Schedule reports loans made and administrative costs as disbursements on the Schedule. The County did not have any loans made or administrative costs in 2015. The cash balance on hand in the revolving fund as of December 31, 2015 was \$200,014. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans.

NOTE D - MATCHING REQUIREMENTS

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

NOTE E – MEDICAID FEDERAL PROGRAM

Delaware County Board of Developmental Disabilities received payments in calendar year 2015 for two CAFS settlement. The first settlement period was 01/01/2004-12/31/2006 for Targeted Case Management (TCM) Services in the amount of \$34,122. The second settlement period was 01/01/2004-12/31/2006 for CAFS Professional Services in the amount of \$2,501.

During the calendar year 2015, the County Board of Developmental Disabilities received a notice of liability for MAC Reconciliation for calendar year 2015 MAC payments from the Ohio Department of Developmental Disabilities for the Medicaid Program (CFDA #93.778) in the amount of \$353.45. The MAC Reconciliation liability was to correct manual data entry errors of the Medicaid Eligibility Rates from Excel into the new RMTS system. This liability is not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in the prior reporting periods and the liability was invoiced by the Ohio Department of Developmental Disabilities.

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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, (the County) as of and for the year ended December 31, 2015, 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 30, 2016. 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 opinion 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.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the County's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

Delaware County
Independent Auditor's Report on Internal Control over
Financial Reporting and on Compliance and Other Matters
Required by *Government Auditing Standards*

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.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

Dave Yost
Auditor of State
Columbus, Ohio

June 29, 2016



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 THE UNIFORM GUIDANCE

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 Delaware County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of Delaware County's major federal programs for the year ended December 31, 2015. The *Summary of Auditor's 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 federal statutes, regulations, and the terms and conditions of its federal awards 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance 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 County'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 each of 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, 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, 2015.

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 the Uniform Guidance, 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.

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 compliance requirement will not be prevented, or timely detected and corrected. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a certain deficiency in internal control over compliance that we consider to be a significant deficiency, described in the accompanying schedule of findings as item 2015-001.

The County's response to the internal control over compliance finding we identified is described in the accompanying schedule of findings and corrective action plan. 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 the Uniform Guidance requirements. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

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, 2015, 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 29, 2016. Our opinion also explained that the County adopted *Governmental Accounting Standard No. 68* during the year. We conducted our audit to opine on the County's basic financial statements as a whole. We have not performed any procedures to the audited financial statements subsequent to June 29, 2016. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance 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, and other additional procedures 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.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State
Columbus, Ohio

August 17, 2016

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DELAWARE COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2015

1. SUMMARY OF AUDITOR'S RESULTS

| | | |
|---------------------|-----------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (d)(1)(i) | Type of Financial Statement Opinion | Unmodified |
| (d)(1)(ii) | Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)? | No |
| (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 weaknesses in internal control reported for major federal programs? | No |
| (d)(1)(iv) | Were there any significant deficiencies in internal control reported for major federal programs? | Yes |
| (d)(1)(v) | Type of Major Programs' Compliance Opinion | Unmodified |
| (d)(1)(vi) | Are there any reportable findings under 2 CFR § 200.516(a)? | Yes |
| (d)(1)(vii) | Major Programs (list): | Temporary Assistance for Needy Families – CFDA #93.558 Social Services Block Grant – CFDA #93.667 Foster Care Title IV-E – CFDA #93.658 Highway Planning & Construction – CFDA #20.205 |
| (d)(1)(viii) | Dollar Threshold: Type A/B Programs | Type A: > \$ 750,000 Type B: all others |
| (d)(1)(ix) | Low Risk Auditee under 2 CFR §200.520? | No |

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

None

DELAWARE COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2015
(Continued)

| |
|---------------------------------------|
| 3. FINDINGS FOR FEDERAL AWARDS |
|---------------------------------------|

Social Services Block Grant – Developmental Disabilities Eligibility Control Failures
Significant Deficiency

| | | | |
|---------------------------------------------------|-----------------------------------------------|-----------------------------------|-----|
| Finding Number | 2015-001 | | |
| CFDA Title and Number | Social Services Block Grant – CFDA #93.667 | | |
| Federal Award Identification Number / Year | 316400065 / 2015 | | |
| Federal Agency | U.S. Department of Health and Human Services | | |
| Pass-Through Entity | Ohio Department of Developmental Disabilities | | |
| Repeat Finding from Prior Audit? | No | Finding Number (if repeat) | n/a |

The Developmental or Early Intervention Specialists sign and date the Certificate of Proper Billing (application). When the application is signed and dated it indicates approval and the date child services may be billed to Title XX and a Developmental or Early Intervention Specialist is assigned to the child's Individualized Family Service Plan (IFSP).

In 2015, two applications did not include signatures of the Developmental or Early Intervention Specialists.

This weakness in controls over the application process could cause the County to be over/under reimbursed for Title XX funds.

We recommend the Delaware County Department of Developmental Disabilities develop and implement procedures to help ensure control practices are being completed properly during the eligibility process.

Officials' Response: See Corrective Action Plan

DELAWARE COUNTY

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
2 CFR 200.511(b)
DECEMBER 31, 2015

| Finding Number | Finding Summary | Status | Additional Information |
|----------------|---------------------------------------------------------------------------------------------|-----------|------------------------|
| 2014-001 | OMB Circular A-133 § .300(a) & .310(b) – Schedule of Federal Awards Expenditures | Corrected | N/A |

DELAWARE COUNTY

CORRECTIVE ACTION PLAN
2 CFR § 200.511(c)
DECEMBER 31, 2015

| Finding Number | Planned Corrective Action | Anticipated Completion Date | Responsible Contact Person |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|----------------------------------------------------------|
| 2015-001 | <p>The Certification of Proper Billing Form Exhibit C (Form) is based upon the outcomes from the Individualized Family Service Plan (IFSP). Although the certification date and signature were missing from the Form, the IFSP verified that the outcome was written for special instruction and that the Developmental Specialist was selected.</p> <p>Delaware County Board of Developmental Disabilities has addressed the concerns with certification dates and certification signatures with quality assurance procedures. The Early Intervention Supervisor trained the Developmental Specialist on new quality assurance procedures. The new quality assurance procedures have been implemented within the Early Intervention Department.</p> | 8/17/16 | Peggy Kroon Van Diest, Director of Early Intervention |



Delaware County, Ohio

Comprehensive Annual Financial Report
For The Year Ended December 31, 2015

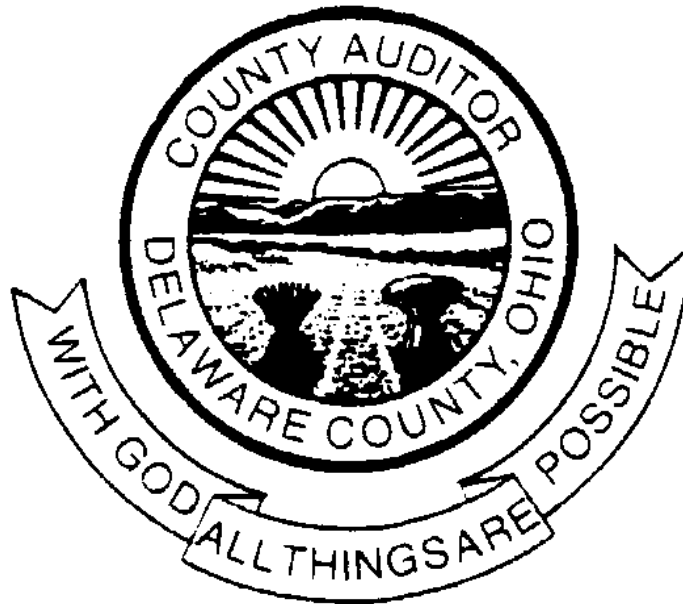




Introductory Section

Delaware County, Ohio

Comprehensive Annual Financial Report
For the Year Ended December 31, 2015



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

Fiscal Specialist

Tina Archangel

Candice Dewitt

Sandy Fish

Alice Oldham

Payroll

Dedra Hall

Linda O'Rourke

Delaware County, Ohio
 Comprehensive Annual Financial Report
 For the Year Ended December 31, 2015
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 Comprehensive Annual Financial Report
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Delaware County, Ohio
 Comprehensive Annual Financial Report
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George Kaitza Delaware County Auditor

June 29, 2016

To: The Citizens of Delaware County and
The Board of County Commissioners:
The Honorable Barb Lewis, President
The Honorable Jeff Benton, Vice President
The Honorable Gary Merrell, Member

The Comprehensive Annual Financial Report (CAFR) for Delaware County for the year ended December 31, 2015, is hereby submitted. State law requires the County to 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, 2015, 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. An estimated population of over six million people reside within a one hundred mile radius.

Delaware County continues to be the fastest growing county in the State of Ohio and one of the fastest growing counties in the United States. The population of the County has increased 58.4 percent from 109,989 in the 2000 census to 174,214 in the 2010 census. The high quality of schools, a rich cultural life, housing affordability, a low crime rate, and an excellent road network continue to attract new residents and retain existing 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 subdivisions including municipalities, townships, school districts, libraries, and other county agencies. The Auditor also issues warrants for the payment of all County obligations and maintains the 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 General 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. The Budget Commission certifies the amount of County resources available for appropriation. 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 that the County is continuing to thrive with sound growth and development. Assessed valuation for the County's property which includes residential, agricultural, commercial, and industrial parcels increased 13.5 percent to over \$6.6 billion between collection years 2006 and 2015. The assessed value of new construction increased over \$122 million in 2015 primarily due to residential additions.

Recent data released from the U.S. Census Bureau ranks Delaware County as the fastest growing county in the State of Ohio for 2015 with an estimated increase in population of 2 percent over 2014. 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 4.9 percent, Delaware County's 2015 average unemployment rate stood at 3.5 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 American Showa are examples. The public school systems, the County, Ohio Health (Grady Memorial Hospital), Excel, and Ohio Wesleyan University also provide a stable base of employment.

J.P. Morgan Chase and Co. remains the County's largest employer with over 9,900 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 anchor tenants and over two hundred specialty stores and services, continues to attract shoppers from all over the Midwest to Delaware County. Numerous hotels and eating establishments in the vicinity provide variety for visitors. The mall plus the surrounding retail developments remain a major source of the County's sales tax revenue.

IKEA, the home furnishing retailer, recently broke ground to construct a 355,000 square foot store, its second Ohio location, in the Polaris area just east of Interstate 71. Construction is expected to be completed in the summer of 2017. In addition, the Simon Property Group and Tanger Factory Outlet Centers are in the final stages of completing a 350,000 square foot outlet mall with more than 80 stores that is immediately adjacent to the Interstate 71-US 36-Ohio 37 interchange. The opening is planned for late June, 2016. These additional developments will enhance the County's reputation as a retail destination center.

To promote economic development, the County has joined with several other counties and cities to be a partner 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.

Delaware County, Ohio

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 Finance Authority continues to support the creation of jobs and employment opportunities. Commercial and retail development is anticipated to continue throughout the County during the coming years.

Columbus State Community College, which includes an 80,000 square foot facility as well as a fitness center in Liberty Township, and The Ohio State University continue their partnership to facilitate the transition of Columbus State students into baccalaureate degree programs at The Ohio State University. The partnership includes the offering of several courses taught by Ohio State faculty at the Delaware campus. Future expansion is planned for the one hundred and six acre site.

Delaware County also boasts of more than seven hundred twenty active farms with an average size of one hundred eighty-seven acres. Approximately 53 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.

The future of Delaware County continues to look bright. Standard & Poor's has affirmed the County's long-term credit rating with their highest ranking of AAA and Moody's Investor Services upgraded the County's rating to their highest rating of Aaa. Delaware County is one of only two Ohio counties to be assigned this rating which reflects the opinion that the County has an exceptionally strong capacity to meet its financial obligations.

LONG-TERM FINANCIAL PLANNING

Management of the County is committed to maintaining a year end cash carryover balance of 25 percent of General Fund operating revenues. Maintaining this level for the fund balance will ensure the fiscal stability of government as well as providing services to residents. This fiscal stability is vital to maintain the creditworthiness of the County.

Recently, a five year financial forecast for the County's General Fund was completed which will serve as an invaluable tool to review trends and forecast different scenarios. In addition, an annual 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 and based upon the priorities of the County Commissioners and the prior year's actual costs. The use and collection of levies to fund services are reviewed periodically by the County's Budget Commission.

The County Commissioners have approved a multi-year capital improvement master plan that includes a new courthouse, renovations to existing buildings and updated parking solutions. Construction of the courthouse has begun with a completion date in 2017. Also, the County Commissioners have adopted a strategic economic development plan as a priority initiative to retain existing employers as well as attracting new businesses. An updated sanitary sewer master plan will be used to guide future development and will include recommendations for financing the cost of new sewer facilities as well as maintaining the County's existing sewer capacity.

The County Commissioners have established stringent budgetary controls on the County's day-to-day operations. Office and departmental priorities are reviewed and budgets are based upon available resources. The County may periodically enter into debt obligations to finance the construction or acquisition of infrastructure, to finance capital improvements, or to refinance existing debt. 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. Based upon available resources, the County Commissioners determine the level of funding for each department or office within the primary government as well as the funding priorities. The availability of resources is determined by the County's Budget Commission.

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 comply with the requirements of this policy. The primary objective of the Investment and Depository policy is the safety and preservation of the principal within the various portfolios. The monies are managed to ensure the availability of cash to meet anticipated cash requirements while earning interest on the funds that are not immediately needed for the County's financial obligations.

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 as well as maintaining information needed for the preparation of the County's financial statements.

MAJOR INITIATIVES

The County Engineer's Office continues to respond to the significant demands that have been placed on the County's transportation system. Delaware County has made tremendous progress in improving the condition of its roads and bridges. This is largely due to the aggressive bridge rehabilitation and replacement program that the County Engineer has undertaken over the last fifteen years. That effort includes one hundred eighty-nine new or rehabilitated bridges. In addition, pavement conditions continue to improve with a regular schedule for annual resurfacing and base reconstruction on much of the three hundred thirty-four miles of county highways.

Delaware County is shifting its focus to infrastructure for addressing traffic congestion on some of the main traffic corridors in the County, namely, Sawmill Parkway, Home Road, South Old State Road, Worthington Road, and Powell Road. Nearly \$190 million in road expansion projects are planned over the next five years to improve existing traffic flow, provide for future growth, and to address traffic safety on these main traffic corridors. A combination of cash reserves, bond proceeds, motor vehicle license fees, gasoline taxes, and sales tax receipts will fund these major improvements.

The County Commissioners and the City of Delaware have approved a cooperative agreement to extend Sawmill Parkway from Hyatts Road to a point approximately sixteen hundred feet north of US 42. Construction of the new 4.3 miles of a 4-lane divided roadway is underway with a completion date of October, 2016. This new north-south corridor will improve traffic flow as well as provide a site for the development of a second industrial park. The City will create a Tax Increment Financing District to pay for their portion of the cost of the new parkway while the County issued the 2015 Sales Tax Revenue Bonds to finance the cost of construction.

Progress continues on several sewer construction and rehabilitation projects including the new O'Shaughnessy Reservoir Pump Station which will provide additional capacity in the area. Major upgrades are in process for installing Alum Creek Water Reclamation Facility filters as well as an Olentangy Environmental Control Center motor control center and various generators. Proceeds from the 2014 Sewer Improvements Revenue Bonds are being used to finance these capital projects.

Delaware County, Ohio

Additionally, the County is assessing current and future sanitary sewer needs over a 5 to 20 year time span based on projected population growth and development. An evaluation of the condition and capacity of the current system has been completed. The Sanitary Sewer Master Plan, conducted by HDR, Inc., is expected to be released this summer. The plan will recommend future service areas as well as provide for the maintenance or upgrade of the current facilities together with proposed funding options.

Final designs have been approved and construction is progressing on the five story judicial building that will have 94,450 square feet of office space and 163 parking spaces for a total of 152,520 square feet. The building includes two levels of parking incorporated under the structure. This new structure will house the two existing Common Pleas courts, the recently approved Common Pleas court for domestic relations, the Clerk of Courts as well as the adult probation services unit and the state's Fifth District Court of Appeals. The judicial building is scheduled for completion in 2017. The County recently issued general obligation debt to finance the cost of construction.

While the County will undoubtedly experience the continued pressure for providing higher levels of service prompted by population growth, we will continue to pursue opportunities that 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, 2014. This was the twenty-third 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, the 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 this report 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 the 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

Note: This year marks the first year that pension obligations have been reported in the accompanying financial statements. While pension obligations remain the statutory obligation of Ohio's retirement systems, the pension obligations have been presented in the accompanying financial statements in accordance with the requirements of GASB 68.

Delaware County, Ohio

Elected Officials

December 31, 2015

Board of Commissioners

Gary Merrell
Barb Lewis
Jeff Benton

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
David Gormley

Treasurer

Jon Peterson

Court of Common Pleas-Probate/Juvenile

David Hejmanowski



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Delaware County
Ohio**

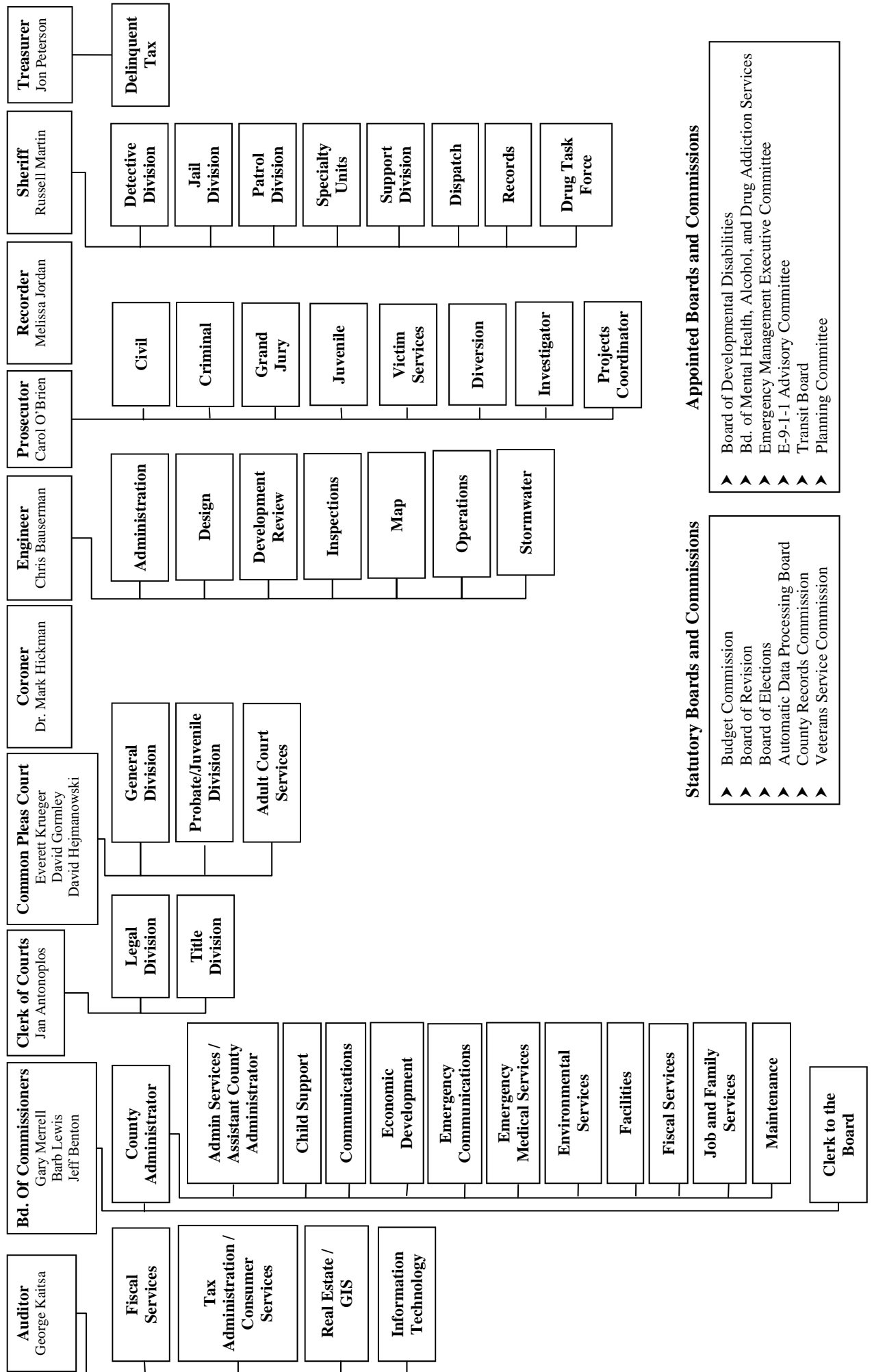
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2014

Executive Director/CEO

Delaware County Government Organizational Chart

Citizens of Delaware County



Statutory Boards and Commissions

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

Appointed Boards and Commissions

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

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Financial Section

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Dave Yost • Auditor of State

INDEPENDENT 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, 2015, 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 the 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 amount included for the Delaware Creative Housing, Inc., is based solely on the report of other auditors. We audited 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 such 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, 2015, 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.

Emphasis of Matter

As discussed in Note 3 to the financial statements, during the year ended December 31, 2015, the County adopted Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and also GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. We did not modify our opinion regarding this matter.

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

We did not subject the introductory section and statistical section information to the auditing procedures applied to 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 29, 2016, 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.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

Dave Yost
Auditor of State

Columbus, Ohio

June 29, 2016

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Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015
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, 2015. 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, Sawmill Parkway, 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 2015. 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 and human services. 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, and storm water are reported here.

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015
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, Sawmill Parkway, 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.

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015
Unaudited

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Table 1 provides a summary of the County's net position for 2015 and 2014.

Table 1
Net Position
(In Thousands)

| | Governmental Activities | | Business-Type Activities | | Total | |
|---------------------------------------------|-------------------------|------------------|--------------------------|------------------|------------------|------------------|
| | 2015 | Restated 2014 | 2015 | Restated 2014 | 2015 | Restated 2014 |
| <u>Assets</u> | | | | | | |
| Current and Other Assets | \$210,981 | \$165,444 | \$37,069 | \$37,831 | \$248,050 | \$203,275 |
| Pension | 207 | 56 | 16 | 4 | 223 | 60 |
| Capital Assets, Net | 216,078 | 199,703 | 219,852 | 216,114 | 435,930 | 415,817 |
| Total Assets | 427,266 | 365,203 | 256,937 | 253,949 | 684,203 | 619,152 |
| <u>Deferred Outflows of Resources</u> | | | | | | |
| Deferred Charge on Refunding | 595 | 616 | 1,521 | 1,675 | 2,116 | 2,291 |
| Pension | 8,053 | 5,640 | 624 | 437 | 8,677 | 6,077 |
| Total Deferred Outflows of Resources | 8,648 | 6,256 | 2,145 | 2,112 | 10,793 | 8,368 |
| <u>Liabilities</u> | | | | | | |
| Current and Other Liabilities | 16,183 | 6,435 | 2,405 | 3,377 | 18,588 | 9,812 |
| Long-Term Liabilities | | | | | | |
| Pension | 44,117 | 43,121 | 3,418 | 3,340 | 47,535 | 46,461 |
| Other Amounts | 73,298 | 35,213 | 33,625 | 36,191 | 106,923 | 71,404 |
| Total Liabilities | 133,598 | 84,769 | 39,448 | 42,908 | 173,046 | 127,677 |
| <u>Deferred Inflows of Resources</u> | | | | | | |
| Property Taxes | 29,721 | 28,739 | 0 | 0 | 29,721 | 28,739 |
| Payment in Lieu of Taxes | 629 | 784 | 0 | 0 | 629 | 784 |
| Pension | 838 | 0 | 65 | 0 | 903 | 0 |
| Total deferred inflows | 31,188 | 29,523 | 65 | 0 | 31,253 | 29,523 |
| <u>Net Position</u> | | | | | | |
| Net Investment in Capital Assets | 176,514 | 170,939 | 195,937 | 194,772 | 372,451 | 365,711 |
| Restricted | 70,656 | 69,969 | 4,878 | 4,867 | 75,534 | 74,836 |
| Unrestricted | 23,958 | 16,259 | 18,754 | 13,514 | 42,712 | 29,773 |
| Total Net Position | \$271,128 | \$257,167 | \$219,569 | \$213,153 | \$490,697 | \$470,320 |

Delaware County, Ohio
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During 2015, the County adopted GASB Statement 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27," which significantly revises accounting for pension costs and liabilities. For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and the net pension liability to the reported net position and subtracting deferred outflows related to pension.

Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. When accounting for pension costs, GASB 27 focused on a funding approach. This approach limited pension costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's *net pension liability*. GASB 68 takes an earnings approach to pension accounting; however, the nature of Ohio's statewide pension systems and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

Under the new standards required by GASB 68, the net pension liability equals the County's proportionate share of each plan's collective:

1. Present value of estimated future pension benefits attributable to active and inactive employees' past service
2. Minus plan assets available to pay these benefits

GASB notes that pension obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension. GASB noted that the unfunded portion of this pension promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of this liability. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the pension system. In Ohio, there is no legal means to enforce the unfunded liability of the pension system *as against the public employer*. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The pension system is responsible for the administration of the plan.

Most long-term liabilities have set repayment schedules or, in the case of compensated absences (i.e. sick and vacation leave), are satisfied through paid time-off or termination payments. There is no repayment schedule for the net pension liability. As explained above, changes in pension benefits, contribution rates, and return on investments affect the balance of the net pension liability, but are outside the control of the local government. In the event that contributions, investment returns, and other changes are insufficient to keep up with required pension payments, State statute does not assign/identify the responsible party for the unfunded portion. Due to the unique nature of how the net pension liability is satisfied, this liability is separately identified within the long-term liability section of the statement of net position.

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In accordance with GASB 68, the County's statements prepared on an accrual basis of accounting include an annual pension expense for their proportionate share of each plan's *change* in net pension liability not accounted for as deferred inflows/outflows.

As a result of implementing GASB 68, the County is reporting a net pension liability and deferred inflows/outflows of resources related to pension on the accrual basis of accounting. This implementation also had the effect of restating net position at December 31, 2014, for governmental activities from \$294,591,306 to \$257,166,669 and business-type activities from \$216,051,766 to \$213,152,635.

Overall, the County's financial position increased in 2015. Governmental activities total net position increased 5 percent while business-type activities increased 3 percent.

For governmental activities, current and other assets increased due to the issuance of bonds during 2015 for the construction costs associated with extending Sawmill Parkway in the amount of \$41,000,000. Additionally, cash and cash equivalents held with an escrow agent increased due to the creation of a new retainage account set aside for the construction costs related to the Sawmill Parkway extension. Net capital assets increased significantly due to the increase in construction in progress for the Sawmill Parkway extension and other planned projects. Current and other liabilities increased primarily from an \$8,000,000 commitment related to Simon/Tanger Outlet Mall that was paid during 2016. The net position restricted for public works was increased principally from the receipt of bond proceeds in the Auto and Gas fund which can only be used for planned construction project costs.

In business-type activities, current and other assets decreased due to the amount of cash and cash equivalents held in segregated accounts decreasing due to the Delaware Area Transit Authority (DATA) becoming its own entity effective January 1, 2015. The County no longer reports DATA as part of the County. Current and other liabilities decreased significantly due to the roof replacement on the Olentangy Environmental Control Center which was started during 2014 and was completed during 2015, therefore a payable was not recorded in 2015 for this project.

A significant portion of the County's net position reflects its investment in capital assets (e.g. land, buildings 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
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Table 2 reflects the changes in net position for 2015 and 2014.

Table 2
Changes in Net Position
(In Thousands)

| | Governmental Activities | | Business-Type Activities | | Total | |
|-----------------------------------------------|-------------------------|----------|--------------------------|----------|----------|----------|
| | 2015 | 2014 | 2015 | 2014 | 2015 | 2014 |
| Revenues | | | | | | |
| Program Revenues | | | | | | |
| Charges for Services | \$25,895 | \$23,902 | \$15,808 | \$14,533 | \$41,703 | \$38,435 |
| Operating Grants, Contributions, and Interest | 22,513 | 22,748 | 0 | 2,228 | 22,513 | 24,976 |
| Capital Grants and Contributions | 1,336 | 3,381 | 11,159 | 5,945 | 12,495 | 9,326 |
| Total Program Revenue | 49,744 | 50,031 | 26,967 | 22,706 | 76,711 | 72,737 |
| General Revenue | | | | | | |
| Property Taxes | 29,666 | 27,933 | 0 | 0 | 29,666 | 27,933 |
| Payment in Lieu of Taxes | 667 | 493 | 0 | 0 | 667 | 493 |
| Sales Taxes | 52,840 | 50,184 | 0 | 0 | 52,840 | 50,184 |
| Grants and Entitlements | 5,170 | 4,989 | 0 | 0 | 5,170 | 4,989 |
| Interest | 1,952 | 1,587 | 14 | 1 | 1,966 | 1,588 |
| Other | 1,799 | 1,725 | 40 | 46 | 1,839 | 1,771 |
| Total General Revenues | 92,094 | 86,911 | 54 | 47 | 92,148 | 86,958 |
| Total Revenues | 141,838 | 136,942 | 27,021 | 22,753 | 168,859 | 159,695 |
| <u>Program Expenses</u> | | | | | | |
| General Government | | | | | | |
| Legislative and Executive | 18,168 | 18,727 | 0 | 0 | 18,168 | 18,727 |
| Judicial | 9,783 | 9,261 | 0 | 0 | 9,783 | 9,261 |
| Public Safety | 38,403 | 39,609 | 0 | 0 | 38,403 | 39,609 |
| Public Works | 19,991 | 18,167 | 0 | 0 | 19,991 | 18,167 |
| Health | 15,914 | 18,717 | 0 | 0 | 15,914 | 18,717 |
| Human Services | 10,246 | 9,413 | 0 | 0 | 10,246 | 9,413 |
| Intergovernmental | 13,326 | 1,379 | 0 | 0 | 13,326 | 1,379 |
| Interest and Fiscal Charges | 2,046 | 1,075 | 0 | 0 | 2,046 | 1,075 |
| Sanitary Engineer | 0 | 0 | 17,569 | 14,700 | 17,569 | 14,700 |
| Solid Waste Transfer Station | 0 | 0 | 65 | 52 | 65 | 52 |
| Storm Water Phase II | 0 | 0 | 293 | 290 | 293 | 290 |
| Total Expenses | 127,877 | 116,348 | 17,927 | 15,042 | 145,804 | 131,390 |

(Continued)

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015
Unaudited

Table 2
Changes in Net Position
(In Thousands)

| | Governmental Activities | | Business-Type Activities | | Total | |
|-----------------------------------------------------|-------------------------|------------------|--------------------------|------------------|------------------|------------------|
| | 2015 | 2014 | 2015 | 2014 | 2015 | 2014 |
| Special Item - DATA Transit (Note 27) | 0 | 0 | (2,678) | 0 | (2,678) | 0 |
| Excess of Revenue Over Expenses Before Transfers | 13,961 | 20,594 | 6,416 | 5,798 | 20,377 | 26,392 |
| Transfers | 0 | (42) | 0 | 42 | 0 | 0 |
| Increase in Net Position | 13,961 | 20,552 | 6,416 | 5,840 | 20,377 | 26,392 |
| Net Position at Beginning of Year | 257,167 | N/A | 213,153 | N/A | 470,320 | N/A |
| Net Position at End of Year | <u>\$271,128</u> | <u>\$257,167</u> | <u>\$219,569</u> | <u>\$213,153</u> | <u>\$490,697</u> | <u>\$470,320</u> |

Governmental Activities

The information necessary to restate the 2014 beginning balances and the 2014 pension expense amounts for the effects of the initial implementation of GASB 68 is not available. Therefore, 2014 functional expenses still include pension expense of \$5,639,918 computed under GASB 27. GASB 27 required recognizing pension expense equal to the contractually required contributions to the plan. Under GASB 68, pension expense represents additional amounts earned, adjusted by deferred inflows/outflows. The contractually required contribution is no longer a component of pension expense. Under GASB 68, the 2015 statements report pension expense of \$4,950,801.

Consequently, in order to compare 2015 total program expenses to 2014, the following adjustments are needed:

| | |
|----------------------------------------------------|---------------------|
| Total 2015 Program Expense Under GASB 68 | \$127,837,808 |
| Pension Expense Under GASB 68 | (4,950,801) |
| 2015 Contractually Required Contributions | <u>5,680,190</u> |
| Adjusted 2015 Program Expenses | 128,567,197 |
| | |
| Total 2014 Program Expense Under GASB 27 | <u>116,348,559</u> |
| Increase in Program Expense not Related to Pension | <u>\$12,218,638</u> |

Conveyance and recorder fees; grants for developmental disabilities, job and family services, auto & gas and children services; motor vehicle license taxes; gasoline taxes; and court fines and costs are reflected as program revenues for governmental activities. In 2015, the County experienced a decrease in capital grants and contributions in the Auto and Gas fund. The County received a grant during 2014 that it did not receive in 2015.

Sales tax revenue increased from the improved local economy and additional retail establishments. Increased revenue from property tax is attributed to the 2014 triennial property valuation.

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The net position for the governmental activities increased \$13,961,791 or 5.43% in 2015. Total revenues increased \$4,895,979 or 3.58% from last year, and expenses increased from last year \$11,528,536 or 9.91% from last year. The significant changes by program were in health, intergovernmental and interest and fiscal charges. The decrease in expenses for health was related to an overall reduction of expenditures for the program. Intergovernmental expenses increased significantly due to the commitments related to improvements made to Gemini Parkway and the Simon/Tanger Outlet Mall road construction. Lastly, interest and fiscal charges increased primarily due to issuance cost and legal fees related to the issuance of bonds during the year.

The County experienced a 19 percent increase in program revenues for business-type activities primarily due to increased capital grant revenues received in the Sanitary Engineer fund from donated sewer lines and tap fees from developers.

The County's sanitary engineer operations accounted for 98 percent of the expenses of the County's business-type activities in 2015, which is a significant increase from 2014. DATA left the County and became its own agency January 1, 2015, therefore causing this percentage to increase. The sanitary engineer 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
Changes in Net Position
(In Thousands)

| | Total Cost of Services | | Net Cost of Services | |
|-----------------------------|------------------------|------------------|----------------------|-----------------|
| | 2015 | 2014 | 2015 | 2014 |
| General Government | | | | |
| Legislative and Executive | \$18,168 | \$18,727 | \$5,123 | \$5,856 |
| Judicial | 9,783 | 9,261 | 7,485 | 6,658 |
| Public Safety | 38,403 | 39,609 | 29,476 | 31,303 |
| Public Works | 19,991 | 18,167 | 6,854 | 4,648 |
| Health | 15,914 | 18,717 | 10,907 | 13,337 |
| Human Services | 10,246 | 9,413 | 2,915 | 2,061 |
| Intergovernmental | 13,326 | 1,379 | 13,326 | 1,379 |
| Interest and Fiscal Charges | 2,046 | 1,075 | 2,046 | 1,075 |
| Total Expenses | <u>\$127,877</u> | <u>\$116,348</u> | <u>\$78,132</u> | <u>\$66,317</u> |

Delaware County, Ohio
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Program revenues paid for 45 percent of the legislative and executive and judicial programs costs of services. This was consistent with 2014. 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 Common Pleas courts and the county share of local municipal courts.

The public works program consists mainly of 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).

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 Health decreased from 2014 due to a reduction in personnel cost. Overall, the human services program receives substantial support through operating grants and contributions; 71 percent of total costs were provided for by these revenue sources.

In 2015, 62 percent of the revenues to provide the County's services were derived from the County's general revenues; that being primarily property taxes, sales taxes, and state shared revenues.

GOVERNMENTAL FUNDS FINANCIAL ANALYSIS

The County's major governmental funds are the General Fund, Auto and Gas Fund, Developmental Disabilities Fund, Sawmill Parkway, and Special Bond Retirement Fund. Fund balance in the General Fund increased from prior year. The General Fund had an increase in sales tax revenues in 2015, along with an increase in interest revenue as a result of more available funds to invest. Operating expenditures increased 18 percent primarily due to the County paying for improvements for the new Simon/Tanger Outlets and Gemini parkway projects.

Fund balance in the Auto and Gas special revenue fund increased by approximately 14 percent. The majority of the increase is related to sales tax revenue bond proceeds which were to repay the Auto and Gas fund for prior year expenditures related to Sawmill Parkway.

Fund balance in the Developmental Disabilities special revenue fund increased 72 percent primarily due to the collection of the property tax levy voted on in 2013. Operating expenditures also decreased by 13 percent due to a reduction in personnel cost.

The Sawmill Parkway capital projects fund was a new fund in 2015. These funds are used to pay for the construction costs related to the extension of Sawmill Parkway.

Fund balance in the Special Bond Retirement debt service fund increased, in the amount of \$928,729, from the collection of property taxes and special assessments in excess of amounts needed in 2015 for the payment of principal and interest on the related debt.

Delaware County, Ohio
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BUSINESS-TYPE ACTIVITIES FINANCIAL ANALYSIS

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

The County's Sanitary Engineer Fund reported operating income for 2015 in the amount of \$814,597. The fund has a \$8.9 million increase in net position primarily from contributions received from developers and tap fee credits.

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 by 17 percent due to the charges to other political subdivisions for the management of stormwater systems.

The information necessary to restate the 2014 beginning balances and the 2014 pension expense amounts for the effects of the initial implementation of GASB 68 is not available. Therefore, 2014 expenses still include pension expense of \$436,901 computed under GASB 27. GASB 27 required recognizing pension expense equal to the contractually required contributions to the plan. Under GASB 68, pension expense represents additional amounts earned, adjusted by deferred inflows/outflows. The contractually required contribution is no longer a component of pension expense. Under GASB 68, the 2015 statements report pension expense of \$383,516.

Consequently, in order to compare 2015 total program expenses to 2014, the following adjustments are needed:

| | |
|----------------------------------------------------|---------------------------|
| Total 2015 Program Expense Under GASB 68 | \$17,926,920 |
| Pension Expense Under GASB 68 | (383,516) |
| 2015 Contractually Required Contributions | 440,020 |
| Adjusted 2015 Program Expenses | <u>17,983,424</u> |
| | |
| Total 2014 Program Expense Under GASB 27 | <u>16,957,225</u> |
| Increase in Program Expense not Related to Pension | <u><u>\$1,026,199</u></u> |

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 slight increase from the original budget to the final budget due to an increase in the budget for charges for services revenues. Sales tax revenues came in stronger than budgeted and revenues for the board of elections increased due to a special election and additional levies on the ballot. Actual revenues were 4% greater than the final budget. For expenditures, there was an insignificant increase from the original budget to the final budget. Actual expenditures were significantly less than the final budget at 17 percent. A significant portion of this variance was the amount budgeted for the County Engineer for projected road and bridge projects that did not occur.

Delaware County, Ohio
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CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets - The County's net investment in capital assets for governmental and business-type activities as of December 31, 2015, was \$176,514 thousand and \$195,936 thousand, respectively. This net 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 2015 and recorded as depreciable capital assets, including five bridges. There is still significant construction related to roads, bridges, and culverts. In business-type activities, \$5.6 million was added to construction in progress for building improvements, pump stations and equipment upgrades. In addition, sanitary sewer lines were donated by developers, in the amount of \$5,453 thousand. Note 11 to the basic financial statements provides further information on the capital assets activity during 2015.

Debt - During 2015, the County issued \$41,000 thousand in Sales Tax Revenue Bonds. The County issued Sales Tax Revenue Bonds to pay for the improvements for the Sawmill Parkway. At December 31, 2015, the County's overall long-term obligations included \$40,488 thousand in Sales Tax Revenue Bonds, \$23,423 thousand in general obligation bonds, \$3,925 thousand in special assessment bonds, and \$33,276 thousand in Sanitary Sewer revenue bonds. Of this amount, \$33,276 thousand will be repaid from business-type activities.

In addition to the debt outlined above, the County's long-term obligations also include compensated absences. Additional information regarding the County's long-term obligations can be found in Note 18 to the basic financial statements.

CURRENT ISSUES

Construction continues on a new 4-lane divided roadway that extends Sawmill Parkway from Hyatts Road to US42. This new north-south corridor will improve traffic flow as well as provide a site for the development of a second industrial park. The County Commissioners and the City of Delaware have a cooperative agreement to share the cost of the construction. The County issued the 2015 Sales Tax Revenue Bonds to pay their share of the project.

Final designs are completed and construction has begun on a new five story judicial building next to the current Hayes Administration Building in downtown Delaware. When completed, this facility will address the overcrowding of the courts and associated departments as well as provide additional parking space. The bond proceeds from the recently issued general obligation bonds will fund the construction.

The countywide 911 system and county wide public safety communication system update has been completed. The improvement allows for better response time and provides enhanced communication abilities for public safety personnel.

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, 2015

| | Primary Government | | | Component Unit |
|------------------------------------------------------------|----------------------------|-----------------------------|--------------------|---------------------------------|
| | Governmental Activities | Business-Type Activities | Total | Delaware Creative Housing |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$144,939,922 | \$35,981,890 | \$180,921,812 | \$0 |
| Cash and Cash Equivalents in Segregated Accounts | 316,883 | 0 | 316,883 | 237,414 |
| Cash and Cash Equivalents with Escrow Agent | 594,984 | 0 | 594,984 | 0 |
| Accounts Receivable | 362,954 | 923,325 | 1,286,279 | 11,228 |
| Other Receivables | 0 | 0 | 0 | 4,874 |
| Sales Taxes Receivable | 14,186,926 | 0 | 14,186,926 | 0 |
| Accrued Interest Receivable | 339,388 | 0 | 339,388 | 0 |
| Due from Primary Government | 0 | 0 | 0 | 1,635 |
| Due from Other Governments | 10,748,278 | 25,168 | 10,773,446 | 0 |
| Due from External Party | 165,055 | 0 | 165,055 | 0 |
| Prepaid Items | 2,252,605 | 0 | 2,252,605 | 24,329 |
| Materials and Supplies Inventory | 1,384,556 | 138,961 | 1,523,517 | 0 |
| Net Pension Asset | 207,025 | 16,038 | 223,063 | 0 |
| Property Taxes Receivable | 30,142,808 | 0 | 30,142,808 | 0 |
| Special Assessments Receivable | 4,917,275 | 0 | 4,917,275 | 0 |
| Payment in Lieu of Taxes Receivable | 629,069 | 0 | 629,069 | 0 |
| Nondepreciable Capital Assets | 69,433,077 | 12,347,926 | 81,781,003 | 893,945 |
| Depreciable Capital Assets, Net | 146,645,556 | 207,503,893 | 354,149,449 | 5,117,649 |
| Total Assets | 427,266,361 | 256,937,201 | 684,203,562 | 6,291,074 |
| <u>Deferred Outflows of Resources</u> | | | | |
| Deferred Charge on Refunding | 595,413 | 1,520,514 | 2,115,927 | 0 |
| Pension - OPERS | 8,053,399 | 623,862 | 8,677,261 | 0 |
| Total Deferred Outflows of Resources | 8,648,812 | 2,144,376 | 10,793,188 | 0 |
| Total Assets and Deferred Outflows of Resources | 435,915,173 | 259,081,577 | 694,996,750 | 6,291,074 |
| <u>Liabilities</u> | | | | |
| Accrued Wages Payable | 1,604,474 | 149,028 | 1,753,502 | 8,391 |
| Accounts Payable | 1,672,927 | 300,605 | 1,973,532 | 123,263 |
| Matured Compensated Absences Payable | 22,258 | 0 | 22,258 | 0 |
| Contracts Payable | 10,242,868 | 709,944 | 10,952,812 | 0 |
| Retainage Payable | 594,984 | 0 | 594,984 | 0 |
| Due to Component Unit | 1,635 | 0 | 1,635 | 0 |
| Due to Other Governments | 1,109,084 | 47,779 | 1,156,863 | 0 |
| Due to External Party | 117,184 | 0 | 117,184 | 0 |
| Line of Credit Payable | 0 | 0 | 0 | 10,511 |
| Landlord Subsidy Deposits | 0 | 0 | 0 | 40,000 |
| Tenant Deposits | 0 | 0 | 0 | 25,384 |
| Claims Payable | 614,152 | 0 | 614,152 | 0 |
| Unearned Revenue | 0 | 1,090,870 | 1,090,870 | 547,682 |
| Accrued Interest Payable | 203,361 | 107,238 | 310,599 | 0 |
| Long-Term Liabilities | | | | |
| Due Within One Year | 4,823,686 | 2,686,625 | 7,510,311 | 54,598 |
| Due in More Than One Year | 68,474,012 | 30,938,358 | 99,412,370 | 595,136 |
| Net Pension Liability | 44,117,443 | 3,417,593 | 47,535,036 | 0 |
| Total Liabilities | 133,598,068 | 39,448,040 | 173,046,108 | 1,404,965 |
| <u>Deferred Inflows of Resources</u> | | | | |
| Property Taxes | 29,721,348 | 0 | 29,721,348 | 0 |
| Payment in Lieu of Taxes | 629,069 | 0 | 629,069 | 0 |
| Pension - OPERS | 838,228 | 64,934 | 903,162 | 0 |
| Total Deferred Inflows of Resources | 31,188,645 | 64,934 | 31,253,579 | 0 |
| Total Liabilities and Deferred Inflows of Resources | 164,786,713 | 39,512,974 | 204,299,687 | 1,404,965 |

(continued)

Delaware County, Ohio
Statement of Net Position (continued)
December 31, 2015

| | Primary Government | | | Component Unit |
|----------------------------------|----------------------------|-----------------------------|---------------|---------------------------------|
| | Governmental Activities | Business-Type Activities | Total | Delaware Creative Housing |
| <u>Net Position</u> | | | | |
| Net Investment in Capital Assets | \$176,514,278 | \$195,936,665 | \$372,450,943 | \$5,361,858 |
| Restricted for: | | | | |
| Capital Projects | 162,550 | 0 | 162,550 | 0 |
| Debt Service | 3,096,012 | 0 | 3,096,012 | 0 |
| Legislative and Executive | 6,878,804 | 0 | 6,878,804 | 0 |
| Judicial | 843,850 | 0 | 843,850 | 0 |
| Public Safety | 802,092 | 0 | 802,092 | 0 |
| Public Works | 43,091,710 | 0 | 43,091,710 | 0 |
| Health | 9,937,199 | 0 | 9,937,199 | 0 |
| Human Services | 2,115,081 | 0 | 2,115,081 | 0 |
| Other Purposes | 3,728,536 | 0 | 3,728,536 | 0 |
| Revenue Bond Replacement | 0 | 1,000,000 | 1,000,000 | 0 |
| Revenue Bond Future Debt Service | 0 | 3,878,426 | 3,878,426 | 0 |
| Unrestricted (Deficit) | 23,958,348 | 18,753,512 | 42,711,860 | (475,749) |
| Total Net Position | \$271,128,460 | \$219,568,603 | \$490,697,063 | \$4,886,109 |

See accompanying notes to the basic financial statements

Delaware County, Ohio
Statement of Activities
For the Year Ended December 31, 2015

| | Program Revenues | | | |
|----------------------------------------|------------------|-------------------------|-----------------------------------------------------|----------------------------------------|
| | Expenses | Charges for Services | Operating Grants, Contributions, and Interest | Capital Grants and Contributions |
| <u>Governmental Activities</u> | | | | |
| General Government | | | | |
| Legislative and Executive | \$18,168,347 | \$12,759,794 | \$285,697 | \$0 |
| Judicial | 9,782,809 | 1,663,485 | 634,495 | 0 |
| Public Safety | 38,402,580 | 6,333,063 | 2,593,427 | 0 |
| Public Works | 19,991,370 | 4,308,052 | 7,492,463 | 1,336,393 |
| Health | 15,913,623 | 316,919 | 4,689,272 | 0 |
| Human Services | 10,246,348 | 514,008 | 6,817,439 | 0 |
| Intergovernmental | 13,326,320 | 0 | 0 | 0 |
| Interest and Fiscal Charges | 2,045,698 | 0 | 0 | 0 |
| Total Governmental Activities | 127,877,095 | 25,895,321 | 22,512,793 | 1,336,393 |
| <u>Business-Type Activities</u> | | | | |
| Sanitary Engineer | 17,569,010 | 15,267,838 | 0 | 11,158,952 |
| Other Enterprise | | | | |
| Solid Waste Transfer Station | 64,517 | 174,145 | 0 | 0 |
| Storm Water Phase II | 293,393 | 366,389 | 0 | 0 |
| Total Other Enterprise | 357,910 | 540,534 | 0 | 0 |
| Total Business-Type Activities | 17,926,920 | 15,808,372 | 0 | 11,158,952 |
| Total Primary Government | \$145,804,015 | \$41,703,693 | \$22,512,793 | \$12,495,345 |
| <u>Component Unit</u> | | | | |
| Delaware Creative Housing | \$827,901 | \$482,914 | \$605,186 | \$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

