

Dave Yost • Auditor of State

DELAWARE COUNTY

DECEMBER 31, 2016

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DELAWARE COUNTY

THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2016

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program/Cluster Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
U.S. DEPARTMENT OF AGRICULTURE			
<i>Passed through Ohio Department of Agriculture</i>			
State Administrative Matching Grants for Supplemental Nutrition Assistance Cluster	G-1617-11-5504	10.561	\$ 648,182
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>Passed through Ohio Development Services Agency</i>			
Community Development Block Grants	B-F-14-1AT-1	14.228	43,663
U.S. DEPARTMENT OF INTERIOR			
Payment in Lieu of Taxes	n/a	15.226	37,592
U.S. DEPARTMENT OF JUSTICE			
<i>Passed through Ohio Department of Public Safety</i>			
Edward Byrne Memorial Justice Assistance Grant Program - Mental Health Docket	2015-JG-D01-6596	16.738	4,167
Edward Byrne Memorial Justice Assistance Grant Program - Drug Court Docket	2015-JG-D01-6923	16.738	4,166
Edward Byrne Memorial Justice Assistance Grant Program - Court Specialized Docket	2014-JG-D01-6951	16.738	1,855
Edward Byrne Memorial Justice Assistance Grant Program - Court Specialized Docket	2015-JG-D01-6951	16.738	16,474
Total Ohio Department of Public Safety			26,662
<i>Passed through Ohio Office of Attorney General</i>			
Crime Victim Assistance	2015-VOCA-19814824/2017-VOCA-43558180	16.575	134,302
Crime Victim Assistance	2016-VOCA 27373720	16.575	288
Crime Victim Assistance	2016-VOCA-19815108/2017-VOCA-43558160	16.575	50,737
Crime Victim Assistance	2016-VOCA-19814975/2017-VOCA-43558040	16.575	195,095
Total Ohio Office of Attorney General			380,422
<i>Passed through the Center for Effective Public Policy</i>			
Justice Reinvestment Initiative	2010-RR-BX-K069	16.751	91,091
TOTAL U.S. DEPARTMENT OF JUSTICE			498,175
U.S. DEPARTMENT OF LABOR EMPLOYMENT & TRAINING ADMIN.			
<i>Passed through Workforce Investment Board, Area 7</i>			
Department of Job and Family Services			
Employment Service/Wagner-Peyser Funded Activities Cluster	G-1617-11-5504	17.207	22,933
Workforce Investment Act Cluster:			
Workforce Investment Act - Adult	G-1617-11-5504	17.258	242,705
Workforce Investment Act - Adult Administrative	G-1617-11-5504	17.258	4,679
Workforce Investment Act - Adult Total			247,384
Workforce Investment Act -Youth	G-1617-11-5504	17.259	228,205
Workforce Investment Act - Youth Administrative	G-1617-11-5504	17.259	5,960
Workforce Investment Act - Youth Total			234,165
Workforce Investment Act - Dislocated Worker	G-1617-11-5504	17.278	313,066
Workforce Investment Act - Dislocated Worker Administrative	G-1617-11-5504	17.278	6,060
Workforce Investment Act - Dislocated Worker Total			319,126
Total Workforce Investment Act Cluster			800,675
TOTAL U.S. DEPARTMENT OF LABOR			823,608
U.S. DEPARTMENT OF TRANSPORTATION			
<i>Passed through Ohio Department of Transportation</i>			
Highway Planning and Construction	PID 90243	20.205	3,485,556
Highway Planning and Construction	PID 79608	20.205	289,314
Highway Planning and Construction	PID 99811	20.205	1,130,335
Highway Planning and Construction	PID 95527	20.205	130,420
Highway Planning and Construction	PID 100416	20.205	34,560
Total Highway Planning and Construction Cluster			5,070,185

DELAWARE COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2016

(Continued)

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program/Cluster Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<i>Passed through Ohio Department of Public Safety</i>			
Selective Traffic Enforcement-State and Community Highway Safety	STEP-2016-21-00-00-00471-00	20.600	15,941
Selective Traffic Enforcement-State and Community Highway Safety	STEP-2017-21-00-00-00491-00	20.600	3,891
Total Selective Traffic Enforcement Grant			19,832
Impaired Driving Enforcement - National Priority Safety Program	IDEP-2016-21-00-00-00375-00	20.616	15,176
Impaired Driving Enforcement - National Priority Safety Program	IDEP-2017-21-00-00-00425-00	20.616	3,388
Total Impaired Driving Enforcement Grant			18,564
Total Highway Safety Cluster			38,396
<i>Passed through the Ohio Department of Public Safety Emergency Management Agency</i>			
Hazardous Materials Emergency Preparedness Training Grant	HM-HMP-0502-15-01-00	20.703	13,128
Hazardous Materials Emergency Preparedness Planning Grant	HM-HMP-0502-15-01-00	20.703	17,201
Total Hazardous Materials Emergency Preparedness Grant			30,329
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			5,138,910
U.S. DEPARTMENT OF HOMELAND SECURITY			
<i>Passed through the Ohio Department of Public Safety Emergency Management Agency</i>			
FEMA Hazard Mitigation Grant	FEMA-DR-4098.9-R-OH	97.039	30,023
Emergency Management Performance Grant			
FY 2015 Emergency Management Performance Grant	EMW-2015-EP-00034-S01	97.042	46,840
FY 2016 Emergency Management Performance Grant	EMC-2016-EP-00003-S01	97.042	51,122
			97,962
Homeland Security Grant Program			
FY 2015 State Homeland Security Grant Program (SHSP)	EMW-2015-SS-00086	97.067	33,615
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			161,600
U.S. DEPARTMENT OF EDUCATION			
<i>Passed through the Ohio Department of Health</i>			
Special Education - Grants for Infants and Families	02110021HG0316	84.181	285,314
Special Education - Grants for Infants and Families	02110021HG0417	84.181	159,191
Total Ohio Department of Health			444,505
TOTAL U.S. DEPARTMENT OF EDUCATION			444,505
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Passed through the Ohio Department of Job and Family Services</i>			
Promoting Safe and Stable Families	G-1617-11-5504	93.556	114,728
Promoting Safe and Stable Families	N/A	93.556	6,036
Promoting Safe and Stable Families	5AU-17-C0021	93.556	1,347
Total Promoting Safe and Stable Families			122,111
Temporary Assistance for Needy Families Cluster	G-1617-11-5504	93.558	804,545
Child Support Enforcement	G-1617-11-5504	93.563	697,250
Child Care and Development Block Grant	G-1617-11-5504	93.575	68,963
Child Welfare Services - State Grants	5AU-17-C0021	93.645	167
Child Welfare Services - State Grants	G-1617-11-5504	93.645	75,681
Foster Care-Title IV-E	G-1617-11-5504	93.658	95,374
Foster Care Maintenance Title IV-E FCM	G-1617-11-5504	93.658	239,067
Adoption Assistance	G-1617-11-5504	93.659	282,970
Social Services Block Grant	G-1617-11-5504	93.667	592,252
Children's Health Insurance Program	G-1617-11-5504	93.767	1,930
Medical Assistance Program	G-1617-11-5504	93.778	844,475
Total Ohio Department of Job and Family Services			3,824,785

DELAWARE COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2016
(Continued)

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program/Cluster Title	Pass Through Entity Number	Federal CFDA Number	Disbursements
<i>Passed through the Ohio Department of Developmental Disabilities</i> Social Services Block Grant	316400065	93.667	98,463
Medicaid Assistance Program	316400065	93.778	<u>254,599</u>
Total Ohio Department of Developmental Disabilities			<u>353,062</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>4,177,847</u>
TOTAL FEDERAL ASSISTANCE			<u>\$ 11,974,082</u>

DELAWARE COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2016**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Delaware County (the County) under programs of the federal government for the year ended December 31, 2016. 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 position, 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 WITHOUT CONTINUING COMPLIANCE REQUIREMENTS

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 2016. The cash balance on hand in the revolving fund as of December 31, 2016 was \$107,607. 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

During the calendar year 2016, the County Board of Developmental Disabilities received a settlement payment for the 2010 and 2011 Cost Reports from the Ohio Department of Developmental Disabilities for the Medicaid Program (CFDA #93.778) in the amounts of \$879 and \$5,448 respectively. The Cost Report Settlement payment was for settlement of the difference between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid services. This revenue is not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in the prior reporting periods.



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, 2016, 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 29, 2017, wherein we noted the County's discretely presented component unit had a restatement of net position. Our report refers to other auditors who audited the financial statements of the Delaware Creative Housing, Inc., as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported.

Internal Control Over Financial Reporting

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

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.

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, appearing to read "Robert R. Hinkle". The signature is written in a cursive style with a large initial "R".

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

June 29, 2017



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, 2016. 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, 2016.

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 would not necessarily identify 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, material weaknesses may exist that have not been identified.

This report only describes the scope of our internal control over compliance tests and the results of this testing based on 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, 2016, 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, 2017, wherein we noted the County's discretely presented component unit had a restatement of net position. 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. We conducted our audit to opine on the County's' basic financial statements as a whole. 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, appearing to read "Robert R. Hinkle". The signature is written in a cursive style with a large initial "R".

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

June 29, 2017

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DELAWARE COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2016

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unmodified
<i>(d)(1)(ii)</i>	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material weaknesses in internal control reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unmodified
<i>(d)(1)(vi)</i>	Are there any reportable findings under 2 CFR § 200.516(a)?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Workforce Investment Act Cluster - CFDA #17.258, #17.259, and 17.278 Social Services Block Grant - CFDA# 93.667 Medicaid Cluster - CFDA# 93.778
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee under 2 CFR §200.520?	Yes

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

None

3. FINDINGS FOR FEDERAL AWARDS

None

DELAWARE COUNTY

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
2 CFR 200.511(b)
DECEMBER 31, 2016

Finding Number	Finding Summary	Status	Additional Information
2015-001	Social Services Block Grant – CFDA #93.667	Corrective Action Taken and Finding is Fully Corrected	N/A



Delaware County, Ohio

Comprehensive Annual Financial Report
For The Year Ended December 31, 2016



Introductory Section

Delaware County, Ohio

Comprehensive Annual Financial Report
For the Year Ended December 31, 2016



George Kaitza
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 II

Tina Archangel – Accountant I

Fiscal Specialist

Sandy Fish

Alice Oldham

Payroll

Dedra Hall

Linda O'Rourke

Delaware County, Ohio
 Comprehensive Annual Financial Report
 For the Year Ended December 31, 2016
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George Kaitza Delaware County Auditor

June 29, 2017

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

The Comprehensive Annual Financial Report (CAFR) for Delaware County for the year ended December 31, 2016, 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, 2016, 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, and human services. The County operates under the powers granted to it by Ohio statutes. A three-member Board of County Commissioners is elected at-large in even-numbered years for overlapping four-year terms. The Commissioners serve as the taxing authority, contracting body, and administrators of public services for the County. The Commissioners create and adopt the annual operating budget and approve expenditures of County funds.