Special Item

Net Position Transferred to New Government Entity Effective
 January 1, 2015 (Refer to note 27)
 Total General Revenues and Special Item
 Change in Net Position
 Restated 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 |
| (\$5,122,856) | \$0 | (\$5,122,856) | \$0 |
| (7,484,829) | 0 | (7,484,829) | 0 |
| (29,476,090) | 0 | (29,476,090) | 0 |
| (6,854,462) | 0 | (6,854,462) | 0 |
| (10,907,432) | 0 | (10,907,432) | 0 |
| (2,914,901) | 0 | (2,914,901) | 0 |
| (13,326,320) | 0 | (13,326,320) | 0 |
| (2,045,698) | 0 | (2,045,698) | 0 |
| (78,132,588) | 0 | (78,132,588) | 0 |
| 0 | 8,857,780 | 8,857,780 | 0 |
| 0 | 109,628 | 109,628 | 0 |
| 0 | 72,996 | 72,996 | 0 |
| 0 | 182,624 | 182,624 | 0 |
| 0 | 9,040,404 | 9,040,404 | 0 |
| (78,132,588) | 9,040,404 | (69,092,184) | 0 |
| 0 | 0 | 0 | 260,199 |
| 10,665,275 | 0 | 10,665,275 | 0 |
| 2,277,364 | 0 | 2,277,364 | 0 |
| 15,229,911 | 0 | 15,229,911 | 0 |
| 900,497 | 0 | 900,497 | 0 |
| 592,482 | 0 | 592,482 | 0 |
| 667,339 | 0 | 667,339 | 0 |
| 52,840,305 | 0 | 52,840,305 | 0 |
| 5,170,464 | 0 | 5,170,464 | 0 |
| 1,952,090 | 13,781 | 1,965,871 | 91 |
| 1,798,652 | 39,578 | 1,838,230 | 197,978 |
| 92,094,379 | 53,359 | 92,147,738 | 198,069 |
| 0 | (2,677,795) | (2,677,795) | 0 |
| 92,094,379 | (2,624,436) | 89,469,943 | 198,069 |
| 13,961,791 | 6,415,968 | 20,377,759 | 458,268 |
| 257,166,669 | 213,152,635 | 470,319,304 | 4,427,841 |
| \$271,128,460 | \$219,568,603 | \$490,697,063 | \$4,886,109 |

Delaware County, Ohio

Balance Sheet

Governmental Funds

December 31, 2015

| | General | Auto and Gas | Developmental Disabilities | Sawmill Parkway |
|--------------------------------------------------------------------------------|---------------------|---------------------|-------------------------------|---------------------|
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$36,591,518 | \$39,410,145 | \$11,761,253 | \$26,033,225 |
| Cash and Cash Equivalents in Segregated Accounts | 12,383 | 0 | 0 | 0 |
| Accounts Receivable | 345,113 | 3,832 | 0 | 0 |
| Sales Taxes Receivable | 14,186,926 | 0 | 0 | 0 |
| Accrued Interest Receivable | 339,388 | 0 | 0 | 0 |
| Due from Other Governments | 3,121,199 | 4,765,328 | 1,791,620 | 0 |
| Due from External Party | 5,834 | 0 | 159,221 | 0 |
| Interfund Receivable | 8,388,039 | 0 | 0 | 0 |
| Prepaid Items | 1,618,695 | 0 | 544,275 | 0 |
| Materials and Supplies Inventory | 278,920 | 1,101,773 | 0 | 0 |
| Property Taxes Receivable | 10,885,066 | 0 | 15,490,688 | 0 |
| Special Assessments Receivable | 0 | 0 | 0 | 0 |
| Payment in Lieu of Taxes Receivable | 0 | 0 | 0 | 0 |
| Restricted Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | 149,913 | 0 | 0 | 0 |
| Cash and Cash Equivalents with Escrow Agent | 68,655 | 0 | 28,296 | 498,033 |
| Total Assets | 75,991,649 | 45,281,078 | 29,775,353 | 26,531,258 |
| <u>Liabilities</u> | | | | |
| Accrued Wages Payable | 1,050,684 | 127,709 | 144,656 | 0 |
| Accounts Payable | 556,406 | 90,810 | 306,521 | 1,764 |
| Matured Compensated Absences Payable | 22,258 | 0 | 0 | 0 |
| Contracts Payable | 8,482,672 | 587,743 | 0 | 186,949 |
| Due to Component Unit | 0 | 0 | 1,635 | 0 |
| Due to Other Governments | 869,983 | 19,725 | 103,702 | 0 |
| Due to External Party | 4,975 | 0 | 0 | 0 |
| Interfund Payable | 0 | 5,260,000 | 0 | 0 |
| Liabilities Payable from Restricted Assets | | | | |
| Retainage Payable | 68,655 | 0 | 28,296 | 498,033 |
| Total Liabilities | 11,055,633 | 6,085,987 | 584,810 | 686,746 |
| <u>Deferred Inflows of Resources</u> | | | | |
| Property Taxes | 10,739,457 | 0 | 15,282,590 | 0 |
| Payment in Lieu of Taxes | 0 | 0 | 0 | 0 |
| Unavailable Revenue | 7,930,987 | 4,398,219 | 1,842,994 | 0 |
| Total Deferred Inflows of Resources | 18,670,444 | 4,398,219 | 17,125,584 | 0 |
| <u>Fund Balances</u> | | | | |
| Nonspendable | 2,047,528 | 1,101,773 | 544,275 | 0 |
| Restricted | 0 | 33,695,099 | 11,520,684 | 25,844,512 |
| Committed | 8,729,645 | 0 | 0 | 0 |
| Assigned | 17,531,344 | 0 | 0 | 0 |
| Unassigned (Deficit) | 17,957,055 | 0 | 0 | 0 |
| Total Fund Balances | 46,265,572 | 34,796,872 | 12,064,959 | 25,844,512 |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | \$75,991,649 | \$45,281,078 | \$29,775,353 | \$26,531,258 |

See accompanying notes to the basic financial statements

| Special Bond Retirement | Other Governmental | Total Governmental Funds |
|-------------------------------|-----------------------|--------------------------------|
| \$1,217,958 | \$28,402,343 | \$143,416,442 |
| 0 | 304,500 | 316,883 |
| 0 | 14,009 | 362,954 |
| 0 | 0 | 14,186,926 |
| 0 | 0 | 339,388 |
| 54,525 | 1,015,606 | 10,748,278 |
| 0 | 0 | 165,055 |
| 0 | 0 | 8,388,039 |
| 0 | 31,097 | 2,194,067 |
| 0 | 3,863 | 1,384,556 |
| 843,406 | 2,923,648 | 30,142,808 |
| 3,858,638 | 1,058,637 | 4,917,275 |
| 629,069 | 0 | 629,069 |
| 0 | 0 | 149,913 |
| 0 | 0 | 594,984 |
| <u>6,603,596</u> | <u>33,753,703</u> | <u>217,936,637</u> |
| 0 | 279,499 | 1,602,548 |
| 0 | 706,434 | 1,661,935 |
| 0 | 0 | 22,258 |
| 0 | 985,504 | 10,242,868 |
| 0 | 0 | 1,635 |
| 0 | 115,378 | 1,108,788 |
| 0 | 112,209 | 117,184 |
| 24,389 | 3,103,650 | 8,388,039 |
| 0 | 0 | 594,984 |
| <u>24,389</u> | <u>5,302,674</u> | <u>23,740,239</u> |
| 817,736 | 2,881,565 | 29,721,348 |
| 629,069 | 0 | 629,069 |
| <u>3,938,833</u> | <u>1,513,455</u> | <u>19,624,488</u> |
| <u>5,385,638</u> | <u>4,395,020</u> | <u>49,974,905</u> |
| 0 | 34,960 | 3,728,536 |
| 1,193,569 | 24,490,931 | 96,744,795 |
| 0 | 1,755,090 | 10,484,735 |
| 0 | 253,852 | 17,785,196 |
| 0 | (2,478,824) | 15,478,231 |
| <u>1,193,569</u> | <u>24,056,009</u> | <u>144,221,493</u> |
| <u>\$6,603,596</u> | <u>\$33,753,703</u> | <u>\$217,936,637</u> |

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Delaware County, Ohio
 Reconciliation of Total Governmental Fund Balances
 to Net Position of Governmental Activities
 December 31, 2015

Total Governmental Fund Balances \$144,221,493

**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 216,078,633

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 | 991,211 | |
| Sales Taxes Receivable | 5,770,981 | |
| Accrued Interest Receivable | 203,980 | |
| Due from Other Governments | 7,319,581 | |
| Delinquent Property Taxes Receivable | 421,460 | |
| Special Assessments Receivable | 4,917,275 | |
| | | 19,624,488 |

Deferred outflows of resources include deferred charges on refunding
 which do not provide current financial resources, and therefore, are
 not reported in the funds. 595,413

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. (203,361)

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

| | | |
|----------------------------------|--------------|--------------|
| Sales Tax Revenue Bonds Payable | (40,488,214) | |
| General Obligation Bonds Payable | (23,423,609) | |
| Special Assessment Bonds Payable | (3,925,487) | |
| Compensated Absences Payable | (5,458,618) | |
| | | (73,295,928) |

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. 757,241

The net pension asset/liability is not due and receivable/payable in the
 current period; therefore, the asset, liability and related deferred
 inflows/outflows are not recognized in the governmental funds.

| | | |
|------------------------------------------|--------------|--------------|
| Deferred Outflows of Resources - Pension | 8,043,364 | |
| Deferred Inflow of Resources - Pension | (837,183) | |
| Net Pension Asset | 206,767 | |
| Net Pension Liability | (44,062,467) | |
| | | (36,649,519) |

Net Position of Governmental Activities \$271,128,460

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, 2015

| | General | Auto and Gas | Developmental Disabilities | Sawmill Parkway |
|-------------------------------------------------|---------------------|---------------------|-------------------------------|---------------------|
| Revenues | | | | |
| Property Taxes | \$10,610,816 | \$0 | \$15,164,299 | \$0 |
| Payment in Lieu of Taxes | 0 | 0 | 0 | 0 |
| Sales Taxes | 52,391,087 | 0 | 0 | 0 |
| Special Assessments | 0 | 0 | 0 | 0 |
| Charges for Services | 14,725,688 | 2,029,263 | 316,919 | 0 |
| Licenses and Permits | 1,188,854 | 139,075 | 0 | 0 |
| Fines and Forfeitures | 169,629 | 0 | 0 | 0 |
| Intergovernmental | 5,766,442 | 7,836,792 | 4,717,225 | 0 |
| Interest | 1,770,979 | 0 | 0 | 0 |
| Other | 899,982 | 145,280 | 460,735 | 23,983 |
| Total Revenues | 87,523,477 | 10,150,410 | 20,659,178 | 23,983 |
| Expenditures | | | | |
| Current | | | | |
| General Government | | | | |
| Legislative and Executive | 15,484,370 | 0 | 0 | 0 |
| Judicial | 8,809,727 | 0 | 0 | 0 |
| Public Safety | 31,305,216 | 0 | 0 | 0 |
| Public Works | 10,531,279 | 10,481,687 | 0 | 0 |
| Health | 24,055 | 0 | 15,603,684 | 0 |
| Human Services | 519,498 | 0 | 0 | 0 |
| Intergovernmental | 12,861,952 | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0 | 10,578,695 |
| Debt Service | | | | |
| Principal Retirement | 0 | 0 | 0 | 0 |
| Interest and Fiscal Charges | 0 | 0 | 0 | 0 |
| Issuance Costs | 0 | 0 | 0 | 0 |
| Total Expenditures | 79,536,097 | 10,481,687 | 15,603,684 | 10,578,695 |
| Excess of Revenues Over (Under) Expenditures | 7,987,380 | (331,277) | 5,055,494 | (10,554,712) |
| Other Financing Sources (Uses) | | | | |
| Sale of Capital Assets | 0 | 25 | 20,201 | 0 |
| Sales Tax Revenue Bond Proceeds | 1,165,823 | 3,434,953 | 0 | 36,399,224 |
| Premium on Revenue Bonds | 0 | 0 | 0 | 0 |
| Transfers In | 0 | 1,252,500 | 0 | 0 |
| Transfers Out | (8,143,938) | 0 | 0 | 0 |
| Total Other Financing Sources (Uses) | (6,978,115) | 4,687,478 | 20,201 | 36,399,224 |
| Changes in Fund Balances | 1,009,265 | 4,356,201 | 5,075,695 | 25,844,512 |
| Fund Balances at Beginning of Year | 45,256,307 | 30,440,671 | 6,989,264 | 0 |
| Fund Balances at End of Year | \$46,265,572 | \$34,796,872 | \$12,064,959 | \$25,844,512 |

See accompanying notes to the basic financial statements

| Special Bond Retirement | Other Governmental | Total Governmental Funds |
|-------------------------------|-----------------------|--------------------------------|
| \$882,423 | \$2,856,921 | \$29,514,459 |
| 667,339 | 0 | 667,339 |
| 0 | 0 | 52,391,087 |
| 382,112 | 819,358 | 1,201,470 |
| 0 | 5,118,326 | 22,190,196 |
| 0 | 371,057 | 1,698,986 |
| 0 | 353,634 | 523,263 |
| 114,984 | 10,611,499 | 29,046,942 |
| 191,863 | 0 | 1,962,842 |
| 0 | 307,267 | 1,837,247 |
| <u>2,238,721</u> | <u>20,438,062</u> | <u>141,033,831</u> |
| 30,652 | 3,038,598 | 18,553,620 |
| 0 | 568,188 | 9,377,915 |
| 0 | 5,348,412 | 36,653,628 |
| 0 | 782,496 | 21,795,462 |
| 0 | 65,182 | 15,692,921 |
| 0 | 9,021,936 | 9,541,434 |
| 444,815 | 0 | 13,306,767 |
| 0 | 6,745,967 | 17,324,662 |
| 2,741,870 | 1,830,400 | 4,572,270 |
| 1,070,656 | 603,924 | 1,674,580 |
| 362,232 | 0 | 362,232 |
| <u>4,650,225</u> | <u>28,005,103</u> | <u>148,855,491</u> |
| <u>(2,411,504)</u> | <u>(7,567,041)</u> | <u>(7,821,660)</u> |
| 0 | 4,236 | 24,462 |
| 0 | 0 | 41,000,000 |
| 1,191,302 | 0 | 1,191,302 |
| 2,148,931 | 5,316,999 | 8,718,430 |
| 0 | (574,492) | (8,718,430) |
| <u>3,340,233</u> | <u>4,746,743</u> | <u>42,215,764</u> |
| 928,729 | (2,820,298) | 34,394,104 |
| 264,840 | 26,876,307 | 109,827,389 |
| <u>\$1,193,569</u> | <u>\$24,056,009</u> | <u>\$144,221,493</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, 2015

Changes in Fund Balances - Total Governmental Funds \$34,394,104

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 | 22,293,684 | |
| Capital Outlay - Depreciable Capital Assets | 4,660,127 | |
| Depreciation | <u>(9,415,025)</u> | 17,538,786 |

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 | (24,462) | |
| Loss on Disposal of Capital Assets | <u>(1,138,633)</u> | (1,163,095) |

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

| | | |
|---------------------------|-----------------|---------|
| Delinquent Property Taxes | 151,070 | |
| Sales Taxes | 449,218 | |
| Special Assessments | (171,088) | |
| Charges for Services | 452,494 | |
| Intergovernmental | (31,565) | |
| Interest | (6,479) | |
| Other | <u>(38,596)</u> | 805,054 |

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

| | | |
|----------------------------------|----------------|-----------|
| Sales Tax Revenue Bonds Payable | 1,655,000 | |
| General Obligation Bonds Payable | 2,530,200 | |
| Special Assessment Bonds Payable | <u>387,070</u> | 4,572,270 |

Bond Proceeds are other financing sources in the governmental funds but the issuance increases long-term liabilities on the statement of net position.

| | | |
|------------------------|--------------|--------------|
| Sales Tax Bonds Issued | (41,000,000) | (41,000,000) |
|------------------------|--------------|--------------|

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

| | | |
|-------------------------------------------------|-----------------|-------------|
| Accrued Interest Payable | (113,392) | |
| Premium on Sales Tax Revenue Bond Issued | (1,191,302) | |
| Amortization of Sales Tax Bond Premium | 48,088 | |
| Amortization of General Obligation Bond Premium | 73,003 | |
| Amortization of Special Assessment Bond Premium | 4,553 | |
| Amortization of Deferred Charge on Refunding | <u>(21,137)</u> | (1,200,187) |

(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, 2015

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 | (\$589,818) | |
| Compensated Absences Payable-Internal Service Fund | <u>198</u> | (589,620) |

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 expenditure and related internal service fund revenues are eliminated. The change for governmental funds is reported for the year. (124,002)

Contractually required pension contributions are reported as expenditures in the governmental funds; however, the statement of net position reports these amounts as deferred outflows. 5,673,112

Except for amounts reported as deferred inflows/outflows, changes in the net pension asset/liability are reported as pension expenses in the statement of activities. (4,944,631)

Change in Net Position of Governmental Activities \$13,961,791

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, 2015

| | Budgeted Amounts | | Actual | Variance with Final Budget Over (Under) |
|-------------------------------------------------|---------------------|---------------------|---------------------|-----------------------------------------------|
| | Original | Final | | |
| <u>Revenues</u> | | | | |
| Property Taxes | \$10,063,075 | \$10,063,075 | \$10,538,252 | \$475,177 |
| Sales Taxes | 50,878,737 | 50,878,737 | 52,258,122 | 1,379,385 |
| Charges for Services | 24,310,580 | 24,478,290 | 25,712,020 | 1,233,730 |
| Licenses and Permits | 1,037,100 | 1,037,100 | 1,189,058 | 151,958 |
| Fines and Forfeitures | 356,250 | 356,250 | 343,314 | (12,936) |
| Intergovernmental | 5,363,890 | 5,363,890 | 5,769,066 | 405,176 |
| Interest | 1,250,000 | 1,250,000 | 1,307,285 | 57,285 |
| Other | 2,027,113 | 2,500,771 | 2,382,226 | (118,545) |
| Total Revenues | 95,286,745 | 95,928,113 | 99,499,343 | 3,571,230 |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| General Government | | | | |
| Legislative and Executive | 30,741,855 | 32,372,263 | 29,719,162 | 2,653,101 |
| Judicial | 10,279,961 | 10,295,067 | 8,821,650 | 1,473,417 |
| Public Safety | 35,733,475 | 35,739,174 | 31,419,535 | 4,319,639 |
| Public Works | 10,982,842 | 12,530,342 | 10,831,233 | 1,699,109 |
| Health | 30,000 | 30,000 | 30,000 | 0 |
| Human Services | 529,014 | 580,896 | 523,707 | 57,189 |
| Intergovernmental | 12,897,833 | 12,935,658 | 4,911,952 | 8,023,706 |
| Total Expenditures | 101,194,980 | 104,483,400 | 86,257,239 | 18,226,161 |
| Excess of Revenues Over (Under) Expenditures | (5,908,235) | (8,555,287) | 13,242,104 | 21,797,391 |
| <u>Other Financing Sources (Uses)</u> | | | | |
| Sales Tax Revenue Bond Proceeds | 0 | 0 | 1,165,823 | 1,165,823 |
| Advances In | 0 | 0 | 1,049,780 | 1,049,780 |
| Advances Out | 0 | 0 | (8,496,502) | (8,496,502) |
| Transfers In | 100,000 | 100,000 | 200,000 | 100,000 |
| Transfers Out | (4,513,486) | (8,143,937) | (8,143,937) | 0 |
| Total Other Financing Sources (Uses) | (4,413,486) | (8,043,937) | (14,224,836) | (6,180,899) |
| Changes in Fund Balance | (10,321,721) | (16,599,224) | (982,732) | 15,616,492 |
| Fund Balance at Beginning of Year | 32,173,708 | 32,173,708 | 32,173,708 | 0 |
| Prior Year Encumbrances Appropriated | 1,335,657 | 1,335,657 | 1,335,657 | 0 |
| Fund Balance at End of Year | \$23,187,644 | \$16,910,141 | \$32,526,633 | \$15,616,492 |

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, 2015

| | Budgeted Amounts | | Actual | Variance with Final Budget Over (Under) |
|--------------------------------------------|------------------|--------------|--------------|-----------------------------------------------|
| | Original | Final | | |
| <u>Revenues</u> | | | | |
| Charges for Services | \$1,035,000 | \$1,035,000 | \$2,371,663 | \$1,336,663 |
| Licenses and Permits | 115,000 | 115,000 | 139,075 | \$24,075 |
| Intergovernmental | 11,380,000 | 12,279,689 | 8,272,647 | (\$4,007,042) |
| Other | 5,000 | 5,000 | 145,280 | \$140,280 |
| Total Revenues | 12,535,000 | 13,434,689 | 10,928,665 | (2,506,024) |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Public Works | 26,229,292 | 28,381,704 | 11,197,340 | 17,184,364 |
| Excess of Revenues (Under) Expenditures | (13,694,292) | (14,947,015) | (268,675) | 14,678,340 |
| <u>Other Financing Sources</u> | | | | |
| Sales Tax Revenue Bond Proceeds | 0 | 0 | 3,434,953 | 3,434,953 |
| Sale of Fixed Assets | 0 | 0 | 25 | 25 |
| Advances In | 0 | 0 | 5,260,000 | 5,260,000 |
| Advances Out | 0 | 0 | (864,725) | (864,725) |
| Transfers In | 0 | 15,000 | 1,252,500 | 1,237,500 |
| Total Other Financing Sources | 0 | 15,000 | 9,082,753 | 9,067,753 |
| Changes in Fund Balance | (13,694,292) | (14,932,015) | 8,814,078 | 23,746,093 |
| Fund Balance at Beginning of Year | 29,982,030 | 29,982,030 | 29,982,030 | 0 |
| Prior Year Encumbrances Appropriated | 149,623 | 149,623 | 149,623 | 0 |
| Fund Balance at End of Year | \$16,437,361 | \$15,199,638 | \$38,945,731 | \$23,746,093 |

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, 2015

| | Budgeted Amounts | | Actual | Variance with Final Budget Over (Under) |
|-------------------------------------------------|--------------------|--------------------|---------------------|-----------------------------------------------|
| | Original | Final | | |
| <u>Revenues</u> | | | | |
| Property Taxes | \$14,681,483 | \$14,681,483 | \$15,063,290 | \$381,807 |
| Charges for Services | 24,220 | 273,564 | 157,698 | (115,866) |
| Intergovernmental | 4,613,566 | 4,613,566 | 4,836,188 | 222,622 |
| Other | 531,050 | 571,812 | 480,179 | (91,633) |
| Total Revenues | 19,850,319 | 20,140,425 | 20,537,355 | 396,930 |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Health | 20,614,146 | 20,919,550 | 17,356,760 | 3,562,790 |
| Excess of Revenues Over (Under) Expenditures | (763,827) | (779,125) | 3,180,595 | 3,959,720 |
| <u>Other Financing Sources</u> | | | | |
| Sale of Capital Assets | 1,000 | 1,000 | 20,201 | 19,201 |
| Changes in Fund Balance | (762,827) | (778,125) | 3,200,796 | 3,978,921 |
| Fund Balance at Beginning of Year | 6,207,721 | 6,207,721 | 6,207,721 | 0 |
| Prior Year Encumbrances Appropriated | 1,039,593 | 1,039,593 | 1,039,593 | 0 |
| Fund Balance at End of Year | \$6,484,487 | \$6,469,189 | \$10,448,110 | \$3,978,921 |

See accompanying notes to the basic financial statements

Delaware County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2015

| | Enterprise Funds | | Total Enterprise Funds | Governmental Activity Self Insurance |
|-----------------------------------------------------|----------------------|---------------------|------------------------------|--------------------------------------------|
| | Sanitary Engineer | Other Enterprise | | Internal Service Fund |
| <u>Assets</u> | | | | |
| <u>Current Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$28,607,719 | \$2,495,745 | \$31,103,464 | \$1,373,567 |
| Accounts Receivable | 908,705 | 14,620 | 923,325 | 0 |
| Due from Other Governments | 0 | 25,168 | 25,168 | 0 |
| Prepaid Items | 0 | 0 | 0 | 58,538 |
| Materials and Supplies Inventory | 138,961 | 0 | 138,961 | 0 |
| Net Pension Asset | 15,040 | 998 | 16,038 | 258 |
| Restricted Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | 4,878,426 | 0 | 4,878,426 | 0 |
| Total Current Assets | 34,548,851 | 2,536,531 | 37,085,382 | 1,432,363 |
| <u>Noncurrent Assets</u> | | | | |
| Nondepreciable Capital Assets | 12,299,041 | 48,885 | 12,347,926 | 0 |
| Depreciable Capital Assets, Net | 206,850,731 | 653,162 | 207,503,893 | 0 |
| Total Noncurrent Assets | 219,149,772 | 702,047 | 219,851,819 | 0 |
| Total Assets | 253,698,623 | 3,238,578 | 256,937,201 | 1,432,363 |
| <u>Deferred Outflows of Resources</u> | | | | |
| Deferred Charge on Refunding | 1,520,514 | 0 | 1,520,514 | 0 |
| Deferred Outflows of Resources - Pension | 585,051 | 38,811 | 623,862 | 10,035 |
| Total Deferred Outflows of Resources | 2,105,565 | 38,811 | 2,144,376 | 10,035 |
| Total Assets and Deferred Outflows of Resources | 255,804,188 | 3,277,389 | 259,081,577 | 1,442,398 |
| <u>Liabilities</u> | | | | |
| <u>Current Liabilities</u> | | | | |
| Accrued Wages Payable | 141,400 | 7,628 | 149,028 | 1,926 |
| Accounts Payable | 268,325 | 32,280 | 300,605 | 10,992 |
| Contracts Payable | 709,944 | 0 | 709,944 | 0 |
| Due to Other Governments | 46,600 | 1,179 | 47,779 | 296 |
| Claims Payable | 0 | 0 | 0 | 614,152 |
| Unearned Revenue | 1,090,870 | 0 | 1,090,870 | 0 |
| Accrued Interest Payable | 107,238 | 0 | 107,238 | 0 |
| Revenue Bonds Payable | 2,575,000 | 0 | 2,575,000 | 0 |
| Compensated Absences Payable | 99,187 | 12,438 | 111,625 | 0 |
| Total Current Liabilities | 5,038,564 | 53,525 | 5,092,089 | 627,366 |
| <u>Long-Term Liabilities</u> | | | | |
| Revenue Bonds Payable | 30,701,743 | 0 | 30,701,743 | 0 |
| Compensated Absences Payable | 197,527 | 39,088 | 236,615 | 1,770 |
| Net Pension Liability | 3,204,974 | 212,619 | 3,417,593 | 54,976 |
| Total Long-Term Liabilities | 34,104,244 | 251,707 | 34,355,951 | 56,746 |
| Total Liabilities | 39,142,808 | 305,232 | 39,448,040 | 684,112 |
| <u>Deferred Inflows of Resources</u> | | | | |
| Deferred Inflows of Resources - Pension | 60,894 | 4,040 | 64,934 | 1,045 |
| Total Liabilities and Deferred Inflows of Resources | 39,203,702 | 309,272 | 39,512,974 | 685,157 |
| <u>Net Position</u> | | | | |
| Net Investment in Capital Assets | 195,234,618 | 702,047 | 195,936,665 | 0 |
| Restricted for Revenue Bond Replacement | 1,000,000 | 0 | 1,000,000 | 0 |
| Restricted for Revenue Bond Future Debt Service | 3,878,426 | 0 | 3,878,426 | 0 |
| Unrestricted | 16,487,442 | 2,266,070 | 18,753,512 | 757,241 |
| Total Net Position | \$216,600,486 | \$2,968,117 | \$219,568,603 | \$757,241 |

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, 2015

| | Enterprise Funds | | Total Enterprise Funds | Governmental Activity |
|--------------------------------------------------------------|----------------------|---------------------|------------------------------|-----------------------------------------|
| | Sanitary Engineer | Other Enterprise | | Self Insurance Internal Service Fund |
| <u>Operating Revenues</u> | | | | |
| Charges for Services | \$0 | \$540,534 | \$540,534 | \$559,098 |
| Charges for Services Pledged as Security on Revenue Bonds | 15,267,838 | 0 | 15,267,838 | 0 |
| Other | 39,578 | 0 | 39,578 | 0 |
| Total Operating Revenues | 15,307,416 | 540,534 | 15,847,950 | 559,098 |
| <u>Operating Expenses</u> | | | | |
| Personal Services | 3,290,381 | 215,690 | 3,506,071 | 55,683 |
| Fringe Benefits | 1,466,904 | 92,657 | 1,559,561 | 26,290 |
| Services and Charges | 3,112,916 | 27,031 | 3,139,947 | 51,980 |
| Materials and Supplies | 1,186,455 | 660 | 1,187,115 | 0 |
| Claims | 0 | 0 | 0 | 549,147 |
| Depreciation | 5,436,163 | 21,872 | 5,458,035 | 0 |
| Total Operating Expenses | 14,492,819 | 357,910 | 14,850,729 | 683,100 |
| Operating Income (Loss) | 814,597 | 182,624 | 997,221 | (124,002) |
| <u>Non-Operating Revenues (Expenses)</u> | | | | |
| Interest Revenue | 13,781 | 0 | 13,781 | 0 |
| (Loss) on the Disposal of Capital Assets | (2,000,723) | 0 | (2,000,723) | 0 |
| Interest Expense | (1,075,468) | 0 | (1,075,468) | 0 |
| Total Non-Operating Revenues (Expenses) | (3,062,410) | 0 | (3,062,410) | 0 |
| Income (Loss) Before Contributions | (2,247,813) | 182,624 | (2,065,189) | (124,002) |
| Capital Contributions | 11,158,952 | 0 | 11,158,952 | 0 |
| <u>Special Item</u> | | | | |
| DATA Transit (Refer to Note 27) | 0 | (2,677,795) | (2,677,795) | 0 |
| Changes in Net Position | 8,911,139 | (2,495,171) | 6,415,968 | (124,002) |
| Net Position at Beginning of Year (Restated) | 207,689,347 | 5,463,288 | 213,152,635 | 881,243 |
| Net Position at End of Year | \$216,600,486 | \$2,968,117 | \$219,568,603 | \$757,241 |

See accompanying notes to the basic financial statements

Delaware County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2015

| | 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 | \$15,149,094 | \$514,725 | \$15,663,819 | \$0 |
| Cash Received from Transactions with Other Funds | 0 | 0 | 0 | 559,098 |
| Cash Received from Other Revenues | 39,578 | 0 | 39,578 | 0 |
| Cash Payments for Personal Services | (3,240,204) | (214,961) | (3,455,165) | (55,581) |
| Cash Payments for Fringe Benefits | (1,519,892) | (96,173) | (1,616,065) | (27,199) |
| Cash Payments for Services and Charges | (3,031,753) | (27,031) | (3,058,784) | (37,564) |
| Cash Payments for Materials and Supplies | (1,203,383) | (660) | (1,204,043) | 0 |
| Cash Payments for Claims | 0 | 0 | 0 | (382,629) |
| Net Cash Provided by Operating Activities | <u>6,193,440</u> | <u>175,900</u> | <u>6,369,340</u> | <u>56,125</u> |
| <u>Cash Flows from Capital and Related Financing Activities</u> | | | | |
| Cash Received from Tap In Fees | 5,696,507 | 0 | 5,696,507 | 0 |
| Cash Received from Sale of Capital Assets | 24,902 | 0 | 24,902 | 0 |
| Cash Payments for Acquisition of Capital Assets | (7,667,287) | (322,567) | (7,989,854) | 0 |
| Cash Payments for Principal on Revenue Bonds | (2,470,000) | 0 | (2,470,000) | 0 |
| Cash Payments for Interest on Revenue Bonds | (1,395,163) | 0 | (1,395,163) | 0 |
| Net Cash (Used for) Capital and Related Financing Activities | <u>(5,811,041)</u> | <u>(322,567)</u> | <u>(6,133,608)</u> | <u>0</u> |
| <u>Cash Flows from Investing Activities</u> | | | | |
| Cash Received from Interest | 13,781 | 0 | 13,781 | 0 |
| Net Cash Flows Provided by Investing Activities | <u>13,781</u> | <u>0</u> | <u>13,781</u> | <u>0</u> |
| Net Increase (Decrease) in Cash and Cash Equivalents | 396,180 | (146,667) | 249,513 | 56,125 |
| Cash and Cash Equivalents at Beginning of Year | 33,089,965 | 2,642,412 | 35,732,377 | 1,317,442 |
| Cash and Cash Equivalents at End of Year | <u>\$33,486,145</u> | <u>\$2,495,745</u> | <u>\$35,981,890</u> | <u>\$1,373,567</u> |

(continued)

Delaware County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2015

| | Enterprise Funds | | Total Enterprise Funds | Governmental Activity |
|---------------------------------------------------------------------------------------------------|----------------------|---------------------|------------------------------|-----------------------------------------|
| | Sanitary Engineer | Other Enterprise | | Self Insurance Internal Service Fund |
| Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities | | | | |
| Operating Income (Loss) | \$814,597 | \$182,624 | \$997,221 | (\$124,002) |
| Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities | | | | |
| Depreciation | 5,436,163 | 21,872 | 5,458,035 | 0 |
| Changes in Assets and Liabilities: | | | | |
| (Increase) in Accounts Receivable | (20,053) | (25,809) | (45,862) | 0 |
| Decrease in Prepaid Items | 0 | 0 | 0 | 14,416 |
| (Increase) Net Pension Asset | (10,941) | (726) | (11,667) | (188) |
| (Increase) in Deferred Outflows-pension | (175,331) | (11,630) | (186,961) | (3,007) |
| Decrease in Materials and Supplies Inventory | 8,646 | 0 | 8,646 | 0 |
| Increase in Accrued Wages Payable | 25,259 | 1,032 | 26,291 | 260 |
| Increase (Decrease) in Accounts Payable | (910) | 0 | (910) | 10,992 |
| Increase in Contracts Payable | 56,769 | 0 | 56,769 | 0 |
| Increase in Due to Other Governments | 3,519 | 159 | 3,678 | 40 |
| Increase in Claims Payable | 0 | 0 | 0 | 155,526 |
| Increase in Net Pension Liability | 72,390 | 4,800 | 77,190 | 1,241 |
| Increase in Deferred Inflows-Pension | 60,894 | 4,040 | 64,934 | 1,045 |
| (Decrease) in Unearned Revenue | (98,691) | 0 | (98,691) | 0 |
| Increase (Decrease) in Compensated Absences Payable | 21,129 | (462) | 20,667 | (198) |
| Net Cash Provided by Operating Activities | \$6,193,440 | \$175,900 | \$6,369,340 | \$56,125 |

Noncash Capital and Related Financing Activity:

In 2015, the Sanitary Engineer enterprise fund received capital assets from developers and tap fee credits, in the amount of \$5,453,945 and \$8,500 respectively.

Effective January 1, 2015 DATA became its own entity. The County recorded a special item in the amount of \$2,677,795 to remove DATA's fund balance from the County's financial statements (Refer to Note 27).

See accompanying notes to the basic financial statements

Delaware County, Ohio
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2015

| | |
|--------------------------------------------------|---------------------------------|
| <u>Assets</u> | |
| Equity in Pooled Cash and Cash Equivalents | \$43,189,586 |
| Cash and Cash Equivalents in Segregated Accounts | 3,720,089 |
| Due from Other Governments | 4,030,149 |
| Due from External Party | 107,501 |
| Property Taxes Receivable | 385,971,998 |
| Special Assessments Receivable | <u>3,615,839</u> |
| Total Assets | <u><u>\$440,635,162</u></u> |
| <u>Liabilities</u> | |
| Due to Other Governments | \$407,034,552 |
| Payroll Withholdings | 1,089,583 |
| Undistributed Assets | <u>32,511,027</u> |
| Total Liabilities | <u><u>\$440,635,162</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, 2015

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, and there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on the County.

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. There is a potential for DCH to provide specific financial benefits to or impose specific financial burdens on DCBDD. 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, 2015
(Continued)

NOTE 1 - DESCRIPTION OF DELAWARE COUNTY AND THE REPORTING ENTITY
(Continued)

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 22)

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 23)

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 24)

Related Organizations - Delaware County officials are responsible for appointing the board members of the Delaware County District Library and the Delaware County Finance Authority. (See Note 25)

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, 2015
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements

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

B. Fund Accounting

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

Governmental Funds

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

Sawmill Capital Projects Fund - To account for the construction costs of the extension of Sawmill Parkway.

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, 2015
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 and capital grants for the solid waste transfer station and storm water treatment.

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 2015. 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, 2015
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 and deferred inflows of resources 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 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, 2015
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 and pension 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. The deferred outflows of resources related to pension are explained further in Note 15.

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, pension, and unavailable revenue. Property taxes represent amounts for which there was an enforceable legal claim as of December 31, 2015, but which were levied to finance 2016 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, 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. The deferred inflows of resources related to pension are reported on the government-wide statement of net position and are further explained in Note 15.

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 special revenue fund 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, 2015
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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".

During 2015, investments included negotiable certificates of deposit, federal agency securities, locally-issued government debt, mutual funds, and STAR Ohio. 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, 2015.

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 2015 was \$1,770,979 which included \$1,489,183 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, 2015
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2015, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

H. Inventory

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

I. Restricted Assets

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

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.

J. 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, 2015
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 |

K. Deferred Charge on Refunding

For advance refunding 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.

L. Interfund Receivables/Payables

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

M. Compensated Absences

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

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, 2015
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

N. Accrued Liabilities and Long-Term Obligations

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

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

O. Bond Premium

Bond premiums 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.

P. Net Position

Net position represents the difference between all other elements in the statement of financial 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.

Q. Fund Balance

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

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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. Policy established by the County Commissioners authorizes department managers 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, an account to accumulate resources to stabilize the County's budget against cyclical changes in revenues and expenditures. The amount of money in this account in any fiscal year will be less than one-sixth of the expenditures during the preceding fiscal year from the General Fund. Additional funding would require the County Commissioners to amend the resolution. The resources may be used as determined by the County Commissioners to mitigate revenue shortfalls. This account had a balance of \$5 million as of December 31, 2015, 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, 2015
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

R. Operating Revenues and Expenses

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

S. Capital Contributions

Capital contributions arise from outside contributions of resources restricted to capital acquisition and construction.

T. Internal Activity

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

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

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

U. Estimates

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

V. Special Item

Special items are transactions or events that are within the control of the Governing Board and that are either unusual in nature or infrequent in occurrence.

The Delaware Area Transit Agency (DATA), previously an enterprise fund on the County's financial statements, became their own separate entity on January 1, 2015. The transfer of fund balance and net position of DATA has been reported as a special item in the County's statement of revenues, expenses and changes in fund net position and in the statement of activities.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 3 - CHANGE IN ACCOUNTING PRINCIPLES

For 2015, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 68, “Accounting and Financial Reporting for Pensions – an Amendment of GASB Statement No. 27” and GASB Statement No. 71, “Pension Transition for Contributions Made Subsequent to the Measurement Date – an Amendment of GASB Statement No. 68”.

GASB Statement No. 68 improves the accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities. The implementation of GASB Statement No. 68 affected the County’s pension plan disclosure, as presented in Note 15 to the financial statements, and added required supplementary information which is presented on pages 89-91.

GASB Statement No. 71 improves the accounting and financial report by addressing an issue in GASB Statement No. 68, concerning transition provisions related to certain pension contributions made to defined benefit pension plans prior to implementation of that Statement by employers and nonemployer contributing entities.

A net position restatement is required in order to implement GASB Statement No. 68 and 71. The net position of the governmental activities and business-type activities at December 31, 2014 have been restated as follows:

| | Governmental Activities | Business-Type Activities |
|----------------------------------------------|----------------------------|-----------------------------|
| Net position as previously reported | \$294,591,306 | \$216,051,766 |
| Net pension assets | 56,420 | 4,371 |
| Net pension liability | (43,120,975) | (3,340,403) |
| Deferred outflow | 5,639,918 | 436,901 |
| Restatement net position at January 1 , 2015 | \$257,166,669 | \$213,152,635 |

NOTE 4 – ACCOUNTABILITY AND COMPLIANCE

A. Deficit Fund Balance

At December 31, 2015, the Courts Building capital projects fund had a deficit fund balance, in the amount of \$2,478,824. The deficit resulted from adjustments for accrued liabilities. The General Fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

NOTE 5 - BUDGETARY BASIS OF ACCOUNTING

While reporting financial position, results of operations, and changes in fund balances on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Statements of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Basis) and

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 5 - BUDGETARY BASIS OF ACCOUNTING (Continued)

Actual - for the General Fund, and the Auto and Gas and Developmental Disabilities special revenue funds are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget.

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

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

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

| Changes in Fund Balance | | | |
|---------------------------------------------|--------------------|--------------------|-------------------------------|
| | General | Auto and Gas | Developmental Disabilities |
| Budget Basis | (\$982,732) | \$8,814,078 | \$3,200,796 |
| Net Adjustment for Revenue Accruals | 1,165,732 | (778,255) | 121,823 |
| Net Adjustments for Expenditure Accruals | (8,121,593) | 251,239 | 909,078 |
| Net Adjustment for Other Sources/Uses | 7,446,722 | (4,395,275) | 0 |
| Funds Budgeted Elsewhere | 332,903 | 0 | 0 |
| Adjustment for Encumbrances | <u>1,168,233</u> | <u>464,414</u> | <u>843,998</u> |
| GAAP Basis | <u>\$1,009,265</u> | <u>\$4,356,201</u> | <u>\$5,075,695</u> |

Certain funds that are legally budgeted in separate special revenue funds are considered part of the general fund on a GAAP basis. This includes the recorder fund and title administration fund.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 6 - DEPOSITS AND INVESTMENTS

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

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

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 6 - DEPOSITS AND INVESTMENTS (Continued)

- 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, \$11,481,619 of the County's bank balance of \$14,750,542 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, 2015
(Continued)

NOTE 6 - DEPOSITS AND INVESTMENTS (Continued)

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, 2015, the County had the following investments:

| | Total | Less Than Six Months | Six Months to Three Years | More Than Three Years |
|----------------------------------------------|----------------------|-------------------------|------------------------------|-----------------------------|
| Negotiable Certificates of Deposit | \$21,980,000 | \$7,640,000 | \$9,605,000 | \$4,735,000 |
| Federal Farm Credit Bank Notes | 10,173,055 | 0 | 8,186,395 | 1,986,660 |
| Federal Home Loan Bank Notes | 23,996,075 | 10,000,700 | 6,495,035 | 7,500,340 |
| Federal Home Loan Mortgage Corporation Notes | 14,980,791 | 0 | 13,959,720 | 1,021,071 |
| Federal National Mortgage Association Notes | 19,813,833 | 0 | 9,338,443 | 10,475,390 |
| Ohio Local Government Bonds | 14,678,014 | 2,151,694 | 12,526,320 | 0 |
| Ohio Local Government Notes | 17,093,229 | 11,410,891 | 5,682,338 | 0 |
| Mutual Funds | 824,119 | 824,119 | 0 | 0 |
| STAR Ohio | 72,645,542 | 72,645,542 | 0 | 0 |
| Total Investments | \$196,184,658 | \$104,672,946 | \$65,793,251 | \$25,718,461 |

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 Home Loan Mortgage Corporation Notes, Federal National Mortgage Association Notes, and mutual funds carry a rating of Aaa by Moodys. Ohio Local Government Bonds carry a rating of A1 through Aaa by Moodys. Ohio Local Government Notes are not rated. 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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 6 - DEPOSITS AND INVESTMENTS (Continued)

| | <u>Fair Value</u> | <u>Percentage of Portfolio</u> |
|----------------------------------------|-------------------|------------------------------------|
| Federal Farm Credit Bank | \$10,173,055 | 5.19% |
| Federal Home Loan Bank | 23,996,075 | 12.23% |
| Federal Home Loan Mortgage Corporation | 14,980,791 | 7.64% |
| Federal National Mortgage Association | 19,813,833 | 10.10% |
| Ohio Local Government Notes and Bonds | 31,771,243 | 16.19% |

NOTE 7 - RECEIVABLES

Receivables at December 31, 2015, 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; special assessments; and payment in lieu of taxes. All receivables are considered collectible in full and within one year, except for property taxes 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 \$3,505,947, will not be received within one year. Delinquent special assessments were \$92,824.

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

| | <u>Amount</u> |
|----------------------------------|------------------|
| Governmental Activities | |
| Major Funds | |
| General Fund | |
| Local Government | \$643,775 |
| Homestead and Rollback | 701,080 |
| Casino Allocation | 1,125,575 |
| Charges for Services | 362,931 |
| Grants | 176,568 |
| Fines and Forfeitures | 11,236 |
| Other | 100,034 |
| Total General Fund | <u>3,121,199</u> |
| Auto and Gas | |
| Gasoline Tax | \$1,178,356 |
| Motor Vehicle License Tax | 2,409,870 |
| Grants | 1,032,391 |
| Charges for Services | 144,711 |
| Total Auto and Gas | <u>4,765,328</u> |
| Developmental Disabilities | |
| Homestead and Rollback | 993,514 |
| Grants | 798,106 |
| Total Developmental Disabilities | <u>1,791,620</u> |

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 7 – RECEIVABLES (Continued)

| | |
|-------------------------------|--------------|
| Special Bond Retirement | |
| Homestead and Rollback | 54,525 |
| Total Major Funds | 9,732,672 |
| Nonmajor Funds | |
| 911 | \$173,213 |
| Job & Family Service | 6,084 |
| Children Services | 172,321 |
| Child Support Enforcement | 54,317 |
| Other Public Safety | 395,555 |
| Other | 175,167 |
| Permanent Improvement | 38,949 |
| Total Nonmajor Funds | 1,015,606 |
| Total Governmental Activities | \$10,748,278 |
| Agency Funds | |
| Library Support | \$1,524,784 |
| Local Government | 839,215 |
| Auto Tags | 746,250 |
| Township Gas | 919,900 |
| Total Agency Funds | \$4,030,149 |

NOTE 8 - PERMISSIVE SALES AND USE TAX

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

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

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 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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 8 - PERMISSIVE SALES AND USE TAX (Continued)

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

NOTE 9 - PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property located in the County. Real property tax revenues received in 2015 represent the collection of 2014 taxes. Real property taxes received in 2015 were levied after October 1, 2014, on the assessed values as of January 1, 2014, 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 2015 represent the collection of 2014 taxes. Public utility real and tangible personal property taxes received in 2015 became a lien on December 31, 2013, were levied after October 1, 2014, 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, 2015, and for which there was an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2015 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, 2015, was \$5.16 per \$1,000 of assessed value. The assessed values of real property and public utility property upon which 2014 property tax receipts were based are as follows:

| <u>Category</u> | <u>Amount</u> |
|----------------------------------|-------------------------------|
| Real Property | \$6,430,977,350 |
| Tangible Public Utility Property | 174,462,840 |
| Total Assessed Value | <u><u>\$6,605,440,190</u></u> |

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 10 - PAYMENT IN LIEU OF TAXES

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

NOTE 11 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2015, was as follows:

| | Balance January 1, 2015 | Additions | Reductions | Balance December 31, 2015 |
|-----------------------------------------------|-------------------------------|---------------------|----------------------|---------------------------------|
| Governmental Activities | | | | |
| Nondepreciable Capital Assets | | | | |
| Land | \$25,309,106 | \$3,996,445 | \$0 | \$29,305,551 |
| Land Improvements | 13,832,652 | 0 | 0 | 13,832,652 |
| Construction in Progress | 14,322,954 | 18,297,239 | (6,325,319) | 26,294,874 |
| Total Nondepreciable Capital Assets | <u>53,464,712</u> | <u>22,293,684</u> | <u>(6,325,319)</u> | <u>69,433,077</u> |
| Governmental Activities | | | | |
| Depreciable Capital Assets | | | | |
| Buildings | 74,571,323 | 390,080 | 0 | 74,961,403 |
| Improvements Other than Buildings | 7,723,070 | 0 | 0 | 7,723,070 |
| Roads, Bridges, Culverts, and Traffic Signals | 134,736,211 | 8,285,672 | (297,822) | 142,724,061 |
| Machinery and Equipment | 30,512,445 | 2,309,694 | (2,416,274) | 30,405,865 |
| Total Depreciable Capital Assets | <u>247,543,049</u> | <u>10,985,446</u> | <u>(2,714,096)</u> | <u>255,814,399</u> |
| Less Accumulated Depreciation for | | | | |
| Buildings | (21,085,786) | (1,676,363) | 0 | (22,762,149) |
| Improvements Other than Buildings | (2,242,105) | (236,228) | 0 | (2,478,333) |
| Roads, Bridges, Culverts, and Traffic Signals | (63,379,535) | (5,278,363) | 183,481 | (68,474,417) |
| Machinery and Equipment | (14,597,393) | (2,224,071) | 1,367,520 | (15,453,944) |
| Total Accumulated Depreciations | <u>(101,304,819)</u> | <u>(9,415,025)</u> | <u>1,551,001</u> | <u>(109,168,843)</u> |
| Total Depreciable Capital Assets, Net | <u>146,238,230</u> | <u>1,570,421</u> | <u>(1,163,095)</u> | <u>146,645,556</u> |
| Governmental Activities Capital Assets, Net | <u>\$199,702,942</u> | <u>\$23,864,105</u> | <u>(\$7,488,414)</u> | <u>\$216,078,633</u> |

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 11 - CAPITAL ASSETS (Continued)

| | Balance January 1, 2015 | Additions | Reductions | Balance December 31, 2015 |
|----------------------------------------------|-------------------------------|---------------------|----------------------|---------------------------------|
| Business-Type Activities | | | | |
| Nondepreciable Capital Assets | | | | |
| Land | \$8,102,432 | \$0 | (\$325,507) | \$7,776,925 |
| Construction in Progress | 3,936,827 | 5,611,862 | (4,977,688) | 4,571,001 |
| Total Nondepreciable Capital Assets | <u>12,039,259</u> | <u>5,611,862</u> | <u>(5,303,195)</u> | <u>12,347,926</u> |
| Depreciable Capital Assets | | | | |
| Buildings | 105,497,588 | 5,247,236 | (4,009,240) | 106,735,584 |
| Machinery and Equipment | 39,530,723 | 1,550,981 | (1,700,305) | 39,381,399 |
| Sewer Lines | 138,786,166 | 5,453,945 | 0 | 144,240,111 |
| Total Depreciable Capital Assets | <u>283,814,477</u> | <u>12,252,162</u> | <u>(5,709,545)</u> | <u>290,357,094</u> |
| Less Accumulated Depreciation for | | | | |
| Buildings | (28,687,650) | (2,304,311) | 1,580,346 | (29,411,615) |
| Machinery and Equipment | (26,039,919) | (1,081,239) | 764,343 | (26,356,815) |
| Sewer Lines | (25,012,286) | (2,072,485) | 0 | (27,084,771) |
| Total Accumulated Depreciation | <u>(79,739,855)</u> | <u>(5,458,035)</u> | <u>2,344,689</u> | <u>(82,853,201)</u> |
| Total Depreciable Capital Assets, Net | <u>204,074,622</u> | <u>6,794,127</u> | <u>(3,364,856)</u> | <u>207,503,893</u> |
| Business-Type Activities Capital Assets, Net | <u>\$216,113,881</u> | <u>\$12,405,989</u> | <u>(\$8,668,051)</u> | <u>\$219,851,819</u> |

The County received capital assets from developers and tap fee credits, in the amount of \$5,453,944 and \$8,500 respectively. Also, the County capitalized \$423,023 (net of related interest earnings) of interest incurred during the construction phase of various projects in the sanitary sewer enterprise fund.

Depreciation expense was charged to governmental functions as follows:

| | |
|---------------------------------------------------------|--------------------|
| General Government | |
| Legislative and Executive | \$538,481 |
| Judicial | 438,596 |
| Public Safety | 1,781,231 |
| Public Works | 5,649,088 |
| Health | 253,916 |
| Human Services | 734,160 |
| Intergovernmental | 19,553 |
| Total Depreciation Expense - Governmental Activities | <u>\$9,415,025</u> |
| Business-Type Activities | |
| Other Enterprise | |
| Solid Waste Transfer Station | \$21,872 |
| Total Depreciation Expense - Other Enterprise | <u>\$21,872</u> |

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 11 - CAPITAL ASSETS (Continued)

On November 1, 2007, Delaware County entered into an agreement with the Concord/Scioto Community Authority (Authority) to acquire, construct, and install the Lower Scioto Water Reclamation Facility (Facility) and related improvements. The cost of the Facility was to be paid through County contributions to the Authority and \$14,600,000 in facilities bonds issued by the Authority. Due to the general economic downturn in housing development associated with the recession in 2008, the anticipated development in the service area of the Authority did not occur; therefore, the Authority was unable to pay the outstanding balance on the facilities bonds. The construction costs paid by the County through December 31, 2012, were reported as construction in progress. On October 1, 2013, the County entered into an asset purchase and bond modification and redemption agreement with the Authority and paid the Authority \$14,062,375. The Authority then redeemed the outstanding balance of the facilities bonds.

The County has initiated its plan to place the Facility into service with Phase I operations scheduled to begin in 2016 and subsequent phases of operation to be initiated as future development occurs. The Facility's operation will support future housing development in the service area of the Facility.

The asset purchase and bond modification and redemption agreement defines charges to be assessed on property owners within the service area of the Authority. Delaware County will receive a portion of these charges in accordance with the terms outlined in the agreement.

NOTE 12 - INTERFUND RECEIVABLES/PAYABLES

At December 31, 2015, the General Fund had an interfund receivable, in the amount of \$8,388,039, from the Auto and Gas, Special Bond Retirement, and other governmental funds, in the amount of \$5,260,000, \$24,389 and \$3,103,650, respectively, due to providing cash flow resources until the receipt of grant moneys and for services provided.

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

NOTE 13 - RISK MANAGEMENT

A. Insurance

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

B. Health Benefits

In 2015, 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, 2015
(Continued)

NOTE 13 - RISK MANAGEMENT (Continued)

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, 2015, 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 \$614,152, are due within one year.

The changes in the claims liability during 2014 and 2015 were as follows:

| | <u>Beginning</u> | <u>Current</u> | <u>Claims</u> | <u>Balance</u> |
|------|------------------|----------------|---------------|----------------|
| 2014 | \$226,065 | \$596,268 | \$363,707 | \$458,626 |
| 2015 | \$458,626 | \$549,147 | \$393,621 | \$614,152 |

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 14 - CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS

The County has outstanding contracts for professional services and construction. The following amounts remain on these contracts as of December 31, 2015:

| | Contract Amount | Amount Paid as of 12/31/15 | Outstanding Balance |
|-------------------------------|--------------------|-------------------------------|------------------------|
| Trucco Construction | \$30,433,676 | \$8,247,691 | \$22,185,985 |
| Shelly & Sands | 4,442,945 | 0 | 4,442,945 |
| George J Igel & Co | 5,377,105 | 1,053,931 | 4,323,174 |
| Lend Lease Construction Inc | 3,649,219 | 99,689 | 3,549,530 |
| Double Z Construction Company | 2,299,652 | 0 | 2,299,652 |
| DLZ Ohio Inc | 1,700,000 | 590,409 | 1,109,591 |
| URS Corporation | 719,866 | 25,000 | 694,866 |
| Parsons Brinckerhoff Inc | 858,268 | 176,544 | 681,724 |
| Burgess & Niple Inc | 1,920,000 | 1,550,483 | 369,517 |
| Double Z Construction Company | 469,800 | 264,355 | 205,445 |
| Stantec Consulting | 472,611 | 300,469 | 172,142 |
| Patrick Engineering Inc | 225,718 | 67,562 | 158,156 |
| DLZ Ohio Inc | 562,511 | 444,384 | 118,127 |
| E P Ferris and Associates | 150,000 | 40,879 | 109,121 |

At year end, the significant encumbrances expected to be honored upon performance by the vendor in 2015 are as follows:

| | |
|---------------------------------|--------------------|
| General Fund | \$1,168,230 |
| Developmental Disabilities Fund | 843,998 |
| Other Governmental Funds | 3,225,956 |
| Sanitary Engineer Fund | 596,824 |
| Other Enterprise Funds | 32,280 |
| Total | <u>\$5,867,288</u> |

NOTE 15 - DEFINED BENEFIT PENSION PLANS

Net Pension Liability/Asset

The net pension liability/asset reported on the statement of net position represents a liability or asset to employees for pensions. Pensions are a component of exchange transactions—between an employer and its employees—of salaries and benefits for employee services.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 15 - DEFINED BENEFIT PENSION PLANS (Continued)

Pensions are provided to an employee—on a deferred-payment basis—as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for pensions is a present obligation because it was created as a result of employment exchanges that already have occurred.

The net pension liability/asset represents the County's proportionate share of each pension plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension plan's fiduciary net position. The net pension liability/asset calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting this estimate annually.

The Ohio Revised Code limits the County's obligation for this liability to annually required payments. The County cannot control benefit terms or the manner in which pensions are financed; however, the County does receive the benefit of employees' services in exchange for compensation including pension.

GASB 68 assumes any net pension liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires all funding to come from these employers. All contributions to date have come solely from these employers (which also includes costs paid in the form of withholdings from employees). State statute requires the pension plans to amortize unfunded liabilities within 30 years. If the amortization period exceeds 30 years, each pension plan's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension liability. Resulting adjustments to the net pension liability would be effective when the changes are legally enforceable.

The proportionate share of each plan's unfunded benefits is presented as a long-term net pension liability on the accrual basis of accounting. Any liability for the contractually-required pension contribution outstanding at the end of the year is included in due to other governments/pension obligation payable on both the accrual and modified accrual bases of accounting.

Plan Description - Ohio Public Employees Retirement System (OPERS)

Plan Description - County employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The Traditional Pension Plan is a cost-sharing, multiple-employer defined benefit pension plan. The Member-Directed Plan is a defined contribution plan and the Combined Plan is a cost-sharing, multiple-employer defined benefit pension plan with defined contribution features. While members (e.g. County employees) may elect the Member-Directed Plan and the Combined Plan, substantially all employee members are in OPERS' Traditional Plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the Traditional Pension Plan. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 15 - DEFINED BENEFIT PENSION PLANS (Continued)

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the Traditional Pension Plan as per the reduced benefits adopted by SB 343 (see OPERS CAFR referenced above for additional information):

| Group A | Group B | Group C |
|--------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|
| Eligible to retire prior to January 7, 2013 or five years after January 7, 2013 | 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013 | Members not in other Groups and members hired on or after January 7, 2013 |
| State and Local | State and Local | State and Local |
| Age and Service Requirements: | Age and Service Requirements: | Age and Service Requirements: |
| Age 60 with 60 months of service credit or Age 55 with 25 years of service credit | Age 60 with 60 months of service credit or Age 55 with 25 years of service credit | Age 57 with 25 years of service credit or Age 62 with 5 years of service credit |
| Formula: | Formula: | Formula: |
| 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30 | 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30 | 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35 |
| Public Safety | Public Safety | Public Safety |
| Age and Service Requirements: | Age and Service Requirements: | Age and Service Requirements: |
| Age 48 with 25 years of service credit or Age 52 with 15 years of service credit | Age 48 with 25 years of service credit or Age 52 with 15 years of service credit | Age 52 with 25 years of service credit or Age 56 with 15 years of service credit |

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 15 - DEFINED BENEFIT PENSION PLANS (Continued)

| Group A | Group B | Group C |
|--------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|
| Eligible to retire prior to January 7, 2013 or five years after January 7, 2013 | 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013 | Members not in other Groups and members hired on or after January 7, 2013 |
| Law Enforcement Age and Service Requirements: | Law Enforcement Age and Service Requirements: | Law Enforcement Age and Service Requirements: |
| Age 52 with 15 years of service credit | Age 48 with 25 years of service credit or Age 52 with 15 years of service credit | Age 48 with 25 years of service credit or Age 56 with 15 years of service credit |
| Public Safety and Law Enforcement Formula: | Public Safety and Law Enforcement Formula: | Public Safety and Law Enforcement Formula: |
| 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25 | 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25 | 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25 |

Final average Salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

When a benefit recipient has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those retiring prior to January 7, 2013, the COLA will continue to be a 3 percent simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

Benefits in the Combined Plan consist of both an age-and-service formula benefit (defined benefit) and a defined contribution element. The defined benefit element is calculated on the basis of age, FAS, and years of service. Eligibility regarding age and years of service in the Combined Plan is the same as the Traditional Pension Plan. The benefit formula for the defined benefit component of the plan for State and Local members in transition Groups A and B applies a factor of 1.0% to the member's FAS for the first 30 years of service. A factor of 1.25% is applied to years of service in excess of 30. The benefit formula for transition Group C applies a factor of 1.0% to the member's FAS and the first 35 years of service and a factor of 1.25% is applied to years in excess of 35. Persons retiring before age 65 with less than 30 years of service credit receive a percentage reduction in benefit. The defined contribution portion of the benefit is based on accumulated member contributions plus or minus any investment gains or losses on those contributions. Members retiring under the Combined Plan receive a 3% COLA adjustment on the defined benefit portion of their benefit.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 15 - DEFINED BENEFIT PENSION PLANS (Continued)

Defined contribution plan benefits are established in the plan documents, which may be amended by the OPERS's Board of Trustees. Member-Directed Plan and Combined Plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the Combined Plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. The amount available for defined contribution benefits in the Member-Directed Plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections.

Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20% each year. For additional information, see the Plan Statement in the OPERS CAFR.

Funding Policy - The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

| | State and Local | Public Safety | Law Enforcement |
|--------------------------------------------------|----------------------------|--------------------------|----------------------------|
| 2015 Statutory Maximum Contribution Rates | | | |
| Employer | 14.0% | 18.1% | 18.1% |
| Employee | 10.0% | 12.0% | 12.0% |
| 2015 Actual Contribution Rates | | | |
| Employer: | | | |
| Pension | 12.0% | 16.1% | 16.1% |
| Post-employment Health Care Benefits | 2.0% | 2.0% | 2.0% |
| Total Employer | 14.0% | 18.1% | 18.1% |
| Employee | 10.0% | 12.0% | 13.0% |

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll.

The County's contractually required contribution for both the Traditional Pension Plan and the Combined Plan was \$7,095,655 for 2015. Of this amount, \$224,626 is reported as pension and postemployment benefits payable.

Pension Liabilities/Assets, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The net pension liability and net pension asset for the OPERS Traditional Pension Plan and Combined Plan, respectively, were measured as of December 31, 2014, and the total pension liability or asset used to calculate the net pension liability or asset was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability or asset was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 15 - DEFINED BENEFIT PENSION PLANS (Continued)

| | OPERS |
|--------------------------------------------------|--------------|
| Proportionate share of the net pension liability | \$47,535,035 |
| Proportionate share of the net pension asset | 223,063 |
| Proportion of the net pension liability | 0.39411800% |
| Proportion of the net pension asset | 0.57934700% |
| Pension expense | 5,334,317 |

At December 31, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Deferred outflows of resources

| | |
|------------------------------------------------------------------------------------|-------------|
| Net difference between projected and actual earnings on pension plan investments | \$2,549,940 |
| Difference between employer contributions and proportionate share of contributions | 7,111 |
| County contributions subsequent to the measurement date | 6,120,210 |
| Total deferred outflows of resources | \$8,677,261 |

Deferred inflows of resources

| | |
|----------------------------------------------------|-----------|
| Differences between expected and actual experience | \$903,162 |
|----------------------------------------------------|-----------|

The County reported \$6,120,210 as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability/asset in the year ending December 31, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

| | OPERS |
|--------------------------|--------------|
| Year Ending December 31: | |
| 2016 | \$247,356 |
| 2017 | 247,356 |
| 2018 | 565,475 |
| 2019 | 629,389 |
| 2020 | (8,095) |
| Thereafter | (27,591) |
| Total | \$1,653,890 |

Actuarial Assumptions – OPERS

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 15 - DEFINED BENEFIT PENSION PLANS (Continued)

Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability in the December 31, 2014, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

| | |
|----------------------------------------------|------------------------------------------------|
| Wage inflation | 3.75 percent |
| Future salary increases, including inflation | 4.25 to 10.05 percent including wage inflation |
| COLA or ad hoc COLA | 3 percent, simple |
| Investment rate of return | 8 percent |
| Actuarial cost method | Individual entry age |

Mortality rates were based on the RP-2000 Mortality Table projected 20 years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males 120 percent of the disabled female mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

The most recent experience study was completed for the five year period ended December 31, 2010. The long-term rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

OPERS manages investments in four investment portfolios: the Defined Benefits portfolio, the Health Care portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio includes the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan, the annuitized accounts of the Member-Directed Plan and the VEBA Trust. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The money weighted rate of return, net of investments expense, for the Defined Benefit portfolio is 6.95 percent for 2014.

The allocation of investment assets with the Defined Benefit portfolio is approved by the OPERS Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2014 and the long-term expected real rates of return:

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 15 - DEFINED BENEFIT PENSION PLANS (Continued)

| Asset Class | Target Allocation | Weighted Average Long-Term Expected Real Rate of Return (Arithmetic) |
|------------------------|--------------------------|-----------------------------------------------------------------------------|
| Fixed income | 23.00% | 2.31% |
| Domestic equities | 19.90% | 5.84% |
| Real estate | 10.00% | 4.25% |
| Private equity | 10.00% | 9.25% |
| International equities | 19.10% | 7.40% |
| Other investments | 18.00% | 4.59% |
| Total | 100.00% | 5.28% |

Discount Rate - The discount rate used to measure the total pension liability/asset was 8 percent for both the Traditional Pension Plan and the Combined Plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following table presents the County's proportionate share of the net pension liability/asset calculated using the current period discount rate assumption of 8 percent, as well as what the County's proportionate share of the net pension liability/asset would be if it were calculated using a discount rate that is one-percentage-point lower (7 percent) or one-percentage-point higher (9 percent) than the current rate:

| | 1% Decrease | Current Discount Rate | 1% Increase |
|--------------------------------------------------------------------|--------------|-----------------------|--------------|
| | 7.00% | 8.00% | 9.00% |
| County's proportionate share of the net pension liability (asset): | | | |
| Traditional Pension Plan | \$87,450,843 | \$47,535,035 | \$13,916,307 |
| Combined Plan | \$28,967 | (\$223,063) | (\$422,923) |

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 16 - POSTEMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System

Plan Description - OPERS maintains a cost-sharing multiple employer defined benefit post-employment healthcare plan, which includes a medical plan, prescription drug program and Medicare Part B premium reimbursement, to qualifying members of both the Traditional Pension and the Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post-employment health care coverage

To qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have 20 years or more of qualifying Ohio service credit. The Ohio Revised Code permits, but does not mandate, OPERS to provide OPEB 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 healthcare plan are presented separately in the OPERS financial report which may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642 or by calling (800) 222-7377.

Funding Policy - The post-employment healthcare plan was established under, and is administrated in accordance with, Internal Revenue Code Section 401(h). State statute requires that public employers fund post-employment healthcare through contributions to OPERS. A portion of each employer's contribution to the Traditional or Combined Plans is set aside for the funding of post-employment health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2015 local government employers contributed 14.00% of covered payroll (18.10% for public safety and law enforcement). Each year the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for the funding of the postemployment health care benefits.

The portion of employer contributions allocated to fund post-employment healthcare for members in the Traditional Plan and Combined Plan for 2015 was 2.00%.

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 their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected. Active members do not make contributions to the post-employment healthcare plan.

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2015, 2014, and 2013 were \$145,722, \$144,161, and \$139,337, respectively; 100% had been contributed for 2015, 2014 and 2013. The remaining 2015 post-employment health care benefits liability has been reported as pension and postemployment benefits payable on the basic financial statements.

Change to the health care plan were adopted by the OPERS Board of Trustees on September 19, 2012, with a transition plan commencing January 1, 2014. With the recent passage of pension legislation under State Bill 343 and the approved health care changes, OPERS experts to be able to consistently allocate 4.00% of the employer contributions toward the health care fund after the end of the transition period.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 17 - OTHER BENEFITS

A. Compensated Absences

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

County employees earn and accumulate vacation at varying rates depending on length of service. Current policy credits vacation leave on the employee's anniversary date when a service benchmark is reached, vacation is accrued regularly throughout the year. 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 18 - LONG-TERM OBLIGATIONS

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

| | <u>Original Issue Date</u> | <u>Interest Rate</u> | <u>Original Issue Amount</u> |
|-----------------------------------|--------------------------------|--------------------------|----------------------------------|
| General Obligation Bonds | | | |
| 2005 Capital Facilities Refunding | 2005 | 3 - 4 | 3,540,000 |
| 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 Hayes Current Refunding | 2010 | 1.75 - 5 | 13,390,000 |

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 18 - LONG-TERM OBLIGATIONS (Continued)

| | Original Issue Date | Interest Rate | Original Issue Amount |
|-----------------------------------------|------------------------|------------------|-----------------------------|
| General Obligation Bonds | | | |
| 2013 Council for Older Adults Refunding | 2013 | 2 - 9.86 | 7,245,000 |
| Sales Tax Revenue Bonds | | | |
| 2015 Sales Tax Revenue Bonds | 2015 | 2 – 5 | 41,000,000 |
| 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 |
| 2013 Ditch Improvements | 2013 | 2.5 | 85,800 |
| 2014 Ditch Improvements | 2014 | 2.1 | 344,700 |
| Revenue Bonds | | | |
| 2007 Refunding Sewer | 2007 | 4 – 5 | 32,895,000 |
| Improvements | | | |
| 2014 Sewer Improvements | 2014 | 1 – 4 | 12,595,000 |

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 18 - LONG-TERM OBLIGATIONS (Continued)

The County's long-term obligations activity for the year ended December 31, 2015, was as follows:

| | Restated Balance January 1, 2015 | Additions | Reductions | Balance December 31, 2015 | Due Within One Year |
|-----------------------------------------|-------------------------------------------|-------------------|------------------|---------------------------------|------------------------|
| <u>Governmental Activities</u> | | | | | |
| General Sales Tax Revenue Bonds | | | | | |
| 2015 Sales Tax Revenue Bonds | \$0 | \$41,000,000 | \$1,655,000 | \$39,345,000 | \$630,000 |
| Bond Premium | 0 | 1,191,302 | 48,088 | 1,143,214 | 0 |
| Total Sales Tax Revenue Bonds | <u>0</u> | <u>42,191,302</u> | <u>1,703,088</u> | <u>40,488,214</u> | <u>630,000</u> |
| General Obligation Bonds | | | | | |
| 2005 Capital Facilities Refunding | 1,070,000 | 0 | 425,000 | 645,000 | 450,000 |
| Bond Premium | 10,161 | 0 | 3,387 | 6,774 | 0 |
| 2005 Council for Older Adults | 575,000 | 0 | 575,000 | 0 | 0 |
| Bond Premium | 5,004 | 0 | 5,004 | 0 | 0 |
| 2007 Various Purpose | 1,094,800 | 0 | 64,800 | 1,030,000 | 65,000 |
| Bond Premium | 22,335 | 0 | 1,322 | 21,013 | 0 |
| 2010 Jail Improvement | 2,520,000 | 0 | 295,000 | 2,225,000 | 200,000 |
| Bond Premium | 116,872 | 0 | 15,023 | 101,849 | 0 |
| 2010 Hayes Improvement | 1,340,000 | 0 | 140,000 | 1,200,000 | 100,000 |
| Bond Premium | 64,895 | 0 | 6,780 | 58,115 | 0 |
| 2010 Hayes Current Refunding | 10,685,000 | 0 | 810,000 | 9,875,000 | 830,000 |
| Bond Premium | 467,906 | 0 | 35,471 | 432,435 | 0 |
| 2010 Capital Improvements | 160,400 | 0 | 160,400 | 0 | 0 |
| 2013 Council for Older Adults Refunding | 7,175,000 | 0 | 60,000 | 7,115,000 | 665,000 |
| Bond Premium | 719,438 | 0 | 6,016 | 713,422 | 0 |
| Total General Obligation Bonds | <u>26,026,811</u> | <u>0</u> | <u>2,603,203</u> | <u>23,423,608</u> | <u>2,310,000</u> |
| Special Assessment Bonds | | | | | |
| 2007 Various Purpose | 3,535,200 | 0 | 255,200 | 3,280,000 | 215,000 |
| Bond Premium | 71,103 | 0 | 4,254 | 66,849 | 0 |
| 2007A Various Purpose | 74,000 | 0 | 4,200 | 69,800 | 4,400 |
| 2007B Various Purpose | 45,800 | 0 | 22,400 | 23,400 | 23,400 |
| Bond Premium | 299 | 0 | 299 | 0 | 0 |
| 2008 Ditch Improvements | 73,700 | 0 | 36,100 | 37,600 | 37,600 |
| 2009 Ditch Improvements | 20,400 | 0 | 6,600 | 13,800 | 1,800 |
| 2010 Ditch Improvements | 18,950 | 0 | 4,550 | 14,400 | 4,650 |
| 2011 Ditch Improvements | 10,370 | 0 | 1,989 | 8,381 | 2,030 |
| 2012 Ditch Improvements | 46,188 | 0 | 7,231 | 38,957 | 7,411 |
| 2013 Ditch Improvements | 76,400 | 0 | 10,100 | 66,300 | 10,400 |
| 2014 Ditch Improvements | 344,700 | 0 | 38,700 | 306,000 | 40,900 |
| Total Special Assessment Bonds | <u>4,317,110</u> | <u>0</u> | <u>391,623</u> | <u>3,925,487</u> | <u>347,591</u> |

(continued)

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 18 - LONG-TERM OBLIGATIONS (Continued)

| | Restated Balance January 1, 2015 | Additions | Reductions | Balance December 31, 2015 | Due Within One Year |
|--------------------------------|-------------------------------------------|---------------------|--------------------|---------------------------------|------------------------|
| <u>Governmental Activities</u> | | | | | |
| Other Long-Term Obligations | | | | | |
| Net Pension Liability | 43,067,240 | 1,050,203 | 0 | 44,117,443 | 0 |
| Compensated Absences Payable | 4,869,231 | 2,705,074 | 2,113,916 | 5,460,389 | 1,536,095 |
| Total Governmental Activities | <u>\$78,280,392</u> | <u>\$45,946,579</u> | <u>\$6,811,830</u> | <u>\$117,415,141</u> | <u>\$4,823,686</u> |

| | Restated Balance January 1, 2015 | Additions | Reductions | Balance December 31, 2015 | Due Within One Year |
|---------------------------------|-------------------------------------------|------------------|--------------------|---------------------------------|---------------------------|
| <u>Business-Type Activities</u> | | | | | |
| Revenue Bonds | | | | | |
| 2007 Refunding Sewer | | | | | |
| Improvements | \$22,615,000 | \$0 | \$2,090,000 | \$20,525,000 | \$2,195,000 |
| Bond Premium | 401,774 | 0 | 37,121 | 364,653 | |
| 2014 Sewer | | | | | |
| Improvements | 12,595,000 | 0 | 380,000 | 12,215,000 | 380,000 |
| Bond Premium | 177,444 | 0 | 5,354 | 172,090 | 0 |
| Total Revenue Bonds | <u>35,789,218</u> | <u>0</u> | <u>2,512,475</u> | <u>33,276,743</u> | <u>2,575,000</u> |
| Other Long-Term Obligations | | | | | |
| Net Pension Liability | 3,340,403 | 77,190 | 0 | 3,417,593 | 0 |
| Compensated Absences Payable | 402,389 | 117,516 | 171,665 | 348,240 | 111,625 |
| Total Business-Type Activities | <u>\$39,532,010</u> | <u>\$194,706</u> | <u>\$2,684,140</u> | <u>\$37,042,576</u> | <u>\$2,686,625</u> |

Sales Tax Revenue Bonds

On July 8, 2015 the County issued sales tax bonds in the amount of \$41,000,000, for the purpose of paying the cost of extending Sawmill Parkway. The bonds have an interest rate that will not exceed 6 percent and will mature December 1, 2034.

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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 18 - LONG-TERM OBLIGATIONS (Continued)

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

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

| Year | Mandatory Redemption Requirements | | |
|------|-----------------------------------------|-------------------------|--------------------------------------------------|
| | 2005 Capital Facilities Refunding | 2007 Various Purpose | 2013 Council for Older Adults Refunding |
| 2022 | \$0 | \$85,000 | \$0 |
| 2023 | 0 | 90,000 | 0 |
| 2024 | 830,000 | 95,000 | 830,000 |
| 2025 | 870,000 | 100,000 | 855,000 |
| 2026 | 0 | 105,000 | 0 |
| 2027 | 0 | 110,000 | 0 |

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

| Redemption Dates | Redemption Dates (All Inclusive) | |
|--------------------------------------------------------------------|--------------------------------------------|----------------------------|
| December 1, 2016 and thereafter December 1, 2017 and thereafter | 2005 Capital Facilities Refunding | 2007 Various Purpose |
| | 100% | 100% |

| Redemption Dates | Redemption Dates (All Inclusive) | |
|--------------------------------------------------------------------|-------------------------------------|--------------------------------------------------|
| December 1, 2020 and thereafter December 1, 2023 and thereafter | 2010 Current Refunding | 2013 Council for Older Adults Refunding |
| | 100% | 100% |

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 18 - LONG-TERM OBLIGATIONS (Continued)

Special Assessment Bonds

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

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

| Year | Mandatory Redemption Requirements 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.

On March 5, 2014, the County issued sanitary sewer system improvement revenue bonds, in the amount of \$12,595,000, for the purchase of real estate; improvement and upgrade of the wastewater treatment plant; the construction, installation, and improvement of pump stations; and the construction and installation of force mains, gravity lines, and trunk lines. The bonds have an interest rate ranging from 1 to 4 percent and will mature on December 1, 2038.

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 2015, charges for services revenues for the fund were \$15,267,838 and principal and interest payments were \$3,865,162. The related bond indentures have certain restrictive covenants and principally require that bond reserves be maintained and charges for services to customers be sufficient to satisfy the obligations under the indenture agreements. In addition, special provisions exist regarding covenant violations, redemption of principal, and maintenance of properties.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 18 - LONG-TERM OBLIGATIONS (Continued)

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, 2015:

| | Assets |
|-------------------------------------------|-------------|
| | Sanitary |
| Restricted Assets held by the County for: | Engineer |
| Revenue Bond Replacement | \$1,000,000 |
| Revenue Bond Future Debt Service | \$3,878,426 |

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

Compensated Absences Payable

The compensated absences liability will be paid from the fund from which the employees' salaries are paid. These funds include the General Fund, the Auto and Gas, Developmental Disabilities, Real Estate Assessment, 911, Job and Family Services, Delinquent Real Estate Tax Account Collection, Child Support Enforcement, Dog and Kennel, Emergency Management Agency, Victim Services, Community Based Corrections, Probation, Concealed Handgun, Sheriff Federal, Road and Bridge, Law Library Resources Board, Litter, and Prosecutor Law Enforcement special revenue funds, the Sanitary Engineer, Solid Waste Transfer Station, Storm Water Phase II, 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 \$132,586,005 at December 31, 2015.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 18 - LONG-TERM OBLIGATIONS (Continued)

Principal and interest requirements to retire the bonds outstanding at December 31, 2015, were as follows:

| Year | Governmental Activities | | | | | |
|-------------|-------------------------|---------------------|--------------------------|--------------------|---------------------------|--------------------|
| | Sales Tax Revenue Bonds | | General Obligation Bonds | | Special Assessments Bonds | |
| | Principal | Interest | Principal | Interest | Principal | Interest |
| 2016 | 630,000 | 1,452,312 | 2,310,000 | 820,525 | 352,591 | 167,300 |
| 2017 | 665,000 | 1,433,413 | 2,120,000 | 758,375 | 303,570 | 154,185 |
| 2018 | 885,000 | 1,413,462 | 1,990,000 | 692,125 | 303,454 | 143,149 |
| 2019 | 905,000 | 1,386,913 | 2,080,000 | 607,375 | 310,142 | 132,113 |
| 2020 | 820,000 | 1,368,812 | 2,280,000 | 510,950 | 319,681 | 119,588 |
| 2021-2025 | 5,505,000 | 6,520,338 | 11,095,000 | 1,734,650 | 1,569,700 | 402,193 |
| 2026 - 2030 | 15,190,000 | 4,589,562 | 215,000 | 16,250 | 699,500 | 52,790 |
| 2031-2034 | 14,745,000 | 1,394,625 | 0 | 0 | 0 | 0 |
| | <u>\$39,345,000</u> | <u>\$19,559,437</u> | <u>\$22,090,000</u> | <u>\$5,140,250</u> | <u>\$3,858,638</u> | <u>\$1,171,318</u> |

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

| Year | Business-Type Activities | |
|-----------|--------------------------|---------------------|
| | Revenue Bonds | |
| | Principal | Interest |
| 2016 | 2,575,000 | 1,286,863 |
| 2017 | 2,690,000 | 1,173,313 |
| 2018 | 2,790,000 | 1,075,338 |
| 2019 | 2,905,000 | 961,488 |
| 2020 | 3,025,000 | 842,762 |
| 2021-2025 | 10,700,000 | 2,497,412 |
| 2026-2030 | 2,650,000 | 1,355,412 |
| 2031-2035 | 3,180,000 | 830,937 |
| 2036-2038 | 2,225,000 | 180,200 |
| | <u>\$32,740,000</u> | <u>\$10,203,725</u> |

Conduit Debt

Periodically, the County has issued Economic Development and Health Care Facility Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of commercial and health care facilities. These bonds are secured by the property financed and are payable solely from payment received on the underlying mortgage loans. The bonds do not constitute a debt or pledge of the full faith of credit on the County, and, therefore, are not reported in the financial statements.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 18 - LONG-TERM OBLIGATIONS (Continued)

As of December 31, 2015, the aggregate principal amounts outstanding for the above mentioned bonds was as follows:

| Conduit Debt | Principal Amount Outstanding December 31, 2015 |
|-------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------|
| 2003 Economic Development Revenue Bonds - Columbus Zoological Park Association | 2,060,000 |
| 2007 Health Care Facilities Revenue Bonds - Sarah Moore Home | 8,905,000 |
| 2007 Health Care Facilities Revenue Bonds - Willow Brook Christian Communities | 21,830,000 |
| 2008 Adjustable Rate Economic Development Revenue Bonds - Columbus Zoological Park Association | 1,800,000 |
| 2012 Adjustable Rate Demand Health Care Facilities Revenue Bonds - Willow Brook Christian Communities | 1,629,000 |

NOTE 19 - INTERFUND TRANSFERS

Interfund transfers for the year ended December 31, 2015, consisted of the following, as reported on the fund financial statements:

| | |
|------------------------------------------------------------|-------------|
| <u>Transfers to Nonmajor Governmental Funds from:</u> | |
| General Fund | \$4,742,507 |
| Nonmajor Governmental Funds | \$574,492 |
| <u>Transfers to Special Bond Retirement fund from:</u> | |
| General Fund | \$2,148,931 |
| <u>Transfers to Auto and Gas fund from:</u> | |
| General Fund | \$1,252,500 |

Transfers are used to (1) move revenues from the fund that statute or budget require to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. All transfers were in compliance with Ohio Revised Code Sections 5705.14, 5705.15, and 5705.16.

Interfund transfers between governmental funds are eliminated on the government-wide financial statements. Interfund transfer between governmental activities and business-type activities are reported as transfers on the statement of activities.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 20 - FUND BALANCE

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

| Fund Balance | General | Auto and Gas | Developmental Disabilities |
|------------------------------------------------|------------------|-------------------|-------------------------------|
| Nonspendable for: | | | |
| Prepaid Items | \$1,618,695 | \$0 | \$544,275 |
| Materials and Supplies Inventory | 278,920 | 1,101,773 | 0 |
| Unclaimed Monies | 149,913 | 0 | 0 |
| Total Nonspendable | 2,047,528 | 1,101,773 | 544,275 |
| Restricted for: | | | |
| Developmental Disabilities | 0 | 0 | 11,520,684 |
| Road, Bridge, and Ditch Repair/ Improvement | 0 | 33,695,099 | 0 |
| Total Restricted | 0 | 33,695,099 | 11,520,684 |
| Committed for: | | | |
| Data Center | 72,019 | 0 | 0 |
| Economic Development | 82,059 | 0 | 0 |
| Reinberger Fellowship | 27,646 | 0 | 0 |
| Road, Bridge, and Ditch Repair/ Improvement | 8,547,921 | 0 | 0 |
| Total Committed | 8,729,645 | 0 | 0 |

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 20 - FUND BALANCE (Continued)

| Fund Balance | General | Auto and Gas | Developmental Disabilities |
|----------------------------------|--------------|-----------------|-------------------------------|
| Assigned for: | | | |
| Property and Liability Insurance | 377,931 | 0 | 0 |
| Document Recording | 751,170 | 0 | 0 |
| Unpaid Obligations | 642,480 | 0 | 0 |
| Projected Budget Shortage | 13,323,810 | 0 | 0 |
| Health Insurance | 730,222 | 0 | 0 |
| Vehicle Titling | 1,705,731 | 0 | 0 |
| Total Assigned | 17,531,344 | 0 | 0 |
| Unassigned | 17,957,055 | 0 | 0 |
| Total Fund Balance | \$46,265,572 | \$34,796,872 | \$12,064,959 |

| Fund Balance | Special Bond Retirement | Sawmill Parkway | Other |
|----------------------------------|-------------------------------|--------------------|----------|
| Nonspendable for: | | | |
| Prepaid Items | \$0 | \$0 | \$31,097 |
| Materials and Supplies Inventory | 0 | 0 | 3863 |
| Total Nonspendable | 0 | 0 | 34,960 |

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 20 - FUND BALANCE (Continued)

| Fund Balance | Special Bond Retirement | Sawmill Parkway | Other |
|--------------------------------------------|-------------------------------|--------------------|-------------------|
| Restricted for: | | | |
| Bond Retirement | 1,193,569 | 0 | 0 |
| Child Support Enforcement | 0 | 0 | 2,331,893 |
| Children Services Operations | 0 | 0 | 2,152,186 |
| Community Based Corrections | 0 | 0 | 317,015 |
| Court Operations | 0 | 0 | 1,478,468 |
| Delinquent Tax Collections | 0 | 0 | 2,001,622 |
| Dog and Kennel Operations | 0 | 0 | 125,642 |
| E911 | 0 | 0 | 1,188,500 |
| Economic Development | 0 | 0 | 266,078 |
| Emergency Management | 0 | 0 | 309,805 |
| Hazard Mitigation | 0 | 0 | 100,000 |
| Indigent Guardian | 0 | 0 | 1,797 |
| Job and Family Services Operations | 0 | 0 | 1,068,652 |
| Litter and Recycling | 0 | 0 | 5,269 |
| Prosecutor Law Enforcement | 0 | 0 | 304,395 |
| Real Estate Assessment | 0 | 0 | 5,636,798 |
| Road, Bridge, and Ditch Repair/Improvement | 0 | 25,844,512 | 6,766,700 |
| Sheriff Operations | 0 | 0 | 393,126 |
| Victim Services | 0 | 0 | 42,985 |
| Total Restricted | 1,193,569 | 25,844,512 | 24,490,931 |

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 20 - FUND BALANCE (Continued)

| Fund Balance | Special Bond Retirement | Sawmill Parkway | Other |
|----------------------|-------------------------------|--------------------|--------------|
| Committed for: | | | |
| Capital Improvements | 0 | 0 | 1,755,090 |
| Total Committed | 0 | 0 | 1,755,090 |
| Assigned for: | | | |
| Emergency Management | 0 | 0 | 253,852 |
| Total Assigned | 0 | 0 | 253,852 |
| Unassigned | 0 | 0 | (2,478,824) |
| Total Fund Balance | \$1,193,569 | \$25,844,512 | \$24,056,009 |

NOTE 21 - DELAWARE CREATIVE HOUSING, INC. (DCH)

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

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

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 \$237,414. 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, 2015, none of DCH's bank balance was exposed to custodial credit risk.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 21 - DELAWARE CREATIVE HOUSING, INC. (DCH) (Continued)

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 \$3,000. A summary of DCH's capital assets at December 31, 2015, is as follows:

| | Balance January 1, 2015 | Additions | Reductions | Balance December 31, 2015 |
|---------------------------------------|-------------------------------|------------------|----------------|---------------------------------|
| Nondepreciable Capital Assets | | | | |
| Land | \$893,944 | \$0 | \$0 | \$893,944 |
| Depreciable Capital Assets | | | | |
| Buildings | 5,522,009 | 474,875 | 0 | 5,996,884 |
| Building Improvements | 133,285 | 10,993 | 0 | 144,278 |
| Furniture | 17,240 | 2,999 | 0 | 20,239 |
| Vehicles | 82,790 | 0 | (6,800) | 75,990 |
| Total Depreciable Capital Assets | <u>5,755,324</u> | <u>488,867</u> | <u>(6,800)</u> | <u>6,237,391</u> |
| Less Accumulated Depreciation for | | | | |
| Buildings | (817,980) | (129,843) | 0 | (947,823) |
| Building Improvements | (83,348) | (4,794) | 0 | (88,142) |
| Furniture | (7,345) | (3,623) | 0 | (10,968) |
| Vehicles | (71,205) | (8,403) | 6,800 | (72,808) |
| Total Accumulated Depreciation | <u>(979,878)</u> | <u>(146,663)</u> | <u>6,800</u> | <u>(1,119,741)</u> |
| Total Depreciable Capital Assets, Net | <u>4,775,446</u> | <u>342,204</u> | <u>0</u> | <u>5,117,650</u> |
| Total Capital Assets, Net | <u>\$5,669,390</u> | <u>\$342,204</u> | <u>\$0</u> | <u>\$6,011,594</u> |

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, 2015, the balance remaining under this advance is \$525,714.

Line of Credit

DCH has entered into a line of credit agreement with a bank that allows DCH to borrow \$15,000. The agreement expires on August 23, 2016. The line of credit is secured by the financial assets of DCH and requires monthly interest payments calculated at the rate of 7.75%. DCH has a balance of \$10,511 at December 31, 2015.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 21 - DELAWARE CREATIVE HOUSING, INC. (DCH) (Continued)

Long-Term Debt - DCH had the following long-term obligations at December 31, 2015:

| | Balance January 1, 2015 | Additions | Reductions | Balance December 31, 2015 | Due Within One Year |
|----------------------------|-------------------------------|------------|-----------------|---------------------------------|---------------------------|
| Bank Loans: | | | | | |
| Delaware County Bank 7.75% | \$681,652 | \$0 | \$44,085 | \$637,567 | \$46,017 |
| Delaware County Bank 5.6% | 13,257 | 0 | 5,677 | 7,580 | 6,003 |
| Total Bank Loans | 694,909 | 0 | 49,762 | 645,147 | 52,020 |
| Capital Leases | 6,899 | 0 | 2,312 | 4,587 | 2,578 |
| Total Long-Term Debt | <u>\$701,808</u> | <u>\$0</u> | <u>\$52,074</u> | <u>\$649,734</u> | <u>\$54,598</u> |

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

| Year | Principal |
|---------------------|------------------|
| 2016 | \$52,020 |
| 2017 | 49,230 |
| 2018 | 49,348 |
| 2019 | 51,103 |
| 2020 | 52,921 |
| 2021 and Thereafter | 390,525 |
| | <u>\$645,147</u> |

Capital Leases

The DCH has entered into capitalized leases for equipment. Principal payments in 2015 were \$2,312.

| | |
|-----------------------------------|----------------|
| Equipment | \$12,241 |
| Less Accumulated Depreciation | <u>(9,127)</u> |
| Carrying Value, December 31, 2015 | <u>\$3,114</u> |

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, 2015

| Year | Principal |
|-------|--------------|
| 2016 | 2,578 |
| 2017 | 2,009 |
| Total | <u>4,587</u> |

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 21 - DELAWARE CREATIVE HOUSING, INC. (DCH) (Continued)

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 \$389,981 in 2015.

Commitments and Contingencies - On October 31, 2013, Creative Living Systems, Inc. entered into an “agreement to hold property” with the Miami County Board of Developmental Disabilities (MCBDD).

This agreement allows Creative Living Systems, Inc. to hold title to the land on behalf of MCBDD and operate properties for the benefit of persons with disabilities. In accordance with the Master Contract between the MCBDD and Creative Living Systems, Inc. MCBDD maintains a collateralized interest in all land and buildings through mortgage notes on the various properties. The mortgage notes approximate \$1,248,000 and will expire at various dates. Repayment of the notes is not required as long as the housing remains available to eligible persons. Upon termination of the agreement, the properties revert back to MCBDD or another non-profit housing corporation of MCBDD’s choosing.

In accordance with the Master Contract between the Delaware County Board of Developmental Disabilities (DCBDD) and Delaware Creative Housing, Inc., 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. The mortgage notes approximate \$644,000 and will expire at various dates. Upon termination of the agreement, the properties revert back to DCBDD.

In accordance with the Contract between the Ohio Department of Mental Retardation and Developmental Disabilities (ODMRDD) and Delaware Creative Housing, Inc., the ODMRDD maintains a collateralized interest in all land and buildings through mortgage notes on the various properties. Repayment of the notes is not required as long as the housing remains available to eligible persons. These mortgage notes on the Community Housing Improvement Program (CHIP) funds approximate \$193,000 (Delaware County) and expire at various dates.

NOTE 22 - 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 fourteen members with eight appointed by the County Commissioners and six by the State Director of Mental Health and Addiction Services. 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, seven of the eight members are appointed by the Delaware County Commissioners while one is appointed by the Morrow County Commissioners. Revenues to provide mental health and recovery services are generated through a one-mill district wide tax levy and through state and federal grants. The Board does not have any outstanding debt. The Board is not accumulating significant financial resources nor experiencing fiscal stress that may cause an additional financial benefit to or burden on the County. The existence of the Board depends upon the continuing participation of the County; however, the County does not have an equity interest in the Board. The County collected \$6,293,131 in property taxes for the Board during 2015. 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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 22 - JOINT VENTURES (Continued)

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 2015, the County paid fees of \$159,142 which represents 58 percent of total contributions. Separate financial statements may be obtained from the Regional Planning Commission, 109 North Sandusky Street, Delaware, Ohio 43015.

NOTE 23 - 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, 117 East High Street, Suite 257, Mt. Vernon, Ohio 43050.

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, one appointee 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 2015, Delaware County contributed \$687,914 for the Center's operations which represents 43 percent of total contributions. In 2010, Union County issued general obligation bonds, in the amount of \$920,000, for the renovation of the facility. In 2011, Union County issued \$450,000 in bond anticipation notes. Each year Union County pays this note in full and reissues the notes for the same amount. 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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 23 - JOINTLY GOVERNED ORGANIZATIONS (Continued)

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 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 2015, Delaware County contributed \$4,500 for COIRS' operations which represents 7.7 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 24 - INSURANCE POOLS

A. County Risk Sharing Authority, Inc.

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

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

B. County Employee Benefits Consortium of Ohio, Inc.

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 24 - INSURANCE POOLS (Continued)

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 25 - 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.

B. Delaware County Finance Authority

The Delaware County Finance Authority, a distinct political subdivision of the State of Ohio, was created under Chapter 4582 of the Ohio Revised Code. The Finance 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 Finance 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 Finance 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 Finance Authority, 101 North Sandusky Street, Delaware, Ohio 43015.

NOTE 26 - 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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 26 - CONTINGENT LIABILITIES (Contingent)

B. Federal and State Grants

For the period January 1, 2015, to December 31, 2015, the County received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designees. Such audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under the terms of the grant. Based on prior experience, the County believes such disallowances, if any, would be immaterial.

NOTE 27 – SPECIAL ITEM

Effective January 1, 2015 the DATA, previously reported as an enterprise fund on the County’s financial statements, became their own separate entity. The DATA made this change for accountability and reporting purposes.

| Statement of Fund Net Position | |
|--------------------------------------------------|-------------|
| DATA | |
| January 1, 2015 | |
| <u>Assets</u> | |
| Current Assets | |
| Cash and Cash Equivalents in Segregated Accounts | \$795,679 |
| Due from Other Governments | 239,806 |
| Interfund Receivable | 13,029 |
| Total Current Assets | 1,048,514 |
| Nondepreciable Capital Assets | 438,347 |
| Depreciable Capital Assets, Net | 1,339,231 |
| | 1,777,578 |
| Total Assets | 2,826,092 |
| <u>Liabilities</u> | |
| Current Liabilities | |
| Accrued Wages Payable | 33,297 |
| Accounts Payable | 36068 |
| Due to Other Governments | 4116 |
| Compensated absences Payable | 32,088 |
| Total Current Liabilities | 105,569 |
| Long-Term Liabilities | |
| Compensated Absences Payable | 42,728 |
| <u>Net Position</u> | |
| Net Investment in Capital Assets | 1,777,578 |
| Unrestricted | 900,217 |
| Total Net Position | \$2,677,795 |

This change resulted in a special item reported on the County’s financial statements in the amount of \$2,677,795 in order to transfer the agency’s fund balance to DATA.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015
(Continued)

NOTE 28 - SUBSEQUENT EVENT

On May 2, 2016, the County issued general obligation bonds, in the amount of \$36,090,000. \$32,000,000 of this amount will be used for the purpose of constructing the new Delaware County court house, and \$4,090,000 of that amount will be used to advance refund a portion of the County's outstanding various purpose bonds, series 2007 dated June 12, 2007. The bonds have an interest rate that will not exceed 4 percent and will mature December 1, 2035.