The County Auditor serves as the chief fiscal officer for the County and tax assessor for all political subdivisions within the County. As chief fiscal officer, the Auditor ensures that no County contract or obligation is made without his certification that funds are appropriated, are available for payment, or in the process of collection. The Auditor is also responsible for maintaining a permanent record of all financial matters, establishing tax rates for real estate, and assessing the value of real property. After collection by the County Treasurer, tax receipts are distributed by the Auditor to the appropriate political 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 more than 13 percent to over \$6.87 billion between collection years 2007 and 2016. The assessed value of new construction increased over \$125 million in 2016 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 2016 with an estimated increase in population of 1.8 percent over 2015. 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 2016 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., Excel Inc., and American Showa are examples. The public school systems, the County, Ohio Health (Grady Memorial Hospital), 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 10,500 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 and recently announced a major space upgrade and modernization of over \$200 million dollars to the complex.

The Polaris Fashion Place, Central Ohio's largest retail mall with seven anchor tenants and over one hundred fifty specialty stores and services, continues to attract shoppers from all over the Midwest to Delaware County. Numerous hotels and restaurants are also located in the area. The mall plus the surrounding retail establishments remain a major source of the County's sales tax revenue.

IKEA, the home furnishing retailer, has recently completed construction of a 354,000 square feet store, its second Ohio location, in the Polaris area just east of Interstate 71. The hiring of 325 employees is in process with an opening date set for June 7, 2017. In addition, the Simon Property Group and Tanger Factory Outlet Centers is marking its one year anniversary of the 350,000 square feet outlet mall that has more than 80 stores and is located adjacent to the Interstate 71–US 36–Ohio 37 interchange. These additional developments enhance the County's reputation as a retail destination center.

Delaware County also boasts of more than seven hundred twenty active farms with an average size of one hundred eighty-seven acres. Approximately 52 percent of the County's area is still dedicated to agricultural use and most of it is family-owned. Corn, soybeans, and wheat are the leading crops.

Delaware County, Ohio

Columbus State Community College Delaware Campus continues to boost post-secondary education options with its 80,000 square feet facility as well as a fitness center in Liberty Township. The one hundred and eight acre site can accommodate future enrollment needs. The Ohio State University offers a partnership for the transition of Columbus State students into their degree programs.

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 is also involved in supporting the formation 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.

Furthermore, Standard & Poor's has affirmed the County's long-term credit rating with their highest ranking of AAA while Moody's Investor Services has assigned their highest rating of Aaa. Delaware County is one of only two Ohio counties to be assigned these ratings which reflect the opinion that the County has an exceptionally strong capacity to meet its financial obligations. In addition, the County's recent sewer bond refunding was also awarded the Standard & Poor's AAA credit rating, the only county in Ohio to hold such rating for its sewer bonds.

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 the government as well as the provision of services to the residents. This fiscal stability is vital to preserve the solid creditworthiness of the County.

The five year financial forecast for the County's General Fund is used as an invaluable tool to review trends and forecast different scenarios. 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. 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. The recently released updated sanitary sewer master plan provides a guide for future service areas and includes recommendations for financing the cost of new sewer facilities as well as maintaining and upgrading the County's existing sewer assets.

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 Commissioners have recently adopted a Cash Balance Policy, a Debt Management Policy and a Post-Issuance Compliance Policy to sustain strong bond ratings which lowers the cost of issuing debt. These financial management policies assist in achieving long and short term goals.

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 requirements while achieving a prudent risk investment return of 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 ninety 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.

The year 2016 was the biggest construction year in the County Engineer's history as the Office continues to address the 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.

Construction was completed on the last 4.3 miles of Sawmill Parkway, the new 4-lane divided roadway from the Franklin County Line to the City of Delaware. This new north-south corridor will improve traffic flow as well as provide a site for the development of a second industrial park for the City. A cooperative agreement between the County Commissioners and the City of Delaware to share a portion of the cost has been approved. The City is creating a Tax Increment Financing District to pay for their portion of the new parkway while the County issued the 2015 Sales Tax Revenue Bonds to finance the cost of construction.

In 2016, construction was also completed on the Panhandle Road Bridge over the Olentangy River, the County's second largest bridge. Sales tax receipts funded this project.

Delaware County, Ohio

Construction is nearing completion 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 established 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 to be completed this summer. The County issued the 2016 Various Improvement General Obligation Bonds to finance the cost of construction.

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

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, 2015. This was the twenty-fourth 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 second 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, 2016

Board of Commissioners

Barb Lewis
Gary Merrell
Jeff Benton

Engineer

Chris Bauserman

Auditor

George Kaitsa

Prosecutor

Carol O'Brien

Clerk of Courts

Jan Antonoplus

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**

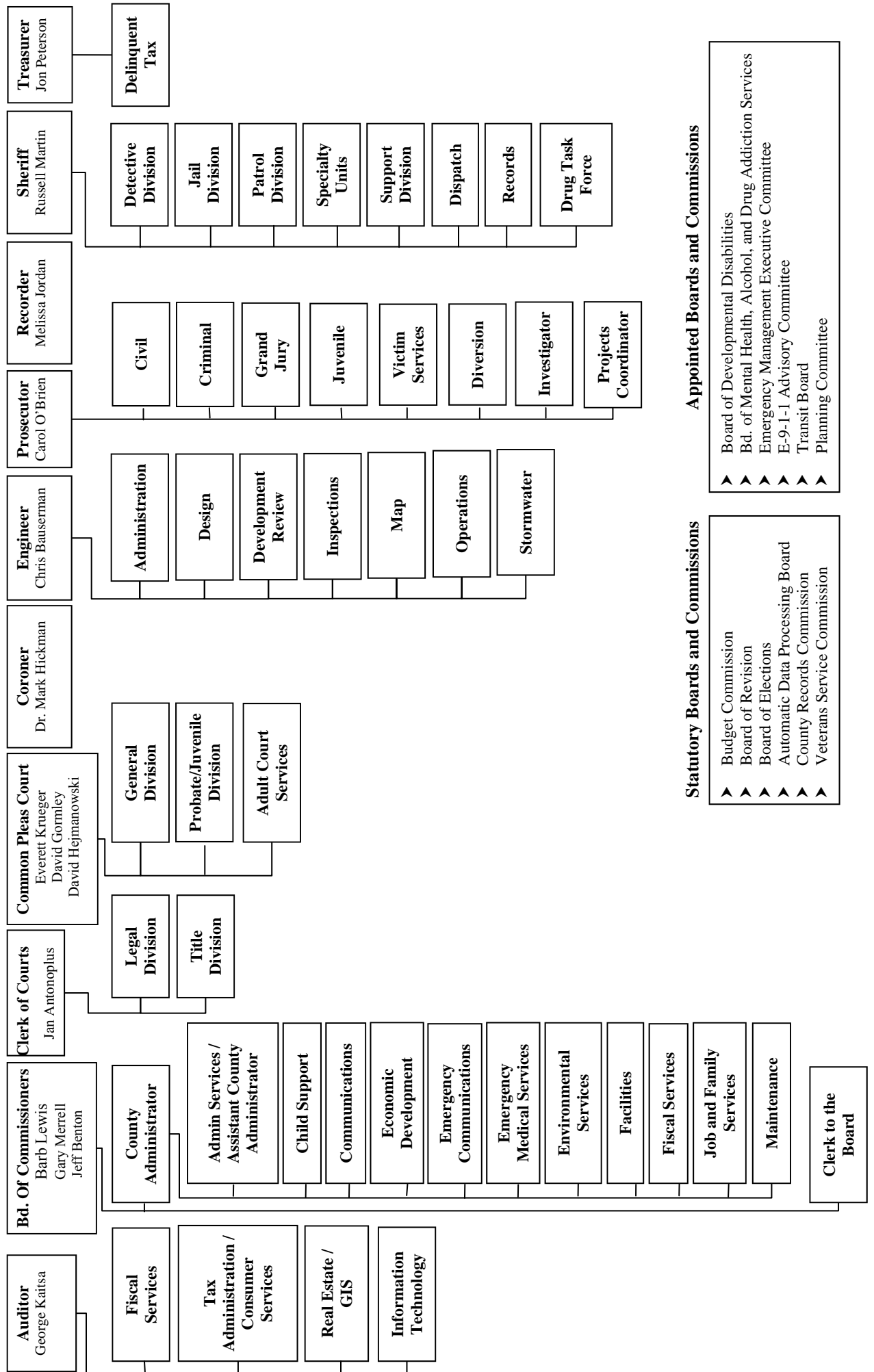
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2015

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



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, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of Delaware Creative Housing, Inc., the County's discretely presented component unit. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Delaware Creative Housing, Inc., is based solely on the report of other auditors. We 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.

88 East Broad Street, Tenth Floor, Columbus, Ohio 43215-3506
Phone: 614-466-3402 or 800-443-9275
www.ohioauditor.gov

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, 2016, 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, the County's discretely presented component unit, Delaware Creative Housing Inc, had a restatement of net position during the year ended December 31, 2016. 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 subjected this information to the auditing procedures applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves 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, 2017, 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 "D" and "Y".

Dave Yost
Auditor of State

Columbus, Ohio

June 29, 2017

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Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
Unaudited

The discussion and analysis of Delaware County's (the "County") financial performance provides an overview of the County's financial activities for the year ended December 31, 2016. 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 the 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, Courts Building, 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 2016. 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, 2016
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, Courts Building, 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, 2016
Unaudited

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Table 1 provides a summary of the County's net position for 2016 and 2015.