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Delaware County, Ohio
 Schedule of the County's Proportionate Share of the Net Pension Liability
 Ohio Public Employees Retirement System
 Last Two Years

| | <u>2014</u> | <u>2013</u> |
|-----------------------------------------------------------------------------------------------------------|-------------|-------------|
| County's Proportion of the Net Pension Liability | 0.3941180% | 0.3941180% |
| County's Proportionate Share of the Net Pension Liability | 47,535,035 | 46,461,378 |
| County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll | 48,524,892 | 50,195,462 |
| County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll | 97.96% | 92.56% |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 86.45% | 86.36% |

Note: Information prior to 2013 is unavailable
 See accompanying notes to the basic financial statements

Delaware County, Ohio
Schedule of County Contributions
Ohio Public Employees Retirement System
Last Ten Years

| | <u>2015</u> | <u>2014</u> | <u>2013</u> | <u>2012</u> | <u>2011</u> |
|--------------------------------------------------------------------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Contractually Required Contribution | \$5,876,445 | \$5,822,987 | \$6,525,410 | \$4,989,091 | \$5,081,243 |
| Contributions in Relation to the Contractually Required Contribution | <u>(5,876,445)</u> | <u>(5,822,987)</u> | <u>(6,525,410)</u> | <u>(4,989,091)</u> | <u>(5,081,243)</u> |
| Contribution Deficiency (excess) | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Contractually Required Contribution/Contributions as a Percentage of Covered-Employee Payroll | 48,970,375 | 48,524,892 | 50,195,462 | 49,890,910 | 50,812,430 |
| Contributions as a Percentage of Covered- Employee Payroll | 12.00% | 12.00% | 13.00% | 10.00% | 10.00% |

See accompanying notes to the basic financial

| <u>2010</u> | <u>2009</u> | <u>2008</u> | <u>2007</u> | <u>2006</u> |
|--------------------|--------------------|--------------------|--------------------|--------------------|
| \$4,024,321 | \$3,805,610 | \$2,914,385 | \$3,892,481 | \$3,657,171 |
| <u>(4,024,321)</u> | <u>(3,805,610)</u> | <u>(2,914,385)</u> | <u>(3,892,481)</u> | <u>(3,657,171)</u> |
| <u><u>0</u></u> | <u><u>0</u></u> | <u><u>0</u></u> | <u><u>0</u></u> | <u><u>0</u></u> |
| 45,115,706 | 46,809,471 | 41,634,071 | 46,616,539 | 39,751,859 |
| 8.92% | 8.13% | 7.00% | 8.35% | 9.20% |

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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 that 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 Child Support Enforcement (CSEA) administrative fees and earned incentives collected by the 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 |
| Justice Reinvestment Initiative | |

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 | Common Pleas Special Projects |
| Prosecutor Law Enforcement | Hazard Mitigation |
| Court Data | Indigent Application |
| Indigent Driver | Indigent Driver Monitoring |

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.

Courts Building

To account for resources assigned to construction of the County's new courts building.

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.

Home Road

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

Delaware County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2015

| | Nonmajor Special Revenue Funds | Nonmajor Capital Projects Funds | Total Nonmajor Governmental Funds |
|--------------------------------------------------------------------------------|-----------------------------------------|------------------------------------------|--------------------------------------------|
| <u>Assets</u> | | | |
| Equity in Pooled Cash and Cash Equivalents | \$24,496,223 | \$3,906,120 | \$28,402,343 |
| Cash and Cash Equivalents in Segregated Accounts | 304,500 | 0 | 304,500 |
| Accounts Receivable | 14,009 | 0 | 14,009 |
| Due from Other Governments | 976,657 | 38,949 | 1,015,606 |
| Prepaid Items | 31,097 | 0 | 31,097 |
| Materials and Supplies Inventory | 3,863 | 0 | 3,863 |
| Property Taxes Receivable | 2,318,913 | 604,735 | 2,923,648 |
| Special Assessments Receivable | 1,057,765 | 872 | 1,058,637 |
| Total Assets | \$29,203,027 | \$4,550,676 | \$33,753,703 |
| <u>Liabilities</u> | | | |
| Accrued Wages Payable | 279,499 | 0 | 279,499 |
| Accounts Payable | 477,614 | 228,820 | 706,434 |
| Contracts Payable | 0 | 985,504 | 985,504 |
| Due to Other Governments | 115,378 | 0 | 115,378 |
| Due to External Party | 112,209 | 0 | 112,209 |
| Interfund Payable | 103,650 | 3,000,000 | 3,103,650 |
| Total Liabilities | 1,088,350 | 4,214,324 | 5,302,674 |
| <u>Deferred Inflows of Resources</u> | | | |
| Property Taxes | 2,284,920 | 596,645 | 2,881,565 |
| Unavailable Revenue | 1,465,544 | 47,911 | 1,513,455 |
| Total Deferred Inflows of Resources | 3,750,464 | 644,556 | 4,395,020 |
| <u>Fund Balances</u> | | | |
| Nonspendable | 34,960 | 0 | 34,960 |
| Restricted | 24,329,253 | 161,678 | 24,490,931 |
| Committed | 0 | 1,755,090 | 1,755,090 |
| Assigned | 0 | 253,852 | 253,852 |
| Unassigned (Deficit) | 0 | (2,478,824) | (2,478,824) |
| Total Fund Balances | 24,364,213 | (308,204) | 24,056,009 |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | \$29,203,027 | \$4,550,676 | \$33,753,703 |

Delaware County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2015

| | Real Estate Assessment | 911 | Ditch Maintenance | Job and Family Services |
|--------------------------------------------------------------------------------|------------------------------|--------------------|----------------------|-------------------------------|
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$5,855,006 | \$1,344,874 | \$6,692,321 | \$1,041,976 |
| Cash and Cash Equivalents in Segregated Accounts | 0 | 0 | 0 | 0 |
| Accounts Receivable | 0 | 0 | 0 | 0 |
| Due from Other Governments | 0 | 173,213 | 0 | 6,084 |
| Prepaid Items | 19,727 | 0 | 11,370 | 0 |
| Materials and Supplies Inventory | 0 | 3,863 | 0 | 0 |
| Property Taxes Receivable | 0 | 2,318,913 | 0 | 0 |
| Special Assessments Receivable | 0 | 0 | 1,057,765 | 0 |
| Total Assets | 5,874,733 | 3,840,863 | 7,761,456 | 1,048,060 |
| <u>Liabilities</u> | | | | |
| Accrued Wages Payable | 33,018 | 52,295 | 0 | 106,137 |
| Accounts Payable | 158,111 | 119,438 | 2,923 | 8,055 |
| Due to Other Governments | 5,079 | 8,027 | 0 | 29,926 |
| Due to External Party | 22,000 | 0 | 84,376 | 0 |
| Interfund Payable | 0 | 0 | 0 | 0 |
| Total Liabilities | 218,208 | 179,760 | 87,299 | 144,118 |
| <u>Deferred Inflows of Resources</u> | | | | |
| Property Taxes | 0 | 2,284,920 | 0 | 0 |
| Unavailable Revenue | 0 | 183,820 | 1,057,765 | 6,084 |
| Total Deferred Inflows of Resources | 0 | 2,468,740 | 1,057,765 | 6,084 |
| <u>Fund Balances</u> | | | | |
| Nonspendable | 19,727 | 3,863 | 11,370 | 0 |
| Restricted | 5,636,798 | 1,188,500 | 6,605,022 | 897,858 |
| Total Fund Balances | 5,656,525 | 1,192,363 | 6,616,392 | 897,858 |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | \$5,874,733 | \$3,840,863 | \$7,761,456 | \$1,048,060 |

(continued)

Delaware County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2015

| | Children Services | Revolving Loan | Delinquent Real Estate Tax Account Collection | Child Support Enforcement |
|--------------------------------------------------------------------------------|----------------------|-------------------|--------------------------------------------------------|------------------------------|
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$2,188,229 | \$200,014 | \$2,019,050 | \$2,308,013 |
| Cash and Cash Equivalents in Segregated Accounts | 0 | 0 | 0 | 80 |
| Accounts Receivable | 0 | 0 | 0 | 0 |
| Due from Other Governments | 172,321 | 0 | 0 | 54,317 |
| Prepaid Items | 0 | 0 | 0 | 0 |
| Materials and Supplies Inventory | 0 | 0 | 0 | 0 |
| Property Taxes Receivable | 0 | 0 | 0 | 0 |
| Special Assessments Receivable | 0 | 0 | 0 | 0 |
| Total Assets | 2,360,550 | 200,014 | 2,019,050 | 2,362,410 |
| <u>Liabilities</u> | | | | |
| Accrued Wages Payable | 0 | 0 | 15,105 | 26,455 |
| Accounts Payable | 98,349 | 0 | 0 | 0 |
| Due to Other Governments | 0 | 0 | 2,323 | 4,062 |
| Due to External Party | 5,833 | 0 | 0 | 0 |
| Interfund Payable | 0 | 0 | 0 | 0 |
| Total Liabilities | 104,182 | 0 | 17,428 | 30,517 |
| <u>Deferred Inflows of Resources</u> | | | | |
| Property Taxes | 0 | 0 | 0 | 0 |
| Unavailable Revenue | 104,182 | 0 | 0 | 0 |
| Total Deferred Inflows of Resources | 104,182 | 0 | 0 | 0 |
| <u>Fund Balances</u> | | | | |
| Nonspendable | 0 | 0 | 0 | 0 |
| Restricted | 2,152,186 | 200,014 | 2,001,622 | 2,331,893 |
| Total Fund Balances | 2,152,186 | 200,014 | 2,001,622 | 2,331,893 |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | \$2,360,550 | \$200,014 | \$2,019,050 | \$2,362,410 |

| Other Public Safety | Other | Total |
|------------------------|--------------------|---------------------|
| \$1,594,403 | \$1,252,337 | \$24,496,223 |
| 25 | 304,395 | 304,500 |
| 14,009 | 0 | 14,009 |
| 395,555 | 175,167 | 976,657 |
| 0 | 0 | 31,097 |
| 0 | 0 | 3,863 |
| 0 | 0 | 2,318,913 |
| 0 | 0 | 1,057,765 |
| <u>2,003,992</u> | <u>1,731,899</u> | <u>29,203,027</u> |
| 41,956 | 4,533 | 279,499 |
| 8,067 | 82,671 | 477,614 |
| 11,774 | 54,187 | 115,378 |
| 0 | 0 | 112,209 |
| <u>103,650</u> | <u>0</u> | <u>103,650</u> |
| <u>165,447</u> | <u>141,391</u> | <u>1,088,350</u> |
| 0 | 0 | 2,284,920 |
| <u>95,764</u> | <u>17,929</u> | <u>1,465,544</u> |
| <u>95,764</u> | <u>17,929</u> | <u>3,750,464</u> |
| 0 | 0 | 34,960 |
| <u>1,742,781</u> | <u>1,572,579</u> | <u>24,329,253</u> |
| <u>1,742,781</u> | <u>1,572,579</u> | <u>24,364,213</u> |
| <u>\$2,003,992</u> | <u>\$1,731,899</u> | <u>\$29,203,027</u> |

Delaware County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2015

| | Permanent Improvement | Emergency Services | County Drainage |
|------------------------------------------------------------------------|---------------------------|-------------------------|-------------------------|
| <u>Assets</u> | | | |
| Equity in Pooled Cash and Cash Equivalents | \$560,427 | \$253,852 | \$161,678 |
| Due from Other Governments | 38,949 | 0 | 0 |
| Property Taxes Receivable | 604,735 | 0 | 0 |
| Special Assessments Receivable | 0 | 0 | 872 |
| Total Assets | <u>1,204,111</u> | <u>253,852</u> | <u>162,550</u> |
| <u>Liabilities</u> | | | |
| Accounts Payable | 0 | 0 | 0 |
| Contracts Payable | 0 | 0 | 0 |
| Interfund Payable | 0 | 0 | 0 |
| Total Liabilities | <u>0</u> | <u>0</u> | <u>0</u> |
| <u>Deferred Inflows of Resources</u> | | | |
| Property Taxes | 596,645 | 0 | 0 |
| Unavailable Revenue | 47,039 | 0 | 872 |
| Total Deferred Inflows of Resources | <u>643,684</u> | <u>0</u> | <u>872</u> |
| <u>Fund Balances</u> | | | |
| Restricted | 0 | 0 | 161,678 |
| Committed | 560,427 | 0 | 0 |
| Assigned | 0 | 253,852 | 0 |
| Unassigned (Deficit) | 0 | 0 | 0 |
| Total Fund Balances | <u>560,427</u> | <u>253,852</u> | <u>161,678</u> |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | <u><u>\$1,204,111</u></u> | <u><u>\$253,852</u></u> | <u><u>\$162,550</u></u> |

| <u>Courts Building</u> | <u>Capital Acquisition</u> | <u>Home Road</u> | <u>Total</u> |
|----------------------------|--------------------------------|----------------------|--------------------|
| \$1,531,829 | \$808,109 | \$590,225 | \$3,906,120 |
| 0 | 0 | 0 | 38,949 |
| 0 | 0 | 0 | 604,735 |
| 0 | 0 | 0 | 872 |
| <u>1,531,829</u> | <u>808,109</u> | <u>590,225</u> | <u>4,550,676</u> |
| 29,087 | 199,733 | 0 | 228,820 |
| 981,566 | 3,938 | 0 | 985,504 |
| <u>3,000,000</u> | <u>0</u> | <u>0</u> | <u>3,000,000</u> |
| <u>4,010,653</u> | <u>203,671</u> | <u>0</u> | <u>4,214,324</u> |
| 0 | 0 | 0 | 596,645 |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>47,911</u> |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>644,556</u> |
| 0 | 0 | 0 | 161,678 |
| 0 | 604,438 | 590,225 | 1,755,090 |
| 0 | 0 | 0 | 253,852 |
| <u>(2,478,824)</u> | <u>0</u> | <u>0</u> | <u>(2,478,824)</u> |
| <u>(2,478,824)</u> | <u>604,438</u> | <u>590,225</u> | <u>(308,204)</u> |
| <u>\$1,531,829</u> | <u>\$808,109</u> | <u>\$590,225</u> | <u>\$4,550,676</u> |

Delaware County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2015

| | Nonmajor Special Revenue Funds | Nonmajor Debt Service Fund | Nonmajor Capital Projects Funds | Total Nonmajor Governmental Funds |
|----------------------------------------------|-----------------------------------------|-------------------------------------|------------------------------------------|--------------------------------------------|
| <u>Revenues</u> | | | | |
| Property Taxes | \$2,267,465 | \$0 | \$589,456 | \$2,856,921 |
| Special Assessments | 809,757 | 0 | 9,601 | 819,358 |
| Charges for Services | 5,118,326 | 0 | 0 | 5,118,326 |
| Licenses and Permits | 371,057 | 0 | 0 | 371,057 |
| Fines and Forfeitures | 353,634 | 0 | 0 | 353,634 |
| Intergovernmental | 10,496,915 | 0 | 114,584 | 10,611,499 |
| Other | 305,767 | 0 | 1,500 | 307,267 |
| Total Revenues | 19,722,921 | 0 | 715,141 | 20,438,062 |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| General Government | | | | |
| Legislative and Executive | 3,038,598 | 0 | 0 | 3,038,598 |
| Judicial | 568,188 | 0 | 0 | 568,188 |
| Public Safety | 5,348,412 | 0 | 0 | 5,348,412 |
| Public Works | 782,496 | 0 | 0 | 782,496 |
| Health | 65,182 | 0 | 0 | 65,182 |
| Human Services | 9,021,936 | 0 | 0 | 9,021,936 |
| Capital Outlay | 0 | 0 | 6,745,967 | 6,745,967 |
| Debt Service | | | | |
| Principal Retirement | 160,400 | 1,670,000 | 0 | 1,830,400 |
| Interest and Fiscal Charges | 4,812 | 599,112 | 0 | 603,924 |
| Total Expenditures | 18,990,024 | 2,269,112 | 6,745,967 | 28,005,103 |
| Excess of Revenues | | | | |
| Under Expenditures | 732,897 | (2,269,112) | (6,030,826) | (7,567,041) |
| <u>Other Financing Sources (Uses)</u> | | | | |
| General Obligation Bonds Issued | 0 | 0 | 0 | 0 |
| Sale of Capital Assets | 4,236 | 0 | 0 | 4,236 |
| Special Assessment Bonds Issued | 0 | 0 | 0 | 0 |
| Transfers In | 2,426,145 | 2,269,112 | 621,742 | 5,316,999 |
| Transfers Out | (574,492) | 0 | 0 | (574,492) |
| Total Other Financing Sources (Uses) | 1,855,889 | 2,269,112 | 621,742 | 4,746,743 |
| Changes in Fund Balances | 2,588,786 | 0 | (5,409,084) | (2,820,298) |
| Fund Balances at Beginning of Year | 21,775,427 | 0 | 5,100,880 | 26,876,307 |
| Fund Balances at End of Year | <u>\$24,364,213</u> | <u>\$0</u> | <u>(\$308,204)</u> | <u>\$24,056,009</u> |

Delaware County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2015

| | Real Estate Assessment | 911 | Ditch Maintenance | Job and Family Services |
|-------------------------------------------------|------------------------------|--------------------|----------------------|-------------------------------|
| <u>Revenues</u> | | | | |
| Property Taxes | \$0 | \$2,267,465 | \$0 | \$0 |
| Special Assessments | 0 | 0 | 809,757 | 0 |
| Charges for Services | 3,571,763 | 0 | 147,011 | 6,783 |
| Licenses and Permits | 0 | 0 | 0 | 0 |
| Fines and Forfeitures | 0 | 0 | 0 | 0 |
| Intergovernmental | 0 | 897,745 | 0 | 4,602,313 |
| Other | 0 | 25,436 | 0 | 81,329 |
| Total Revenues | 3,571,763 | 3,190,646 | 956,768 | 4,690,425 |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| General Government | | | | |
| Legislative and Executive | 2,317,406 | 0 | 0 | 0 |
| Judicial | 0 | 0 | 0 | 0 |
| Public Safety | 0 | 2,912,736 | 0 | 0 |
| Public Works | 0 | 0 | 612,323 | 0 |
| Health | 0 | 0 | 0 | 0 |
| Human Services | 0 | 0 | 0 | 6,105,606 |
| Debt Service | | | | |
| Principal Retirement | 0 | 160,400 | 0 | 0 |
| Interest and Fiscal Charges | 0 | 4,812 | 0 | 0 |
| Total Expenditures | 2,317,406 | 3,077,948 | 612,323 | 6,105,606 |
| Excess of Revenues Over (Under) Expenditures | 1,254,357 | 112,698 | 344,445 | (1,415,181) |
| <u>Other Financing Sources (Uses)</u> | | | | |
| Sale of Capital Assets | 0 | 4,236 | 0 | 0 |
| Transfers In | 0 | 200,000 | 0 | 879,492 |
| Transfers Out | 0 | 0 | 0 | 0 |
| Total Other Financing Sources (Uses) | 0 | 204,236 | 0 | 879,492 |
| Changes in Fund Balances | 1,254,357 | 316,934 | 344,445 | (535,689) |
| Fund Balances at Beginning of Year | 4,402,168 | 875,429 | 6,271,947 | 1,433,547 |
| Fund Balances at End of Year | <u>\$5,656,525</u> | <u>\$1,192,363</u> | <u>\$6,616,392</u> | <u>\$897,858</u> |

(continued)

Delaware County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds (continued)
For the Year Ended December 31, 2015

| | Children Services | Revolving Loan | Delinquent Real Estate Tax Account Collection | Child Support Enforcement |
|-------------------------------------------------|----------------------|-------------------|--------------------------------------------------------|------------------------------|
| <u>Revenues</u> | | | | |
| Property Taxes | \$0 | \$0 | \$0 | \$0 |
| Special Assessments | 0 | 0 | 0 | 0 |
| Charges for Services | 0 | 4,273 | 475,590 | 507,225 |
| Licenses and Permits | 0 | 0 | 0 | 0 |
| Fines and Forfeitures | 0 | 0 | 0 | 0 |
| Intergovernmental | 1,064,935 | 0 | 0 | 1,215,573 |
| Other | 24,917 | 0 | 1,538 | 21,787 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total Revenues | 1,089,852 | 4,273 | 477,128 | 1,744,585 |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| General Government | | | | |
| Legislative and Executive | 0 | 0 | 665,927 | 0 |
| Judicial | 0 | 0 | 0 | 0 |
| Public Safety | 0 | 0 | 0 | 0 |
| Public Works | 0 | 0 | 0 | 0 |
| Health | 0 | 0 | 0 | 0 |
| Human Services | 1,084,853 | 0 | 0 | 1,404,295 |
| Debt Service | | | | |
| Principal Retirement | 0 | 0 | 0 | 0 |
| Interest and Fiscal Charges | 0 | 0 | 0 | 0 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total Expenditures | 1,084,853 | 0 | 665,927 | 1,404,295 |
| Excess of Revenues Over (Under) Expenditures | 4,999 | 4,273 | (188,799) | 340,290 |
| <u>Other Financing Sources (Uses)</u> | | | | |
| Sale of Capital Assets | 0 | 0 | 0 | 0 |
| Transfers In | 1,000,000 | 0 | 0 | 0 |
| Transfers Out | (273,140) | 0 | 0 | 0 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total Other Financing Sources (Uses) | 726,860 | 0 | 0 | 0 |
| Changes in Fund Balances | 731,859 | 4,273 | (188,799) | 340,290 |
| Fund Balances at Beginning of Year | 1,420,327 | 195,741 | 2,190,421 | 1,991,603 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Fund Balances at End of Year | \$2,152,186 | \$200,014 | \$2,001,622 | \$2,331,893 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |

| Other Public Safety | Other | Total |
|------------------------|--------------------|---------------------|
| \$0 | \$0 | \$2,267,465 |
| 0 | 0 | 809,757 |
| 272,128 | 133,553 | 5,118,326 |
| 371,057 | 0 | 371,057 |
| 73,619 | 280,015 | 353,634 |
| 1,691,553 | 1,024,796 | 10,496,915 |
| 95,841 | 54,919 | 305,767 |
| <u>2,504,198</u> | <u>1,493,283</u> | <u>19,722,921</u> |
| 0 | 55,265 | 3,038,598 |
| 0 | 568,188 | 568,188 |
| 2,435,676 | 0 | 5,348,412 |
| 0 | 170,173 | 782,496 |
| 0 | 65,182 | 65,182 |
| 0 | 427,182 | 9,021,936 |
| 0 | 0 | 160,400 |
| <u>0</u> | <u>0</u> | <u>4,812</u> |
| <u>2,435,676</u> | <u>1,285,990</u> | <u>18,990,024</u> |
| <u>68,522</u> | <u>207,293</u> | <u>732,897</u> |
| 0 | 0 | 4,236 |
| 43,149 | 303,504 | 2,426,145 |
| <u>0</u> | <u>(301,352)</u> | <u>(574,492)</u> |
| <u>43,149</u> | <u>2,152</u> | <u>1,855,889</u> |
| 111,671 | 209,445 | 2,588,786 |
| <u>1,631,110</u> | <u>1,363,134</u> | <u>21,775,427</u> |
| <u>\$1,742,781</u> | <u>\$1,572,579</u> | <u>\$24,364,213</u> |

Delaware County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2015

| | <u>Permanent Improvement</u> | <u>Emergency Services</u> | <u>County Drainage</u> | <u>Courts Building</u> |
|-------------------------------------------------|----------------------------------|-------------------------------|----------------------------|-----------------------------|
| <u>Revenues</u> | | | | |
| Property Taxes | \$589,456 | \$0 | \$0 | \$0 |
| Special Assessments | 0 | 0 | 9,601 | 0 |
| Intergovernmental | 76,651 | 0 | 0 | 0 |
| Other | 0 | 0 | 1,500 | 0 |
| Total Revenues | <u>666,107</u> | <u>0</u> | <u>11,101</u> | <u>0</u> |
| <u>Expenditures</u> | | | | |
| Capital Outlay | <u>850,106</u> | <u>0</u> | <u>9,981</u> | <u>2,478,824</u> |
| Excess of Revenues Over (Under) Expenditures | <u>(183,999)</u> | <u>0</u> | <u>1,120</u> | <u>(2,478,824)</u> |
| <u>Other Financing Sources (Uses)</u> | | | | |
| Transfers In | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Changes in Fund Balances | (183,999) | 0 | 1,120 | (2,478,824) |
| Fund Balances at Beginning of Year | <u>744,426</u> | <u>253,852</u> | <u>160,558</u> | <u>0</u> |
| Fund Balances at End of Year | <u><u>\$560,427</u></u> | <u><u>\$253,852</u></u> | <u><u>\$161,678</u></u> | <u><u>(\$2,478,824)</u></u> |

| Ohio Public Works Commission | Capital Acquisition | Home Road | Total |
|------------------------------------|------------------------|--------------------|--------------------|
| \$0 | \$0 | \$0 | \$589,456 |
| 0 | 0 | 0 | 9,601 |
| 37,933 | 0 | 0 | 114,584 |
| 0 | 0 | 0 | 1,500 |
| <u>37,933</u> | <u>0</u> | <u>0</u> | <u>715,141</u> |
| <u>37,933</u> | <u>1,559,348</u> | <u>1,809,775</u> | <u>6,745,967</u> |
| <u>0</u> | <u>(1,559,348)</u> | <u>(1,809,775)</u> | <u>(6,030,826)</u> |
| <u>0</u> | <u>621,742</u> | <u>0</u> | <u>621,742</u> |
| <u>0</u> | <u>(937,606)</u> | <u>(1,809,775)</u> | <u>(5,409,084)</u> |
| <u>0</u> | <u>1,542,044</u> | <u>2,400,000</u> | <u>5,100,880</u> |
| <u>\$0</u> | <u>\$604,438</u> | <u>\$590,225</u> | <u>(\$308,204)</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 Delaware County Transit system.

(Effective January 1, 2015 the Delaware Area Transit Authority, previously reported as an enterprise fund on the County's financial statements, became its own entity. Refer to note 27 for additional information).

Delaware County, Ohio
Combining Statement of Fund Net Position
Nonmajor Enterprise Funds
December 31, 2015

| | Solid Waste Transfer Station | Storm Water Phase II | Total |
|-----------------------------------------------------|---------------------------------|-------------------------|--------------------|
| <u>Assets</u> | | | |
| <u>Current Assets</u> | | | |
| Equity in Pooled Cash and Cash Equivalents | \$1,823,634 | \$672,111 | \$2,495,745 |
| Accounts Receivable | 14,620 | 0 | 14,620 |
| Due from Other Governments | 0 | 25,168 | 25,168 |
| Net Pension Asset | 104 | 894 | 998 |
| Total Current Assets | <u>1,838,358</u> | <u>698,173</u> | <u>2,536,531</u> |
| <u>Noncurrent Assets</u> | | | |
| Nondepreciable Capital Assets | 48,885 | 0 | 48,885 |
| Depreciable Capital Assets, Net | 653,162 | 0 | 653,162 |
| Total Noncurrent Assets | <u>702,047</u> | <u>0</u> | <u>702,047</u> |
| Total Assets | <u>2,540,405</u> | <u>698,173</u> | <u>3,238,578</u> |
| <u>Deferred Outflows of Resources</u> | | | |
| Deferred Outflows of Resources - Pension | 4,046 | 34,765 | 38,811 |
| Total Assets and Deferred Outflows of Resources | <u>2,544,451</u> | <u>732,938</u> | <u>3,277,389</u> |
| <u>Liabilities</u> | | | |
| <u>Current Liabilities</u> | | | |
| Accrued Wages Payable | 777 | 6,851 | 7,628 |
| Accounts Payable | 32,280 | 0 | 32,280 |
| Due to Other Governments | 120 | 1,059 | 1,179 |
| Compensated Absences Payable | 1,080 | 11,358 | 12,438 |
| Total Current Liabilities | <u>34,257</u> | <u>19,268</u> | <u>53,525</u> |
| <u>Long-Term Liabilities</u> | | | |
| Compensated Absences Payable | 486 | 38,602 | 39,088 |
| Net Pension Liability | 22,170 | 190,449 | 212,619 |
| Total Long-Term Liabilities | <u>22,656</u> | <u>229,051</u> | <u>251,707</u> |
| Total Liabilities | <u>56,913</u> | <u>248,319</u> | <u>305,232</u> |
| <u>Deferred Inflows of Resources</u> | | | |
| Deferred Inflows of Resources - Pension | 421 | 3,619 | 4,040 |
| Total Liabilities and Deferred Inflows of Resources | <u>57,334</u> | <u>251,938</u> | <u>309,272</u> |
| <u>Net Position</u> | | | |
| Net Investment in Capital Assets | 702,047 | 0 | 702,047 |
| Unrestricted | 1,785,070 | 481,000 | 2,266,070 |
| Total Net Position | <u>\$2,487,117</u> | <u>\$481,000</u> | <u>\$2,968,117</u> |

Delaware County, Ohio
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position
Nonmajor Enterprise Funds
For the Year Ended December 31, 2015

| | Solid Waste Transfer Station | Storm Water Phase II | Delaware Area Transit | Total |
|-----------------------------------|---------------------------------|-------------------------|--------------------------|-------------|
| <u>Operating Revenues</u> | | | | |
| Charges for Services | \$174,145 | \$366,389 | \$0 | \$540,534 |
| <u>Operating Expenses</u> | | | | |
| Personal Services | 22,767 | 192,923 | 0 | 215,690 |
| Fringe Benefits | 6,933 | 85,724 | 0 | 92,657 |
| Services and Charges | 12,945 | 14,086 | 0 | 27,031 |
| Materials and Supplies | 0 | 660 | 0 | 660 |
| Depreciation | 21,872 | 0 | 0 | 21,872 |
| Total Operating Expenses | 64,517 | 293,393 | 0 | 357,910 |
| Operating Income | 109,628 | 72,996 | 0 | 182,624 |
| <u>Special Item</u> | | | | |
| DATA Transit (Refer to note 27) | 0 | 0 | (2,677,795) | (2,677,795) |
| Changes in Net Position | 109,628 | 72,996 | (2,677,795) | (2,495,171) |
| Net Position at Beginning of Year | 2,377,489 | 408,004 | 2,677,795 | 5,463,288 |
| Net Position at End of Year | \$2,487,117 | \$481,000 | \$0 | \$2,968,117 |

Delaware County, Ohio
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended December 31, 2015

| | Solid Waste Transfer Station | Storm Water Phase II | Total |
|----------------------------------------------------------------------------------------------------------|---------------------------------|-------------------------|--------------------|
| <u>Increase (Decrease) in Cash and Cash Equivalents</u> | | | |
| <u>Cash Flows from Operating Activities</u> | | | |
| Cash Received from Customers | \$173,504 | \$341,221 | \$514,725 |
| Cash Payments for Personal Services | (22,415) | (192,546) | (214,961) |
| Cash Payments for Fringe Benefits | (7,299) | (88,874) | (96,173) |
| Cash Payments for Services and Charges | (12,945) | (14,086) | (27,031) |
| Cash Payments for Materials and Supplies | 0 | (660) | (660) |
| Net Cash Provided by Operating Activities | <u>130,845</u> | <u>45,055</u> | <u>175,900</u> |
| <u>Cash Flows from Capital and Related Financing Activities</u> | | | |
| Cash Payments for Acquisition of Capital Assets | (322,567) | 0 | (322,567) |
| Net Increase (Decrease) in Cash and Cash Equivalents | (191,722) | 45,055 | (146,667) |
| Cash and Cash Equivalents at Beginning of Year | <u>2,015,356</u> | <u>627,056</u> | <u>2,642,412</u> |
| Cash and Cash Equivalents at End of Year | <u>\$1,823,634</u> | <u>\$672,111</u> | <u>\$2,495,745</u> |
| <u>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</u> | | | |
| Operating Income | \$109,628 | \$72,996 | \$182,624 |
| <u>Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities</u> | | | |
| Depreciation | 21,872 | 0 | 21,872 |
| Changes in Assets and Liabilities: | | | |
| (Increase) in Accounts Receivable | (641) | (25,168) | (25,809) |
| (Increase) Net Pension Asset | (76) | (650) | (726) |
| (Increase) in Deferred Outflows - Pension | (1,212) | (10,418) | (11,630) |
| Increase in Accrued Wages Payable | 105 | 927 | 1,032 |
| Increase in Net Pension Liability | 501 | 4,299 | 4,800 |
| Increase in Deferred Inflows- Pension | 421 | 3,619 | 4,040 |
| Increase in Due to Other Governments | 17 | 142 | 159 |
| Increase (Decrease) in Compensated Absences Payable | 230 | (692) | (462) |
| Net Cash Provided by Operating Activities | <u>\$130,845</u> | <u>\$45,055</u> | <u>\$175,900</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.

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
Sheriff Property Tax Proration

Delaware County Family and Children's
First Council
Treasurer
Property Tax Replacement
Housing Trust
Bond Accounts
Green Meadows Drive Extension
Arson Registry

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2015

| | Balance at January 1, 2015 | Additions | Reductions | Balance at December 31, 2015 |
|--------------------------------------------|----------------------------------|-------------|-------------|------------------------------------|
| District Board of Health | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$8,293,430 | \$6,977,139 | \$6,764,927 | \$8,505,642 |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | \$8,293,430 | \$6,977,139 | \$6,764,927 | \$8,505,642 |
| Soil and Water | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$283,242 | \$920,139 | \$942,792 | \$260,589 |
| Due from External Party | 81,315 | 107,501 | 81,315 | 107,501 |
| Total Assets | \$364,557 | \$1,027,640 | \$1,024,107 | \$368,090 |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | \$364,557 | \$1,027,640 | \$1,024,107 | \$368,090 |
| Joint Mental Health Board | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$15,697,733 | \$8,843,861 | \$8,383,259 | \$16,158,335 |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | \$15,697,733 | \$8,843,861 | \$8,383,259 | \$16,158,335 |
| Regional Planning Commission | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$630,308 | \$434,907 | \$320,134 | \$745,081 |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | \$630,308 | \$434,907 | \$320,134 | \$745,081 |

(continued)

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2015

| | Balance at January 1, 2015 | Additions | Reductions | Balance at December 31, 2015 |
|--------------------------------------------|----------------------------------|---------------|---------------|------------------------------------|
| Estate Tax | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$26,694 | \$363,554 | \$379,708 | \$10,540 |
| <u>Liabilities</u> | | | | |
| Due to Other Governments | \$26,694 | \$363,554 | \$379,708 | \$10,540 |
| Real Estate Taxes | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$10,413,186 | \$396,582,985 | \$393,903,996 | \$13,092,175 |
| Property Taxes Receivable | 401,968,406 | 385,766,797 | 401,968,406 | 385,766,797 |
| Special Assessments Receivable | 3,352,508 | 3,615,839 | 3,352,508 | 3,615,839 |
| Total Assets | \$415,734,100 | \$785,965,621 | \$799,224,910 | \$402,474,811 |
| <u>Liabilities</u> | | | | |
| Due to Other Governments | \$415,734,100 | \$785,965,621 | \$799,224,910 | \$402,474,811 |
| Sheriff Property Tax Proration | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$0 | \$262,677 | \$262,533 | \$144 |
| <u>Liabilities</u> | | | | |
| Due to Other Governments | \$0 | \$262,677 | \$262,533 | \$144 |
| Cigarette Tax | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$0 | \$11,918 | \$11,857 | \$61 |
| <u>Liabilities</u> | | | | |
| Due to Other Governments | \$0 | \$11,918 | \$11,857 | \$61 |
| Manufactured Home Tax | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$14,709 | \$249,502 | \$240,795 | \$23,416 |
| Property Taxes Receivable | 216,889 | 205,201 | 216,889 | 205,201 |
| Total Assets | \$231,598 | \$454,703 | \$457,684 | \$228,617 |
| <u>Liabilities</u> | | | | |
| Due to Other Governments | \$231,598 | \$454,703 | \$457,684 | \$228,617 |
| Domestic Violence | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$0 | \$28,948 | \$14,922 | \$14,026 |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | \$0 | \$28,948 | \$14,922 | \$14,026 |

(continued)

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2015

| | Balance at January 1, 2015 | Additions | Reductions | Balance at December 31, 2015 |
|--------------------------------------------|----------------------------------|---------------------|---------------------|------------------------------------|
| Library Support | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$0 | \$3,049,567 | \$3,049,567 | \$0 |
| Due from Other Governments | 1,302,749 | 1,524,784 | 1,302,749 | 1,524,784 |
| Total Assets | <u>\$1,302,749</u> | <u>\$4,574,351</u> | <u>\$4,352,316</u> | <u>\$1,524,784</u> |
| <u>Liabilities</u> | | | | |
| Due to Other Governments | <u>\$1,302,749</u> | <u>\$4,574,351</u> | <u>\$4,352,316</u> | <u>\$1,524,784</u> |
| Local Government | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$0 | \$1,675,797 | \$1,675,797 | \$0 |
| Due from Other Governments | 694,520 | 839,215 | 694,520 | 839,215 |
| Total Assets | <u>\$694,520</u> | <u>\$2,515,012</u> | <u>\$2,370,317</u> | <u>\$839,215</u> |
| <u>Liabilities</u> | | | | |
| Due to Other Governments | <u>\$694,520</u> | <u>\$2,515,012</u> | <u>\$2,370,317</u> | <u>\$839,215</u> |
| Auto Tags | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$0 | \$1,505,167 | \$1,505,167 | \$0 |
| Due from Other Governments | 713,063 | 746,250 | 713,063 | 746,250 |
| Total Assets | <u>\$713,063</u> | <u>\$2,251,417</u> | <u>\$2,218,230</u> | <u>\$746,250</u> |
| <u>Liabilities</u> | | | | |
| Due to Other Governments | <u>\$713,063</u> | <u>\$2,251,417</u> | <u>\$2,218,230</u> | <u>\$746,250</u> |
| Payroll Revolving | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | <u>\$1,069,037</u> | <u>\$63,477,833</u> | <u>\$63,457,287</u> | <u>\$1,089,583</u> |
| <u>Liabilities</u> | | | | |
| Payroll Withholdings | <u>\$1,069,037</u> | <u>\$63,477,833</u> | <u>\$63,457,287</u> | <u>\$1,089,583</u> |
| Park District | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | <u>\$1,143,964</u> | <u>\$5,588,482</u> | <u>\$5,355,772</u> | <u>\$1,376,674</u> |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | <u>\$1,143,964</u> | <u>\$5,588,482</u> | <u>\$5,355,772</u> | <u>\$1,376,674</u> |

(continued)

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2015

| | Balance at January 1, 2015 | Additions | Reductions | Balance at December 31, 2015 |
|-----------------------------------------------------|----------------------------------|---------------------|---------------------|------------------------------------|
| County Courts | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$112,638 | \$74,503 | \$110,218 | \$76,923 |
| Cash and Cash Equivalents in Segregated Accounts | 1,539,110 | 77,829,639 | 77,671,474 | 1,697,275 |
| Total Assets | <u>\$1,651,748</u> | <u>\$77,904,142</u> | <u>\$77,781,692</u> | <u>\$1,774,198</u> |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | <u>\$1,651,748</u> | <u>\$77,904,142</u> | <u>\$77,781,692</u> | <u>\$1,774,198</u> |
| Township Gas | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$0 | \$1,839,800 | \$1,839,800 | \$0 |
| Due from Other Governments | 911,564 | 919,900 | 911,564 | 919,900 |
| Total Assets | <u>\$911,564</u> | <u>\$2,759,700</u> | <u>\$2,751,364</u> | <u>\$919,900</u> |
| <u>Liabilities</u> | | | | |
| Due to Other Governments | <u>\$911,564</u> | <u>\$2,759,700</u> | <u>\$2,751,364</u> | <u>\$919,900</u> |
| Lodging Tax | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | <u>\$0</u> | <u>\$262,177</u> | <u>\$262,177</u> | <u>\$0</u> |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | <u>\$0</u> | <u>\$262,177</u> | <u>\$262,177</u> | <u>\$0</u> |
| Ohio Elections | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | <u>\$0</u> | <u>\$2,740</u> | <u>\$2,740</u> | <u>\$0</u> |
| <u>Liabilities</u> | | | | |
| Due to Other Governments | <u>\$0</u> | <u>\$2,740</u> | <u>\$2,740</u> | <u>\$0</u> |
| Vision Insurance | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | <u>\$33,431</u> | <u>\$591,445</u> | <u>\$581,530</u> | <u>\$43,346</u> |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | <u>\$33,431</u> | <u>\$591,445</u> | <u>\$581,530</u> | <u>\$43,346</u> |

(continued)

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2015

| | Balance at January 1, 2015 | Additions | Reductions | Balance at December 31, 2015 |
|------------------------------------------------------------|----------------------------------|--------------|--------------|------------------------------------|
| Child Support Deposits | | | | |
| <u>Assets</u> | | | | |
| Cash and Cash Equivalents in Segregated Accounts | \$0 | \$610,126 | \$610,126 | \$0 |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | \$0 | \$610,126 | \$610,126 | \$0 |
| Sheriff | | | | |
| <u>Assets</u> | | | | |
| Cash and Cash Equivalents in Segregated Accounts | \$2,171,769 | \$17,172,986 | \$17,784,715 | \$1,560,040 |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | \$2,171,769 | \$17,172,986 | \$17,784,715 | \$1,560,040 |
| Inmate | | | | |
| <u>Assets</u> | | | | |
| Cash and Cash Equivalents in Segregated Accounts | \$377,422 | \$696,801 | \$611,449 | \$462,774 |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | \$377,422 | \$696,801 | \$611,449 | \$462,774 |
| Delaware County Family and Children's First Council | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$158,247 | \$738,419 | \$605,180 | \$291,486 |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | \$158,247 | \$738,419 | \$605,180 | \$291,486 |
| Treasurer | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$259,187 | \$25,881 | \$0 | \$285,068 |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | \$259,187 | \$25,881 | \$0 | \$285,068 |
| Property Tax Replacement | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$0 | \$15,930 | \$15,930 | \$0 |
| <u>Liabilities</u> | | | | |
| Due to Other Governments | \$0 | \$15,930 | \$15,930 | \$0 |

(continued)

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2015

| | Balance at January 1, 2015 | Additions | Reductions | Balance at December 31, 2015 |
|-----------------------------------------------------|----------------------------------|---------------|---------------|------------------------------------|
| Housing Trust | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$287,662 | \$1,138,193 | \$1,135,625 | \$290,230 |
| <u>Liabilities</u> | | | | |
| Due to Other Governments | \$287,662 | \$1,138,193 | \$1,135,625 | \$290,230 |
| Bond Accounts | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$580,589 | \$1,457,793 | \$1,112,115 | \$926,267 |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | \$580,589 | \$1,457,793 | \$1,112,115 | \$926,267 |
| Green Meadows | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$215,312 | \$0 | \$215,312 | \$0 |
| <u>Liabilities</u> | | | | |
| Due to External Party | \$215,312 | \$0 | \$215,312 | \$0 |
| Arson Registry | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$0 | \$500 | \$500 | \$0 |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | \$0 | \$500 | \$500 | \$0 |
| Total - All Funds | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$39,219,369 | \$496,119,857 | \$492,149,640 | \$43,189,586 |
| Cash and Cash Equivalents in Segregated Accounts | 4,088,301 | 96,309,552 | 96,677,764 | 3,720,089 |
| Due from Other Governments | 3,621,896 | 4,030,149 | 3,621,896 | 4,030,149 |
| Due from External Party | 81,315 | 107,501 | 81,315 | 107,501 |
| Property Taxes Receivable | 402,185,295 | 385,971,998 | 402,185,295 | 385,971,998 |
| Special Assessments Receivable | 3,352,508 | 3,615,839 | 3,352,508 | 3,615,839 |
| Total Assets | \$452,548,684 | \$986,154,896 | \$998,068,418 | \$440,635,162 |
| <u>Liabilities</u> | | | | |
| Due to Other Governments | \$419,901,950 | \$800,315,816 | \$813,183,214 | \$407,034,552 |
| Due to External Party | 215,312 | 0 | 215,312 | 0 |
| Payroll Withholdings | 1,069,037 | 63,477,833 | 63,457,287 | 1,089,583 |
| Undistributed Assets | 31,362,385 | 122,361,247 | 121,212,605 | 32,511,027 |
| Total Liabilities | \$452,548,684 | \$986,154,896 | \$998,068,418 | \$440,635,162 |

**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, 2015

| | Budgeted Amounts | | Actual | Variance with Final Budget Over (Under) |
|------------------------------------------------|-------------------|-------------------|-------------------|-----------------------------------------------|
| | Original | Final | | |
| <u>Revenues</u> | | | | |
| Property Taxes | \$10,063,075 | \$10,063,075 | \$10,538,252 | \$475,177 |
| Sales Taxes | 50,878,737 | 50,878,737 | 52,258,122 | 1,379,385 |
| Charges for Services | 24,310,580 | 24,478,290 | 25,712,020 | 1,233,730 |
| Licenses and Permits | 1,037,100 | 1,037,100 | 1,189,058 | 151,958 |
| Fines and Forfeitures | 356,250 | 356,250 | 343,314 | (12,936) |
| Intergovernmental | 5,363,890 | 5,363,890 | 5,769,066 | 405,176 |
| Interest | 1,250,000 | 1,250,000 | 1,307,285 | 57,285 |
| Other | 2,027,113 | 2,500,771 | 2,382,226 | (118,545) |
| Total Revenues | 95,286,745 | 95,928,113 | 99,499,343 | 3,571,230 |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| General Government - Legislative and Executive | | | | |
| Auditor | | | | |
| Personal Services | 585,131 | 617,407 | 614,368 | 3,039 |
| Fringe Benefits | 273,377 | 281,337 | 279,108 | 2,229 |
| Services and Charges | 37,600 | 23,799 | 14,897 | 8,902 |
| Materials and Supplies | 9,500 | 12,500 | 10,942 | 1,558 |
| Total Auditor | 905,608 | 935,043 | 919,315 | 15,728 |
| Weights & Measures | | | | |
| Personal Services | 68,862 | 68,862 | 59,514 | 9,348 |
| Fringe Benefits | 33,807 | 32,807 | 29,519 | 3,288 |
| Services and Charges | 2,025 | 2,025 | 1,344 | 681 |
| Materials and Supplies | 1,800 | 2,800 | 2,178 | 622 |
| Total Weights & Measures | 106,494 | 106,494 | 92,555 | 13,939 |
| Commissioners - Administrative | | | | |
| Personal Services | 550,000 | 550,000 | 530,665 | 19,335 |
| Fringe Benefits | 201,275 | 201,275 | 186,081 | 15,194 |
| Services and Charges | 25,546 | 25,546 | 6,103 | 19,443 |
| Materials and Supplies | 11,211 | 11,211 | 10,775 | 436 |
| Total Commissioners - Administrative | 788,032 | 788,032 | 733,624 | 54,408 |
| Commissioners - General | | | | |
| Services and Charges | 2,754,716 | 2,924,716 | 2,035,508 | 889,208 |
| Materials and Supplies | 18,360 | 18,360 | 14,669 | 3,691 |
| Total Commissioners - General | 2,773,076 | 2,943,076 | 2,050,177 | 892,899 |
| Record Center | | | | |
| Personal Services | 118,457 | 118,472 | 118,466 | 6 |
| Fringe Benefits | 51,143 | 51,318 | 51,293 | 25 |
| Services and Charges | 35,492 | 35,302 | 15,381 | 19,921 |
| Materials and Supplies | 31,883 | 31,883 | 29,924 | 1,959 |
| Total Record Center | 236,975 | 236,975 | 215,064 | 21,911 |