Table 1
Net Position
(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
<u>Assets</u>						
Current and Other Assets	\$214,833	\$210,981	\$41,147	\$37,069	\$255,980	\$248,050
Pension	283	207	21	16	304	223
Capital Assets, Net	259,369	216,078	225,813	219,852	485,182	435,930
Total Assets	474,485	427,266	266,981	256,937	741,466	684,203
<u>Deferred Outflows of Resources</u>						
Deferred Charge on Refunding	780	595	1,358	1,521	2,138	2,116
Pension	24,758	8,053	1,874	624	26,632	8,677
Total Deferred Outflows of Resources	25,538	8,648	3,232	2,145	28,770	10,793
<u>Liabilities</u>						
Current and Other Liabilities	10,747	16,183	2,111	2,405	12,858	18,588
Long-Term Liabilities						
Pension	62,518	44,117	4,734	3,418	67,252	47,535
Other Amounts	103,485	73,298	31,014	33,625	134,499	106,923
Total Liabilities	176,750	133,598	37,859	39,448	214,609	173,046
<u>Deferred Inflows of Resources</u>						
Property Taxes	32,121	29,721	0	0	32,121	29,721
Payment in Lieu of Taxes	863	629	0	0	863	629
Pension	1,337	838	101	65	1,438	903
Total deferred inflows	34,321	31,188	101	65	34,422	31,253
<u>Net Position</u>						
Net Investment in Capital Assets	196,141	176,514	200,928	195,937	397,069	372,451
Restricted	68,225	70,656	4,911	4,878	73,136	75,534
Unrestricted	24,585	23,958	26,414	18,754	50,999	42,712
Total Net Position	\$288,951	\$271,128	\$232,253	\$219,569	\$521,204	\$490,697

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
Unaudited

Overall, the County's financial position increased in 2016. Governmental activities total net position increased 6.6% while business-type activities increased 5.8%.

For governmental activities, current and other assets increased due to the issuance of general obligation various purpose improvement and refunding bonds in the amount of \$36,090,000 which were used to construct, furnish and equip the County's judicial building and refund various purpose general obligation bonds and various purpose special assessment bonds. Additionally, the completion of the Sawmill Parkway extension during 2016 caused capital assets net of related debt to increase in value from 2015. Long-term liabilities – pension liability, significantly increased from the prior year due to a decrease in expected investment returns from Ohio Public Employee Retirement System (OPERS), which caused the pension liability to increase by over \$18 million. The issuance of general obligation bonds mentioned above also caused an increase in long-term liabilities- other amounts related to the debt associated with the bonds.

In business-type activities, capital assets net of related debt saw a slight increase as the County continues to update equipment located in the reclamation facilities. Long-term liabilities – pension liability also increased due to the decreased return of investments by OPERS mentioned above.

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
Management's Discussion and Analysis
For the Year Ended December 31, 2016
Unaudited

Table 2 reflects the changes in net position for 2016 and 2015.

Table 2
Changes in Net Position
(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
Revenues						
Program Revenues						
Charges for Services	\$26,171	\$25,895	\$16,397	\$15,808	\$42,568	\$41,703
Operating Grants, Contributions, and Interest	22,363	22,513	0	0	22,363	22,513
Capital Grants and Contributions	5,334	1,336	13,557	11,159	18,891	12,495
Total Program Revenue	53,868	49,744	29,954	26,967	83,822	76,711
General Revenue						
Property Taxes	30,288	29,666	0	0	30,288	29,666
Payment in Lieu of Taxes	677	667	0	0	677	667
Hotel and Motel Tax	1,081	0	0	0	1,081	0
Sales Taxes	56,842	52,840	0	0	56,842	52,840
Grants and Entitlements	5,021	5,170	0	0	5,021	5,170
Interest	355	1,952	38	14	393	1,966
Other	1,532	1,799	68	40	1,600	1,839
Total General Revenues	95,796	92,094	106	54	95,902	92,148
Total Revenues	149,664	141,838	30,060	27,021	179,724	168,859
Program Expenses						
General Government						
Legislative and Executive	21,264	18,168	0	0	21,264	18,168
Judicial	9,882	9,783	0	0	9,882	9,783
Public Safety	42,024	38,403	0	0	42,024	38,403
Public Works	24,989	19,991	0	0	24,989	19,991
Health	18,957	15,914	0	0	18,957	15,914
Human Services	9,826	10,246	0	0	9,826	10,246
Intergovernmental	1,682	13,326	0	0	1,682	13,326
Interest and Fiscal Charges	3,217	2,046	0	0	3,217	2,046
Sanitary Engineer	0	0	16,987	17,569	16,987	17,569
Solid Waste Transfer Station	0	0	65	65	65	65
Storm Water Phase II	0	0	324	293	324	293
Total Expenses	131,841	127,877	17,376	17,927	149,217	145,804

(Continued)

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
Unaudited

Table 2
Changes in Net Position
(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
Excess of Revenue Over Expenses	17,823	13,961	12,684	9,094	30,507	23,055
Special Item Data Transit	0	0	0	(2,678)	0	(2,678)
Increase in Net Position	17,823	13,961	12,684	6,416	30,507	20,377
Net Position at Beginning of Year	271,128	257,167	219,569	213,153	490,697	470,320
Net Position at End of Year	<u>\$288,951</u>	<u>\$271,128</u>	<u>\$232,253</u>	<u>\$219,569</u>	<u>\$521,204</u>	<u>\$490,697</u>

Governmental Activities

During 2016, the County started collecting hotel and motel tax for the purpose of paying permanent improvements costs at the Delaware County Agricultural Society. The revenue collected from this bed tax is classified as general revenue. Sales tax, also classified as general revenue, increased slightly primarily due to the new outlet mall located within the County that opened in the summer of 2016. Expenses in public safety increased in 2016 due to equipment purchases and vehicle upgrades. Additionally, public work expenditures increased significantly due to various large road and bridge projects performed throughout the county during the year to improve the roadways.

The net position for the governmental activities increased \$17,823,174 or 6.6% in 2016. Total revenues increased \$7,825,747 or 5.5% from last year, and expenses increased from last year \$3,964,364 or 3.1% from last year.

Business-Type Activities

The County experienced an 11% 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. There was also a slight increase in charges for services revenue from user fees.

The County's sanitary engineer operations accounted for 98% of the expenses of the County's business-type activities in 2016, which is consistent with the prior year. Operating expenses include interest expense on revenue bonds that are currently being paid with tap in fees.

Delaware County, Ohio
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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	
	2016	2015	2016	2015
General Government				
Legislative and Executive	\$21,264	\$18,168	\$7,610	\$5,123
Judicial	9,882	9,783	7,505	7,485
Public Safety	42,024	38,403	32,353	29,476
Public Works	24,989	19,991	8,659	6,854
Health	18,957	15,914	14,064	10,907
Human Services	9,826	10,246	2,884	2,915
Intergovernmental	1,682	13,326	1,682	13,326
Interest and Fiscal Charges	3,217	2,046	3,217	2,046
Total Expenses	<u>\$131,841</u>	<u>\$127,877</u>	<u>\$77,974</u>	<u>\$78,132</u>

Program revenues paid for 51% of the legislative and executive and judicial programs costs of services. This was a slight increase from 2015. 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 the local municipal court.

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.

Overall, the human services program receives substantial support through operating grants and contributions; 71% of total costs were provided for by these revenue sources.

In 2016, 62% 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.

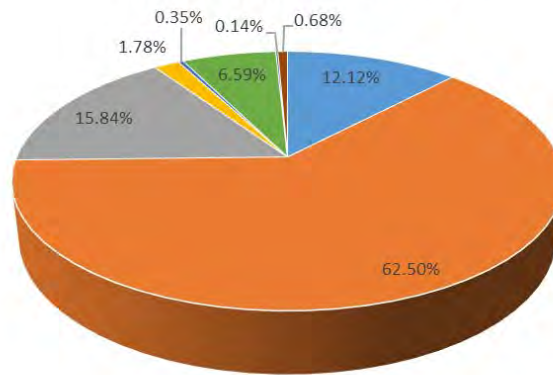
Delaware County, Ohio
 Management's Discussion and Analysis
 For the Year Ended December 31, 2016
 Unaudited

GOVERNMENTAL FUNDS FINANCIAL ANALYSIS

The County's major governmental funds are the General Fund, Auto and Gas Fund, Developmental Disabilities Fund, Sawmill Parkway, Courts Building and Special Bond Retirement Fund.

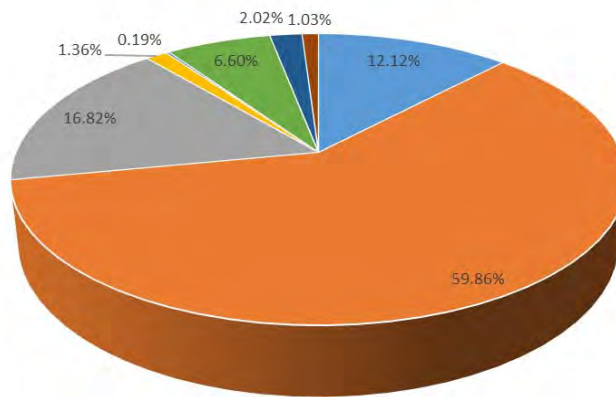
The following graphs below present the County's General Fund revenue for 2016 and 2015.

General Fund Revenue 2016



- Property Tax
- Sales Tax
- Charges for Services
- License and Permits
- Fines and Forfeitures
- Intergovernmental
- Interest
- Other

General Fund Revenue 2015

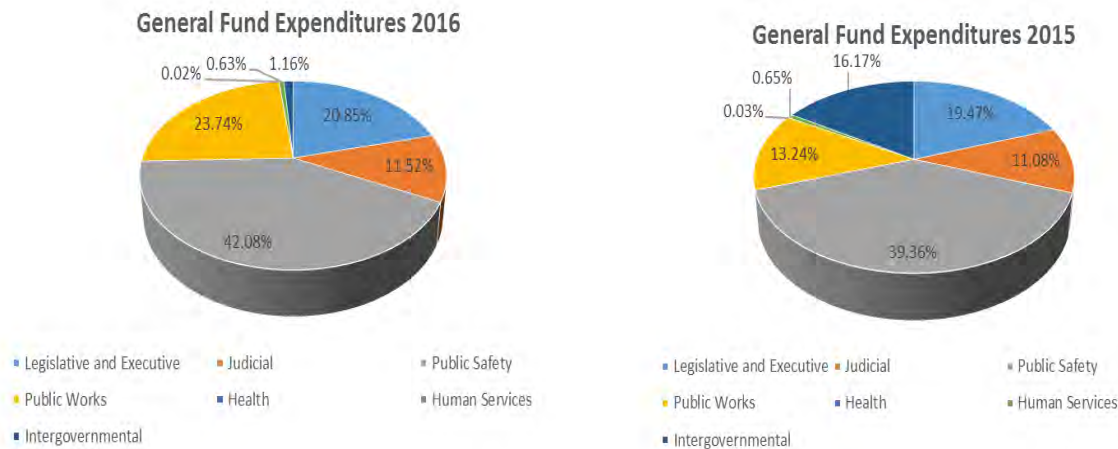


- Property Tax
- Sales Tax
- Charges for Services
- License and Permits
- Fines and Forfeitures
- Intergovernmental
- Interest
- Other

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Fund balance in the General Fund decreased from prior year. The General Fund had an increase in sales tax revenues in 2016, primarily due to the opening of the Simon/Tanger outlet mall. The General Fund had a decrease in interest revenue, primarily due to the decrease in the County's fair market value of its investments.

The following graphs below present the County's General Fund expenditures for 2016 and 2015.



Expenditures decreased 1% in 2016 for the General Fund, the decrease is primarily due to a decline in intergovernmental expenditures in 2016 from 16% of General Fund expenditures to less than 1% in 2016. In 2015, the County provided a one-time contribution to assist infrastructure development for the completion of the new Simon/Tanger Outlet Mall and the new IKEA store in the Polaris area. The decrease was offset by an increase in expenditures for public works due to various large road and bridge projects to improve the County's roadways.

Fund balance in the Auto and Gas special revenue fund decreased by approximately 6%. The decrease was caused by increased expenditures on major road projects.

Fund balance in the Developmental Disabilities special revenue fund increased 23%. This was due to the collection of the property tax levy voted on in 2013 which continues to collect more each year due to new development with the County and increased revenue collection related to charges for services.

The Fund balance in the Sawmill Parkway capital projects fund significantly decreased by over \$16 million from the previous year. This fund was used to pay for costs related to the extension of Sawmill Parkway and the project was completed during 2016, therefore the funds were spent on the construction costs incurred to complete the project.

The Courts Building capital projects fund was a new major fund in 2016. These funds are used to pay for the costs related to the construction of the new judicial building.

Fund balance in the Special Bond Retirement debt service fund increased by 15% from the collection of property taxes and special assessments in excess of amounts needed in 2016 for the payment of principal and interest on the related debt.

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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 loss for 2016 in the amount of \$131,654. The fund has a \$12.4 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. The total increase in net position from the previous year was \$131,280 or 5%.

Net position in the Storm Water Phase II Fund increased by 15% due to the charges to other political subdivisions for the management of storm water systems.

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 were no changes from the original to the final budget. Actual revenue collected was 6% more than the final revenue budget. Sales tax revenues exceeded the final budget by \$2.5 million.

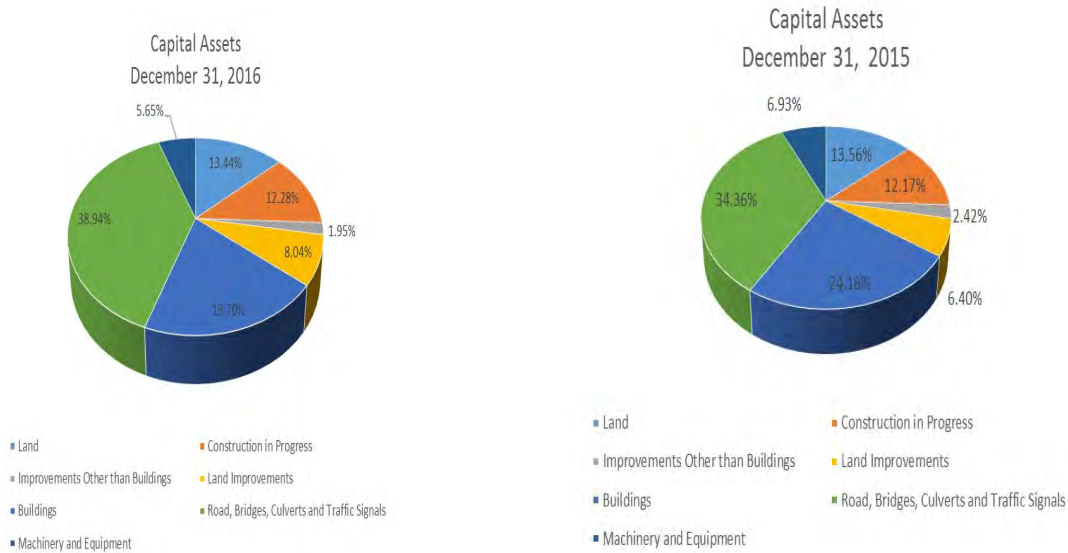
Actual expenditures were \$8.4 million less than the final budget. The majority of this variance occurred in public safety and legislative and executive functions.

CAPITAL ASSETS AND DEBT ADMINISTRATION

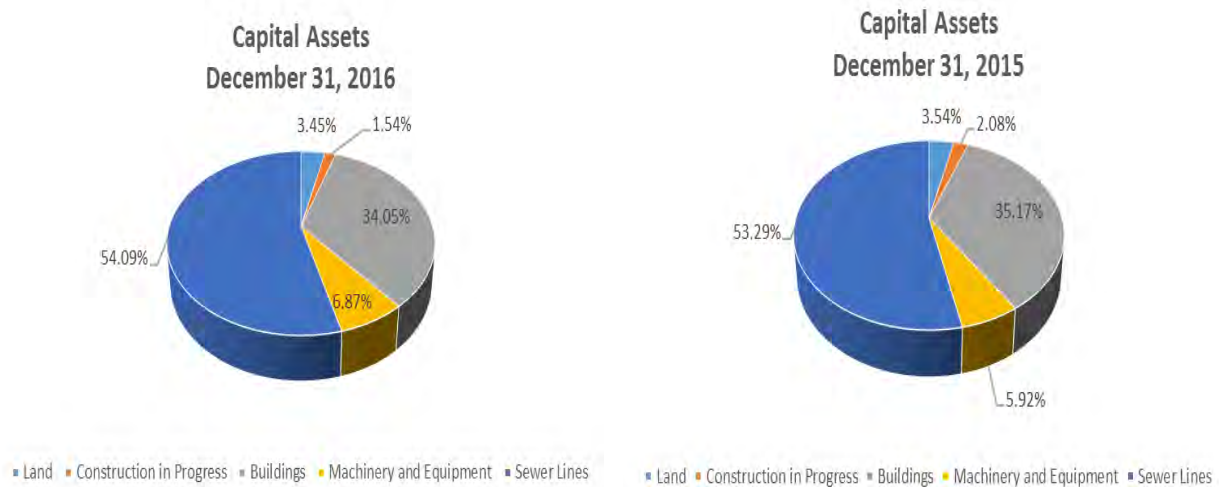
Capital Assets - The County's net investment in capital assets for governmental and business-type activities as of December 31, 2016, was \$196,141 thousand and \$200,928 thousand, respectively. This net investment in capital assets includes land; land improvements; buildings; improvements other than 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 2016 and recorded as depreciable capital assets, including the Sawmill Parkway extension. There is still significant construction related to roads, bridges, and culverts. In business-type activities, \$3.1 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 \$7,143 thousand.

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
Unaudited

The following graphs show the breakdown of governmental type activities capital assets, net of accumulated depreciation by, category at December 31, 2016 and December 31, 2015. See Note 10 in the notes to the financial statements for more detail on the County's capital assets.



The following graphs show the breakdown of business type activities capital assets, net of accumulated depreciation by, category at December 31, 2016 and December 31, 2015. See Note 10 in the notes to the financial statement for more detail on the County's capital assets.

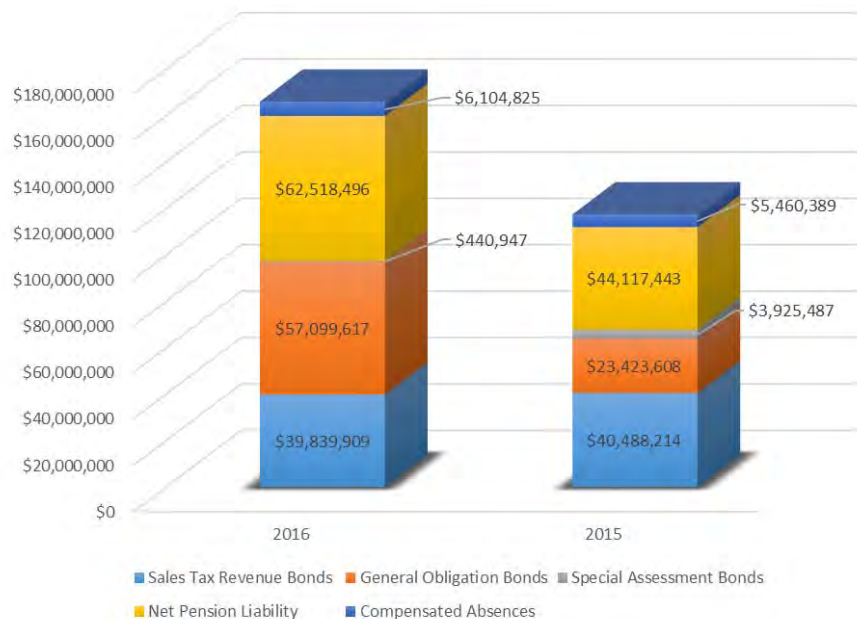


Debt - During 2016, the County issued \$36,090 thousand in general obligation and refunding bonds to build the County judicial building and refund general obligation bonds and special assessment bonds. At December 31, 2016, the County's overall long-term obligations included \$39,840 thousand in sales tax revenue bonds, \$57,100 thousand in general obligation bonds, \$441 thousand in special assessment bonds, and \$30,657 thousand in sanitary sewer revenue bonds. Of this amount, \$30,657 thousand will be repaid from business-type activities.

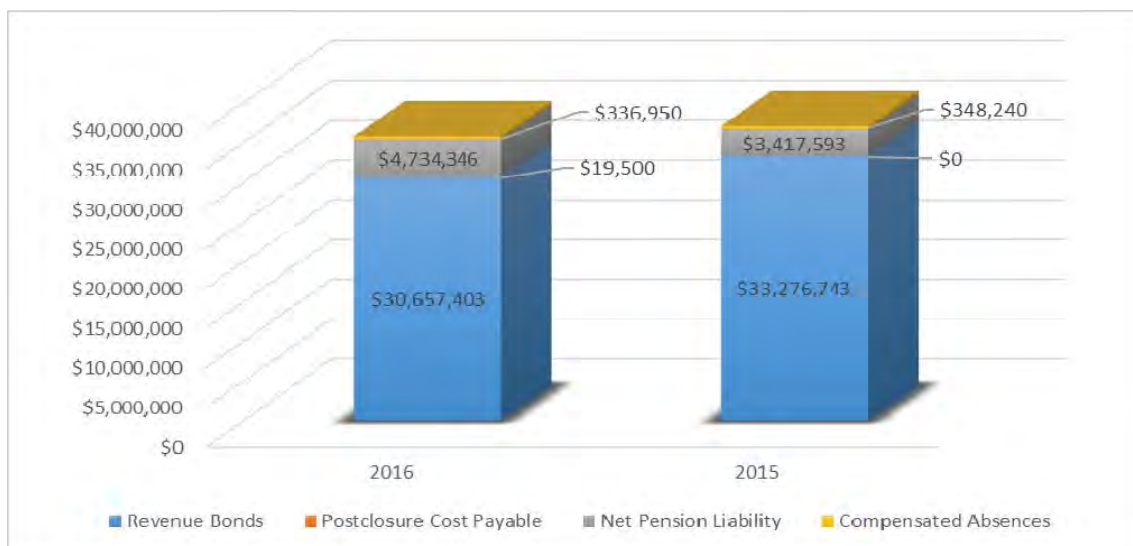
Delaware County, Ohio
Management's Discussion and Analysis
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In addition to the debt outlined above, the County's long-term obligations also include compensated absences, postclosure cost payable, and net pension liability. Additional information regarding the County's long-term obligations can be found in Note 17 to the basic financial statements.