(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, 2015

| | Budgeted Amounts | | Actual | Variance with Final Budget Over (Under) |
|---------------------------|------------------|------------------|------------------|-----------------------------------------------|
| | Original | Final | | |
| Lands and Buildings | | | | |
| Personal Services | \$873,762 | \$819,762 | \$761,145 | \$58,617 |
| Fringe Benefits | 554,886 | 554,886 | 438,842 | 116,044 |
| Services and Charges | 1,167,614 | 1,221,614 | 1,166,271 | 55,343 |
| Materials and Supplies | 223,968 | 223,968 | 193,142 | 30,826 |
| Total Lands and Buildings | <u>2,820,230</u> | <u>2,820,230</u> | <u>2,559,400</u> | <u>260,830</u> |
| County Garage | | | | |
| Personal Services | 116,862 | 117,612 | 117,500 | 112 |
| Fringe Benefits | 73,170 | 73,545 | 73,512 | 33 |
| Services and Charges | 66,945 | 66,945 | 59,250 | 7,695 |
| Materials and Supplies | 915,580 | 914,455 | 605,671 | 308,784 |
| Total County Garage | <u>1,172,557</u> | <u>1,172,557</u> | <u>855,933</u> | <u>316,624</u> |
| Zoning | | | | |
| Personal Services | 3,116 | 3,116 | 2,990 | 126 |
| Fringe Benefits | 1,358 | 1,358 | 1,306 | 52 |
| Services and Charges | 1,270 | 1,270 | 387 | 883 |
| Materials and Supplies | 200 | 200 | 0 | 200 |
| Total Zoning | <u>5,944</u> | <u>5,944</u> | <u>4,683</u> | <u>1,261</u> |
| Human Resources | | | | |
| Personal Services | 236,337 | 236,337 | 236,222 | 115 |
| Fringe Benefits | 99,663 | 99,963 | 99,910 | 53 |
| Services and Charges | 186,148 | 178,848 | 105,322 | 73,526 |
| Materials and Supplies | 16,350 | 23,350 | 14,594 | 8,756 |
| Total Human Resources | <u>538,498</u> | <u>538,498</u> | <u>456,048</u> | <u>82,450</u> |
| Prosecutor | | | | |
| Personal Services | 1,048,883 | 1,048,883 | 975,166 | 73,717 |
| Fringe Benefits | 484,183 | 484,183 | 418,006 | 66,177 |
| Services and Charges | 113,250 | 113,250 | 94,765 | 18,485 |
| Materials and Supplies | 14,000 | 14,000 | 9,593 | 4,407 |
| Total Prosecutor | <u>1,660,316</u> | <u>1,660,316</u> | <u>1,497,530</u> | <u>162,786</u> |
| Recorder | | | | |
| Personal Services | 244,000 | 244,000 | 206,737 | 37,263 |
| Fringe Benefits | 136,886 | 136,886 | 116,005 | 20,881 |
| Services and Charges | 3,150 | 3,150 | 2,884 | 266 |
| Materials and Supplies | 2,650 | 2,650 | 2,209 | 441 |
| Total Recorder | <u>386,686</u> | <u>386,686</u> | <u>327,835</u> | <u>58,851</u> |
| Treasurer | | | | |
| Personal Services | 179,427 | 178,157 | 174,369 | 3,788 |
| Fringe Benefits | 97,081 | 98,351 | 98,191 | 160 |
| Services and Charges | 25,600 | 38,373 | 36,783 | 1,590 |
| Materials and Supplies | 1,900 | 1,900 | 1,531 | 369 |
| Total Treasurer | <u>304,008</u> | <u>316,781</u> | <u>310,874</u> | <u>5,907</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, 2015

| | Budgeted Amounts | | Actual | Variance with Final Budget Over (Under) |
|----------------------------------------------|-------------------|-------------------|-------------------|-----------------------------------------------|
| | Original | Final | | |
| Board of Elections | | | | |
| Personal Services | \$874,258 | \$874,258 | \$819,202 | \$55,056 |
| Fringe Benefits | 430,009 | 430,009 | 407,149 | 22,860 |
| Services and Charges | 745,963 | 745,963 | 435,423 | 310,540 |
| Materials and Supplies | 201,854 | 531,254 | 470,464 | 60,790 |
| Total Board of Elections | 2,252,084 | 2,581,484 | 2,132,238 | 449,246 |
| Public Community Relation | | | | |
| Personal Services | 67,964 | 67,964 | 65,889 | 2,075 |
| Fringe Benefits | 29,162 | 29,162 | 25,501 | 3,661 |
| Services and Charges | 50,945 | 50,945 | 17,178 | 33,767 |
| Materials and Supplies | 9,000 | 9,000 | 6,146 | 2,854 |
| Total Public Community Relation | 157,071 | 157,071 | 114,714 | 42,357 |
| Property and Casualty Insurance | | | | |
| Personal Services | 26,579 | 28,979 | 28,967 | 12 |
| Fringe Benefits | 13,364 | 13,814 | 13,794 | 20 |
| Services and Charges | 927,041 | 1,027,041 | 945,881 | 81,160 |
| Materials and Supplies | 1,000 | 1,000 | 285 | 715 |
| Total Property and Casualty Insurance | 967,984 | 1,070,834 | 988,927 | 81,907 |
| Health Insurance | | | | |
| Personal Services | 26,579 | 28,979 | 28,967 | 12 |
| Fringe Benefits | 13,364 | 13,814 | 13,794 | 20 |
| Services and Charges | 14,103,391 | 15,103,391 | 15,024,675 | 78,716 |
| Materials and Supplies | 12,000 | 12,000 | 615 | 11,385 |
| Total Health Insurance | 14,155,334 | 15,158,184 | 15,068,051 | 90,133 |
| Data Center | | | | |
| Personal Services | 431,735 | 421,295 | 421,295 | 0 |
| Fringe Benefits | 196,445 | 171,211 | 171,211 | 0 |
| Services and Charges | 288,469 | 281,666 | 279,679 | 1,987 |
| Materials and Supplies | 32,100 | 29,802 | 25,461 | 4,341 |
| Capital Outlay | 146,835 | 145,610 | 140,009 | 5,601 |
| Total Data Center | 1,095,584 | 1,049,584 | 1,037,655 | 11,929 |
| Joint Economic Development | | | | |
| Personal Services | 197,133 | 117,133 | 89,684 | 27,449 |
| Fringe Benefits | 49,161 | 49,161 | 24,562 | 24,599 |
| Services and Charges | 132,580 | 132,580 | 113,923 | 18,657 |
| Materials and Supplies | 6,500 | 6,500 | 3,423 | 3,077 |
| Total Joint Economic Development | 385,374 | 305,374 | 231,592 | 73,782 |
| Unclaimed Monies | | | | |
| Services and Charges | 30,000 | 75,000 | 61,253 | 13,747 |

(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, 2015

| | Budgeted Amounts | | Actual | Variance with Final Budget Over (Under) |
|---------------------------------------------------------|------------------|------------|------------|-----------------------------------------------|
| | Original | Final | | |
| Reinberger Fellowship | | | | |
| Personal Services | \$0 | \$32,100 | \$31,959 | \$141 |
| Fringe Benefits | 0 | 12,000 | 11,334 | 666 |
| Total Reinberger Fellowship | 0 | 44,100 | 43,293 | 807 |
| Estate Trust | | | | |
| Services and Charges | 0 | 20,000 | 18,401 | 1,599 |
| Total Estate Trust | 0 | 20,000 | 18,401 | 1,599 |
| Total General Government - Legislative and Executive | 30,741,855 | 32,372,263 | 29,719,162 | 2,653,101 |
| General Government - Judicial | | | | |
| Public Defender | | | | |
| Personal Services | 66,617 | 66,617 | 64,908 | 1,709 |
| Fringe Benefits | 46,922 | 46,922 | 41,907 | 5,015 |
| Services and Charges | 1,556,000 | 1,556,000 | 1,255,030 | 300,970 |
| Materials and Supplies | 1,000 | 1,000 | 939 | 61 |
| Total Public Defender | 1,670,539 | 1,670,539 | 1,362,784 | 307,755 |
| Clerk of Courts | | | | |
| Personal Services | 563,424 | 563,424 | 543,896 | 19,528 |
| Fringe Benefits | 312,441 | 312,441 | 276,660 | 35,781 |
| Services and Charges | 32,450 | 32,450 | 24,183 | 8,267 |
| Materials and Supplies | 28,200 | 28,200 | 22,755 | 5,445 |
| Total Clerk of Courts | 936,515 | 936,515 | 867,494 | 69,021 |
| Common Pleas Court | | | | |
| Personal Services | 889,161 | 911,661 | 740,851 | 170,810 |
| Fringe Benefits | 408,532 | 417,478 | 302,044 | 115,434 |
| Services and Charges | 103,450 | 103,450 | 68,916 | 34,534 |
| Materials and Supplies | 29,300 | 37,151 | 27,618 | 9,533 |
| Total Common Pleas Court | 1,430,443 | 1,469,740 | 1,139,429 | 330,311 |
| Court of Appeals | | | | |
| Services and Charges | 32,000 | 32,000 | 23,878 | 8,122 |
| Adult Court Services | | | | |
| Personal Services | 703,915 | 703,915 | 608,531 | 95,384 |
| Fringe Benefits | 306,128 | 306,128 | 260,648 | 45,480 |
| Services and Charges | 7,200 | 7,200 | 5,040 | 2,160 |
| Total Adult Court Services | 1,017,243 | 1,017,243 | 874,219 | 143,024 |
| Juvenile Court | | | | |
| Personal Services | 1,870,333 | 1,870,333 | 1,620,531 | 249,802 |
| Fringe Benefits | 930,124 | 930,124 | 761,042 | 169,082 |
| Services and Charges | 328,800 | 299,780 | 238,786 | 60,994 |
| Materials and Supplies | 75,100 | 75,100 | 65,167 | 9,933 |
| Total Juvenile Court | 3,204,357 | 3,175,337 | 2,685,526 | 489,811 |
| Detention Center | | | | |
| Services and Charges | 707,913 | 707,913 | 688,466 | 19,447 |

(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, 2015

| | Budgeted Amounts | | Actual | Variance with Final Budget Over (Under) |
|--------------------------------------------|-------------------|-------------------|-------------------|-----------------------------------------------|
| | Original | Final | | |
| Probate Court | | | | |
| Personal Services | \$312,490 | \$312,490 | \$308,335 | \$4,155 |
| Fringe Benefits | 172,972 | 172,972 | 162,949 | 10,023 |
| Services and Charges | 59,000 | 59,000 | 57,826 | 1,174 |
| Materials and Supplies | 5,000 | 5,000 | 64 | 4,936 |
| Total Probate Court | 549,462 | 549,462 | 529,174 | 20,288 |
| Jury Commission | | | | |
| Personal Services | 81,876 | 84,870 | 84,870 | 0 |
| Fringe Benefits | 38,288 | 40,123 | 40,122 | 1 |
| Services and Charges | 124,300 | 124,300 | 114,682 | 9,618 |
| Materials and Supplies | 6,200 | 6,200 | 5,064 | 1,136 |
| Total Jury Commission | 250,664 | 255,493 | 244,738 | 10,755 |
| Municipal Court | | | | |
| Personal Services | 5,000 | 5,000 | 0 | 5,000 |
| Fringe Benefits | 825 | 825 | 0 | 825 |
| Services and Charges | 475,000 | 475,000 | 405,942 | 69,058 |
| Total Municipal Court | 480,825 | 480,825 | 405,942 | 74,883 |
| Total General Government - Judicial | 10,279,961 | 10,295,067 | 8,821,650 | 1,473,417 |
| Total General Government | 41,021,816 | 42,667,330 | 38,540,812 | 4,126,518 |
| Public Safety | | | | |
| Code Compliance | | | | |
| Personal Services | 945,000 | 945,000 | 891,326 | 53,674 |
| Fringe Benefits | 447,950 | 447,950 | 405,822 | 42,128 |
| Services and Charges | 117,525 | 116,525 | 78,143 | 38,382 |
| Materials and Supplies | 17,000 | 18,000 | 16,381 | 1,619 |
| Total Code Compliance | 1,527,475 | 1,527,475 | 1,391,672 | 135,803 |
| Emergency Medical Services | | | | |
| Personal Services | 7,144,106 | 7,105,106 | 6,076,460 | 1,028,646 |
| Fringe Benefits | 2,901,790 | 2,901,790 | 2,514,443 | 387,347 |
| Services and Charges | 1,166,892 | 1,182,892 | 1,114,817 | 68,075 |
| Materials and Supplies | 207,236 | 235,936 | 211,815 | 24,121 |
| Total Emergency Medical Services | 11,420,024 | 11,425,724 | 9,917,535 | 1,508,189 |
| Railroad Task Force | | | | |
| Services and Charges | 1,000 | 1,000 | 0 | 1,000 |
| Victim's Assistance | | | | |
| Personal Services | 78,543 | 78,543 | 58,517 | 20,026 |
| Fringe Benefits | 42,770 | 42,770 | 37,066 | 5,704 |
| Services and Charges | 5,500 | 5,500 | 4,413 | 1,087 |
| Materials and Supplies | 100 | 100 | 0 | 100 |
| Total Victim's Assistance | 126,913 | 126,913 | 99,996 | 26,917 |

(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, 2015

| | Budgeted Amounts | | Actual | Variance with Final Budget Over (Under) |
|---------------------------|-------------------|-------------------|-------------------|-----------------------------------------------|
| | Original | Final | | |
| Coroner | | | | |
| Personal Services | 130,823 | 130,823 | 129,037 | 1,786 |
| Fringe Benefits | 93,448 | 93,455 | 93,455 | 0 |
| Services and Charges | 104,772 | 104,772 | 95,038 | 9,734 |
| Materials and Supplies | 3,800 | 3,792 | 2,509 | 1,283 |
| Total Coroner | <u>332,843</u> | <u>332,842</u> | <u>320,039</u> | <u>12,803</u> |
| Sheriff | | | | |
| Personal Services | 8,986,476 | 8,986,476 | 8,234,797 | 751,679 |
| Fringe Benefits | 3,986,565 | 3,986,565 | 3,620,978 | 365,587 |
| Services and Charges | 690,806 | 690,806 | 639,357 | 51,449 |
| Materials and Supplies | 576,886 | 576,886 | 325,311 | 251,575 |
| Total Sheriff | <u>14,240,733</u> | <u>14,240,733</u> | <u>12,820,443</u> | <u>1,420,290</u> |
| Prisoner Transport | | | | |
| Services and Charges | <u>37,566</u> | <u>37,566</u> | <u>21,803</u> | <u>15,763</u> |
| Jail/Pay for Stay | | | | |
| Personal Services | 4,031,483 | 4,031,483 | 3,495,834 | 535,649 |
| Fringe Benefits | 1,876,320 | 1,876,320 | 1,519,061 | 357,259 |
| Services and Charges | 1,445,790 | 1,445,790 | 1,415,724 | 30,066 |
| Materials and Supplies | 666,328 | 666,328 | 401,854 | 264,474 |
| Total Jail/Pay for Stay | <u>8,019,921</u> | <u>8,019,921</u> | <u>6,832,473</u> | <u>1,187,448</u> |
| Sheriff Firing Range | | | | |
| Services and Charges | 12,500 | 12,500 | 12,500 | 0 |
| Materials and Supplies | 2,500 | 2,500 | 0 | 2,500 |
| Total Jail/Pay for Stay | <u>15,000</u> | <u>15,000</u> | <u>12,500</u> | <u>2,500</u> |
| Sheriff Local Funds | | | | |
| Services and Charges | 11,500 | 11,500 | 3,074 | 8,426 |
| Materials and Supplies | 500 | 500 | 0 | 500 |
| Total Sheriff Local Funds | <u>12,000</u> | <u>12,000</u> | <u>3,074</u> | <u>8,926</u> |
| Total Public Safety | <u>35,733,475</u> | <u>35,739,174</u> | <u>31,419,535</u> | <u>4,319,639</u> |
| Public Works | | | | |
| Road and Bridge Projects | | | | |
| Capital Outlay | <u>10,982,842</u> | <u>12,530,342</u> | <u>10,831,233</u> | <u>1,699,109</u> |
| Health | | | | |
| County Home | | | | |
| Services and Charges | <u>30,000</u> | <u>30,000</u> | <u>30,000</u> | <u>0</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, 2015

| | Budgeted Amounts | | Actual | Variance with Final Budget Over (Under) |
|-------------------------------------------------|------------------|--------------|--------------|-----------------------------------------------|
| | Original | Final | | |
| Human Services | | | | |
| Veterans Services | | | | |
| Personal Services | 178,038 | 178,038 | 177,307 | 731 |
| Fringe Benefits | 90,071 | 90,246 | 90,218 | 28 |
| Services and Charges | 237,905 | 231,905 | 187,841 | 44,064 |
| Materials and Supplies | 23,000 | 34,825 | 32,459 | 2,366 |
| Capital Outlay | 0 | 45,882 | 35,882 | 10,000 |
| Total Veteran Services | 529,014 | 580,896 | 523,707 | 57,189 |
| Total Human Services | 529,014 | 580,896 | 523,707 | 57,189 |
| Intergovernmental | 12,897,833 | 12,935,658 | 4,911,952 | 8,023,706 |
| Total Expenditures | 101,194,980 | 104,483,400 | 86,257,239 | 18,226,161 |
| Excess of Revenues Over (Under) Expenditures | (5,908,235) | (8,555,287) | 13,242,104 | 21,797,391 |
| Other Financing Sources (Uses) | | | | |
| Sales Tax Revenue Bond Proceeds | 0 | 0 | 1,165,823 | 1,165,823 |
| Advances In | 0 | 0 | 1,049,780 | 1,049,780 |
| Advances Out | 0 | 0 | (8,496,502) | (8,496,502) |
| Transfers In | 100,000 | 100,000 | 200,000 | 100,000 |
| Transfers Out | (4,513,486) | (8,143,937) | (8,143,937) | 0 |
| Total Other Financing Sources (Uses) | (4,413,486) | (8,043,937) | (14,224,836) | (6,180,899) |
| Changes in Fund Balance | (10,321,721) | (16,599,224) | (982,732) | 15,616,492 |
| Fund Balance at Beginning of Year | 32,173,708 | 32,173,708 | 32,173,708 | 0 |
| Prior Year Encumbrances Appropriated | 1,335,657 | 1,335,657 | 1,335,657 | 0 |
| Fund Balance at End of Year | \$23,187,644 | \$16,910,141 | \$32,526,633 | \$15,616,492 |

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, 2015

| | <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 | \$1,035,000 | \$1,035,000 | \$2,371,663 | \$1,336,663 |
| Licenses and Permits | 115,000 | 115,000 | 139,075 | 24,075 |
| Intergovernmental | 11,380,000 | 12,279,689 | 8,272,647 | (4,007,042) |
| Other | 5,000 | 5,000 | 145,280 | 140,280 |
| Total Revenues | 12,535,000 | 13,434,689 | 10,928,665 | (2,506,024) |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Public Works | | | | |
| Personal Services | 3,880,925 | 3,880,925 | 3,655,616 | 225,309 |
| Fringe Benefits | 1,883,984 | 1,883,984 | 1,718,437 | 165,547 |
| Services and Charges | 2,119,435 | 2,253,909 | 1,505,747 | 748,162 |
| Materials and Supplies | 1,940,608 | 1,940,608 | 1,447,252 | 493,356 |
| Capital Outlay | 16,404,340 | 18,422,278 | 2,870,288 | 15,551,990 |
| Total Expenditures | 26,229,292 | 28,381,704 | 11,197,340 | 17,184,364 |
| Excess of Revenues (Under) Expenditures | (13,694,292) | (14,947,015) | (268,675) | 14,678,340 |
| <u>Other Financing Sources (Uses)</u> | | | | |
| Sales Tax Revenue Bond Proceeds | 0 | 0 | 3,434,953 | 3,434,953 |
| Sale of Fixed Assets | 0 | 0 | 25 | 25 |
| Advances In | 0 | 0 | 5,260,000 | 5,260,000 |
| Advances Out | 0 | 0 | (864,725) | (864,725) |
| Transfers In | 0 | 15,000 | 1,252,500 | 1,237,500 |
| Total Other Financing Sources (Uses) | 0 | 15,000 | 9,082,753 | 9,067,753 |
| Changes in Fund Balance | (13,694,292) | (14,932,015) | 8,814,078 | 23,746,093 |
| Fund Balance at Beginning of Year | 29,982,030 | 29,982,030 | 29,982,030 | 0 |
| Prior Year Encumbrances Appropriated | 149,623 | 149,623 | 149,623 | 0 |
| Fund Balance at End of Year | \$16,437,361 | \$15,199,638 | \$38,945,731 | \$23,746,093 |

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, 2015

| | <u>Budgeted Amounts</u> | | Actual | Variance with Final Budget Over (Under) |
|-------------------------------------------------|-------------------------|--------------------|---------------------|-----------------------------------------------|
| | Original | Final | | |
| <u>Revenues</u> | | | | |
| Property Taxes | \$14,681,483 | \$14,681,483 | \$15,063,290 | \$381,807 |
| Charges for Services | 24,220 | 273,564 | 157,698 | (115,866) |
| Intergovernmental | 4,613,566 | 4,613,566 | 4,836,188 | 222,622 |
| Other | 531,050 | 571,812 | 480,179 | (91,633) |
| Total Revenues | 19,850,319 | 20,140,425 | 20,537,355 | 396,930 |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Health | | | | |
| Personal Services | 4,790,578 | 4,991,030 | 4,242,540 | 748,490 |
| Fringe Benefits | 2,675,323 | 2,744,643 | 1,778,411 | 966,232 |
| Services and Charges | 12,465,993 | 12,499,968 | 11,006,138 | 1,493,830 |
| Materials and Supplies | 205,300 | 206,957 | 186,210 | 20,747 |
| Other | 316,952 | 316,952 | 131,154 | 185,798 |
| Capital Outlay | 160,000 | 160,000 | 12,307 | 147,693 |
| Total Expenditures | 20,614,146 | 20,919,550 | 17,356,760 | 3,562,790 |
| Excess of Revenues Over (Under) Expenditures | (763,827) | (779,125) | 3,180,595 | 3,959,720 |
| <u>Other Financing Sources</u> | | | | |
| Sale of Capital Assets | 1,000 | 1,000 | 20,201 | 19,201 |
| Changes in Fund Balance | (762,827) | (778,125) | 3,200,796 | 3,978,921 |
| Fund Balance at Beginning of Year | 6,207,721 | 6,207,721 | 6,207,721 | 0 |
| Prior Year Encumbrances Appropriated | 1,039,593 | 1,039,593 | 1,039,593 | 0 |
| Fund Balance at End of Year | \$6,484,487 | \$6,469,189 | \$10,448,110 | \$3,978,921 |

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Sawmill Capital Projects Fund
For the Year Ended December 31, 2015

| | <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 | \$23,983 | 23,983 |
| <u>Expenditures</u> | | | | |
| Capital Outlay | | | | |
| Capital Outlay | 11,950,000 | 11,950,000 | 10,389,982 | 1,560,018 |
| Total Expenditures | 11,950,000 | 11,950,000 | 10,389,982 | 1,560,018 |
| Excess of Revenue (Under) Expenditures | (11,950,000) | (11,950,000) | (10,365,999) | 1,584,001 |
| <u>Other Financing Sources</u> | | | | |
| Sales Tax Revenue Bond Proceeds | 36,399,224 | 36,399,224 | 36,399,224 | 0 |
| Changes in Fund Balance | 24,449,224 | 24,449,224 | 26,033,225 | 1,584,001 |
| Fund Balance at Beginning of Year | 0 | 0 | 0 | 0 |
| Fund Balance at End of Year | <u>\$24,449,224</u> | <u>\$24,449,224</u> | <u>\$26,033,225</u> | <u>\$1,584,001</u> |

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Special Bond Retirement Debt Service Fund
For the Year Ended December 31, 2015

| | <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 | \$1,267,451 | \$1,259,450 | \$1,254,601 | (\$4,849) |
| Payment in Lieu of Taxes | 118,000 | 118,000 | 222,524 | 104,524 |
| Special Assessments | 200,749 | 203,749 | 197,585 | (6,164) |
| Intergovernmental | 108,000 | 108,000 | 114,984 | 6,984 |
| Total Revenues | 1,694,200 | 1,689,199 | 1,789,694 | 100,495 |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Legislative and Executive Services and Charges | 34,025 | 36,824 | 30,652 | 6,172 |
| Debt Service | | | | |
| Principal Retirement | 1,086,870 | 2,741,871 | 2,741,871 | 0 |
| Interest and Fiscal Charges | 476,491 | 1,070,656 | 1,070,656 | 0 |
| Issuance Costs | 0 | 364,912 | 362,232 | 2,680 |
| Total Expenditures | 1,597,386 | 4,214,263 | 4,205,411 | 8,852 |
| Excess of Revenues Over (Under) Expenditures | 96,814 | (2,525,064) | (2,415,717) | 109,347 |
| <u>Other Financing Sources</u> | | | | |
| Premium on Revenue Bonds | 0 | 1,191,302 | 1,191,302 | 0 |
| Advances In | 0 | 0 | 3,250 | 3,250 |
| Transfers In | 0 | 2,148,931 | 2,148,931 | 0 |
| Total Other Financing Sources | 0 | 3,340,233 | 3,343,483 | 3,250 |
| Changes in Fund Balance | 96,814 | 815,169 | 927,766 | 112,597 |
| Fund Balance at Beginning of Year | 264,521 | 264,521 | 264,521 | 0 |
| Fund Balance at End of Year | \$361,335 | \$1,079,690 | \$1,192,287 | \$112,597 |

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, 2015

| | <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 | \$13,330,300 | \$13,330,300 | \$15,145,399 | \$1,815,099 |
| Tap In Fees | 3,841,800 | 3,841,800 | 5,696,507 | 1,854,707 |
| Licenses and Permits | 750 | 750 | 1,400 | 650 |
| Interest Revenue | 0 | 0 | 13,781 | 13,781 |
| Other | 2,035,000 | 2,035,000 | 39,578 | (1,995,422) |
| Total Revenues | 19,207,850 | 19,207,850 | 20,896,665 | 1,688,815 |
| <u>Expenses</u> | | | | |
| Personal Services | 3,779,500 | 3,779,500 | 3,240,204 | 539,296 |
| Fringe Benefits | 1,929,300 | 1,929,300 | 1,519,892 | 409,408 |
| Services and Charges | 5,450,047 | 5,318,047 | 3,337,662 | 1,980,385 |
| Materials and Supplies | 2,212,011 | 2,212,011 | 1,244,733 | 967,278 |
| Capital Outlay | 22,508,316 | 19,908,316 | 7,916,853 | 11,991,463 |
| Debt Service | | | | |
| Principal Retirement | 2,470,000 | 2,470,000 | 2,470,000 | 0 |
| Interest Expense | 1,395,163 | 1,395,163 | 1,395,163 | 0 |
| Total Expenses | 39,744,337 | 37,012,337 | 21,124,507 | 15,887,830 |
| Excess of Revenues (Under) Expenses | (20,536,487) | (17,804,487) | (227,842) | 17,576,645 |
| <u>Other Financing Sources</u> | | | | |
| Sale of Capital Assets | 0 | 0 | 24,902 | 24,902 |
| Total Other Financing Sources | 0 | 0 | 24,902 | 24,902 |
| Changes in Fund Balance | (20,536,487) | (17,804,487) | (202,940) | 17,601,547 |
| Fund Balance at Beginning of Year | 31,401,917 | 31,401,917 | 31,401,917 | 0 |
| Prior Year Encumbrances Appropriated | 1,675,594 | 1,675,594 | 1,675,594 | 0 |
| Fund Balance at End of Year | \$12,541,024 | \$15,273,024 | \$32,874,571 | \$17,601,547 |

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, 2015

| | <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 | \$114,000 | \$114,000 | \$143,480 | \$29,480 |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Legislative and Executive Services and Charges | 98,165 | 98,165 | 56,792 | 41,373 |
| Materials and Supplies | 17,845 | 17,845 | 15,614 | 2,231 |
| Total Expenditures | 116,010 | 116,010 | 72,406 | 43,604 |
| Changes in Fund Balance | (2,010) | (2,010) | 71,074 | 73,084 |
| Fund Balance at Beginning of Year | 676,066 | 676,066 | 676,066 | 0 |
| Prior Year Encumbrances Appropriated | 4,010 | 4,010 | 4,010 | 0 |
| Fund Balance at End of Year | <u>\$678,066</u> | <u>\$678,066</u> | <u>\$751,150</u> | <u>\$73,084</u> |

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Title Administration Special Revenue Fund
For the Year Ended December 31, 2015

| | <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 | \$1,100,000 | \$1,100,000 | \$1,220,938 | \$120,938 |
| Other | 0 | 0 | 528 | 528 |
| Total Revenues | <u>1,100,000</u> | <u>1,100,000</u> | <u>1,221,466</u> | <u>121,466</u> |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Legislative and Executive | | | | |
| Personal Services | 441,987 | 441,987 | 388,372 | 53,615 |
| Fringe Benefits | 289,579 | 289,579 | 251,244 | 38,335 |
| Services and Charges | 124,450 | 117,450 | 107,808 | 9,642 |
| Materials and Supplies | 22,050 | 22,050 | 18,484 | 3,566 |
| Capital Outlay | 0 | 7,000 | 7,000 | 0 |
| Total Expenditures | <u>878,066</u> | <u>878,066</u> | <u>772,908</u> | <u>105,158</u> |
| Excess of Revenues Over Expenditures | 221,934 | 221,934 | 448,558 | 226,624 |
| <u>Other Financing Uses</u> | | | | |
| Transfers Out | <u>(100,000)</u> | <u>(200,000)</u> | <u>(200,000)</u> | <u>0</u> |
| Changes in Fund Balance | 121,934 | 21,934 | 248,558 | 226,624 |
| Fund Balance at Beginning of Year | <u>1,359,557</u> | <u>1,359,557</u> | <u>1,359,557</u> | <u>0</u> |
| Fund Balance at End of Year | <u>\$1,481,491</u> | <u>\$1,381,491</u> | <u>\$1,608,115</u> | <u>\$226,624</u> |

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, 2015

| | <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 | \$3,505,000 | \$3,505,000 | \$3,571,763 | \$66,763 |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Legislative and Executive | | | | |
| Personal Services | 994,556 | 994,556 | 947,004 | 47,552 |
| Fringe Benefits | 455,759 | 455,759 | 421,080 | 34,679 |
| Services and Charges | 2,917,959 | 2,917,959 | 1,318,869 | 1,599,090 |
| Materials and Supplies | 54,300 | 54,300 | 40,205 | 14,095 |
| Capital Outlay | 25,000 | 25,000 | 0 | 25,000 |
| Total Expenditures | 4,447,574 | 4,447,574 | 2,727,158 | 1,720,416 |
| Changes in Fund Balance | (942,574) | (942,574) | 844,605 | 1,787,179 |
| Fund Balance at Beginning of Year | 3,896,966 | 3,896,966 | 3,896,966 | 0 |
| Prior Year Encumbrances Appropriated | 577,333 | 577,333 | 577,333 | 0 |
| Fund Balance at End of Year | <u>\$3,531,725</u> | <u>\$3,531,725</u> | <u>\$5,318,904</u> | <u>\$1,787,179</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, 2015

| | Budgeted Amounts | | Actual | Variance with Final Budget Over (Under) |
|--------------------------------------------|------------------|------------------|------------------|-----------------------------------------------|
| | Original | Final | | |
| <u>Revenues</u> | | | | |
| Property Taxes | \$2,194,169 | \$2,194,169 | \$2,252,149 | \$57,980 |
| Charges for Services | 0 | 0 | 4 | 4 |
| Intergovernmental | 768,521 | 867,271 | 897,745 | 30,474 |
| Other | 25,110 | 25,110 | 25,432 | 322 |
| Total Revenues | 2,987,800 | 3,086,550 | 3,175,330 | 88,780 |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Public Safety | | | | |
| Personal Services | 1,687,565 | 1,627,565 | 1,381,556 | 246,009 |
| Fringe Benefits | 716,765 | 716,765 | 544,221 | 172,544 |
| Services and Charges | 677,276 | 677,276 | 556,888 | 120,388 |
| Materials and Supplies | 231,625 | 335,756 | 283,268 | 52,488 |
| Capital Outlay | 764,102 | 659,971 | 588,330 | 71,641 |
| Debt Service | | | | |
| Principal Retirement | 160,400 | 160,400 | 160,400 | 0 |
| Interest and Fiscal Charges | 4,812 | 4,812 | 4,812 | 0 |
| Total Expenditures | 4,242,545 | 4,182,545 | 3,519,475 | 663,070 |
| Excess of Revenues (Under) Expenditures | (1,254,745) | (1,095,995) | (344,145) | 751,850 |
| <u>Other Financing Sources</u> | | | | |
| Sale of Assets | 0 | 0 | 4,236 | 4,236 |
| Transfers In | 770,000 | 420,000 | 200,000 | (220,000) |
| Total Other Financing Sources | 770,000 | 420,000 | 204,236 | (215,764) |
| Changes in Fund Balance | (484,745) | (675,995) | (139,909) | 536,086 |
| Fund Balance at Beginning of Year | 774,601 | 774,601 | 774,601 | 0 |
| Prior Year Encumbrances Appropriated | 82,958 | 82,958 | 82,958 | 0 |
| Fund Balance at End of Year | \$372,814 | \$181,564 | \$717,650 | \$536,086 |

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, 2015

| | Budgeted Amounts | | Actual | Variance with Final Budget Over (Under) |
|-----------------------------------|------------------|-------------|-------------|-----------------------------------------------|
| | Original | Final | | |
| <u>Revenues</u> | | | | |
| Special Assessments | \$873,500 | \$873,500 | \$809,757 | (\$63,743) |
| Charges for Services | 100,000 | 100,000 | 147,011 | 47,011 |
| Total Revenues | 973,500 | 973,500 | 956,768 | (16,732) |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Public Works | | | | |
| Services and Charges | 526,000 | 671,000 | 588,787 | 82,213 |
| Materials and Supplies | 58,000 | 63,000 | 39,412 | 23,588 |
| Total Expenditures | 584,000 | 734,000 | 628,199 | 105,801 |
| Changes in Fund Balance | 389,500 | 239,500 | 328,569 | 89,069 |
| Fund Balance at Beginning of Year | 6,363,752 | 6,363,752 | 6,363,752 | 0 |
| Fund Balance at End of Year | \$6,753,252 | \$6,603,252 | \$6,692,321 | \$89,069 |

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, 2015

| | <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 | \$12,000 | \$12,000 | \$6,783 | (\$5,217) |
| Intergovernmental | 3,207,326 | 3,507,326 | 4,602,336 | 1,095,010 |
| Other | 127,000 | 127,000 | 81,329 | (45,671) |
| Total Revenues | <u>3,346,326</u> | <u>3,646,326</u> | <u>4,690,448</u> | <u>1,044,122</u> |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Human Services | | | | |
| Personal Services | 3,306,221 | 3,306,221 | 3,176,125 | 130,096 |
| Fringe Benefits | 1,679,002 | 1,679,002 | 1,580,668 | 98,334 |
| Services and Charges | 1,077,723 | 1,515,723 | 1,368,131 | 147,592 |
| Materials and Supplies | 56,000 | 56,000 | 37,834 | 18,166 |
| Capital Outlay | 10,000 | 10,000 | 0 | 10,000 |
| Total Expenditures | <u>6,128,946</u> | <u>6,566,946</u> | <u>6,162,758</u> | <u>404,188</u> |
| Excess of Revenues (Under) Expenditures | (2,782,620) | (2,920,620) | (1,472,310) | 1,448,310 |
| <u>Other Financing Sources</u> | | | | |
| Transfers In | 1,405,000 | 1,405,000 | 879,492 | (525,508) |
| Changes in Fund Balance | (1,377,620) | (1,515,620) | (592,818) | 922,802 |
| Fund Balance at Beginning of Year | 1,532,868 | 1,532,868 | 1,532,868 | 0 |
| Prior Year Encumbrances Appropriated | 49,723 | 49,723 | 49,723 | 0 |
| Fund Balance at End of Year | <u>\$204,971</u> | <u>\$66,971</u> | <u>\$989,773</u> | <u>\$922,802</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, 2015

| | <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 | \$701,000 | \$701,000 | \$1,111,171 | \$410,171 |
| Other | 21,000 | 21,000 | 24,917 | 3,917 |
| Total Revenues | <u>722,000</u> | <u>722,000</u> | <u>1,136,088</u> | <u>414,088</u> |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Human Services | | | | |
| Services and Charges | 1,617,258 | 1,817,258 | 1,159,534 | 657,724 |
| Materials and Supplies | 32,500 | 32,500 | 18,576 | 13,924 |
| Total Expenditures | <u>1,649,758</u> | <u>1,849,758</u> | <u>1,178,110</u> | <u>671,648</u> |
| Excess of Revenues (Under) Expenditures | <u>(927,758)</u> | <u>(1,127,758)</u> | <u>(42,022)</u> | <u>1,085,736</u> |
| <u>Other Financing Sources (Uses)</u> | | | | |
| Transfers In | 1,000,000 | 1,000,000 | 1,000,000 | 0 |
| Transfers Out | <u>(700,000)</u> | <u>(500,000)</u> | <u>(273,140)</u> | <u>226,860</u> |
| Total Other Financing Sources (Uses) | <u>300,000</u> | <u>500,000</u> | <u>726,860</u> | <u>226,860</u> |
| Changes in Fund Balance | <u>(627,758)</u> | <u>(627,758)</u> | <u>684,838</u> | <u>1,312,596</u> |
| Fund Balance at Beginning of Year | 1,290,643 | 1,290,643 | 1,290,643 | 0 |
| Prior Year Encumbrances Appropriated | <u>95,758</u> | <u>95,758</u> | <u>95,758</u> | <u>0</u> |
| Fund Balance at End of Year | <u><u>\$758,643</u></u> | <u><u>\$758,643</u></u> | <u><u>\$2,071,239</u></u> | <u><u>\$1,312,596</u></u> |

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Revolving Loan Special Revenue Fund
For the Year Ended December 31, 2015

| | <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 | \$0 | \$0 | \$4,273 | \$4,273 |
| Intergovernmental | 10,000 | 10,000 | 0 | (10,000) |
| Total Revenues | <u>10,000</u> | <u>10,000</u> | <u>4,273</u> | <u>(5,727)</u> |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Legislative and Executive Services and Charges | 10,000 | 33,888 | 23,888 | 10,000 |
| Changes in Fund Balance | 0 | (23,888) | (19,615) | 4,273 |
| Fund Balance at Beginning of Year | <u>219,629</u> | <u>219,629</u> | <u>219,629</u> | <u>0</u> |
| Fund Balance at End of Year | <u>\$219,629</u> | <u>\$195,741</u> | <u>\$200,014</u> | <u>\$4,273</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, 2015

| | Budgeted Amounts | | Actual | Variance with Final Budget Over (Under) |
|--------------------------------------|------------------|-------------|-------------|-----------------------------------------------|
| | Original | Final | | |
| <u>Revenues</u> | | | | |
| Charges for Services | \$520,000 | \$520,000 | \$475,590 | (\$44,410) |
| Other | 0 | 0 | 3,240 | 3,240 |
| Total Revenues | 520,000 | 520,000 | 478,830 | (41,170) |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Legislative and Executive | | | | |
| DRETAC - Prosecutor | | | | |
| Personal Services | 298,499 | 298,499 | 298,189 | 310 |
| Fringe Benefits | 125,507 | 134,007 | 132,709 | 1,298 |
| Services and Charges | 13,500 | 5,000 | 0 | 5,000 |
| Materials and Supplies | 4,000 | 4,000 | 0 | 4,000 |
| DRETAC - Treasurer | | | | |
| Personal Services | 111,242 | 112,067 | 111,822 | 245 |
| Fringe Benefits | 45,688 | 45,938 | 45,793 | 145 |
| Services and Charges | 85,250 | 84,175 | 78,500 | 5,675 |
| Materials and Supplies | 11,500 | 11,500 | 3,626 | 7,874 |
| Total Expenditures | 695,186 | 695,186 | 670,639 | 24,547 |
| Changes in Fund Balance | (175,186) | (175,186) | (191,809) | (16,623) |
| Fund Balance at Beginning of Year | 2,194,859 | 2,194,859 | 2,194,859 | 0 |
| Prior Year Encumbrances Appropriated | 10,750 | 10,750 | 10,750 | 0 |
| Fund Balance at End of Year | \$2,030,423 | \$2,030,423 | \$2,013,800 | (\$16,623) |

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, 2015

| | <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 | \$450,000 | \$450,000 | \$497,777 | \$47,777 |
| Intergovernmental | 1,332,791 | 1,332,791 | 1,215,573 | (117,218) |
| Other | 10,000 | 10,000 | 21,787 | 11,787 |
| Total Revenues | <u>1,792,791</u> | <u>1,792,791</u> | <u>1,735,137</u> | <u>(57,654)</u> |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Human Services | | | | |
| Personal Services | 811,343 | 811,343 | 721,474 | 89,869 |
| Fringe Benefits | 463,979 | 463,979 | 363,941 | 100,038 |
| Services and Charges | 521,457 | 528,557 | 360,668 | 167,889 |
| Materials and Supplies | 12,200 | 12,200 | 8,047 | 4,153 |
| Total Expenditures | <u>1,808,979</u> | <u>1,816,079</u> | <u>1,454,130</u> | <u>361,949</u> |
| Changes in Fund Balance | (16,188) | (23,288) | 281,007 | 304,295 |
| Fund Balance at Beginning of Year | 1,970,886 | 1,970,886 | 1,970,886 | 0 |
| Prior Year Encumbrances Appropriated | 22,900 | 22,900 | 22,900 | 0 |
| Fund Balance at End of Year | <u>\$1,977,598</u> | <u>\$1,970,498</u> | <u>\$2,274,793</u> | <u>\$304,295</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, 2015

| | <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 | \$225,000 | \$225,000 | \$259,600 | \$34,600 |
| Fines and Forfeitures | 27,000 | 27,000 | 31,780 | 4,780 |
| Other | 2,500 | 27,500 | 28,848 | 1,348 |
| Total Revenues | <u>254,500</u> | <u>279,500</u> | <u>320,228</u> | <u>40,728</u> |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Public Safety | | | | |
| Personal Services | 186,581 | 186,581 | 174,361 | 12,220 |
| Fringe Benefits | 75,725 | 75,825 | 72,146 | 3,679 |
| Services and Charges | 38,395 | 71,075 | 58,368 | 12,707 |
| Materials and Supplies | 22,600 | 16,600 | 16,274 | 326 |
| Capital Outlay | 0 | 33,538 | 33,043 | 495 |
| Total Expenditures | <u>323,301</u> | <u>383,619</u> | <u>354,192</u> | <u>29,427</u> |
| Changes in Fund Balance | (68,801) | (104,119) | (33,964) | 70,155 |
| Fund Balance at Beginning of Year | <u>160,261</u> | <u>160,261</u> | <u>160,261</u> | <u>0</u> |
| Fund Balance at End of Year | <u><u>\$91,460</u></u> | <u><u>\$56,142</u></u> | <u><u>\$126,297</u></u> | <u><u>\$70,155</u></u> |

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Emergency Management Agency Special Revenue Fund
For the Year Ended December 31, 2015

| | <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 | \$103,165 | \$103,165 | \$106,702 | \$3,537 |
| Intergovernmental | 153,000 | 183,322 | 222,828 | 39,506 |
| Total Revenues | <u>256,165</u> | <u>286,487</u> | <u>329,530</u> | <u>43,043</u> |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Public Safety | | | | |
| Personal Services | 155,667 | 155,667 | 155,039 | 628 |
| Fringe Benefits | 69,900 | 69,900 | 63,806 | 6,094 |
| Services and Charges | 12,620 | 80,355 | 28,209 | 52,146 |
| Materials and Supplies | 17,550 | 34,167 | 6,757 | 27,410 |
| Capital Outlay | 0 | 13,622 | 13,622 | 0 |
| Total Expenditures | <u>255,737</u> | <u>353,711</u> | <u>267,433</u> | <u>86,278</u> |
| Changes in Fund Balance | 428 | (67,224) | 62,097 | 129,321 |
| Fund Balance at Beginning of Year | <u>228,582</u> | <u>228,582</u> | <u>228,582</u> | <u>0</u> |
| Fund Balance at End of Year | <u><u>\$229,010</u></u> | <u><u>\$161,358</u></u> | <u><u>\$290,679</u></u> | <u><u>\$129,321</u></u> |

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Hazard Mitigation Grant Program Revenue Fund
For the Year Ended December 31, 2015

| | <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 | \$700,000 | \$0 | \$0 | \$0 |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Public Safety | | | | |
| Personal Services | 12,000 | 12,000 | 0 | 12,000 |
| Fringe Benefits | 4,000 | 4,000 | 0 | 4,000 |
| Services and Charges | 784,000 | 34,000 | 0 | 34,000 |
| Total Expenditures | 800,000 | 50,000 | 0 | 50,000 |
| Excess of Revenues Over (Under) Expenditures | (100,000) | (50,000) | 0 | 50,000 |
| <u>Other Financing Sources</u> | | | | |
| Transfers In | 100,000 | 100,000 | 100,000 | 0 |
| Changes in Fund Balance | 0 | 50,000 | 100,000 | 50,000 |
| Fund Balance at Beginning of Year | 0 | 0 | 0 | 0 |
| Fund Balance at End of Year | \$0 | \$50,000 | \$100,000 | \$50,000 |

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, 2015

| | <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 | \$144,352 | \$151,124 | \$136,854 | (\$14,270) |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Public Safety | | | | |
| Juvenile Court's Victims of Crime Grant | | | | |
| Personal Services | 90,849 | 111,912 | 111,822 | 90 |
| Fringe Benefits | 50,010 | 64,097 | 63,481 | 616 |
| Services and Charges | 0 | 1,558 | 1,558 | 0 |
| State Victim's Assistance Grant Juvenile Court | | | | |
| Personal Services | 12,689 | 15,143 | 15,112 | 31 |
| Fringe Benefits | 7,985 | 12,490 | 11,707 | 783 |
| Services and Charges | 0 | 6,172 | 6,172 | 0 |
| Total Expenditures | <u>161,533</u> | <u>211,372</u> | <u>209,852</u> | <u>1,520</u> |
| Excess of Revenues (Under) Expenditures | (17,181) | (60,248) | (72,998) | (12,750) |
| <u>Other Financing Sources</u> | | | | |
| Transfers In | <u>20,874</u> | <u>20,874</u> | <u>20,874</u> | <u>0</u> |
| Changes in Fund Balance | 3,693 | (39,374) | (52,124) | (12,750) |
| Fund Balance at Beginning of Year | <u>60,142</u> | <u>60,142</u> | <u>60,142</u> | <u>0</u> |
| Fund Balance at End of Year | <u><u>\$63,835</u></u> | <u><u>\$20,768</u></u> | <u><u>\$8,018</u></u> | <u><u>(\$12,750)</u></u> |

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Community Based Corrections Special Revenue Fund
For the Year Ended December 31, 2015

| | Budgeted Amounts | | Actual | Variance with Final Budget Over (Under) |
|---------------------------------------------|------------------|----------------|----------------|-----------------------------------------------|
| | Original | Final | | |
| <u>Revenues</u> | | | | |
| Charges for Services | \$146,500 | \$145,091 | \$108,834 | (\$36,257) |
| Intergovernmental | 384,836 | 384,836 | 349,388 | (35,448) |
| Total Revenues | 531,336 | 529,927 | 458,222 | (71,705) |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Public Safety | | | | |
| Pre-Trial Diversion | | | | |
| Personal Services | 7,350 | 8,243 | 8,243 | 0 |
| Fringe Benefits | 1,209 | 1,534 | 1,534 | 0 |
| Community Based Corrections | | | | |
| Personal Services | 194,462 | 198,560 | 198,559 | 1 |
| Fringe Benefits | 76,176 | 77,318 | 77,317 | 1 |
| Services and Charges | 6,593 | 12,051 | 11,018 | 1,033 |
| Materials and Supplies | 3,500 | 3,409 | 2,006 | 1,403 |
| Intensive Supervision | | | | |
| Services and Charges | 24,360 | 32,360 | 31,486 | 874 |
| Materials and Supplies | 63,400 | 63,400 | 42,712 | 20,688 |
| Intensive Supervision Electronic Monitoring | | | | |
| Services and Charges | 50,000 | 50,000 | 31,339 | 18,661 |
| Mental Health Docket | | | | |
| Personal Services | 42,453 | 42,453 | 40,789 | 1,664 |
| Fringe Benefits | 13,547 | 13,578 | 13,578 | 0 |
| Services and Charges | 480 | 480 | 480 | 0 |
| Materials and Supplies | 200 | 169 | 0 | 169 |
| Drug Court Docket | | | | |
| Personal Services | 43,430 | 43,430 | 41,579 | 1,851 |
| Fringe Benefits | 7,143 | 7,143 | 6,840 | 303 |
| Services and Charges | 480 | 480 | 480 | 0 |
| Materials and Supplies | 6,200 | 6,200 | 0 | 6,200 |
| Total Expenditures | 540,983 | 560,808 | 507,960 | 52,848 |
| Excess of Revenues (Under) Expenditures | (9,647) | (30,881) | (49,738) | (18,857) |

(continued)

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Community Based Corrections Special Revenue Fund (continued)
For the Year Ended December 31, 2015

| | Budgeted Amounts | | Actual | Variance with Final Budget Over (Under) |
|---------------------------------------|------------------|------------------|------------------|-----------------------------------------------|
| | Original | Final | | |
| <u>Other Financing Sources</u> | | | | |
| Transfers In | 22,275 | 22,275 | 22,275 | 0 |
| Changes in Fund Balance | 12,628 | (8,606) | (27,463) | (18,857) |
| Fund Balance at Beginning of Year | 234,141 | 234,141 | 234,141 | 0 |
| Fund Balance at End of Year | <u>\$246,769</u> | <u>\$225,535</u> | <u>\$206,678</u> | <u>(\$18,857)</u> |

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Indigent Guardian Special Revenue Fund
For the Year Ended December 31, 2015

| | <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 | \$16,000 | \$16,000 | \$17,547 | \$1,547 |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Public Safety | | | | |
| Services and Charges | 16,000 | 16,000 | 15,444 | 556 |
| Changes in Fund Balance | 0 | 0 | 2,103 | 2,103 |
| Fund Balance at Beginning of Year | 3,064 | 3,064 | 3,064 | 0 |
| Fund Balance at End of Year | <u>\$3,064</u> | <u>\$3,064</u> | <u>\$5,167</u> | <u>\$2,103</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, 2015

| | <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 | \$40,500 | \$40,500 | \$39,793 | (\$707) |
| Intergovernmental | 465,000 | 465,000 | 553,917 | 88,917 |
| Other | 10,500 | 25,500 | 16,061 | (9,439) |
| Total Revenues | <u>516,000</u> | <u>537,500</u> | <u>616,085</u> | <u>78,585</u> |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Public Safety | | | | |
| Juvenile Court Restitution | | | | |
| Services and Charges | 10,000 | 8,500 | 6,914 | 1,586 |
| Dispute Restitution | | | | |
| Services and Charges | 40,000 | 40,000 | 0 | 40,000 |
| Juvenile Care and Custody | | | | |
| Personal Services | 414,722 | 406,856 | 373,186 | 33,670 |
| Fringe Benefits | 200,947 | 208,813 | 206,988 | 1,825 |
| Juvenile Account Incentive | | | | |
| Services and Charges | 2,000 | 2,000 | 1,540 | 460 |
| Materials and Supplies | 5,000 | 5,000 | 1,592 | 3,408 |
| Juvenile Court Special Projects | | | | |
| Services and Charges | 20,000 | 20,000 | 0 | 20,000 |
| Materials and Supplies | 10,000 | 10,000 | 459 | 9,541 |
| Juvenile Court Other Projects | | | | |
| Services and Charges | <u>60,000</u> | <u>80,000</u> | <u>19,031</u> | <u>60,969</u> |
| Total Expenditures | <u>762,669</u> | <u>813,419</u> | <u>618,466</u> | <u>194,953</u> |
| Changes in Fund Balance | (246,669) | (275,919) | (2,381) | 273,538 |
| Fund Balance at Beginning of Year | <u>432,818</u> | <u>432,818</u> | <u>432,818</u> | <u>0</u> |
| Fund Balance at End of Year | <u>\$186,149</u> | <u>\$156,899</u> | <u>\$430,437</u> | <u>\$273,538</u> |

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Justice Reinvestment Initiative Special Revenue Fund
For the Year Ended December 31, 2015

| | <u>Budgeted Amounts</u> | | Actual | Variance with Final Budget Over (Under) |
|-----------------------------------------|-------------------------|-----------------|------------|-----------------------------------------------|
| | Original | Final | | |
| <u>Revenues</u> | | | | |
| Intergovernmental | \$230,000 | \$178,122 | \$178,122 | \$0 |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Public Safety | | | | |
| Personal Services | 70,640 | 47,425 | 47,425 | 0 |
| Fringe Benefits | 21,877 | 14,079 | 14,079 | 0 |
| Services and Charges | 119,900 | 105,010 | 105,010 | 0 |
| Materials and Supplies | 16,529 | 11,266 | 11,266 | 0 |
| Total Expenditures | 228,946 | 177,780 | 177,780 | 0 |
| Excess of Revenues Over Expenditures | 1,054 | 342 | 342 | 0 |
| <u>Other Financing (Uses)</u> | | | | |
| Advances-Out | 0 | 0 | (50,000) | (50,000) |
| Changes in Fund Balance | 1,054 | 342 | (49,658) | (50,000) |
| Fund Balance at Beginning of Year | 48,129 | 48,129 | 48,129 | 0 |
| Prior Year Encumbrances Appropriated | 1,529 | 1,529 | 1,529 | 0 |
| Fund Balance at End of Year | <u>\$50,712</u> | <u>\$50,000</u> | <u>\$0</u> | <u>(\$50,000)</u> |

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Indigent Drivers Monitoring Special Revenue Fund
For the Year Ended December 31, 2015

| | Budgeted Amounts | | Actual | Variance with Final Budget Over (Under) |
|-----------------------------------|------------------|-------|--------|-----------------------------------------------|
| | Original | Final | | |
| <u>Revenues</u> | | | | |
| Charges for Services | \$400 | \$0 | \$0 | \$0 |
| Intergovernmental | 0 | 400 | 311 | (89) |
| Total Revenues | 400 | 400 | 311 | (89) |
| <u>Expenditures</u> | | | | |
| Total Expenditures | 0 | 0 | 0 | 0 |
| Changes in Fund Balance | 400 | 400 | 311 | (89) |
| Fund Balance at Beginning of Year | 400 | 400 | 400 | 0 |
| Fund Balance at End of Year | \$800 | \$800 | \$711 | (\$89) |

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, 2015

| | <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 | \$4,000 | \$4,000 | \$3,400 | (\$600) |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Public Safety | | | | |
| Services and Charges | 10,000 | 10,000 | 0 | 10,000 |
| Materials and Supplies | 10,000 | 10,000 | 1,193 | 8,807 |
| Total Expenditures | 20,000 | 20,000 | 1,193 | 18,807 |
| Changes in Fund Balance | (16,000) | (16,000) | 2,207 | 18,207 |
| Fund Balance at Beginning of Year | 34,667 | 34,667 | 34,667 | 0 |
| Fund Balance at End of Year | <u>\$18,667</u> | <u>\$18,667</u> | <u>\$36,874</u> | <u>\$18,207</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, 2015

| | <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 | \$95,000 | \$95,000 | \$110,235 | \$15,235 |
| Other | \$2,000 | \$2,000 | \$0 | (\$2,000) |
| Total Revenues | <u>97,000</u> | <u>97,000</u> | <u>110,235</u> | <u>13,235</u> |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Public Safety | | | | |
| Personal Services | 19,995 | 19,995 | 16,261 | 3,734 |
| Fringe Benefits | 12,356 | 12,356 | 11,702 | 654 |
| Services and Charges | 46,500 | 46,500 | 46,422 | 78 |
| Materials and Supplies | 8,400 | 8,400 | 6,372 | 2,028 |
| Total Expenditures | <u>87,251</u> | <u>87,251</u> | <u>80,757</u> | <u>6,494</u> |
| Changes in Fund Balance | 9,749 | 9,749 | 29,478 | 19,729 |
| Fund Balance at Beginning of Year | 292,656 | 292,656 | 292,656 | 0 |
| Prior Year Encumbrances Appropriated | <u>3,400</u> | <u>3,400</u> | <u>3,400</u> | <u>0</u> |
| Fund Balance at End of Year | <u><u>\$305,805</u></u> | <u><u>\$305,805</u></u> | <u><u>\$325,534</u></u> | <u><u>\$19,729</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, 2015

| | Budgeted Amounts | | Actual | Variance with Final Budget Over (Under) |
|----------------------------------------------|------------------|-----------------|-----------------|-----------------------------------------------|
| | Original | Final | | |
| <u>Revenues</u> | | | | |
| Intergovernmental | \$58,901 | \$194,098 | \$94,162 | (\$99,936) |
| Other | 46,163 | 88,354 | 50,853 | (37,501) |
| Total Revenues | 105,064 | 282,452 | 145,015 | (137,437) |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Public Safety | | | | |
| LEAP | | | | |
| Personal Services | 50,602 | 52,655 | 40,202 | 12,453 |
| Fringe Benefits | 11,899 | 5,009 | 5,009 | 0 |
| Services and Charges | 42,730 | 104,886 | 61,245 | 43,641 |
| Materials and Supplies | 2,050 | 34,415 | 26,634 | 7,781 |
| Capital Outlay | 0 | 104,928 | 54,928 | 50,000 |
| Total Expenditures | 107,281 | 301,893 | 188,018 | 113,875 |
| Excess of Revenues (Under) | | | | |
| Expenditures | (2,217) | (19,441) | (43,003) | (23,562) |
| <u>Other Financing Sources (Uses)</u> | | | | |
| Advances In | 0 | 0 | 212,752 | 212,752 |
| Advances Out | 0 | 0 | (109,102) | (109,102) |
| Total Other Financing Sources (Uses) | 0 | 0 | 103,650 | 103,650 |
| Changes in Fund Balance | (2,217) | (19,441) | 60,647 | 80,088 |
| Fund Balance at Beginning of Year | 22,403 | 22,403 | 22,403 | 0 |
| Prior Year Encumbrances Appropriated | 7,380 | 7,380 | 7,380 | 0 |
| Fund Balance at End of Year | \$27,566 | \$10,342 | \$90,430 | \$80,088 |

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, 2015

| | <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 | \$2,200 | \$2,200 | \$0 | (\$2,200) |
| Intergovernmental | 0 | 8,400 | 8,400 | 0 |
| Total Revenues | 2,200 | 10,600 | 8,400 | (2,200) |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Public Safety | | | | |
| Services and Charges | 2,200 | 8,400 | 8,400 | 0 |
| Changes in Fund Balance | 0 | 2,200 | 0 | (2,200) |
| Fund Balance at Beginning of Year | 0 | 0 | 0 | 0 |
| Fund Balance at End of Year | <u>\$0</u> | <u>\$2,200</u> | <u>\$0</u> | <u>(\$2,200)</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, 2015

| | <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 | \$40,000 | \$40,000 | \$32,077 | (\$7,923) |
| Intergovernmental | 2,000 | 2,000 | 2,060 | 60 |
| Total Revenues | <u>42,000</u> | <u>42,000</u> | <u>34,137</u> | <u>(7,863)</u> |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Public Safety | | | | |
| Personal Services | 23,626 | 23,626 | 21,692 | 1,934 |
| Fringe Benefits | 4,855 | 4,855 | 4,457 | 398 |
| Services and Charges | 3,200 | 3,200 | 800 | 2,400 |
| Materials and Supplies | 3,200 | 3,200 | 0 | 3,200 |
| Total Expenditures | <u>34,881</u> | <u>34,881</u> | <u>26,949</u> | <u>7,932</u> |
| Changes in Fund Balance | 7,119 | 7,119 | 7,188 | 69 |
| Fund Balance at Beginning of Year | <u>40,812</u> | <u>40,812</u> | <u>40,812</u> | <u>0</u> |
| Fund Balance at End of Year | <u><u>\$47,931</u></u> | <u><u>\$47,931</u></u> | <u><u>\$48,000</u></u> | <u><u>\$69</u></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, 2015

| | <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 | \$1,400 | \$1,400 | \$1,876 | \$476 |
| Other | 0 | 0 | 79 | 79 |
| <i>Total Revenues</i> | <u>1,400</u> | <u>1,400</u> | <u>1,955</u> | <u>555</u> |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Public Safety | | | | |
| Services and Charges | <u>7,000</u> | <u>7,000</u> | <u>915</u> | <u>6,085</u> |
| Changes in Fund Balance | (5,600) | (5,600) | 1,040 | 6,640 |
| Fund Balance at Beginning of Year | <u>6,559</u> | <u>6,559</u> | <u>6,559</u> | <u>0</u> |
| Fund Balance at End of Year | <u><u>\$959</u></u> | <u><u>\$959</u></u> | <u><u>\$7,599</u></u> | <u><u>\$6,640</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, 2015

| | <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 | \$0 | \$0 | \$6 | \$6 |
| Fines and Forfeitures | 253,750 | 253,750 | 242,830 | (10,920) |
| Other | 16,510 | 16,510 | 4,535 | (11,975) |
| | <u>270,260</u> | <u>270,260</u> | <u>247,371</u> | <u>(22,889)</u> |
| Total Revenues | | | | |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Judicial | | | | |
| Personal Services | 54,683 | 54,683 | 37,364 | 17,319 |
| Fringe Benefits | 8,999 | 8,999 | 6,146 | 2,853 |
| Services and Charges | 132,702 | 132,702 | 132,586 | 116 |
| Materials and Supplies | 86,523 | 86,523 | 86,429 | 94 |
| | <u>282,907</u> | <u>282,907</u> | <u>262,525</u> | <u>20,382</u> |
| Total Expenditures | | | | |
| Changes in Fund Balance | (12,647) | (12,647) | (15,154) | (2,507) |
| Fund Balance at Beginning of Year | 176,476 | 176,476 | 176,476 | 0 |
| Prior Year Encumbrances Appropriated | 12,647 | 12,647 | 12,647 | 0 |
| Fund Balance at End of Year | <u>\$176,476</u> | <u>\$176,476</u> | <u>\$173,969</u> | <u>(\$2,507)</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, 2015

| | <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 | \$65,000 | \$65,000 | \$71,500 | \$6,500 |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Health | | | | |
| Personal Services | 38,305 | 38,589 | 38,586 | 3 |
| Fringe Benefits | 26,340 | 26,048 | 26,048 | 0 |
| Services and Charges | 607 | 615 | 363 | 252 |
| Materials and Supplies | 0 | 0 | 0 | 0 |
| Total Expenditures | 65,252 | 65,252 | 64,997 | 255 |
| Excess of Revenues Over (Under) Expenditures | (252) | (252) | 6,503 | 6,755 |
| <u>Other Financing Sources (Uses)</u> | | | | |
| Advances In | 0 | 0 | 3,000 | 3,000 |
| Advances Out | 0 | 0 | (3,000) | (3,000) |
| Total Other Financing Sources (Uses) | 0 | 0 | 0 | 0 |
| Changes in Fund Balance | (252) | (252) | 6,503 | 6,755 |
| Fund Balance at Beginning of Year | 55 | 55 | 55 | 0 |
| Prior Year Encumbrances Appropriated | 252 | 252 | 252 | 0 |
| Fund Balance at End of Year | <u>\$55</u> | <u>\$55</u> | <u>\$6,810</u> | <u>\$6,755</u> |

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Workforce Investment Act Special Revenue Fund
For the Year Ended December 31, 2015

| | <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 | \$672,723 | \$672,723 | \$669,857 | (\$2,866) |
| Other | 0 | 0 | 3,484 | 3,484 |
| Total Revenues | <u>672,723</u> | <u>672,723</u> | <u>673,341</u> | <u>618</u> |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Human Services | | | | |
| Services and Charges | 491,069 | 511,069 | 401,454 | 109,615 |
| Materials and Supplies | 68,000 | 66,648 | 37,207 | 29,441 |
| Total Expenditures | <u>559,069</u> | <u>577,717</u> | <u>438,661</u> | <u>139,056</u> |
| Excess of Revenues Over Expenditures | <u>113,654</u> | <u>95,006</u> | <u>234,680</u> | <u>139,674</u> |
| <u>Other Financing Sources (Uses)</u> | | | | |
| Transfers Out | (320,000) | (301,352) | (301,352) | 0 |
| Changes in Fund Balance | (206,346) | (206,346) | (66,672) | 139,674 |
| Fund Balance at Beginning of Year | 206,646 | 206,646 | 206,646 | 0 |
| Prior Year Encumbrances Appropriated | 45,569 | 45,569 | 45,569 | 0 |
| Fund Balance at End of Year | <u>\$45,869</u> | <u>\$45,869</u> | <u>\$185,543</u> | <u>\$139,674</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, 2015

| | <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 | \$193,000 | \$53,000 | \$43,800 | (\$9,200) |
| Other | 0 | 46,550 | 46,559 | 9 |
| Total Revenues | <u>193,000</u> | <u>99,550</u> | <u>90,359</u> | <u>(9,191)</u> |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Public Works | | | | |
| Services and Charges | <u>193,000</u> | <u>151,000</u> | <u>151,000</u> | <u>0</u> |
| Changes in Fund Balance | 0 | (51,450) | (60,641) | (9,191) |
| Fund Balance at Beginning of Year | <u>61,440</u> | <u>61,440</u> | <u>61,440</u> | <u>0</u> |
| Fund Balance at End of Year | <u><u>\$61,440</u></u> | <u><u>\$9,990</u></u> | <u><u>\$799</u></u> | <u><u>(\$9,191)</u></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, 2015

| | <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 | \$17,950 | \$17,950 | \$9,255 | (\$8,695) |
| Other | 50 | 50 | 74 | 24 |
| Total Revenues | <u>18,000</u> | <u>18,000</u> | <u>9,329</u> | <u>(8,671)</u> |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Judicial | | | | |
| Services and Charges | 10,000 | 10,000 | 1,660 | 8,340 |
| Materials and Supplies | 20,000 | 20,000 | 1,948 | 18,052 |
| Capital Outlay | 20,000 | 10,000 | 0 | 10,000 |
| Total Expenditures | <u>50,000</u> | <u>40,000</u> | <u>3,608</u> | <u>36,392</u> |
| Changes in Fund Balance | (32,000) | (22,000) | 5,721 | 27,721 |
| Fund Balance at Beginning of Year | <u>34,637</u> | <u>34,637</u> | <u>34,637</u> | <u>0</u> |
| Fund Balance at End of Year | <u><u>\$2,637</u></u> | <u><u>\$12,637</u></u> | <u><u>\$40,358</u></u> | <u><u>\$27,721</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, 2015

| | <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 | \$70,000 | \$70,000 | \$76,865 | \$6,865 |
| Other | 100 | 100 | 241 | 141 |
| Total Revenues | <u>70,100</u> | <u>70,100</u> | <u>77,106</u> | <u>7,006</u> |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Judicial | | | | |
| Clerk of Common Pleas Data | | | | |
| Personal Services | 16,000 | 16,000 | 0 | 16,000 |
| Fringe Benefits | 6,068 | 6,068 | 0 | 6,068 |
| Services and Charges | 26,500 | 216,271 | 211,567 | 4,704 |
| Materials and Supplies | 9,000 | 10,239 | 8,126 | 2,113 |
| Capital Outlay | 0 | 8,990 | 0 | 8,990 |
| Juvenile Court Data | | | | |
| Services and Charges | 3,000 | 3,000 | 0 | 3,000 |
| Materials and Supplies | 14,000 | 14,000 | 12,320 | 1,680 |
| Probate Court Data | | | | |
| Services and Charges | 10,000 | 10,000 | 0 | 10,000 |
| Materials and Supplies | 20,000 | 20,000 | 0 | 20,000 |
| Total Expenditures | <u>104,568</u> | <u>304,568</u> | <u>232,013</u> | <u>72,555</u> |
| Excess of Revenues (Under) | | | | |
| Expenditures | (34,468) | (234,468) | (154,907) | 79,561 |
| <u>Other Financing Sources</u> | | | | |
| Transfers-In | 0 | 200,000 | 200,000 | 0 |
| Changes in Fund Balance | (34,468) | (34,468) | 45,093 | 79,561 |
| Fund Balance at Beginning of Year | <u>234,801</u> | <u>234,801</u> | <u>234,801</u> | <u>0</u> |
| Fund Balance at End of Year | <u><u>\$200,333</u></u> | <u><u>\$200,333</u></u> | <u><u>\$279,894</u></u> | <u><u>\$79,561</u></u> |

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Indigent Driver Special Revenue Fund
For the Year Ended December 31, 2015

| | <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 | \$200 | \$200 | \$215 | \$15 |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Judicial | | | | |
| Services and Charges | 5,000 | 5,000 | 0 | 5,000 |
| Changes in Fund Balance | (4,800) | (4,800) | 215 | 5,015 |
| Fund Balance at Beginning of Year | 8,586 | 8,586 | 8,586 | 0 |
| Fund Balance at End of Year | <u>\$3,786</u> | <u>\$3,786</u> | <u>\$8,801</u> | <u>\$5,015</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, 2015

| | <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 | \$9,950 | \$9,950 | \$9,134 | (\$816) |
| Other | 50 | 50 | 26 | (24) |
| Total Revenues | <u>10,000</u> | <u>10,000</u> | <u>9,160</u> | <u>(840)</u> |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Judicial | | | | |
| Services and Charges | 3,000 | 3,000 | 0 | 3,000 |
| Materials and Supplies | 15,000 | 15,000 | 1,833 | 13,167 |
| Total Expenditures | <u>18,000</u> | <u>18,000</u> | <u>1,833</u> | <u>16,167</u> |
| Changes in Fund Balance | (8,000) | (8,000) | 7,327 | 15,327 |
| Fund Balance at Beginning of Year | <u>49,464</u> | <u>49,464</u> | <u>49,464</u> | <u>0</u> |
| | | | 0 | |
| Fund Balance at End of Year | <u><u>\$41,464</u></u> | <u><u>\$41,464</u></u> | <u><u>\$56,791</u></u> | <u><u>\$15,327</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, 2015

| | <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 | \$42,000 | \$42,000 | \$35,353 | (\$6,647) |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Judicial | | | | |
| Common Pleas Guardian Ad Litem | | | | |
| Services and Charges | 35,000 | 35,000 | 24,977 | 10,023 |
| Domestic Relations | | | | |
| Personal Services | 15,000 | 15,000 | 104 | 14,896 |
| Fringe Benefits | 2,468 | 2,468 | 17 | 2,451 |
| Services and Charges | 20,000 | 20,000 | 310 | 19,690 |
| Total Expenditures | 72,468 | 72,468 | 25,408 | 47,060 |
| Changes in Fund Balance | (30,468) | (30,468) | 9,945 | 40,413 |
| Fund Balance at Beginning of Year | 209,973 | 209,973 | 209,973 | 0 |
| Fund Balance at End of Year | \$179,505 | \$179,505 | \$219,918 | \$40,413 |

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, 2015

| | <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 | \$103,906 | \$103,906 | \$84,616 | (\$19,290) |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Judicial | | | | |
| Juvenile Drug Court | | | | |
| Personal Services | 10,173 | 9,573 | 9,573 | 0 |
| Fringe Benefits | 3,831 | 4,431 | 4,431 | 0 |
| Family Drug Court | | | | |
| Personal Services | 24,738 | 24,748 | 24,741 | 7 |
| Fringe Benefits | 13,060 | 12,300 | 10,262 | 2,038 |
| Materials and Supplies | 0 | 750 | 507 | 243 |
| Specialized Court Docket | | | | |
| Personal Services | 40,088 | 37,388 | 31,988 | 5,400 |
| Fringe Benefits | 11,723 | 14,423 | 14,146 | 277 |
| Services and Charges | 0 | 14,425 | 14,425 | 0 |
| Total Expenditures | 103,613 | 118,038 | 110,073 | 7,965 |
| Excess of Revenues Over (Under) Expenditures | 293 | (14,132) | (25,457) | (11,325) |
| <u>Other Financing Sources (Uses)</u> | | | | |
| Advances In | 0 | 0 | 14,500 | 14,500 |
| Advances Out | 0 | 0 | (19,954) | (19,954) |
| Transfers In | 3,504 | 3,504 | 3,504 | 0 |
| Total Other Financing Sources (Uses) | 3,504 | 3,504 | (1,950) | (5,454) |
| Changes in Fund Balance | 3,797 | (10,628) | (27,407) | (16,779) |
| Fund Balance at Beginning of Year | 56,072 | 56,072 | 56,072 | 0 |
| Fund Balance at End of Year | \$59,869 | \$45,444 | \$28,665 | (\$16,779) |

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Prosecutor Law Enforcement Special Revenue Fund
For the Year Ended December 31, 2015

| | <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 | \$0 | \$0 |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Legislative and Executive Services and Charges | 31,366 | 31,366 | 31,366 | 0 |
| Total Expenditures | 31,366 | 31,366 | 31,366 | 0 |
| Changes in Fund Balance | (31,366) | (31,366) | (31,366) | 0 |
| Fund Balance at Beginning of Year | 31,366 | 31,366 | 31,366 | 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
General Bond Retirement Debt Service Fund
For the Year Ended December 31, 2015

| | <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 | | | | |
| Legislative and Executive | | | | |
| Debt Service | | | | |
| Principal Retirement | 1,670,000 | 1,670,000 | 1,670,000 | 0 |
| Interest and Fiscal Charges | 599,112 | 599,112 | 599,112 | 0 |
| Total Expenditures | 2,269,112 | 2,269,112 | 2,269,112 | 0 |
| Excess of Revenues (Under) Expenditures | (2,269,112) | (2,269,112) | (2,269,112) | 0 |
| <u>Other Financing Sources</u> | | | | |
| Transfers In | 2,269,112 | 2,269,112 | 2,269,112 | 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, 2015

| | Budgeted Amounts | | Actual | Variance with Final Budget Over (Under) |
|--------------------------------------|------------------|-----------|-----------|-----------------------------------------------|
| | Original | Final | | |
| <u>Revenues</u> | | | | |
| Property Taxes | \$550,000 | \$550,000 | \$585,422 | \$35,422 |
| Intergovernmental | 72,000 | 72,000 | 76,651 | 4,651 |
| Total Revenues | 622,000 | 622,000 | 662,073 | 40,073 |
| <u>Expenditures</u> | | | | |
| Capital Outlay | | | | |
| Services and Charges | 222,443 | 406,902 | 396,929 | 9,973 |
| Materials and Supplies | 16,500 | 16,500 | 16,005 | 495 |
| Capital Outlay | 460,785 | 460,785 | 444,763 | 16,022 |
| Total Expenditures | 699,728 | 884,187 | 857,697 | 26,490 |
| Changes in Fund Balance | (77,728) | (262,187) | (195,624) | 66,563 |
| Fund Balance at Beginning of Year | 691,837 | 691,837 | 691,837 | 0 |
| Prior Year Encumbrances Appropriated | 38,286 | 38,286 | 38,286 | 0 |
| Fund Balance at End of Year | \$652,395 | \$467,936 | \$534,499 | \$66,563 |

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, 2015

| | <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 |
| 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, 2015

| | <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 | \$0 | \$9,600 | \$9,601 | \$1 |
| Other | 2,000 | 2,000 | 1,500 | (500) |
| Total Revenues | <u>2,000</u> | <u>11,600</u> | <u>11,101</u> | <u>(499)</u> |
| <u>Expenditures</u> | | | | |
| Capital Outlay | | | | |
| Services and Charges | 2,000 | 10,981 | 9,981 | 1,000 |
| Changes in Fund Balance | 0 | 619 | 1,120 | 501 |
| Fund Balance at Beginning of Year | <u>160,557</u> | <u>160,557</u> | <u>160,557</u> | <u>0</u> |
| Fund Balance at End of Year | <u><u>\$160,557</u></u> | <u><u>\$161,176</u></u> | <u><u>\$161,677</u></u> | <u><u>\$501</u></u> |

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Courts Building Capital Projects Fund
For the Year Ended December 31, 2015

| | Budgeted Amounts | | Actual | Variance with Final Budget Over (Under) |
|--------------------------------------------|------------------|-------------|-------------|-----------------------------------------------|
| | Original | Final | | |
| <u>Revenues</u> | | | | |
| Total Revenues | \$0 | \$0 | \$0 | \$0 |
| <u>Expenditures</u> | | | | |
| Capital Outlay | 2,500,000 | 3,000,000 | 2,968,190 | 31,810 |
| Excess of Revenues (Under) Expenditures | (2,500,000) | (3,000,000) | (2,968,190) | 31,810 |
| <u>Other Financing Sources</u> | | | | |
| Note Proceeds | 2,500,000 | 3,000,000 | 0 | (3,000,000) |
| Advances In | 0 | 0 | 3,000,000 | 3,000,000 |
| Total Other Financing Sources | 2,500,000 | 3,000,000 | 3,000,000 | 0 |
| Changes in Fund Balance | 0 | 0 | 31,810 | 31,810 |
| Fund Balance at Beginning of Year | 0 | 0 | 0 | 0 |
| Fund Balance at End of Year | \$0 | \$0 | \$31,810 | \$31,810 |

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, 2015

| | <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 | \$630,000 | \$37,933 | \$37,933 | \$0 |
| <u>Expenditures</u> | | | | |
| Capital Outlay | | | | |
| Capital Outlay | 630,000 | 37,933 | 37,933 | 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
Capital Acquisition Capital Projects Fund
For the Year Ended December 31, 2015

| | <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 | 1,541,092 | 1,570,112 | 1,564,982 | 5,130 |
| Excess of Revenues (Under) Expenditures | (1,541,092) | (1,570,112) | (1,564,982) | 5,130 |
| <u>Other Financing Sources</u> | | | | |
| Transfers In | 0 | 29,020 | 621,742 | 592,722 |
| Change in Fund Balance | (1,541,092) | (1,541,092) | (943,240) | 597,852 |
| Fund Balance at Beginning of Year | 1,388,052 | 1,388,052 | 1,388,052 | 0 |
| Prior Year Encumbrances Appropriated | 153,992 | 153,992 | 153,992 | 0 |
| Fund Balance at End of Year | <u>\$952</u> | <u>\$952</u> | <u>\$598,804</u> | <u>\$597,852</u> |

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Home Road Capital Projects Fund
For the Year Ended December 31, 2015

| | <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 | 0 | 2,400,000 | 1,809,775 | 590,225 |
| Changes in Fund Balance | 0 | (2,400,000) | (1,809,775) | 590,225 |
| Fund Balance at Beginning of Year | 2,400,000 | 2,400,000 | 2,400,000 | 0 |
| Fund Balance at End of Year | <u>\$2,400,000</u> | <u>\$0</u> | <u>\$590,225</u> | <u>\$590,225</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, 2015

| | Budgeted Amounts | | Actual | Variance with Final Budget Over (Under) |
|-----------------------------------|---------------------|--------------------|--------------------|-----------------------------------------------|
| | Original | Final | | |
| <u>Revenues</u> | | | | |
| Charges for Services | \$165,000 | \$165,000 | \$173,504 | \$8,504 |
| <u>Expenses</u> | | | | |
| Personal Services | 0 | 23,000 | 22,415 | 585 |
| Fringe Benefits | 0 | 9,880 | 7,299 | 2,581 |
| Services and Charges | 52,125 | 47,125 | 12,945 | 34,180 |
| Materials and Supplies | 5,000 | 5,000 | 0 | 5,000 |
| Capital Outlay | 350,000 | 355,000 | 354,847 | 153 |
| Total Expenses | 407,125 | 440,005 | 397,506 | 42,499 |
| Changes in Fund Balance | (242,125) | (275,005) | (224,002) | 51,003 |
| Fund Balance at Beginning of Year | 2,015,356 | 2,015,356 | 2,015,356 | 0 |
| Fund Balance at End of Year | <u>\$29,955,932</u> | <u>\$1,740,351</u> | <u>\$1,791,354</u> | <u>\$51,003</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, 2015

| | Budgeted Amounts | | Actual | Variance with Final Budget Over (Under) |
|-----------------------------------|------------------|-----------|-----------|-----------------------------------------------|
| | Original | Final | | |
| <u>Revenues</u> | | | | |
| Charges for Services | \$266,000 | \$266,000 | \$236,024 | (\$29,976) |
| Licenses and Permits | 87,000 | 87,000 | 104,997 | 17,997 |
| Other | 0 | 0 | 200 | 200 |
| | | | | |
| Total Revenues | 353,000 | 353,000 | 341,221 | (11,779) |
| <u>Expenses</u> | | | | |
| Personal Services | 246,392 | 246,392 | 192,546 | 53,846 |
| Fringe Benefits | 130,405 | 130,405 | 88,874 | 41,531 |
| Services and Charges | 27,375 | 27,375 | 14,086 | 13,289 |
| Materials and Supplies | 4,300 | 4,300 | 660 | 3,640 |
| | | | | |
| Total Expenses | 408,472 | 408,472 | 296,166 | 112,306 |
| Changes in Fund Balance | (55,472) | (55,472) | 45,055 | 100,527 |
| Fund Balance at Beginning of Year | 627,056 | 627,056 | 627,056 | 0 |
| Fund Balance at End of Year | \$571,584 | \$571,584 | \$672,111 | \$100,527 |

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, 2015

| | <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>Expenses</u> | | | | |
| Total Expenses | 0 | 0 | 0 | 0 |
| <u>Special Item</u> | | | | |
| Fund Transfer to New Data Transit Entity | 0 | 0 | (795,679) | (795,679) |
| Changes in Fund Balance | 0 | 0 | (795,679) | (795,679) |
| Fund Balance at Beginning of Year | 795,679 | 795,679 | 795,679 | 0 |
| Fund Balance at End of Year | <u>\$795,679</u> | <u>\$795,679</u> | <u>\$0</u> | <u>(\$795,679)</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, 2015

| | Budgeted Amounts | | Actual | Variance with Final Budget Over (Under) |
|--------------------------------------|--------------------|--------------------|--------------------|-----------------------------------------------|
| | Original | Final | | |
| <u>Revenues</u> | | | | |
| Charges for Services | \$543,500 | \$543,500 | \$558,608 | \$15,108 |
| Other | 0 | 0 | 490 | 490 |
| Total Revenues | 543,500 | 543,500 | 559,098 | 15,598 |
| <u>Expenses</u> | | | | |
| Capital Outlay | | | | |
| Personal Services | 55,639 | 55,639 | 55,581 | 58 |
| Fringe Benefits | 27,135 | 27,235 | 27,199 | 36 |
| Services and Charges | 430,500 | 430,500 | 394,192 | 36,308 |
| Materials and Supplies | 5,000 | 4,900 | 0 | 4,900 |
| Total Expenses | 518,274 | 518,274 | 476,972 | 41,302 |
| Changes in Fund Balance | 25,226 | 25,226 | 82,126 | 56,900 |
| Fund Balance at Beginning of Year | 1,290,941 | 1,290,941 | 1,290,941 | 0 |
| Prior Year Encumbrances Appropriated | 500 | 500 | 500 | 0 |
| Fund Balance at End of Year | \$1,316,667 | \$1,316,667 | \$1,373,567 | \$56,900 |



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 S42

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 S44

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)

| | 2015 | 2014 | 2013 | 2012 | 2011 |
|---------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Governmental Activities | | | | | |
| Net Investment in Capital Assets | \$176,514,278 | \$170,939,087 | \$163,761,956 | \$152,239,794 | \$144,086,249 |
| Restricted for | | | | | |
| Capital Projects | 162,550 | 160,557 | 2,556,085 | 1,307,964 | 655,146 |
| Debt Service | 3,096,012 | 3,520,973 | 3,619,197 | 3,681,733 | 3,883,811 |
| Other Purposes | 67,397,272 | 66,287,974 | 62,575,608 | 64,759,070 | 61,265,528 |
| Unrestricted | 23,958,348 | 53,682,715 | 41,526,612 | 40,734,623 | 41,677,632 |
| Total Governmental Activities Net Position | <u>271,128,460</u> | <u>294,591,306</u> | <u>274,039,458</u> | <u>262,723,184</u> | <u>251,568,366</u> |
| Business-Type Activities | | | | | |
| Net Investment in Capital Assets | 195,936,665 | 194,772,450 | 191,396,664 | 174,704,538 | 170,651,155 |
| Restricted | 4,878,426 | 4,866,423 | 3,342,399 | 3,407,449 | 3,342,000 |
| Unrestricted | 18,753,512 | 16,412,893 | 15,473,238 | 27,788,274 | 27,590,373 |
| Total Business-Type Activities Net Position | <u>219,568,603</u> | <u>216,051,766</u> | <u>210,212,301</u> | <u>205,900,261</u> | <u>201,583,528</u> |
| Primary Government | | | | | |
| Net Investment in Capital Assets | 372,450,943 | 365,711,537 | 355,158,620 | 326,944,332 | 314,737,404 |
| Restricted | 75,534,260 | 74,835,927 | 72,093,289 | 73,156,216 | 69,146,485 |
| Unrestricted | 42,711,860 | 70,095,608 | 56,999,850 | 68,522,897 | 69,268,005 |
| Total Primary Government Net Position | <u>\$490,697,063</u> | <u>\$510,643,072</u> | <u>\$484,251,759</u> | <u>\$468,623,445</u> | <u>\$453,151,894</u> |

| <u>2010</u> | <u>2009</u> | <u>2008</u> | <u>2007</u> | <u>2006</u> |
|----------------------|----------------------|----------------------|----------------------|----------------------|
| \$143,016,132 | \$130,487,681 | \$117,815,451 | \$105,810,479 | \$105,164,054 |
| 1,193,199 | 897,370 | 4,726,081 | 9,179,449 | 2,982,031 |
| 3,866,702 | 4,309,892 | 4,731,809 | 25,876 | 25,879 |
| 58,656,207 | 65,992,215 | 74,755,053 | 67,542,985 | 51,989,568 |
| <u>33,625,261</u> | <u>27,948,032</u> | <u>20,576,215</u> | <u>30,029,733</u> | <u>26,013,083</u> |
| <u>240,357,501</u> | <u>229,635,190</u> | <u>222,604,609</u> | <u>212,588,522</u> | <u>186,174,615</u> |
| 167,420,934 | 165,762,089 | 151,824,983 | 132,745,204 | 121,954,166 |
| 3,565,775 | 4,242,263 | 4,242,263 | 4,260,600 | 0 |
| <u>27,707,730</u> | <u>27,247,259</u> | <u>36,081,835</u> | <u>44,936,193</u> | <u>52,021,029</u> |
| <u>198,694,439</u> | <u>197,251,611</u> | <u>192,149,081</u> | <u>181,941,997</u> | <u>173,975,195</u> |
| 310,437,066 | 296,249,770 | 269,640,434 | 238,555,683 | 227,118,220 |
| 67,281,883 | 75,441,740 | 88,455,206 | 81,008,910 | 54,997,478 |
| <u>61,332,991</u> | <u>55,195,291</u> | <u>56,658,050</u> | <u>74,965,926</u> | <u>78,034,112</u> |
| <u>\$439,051,940</u> | <u>\$426,886,801</u> | <u>\$414,753,690</u> | <u>\$394,530,519</u> | <u>\$360,149,810</u> |

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

| | 2015 | 2014 | 2013 | 2012 | 2011 |
|------------------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Expenses | | | | | |
| Governmental Activities | | | | | |
| General Government | | | | | |
| Legislative and Executive | \$18,168,347 | \$18,727,055 | \$16,915,430 | \$16,718,431 | \$16,863,307 |
| Judicial | 9,782,809 | 9,260,581 | 8,850,663 | 8,316,455 | 8,633,665 |
| Public Safety | 38,402,580 | 39,608,819 | 36,880,700 | 37,131,237 | 36,536,618 |
| Public Works | 19,991,370 | 18,167,267 | 19,292,895 | 17,130,062 | 15,004,047 |
| Health | 15,913,623 | 18,717,249 | 17,227,363 | 17,825,898 | 18,143,585 |
| Human Services | 10,246,348 | 9,413,296 | 8,712,330 | 8,135,944 | 8,633,376 |
| Intergovernmental | 13,326,320 | 1,378,776 | 6,726,719 | 4,028,038 | 818,883 |
| Conservation and Recreation | 0 | 750 | 533 | 4,915 | 9,006 |
| Interest and Fiscal Charges | 2,045,698 | 1,074,766 | 1,423,474 | 1,835,978 | 1,512,232 |
| Total Governmental Activities Expenses | <u>127,877,095</u> | <u>116,348,559</u> | <u>116,030,107</u> | <u>111,126,958</u> | <u>106,154,719</u> |
| Business-Type Activities | | | | | |
| Sanitary Engineer | 17,569,010 | 14,700,080 | 15,061,716 | 14,378,723 | 13,982,114 |
| Other Enterprise | | | | | |
| Solid Waste Transfer Station | 64,517 | 52,529 | 47,779 | 61,351 | 57,313 |
| Storm Sewer Phase II | 293,393 | 290,975 | 205,606 | 212,573 | 266,524 |
| Delaware Area Transit | 0 | 1,913,641 | 2,090,185 | 1,865,407 | 1,770,233 |
| Total Business-Type Activities Expenses | <u>17,926,920</u> | <u>16,957,225</u> | <u>17,405,286</u> | <u>16,518,054</u> | <u>16,076,184</u> |
| Total Primary Government Expenses | <u>145,804,015</u> | <u>133,305,784</u> | <u>133,435,393</u> | <u>127,645,012</u> | <u>122,230,903</u> |
| Program Revenues | | | | | |
| Governmental Activities | | | | | |
| Charges for Services | | | | | |
| General Government | | | | | |
| Legislative and Executive | 12,759,794 | 12,409,160 | 14,300,418 | 13,053,640 | 12,045,467 |
| Judicial | 1,663,485 | 2,003,375 | 1,879,714 | 1,733,880 | 1,577,530 |
| Public Safety | 6,333,063 | 5,720,309 | 4,509,145 | 4,159,742 | 4,372,226 |
| Public Works | 4,308,052 | 2,914,145 | 1,981,462 | 2,153,148 | 1,929,958 |
| Health | 316,919 | 343,421 | 409,635 | 385,741 | 443,040 |
| Human Services | 514,008 | 511,929 | 482,921 | 453,420 | 424,318 |
| Conservation and Recreation | 0 | 0 | 0 | 1,159 | 0 |
| Operating Grants, Contributions, and Interest | 22,512,793 | 22,748,328 | 21,206,886 | 22,011,621 | 21,055,743 |
| Capital Grants and Contributions | 1,336,393 | 3,381,232 | 2,118,983 | 2,182,264 | 0 |
| Total Governmental Activities Program Revenues | <u>49,744,507</u> | <u>50,031,899</u> | <u>46,889,164</u> | <u>46,134,615</u> | <u>41,848,282</u> |

| 2010 | 2009 | 2008 | 2007 | 2006 |
|--------------------|--------------------|--------------------|--------------------|--------------------|
| \$16,664,573 | \$16,187,133 | \$17,011,942 | \$15,460,737 | \$16,888,829 |
| 9,460,900 | 7,869,846 | 7,985,127 | 7,377,788 | 6,748,207 |
| 36,146,078 | 32,871,883 | 30,547,798 | 29,725,883 | 28,027,761 |
| 17,232,200 | 16,917,985 | 16,116,024 | 15,518,457 | 20,674,441 |
| 16,984,910 | 15,509,270 | 16,261,568 | 13,003,081 | 10,385,226 |
| 10,173,131 | 13,697,155 | 14,453,924 | 12,342,841 | 10,577,828 |
| 729,793 | 692,130 | 715,735 | 627,715 | 697,645 |
| 463,389 | 91,516 | 8,498 | 0 | 0 |
| 3,338,841 | 1,920,806 | 2,035,819 | 2,109,891 | 2,326,983 |
| <u>111,193,815</u> | <u>105,757,724</u> | <u>105,136,435</u> | <u>96,166,393</u> | <u>96,326,920</u> |
| 14,083,578 | 14,919,486 | 13,454,621 | 13,001,681 | 14,510,687 |
| 34,916 | 54,461 | 81,335 | 61,686 | 8,082 |
| 275,674 | 128,010 | 274,251 | 316,059 | 286,494 |
| 1,660,044 | 1,299,282 | 1,310,738 | 1,078,112 | 938,170 |
| <u>16,054,212</u> | <u>16,401,239</u> | <u>15,120,945</u> | <u>14,457,538</u> | <u>15,743,433</u> |
| <u>127,248,027</u> | <u>122,158,963</u> | <u>120,257,380</u> | <u>110,623,931</u> | <u>112,070,353</u> |
| 12,001,511 | 11,541,142 | 11,377,033 | 12,358,917 | 12,588,462 |
| 1,834,306 | 1,516,867 | 1,417,927 | 1,416,463 | 1,396,951 |
| 4,191,365 | 2,868,882 | 2,664,246 | 2,782,646 | 2,910,914 |
| 1,779,015 | 1,584,985 | 3,183,361 | 3,686,171 | 3,212,484 |
| 497,555 | 512,077 | 773,342 | 699,854 | 213,928 |
| 416,803 | 399,128 | 384,956 | 362,256 | 317,203 |
| 0 | 0 | 0 | 0 | 0 |
| 23,807,557 | 28,401,048 | 26,192,747 | 23,519,514 | 23,888,953 |
| 5,930,837 | 540,414 | 953,932 | 5,514,540 | 954,345 |
| <u>50,458,949</u> | <u>47,364,543</u> | <u>46,947,544</u> | <u>50,340,361</u> | <u>45,483,240</u> |

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

| | 2015 | 2014 | 2013 | 2012 | 2011 |
|-----------------------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Business-Type Activities | | | | | |
| Charges for Services | | | | | |
| Sanitary Engineer | \$15,267,838 | \$13,719,103 | \$12,888,355 | \$12,780,812 | \$12,742,844 |
| Other Enterprise | | | | | |
| Solid Waste Transfer Station | 174,145 | 171,131 | 169,403 | 155,809 | 166,272 |
| Storm Water Phase II | 366,389 | 349,671 | 336,897 | 398,001 | 243,879 |
| Delaware Area Transit | 0 | 292,719 | 322,471 | 320,072 | 227,243 |
| Operating Grants, Contributions, and Interest | 0 | 2,228,338 | 1,403,234 | 1,399,990 | 1,483,681 |
| Capital Grants and Contributions | 11,158,952 | 5,945,522 | 6,514,351 | 5,629,473 | 4,023,131 |
| Total Business-Type Activities Program Revenues | 26,967,324 | 22,706,484 | 21,634,711 | 20,684,157 | 18,887,050 |
| Total Primary Government Program Revenues | 76,711,831 | 72,738,383 | 68,523,875 | 66,818,772 | 60,735,332 |
| Net (Expense) Revenue | | | | | |
| Governmental Activities | (78,132,588) | (66,316,660) | (69,140,943) | (64,992,343) | (64,306,437) |
| Business-Type Activities | 9,040,404 | 5,749,259 | 4,229,425 | 4,166,103 | 2,810,866 |
| Total Primary Government Net Expense | (69,092,184) | (60,567,401) | (64,911,518) | (60,826,240) | (61,495,571) |
| General Revenues and Other Changes in Net Position | | | | | |
| Governmental Activities | | | | | |
| Property Taxes Levied for | | | | | |
| General Operating | 10,665,275 | 9,845,980 | 9,733,039 | 9,648,816 | 10,057,588 |
| Public Safety-911 | 2,277,364 | 2,173,328 | 2,149,858 | 2,129,554 | 2,202,495 |
| Health-Board of Developmental Disabilities | 15,229,911 | 14,545,886 | 11,500,273 | 11,257,083 | 11,696,582 |
| Human Services-Council for Older Adults | 900,497 | 820,539 | 811,090 | 804,070 | 838,140 |
| Permanent Improvement | 592,482 | 547,001 | 540,726 | 536,047 | 558,743 |
| Payment in Lieu of Taxes | 667,339 | 492,639 | 536,207 | 619,615 | 384,860 |
| Sales Taxes | 52,840,305 | | | | |
| General Operating | 0 | 50,184,396 | 47,798,963 | 43,873,148 | 42,314,886 |
| Public Works-Auto and Gas | 0 | 0 | 0 | 0 | 0 |
| Grants and Entitlements not | | | | | |
| Restricted to Other Programs | 5,170,464 | 4,989,276 | 4,990,399 | 3,784,442 | 3,752,464 |
| Interest | 1,952,090 | 1,586,988 | 583,501 | 1,530,899 | 2,223,044 |
| Other | 1,798,652 | 1,724,975 | 1,855,661 | 2,005,987 | 1,538,500 |
| Transfers | 0 | (42,500) | (42,500) | (42,500) | (50,000) |
| Total Governmental Activities | 92,094,379 | 86,868,508 | 80,457,217 | 76,147,161 | 75,517,302 |
| Business-Type Activities | | | | | |
| Interest | 13,781 | 1,102 | 1,524 | 1,710 | 8,052 |
| Other | 39,578 | 46,604 | 38,591 | 106,420 | 20,171 |
| Transfers | 0 | 42,500 | 42,500 | 42,500 | 50,000 |
| Special Item - DATA Transit | (2,677,795) | 0 | 0 | 0 | 0 |
| Total Business-Type Activities | (2,624,436) | 90,206 | 82,615 | 150,630 | 78,223 |
| Total Primary Government | 89,469,943 | 86,958,714 | 80,539,832 | 76,297,791 | 75,595,525 |
| Changes in Net Position | | | | | |
| Governmental Activities | 13,961,791 | 20,551,848 | 11,316,274 | 11,154,818 | 11,210,865 |
| Business-Type Activities | 6,415,968 | 5,839,465 | 4,312,040 | 4,316,733 | 2,889,089 |
| Total Primary Government Changes in Net Position | \$20,377,759 | \$26,391,313 | \$15,628,314 | \$15,471,551 | \$14,099,954 |

| 2010 | 2009 | 2008 | 2007 | 2006 |
|--------------|--------------|--------------|--------------|--------------|
| \$11,625,030 | \$11,851,870 | \$11,879,685 | \$10,603,757 | \$11,698,334 |
| 154,238 | 155,015 | 148,578 | 119,758 | 99,947 |
| 295,161 | 206,450 | 241,206 | 286,597 | 321,479 |
| 183,410 | 180,901 | 210,634 | 212,380 | 137,960 |
| 1,070,551 | 1,091,642 | 879,963 | 707,768 | 794,425 |
| 3,926,211 | 7,862,525 | 11,671,942 | 10,262,652 | 15,072,192 |
| 17,254,601 | 21,348,403 | 25,032,008 | 22,192,912 | 28,124,337 |
| 67,713,550 | 68,712,946 | 71,979,552 | 72,533,273 | 73,607,577 |
| (60,734,866) | (58,393,181) | (58,188,891) | (45,826,032) | (50,843,680) |
| 1,200,389 | 4,947,164 | 9,911,063 | 7,735,374 | 12,380,904 |
| (59,534,477) | (53,446,017) | (48,277,828) | (38,090,658) | (38,462,776) |
| 10,072,289 | 5,811,377 | 6,610,326 | 6,490,192 | 6,362,605 |
| 2,197,272 | 2,182,280 | 2,163,551 | 2,142,377 | 1,090,770 |
| 11,657,042 | 11,553,439 | 11,510,253 | 11,338,734 | 8,294,224 |
| 786,629 | 830,380 | 832,914 | 807,909 | 915,353 |
| 559,559 | 555,740 | 555,276 | 535,741 | 523,960 |
| 240,937 | 89,586 | 72,213 | 0 | 62,360 |
| 38,193,995 | 36,223,013 | 21,423,965 | 21,711,761 | 20,711,159 |
| 0 | 0 | 14,283,323 | 14,474,935 | 13,808,485 |
| 4,128,424 | 3,543,135 | 3,866,855 | 3,696,875 | 3,719,465 |
| 2,343,063 | 2,315,037 | 5,927,822 | 9,655,057 | 8,554,766 |
| 1,327,967 | 2,294,224 | 1,033,480 | 1,446,358 | 1,020,109 |
| (50,000) | (75,000) | (75,000) | (60,000) | (60,000) |
| 71,457,177 | 65,323,211 | 68,204,978 | 72,239,939 | 65,003,256 |
| 11,036 | 38,969 | 122,026 | 120,832 | 0 |
| 181,403 | 41,397 | 98,995 | 50,596 | 67,020 |
| 50,000 | 75,000 | 75,000 | 60,000 | 60,000 |
| 0 | 0 | 0 | 0 | 0 |
| 242,439 | 155,366 | 296,021 | 231,428 | 127,020 |
| 71,699,616 | 65,478,577 | 68,500,999 | 72,471,367 | 65,130,276 |
| 10,722,311 | 6,930,030 | 10,016,087 | 26,413,907 | 14,159,576 |
| 1,442,828 | 5,102,530 | 10,207,084 | 7,966,802 | 12,507,924 |
| \$12,165,139 | \$12,032,560 | \$20,223,171 | \$34,380,709 | \$26,667,500 |