A comparison of the Governmental Activities long-term obligation at December 31, 2016 versus December 31, 2015 by category is depicted in the chart below. See Note 17 in the notes to the financial statements for more detail on the County's governmental activities long-term obligations.



A comparison of the business-type activities long term obligation at December 31, 2016 versus December 31, 2015 by category is depicted in the chart below. See Note 17 in the notes to the financial statements for more detail on the County's business-type activities long-term obligations.



Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
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CURRENT ISSUES

The year 2016 was the biggest construction year in the County Engineer's history as the office continues to address the 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 last 4.3 miles of the Sawmill Parkway extension was completed during 2016. The new 4-lane divided roadway spans from the Franklin County Line to the City of Delaware. This new north-south corridor will improve traffic flow as well as provide a site for the development of a second industrial park for the City. A cooperative agreement between the County Commissioners and the City of Delaware to share a portion of the cost has been approved. The City is creating a tax increment financing district to pay for their portion of the new parkway while the County issued the 2015 sales tax revenue bonds to finance the cost of construction.

Construction is nearing completion for the new five story judicial building that will have 94,450 square feet of office space and 163 parking spaces. This new structure will house the two existing Common Pleas courts, the recently established 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 to be completed this summer. The County issued the 2016 various improvement general obligation bonds to finance the cost of construction

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

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, 2016

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Delaware Creative Housing
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$143,275,510	\$40,071,628	\$183,347,138	\$0
Cash and Cash Equivalents in Segregated Accounts	364,863	0	364,863	64,791
Cash and Cash Equivalents with Escrow Agent	1,433,983	19,500	1,453,483	0
Cash and Cash Equivalents with Fiscal Agent	22,178	0	22,178	0
Accounts Receivable	106,676	899,742	1,006,418	3,052
Other Receivables	0	0	0	963
Hotel and Motel Taxes Receivable	62,453	0	62,453	0
Sales Taxes Receivable	15,656,088	0	15,656,088	0
Accrued Interest Receivable	457,926	0	457,926	0
Due from Primary Government	0	0	0	8,785
Due from Other Governments	11,829,184	15,488	11,844,672	0
Due from External Party	50,142	0	50,142	0
Prepaid Items	2,265,269	0	2,265,269	22,629
Materials and Supplies Inventory	1,205,748	140,545	1,346,293	0
Net Pension Asset	282,607	21,400	304,007	0
Property Taxes Receivable	32,525,988	0	32,525,988	0
Special Assessments Receivable	4,714,174	0	4,714,174	0
Payment in Lieu of Taxes Receivable	863,183	0	863,183	0
Nondepreciable Capital Assets	87,600,046	11,276,870	98,876,916	893,945
Depreciable Capital Assets, Net	171,769,182	214,536,415	386,305,597	2,767,807
Total Assets	474,485,200	266,981,588	741,466,788	3,761,972
<u>Deferred Outflows of Resources</u>				
Deferred Charge on Refunding	780,475	1,357,907	2,138,382	0
Pension - OPERS	24,758,322	1,873,988	26,632,310	0
Total Deferred Outflows of Resources	25,538,797	3,231,895	28,770,692	0
Total Assets and Deferred Outflows of Resources	500,023,997	270,213,483	770,237,480	3,761,972
<u>Liabilities</u>				
Accrued Wages Payable	1,909,568	145,499	2,055,067	5,349
Accounts Payable	1,959,302	371,339	2,330,641	94,499
Matured Compensated Absences Payable	15,036	0	15,036	0
Contracts Payable	2,641,468	203,241	2,844,709	0
Retainage Payable	1,433,983	0	1,433,983	0
Due to Component Unit	8,785	0	8,785	0
Due to Other Governments	1,433,433	50,622	1,484,055	0
Due to External Party	156,659	0	156,659	0
Line of Credit Payable	0	0	0	8,304
Landlord Subsidy Deposits	0	0	0	40,000
Tenant Deposits	0	0	0	29,025
Claims Payable	906,753	0	906,753	0
Unearned Revenue	0	1,242,100	1,242,100	480,000
Accrued Interest Payable	282,373	97,776	380,149	0
Long-Term Liabilities				
Due Within One Year	6,000,245	2,790,461	8,790,706	49,335
Due in More Than One Year	97,485,053	28,223,392	125,708,445	547,039
Net Pension Liability	62,518,496	4,734,346	67,252,842	0
Total Liabilities	176,751,154	37,858,776	214,609,930	1,253,551
<u>Deferred Inflows of Resources</u>				
Property Taxes	32,120,955	0	32,120,955	0
Payment in Lieu of Taxes	863,183	0	863,183	0
Pension - OPERS	1,337,071	101,242	1,438,313	0
Total Deferred Inflows of Resources	34,321,209	101,242	34,422,451	0
Total Liabilities and Deferred Inflows of Resources	211,072,363	37,960,018	249,032,381	1,253,551

(continued)

Delaware County, Ohio
Statement of Net Position (continued)
December 31, 2016

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Delaware Creative Housing
<u>Net Position</u>				
Net Investment in Capital Assets	\$196,141,372	\$200,928,068	\$397,069,440	\$3,065,378
Restricted for:				
Capital Projects	209,268	0	209,268	0
County Agricultural Society	796,577	0	796,577	
Debt Service	653,053	0	653,053	0
Legislative and Executive	7,068,217	0	7,068,217	0
Judicial	825,104	0	825,104	0
Public Safety	1,014,516	0	1,014,516	0
Public Works	42,919,918	0	42,919,918	0
Health	12,120,876	0	12,120,876	0
Human Services	515,945	0	515,945	0
Other Purposes	2,101,847	0	2,101,847	0
Revenue Bond Replacement	0	1,000,000	1,000,000	0
Revenue Bond Future Debt Service	0	3,910,907	3,910,907	0
Unrestricted (Deficit)	24,584,941	26,414,490	50,999,431	(556,957)
Total Net Position	\$288,951,634	\$232,253,465	\$521,205,099	\$2,508,421

See accompanying notes to the basic financial statements

Delaware County, Ohio
Statement of Activities
For the Year Ended December 31, 2016

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
<u>Governmental Activities</u>				
General Government				
Legislative and Executive	\$21,263,796	\$13,340,277	\$313,178	\$0
Judicial	9,882,267	1,685,314	692,085	0
Public Safety	42,023,492	6,662,484	3,008,386	0
Public Works	24,989,011	3,376,182	7,620,344	5,333,778
Health	18,957,420	623,080	4,270,580	0
Human Services	9,826,515	483,314	6,458,798	0
Intergovernmental	1,681,670	0	0	0
Interest and Fiscal Charges	3,217,288	0	0	0
Total Governmental Activities	<u>131,841,459</u>	<u>26,170,651</u>	<u>22,363,371</u>	<u>5,333,778</u>
<u>Business-Type Activities</u>				
Sanitary Engineer	16,987,386	15,806,012	0	13,557,342
Other Enterprise				
Solid Waste Transfer Station	64,581	195,861	0	0
Storm Water Phase II	323,546	394,952	0	0
Total Other Enterprise	<u>388,127</u>	<u>590,813</u>	<u>0</u>	<u>0</u>
Total Business-Type Activities	<u>17,375,513</u>	<u>16,396,825</u>	<u>0</u>	<u>13,557,342</u>
Total Primary Government	<u>\$149,216,972</u>	<u>\$42,567,476</u>	<u>\$22,363,371</u>	<u>\$18,891,120</u>
<u>Component Unit</u>				
Delaware Creative Housing	<u>\$622,040</u>	<u>\$280,854</u>	<u>\$196,120</u>	<u>\$0</u>

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
Hotel and Motel Taxes
Sales Taxes
Grants and Entitlements not Restricted to Other Programs
Interest
Other

Total General Revenues

Change in Net Position

Net Position at Beginning of Year (Restated refer to Note 3)

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
(\$7,610,341)	\$0	(\$7,610,341)	\$0
(7,504,868)	0	(7,504,868)	0
(32,352,622)	0	(32,352,622)	0
(8,658,707)	0	(8,658,707)	0
(14,063,760)	0	(14,063,760)	0
(2,884,403)	0	(2,884,403)	0
(1,681,670)	0	(1,681,670)	0
(3,217,288)	0	(3,217,288)	0
<u>(77,973,659)</u>	<u>0</u>	<u>(77,973,659)</u>	<u>0</u>
0	12,375,968	12,375,968	0
0	131,280	131,280	0
0	71,406	71,406	0
0	202,686	202,686	0
0	12,578,654	12,578,654	0
<u>(77,973,659)</u>	<u>12,578,654</u>	<u>(65,395,005)</u>	<u>0</u>
0	0	0	(145,066)
10,934,876	0	10,934,876	0
2,354,732	0	2,354,732	0
15,557,962	0	15,557,962	0
833,074	0	833,074	0
607,501	0	607,501	0
676,970	0	676,970	0
1,081,344	0	1,081,344	0
56,842,445	0	56,842,445	0
5,020,744	0	5,020,744	0
354,844	37,968	392,812	6
<u>1,532,341</u>	<u>68,240</u>	<u>1,600,581</u>	<u>108,454</u>
95,796,833	106,208	95,903,041	108,460
17,823,174	12,684,862	30,508,036	(36,606)
<u>271,128,460</u>	<u>219,568,603</u>	<u>490,697,063</u>	<u>2,545,027</u>
<u>\$288,951,634</u>	<u>\$232,253,465</u>	<u>\$521,205,099</u>	<u>\$2,508,421</u>

Delaware County, Ohio
Balance Sheet
Governmental Funds
December 31, 2016

	General	Auto and Gas	Developmental Disabilities	Sawmill Parkway	Courts Building
<u>Assets</u>					
Equity in Pooled Cash and Cash Equivalents	\$32,265,359	\$35,630,792	\$14,683,268	\$9,397,093	\$22,492,389
Cash and Cash Equivalents in Segregated Accounts	3,029	0	0	0	0
Accounts Receivable	106,676	0	0	0	0
Sales Taxes Receivable	15,656,088	0	0	0	0
Hotel and Motel Taxes Receivable	0	0	0	0	0
Accrued Interest Receivable	457,926	0	0	0	0
Due from Other Governments	2,916,963	6,155,250	1,622,499	0	0
Due from External Party	0	0	50,142	0	0
Interfund Receivable	3,888,199	0	0	0	0
Prepaid Items	1,680,759	0	498,754	0	0
Materials and Supplies Inventory	243,781	958,062	0	0	0
Property Taxes Receivable	11,442,388	0	16,297,337	0	0
Special Assessments Receivable	30,766	0	0	0	0
Payment in Lieu of Taxes Receivable	0	0	0	0	0
Restricted Assets					
Equity in Pooled Cash and Cash Equivalents	177,307	0	0	0	0
Cash and Cash Equivalents with Escrow Agent	215,545	0	0	1,218,438	0
Total Assets	69,084,786	42,744,104	33,152,000	10,615,531	22,492,389
<u>Liabilities</u>					
Accrued Wages Payable	1,241,379	168,453	179,862	0	0
Accounts Payable	689,009	161,059	310,206	350,762	0
Matured Compensated Absences Payable	1,746	0	0	0	0
Contracts Payable	506,056	45,000	0	0	2,090,412
Due to Component Unit	0	0	8,785	0	0
Due to Other Governments	1,156,191	25,995	117,305	0	0
Due to External Party	0	0	0	0	0
Interfund Payable	0	3,760,000	14,224	0	0
Liabilities Payable from Restricted Assets					
Retainage Payable	215,545	0	0	1,218,438	0
Total Liabilities	3,809,926	4,160,507	630,382	1,569,200	2,090,412
<u>Deferred Inflows of Resources</u>					
Property Taxes	11,301,186	0	16,096,374	0	0
Payment in Lieu of Taxes	0	0	0	0	0
Unavailable Revenue	8,330,331	5,873,739	1,617,872	0	0
Total Deferred Inflows of Resources	19,631,517	5,873,739	17,714,246	0	0
<u>Fund Balances</u>					
Nonspendable	2,101,847	958,062	498,754	0	0
Restricted	0	31,751,796	14,308,618	9,046,331	20,401,977
Committed	475,970	0	0	0	0
Assigned	9,919,771	0	0	0	0
Unassigned	33,145,755	0	0	0	0
Total Fund Balances	45,643,343	32,709,858	14,807,372	9,046,331	20,401,977
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$69,084,786	\$42,744,104	\$33,152,000	\$10,615,531	\$22,492,389

See accompanying notes to the basic financial statements

Special Bond Retirement	Other Governmental	Total Governmental Funds
\$1,380,403	\$25,781,721	\$141,631,025
0	361,834	364,863
0	0	106,676
0	0	15,656,088
0	62,453	62,453
0	0	457,926
47,506	1,086,966	11,829,184
0	0	50,142
0	0	3,888,199
0	20,475	2,199,988
0	3,905	1,205,748
762,892	4,023,371	32,525,988
3,425,547	1,257,861	4,714,174
656,555	206,628	863,183
0	0	177,307
0	0	1,433,983
<u>6,272,903</u>	<u>32,805,214</u>	<u>217,166,927</u>
0	317,670	1,907,364
0	448,266	1,959,302
0	13,290	15,036
0	0	2,641,468
0	0	8,785
0	133,603	1,433,094
0	156,659	156,659
6,715	107,260	3,888,199
0	0	1,433,983
<u>6,715</u>	<u>1,176,748</u>	<u>13,443,890</u>
753,479	3,969,916	32,120,955
656,555	206,628	863,183
<u>3,482,466</u>	<u>1,968,390</u>	<u>21,272,798</u>
<u>4,892,500</u>	<u>6,144,934</u>	<u>54,256,936</u>
0	24,380	3,583,043
1,373,688	24,542,612	101,425,022
0	662,688	1,138,658
0	253,852	10,173,623
0	0	33,145,755
<u>1,373,688</u>	<u>25,483,532</u>	<u>149,466,101</u>
<u>\$6,272,903</u>	<u>\$32,805,214</u>	<u>\$217,166,927</u>

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Delaware County, Ohio
 Reconciliation of Total Governmental Fund Balances
 to Net Position of Governmental Activities
 December 31, 2016

Total Governmental Fund Balances \$149,466,101

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 259,369,228

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	1,260,067	
Sales Taxes Receivable	6,178,120	
Accrued Interest Receivable	210,845	
Due from Other Governments	8,504,559	
Delinquent Property Taxes Receivable	405,033	
Special Assessments Receivable	<u>4,714,174</u>	
		21,272,798

Deferred outflows of resources include deferred charges on refunding which do not provide current financial resources, and therefore, are not reported in the funds. 780,475

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. (282,373)

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

Sales Tax Revenue Bonds Payable	(39,839,909)	
General Obligation Bonds Payable	(57,099,617)	
Special Assessment Bonds Payable	(440,947)	
Compensated Absences Payable	<u>(6,102,168)</u>	
		(103,482,641)

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. 595,855

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	24,728,476	
Deferred Inflow of Resources - Pension	(1,335,459)	
Net Pension Asset	282,267	
Net Pension Liability	<u>(62,443,093)</u>	
		<u>(38,767,809)</u>

Net Position of Governmental Activities \$288,951,634

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, 2016

	General	Auto and Gas	Developmental Disabilities	Sawmill Parkway	Courts Building
<u>Revenues</u>					
Property Taxes	\$10,939,283	\$0	\$15,565,097	\$0	\$0
Payment in Lieu of Taxes	0	0	0	0	0
Hotel and Motel Taxes	0	0	0	0	0
Sales Taxes	56,435,306	0	0	0	0
Special Assessments	0	0	0	0	0
Charges for Services	14,306,019	1,542,019	623,080	0	0
Licenses and Permits	1,608,539	166,750	0	0	0
Fines and Forfeitures	319,797	0	0	0	0
Intergovernmental	5,948,363	11,189,557	4,416,817	0	0
Interest	126,833	0	0	94,439	0
Other	613,330	271,193	434,743	13,484	0
Total Revenues	90,297,470	13,169,519	21,039,737	107,923	0
<u>Expenditures</u>					
Current					
General Government					
Legislative and Executive	16,406,692	0	0	0	0
Judicial	9,066,601	0	0	0	0
Public Safety	33,114,701	0	0	0	0
Public Works	18,682,024	15,286,554	0	0	0
Health	18,750	0	18,297,684	0	0
Human Services	500,983	0	0	0	0
Intergovernmental	912,292	0	0	0	0
Capital Outlay	0	0	0	16,906,104	16,619,199
Debt Service					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
Issuance Costs	0	0	0	0	0
Total Expenditures	78,702,043	15,286,554	18,297,684	16,906,104	16,619,199
Excess of Revenues Over (Under) Expenditures	11,595,427	(2,117,035)	2,742,053	(16,798,181)	(16,619,199)
<u>Other Financing Sources (Uses)</u>					
Sale of Capital Assets	14,792	30,021	360	0	0
Premium of General Obligation Various Purpose Improvement and Refunding Bonds Issued	0	0	0	0	0
General Obligation Various Purpose Improvement and Refunding Bond Issued	0	0	0	0	32,000,000
Payment to Refunding Bond Escrow Agent	0	0	0	0	0
Transfers In	590,225	0	0	0	7,500,000
Transfers Out	(12,822,673)	0	0	0	0
Total Other Financing Sources (Uses)	(12,217,656)	30,021	360	0	39,500,000
Changes in Fund Balances	(622,229)	(2,087,014)	2,742,413	(16,798,181)	22,880,801
Fund Balances at Beginning of Year	46,265,572	34,796,872	12,064,959	25,844,512	(2,478,824)
Fund Balances at End of Year	\$45,643,343	\$32,709,858	\$14,807,372	\$9,046,331	\$20,401,977

See accompanying notes to the basic financial statements

Special Bond Retirement	Other Governmental	Total Governmental Funds
\$849,331	\$2,950,861	\$30,304,572
676,970	0	676,970
0	1,081,344	1,081,344
0	0	56,435,306
383,814	1,077,843	1,461,657
0	5,215,265	21,686,383
0	437,077	2,212,366
0	403,005	722,802
109,270	9,868,908	31,532,915
126,707	0	347,979
0	221,279	1,554,029
<u>2,146,092</u>	<u>21,255,582</u>	<u>148,016,323</u>
27,013	3,857,223	20,290,928
0	499,660	9,566,261
0	6,344,890	39,459,591
0	736,589	34,705,167
0	68,920	18,385,354
0	8,796,714	9,297,697
484,078	0	1,396,370
0	2,410,043	35,935,346
1,792,691	2,825,000	4,617,691
1,750,557	1,159,104	2,909,661
41,427	309,910	351,337
<u>4,095,766</u>	<u>27,008,053</u>	<u>176,915,403</u>
<u>(1,949,674)</u>	<u>(5,752,471)</u>	<u>(28,899,080)</u>
0	0	45,173
246,354	2,051,034	2,297,388
4,090,000	0	36,090,000
(4,288,873)	0	(4,288,873)
2,082,312	4,840,361	15,012,898
0	(2,190,225)	(15,012,898)
<u>2,129,793</u>	<u>4,701,170</u>	<u>34,143,688</u>
180,119	(1,051,301)	5,244,608
<u>1,193,569</u>	<u>26,534,833</u>	<u>144,221,493</u>
<u>\$1,373,688</u>	<u>\$25,483,532</u>	<u>\$149,466,101</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, 2016

Changes in Fund Balances - Total Governmental Funds \$5,244,608

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	58,576,457	
Capital Outlay - Depreciable Capital Assets	(3,376,575)	
Depreciation	<u>(11,442,644)</u>	43,757,238

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	(45,173)	
Loss on Disposal of Capital Assets	<u>(421,470)</u>	(466,643)

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	(16,427)	
Sales Taxes	407,139	
Special Assessments	(203,101)	
Charges for Services	290,544	
Intergovernmental	1,184,978	
Interest	6,865	
Other	<u>(21,688)</u>	1,648,310

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	630,000	
General Obligation Bonds Payable	4,600,000	
Special Assessment Bonds Payable	<u>3,417,691</u>	8,647,691