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

| | 2015 | 2014 | 2013 | 2012 | 2011 |
|-------------------------------------------|----------------------|----------------------|---------------------|---------------------|---------------------|
| General Fund | | | | | |
| Reserved | \$0 | \$0 | \$0 | \$0 | \$0 |
| Unreserved, Designated | 0 | 0 | 0 | 0 | 0 |
| Unreserved | 0 | 0 | 0 | 0 | 0 |
| Nonspendable | 2,047,528 | 1,904,953 | 1,947,894 | 1,692,210 | 1,679,663 |
| Committed | 8,729,645 | 21,938,000 | 10,207,812 | 8,646,617 | 7,205,150 |
| Assigned | 17,531,344 | 4,406,588 | 10,162,443 | 4,160,740 | 4,324,936 |
| Unassigned | 17,957,055 | 17,006,766 | 14,248,450 | 21,928,175 | 17,456,401 |
| Total General Fund | 46,265,572 | 45,256,307 | 36,566,599 | 36,427,742 | 30,666,150 |
| All Other Governmental Funds | | | | | |
| Reserved | 0 | 0 | 0 | 0 | 0 |
| Unreserved, Reported in | | | | | |
| Special Revenue Funds | 0 | 0 | 0 | 0 | 0 |
| Debt Service Fund | 0 | 0 | 0 | 0 | 0 |
| Capital Projects Funds | 0 | 0 | 0 | 0 | 0 |
| Nonspendable | 1,681,008 | 1,616,576 | 1,254,975 | 1,525,972 | 1,637,729 |
| Restricted | 96,744,795 | 58,019,754 | 54,747,276 | 57,001,027 | 55,339,560 |
| Committed | 1,755,090 | 4,686,470 | 2,818,368 | 1,222,983 | 6,504,054 |
| Assigned | 253,852 | 253,852 | 253,852 | 253,852 | 253,852 |
| Unassigned (Deficit) | (2,478,824) | (5,570) | (267,786) | (170,109) | (186,011) |
| Total All Other Governmental Funds | 97,955,921 | 64,571,082 | 58,806,685 | 59,833,725 | 63,549,184 |
| Total Governmental Funds | \$144,221,493 | \$109,827,389 | \$95,373,284 | \$96,261,467 | \$94,215,334 |

GASB Statement No. 54 was implemented in 2011.

| 2010 | 2009 | 2008 | 2007 | 2006 |
|---------------------|---------------------|---------------------|---------------------|---------------------|
| \$0 | \$438,788 | \$625,703 | \$638,218 | \$709,348 |
| 0 | 3,496,780 | 0 | 0 | 0 |
| 0 | 19,580,694 | 16,547,524 | 18,201,037 | 17,983,648 |
| 571,161 | 0 | 0 | 0 | 0 |
| 2,240,722 | 0 | 0 | 0 | 0 |
| 5,136,976 | 0 | 0 | 0 | 0 |
| 15,468,324 | 0 | 0 | 0 | 0 |
| <u>23,417,183</u> | <u>23,516,262</u> | <u>17,173,227</u> | <u>18,839,255</u> | <u>18,692,996</u> |
| 0 | 2,710,504 | 1,537,044 | 5,220,979 | 2,367,095 |
| 0 | 59,311,605 | 67,470,878 | 63,111,987 | 48,356,860 |
| 0 | 115,747 | 103,570 | 25,876 | 25,879 |
| 0 | 834,587 | 4,351,060 | 6,139,995 | 6,673,072 |
| 1,252,890 | 0 | 0 | 0 | 0 |
| 53,290,734 | 0 | 0 | 0 | 0 |
| 6,351,106 | 0 | 0 | 0 | 0 |
| 253,852 | 0 | 0 | 0 | 0 |
| (113,481) | 0 | 0 | 0 | 0 |
| <u>61,035,101</u> | <u>62,972,443</u> | <u>73,462,552</u> | <u>74,498,837</u> | <u>57,422,906</u> |
| <u>\$84,452,284</u> | <u>\$86,488,705</u> | <u>\$90,635,779</u> | <u>\$93,338,092</u> | <u>\$76,115,902</u> |

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

| | 2015 | 2014 | 2013 | 2012 | 2011 |
|---------------------------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Revenues | | | | | |
| Property Taxes | \$29,514,459 | \$28,169,050 | \$24,804,519 | \$24,410,237 | \$25,422,253 |
| Payment in Lieu of Taxes | 667,339 | 492,639 | 536,207 | 619,615 | 384,860 |
| Sales Taxes | 52,391,087 | 50,186,640 | 47,374,799 | 44,263,578 | 41,361,429 |
| Special Assessments | 1,201,470 | 1,084,954 | 978,161 | 932,772 | 948,898 |
| Charges for Services | 22,190,196 | 21,209,675 | 19,619,202 | 19,048,553 | 17,652,681 |
| Licenses and Permits | 1,698,986 | 1,443,603 | 1,582,215 | 1,475,045 | 1,309,401 |
| Fines and Forfeitures | 523,263 | 898,577 | 690,684 | 736,714 | 731,339 |
| Intergovernmental | 29,046,942 | 30,577,968 | 28,777,174 | 26,279,329 | 25,399,196 |
| Interest | 1,962,842 | 1,624,463 | 523,753 | 1,557,662 | 2,260,373 |
| Other | 1,837,247 | 1,878,660 | 1,740,322 | 1,978,223 | 1,529,841 |
| Total Revenues | 141,033,831 | 137,566,229 | 126,627,036 | 121,301,728 | 117,000,271 |
| Expenditures | | | | | |
| Current | | | | | |
| General Government | | | | | |
| Legislative and Executive | 18,553,620 | 18,141,930 | 16,459,297 | 16,260,390 | 16,122,685 |
| Judicial | 9,377,915 | 9,026,523 | 8,777,804 | 8,419,479 | 8,504,308 |
| Public Safety | 36,653,628 | 36,018,451 | 35,727,097 | 35,894,768 | 34,926,053 |
| Public Works | 21,795,462 | 23,760,737 | 17,072,867 | 17,361,201 | 12,245,317 |
| Health | 15,692,921 | 18,150,624 | 16,642,644 | 17,766,365 | 17,766,506 |
| Human Services | 9,541,434 | 9,044,891 | 8,418,403 | 7,790,467 | 8,348,845 |
| Intergovernmental | 13,306,767 | 1,378,993 | 6,726,719 | 4,028,038 | 813,968 |
| Conservation and Recreation | 0 | 0 | 0 | 0 | 9,006 |
| Intergovernmental | 0 | 0 | 0 | 0 | 0 |
| Capital Outlay | 17,324,662 | 2,956,695 | 13,331,813 | 6,849,528 | 3,580,646 |
| Debt Service | | | | | |
| Principal Retirement | 4,572,270 | 3,885,051 | 3,652,416 | 3,408,424 | 3,274,800 |
| Current Refunding | 0 | 0 | 0 | 0 | 0 |
| Interest and Fiscal Charges | 1,674,580 | 1,182,277 | 1,519,432 | 1,495,869 | 1,616,219 |
| Issuance Costs | 362,232 | 0 | 0 | 0 | 0 |
| Total Expenditures | 148,855,491 | 123,546,172 | 128,328,492 | 119,274,529 | 107,208,353 |
| Excess of Revenues Over (Under) Expenditures | (7,821,660) | 14,020,057 | (1,701,456) | 2,027,199 | 9,791,918 |

| 2010 | 2009 | 2008 | 2007 | 2006 |
|---------------------|--------------------|--------------------|--------------------|--------------------|
| \$25,199,180 | \$20,818,189 | \$21,668,073 | \$21,315,601 | \$17,081,838 |
| 240,937 | 89,586 | 72,213 | 0 | 62,360 |
| 38,088,578 | 35,899,775 | 35,941,919 | 36,304,531 | 33,762,217 |
| 923,971 | 1,303,030 | 1,363,074 | 1,048,867 | 923,456 |
| 17,998,437 | 16,065,503 | 16,651,732 | 17,656,201 | 17,521,065 |
| 1,273,748 | 1,131,278 | 1,261,105 | 1,530,544 | 1,790,022 |
| 882,625 | 524,890 | 498,477 | 546,753 | 540,335 |
| 29,249,242 | 33,147,776 | 29,556,461 | 27,576,366 | 25,825,557 |
| 2,451,997 | 2,211,537 | 6,464,240 | 10,349,535 | 8,762,689 |
| 1,416,169 | 2,447,682 | 1,115,826 | 1,505,112 | 978,040 |
| <u>117,724,884</u> | <u>113,639,246</u> | <u>114,593,120</u> | <u>117,833,510</u> | <u>107,247,579</u> |
| 16,428,343 | 15,403,761 | 16,180,405 | 14,878,317 | 16,257,225 |
| 8,696,907 | 7,703,981 | 7,382,865 | 7,270,263 | 6,619,123 |
| 36,044,246 | 31,201,955 | 29,499,860 | 28,734,249 | 26,652,823 |
| 21,516,060 | 25,249,152 | 20,355,379 | 15,543,959 | 24,996,133 |
| 20,863,189 | 17,523,419 | 16,182,369 | 13,410,807 | 10,125,021 |
| 9,898,293 | 13,356,841 | 13,776,420 | 12,260,067 | 10,461,000 |
| 726,441 | 687,215 | 710,820 | 622,800 | 0 |
| 479,594 | 88,112 | 8,498 | 0 | 0 |
| 0 | 0 | 0 | 0 | 692,730 |
| 5,224,294 | 1,395,229 | 8,198,685 | 9,723,547 | 8,822,679 |
| 3,646,400 | 3,407,000 | 3,242,500 | 2,905,000 | 2,705,000 |
| 15,965,000 | 0 | 0 | 0 | 0 |
| 2,271,486 | 1,845,146 | 1,960,435 | 2,135,681 | 2,270,034 |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <u>141,760,253</u> | <u>117,861,811</u> | <u>117,498,236</u> | <u>107,484,690</u> | <u>109,601,768</u> |
| <u>(24,035,369)</u> | <u>(4,222,565)</u> | <u>(2,905,116)</u> | <u>10,348,820</u> | <u>(2,354,189)</u> |

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

| | 2015 | 2014 | 2013 | 2012 | 2011 |
|----------------------------------------------------------------|---------------------|---------------------|--------------------|--------------------|--------------------|
| Other Financing Sources (Uses) | | | | | |
| Sale of Capital Assets | \$24,462 | \$131,847 | \$628,120 | \$1,734 | \$5,132 |
| Sales Tax Revenue Bond Proceeds | 41,000,000 | 0 | 0 | 0 | 0 |
| General Obligation Bonds Issued | 0 | 0 | 0 | 0 | 0 |
| General Obligation Refunding Bonds Issued | 0 | 0 | 7,245,000 | 0 | 0 |
| Special Assessment Bonds Issued | | 344,700 | 85,800 | 59,700 | 16,000 |
| Premium on Revenue Bonds | 1,191,302 | 0 | 0 | 0 | 0 |
| Premium on General Obligation Bonds Issued | 0 | 0 | 0 | 0 | 0 |
| Premium on General Obligation Refunding Bonds Issued | 0 | 0 | 726,457 | 0 | 0 |
| Premium on Special Assessment Bonds Issued | 0 | 0 | 0 | 0 | 0 |
| Payment to Refunding Bond Escrow Agent | 0 | 0 | (7,829,604) | 0 | 0 |
| Transfers In | 8,718,430 | 9,482,889 | 21,739,066 | 8,503,248 | 16,962,132 |
| Transfers Out | (8,718,430) | (9,525,388) | (21,781,566) | (8,545,748) | (17,012,132) |
| Total Other Financing Sources (Uses) | 42,215,764 | 434,048 | 813,273 | 18,934 | (28,868) |
| Changes in Fund Balances | \$34,394,104 | \$14,454,105 | (\$888,183) | \$2,046,133 | \$9,763,050 |
| Debt Service as a Percentage of Noncapital Expenditures | 5.4% | 4.6% | 4.7% | 4.7% | 4.9% |

| 2010 | 2009 | 2008 | 2007 | 2006 |
|-----------------------------|-----------------------------|-----------------------------|----------------------------|-----------------------------|
| \$0 | \$0 | \$16,303 | \$0 | \$0 |
| 0 | 0 | 0 | 0 | 0 |
| 5,255,050 | 0 | 0 | 1,483,600 | 0 |
| 15,910,000 | 0 | 0 | 0 | 0 |
| 35,250 | 50,000 | 261,500 | 5,320,900 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 214,433 | 0 | 0 | 30,267 | 0 |
| 634,215 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 98,603 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 14,278,381 | 13,498,247 | 14,095,679 | 12,282,785 | 9,534,494 |
| <u>(14,328,381)</u> | <u>(13,573,247)</u> | <u>(14,170,679)</u> | <u>(12,342,785)</u> | <u>(9,594,494)</u> |
| <u>21,998,948</u> | <u>(25,000)</u> | <u>202,803</u> | <u>6,873,370</u> | <u>(60,000)</u> |
| <u><u>(\$2,036,421)</u></u> | <u><u>(\$4,247,565)</u></u> | <u><u>(\$2,702,313)</u></u> | <u><u>\$17,222,190</u></u> | <u><u>(\$2,414,189)</u></u> |
| 17.8% | 5.2% | 5.1% | 5.4% | 5.4% |

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

| Collection Year | Real Property | | | Tangible Public Utility | |
|-----------------|------------------------------|------------------------------|------------------------|-------------------------|------------------------|
| | Assessed Value | | Estimated Actual Value | Assessed Value | Estimated Actual Value |
| | Residential/ Agricultural | Commercial/ Industrial/PU | | | |
| 2015 | \$5,689,740,440 | \$741,236,910 | \$18,374,221,000 | \$174,462,840 | \$198,253,227 |
| 2014 | 5,377,596,530 | 708,604,500 | 17,389,145,800 | 160,427,420 | 182,303,886 |
| 2013 | 5,298,570,600 | 713,200,530 | 17,176,488,943 | 152,893,910 | 173,743,080 |
| 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 |

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

- (1) Since each type of property has its own direct rate, a weighted average of the separate rates is presented. See S-16 for the direct rate by property type.

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 beginning in 2006. The assessment percentage was 12.5 percent for 2007, 6.25 for 2008, and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four-year phase out on the tangible personal property tax on local and inter-exchange telephone companies. No tangible personal property taxes were levied or collected from general business taxpayers since 2009 or telephone companies since 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 (1) |
|----------------------------|------------------------------|-------------------|------------------------------|-------|-------------------------------------|
| Assessed Value | Estimated Actual Value | Assessed Value | Estimated Actual Value | Ratio | |
| \$0 | \$0 | \$6,605,440,190 | \$18,572,474,227 | 35.57 | \$5.16 |
| 0 | 0 | 6,246,628,450 | 17,571,449,686 | 35.55 | 5.16 |
| 0 | 0 | 6,164,665,040 | 17,350,232,023 | 35.53 | 4.60 |
| 0 | 0 | 6,119,864,510 | 17,223,391,776 | 35.53 | 4.59 |
| 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 | 4.57 |
| 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 | 3.25 |

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

| | 2015 | 2014 | 2013 | 2012 | 2011 |
|-------------------------------------------|---------------|---------------|---------------|---------------|---------------|
| General | \$1.80 | \$1.80 | \$1.80 | \$1.80 | \$1.80 |
| Effective Millage Rates | | | | | |
| Residential/Agriculture | 1.8000 | 1.8000 | 1.8000 | 1.8000 | 1.8000 |
| Commercial/Industrial | 1.8000 | 1.8000 | 1.8000 | 1.8000 | 1.8000 |
| Tangible/Public Utility Personal | 1.8000 | 1.8000 | 1.8000 | 1.8000 | 1.8000 |
| Permanent Improvement | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 |
| Effective Millage Rates | | | | | |
| Residential/Agriculture | 0.1000 | 0.1000 | 0.1000 | 0.1000 | 0.1000 |
| Commercial/Industrial | 0.1000 | 0.1000 | 0.1000 | 0.1000 | 0.1000 |
| Tangible/Public Utility Personal | 0.1000 | 0.1000 | 0.1000 | 0.1000 | 0.1000 |
| Developmental Disabilities | | | | | |
| Effective Millage Rates | | | | | |
| Residential/Agriculture | 2.6600 | 2.6600 | 2.1000 | 2.1000 | 2.0983 |
| Commercial/Industrial | 2.6600 | 2.6600 | 2.1000 | 2.1000 | 2.0529 |
| Tangible/Public Utility Personal | 2.6600 | 2.6600 | 2.1000 | 2.1000 | 2.1000 |
| 911 | | | | | |
| Effective Millage Rates | | | | | |
| Residential/Agriculture | 0.4500 | 0.4498 | 0.4500 | 0.4500 | 0.4493 |
| Commercial/Industrial | 0.4317 | 0.4500 | 0.4483 | 0.4434 | 0.4284 |
| Tangible/Public Utility Personal | 0.4462 | 0.4500 | 0.4500 | 0.4500 | 0.4500 |
| Senior Citizen Bond | 0.15 | 0.15 | 0.15 | 0.15 | 0.15 |
| Effective Millage Rates | | | | | |
| Residential/Agriculture | 0.15 | 0.15 | 0.15 | 0.15 | 0.15 |
| Commercial/Industrial | 0.15 | 0.15 | 0.15 | 0.15 | 0.15 |
| Tangible/Public Utility Personal | 0.15 | 0.15 | 0.15 | 0.15 | 0.15 |
| Total Delaware County (Total Direct Rate) | | | | | |
| Effective Millage Rates | | | | | |
| Residential/Agriculture | 5.1600 | 5.1598 | 4.6000 | 4.6000 | 4.5977 |
| Commercial/Industrial | 5.1417 | 5.1600 | 4.5983 | 4.5934 | 4.5313 |
| Tangible/Public Utility Personal | 5.1562 | 5.1600 | 4.6000 | 4.6000 | 4.6000 |
| Total Weighted Average Tax Rate | 5.1599 | 5.1594 | 4.5993 | 4.5900 | 4.5900 |
| School Districts | | | | | |
| Big Walnut | 30.70 - 39.20 | 33.90 - 41.65 | 33.90 - 41.69 | 33.41 - 41.20 | 33.38 - 41.82 |
| Delaware | 52.83 - 78.51 | 52.80 - 78.20 | 51.31 - 76.73 | 50.92 - 76.38 | 40.33 - 66.91 |
| Out-of-County School Districts | | | | | |
| Buckeye Valley | 25.20 - 34.20 | 26.09 - 34.80 | 25.96 - 34.66 | 25.99 - 34.73 | 25.81 - 34.73 |
| Centerburg | 24.20 - 37.93 | 24.65 - 38.27 | 24.60 - 38.20 | 24.60 - 38.20 | 24.57 - 38.16 |
| Dublin | 57.06 - 88.59 | 58.28 - 88.59 | 57.18 - 87.34 | 50.16 - 80.40 | 48.81 - 80.40 |
| Elgin | 32.58 - 44.86 | 32.60 - 44.86 | 33.67 - 45.75 | 33.69 - 45.78 | 34.09 - 46.17 |
| Highland | 21.47 - 24.50 | 24.37 - 24.50 | 24.37 - 24.50 | 24.37 - 24.50 | 24.37 - 24.50 |
| Johnstown-Monroe | 36.17 - 46.90 | 28.76 - 39.20 | 28.63 - 39.10 | 29.08 - 39.60 | 29.34 - 40.30 |
| North Union | 29.92 - 34.95 | 30.67 - 35.70 | 31.65 - 36.60 | 32.10 - 37.10 | 32.30 - 37.25 |
| Northridge | 31.43 - 44.20 | 32.43 - 45.16 | 31.33 - 44.07 | 32.16 - 44.91 | 32.35 - 45.55 |
| Olentangy | 52.57 - 78.62 | 53.23 - 78.62 | 52.93 - 78.62 | 52.56 - 78.62 | 43.64 - 70.72 |
| Westerville | 59.41 - 80.60 | 59.03 - 80.05 | 59.03 - 80.10 | 52.09 - 73.20 | 50.28 - 72.95 |

| 2010 | 2009 | 2008 | 2007 | 2006 |
|---------------|---------------|---------------|---------------|---------------|
| \$1.80 | \$1.00 | \$1.20 | \$1.20 | \$1.20 |
| 1.8000 | 1.0000 | 1.2000 | 1.2000 | 1.2000 |
| 1.8000 | 1.0000 | 1.2000 | 1.2000 | 1.2000 |
| 1.8000 | 1.0000 | 1.2000 | 1.2000 | 1.2000 |
| 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 |
| 2.0875 | 2.0822 | 2.0805 | 2.0821 | 1.5105 |
| 2.0470 | 2.0517 | 2.0702 | 2.0680 | 1.5912 |
| 2.1000 | 2.1000 | 2.1000 | 2.1000 | 2.1000 |
| 0.4468 | 0.4455 | 0.4388 | 0.4460 | 0.2217 |
| 0.4310 | 0.4316 | 0.4432 | 0.4434 | 0.2473 |
| 0.4500 | 0.4500 | 0.4500 | 0.4500 | 0.3100 |
| 0.14 | 0.15 | 0.15 | 0.15 | 0.17 |
| 0.14 | 0.15 | 0.15 | 0.15 | 0.17 |
| 0.14 | 0.15 | 0.15 | 0.15 | 0.17 |
| 0.14 | 0.15 | 0.15 | 0.15 | 0.17 |
| 4.5743 | 3.7777 | 3.9693 | 3.9781 | 3.2022 |
| 4.5180 | 3.7333 | 3.9634 | 3.9613 | 3.3085 |
| 4.5900 | 3.8000 | 4.0000 | 4.0000 | 3.8800 |
| 4.5680 | 3.7732 | 3.9697 | 3.9774 | 3.2538 |
| 26.04 - 35.51 | 26.84 - 35.34 | 24.53 - 33.03 | 25.22 - 33.72 | 23.89 - 32.39 |
| 40.23 - 66.80 | 40.79 - 67.42 | 40.20 - 67.1 | 40.87 - 67.76 | 34.45 - 67.18 |
| 25.99 - 34.95 | 25.80 - 34.80 | 23.95 - 32.65 | 23.80 - 32.80 | 23.98 - 32.98 |
| 24.55 - 38.16 | 24.52 - 38.20 | 25.33 - 38.85 | 25.53 - 39.05 | 25.53 - 39.05 |
| 48.68 - 80.40 | 40.83 - 72.50 | 40.67 - 72.50 | 41.12 - 72.50 | 41.27 - 72.50 |
| 34.17 - 46.17 | 25.68 - 37.68 | 26.26 - 38.26 | 26.04 - 37.77 | 26.14 - 37.85 |
| 24.37 - 24.50 | 24.36 - 24.50 | 22.18 - 22.30 | 22.18 - 22.30 | 22.18 - 22.30 |
| 29.34 - 40.30 | 20.00 - 30.70 | 20.00 - 30.70 | 20.00 - 30.70 | 20.00 - 30.70 |
| 32.25 - 37.25 | 34.10 - 39.10 | 35.80 - 40.80 | 35.95 - 40.80 | 36.12 - 40.95 |
| 32.35 - 45.55 | 23.49 - 36.20 | 23.75 - 36.50 | 23.76 - 36.50 | 24.01 - 36.70 |
| 44.15 - 70.72 | 44.08 - 70.72 | 35.18 - 62.00 | 35.37 - 62.00 | 35.67 - 62.00 |
| 50.28 - 73.00 | 42.28 - 73.00 | 41.54 - 72.50 | 41.54 - 72.50 | 35.70 - 67.31 |

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

| | 2015 | 2014 | 2013 | 2012 | 2011 |
|------------------------------------------|---------------|---------------|---------------|---------------|---------------|
| Joint Vocational School Districts | | | | | |
| Central Ohio | \$1.60 - 1.60 | \$1.60 - 1.60 | \$1.60 - 1.60 | \$1.60 - 1.60 | \$1.30 - 1.30 |
| Delaware County | 2.33 - 3.20 | 2.43 - 3.20 | 2.38 - 3.20 | 2.36 - 3.20 | 2.29 - 3.20 |
| Knox County | 2.18 - 6.40 | 2.39 - 6.40 | 2.39 - 6.40 | 2.39 - 6.40 | 2.34 - 6.40 |
| Licking County | 2.54 - 2.54 | 2.56 - 2.56 | 2.48 - 2.48 | 2.54 - 2.54 | 2.52 - 2.52 |
| Tri-Rivers | 2.00 - 4.40 | 2.03 - 4.40 | 2.21 - 4.40 | 2.21 - 4.40 | 2.35 - 4.40 |
| Corporations | | | | | |
| Ashley | 21.20 - 21.40 | 21.09 - 21.40 | 21.08 - 21.40 | 21.08 - 21.40 | 19.99 - 20.40 |
| Columbus | 2.10 - 2.10 | 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 | 2.70 - 2.70 |
| Dublin | 1.94 - 2.95 | 1.95 - 2.95 | 1.95 - 2.95 | 1.95 - 2.95 | 1.94 - 2.95 |
| Galena | 3.66 - 3.70 | 3.69 - 3.70 | 3.70 - 3.70 | 3.70 - 3.70 | 3.70 - 3.70 |
| Ostrander | 1.30 - 1.30 | 1.30 - 1.30 | 1.30 - 1.30 | 1.30 - 1.30 | 1.30 - 1.30 |
| Powell | 3.65 - 3.65 | 3.73 - 3.73 | 3.96 - 9.96 | 3.89 - 3.89 | 3.72 - 3.72 |
| Shawnee Hills | 9.11 - 13.57 | 9.32 - 13.57 | 10.63 - 14.92 | 10.56 - 14.92 | 10.49 - 14.92 |
| Sunbury | 2.50 - 2.50 | 2.50 - 2.50 | 2.50 - 2.50 | 2.50 - 2.50 | 2.50 - 2.50 |
| Westerville | 13.24 - 20.30 | 13.43 - 20.30 | 13.42 - 20.30 | 13.41 - 20.30 | 12.92 - 20.30 |
| Townships | | | | | |
| Berkshire | 0.80 - 0.80 | 0.80 - 0.80 | 0.80 - 0.80 | 0.80 - 0.80 | 0.80 - 0.80 |
| Berlin | 4.93 - 5.08 | 5.07 - 5.08 | 5.07 - 5.08 | 5.05 - 5.08 | 5.08 - 5.08 |
| Brown | 3.96 - 4.90 | 3.13 - 3.80 | 4.24 - 4.90 | 4.24 - 4.90 | 4.29 - 4.90 |
| Concord | 6.47 - 8.80 | 6.77 - 8.80 | 6.78 - 9.20 | 8.85 - 11.30 | 8.42 - 11.30 |
| Delaware | 2.26 - 2.40 | 2.27 - 2.40 | 2.28 - 2.40 | 2.27 - 2.40 | 2.27 - 2.40 |
| Genoa | 11.53 - 11.70 | 11.30 - 11.30 | 11.30 - 11.30 | 11.30 - 11.30 | 11.23 - 11.30 |
| Harlem | 9.32 - 10.00 | 10.00 - 10.00 | 10.00 - 10.00 | 10.00 - 10.00 | 9.97 - 10.00 |
| Kingston | 2.30 - 2.30 | 2.30 - 2.30 | 2.30 - 2.30 | 2.30 - 2.30 | 2.30 - 2.30 |
| Liberty | 6.69 - 6.85 | 6.85 - 6.85 | 1.20 - 2.45 | 6.52 - 8.45 | 6.82 - 8.43 |
| Marlboro | 2.30 - 2.30 | 2.30 - 2.30 | 2.30 - 2.30 | 2.30 - 2.30 | 2.30 - 2.30 |
| Orange | 10.82 - 11.10 | 10.05 - 11.10 | 2.55 - 3.60 | 8.53 - 8.60 | 8.28 - 8.60 |
| Oxford | 5.30 - 6.30 | 6.10 - 6.30 | 6.10 - 6.30 | 6.10 - 6.30 | 6.22 - 6.30 |
| Porter | 2.50 - 2.50 | 2.50 - 2.50 | 2.50 - 2.50 | 2.50 - 2.50 | 2.50 - 2.50 |
| Radnor | 6.43 - 7.40 | 7.39 - 7.40 | 7.40 - 7.11 | 7.10 - 7.40 | 7.22 - 7.40 |
| Scioto | 5.80 - 6.15 | 6.29 - 6.30 | 6.23 - 6.24 | 6.01 - 6.01 | 5.89 - 5.89 |
| Thompson | 3.36 - 3.80 | 3.48 - 3.80 | 2.68 - 4.20 | 3.79 - 4.20 | 4.03 - 4.20 |
| Trenton | 2.50 - 2.50 | 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 | 2.20 - 2.20 |
| Washington | 9.79 - 15.45 | 10.13 - 15.45 | 10.16 - 15.45 | 10.16 - 15.45 | 10.10 - 15.45 |

| 2010 | 2009 | 2008 | 2007 | 2006 |
|---------------|---------------|---------------|---------------|---------------|
| \$1.30 - 1.30 | \$1.30 - 1.30 | \$1.30 - 1.30 | \$1.30 - 1.30 | \$0.50 - 0.50 |
| 2.29 - 3.20 | 2.29 - 3.20 | 2.28 - 3.20 | 2.28 - 3.20 | 2.28 - 3.20 |
| 2.35 - 6.40 | 2.34 - 6.40 | 2.56 - 6.40 | 2.57 - 6.40 | 2.57 - 6.40 |
| 2.50 - 2.50 | 2.50 - 2.50 | 3.00 - 3.00 | 3.00 - 3.00 | 3.00 - 3.00 |
| 2.23 - 4.40 | 2.22 - 4.40 | 2.25 - 4.40 | 2.39 - 4.40 | 2.40 - 4.40 |
| 18.18 - 18.60 | 18.07 - 18.60 | 17.23 - 18.60 | 17.23 - 18.60 | 15.05 - 18.60 |
| 2.10 - 2.10 | 2.10 - 2.10 | 2.10 - 2.10 | 2.10 - 2.10 | 2.10 - 2.10 |
| 2.70 - 2.70 | 2.70 - 2.70 | 2.85 - 2.85 | 2.70 - 2.70 | 2.70 - 2.70 |
| 1.94 - 2.95 | 1.95 - 2.95 | 1.94 - 2.95 | 1.95 - 2.95 | 1.95 - 2.95 |
| 3.50 - 3.70 | 3.50 - 3.70 | 3.52 - 3.70 | 3.56 - 3.70 | 3.03 - 3.70 |
| 1.30 - 1.30 | 1.30 - 1.30 | 1.30 - 1.30 | 1.30 - 1.30 | 1.30 - 1.30 |
| 3.80 - 3.80 | 3.71 - 3.71 | 3.59 - 3.59 | 3.76 - 3.76 | 3.95 - 3.95 |
| 10.30 - 14.92 | 10.26 - 14.92 | 10.32 - 14.92 | 12.49 - 14.92 | 12.13 - 14.92 |
| 2.50 - 2.50 | 2.50 - 2.50 | 2.50 - 2.50 | 2.50 - 2.50 | 2.50 - 2.50 |
| 8.71 - 16.10 | 10.31 - 17.70 | 10.21 - 17.64 | 10.17 - 17.60 | 10.57 - 17.97 |
| 0.80 - 0.80 | 0.80 - 0.80 | 0.80 - 0.80 | 0.80 - 0.80 | 0.80 - 0.80 |
| 4.83 - 5.08 | 4.91 - 5.08 | 4.91 - 5.08 | 4.95 - 5.08 | 4.17 - 4.60 |
| 4.30 - 4.90 | 4.29 - 4.90 | 4.37 - 4.90 | 4.33 - 4.90 | 4.37 - 4.90 |
| 8.38 - 11.30 | 8.37 - 11.30 | 8.36 - 11.30 | 8.41 - 11.30 | 8.45 - 11.30 |
| 2.28 - 2.40 | 2.28 - 2.40 | 2.08 - 2.20 | 2.08 - 2.20 | 2.12 - 2.20 |
| 8.58 - 9.40 | 8.56 - 9.40 | 8.38 - 9.40 | 8.40 - 9.40 | 8.43 - 9.40 |
| 9.89 - 10.00 | 9.88 - 10.00 | 9.93 - 10.00 | 9.98 - 10.00 | 6.45 - 7.12 |
| 2.30 - 2.30 | 2.30 - 2.30 | 2.30 - 2.30 | 2.30 - 2.30 | 2.30 - 2.30 |
| 6.56 - 8.44 | 6.71 - 8.38 | 6.74 - 8.43 | 6.83 - 8.49 | 6.87 - 8.50 |
| 2.30 - 2.30 | 2.30 - 2.30 | 2.30 - 2.30 | 2.30 - 2.30 | 2.30 - 2.30 |
| 8.18 - 8.60 | 8.26 - 8.60 | 8.36 - 8.60 | 8.89 - 9.35 | 11.94 - 14.00 |
| 4.23 - 4.50 | 4.18 - 4.50 | 4.30 - 4.50 | 4.31 - 4.50 | 4.07 - 4.50 |
| 2.50 - 2.50 | 2.50 - 2.50 | 2.50 - 2.50 | 2.50 - 2.50 | 2.50 - 2.50 |
| 7.20 - 7.40 | 7.20 - 7.40 | 4.07 - 4.40 | 4.09 - 4.40 | 6.60 - 6.88 |
| 6.40 - 6.50 | 6.45 - 6.55 | 6.00 - 6.07 | 6.04 - 6.09 | 5.48 - 5.95 |
| 4.02 - 4.20 | 4.01 - 4.20 | 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 |
| 2.20 - 2.20 | 2.20 - 2.20 | 2.20 - 2.20 | 2.20 - 2.20 | 2.20 - 2.20 |
| 7.97 - 14.48 | 7.99 - 14.48 | 7.92 - 14.47 | 8.02 - 14.45 | 8.15 - 14.49 |

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

| | 2015 | 2014 | 2013 | 2012 | 2011 |
|----------------------------------------|---------------|---------------|---------------|---------------|---------------|
| Other Units | | | | | |
| BST&G Fire District | \$2.81 - 3.00 | \$3.00 - 3.00 | \$2.98 - 3.00 | \$2.00 - 2.00 | \$1.96 - 2.00 |
| Delaware County District Library | 0.96 - 1.00 | 1.00 - 1.00 | 1.00 - 1.00 | 1.00 - 1.00 | 0.99 - 1.00 |
| Delaware County Health District | 0.60 - 0.70 | 0.62 - 0.70 | 0.63 - 0.70 | 0.63 - 0.70 | 0.59 - 0.70 |
| Delaware-Morrow Mental Health District | 0.95 - 1.00 | 1.00 - 1.00 | 1.00 - 1.00 | 1.00 - 1.00 | 0.99 - 1.00 |
| Delaware Preservation Park District | 0.57 - 0.60 | 0.60 - 0.60 | 0.60 - 0.60 | 0.60 - 0.60 | 0.59 - 0.60 |
| Elm Valley Joint Fire District | 3.15 - 3.87 | 3.77 - 3.87 | 3.77 - 3.87 | 2.80 - 2.90 | 2.90 - 2.90 |
| Fort Morrow Fire District | 3.66 - 5.00 | 3.80 - 5.00 | 4.47 - 5.00 | 4.47 - 5.00 | 4.53 - 5.00 |
| Kingston-Porter Fire District | 2.65 - 7.50 | 3.67 - 7.50 | 3.47 - 7.50 | 3.47 - 7.50 | 3.51 - 7.50 |
| Senior Citizens | 1.20 - 1.20 | 1.20 - 1.20 | 0.90 - 0.90 | 0.90 - 0.90 | 0.88 - 0.90 |
| Sunbury Community Library | 0.98 - 1.00 | 1.00 - 1.00 | 1.00 - 1.00 | 1.00 - 1.00 | 1.00 - 1.00 |
| Tri-Township Fire District | 5.65 - 6.40 | 5.27 - 5.40 | 5.27 - 5.40 | 5.27 - 5.40 | 5.19 - 5.40 |
| Westerville Public Library | 1.99 - 2.00 | 2.00 - 2.00 | 2.00 - 2.00 | 2.00 - 2.00 | 0.80 - 0.80 |

Source: Ohio Department of Taxation

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

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

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

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

| 2010 | 2009 | 2008 | 2007 | 2006 |
|---------------|---------------|---------------|---------------|---------------|
| \$1.96 - 2.00 | \$1.95 - 2.00 | \$1.96 - 2.00 | \$1.38 - 2.00 | \$1.40 - 2.00 |
| 1.02 - 1.03 | 0.04 - 0.04 | 0.06 - 0.06 | 0.07 - 0.07 | 0.08 - 0.08 |
| 0.59 - 0.70 | 0.59 - 0.70 | 0.58 - 0.70 | 0.59 - 0.70 | 0.59 - 0.70 |
| 0.99 - 1.00 | 0.99 - 1.00 | 0.99 - 1.00 | 0.73 - 1.00 | 0.74 - 1.00 |
| 0.59 - 0.60 | 0.59 - 0.60 | 0.24 - 0.40 | 0.24 - 0.40 | 0.24 - 0.40 |
| 2.00 - 2.50 | 2.00 - 2.50 | 2.11 - 2.50 | 2.11 - 2.50 | 2.11 - 2.50 |
| 4.73 - 5.00 | 4.73 - 5.00 | 1.81 - 2.00 | 2.49 - 2.50 | 1.88 - 2.00 |
| 3.69 - 7.68 | 3.63 - 7.67 | 3.89 - 7.70 | 3.90 - 7.72 | 4.07 - 7.69 |
| 0.88 - 0.90 | 0.88 - 0.90 | 0.57 - 0.70 | 0.58 - 0.70 | 0.58 - 0.70 |
| 0.99 - 1.00 | N/A | N/A | N/A | N/A |
| 5.18 - 5.40 | 5.17 - 5.40 | 5.25 - 5.40 | 5.25 - 5.40 | 3.48 - 4.40 |
| 0.79 - 0.80 | 0.78 - 0.80 | 0.80 - 0.80 | 0.61 - 0.80 | 0.61 - 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 | Total Tax Collections | Percent of Total Tax Collections to Current Tax Levy |
|------|----------------------|-------------------------|--------------------------------------------------------|----------------------------|-----------------------|------------------------------------------------------|
| 2015 | \$33,140,067 | \$32,532,767 | 98.17% | \$587,362 | \$33,120,129 | 99.94% |
| 2014 | 31,972,063 | 31,256,666 | 97.76 | 726,273 | 31,982,939 | 100.03 |
| 2013 | 28,114,318 | 27,281,085 | 97.04 | 650,906 | 27,931,991 | 99.35 |
| 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 |

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

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

The County's current reporting system does not track delinquent tax collections by tax year.
The presentation will be updated as new information becomes available.

Delaware County, Ohio
Property Tax Levies and Collections - Tangible Personal Property Taxes (2)
Last Ten Years

| Year | Current Tax Levy (1) | Current Tax Collections | Percent of Current Tax Collections to Current Tax Levy | Delinquent Tax Collections | Total Tax Collections | Percent of Total Tax Collections to Current Tax Levy |
|------|----------------------|-------------------------|--------------------------------------------------------|----------------------------|-----------------------|------------------------------------------------------|
| 2015 | \$0 | \$0 | 0.00% | \$0 | \$0 | 0.00% |
| 2014 | 0 | 0 | 0.00 | 0 | 0 | 0.00 |
| 2013 | 0 | 0 | 0.00 | 0 | 0 | 0.00 |
| 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 |

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

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

(2) Beginning in 2011, tangible personal property is no longer assessed.

The County's current reporting system does not track delinquent tax collections by tax year. The presentation will be updated as new information becomes available.

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

| Taxpayer | Type of Business | 2015 | | | 2006 | | |
|-------------------------------------|------------------|--------------------------|------|--------------------------------------------|--------------------------|------|--------------------------------------------|
| | | Total Assessed Valuation | Rank | Percent of Total County Assessed Valuation | Total Assessed Valuation | Rank | Percent of Total County Assessed Valuation |
| Ohio Power Co. | Public Utility | \$108,622,830 | 1 | 1.64% | \$77,991,980 | 1 | 1.35 |
| Kroger Company | Retail | 21,924,790 | 2 | 0.33 | | | |
| Citigroup Technology, Inc. | IT Services | 19,639,690 | 3 | 0.30 | | | |
| Columbia Gas of Ohio | Public Utility | 18,501,270 | 4 | 0.28 | | | |
| American Transmission Systems, Inc. | Public Utility | 17,702,370 | 5 | 0.27 | 11,638,370 | 4 | 0.20 |
| Banc One Management Corp | Finance | 15,029,870 | 6 | 0.23 | | | |
| AEP Ohio Transmission Systems Inc. | Public Utility | 10,176,870 | 7 | 0.15 | | | |
| Nationwide Mutual Insurance Co. | Insurance | 9,861,200 | 8 | 0.15 | 9,772,570 | 6 | 0.17 |
| Ohio Edison Co. | Public Utility | 8,452,650 | 9 | 0.13 | | | |
| Knickerbocker Properties, Inc. XLII | Real Estate | 8,102,510 | 10 | 0.12 | 9,470,620 | 8 | 0.16 |
| J. P. Morgan Chase and Co. | Finance | | | | 15,023,480 | 2 | 0.26 |
| Verizon North | Public Utility | | | | 12,150,820 | 3 | 0.21 |
| NP Limited Partnership | Developer | | | | 10,767,110 | 5 | 0.19 |
| Meijer Stores Limited Partnership | Business | | | | 9,765,200 | 7 | 0.17 |
| Tuller Square Northpointe LLC | Developer | | | | 8,353,630 | 9 | 0.14 |
| Evans Capital Investments Limited | Developer | | | | 8,144,090 | 10 | 0.14 |
| Total Principal Taxpayers | | 238,014,050 | | 3.60 | 173,077,870 | | 2.99 |
| All Other Taxpayers | | 6,367,426,140 | | 96.40 | 5,623,075,579 | | 97.01 |
| Total County Assessed Value | | <u>\$6,605,440,190</u> | | <u>100.00%</u> | <u>\$5,796,153,449</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>2015</u> | <u>2014</u> | <u>2013</u> | <u>2012</u> | <u>2011</u> |
|-----------------------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| Sales Tax Payments/Transient Sales | \$12,055,670 | \$12,212,086 | \$12,336,936 | \$11,078,242 | \$10,984,450 |
| Direct Pay Tax Return Payments | 1,382,092 | 1,022,330 | 607,053 | 571,892 | 540,598 |
| Seller's Use Tax Return Payments | 9,885,832 | 9,107,119 | 8,993,313 | 8,053,036 | 7,820,413 |
| Consumer's Use Tax Return Payments | 2,191,060 | 2,337,124 | 2,118,868 | 1,406,870 | 1,216,379 |
| Motor Vehicle Tax Payments | 5,859,754 | 5,581,817 | 5,004,176 | 4,727,110 | 4,354,750 |
| Non-Resident Motor Vehicle Payments | 22,002 | 22,579 | 15,950 | 11,849 | 11,041 |
| Watercraft and Outboard Motors | 70,819 | 77,491 | 82,400 | 60,437 | 75,490 |
| Department of Liquor Control | 171,705 | 155,181 | 141,835 | 129,070 | 111,759 |
| Sales Tax on Motor Vehicle Fuel Refunds | 29,485 | 34,526 | 2,538 | 1,950 | 1,543 |
| Sales/Use Tax Voluntary Payments | 82,827 | 36,692 | 60,354 | 24,027 | 30,138 |
| Statewide Master Numbers | 20,133,677 | 19,504,200 | 18,900,457 | 18,311,211 | 17,556,352 |
| Sales/Use Tax Assessment Payments | 429,556 | 157,732 | 130,290 | 141,100 | 162,863 |
| Streamlined Sales Tax Payments | 51,882 | 31,361 | 25,933 | 21,386 | 19,640 |
| Use Tax Amnesty Payments | 5,970 | 8,101 | 42,418 | 75,270 | 10,846 |
| Sales/Use Tax Refunds Approved | (94,795) | (200,034) | (180,740) | (297,139) | (153,953) |
| Destination Sourcing Adjustment/Managed Audit | 113,551 | 96,091 | 0 | 0 | 0 |
| Total | <u><u>\$52,391,087</u></u> | <u><u>\$50,184,396</u></u> | <u><u>\$48,281,781</u></u> | <u><u>\$44,316,311</u></u> | <u><u>\$42,742,309</u></u> |
| Sales Tax Rate | 1.25% | 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.

| 2010 | 2009 | 2008 | 2007 | 2006 |
|---------------------|---------------------|---------------------|---------------------|---------------------|
| \$10,045,821 | \$9,193,471 | \$8,780,199 | \$9,157,913 | \$8,972,362 |
| 455,159 | 287,821 | 313,729 | 219,179 | 386,362 |
| 6,133,088 | 6,396,974 | 6,151,045 | 5,721,525 | 5,101,930 |
| 1,347,004 | 1,049,031 | 1,257,366 | 1,893,041 | 1,320,113 |
| 3,979,447 | 3,590,414 | 3,669,313 | 3,786,117 | 3,550,687 |
| 11,124 | 7,821 | 9,923 | 2,127 | 0 |
| 56,942 | 46,444 | 62,438 | 80,456 | 89,054 |
| 103,379 | 95,551 | 87,827 | 81,820 | 69,970 |
| 1,871 | 1,502 | 1,962 | 1,062 | 2,245 |
| 23,559 | 17,324 | 25,312 | 22,726 | 31,924 |
| 16,506,930 | 15,866,240 | 15,743,812 | 15,687,594 | 15,327,888 |
| 160,099 | 133,452 | 191,892 | 78,358 | 46,591 |
| 14,962 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| (259,592) | (97,143) | (222,342) | (173,988) | (30,614) |
| 0 | 0 | 0 | (5,655) | (2,064) |
| <u>\$38,579,793</u> | <u>\$36,588,902</u> | <u>\$36,072,476</u> | <u>\$36,552,275</u> | <u>\$34,866,448</u> |
| 1.25% | 1.25% | 1.25% | 1.25% | 1.25% |

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

| Year | User Equivalent | Gallons of Wastewater Treated | Direct Rate Per 1,000 Gallons |
|------|--------------------|-------------------------------------|----------------------------------------|
| 2015 | 32,207 | 3,171,750,000 | \$3.11 |
| 2014 | 31,551 | 2,994,790,000 | 2.85 |
| 2013 | 31,062 | 3,178,010,000 | 2.63 |
| 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 |

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.

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) |
|------|--------------------------------|-----------------------------------------------------------------|-----------------------------------------|
| 2015 | \$23,423,608 | 0.13% | \$121 |
| 2014 | 26,026,811 | 0.15 | \$138 |
| 2013 | 29,686,348 | 0.17 | 160 |
| 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 |

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

(1) See S15 for estimated actual value.