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

General Obligation Various Purpose Improvement and Refunding Bond Issued	(36,090,000)	(36,090,000)
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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	(79,012)	
Accreted Interest	(115,421)	
Premium General Obligation Various Purpose Improvement and Refunding Bond Issued	(2,297,387)	
Amortization of Sales Tax Bond Premium	18,305	
Amortization of General Obligation Bond Premium	226,799	
Amortization of Special Assessment Bond Premium	66,849	
Amortization of Deferred Charge on Refunding	<u>185,062</u>	(1,994,805)

(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, 2016

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	(\$642,673)	
Compensated Absences Payable-Internal Service Fund	<u>(877)</u>	(643,550)

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. (161,386)

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. (2,118,289)

Change in Net Position of Governmental Activities \$17,823,174

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$10,538,251	\$10,538,251	\$11,137,946	\$599,695
Sales Taxes	52,814,213	52,814,213	55,373,283	2,559,070
Charges for Services	26,146,933	26,146,933	26,823,165	676,232
Licenses and Permits	1,271,200	1,271,200	1,608,539	337,339
Fines and Forfeitures	360,250	360,250	317,865	(42,385)
Intergovernmental	5,379,509	5,379,509	5,971,821	592,312
Interest	1,300,000	1,300,000	1,654,172	354,172
Other	2,490,300	2,490,300	3,258,135	767,835
Total Revenues	100,300,656	100,300,656	106,144,926	5,844,270
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	33,608,126	33,935,642	31,655,268	2,280,374
Judicial	10,059,517	10,147,841	9,023,233	1,124,608
Public Safety	36,603,919	36,618,213	33,709,975	2,908,238
Public Works	19,308,359	21,058,359	19,177,246	1,881,113
Health	30,000	30,000	18,750	11,250
Human Services	567,430	578,226	507,978	70,248
Intergovernmental	9,120,000	9,120,000	8,912,292	207,708
Total Expenditures	109,297,351	111,488,281	103,004,742	8,483,539
Excess of Revenues Over (Under) Expenditures	(8,996,695)	(11,187,625)	3,140,184	14,327,809
<u>Other Financing Sources (Uses)</u>				
Sale of Assets	10,000	10,000	14,792	4,792
Advances In	0	0	4,659,286	4,659,286
Advances Out	0	0	(137,476)	(137,476)
Transfers In	0	0	690,225	690,225
Transfers Out	(5,944,500)	(14,211,069)	(12,822,673)	1,388,396
Total Other Financing Sources (Uses)	(5,934,500)	(14,201,069)	(7,595,846)	6,605,223
Changes in Fund Balance	(14,931,195)	(25,388,694)	(4,455,662)	20,933,032
Fund Balance at Beginning of Year	32,526,633	32,526,633	32,526,633	0
Prior Year Encumbrances Appropriated	1,168,233	1,168,233	1,168,233	0
Fund Balance at End of Year	\$18,763,671	\$8,306,172	\$29,239,204	\$20,933,032

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$1,550,000	\$1,550,000	\$1,832,230	\$282,230
Licenses and Permits	120,000	120,000	166,750	46,750
Intergovernmental	15,820,000	12,889,560	10,988,776	(1,900,784)
Other	0	0	271,193	271,193
			0	
Total Revenues	17,490,000	14,559,560	13,258,949	(1,300,611)
<u>Expenditures</u>				
Current				
Public Works	20,649,562	18,371,796	15,820,392	2,551,404
Excess of Revenues (Under) Expenditures	(3,159,562)	(3,812,236)	(2,561,443)	1,250,793
<u>Other Financing Sources (Uses)</u>				
Sale of Fixed Assets	0	0	30,021	30,021
Advances Out	0	0	(1,500,000)	(1,500,000)
Total Other Financing Sources (Uses)	0	0	(1,469,979)	(1,469,979)
Changes in Fund Balance	(3,159,562)	(3,812,236)	(4,031,422)	(219,186)
Fund Balance at Beginning of Year	38,945,731	38,945,731	38,945,731	0
Prior Year Encumbrances Appropriated	464,414	464,414	464,414	0
Fund Balance at End of Year	\$36,250,583	\$35,597,909	\$35,378,723	(\$219,186)

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$15,063,790	\$15,063,790	\$15,848,253	\$784,463
Charges for Services	635,060	635,060	732,159	97,099
Intergovernmental	4,493,988	4,493,988	4,367,951	(126,037)
Other	526,220	526,220	434,743	(91,477)
Total Revenues	20,719,058	20,719,058	21,383,106	664,048
<u>Expenditures</u>				
Current				
Health	21,208,998	21,208,998	19,003,670	2,205,328
Excess of Revenues Over (Under) Expenditures	(489,940)	(489,940)	2,379,436	2,869,376
<u>Other Financing Sources</u>				
Sale of Capital Assets	500	500	360	(140)
Changes in Fund Balance	(489,440)	(489,440)	2,379,796	2,869,236
Fund Balance at Beginning of Year	10,448,110	10,448,110	10,448,110	0
Prior Year Encumbrances Appropriated	843,998	843,998	843,998	0
Fund Balance at End of Year	\$10,802,668	\$10,802,668	\$13,671,904	\$2,869,236

See accompanying notes to the basic financial statements

Delaware County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2016

	Enterprise Funds		Total Enterprise Funds	Governmental Activity Self Insurance Internal Service Fund
	Sanitary Engineer	Other Enterprise		
<u>Assets</u>				
<u>Current Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$32,497,048	\$2,663,673	\$35,160,721	\$1,467,178
Cash and Cash Equivalents with Escrow Agent	0	19,500	19,500	0
Accounts Receivable	884,737	15,005	899,742	0
Due from Other Governments	0	15,488	15,488	0
Prepaid Items	0	0	0	65,281
Materials and Supplies Inventory	140,545	0	140,545	0
Net Pension Asset	20,096	1,304	21,400	340
Restricted Assets				
Equity in Pooled Cash and Cash Equivalents	4,910,907	0	4,910,907	22,178
Total Current Assets	38,453,333	2,714,970	41,168,303	1,554,977
<u>Noncurrent Assets</u>				
Nondepreciable Capital Assets	11,210,730	66,140	11,276,870	0
Depreciable Capital Assets, Net	213,879,201	657,214	214,536,415	0
Total Noncurrent Assets	225,089,931	723,354	225,813,285	0
Total Assets	263,543,264	3,438,324	266,981,588	1,554,977
<u>Deferred Outflows of Resources</u>				
Deferred Charge on Refunding	1,357,907	0	1,357,907	0
Deferred Outflows of Resources - Pension	1,759,679	114,309	1,873,988	29,846
Total Deferred Outflows of Resources	3,117,586	114,309	3,231,895	29,846
Total Assets and Deferred Outflows of Resources	266,660,850	3,552,633	270,213,483	1,584,823
<u>Liabilities</u>				
<u>Current Liabilities</u>				
Accrued Wages Payable	135,443	10,056	145,499	2,204
Accounts Payable	371,339	0	371,339	0
Contracts Payable	203,241	0	203,241	0
Due to Other Governments	49,069	1,553	50,622	339
Claims Payable	0	0	0	906,753
Unearned Revenue	1,242,100	0	1,242,100	0
Accrued Interest Payable	97,776	0	97,776	0
Revenue Bonds Payable	2,690,000	0	2,690,000	0
Compensated Absences Payable	87,790	12,671	100,461	0
Total Current Liabilities	4,876,758	24,280	4,901,038	909,296
<u>Long-Term Liabilities</u>				
Revenue Bonds Payable	27,967,403	0	27,967,403	0
Compensated Absences Payable	193,399	43,090	236,489	2,657
Postclosure Cost Payable	0	19,500	19,500	0
Net Pension Liability	4,445,561	288,785	4,734,346	75,403
Total Long-Term Liabilities	32,606,363	351,375	32,957,738	78,060
Total Liabilities	37,483,121	375,655	37,858,776	987,356
<u>Deferred Inflows of Resources</u>				
Deferred Inflows of Resources - Pension	95,067	6,175	101,242	1,612
Total Liabilities and Deferred Inflows of Resources	37,578,188	381,830	37,960,018	988,968
<u>Net Position</u>				
Net Investment in Capital Assets	200,204,714	723,354	200,928,068	0
Restricted for Revenue Bond Replacement	1,000,000	0	1,000,000	0
Restricted for Revenue Bond Future Debt Service	3,910,907	0	3,910,907	0
Unrestricted	23,967,041	2,447,449	26,414,490	595,855
Total Net Position	\$229,082,662	\$3,170,803	\$232,253,465	\$595,855

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, 2016

	Enterprise Funds		Total Enterprise Funds	Governmental Activity
	Sanitary Engineer	Other Enterprise		Self Insurance Internal Service Fund
<u>Operating Revenues</u>				
Charges for Services	\$0	\$590,813	\$590,813	\$578,770
Charges for Services Pledged as Security on Revenue Bonds	15,806,012	0	15,806,012	0
Other	68,240	0	68,240	100,858
Total Operating Revenues	15,874,252	590,813	16,465,065	679,628
<u>Operating Expenses</u>				
Personal Services	3,352,672	226,272	3,578,944	58,451
Fringe Benefits	1,662,773	101,900	1,764,673	29,824
Services and Charges	3,869,387	34,842	3,904,229	54,662
Materials and Supplies	1,255,677	360	1,256,037	4,515
Claims	0	0	0	693,562
Depreciation	5,865,397	24,753	5,890,150	0
Total Operating Expenses	16,005,906	388,127	16,394,033	841,014
Operating Income (Loss)	(131,654)	202,686	71,032	(161,386)
<u>Non-Operating Revenues (Expenses)</u>				
Interest Revenue	37,968	0	37,968	0
(Loss) on the Disposal of Capital Assets	(5,199)	0	(5,199)	0
Interest Expense	(976,281)	0	(976,281)	0
Total Non-Operating Revenues (Expenses)	(943,512)	0	(943,512)	0
Income (Loss) Before Contributions	(1,075,166)	202,686	(872,480)	(161,386)
Capital Contributions	13,557,342	0	13,557,342	0
Changes in Net Position	12,482,176	202,686	12,684,862	(161,386)
Net Position at Beginning of Year	216,600,486	2,968,117	219,568,603	757,241
Net Position at End of Year	\$229,082,662	\$3,170,803	\$232,253,465	\$595,855