(2) See S42 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 | Sales Tax Revenue Bonds | General Obligation Bonds | Special Assessment Bonds | General Obligation Bonds | Revenue Bonds |
| 2015 | \$0 | \$0 | \$40,488,214 | \$23,423,608 | \$3,925,487 | \$0 | \$33,276,743 |
| 2014 | 0 | 0 | 0 | 26,026,811 | 4,317,110 | 0 | 35,789,218 |
| 2013 | 0 | 0 | 0 | 29,686,348 | 4,308,933 | 0 | 25,062,474 |
| 2012 | 0 | 0 | 0 | 32,384,774 | 4,539,039 | 685,000 | 27,031,742 |
| 2011 | 0 | 0 | 0 | 35,475,528 | 4,778,068 | 1,350,678 | 26,819,394 |
| 2010 | 0 | 0 | 0 | 38,497,874 | 5,048,239 | 1,991,356 | 28,508,582 |
| 2009 | 0 | 0 | 0 | 34,852,989 | 5,279,869 | 2,612,034 | 30,131,713 |
| 2008 | 0 | 0 | 0 | 37,844,564 | 5,599,207 | 6,587,715 | 30,329,884 |
| 2007 | 0 | 0 | 0 | 40,724,096 | 5,654,503 | 10,494,840 | 30,518,622 |
| 2006 | 1,450,000 | 4,752,000 | 0 | 41,959,560 | 340,000 | 50,272,077 | 0 |

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

(1) See S42 for population data and personal income.

| Total Primary Government | Per Capita (1) | Percentage of Personal Income (1) |
|--------------------------------|-------------------|-----------------------------------------|
| \$101,114,052 | 523.87 | 0.82 |
| 66,133,139 | 349.70 | 0.56 |
| 59,057,755 | 319.27 | 0.55 |
| 64,640,555 | 357.01 | 0.63 |
| 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 |

Delaware County, Ohio
 Revenue Bond Coverage
 Last Seven Years

| Year | Operating Revenues | Tap Fees | Gross Revenues | Less Operating Expenses (excluding depreciation) | Net Available Revenues |
|------|--------------------|-------------|----------------|--------------------------------------------------|------------------------|
| 2015 | \$15,267,838 | \$5,696,507 | \$20,964,345 | \$9,056,656 | \$11,907,689 |
| 2014 | 13,719,103 | 3,659,436 | 17,378,539 | 8,220,534 | 9,158,005 |
| 2013 | 12,916,850 | 2,207,634 | 15,124,484 | 8,702,128 | 6,422,356 |
| 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 |

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.

| Principal | Debt Service | | Coverage Ratio |
|-------------|--------------|-------------|----------------|
| | Interest | Total | |
| \$2,470,000 | \$1,395,163 | \$3,865,163 | 3.08 |
| 2,010,000 | 1,530,921 | 3,540,921 | 2.59 |
| 1,935,000 | 1,129,775 | 3,064,775 | 2.10 |
| 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 |

Delaware County, Ohio
Special Assessment Bond Coverage
Last Ten Years

| Year | Special Assessment Collections | Debt Service | | | Coverage Ratio |
|------|--------------------------------|--------------|-----------|-----------|----------------|
| | | Principal | Interest | Total | |
| 2015 | \$578,933 | \$387,070 | \$183,274 | \$570,344 | 1.02 |
| 2014 | 531,468 | 332,202 | 187,843 | 520,045 | 1.02 |
| 2013 | 551,143 | 311,716 | 197,998 | 509,714 | 1.08 |
| 2012 | 490,207 | 294,674 | 207,958 | 502,632 | 0.98 |
| 2011 | 521,432 | 282,250 | 219,246 | 501,496 | 1.04 |
| 2010 | 519,047 | 263,200 | 228,739 | 491,939 | 1.06 |
| 2009 | 601,659 | 365,800 | 244,589 | 610,389 | 0.99 |
| 2008 | 563,826 | 313,300 | 238,966 | 552,266 | 1.02 |
| 2007 | 123,151 | 105,000 | 16,498 | 121,498 | 1.01 |
| 2006 | 125,610 | 100,000 | 21,247 | 121,247 | 1.04 |

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

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

| | 2015 | 2014 | 2013 | 2012 | 2011 |
|-------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Assessed Value of County | \$6,605,440,190 | \$6,246,628,450 | \$6,164,665,040 | \$6,119,864,510 | \$6,379,447,020 |
| Voted Debt Limitation (1) | \$163,636,005 | \$154,665,711 | \$152,616,626 | \$151,496,613 | \$157,986,176 |
| 2005 Capital Facility Notes | 0 | 0 | 0 | 0 | 0 |
| Sawmill Parkway Extension Notes | 0 | 0 | 0 | 0 | 0 |
| US 23/Lewis Center Road Notes | 0 | 0 | 0 | 0 | 0 |
| Ditch Improvements Notes | 0 | 0 | 0 | 0 | 0 |
| 1997 Capital Facilities | 0 | 0 | 0 | 0 | 0 |
| 2003 Capital Facilities Refunding | 0 | 0 | 0 | 1,370,000 | 2,695,000 |
| 2004 Capital Facilities Refunding | 0 | 0 | 0 | 0 | 0 |
| 2004 Jail | 0 | 0 | 0 | 0 | 0 |
| 2005 Capital Facilities Refunding | 645,000 | 1,070,000 | 1,475,000 | 1,855,000 | 2,215,000 |
| 2005 Council for Older Adults | 0 | 575,000 | 1,130,000 | 8,905,000 | 9,415,000 |
| 2007 Various Purpose | 1,030,000 | 1,094,800 | 1,157,100 | 1,217,000 | 1,274,600 |
| 2010 Jail Improvement | 2,225,000 | 2,520,000 | 2,800,000 | 2,865,000 | 2,930,000 |
| 2010 Hayes Improvement | 1,200,000 | 1,340,000 | 1,440,000 | 1,465,000 | 1,490,000 |
| 2010 Jail Current Refunding | 0 | 0 | 540,000 | 1,075,000 | 1,555,000 |
| 2010 Hayes Current Refunding | 9,875,000 | 10,685,000 | 12,070,000 | 12,295,000 | 12,440,000 |
| 2010 Capital Improvements | 0 | 160,400 | 315,950 | 466,750 | 612,900 |
| 2013 Council for Older Adults Refunding | 7,115,000 | 7,175,000 | 7,245,000 | 0 | 0 |
| 1999 Road Improvements | 0 | 0 | 0 | 0 | 0 |
| 2007 Various Purpose | 3,280,000 | 3,535,200 | 3,777,900 | 4,013,000 | 4,240,400 |
| 2007A Various Purpose | 69,800 | 74,000 | 78,100 | 82,000 | 85,700 |
| 2007B Various Purpose | 23,400 | 45,800 | 67,200 | 87,700 | 107,300 |
| 2008 Ditch Improvements | 37,600 | 73,700 | 108,500 | 141,900 | 174,100 |
| 2009 Ditch Improvements | 13,800 | 20,400 | 26,800 | 33,000 | 38,900 |
| 2010 Ditch Improvements | 14,400 | 18,950 | 23,350 | 27,600 | 31,700 |
| 2011 Ditch Improvements | 8,381 | 10,370 | 12,318 | 14,226 | 16,000 |
| 2012 Ditch Improvements | 38,957 | 46,188 | 53,242 | 59,700 | 0 |
| 2013 Ditch Improvements | 66,300 | 76,400 | 85,800 | 0 | 0 |
| 2014 Ditch Improvements | 306,000 | 344,700 | 0 | 0 | 0 |
| 1999 Sewer Improvements | 0 | 0 | 0 | 0 | 0 |
| 2003 Capital Facilities | 0 | 0 | 0 | 685,000 | 1,345,000 |
| 2003 Capital Facilities Refunding | 0 | 0 | 0 | 0 | 0 |
| 2007 Refunding Sewer Improvements Revenue | 20,525,000 | 22,615,000 | 24,625,000 | 26,560,000 | 28,420,000 |
| 2014 Sewer Improvements Revenue Debt | 12,215,000 | 12,595,000 | 0 | 0 | 0 |
| 2015 Sales Tax Revenue Bonds | 39,345,000 | 0 | 0 | 0 | 0 |
| Total Debt | 98,033,638 | 64,075,908 | 57,031,260 | 63,217,876 | 69,086,600 |

| 2010 | 2009 | 2008 | 2007 | 2006 |
|-----------------|-----------------|-----------------|-----------------|-----------------|
| \$6,355,039,570 | \$6,257,413,840 | \$6,192,729,174 | \$6,084,443,507 | \$5,817,602,967 |
| \$157,375,989 | \$154,935,346 | \$153,318,229 | \$150,611,088 | \$143,940,074 |
| 0 | 0 | 0 | 0 | 1,450,000 |
| 0 | 0 | 0 | 0 | 2,184,000 |
| 0 | 0 | 0 | 0 | 2,450,000 |
| 0 | 0 | 0 | 0 | 118,000 |
| 0 | 0 | 0 | 0 | 255,000 |
| 3,965,000 | 5,195,000 | 6,390,000 | 7,555,000 | 8,695,000 |
| 0 | 13,485,000 | 14,070,000 | 14,630,000 | 15,175,000 |
| 0 | 2,480,000 | 2,925,000 | 3,355,000 | 3,770,000 |
| 2,555,000 | 2,875,000 | 3,180,000 | 3,465,000 | 3,485,000 |
| 9,910,000 | 10,385,000 | 10,845,000 | 11,285,000 | 11,710,000 |
| 1,330,000 | 1,383,200 | 1,434,400 | 1,483,600 | 0 |
| 2,995,000 | 0 | 0 | 0 | 0 |
| 1,515,000 | 0 | 0 | 0 | 0 |
| 2,025,000 | 0 | 0 | 0 | 0 |
| 12,580,000 | 0 | 0 | 0 | 0 |
| 745,050 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 120,000 | 235,000 | 340,000 |
| 4,460,000 | 4,666,800 | 4,865,600 | 5,061,400 | 0 |
| 89,200 | 92,600 | 95,600 | 98,300 | 0 |
| 126,100 | 144,000 | 161,200 | 161,200 | 0 |
| 205,100 | 234,900 | 261,500 | 0 | 0 |
| 44,700 | 50,000 | 0 | 0 | 0 |
| 35,250 | 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 | 2,395,000 | 4,715,000 | 43,555,000 |
| 1,980,000 | 2,595,000 | 3,195,000 | 3,780,000 | 4,350,000 |
| 0 | 0 | 1,015,000 | 2,210,000 | 3,380,000 |
| 30,210,000 | 31,930,000 | 32,140,000 | 32,340,000 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 74,770,400 | 75,516,500 | 83,093,300 | 90,374,500 | 100,917,000 |

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

| | 2015 | 2014 | 2013 | 2012 | 2011 |
|---------------------------------------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Exemptions | | | | | |
| 2005 Capital Facility Notes | \$0 | \$0 | \$0 | \$0 | \$0 |
| Sawmill Parkway Extension Notes | 0 | 0 | 0 | 0 | 0 |
| US 23/Lewis Center Road Notes | 0 | 0 | 0 | 0 | 0 |
| Ditch Improvements Notes | 0 | 0 | 0 | 0 | 0 |
| 2004 Jail | 0 | 0 | 0 | 0 | 0 |
| 2007 Various Purpose | 1,030,000 | 1,094,800 | 1,157,100 | 1,217,000 | 1,274,600 |
| 2010 Jail Improvement | 2,225,000 | 2,520,000 | 2,800,000 | 2,865,000 | 2,930,000 |
| 2010 Jail Current Refunding | 0 | 0 | 540,000 | 1,075,000 | 1,555,000 |
| 1999 Road Improvements | 0 | 0 | 0 | 0 | 0 |
| 2007 Various Purpose | 3,280,000 | 3,535,200 | 3,777,900 | 4,013,000 | 4,240,400 |
| 2007A Various Purpose | 69,800 | 74,000 | 78,100 | 82,000 | 85,700 |
| 2007B Various Purpose | 23,400 | 45,800 | 67,200 | 87,700 | 107,300 |
| 2008 Ditch Improvements | 37,600 | 73,700 | 108,500 | 141,900 | 174,100 |
| 2009 Ditch Improvements | 13,800 | 20,400 | 26,800 | 33,000 | 38,900 |
| 2010 Ditch Improvements | 14,400 | 18,950 | 23,350 | 27,600 | 31,700 |
| 2011 Ditch Improvements | 8,381 | 10,370 | 12,318 | 14,226 | 16,000 |
| 2012 Ditch Improvements | 38,957 | 46,188 | 53,242 | 59,700 | 0 |
| 2013 Ditch Improvements | 66,300 | 76,400 | 85,800 | 0 | 0 |
| 2014 Ditch Improvements | 306,000 | 344,700 | 0 | 0 | 0 |
| 1999 Sewer Improvements | 0 | 0 | 0 | 0 | 0 |
| 2003 Capital Facilities | 0 | 0 | 0 | 685,000 | 1,345,000 |
| 2003 Capital Facilities Refunding | 0 | 0 | 0 | 0 | 0 |
| 2007 Refunding Sewer Improvements | 20,525,000 | 22,615,000 | 24,625,000 | 26,560,000 | 28,420,000 |
| 2014 Sewer Improvements Revenue Debt | 39,345,000 | 12,595,000 | 0 | 0 | 0 |
| Total Exemptions | 66,983,638 | 43,070,508 | 33,355,310 | 36,861,126 | 40,218,700 |
| Net Debt | 31,050,000 | 21,005,400 | 23,675,950 | 26,356,750 | 28,867,900 |
| Total Voted Legal Debt Margin (Debt Limitation Minus Net Debt) | \$132,586,005 | \$133,660,311 | \$128,940,676 | \$125,139,863 | \$129,118,276 |
| Legal Debt Margin as a Percentage of the Debt Limit (Voted) | 81.02% | 86.42% | 84.49% | 82.60% | 81.73% |
| Unvoted Debt Limitation | \$66,054,402 | \$62,466,285 | \$61,646,650 | \$61,198,645 | \$63,794,470 |
| Total Legal Debt Margin (Unvoted) | \$35,004,402 | \$41,460,885 | \$37,970,700 | \$34,841,895 | \$34,926,570 |
| Legal Debt Margin as a Percentage of the Debt Limit (Unvoted) | 52.99% | 66.37% | 61.59% | 56.93% | 54.75% |

- (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

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.

| 2010 | 2009 | 2008 | 2007 | 2006 |
|----------------------|----------------------|----------------------|----------------------|----------------------|
| \$0 | \$0 | \$0 | \$0 | \$1,450,000 |
| 0 | 0 | 0 | 0 | 2,184,000 |
| 0 | 0 | 0 | 0 | 2,450,000 |
| 0 | 0 | 0 | 0 | 118,000 |
| 0 | 2,480,000 | 2,925,000 | 3,355,000 | 3,770,000 |
| 1,330,000 | 1,383,200 | 1,434,400 | 1,483,600 | 0 |
| 2,995,000 | 0 | 0 | 0 | 0 |
| 2,025,000 | 0 | 0 | 0 | 0 |
| 0 | 0 | 120,000 | 235,000 | 340,000 |
| 4,460,000 | 4,666,800 | 4,865,600 | 5,061,400 | 0 |
| 89,200 | 92,600 | 95,600 | 98,300 | 0 |
| 126,100 | 144,000 | 161,200 | 161,200 | 0 |
| 205,100 | 234,900 | 261,500 | 0 | 0 |
| 44,700 | 50,000 | 0 | 0 | 0 |
| 35,250 | 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 | 2,395,000 | 4,715,000 | 43,555,000 |
| 1,980,000 | 2,595,000 | 3,195,000 | 3,780,000 | 4,350,000 |
| 0 | 0 | 1,015,000 | 2,210,000 | 3,380,000 |
| 30,210,000 | 31,930,000 | 32,140,000 | 32,340,000 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 43,500,350 | 43,576,500 | 48,608,300 | 53,439,500 | 61,597,000 |
| 31,270,050 | 31,940,000 | 34,485,000 | 36,935,000 | 39,320,000 |
| <u>\$126,105,939</u> | <u>\$122,995,346</u> | <u>\$118,833,229</u> | <u>\$113,676,088</u> | <u>\$104,620,074</u> |
| 80.13% | 79.38% | 77.51% | 75.48% | 72.68% |
| <u>\$63,550,396</u> | <u>\$62,574,138</u> | <u>\$61,927,292</u> | <u>\$60,844,435</u> | <u>\$58,176,030</u> |
| <u>\$32,280,346</u> | <u>\$30,634,138</u> | <u>\$27,442,292</u> | <u>\$23,909,435</u> | <u>\$18,856,030</u> |
| 50.79% | 48.96% | 44.31% | 39.30% | 32.41% |

Delaware County, Ohio
Pledged Revenue Coverage Governmental Revenue Bonds
Last Ten Years

| Sales Tax Revenue Bonds | | | | | | |
|-------------------------|----------------------|------------------------------|--------------------------|--------------|-----------|----------|
| Year | Sales Tax Revenue | Retained For General Fund | Net Available Revenue | Debt Service | | Coverage |
| | | | | Principal | Interest | |
| 2015 | \$52,258,122 | \$49,998,957 | \$2,249,165 | \$1,655,000 | \$594,165 | 1.00 |

Note: Detail regarding the County's outstanding debt can be found in the notes to the financial statements. The amount retained for the general fund represents the total received less the amount required to meet the debt obligation. The sales tax revenue bonds were issued in 2015.

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Delaware County, Ohio
Demographic and Economic Statistics
Last Ten Years

| <u>Year</u> | <u>Population</u> | <u>Personal Income</u> | <u>Per Capita Personal Income</u> | <u>Unemployment Rate</u> |
|-------------|-------------------|----------------------------|-------------------------------------------|------------------------------|
| 2015 | 193,013 | \$12,312,299,270 | \$63,790 | 3.50% |
| 2014 | 189,113 | 11,758,100,775 | 62,175 | 4.00 |
| 2013 | 184,979 | 10,821,271,500 | 58,500 | 5.10 |
| 2012 | 181,061 | 10,275,211,750 | 56,750 | 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 |

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 | 2015 | | | 2006 | | |
|-------------------------------------------|---------------------------------|---------------------|------|-----------------------------|---------------------|------|-----------------------------|
| | | Number of Employees | Rank | Percent of Total Employment | Number of Employees | Rank | Percent of Total Employment |
| J. P. Morgan Chase and Co. | Finance | 9,947 | 1 | 9.90% | 7,605 | 1 | 9.33% |
| Kroger Company | Retail/Warehouse | 2,209 | 2 | 2.20 | 1,184 | 3 | 1.45 |
| Olentangy Local School District | School System | 2,109 | 3 | 2.10 | 1,360 | 2 | 1.67 |
| Delaware County | Government | 1,119 | 4 | 1.11 | 1,004 | 4 | 1.23 |
| Meijer Limited Partnership | Retail | 1046 | 5 | 1.04 | | | 0.00 |
| Ohio Health (Grady Memorial Hospital) | Hospital/Medical Services | 1,014 | 6 | 1.01 | 631 | 6 | 0.77 |
| American Showa, Inc. | Manufacturing | 668 | 7 | 0.66 | 633 | 5 | 0.78 |
| Exel Inc | Motor Freight Transportation | 624 | 8 | 0.62 | | | |
| Delaware City School District | School System | 619 | 9 | 0.62 | 526 | 8 | 0.65 |
| Ohio Wesleyan University | Private Liberal Arts University | 535 | 10 | 0.53 | 500 | 9 | 0.61 |
| WalMart Real Estate Business Trust | Retail | | | | 608 | 7 | 0.75 |
| Leibert Corporation | Manufacturing | | | | 450 | 10 | 0.55 |
| Total | | <u>19,890</u> | | <u>19.79%</u> | <u>14,501</u> | | <u>17.79%</u> |
| Total Employment Within the County | | <u>100,504</u> | | | <u>81,500</u> | | |

Sources: Local Companies
Columbus Region County Profiles

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

| | 2015 | 2014 | 2013 | 2012 | 2011 |
|--------------------------------------------|---------|---------|---------|---------|---------|
| General Government | | | | | |
| Legislative and Executive | | | | | |
| Auditor | | | | | |
| Number of Non-Exempt Conveyances | 5,089 | 4,847 | 5,367 | 4,481 | 3,532 |
| Number of Exempt Conveyances | 2,328 | 2,293 | 2,438 | 2,397 | 2,193 |
| Number of Personal Property Returns | N/A | N/A | N/A | N/A | N/A |
| Number of Dog Tags Sold | 18,675 | 20,381 | 21,345 | 20,988 | 21,246 |
| Number of Weights/Measures Inspections | 243 | 527 | 578 | 551 | 590 |
| Number of Weights/Measures Tests Performed | 2,546 | 2,186 | 2,198 | 2,220 | 2,139 |
| Commissioners | | | | | |
| Number of Resolutions | 1,544 | 1,493 | 1,343 | 1,422 | 1,483 |
| Number of Annexations | 6 | 12 | 7 | 4 | 4 |
| Community and Economic Development | | | | | |
| Number of Business Starts | N/A | N/A | N/A | N/A | N/A |
| Number of Active Businesses | N/A | 3,282 | 3,276 | 3,184 | 3,219 |
| Major New Development Projects | 0 | 0 | 0 | 0 | 0 |
| Job Creations | 238 | 247 | 279 | 107 | 214 |
| Job Retention | 632 | 666 | 594 | 646 | 175 |
| Treasurer | | | | | |
| Percentage Return on Portfolio | 0.56 | 0.51 | 0.64 | 0.82 | 0.66 |
| Board of Elections | | | | | |
| Number of Registered Voters | 124,080 | 121,174 | 116,883 | 125,596 | 118,916 |
| Number of Voters Last General Election | 59,118 | 60,144 | 28,164 | 99,254 | 64,657 |
| Percentage of Register Voters that Voted | 47.65 | 49.63 | 24.10 | 79.03 | 54.37 |
| Recorder | | | | | |
| Number of Total Instruments Recorded | 37,127 | 33,309 | 45,525 | 53,737 | 38,611 |
| Number of Deeds Recorded | 9,271 | 8,685 | 9,364 | 8,174 | 5,020 |
| Number of Mortgages Recorded | 11,571 | 9,899 | 14,516 | 15,723 | 11,393 |
| Number of Mortgages Discharged | 13,093 | 11,431 | 18,644 | 20,933 | 13,147 |
| Number of Mortgages Assignments Recorded | 839 | 821 | 1,304 | 1,799 | 1,306 |
| Number of Easements Recorded | 685 | 530 | 657 | 518 | 473 |
| Number of Plats Recorded | 131 | 103 | 119 | 86 | 47 |
| Number of Federal Tax Liens Recorded | 233 | 187 | 213 | 273 | 379 |
| Number of Mechanics Liens Recorded | 75 | 81 | 60 | 49 | 64 |
| Number of Land Contracts Recorded | 17 | 17 | 19 | 21 | 20 |
| Number of Sheriff's Deeds Recorded | 191 | 237 | 320 | 354 | 273 |
| Data Processing | | | | | |
| Number of Users Served | 1,100 | 1,000 | 1,000 | 875 | 802 |
| Judicial | | | | | |
| Common Pleas Court | | | | | |
| Number of Civil Cases Filed | 862 | 935 | 1,049 | 1,464 | 1,586 |
| Number of Criminal Cases Filed | 685 | 659 | 666 | 580 | 758 |
| Number of Domestic Cases Filed | 547 | 604 | 598 | 628 | 728 |
| Probate Court | | | | | |
| Number of Estate Cases Filed | 423 | 440 | 543 | 469 | 490 |
| Number of Guardianship Cases Filed | 102 | 86 | 98 | 83 | 93 |
| Number of Trust Cases Filed | 20 | 13 | 5 | 5 | 6 |
| Number of Civil Action Cases Filed | 21 | 15 | 28 | 29 | 21 |
| Number of Adoption Cases Filed | 39 | 31 | 42 | 36 | 10 |
| Number of Marriage Applications | 882 | 757 | 741 | 803 | 742 |

| 2010 | 2009 | 2008 | 2007 | 2006 |
|---------|---------|---------|---------|---------|
| 3,747 | 3,453 | 3,890 | 4,761 | 5,468 |
| 2,349 | 2,438 | 2,484 | 2,548 | 2,719 |
| N/A | 32 | 405 | 2,900 | 3,038 |
| 20,835 | 19,492 | 20,063 | 20,171 | 18,815 |
| 581 | 629 | 494 | 550 | 284 |
| 2,087 | 2,192 | 1,917 | 1,864 | 2,013 |
| 1,683 | 1,614 | 1,554 | 1,608 | 1,655 |
| 1 | 4 | 10 | 8 | 6 |
| N/A | N/A | 397 | 350 | 533 |
| 3,166 | 3,157 | 3,142 | 3,182 | 3,286 |
| 0 | 4 | 2 | 1 | 4 |
| 101 | 232 | 0 | 156 | 330 |
| 97 | 22 | 26 | 39 | 21 |
| 1.19 | 0.28 | 2.53 | 5.08 | 4.82 |
| 119,690 | 118,316 | 119,612 | 106,543 | 108,804 |
| 69,509 | 49,829 | 93,055 | 23,435 | 66,453 |
| 58.07 | 42.12 | 77.80 | 22.00 | 61.07 |
| 40,646 | 40,679 | 34,746 | 39,545 | 44,924 |
| 4,958 | 4,866 | 5,315 | 6,306 | 7,334 |
| 12,329 | 12,508 | 9,835 | 12,616 | 15,329 |
| 13,336 | 13,681 | 9,936 | 10,820 | 11,994 |
| 1,276 | 1,633 | 1,462 | 2,157 | 2,335 |
| 426 | 345 | 741 | 678 | 804 |
| 42 | 48 | 78 | 111 | 127 |
| 530 | 347 | 354 | 244 | 238 |
| 112 | 131 | 240 | 239 | 237 |
| 25 | 18 | 9 | 16 | 29 |
| 456 | 376 | 452 | 380 | 241 |
| 670 | 644 | 600 | 591 | 583 |
| 1,857 | 1,840 | 1,705 | 1,579 | 1,301 |
| 668 | 614 | 634 | 722 | 584 |
| 685 | 644 | 603 | 578 | 543 |
| 487 | 460 | 426 | 427 | 418 |
| 108 | 108 | 106 | 116 | 90 |
| 10 | 7 | 7 | 9 | 7 |
| 24 | 21 | 19 | 6 | 18 |
| 39 | 30 | 57 | 64 | 58 |
| 751 | 742 | 775 | 730 | 768 |

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

| | 2015 | 2014 | 2013 | 2012 | 2011 |
|------------------------------------------------|---------|---------|---------|---------|--------|
| General Government (continued) | | | | | |
| Judicial (continued) | | | | | |
| Juvenile Court | | | | | |
| Number of Delinquent Cases Filed | 426 | 544 | 505 | 1,075 | 544 |
| Number of Unruly Cases Filed | 130 | 126 | 97 | 122 | 100 |
| Number of Unfiled Charges | 195 | 277 | 1,378 | 1,706 | 1,217 |
| Number of Custody Related Cases Filed | 254 | 264 | 242 | 228 | 413 |
| Number of Adult Cases Filed | 254 | 487 | 71 | 106 | 77 |
| Number of Traffic Cases Filed | 775 | 783 | 844 | 830 | 712 |
| Number of Abused/Neglect/Dependent Filed | 40 | 61 | N/A | N/A | N/A |
| Public Safety | | | | | |
| Sheriff | | | | | |
| Jail Operation | | | | | |
| Number of Inmates | 3,949 | 3,898 | 3,595 | 3,483 | 3,992 |
| Number of Inmates Housed Elsewhere | 0 | 0 | 0 | 0 | 0 |
| Inmate Profile Felonies | 1,500 | 1,602 | 1,529 | 1,957 | 2,694 |
| Inmate Profile Misdemeanors | 2,335 | 2,127 | 1,917 | 1,526 | 1,298 |
| Inmate Profile Male | 2,836 | 2,886 | 2,708 | 2,629 | 3,005 |
| Inmate Profile Female | 1,113 | 1,012 | 887 | 854 | 987 |
| Enforcement Uniform Crime Reporting | | | | | |
| Number of Homicides Reported | 1 | 0 | 1 | 2 | 1 |
| Number of Rapes Reported | 46 | 14 | 24 | 19 | 16 |
| Number of Robberies Reported | 12 | 8 | 14 | 17 | 14 |
| Number of Burglaries Reported | 333 | 162 | 169 | 263 | 357 |
| Number of Thefts Reported | 1,208 | 916 | 970 | 631 | 1,021 |
| Number of Auto Thefts Reported | 48 | 51 | 45 | 59 | 42 |
| Number of Vandalisms Reported | 253 | 167 | 234 | 257 | 240 |
| Number of Domestic Violence/Disputes Reported | 461 | 445 | 517 | 526 | 530 |
| Number of Arsons Reported | 4 | 3 | 0 | 3 | 11 |
| Number of Assaults Reported | 143 | 60 | 83 | 64 | 70 |
| Number of Kidnappings Reported | 4 | 0 | 0 | 2 | 9 |
| Intensive Supervision | | | | | |
| Number of New Basic Clients | 1,158 | 1,126 | 1,287 | 1,014 | 970 |
| Number of Offenders on Electronic House Arrest | 165 | 128 | 212 | 163 | |
| Number of New Intensive Supervision Clients | 355 | 234 | 175 | 88 | 72 |
| Number of Offenders on GPS | | | | | |
| Emergency Medical Services | | | | | |
| Number of Emergency Runs | 6,844 | 7,055 | 6,565 | 4,953 | 6,294 |
| Number of Transports | 3,284 | 2,775 | 2,706 | 3,953 | 2,795 |
| 911 Calls | | | | | |
| Number of Total Calls | 111,986 | 114,428 | 116,868 | 119,656 | 85,417 |
| Number of Incidents | 40,357 | 42,795 | 41,740 | 61,040 | 42,782 |
| Code Compliance | | | | | |
| Number of Residential Permits Issued | 2,483 | 2,390 | 2,447 | 2,159 | 1,859 |
| Number of Commercial Permits Issued | 889 | 657 | 645 | 703 | 656 |
| Number of Single Family Dwellings Units | 510 | 467 | 555 | 537 | 439 |
| Number of Inspections Performed | 16,869 | 16,932 | 18,542 | 16,309 | 14,375 |

| 2010 | 2009 | 2008 | 2007 | 2006 |
|--------|--------|---------|--------|--------|
| 1,212 | 1,291 | 1,345 | 1,013 | 1,113 |
| 362 | 500 | 374 | 257 | 274 |
| 1,601 | 1,621 | 1,854 | 1,484 | 1,312 |
| 1,074 | 1,006 | 980 | 1,036 | 1,027 |
| 101 | 93 | 102 | 56 | 83 |
| 962 | 931 | 995 | 1,013 | 1,109 |
| N/A | N/A | N/A | N/A | N/A |
| 3,673 | 3,895 | 3,854 | 3,997 | 3,656 |
| 0 | 0 | 0 | 0 | 162 |
| 1,738 | 1,588 | 1,173 | 2,329 | 2,174 |
| 1,935 | 2,281 | 2,681 | 4,613 | 4,137 |
| 2,804 | 3,048 | 2,969 | 3,142 | 2,940 |
| 869 | 847 | 885 | 853 | 716 |
| 0 | 1 | 0 | 3 | 0 |
| 3 | 43 | 31 | 21 | 18 |
| 14 | 21 | 14 | 10 | 12 |
| 393 | 450 | 328 | 376 | 408 |
| 784 | 1,375 | 1,022 | 927 | 747 |
| 105 | 86 | 71 | 80 | 57 |
| 420 | 642 | 341 | 331 | 595 |
| 581 | 422 | 474 | 489 | 202 |
| 0 | 7 | 7 | 15 | 15 |
| 113 | 176 | 74 | 184 | 51 |
| 2 | 3 | 4 | 23 | 12 |
| 567 | 477 | 438 | 380 | 392 |
| 750 | 440 | 625 | 716 | 449 |
| 89 | 90 | 88 | 102 | 60 |
| 0 | 0 | 46 | 41 | 19 |
| 5,811 | 4,894 | 4,601 | 4,883 | 4,214 |
| 3,239 | 3,764 | 2,739 | 3,058 | 2,634 |
| 84,877 | 83,348 | 103,032 | 86,046 | N/A |
| 43,591 | 42,442 | 41,901 | 37,668 | N/A |
| 1,655 | 1,269 | 1,344 | 1,703 | 1,813 |
| 688 | 587 | 534 | 664 | 850 |
| 386 | 325 | 419 | 2,367 | 804 |
| 14,098 | 12,698 | 16,194 | 22,032 | 27,838 |

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

| | 2015 | 2014 | 2013 | 2012 | 2011 |
|----------------------------------------------------|--------|--------|--------|--------|--------|
| Public Safety (continued) | | | | | |
| Victim Services Prosecutor | | | | | |
| Number of Cases Filed | 908 | 746 | 717 | 722 | 713 |
| Number of Victims of Crimes Served | 102 | 852 | 902 | 869 | 856 |
| Public Works | | | | | |
| Engineer | | | | | |
| Miles of Roads Resurfaced | 33 | 28 | 54 | 31 | 36 |
| Number of Bridges Replaced/Improved | 9 | 8 | 10 | 11 | 4 |
| Traffic Signals Installed | 1 | 1 | 1 | 0 | 1 |
| Ditch Maintenance | | | | | |
| Number of Total Projects | 472 | 447 | 423 | 403 | 393 |
| Sewer District | | | | | |
| Number of New Tap Connections | 656 | 490 | 699 | 624 | 527 |
| Number of User Equivalent | 32,207 | 31,551 | 31,062 | 30,363 | 29,739 |
| Health | | | | | |
| Developmental Disabilities | | | | | |
| Number of Clients Enrolled | 2,447 | 2,326 | 2,293 | 2,237 | 2,177 |
| Human Services | | | | | |
| Jobs and Family Services | | | | | |
| Number of Individuals who Received Food Stamps | 9,686 | 10,572 | 11,392 | 12,363 | 12,905 |
| Number of Individuals who Received Cash Assistance | 593 | 842 | 1,139 | 1,699 | 2,739 |
| Number of Children and Families on Medicaid | N/A | 15,168 | 14,814 | 17,221 | 18,921 |
| Number of Aged/Blind/Disabled on Medicaid | N/A | N/A | 6,035 | 6,413 | 4,215 |
| Number of Families - PRC | N/A | N/A | N/A | N/A | 22 |
| Monthly Average Children in Child Care | N/A | N/A | N/A | N/A | 589 |
| Monthly Average Medicaid Eligible | 15,843 | 13,740 | N/A | N/A | N/A |
| Children's Services | | | | | |
| Average Client Count in Foster Care | 16 | 14 | 23 | 25 | 36 |
| Number of Investigations Conducted | 581 | 582 | 584 | 598 | N/A |
| Child Support Enforcement Agency | | | | | |
| Total Number of Active Support Orders | 4,463 | 4,335 | 4,387 | 4,511 | 4,633 |
| Total Number of Paternities Administrative | 48 | 79 | 103 | 93 | 129 |
| Total Number of Paternities Failed to Appear | 50 | 54 | 78 | 70 | 74 |
| Total Number of Child and Medical Support Admin | 87 | 92 | 134 | 117 | 145 |
| Veteran Services | | | | | |
| Number of Client Contacts | 6,624 | 5,501 | 4,323 | 4,560 | 5,829 |
| Number of Awarded Applications | 118 | 102 | 115 | 69 | 136 |
| Number of Transports to VA Clinic | 576 | 682 | 611 | 428 | 549 |

Source: Delaware County Departments and Offices

N/A - Not Available

| 2010 | 2009 | 2008 | 2007 | 2006 |
|--------|--------|--------|--------|--------|
| 690 | 614 | 713 | 722 | 580 |
| 816 | 893 | 850 | 573 | 625 |
| 35 | 13 | 24 | 49 | 54 |
| 8 | 7 | 11 | 5 | 6 |
| 2 | 1 | 1 | 0 | 0 |
| 382 | 378 | 368 | 350 | 278 |
| 432 | 405 | 477 | 1,077 | 987 |
| 29,212 | 28,780 | 27,707 | 27,412 | 24,685 |
| 2,018 | 1,834 | 1,675 | 1,444 | 1,305 |
| 12,281 | 11,026 | 8,874 | 7,851 | 7,059 |
| 2,883 | 2,617 | 2,252 | 1,841 | 1,757 |
| 18,642 | 17,428 | 16,060 | 12,816 | 10,033 |
| 6,385 | 3,548 | 3,468 | 3,325 | 4,154 |
| 42 | 171 | 430 | 308 | 326 |
| 896 | 980 | 858 | 690 | 467 |
| N/A | N/A | N/A | N/A | N/A |
| 51 | 58 | 89 | 67 | 75 |
| N/A | N/A | N/A | N/A | N/A |
| 4,905 | 4,918 | 4,853 | 4,728 | 4,374 |
| 121 | 121 | 83 | 74 | 82 |
| 146 | 88 | 76 | 107 | 146 |
| 152 | 125 | 129 | 121 | 153 |
| 8,439 | 8,549 | 8,959 | 11,431 | 12,957 |
| 154 | 180 | 150 | 185 | 260 |
| 521 | 530 | 535 | 474 | 485 |

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

| | 2015 | 2014 | 2013 | 2012 | 2011 | 2010 |
|-------------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| General Government | | | | | | |
| Legislative and Executive | | | | | | |
| Auditor General | 11.00 | 11.50 | 10.00 | 10.00 | 10.00 | 10.50 |
| Auditor Real Estate Assessment | 18.00 | 18.00 | 19.00 | 18.00 | 18.00 | 17.50 |
| Auditor Data Support | 8.00 | 7.00 | 7.00 | 6.00 | 7.00 | 6.00 |
| Auditor Bureau of Motor Vehicles | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Commissioners General Office | 9.00 | 9.50 | 9.50 | 8.50 | 8.50 | 7.50 |
| Commissioners Records Center | 4.00 | 4.00 | 4.00 | 4.00 | 3.00 | 3.00 |
| Commissioners Lands, Buildings, Garage | 25.00 | 26.00 | 26.00 | 25.00 | 27.00 | 26.00 |
| Commissioners Administrative Services | 6.50 | 6.50 | 5.50 | 4.50 | 5.50 | 6.50 |
| Commissioners Economic Development | 2.00 | 1.00 | 2.00 | 1.00 | 2.00 | 2.00 |
| Prosecutor | 25.50 | 26.00 | 27.00 | 25.50 | 23.00 | 22.50 |
| Recorder | 6.00 | 5.00 | 6.00 | 6.00 | 6.00 | 6.00 |
| Treasurer | 6.50 | 6.00 | 6.00 | 6.00 | 6.00 | 7.00 |
| Board of Elections | 18.00 | 17.00 | 18.00 | 15.50 | 15.50 | 14.50 |
| Title Administration | 10.50 | 10.50 | 10.50 | 12.00 | 10.50 | 9.50 |
| Judicial | | | | | | |
| Public Defender | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Clerk of Courts | 12.50 | 14.50 | 13.50 | 14.50 | 13.00 | 12.50 |
| Common Pleas Court and Jury Commission | 18.00 | 16.00 | 19.00 | 20.00 | 19.50 | 19.00 |
| Adult Court Services | 13.50 | 14.00 | 11.50 | 10.50 | 9.00 | 8.50 |
| Juvenile Court | 35.50 | 39.50 | 37.00 | 34.00 | 34.50 | 35.50 |
| Probate Court | 8.00 | 9.00 | 8.50 | 8.00 | 7.00 | 5.50 |
| Law Library | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |
| Public Safety | | | | | | |
| Sheriff | 197.50 | 202.50 | 202.50 | 211.50 | 214.50 | 210.50 |
| Emergency Medical and Management Services | 108.50 | 109.00 | 108.00 | 109.50 | 107.50 | 110.00 |
| 911 | 26.50 | 29.00 | 29.00 | 28.50 | 32.50 | 27.00 |
| Code Compliance | 18.00 | 16.00 | 18.00 | 18.00 | 19.00 | 19.00 |
| Coroner | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Dog and Kennel | 3.50 | 3.00 | 4.00 | 3.00 | 3.00 | 3.00 |
| Community and Juvenile Grants | 16.00 | 16.00 | 16.00 | 18.50 | 18.00 | 17.50 |
| Public Works | | | | | | |
| Engineer and Map Room | 74.00 | 71.00 | 69.50 | 68.50 | 67.00 | 67.00 |
| Sanitary Sewer | 69.00 | 69.00 | 60.00 | 55.00 | 54.00 | 50.00 |
| Health | | | | | | |
| Developmental Disabilities | 78.00 | 71.00 | 83.00 | 89.00 | 96.00 | 94.00 |
| Human Services | | | | | | |
| Jobs and Family Services | 80.00 | 79.00 | 76.00 | 66.00 | 67.50 | 67.00 |
| Juvenile Grants | 5.00 | 3.00 | 8.00 | 8.50 | 9.50 | 7.00 |
| Child Support Enforcement Agency | 20.00 | 20.00 | 19.50 | 19.50 | 18.00 | 18.00 |
| Veterans Services | 5.25 | 5.25 | 4.25 | 5.25 | 4.75 | 6.75 |
| Transportation | | | | | | |
| Delaware Transit Authority | 0.00 | 29.00 | 30.50 | 29.50 | 30.50 | 27.50 |
| Total | <u>944.25</u> | <u>969.25</u> | <u>973.75</u> | <u>964.75</u> | <u>972.25</u> | <u>949.25</u> |

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

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

| 2009 | 2008 | 2007 | 2006 |
|---------------|---------------|---------------|---------------|
| 9.50 | 9.50 | 9.50 | 9.50 |
| 19.00 | 15.00 | 14.50 | 15.50 |
| 7.00 | 7.00 | 7.00 | 7.00 |
| 0.00 | 7.50 | 6.50 | 7.00 |
| 7.00 | 7.00 | 8.00 | 7.00 |
| 3.00 | 3.00 | 3.00 | 3.00 |
| 26.00 | 25.00 | 25.00 | 25.00 |
| 6.50 | 6.50 | 6.00 | 5.50 |
| 2.00 | 1.00 | 2.00 | 2.00 |
| 21.00 | 19.50 | 21.50 | 20.50 |
| 6.00 | 6.00 | 6.00 | 8.00 |
| 7.00 | 6.00 | 6.00 | 6.00 |
| 15.00 | 14.00 | 14.00 | 12.00 |
| 9.50 | 10.00 | 9.00 | 9.00 |
| 2.00 | 2.00 | 2.00 | 2.00 |
| 12.50 | 12.50 | 13.00 | 13.00 |
| 17.50 | 17.00 | 16.50 | 17.50 |
| 7.00 | 8.00 | 9.00 | 7.50 |
| 32.50 | 30.00 | 31.50 | 32.00 |
| 5.00 | 5.00 | 4.50 | 5.50 |
| 0.50 | 0.50 | 0.50 | 0.50 |
| 194.50 | 188.00 | 177.00 | 178.00 |
| 108.00 | 108.00 | 108.00 | 108.00 |
| 19.00 | 23.00 | 24.00 | 24.00 |
| 23.00 | 24.00 | 26.00 | 29.00 |
| 2.00 | 2.00 | 2.00 | 1.50 |
| 2.00 | 2.00 | 4.00 | 4.00 |
| 20.00 | 19.00 | 17.00 | 15.50 |
| 70.00 | 70.00 | 71.00 | 71.00 |
| 48.50 | 49.50 | 44.50 | 45.50 |
| 95.00 | 87.50 | 84.50 | 80.00 |
| 66.00 | 65.00 | 65.00 | 56.00 |
| 7.50 | 6.50 | 3.50 | 5.50 |
| 18.00 | 16.50 | 18.00 | 18.50 |
| 5.25 | 5.25 | 5.25 | 5.25 |
| 24.50 | 18.50 | 21.50 | 19.00 |
| <u>918.75</u> | <u>896.75</u> | <u>886.25</u> | <u>875.75</u> |

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

| | <u>2015</u> | <u>2014</u> | <u>2013</u> | <u>2012</u> | <u>2011</u> |
|---------------------------------------|-------------|-------------|-------------|-------------|-------------|
| General Government | | | | | |
| Legislative and Executive | | | | | |
| Commissioners | | | | | |
| Administrative Office Space (sq. ft.) | 10,194 | 10,194 | 10,194 | 10,194 | 10,194 |
| Auditor | | | | | |
| Administrative Office Space (sq. ft.) | 10,011 | 10,011 | 10,011 | 10,011 | 10,011 |
| Treasurer | | | | | |
| Administrative Office Space (sq. ft.) | 6,101 | 6,101 | 6,101 | 6,101 | 6,101 |
| Prosecutor | | | | | |
| Administrative Office Space (sq. ft.) | 11,892 | 11,892 | 11,892 | 11,892 | 11,892 |
| Board of Elections | | | | | |
| Administrative Office Space (sq. ft.) | 16,614 | 16,614 | 16,614 | 16,614 | 16,614 |
| Recorder | | | | | |
| Administrative Office Space (sq. ft.) | 4,735 | 4,735 | 4,735 | 4,735 | 4,735 |
| Buildings and Grounds | | | | | |
| Administrative Office Space (sq. ft.) | 6,350 | 6,350 | 6,350 | 6,350 | 6,350 |
| Data Processing | | | | | |
| Administrative Office Space (sq. ft.) | 3,518 | 3,518 | 3,518 | 3,518 | 3,518 |
| Judicial | | | | | |
| Common Pleas Court | | | | | |
| Number of Court Rooms | 5 | 5 | 5 | 5 | 5 |
| Probate Court | | | | | |
| Number of Court Rooms | 1 | 1 | 1 | 1 | 1 |
| Juvenile Court | | | | | |
| Number of Court Rooms | 4 | 4 | 4 | 4 | 4 |
| Clerk of Courts | | | | | |
| Administrative Office Space (sq. ft.) | 2,226 | 2,226 | 2,226 | 2,226 | 2,226 |
| Public Safety | | | | | |
| Sheriff | | | | | |
| Jail Capacity | 274 | 274 | 274 | 274 | 274 |
| Number of Patrol Vehicles | 37 | 47 | 47 | 38 | 38 |
| Probation | | | | | |
| Administrative Office Space (sq. ft.) | 3,289 | 3,289 | 3,289 | 3,289 | 3,289 |
| Emergency Medical Services | | | | | |
| Number of Stations | 6 | 6 | 6 | 6 | 6 |
| Number of Emergency Squads | 18 | 18 | 17 | 17 | 16 |
| Public Works | | | | | |
| Engineer | | | | | |
| Centerline Miles of Roads | 333.64 | 333.64 | 333.64 | 333.64 | 334.15 |
| Number of Bridges | 378 | 378 | 378 | 378 | 369 |
| Number of Traffic Signals | 15 | 15 | 14 | 13 | 13 |
| Building Department | | | | | |
| Administrative Office Space (sq. ft.) | 902 | 902 | 902 | 902 | 902 |
| Sewer District | | | | | |
| Number of Treatment Facilities | 9 | 9 | 9 | 8 | 8 |
| Number of Pumping Stations | 24 | 24 | 24 | 24 | 24 |
| Miles of Sewer Lines | 445.98 | 435.65 | 430.83 | 422.94 | 421.51 |

| 2010 | 2009 | 2008 | 2007 | 2006 |
|--------|--------|--------|--------|--------|
| 10,194 | 10,194 | 10,194 | 10,194 | 10,194 |
| 10,011 | 10,011 | 10,011 | 10,011 | 10,011 |
| 6,101 | 6,101 | 6,101 | 6,101 | 6,101 |
| 11,892 | 10,283 | 10,283 | 10,283 | 10,283 |
| 16,614 | 16,614 | 12,937 | 12,937 | 12,937 |
| 4,735 | 4,735 | 4,735 | 4,735 | 4,735 |
| 6,350 | 6,350 | 6,350 | 6,350 | 6,350 |
| 3,518 | 2,583 | 2,583 | 2,583 | 2,583 |
| 5 | 5 | 5 | 5 | 5 |
| 1 | 1 | 1 | 1 | 1 |
| 4 | 3 | 3 | 3 | 3 |
| 2,226 | 2,226 | 2,226 | 2,226 | 2,226 |
| 181 | 181 | 181 | 181 | 181 |
| 38 | 38 | 38 | 37 | 37 |
| 3,289 | 3,289 | 3,289 | 3,289 | 3,289 |
| 6 | 6 | 6 | 6 | 6 |
| 15 | 15 | 13 | 12 | 10 |
| 334.15 | 344.48 | 341.10 | 341.10 | 341.10 |
| 368 | 359 | 359 | 359 | 359 |
| 12 | 10 | 9 | 8 | 8 |
| 902 | 902 | 902 | 902 | 902 |
| 8 | 8 | 8 | 8 | 8 |
| 25 | 28 | 27 | 27 | 26 |
| 420.00 | 394.69 | 379.62 | 375.18 | 361.00 |

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

| | <u>2015</u> | <u>2014</u> | <u>2013</u> | <u>2012</u> | <u>2011</u> |
|------------------------------------------|-------------|-------------|-------------|-------------|-------------|
| Human Services | | | | | |
| Jobs and Family Services | | | | | |
| Administrative Office Space (sq. ft.) | 21,045 | 21,045 | 21,045 | 21,045 | 21,045 |
| Child Support Enforcement Agency | | | | | |
| Administrative Office Space (sq. ft.) | 7,294 | 7,294 | 7,294 | 7,294 | 7,294 |
| Veteran Services | | | | | |
| Administrative Office Space (sq. ft.) | 2,665 | 2,665 | 2,665 | 2,665 | 2,665 |
| Other | | | | | |
| Delaware Area Transit Facility (sq. ft.) | 0 | 12,000 | 12,000 | 12,000 | 0 |

Source: Various County Departments

| <u>2010</u> | <u>2009</u> | <u>2008</u> | <u>2007</u> | <u>2006</u> |
|-------------|-------------|-------------|-------------|-------------|
| 21,045 | 19,616 | 19,616 | 19,616 | 19,616 |
| 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 |

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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 13, 2016