See accompanying notes to the basic financial statements

Delaware County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2016

	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	\$15,981,210	\$600,108	\$16,581,318	\$0
Cash Received from Transactions with Other Funds	0	0	0	578,770
Cash Received from Other Revenues	68,240	0	68,240	100,858
Cash Payments for Personal Services	(3,374,904)	(219,235)	(3,594,139)	(57,243)
Cash Payments for Fringe Benefits	(1,567,697)	(99,403)	(1,667,100)	(28,723)
Cash Payments for Services and Charges	(3,819,923)	(15,342)	(3,835,265)	(72,397)
Cash Payments for Materials and Supplies	(1,257,261)	(360)	(1,257,621)	(4,515)
Cash Payments for Claims	0	0	0	(400,961)
Net Cash Provided by Operating Activities	6,029,665	265,768	6,295,433	115,789
<u>Cash Flows from Capital and Related Financing Activities</u>				
Cash Received from Tap In Fees	5,610,982	0	5,610,982	0
Cash Received from Sale of Capital Assets	1,841	0	1,841	0
Cash Payments for Acquisition of Capital Assets	(3,896,783)	(78,340)	(3,975,123)	0
Cash Payments for Principal on Revenue Bonds	(2,575,000)	0	(2,575,000)	0
Cash Payments for Interest on Revenue Bonds	(1,286,863)	0	(1,286,863)	0
Net Cash (Used for) Capital and Related Financing Activities	(2,145,823)	(78,340)	(2,224,163)	0
<u>Cash Flows from Investing Activities</u>				
Cash Received from Interest	37,968	0	37,968	0
Net Cash Flows Provided by Investing Activities	37,968	0	37,968	0
Net Increase in Cash and Cash Equivalents	3,921,810	187,428	4,109,238	115,789
Cash and Cash Equivalents at Beginning of Year	33,486,145	2,495,745	35,981,890	1,373,567
Cash and Cash Equivalents at End of Year	\$37,407,955	\$2,683,173	\$40,091,128	\$1,489,356

(continued)

Delaware County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2016

	Enterprise Funds		Total Enterprise Funds	Governmental Activity Self Insurance Internal Service Fund
	Sanitary Engineer	Other Enterprise		
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities				
Operating Income (Loss)	(\$131,654)	\$202,686	\$71,032	(\$161,386)
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities				
Depreciation	5,865,397	24,753	5,890,150	0
Changes in Assets and Liabilities:				
Decrease in Accounts Receivable	23,968	9,295	33,263	0
(Increase) in Prepaid Items	0	0	0	(6,743)
(Increase) Net Pension Asset	(5,056)	(306)	(5,362)	(82)
(Increase) in Deferred Outflows-pension	(1,174,628)	(75,498)	(1,250,126)	(19,811)
(Increase) in Materials and Supplies Inventory	(1,584)	0	(1,584)	0
Increase (Decrease) in Accrued Wages Payable	(5,957)	2,428	(3,529)	278
Increase in Accounts Payable	103,014	0	103,014	0
(Decrease) in Contracts Payable	(56,769)	0	(56,769)	0
Increase in Due to Other Governments	2,469	374	2,843	43
Increase in Claims Payable	0	0	0	281,609
Increase in Postclosure Liability	0	19,500	19,500	0
Increase in Net Pension Liability	1,240,587	76,166	1,316,753	20,427
Increase in Deferred Inflows-Pension	34,173	2,135	36,308	567
Increase in Unearned Revenue	151,230	0	151,230	0
Increase (Decrease) in Compensated Absences Payable	(15,525)	4,235	(11,290)	887
Net Cash Provided by Operating Activities	<u>\$6,029,665</u>	<u>\$265,768</u>	<u>\$6,295,433</u>	<u>\$115,789</u>

Noncash Capital and Related Financing Activity:

In 2016, the Sanitary Engineer enterprise fund received capital assets from developers and tap fee credits, in the amount of \$7,705,372 and \$240,988 respectively.

See accompanying notes to the basic financial statements

Delaware County, Ohio
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2016

<u>Assets</u>	
Equity in Pooled Cash and Cash Equivalents	\$34,260,054
Cash and Cash Equivalents in Segregated Accounts	3,545,830
Due from Other Governments	4,115,954
Due from External Party	156,659
Property Taxes Receivable	424,140,055
Special Assessments Receivable	<u>3,829,671</u>
 Total Assets	 <u><u>\$470,048,223</u></u>
 <u>Liabilities</u>	
Due to Other Governments	\$439,179,973
Due to External Party	412,940
Payroll Withholdings	1,154,228
Undistributed Assets	<u>29,301,082</u>
 Total Liabilities	 <u><u>\$470,048,223</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, 2016

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, 2016
(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 21)

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

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Basis of Presentation

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

Government-Wide Financial Statements

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

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(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 Parkway Capital Projects Fund - To account for and report debt proceeds and other resources restricted for construction cost of the extension of Sawmill Parkway.

Courts Building Capital Projects Fund - To account for and report debt proceeds and other resources restricted for construction cost of the Courts Building.

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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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 2016. 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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements (Continued)

Governmental fund financial statements, therefore, include a reconciliation with brief explanations to better identify the relationship between the government-wide financial statements and the fund financial statements for governmental funds.

Like the government-wide financial statements, the proprietary funds are accounted for using a flow of economic resources measurement focus. All assets and 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, 2016
(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 14.

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, 2016, but which were levied to finance 2017 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 14.

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, 2016
(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”.

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

During 2016, 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, 2016.

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 2016 was \$126,833 which included \$110,806 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, 2016
(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, 2016, 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 and for the postclosure liability.

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.

<u>Capitalization Thresholds by Asset Type</u>	
Improvements Other than Building	\$10,000
Machinery, Equipment and Furniture	\$5,000
Building Improvements	\$25,000
Software	\$100,000

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized. Interest incurred during the construction of enterprise fund capital assets is also capitalized.

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

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

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

M. Compensated Absences (Continued)

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.

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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Q. Fund Balance (Continued)

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, 2016, and is shown as unassigned fund balance in the General Fund.

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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

V. Pension

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about fiduciary net position of the pension plans and additions to deductions from their fiduciary net position have been determined on the same basis as they are reported by the pension systems. For this purpose, benefits payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The pension systems report investments at fair value.

NOTE 3 - CHANGE IN ACCOUNTING PRINCIPLES/CHANGE IN NET POSITION

For 2016, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 72, "Fair Value Measurement and Application", GASB Statement No. 73, "Accounting and Financial Reporting for Pensions and Related Assets That are Not within the Scope of GASB Statement No. 68 and Amendments to Certain Provisions of GASB Statement No. 67 and No. 68", GASB Statement No. 76, "Hierarchy of Generally Accepted Accounting Principles for State and Local Governments", GASB Statement No. 77, "Tax Abatement Disclosures", GASB Statement No. 79, "Certain External Investment Pools and Pool Participants", and GASB Statement No. 82, "Pension Issue-an Amendment of GASB Statements No. 67, No. 69, and No. 73".

GASB Statement No. 72 addresses accounting and financial reporting issues related to fair value measurements. This Statement provides guidance for determining a fair value measurement for financial reporting purposes for applying fair value to certain investments and disclosures related to all fair value measurements. These changes were incorporated in the County's 2016 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 73 establishes requirements for defined benefit pensions that are not within the scope of Statement No. 68, as well as for the assets accumulated for purposes of providing those pensions. It also amends certain provisions of Statement No. 67 and Statement No. 68. The implementation of this statement did not result in any changes to the County's financial statements.

GASB Statement No. 76 identifies, in the context of the current governmental financial reporting environment, the sources of accounting principles used to prepare financial statements of state and local governmental entities in conformity with generally accepted accounting principles (GAAP) and the framework for selecting those principles. The implementation of this statement did not result in any changes to the County's financial statements.

GASB Statement No. 77 requires disclosure of tax abatement information about (1) a reporting government's own tax abatement agreements and (2) those that are entered into by other governments and that reduce the reporting government's tax revenue. These changes were incorporated in the County's 2016 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 79 establishes accounting and financial reporting standards for qualifying external investment pools that elect to measure, for financial reporting purposes, all of their investments at amortized cost. The Statement provides accounting and financial reporting guidance that also establishes additional note disclosure requirements for governments that participate in these pools. The County participates in STAR Ohio which implemented GASB Statement No. 79 for 2016. The County incorporated the corresponding GASB Statement No. 79 guidance into the 2016 financial statements; however, there was no effect on beginning net position/fund balance.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(Continued)

NOTE 3 - CHANGE IN ACCOUNTING PRINCIPLES/CHANGE IN NET POSITION
(Continued)

GASB Statement No. 82 improves consistency in the application of pension accounting. These changes were incorporated in the County’s 2016 financial statements; however, there was no effect on beginning net position/fund balance.

Change in Net Position

A net position restatement is required in order to remove Creative Living Systems (CLS) from the financial statements of Delaware Creative Housing. In 2004, CLS provided manufactured factory-built homes and supplies to developmentally disabled individuals with physical, social and psychological special needs. CLS stopped providing this service in 2011 after several years of declining revenue.

In 2013, CLS changed its service model to provide property management and housing for developmentally disabled individuals outside of Delaware County. On October 31, 2013 CLS entered into an “agreement to hold property” with the Miami County Board of Developmental Disabilities (MCBDD). In accordance with the contract between MCBDD and CLS the MCBDD maintains a collateralized interest in all land and buildings through mortgage notes on the various properties. Therefore, CLS is no longer consolidated with DCH and will no longer be presented in the discretely presented component unit.

<u>Delaware Creative Housing</u>	
Net Position as Previously Reported	\$4,886,109
Creative Living Systems	<u>(2,341,082)</u>
Restated Net Position at January 1, 2016	<u><u>\$2,545,027</u></u>

NOTE 4 - BUDGETARY BASIS OF ACCOUNTING

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

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

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(Continued)

NOTE 4 - BUDGETARY BASIS OF ACCOUNTING (Continued)

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	(\$4,455,662)	(\$4,031,422)	\$2,379,796
Net Adjustment for Revenue Accruals	(1,103,693)	(89,431)	(343,369)
Net Adjustments for Expenditure Accruals	7,423,069	281,769	(119,388)
Net Adjustment for Other Sources/Uses	(4,521,810)	1,500,000	0
Funds Budgeted Elsewhere	420,922	0	0
Adjustment for Encumbrances	<u>1,614,945</u>	<u>252,070</u>	<u>825,374</u>
GAAP Basis	<u><u>(\$622,229)</u></u>	<u><u>(\$2,087,014)</u></u>	<u><u>\$2,742,413</u></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.

NOTE 5 - DEPOSITS AND INVESTMENTS

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

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(Continued)

NOTE 5 - DEPOSITS AND INVESTMENTS (Continued)

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(Continued)

NOTE 5 - DEPOSITS AND INVESTMENTS (Continued)

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, \$13,357,952 of the County's bank balance of \$14,823,497 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although all State statutory requirements for the deposit of money had been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(Continued)

NOTE 5 - DEPOSITS AND INVESTMENTS (Continued)

Investments

As of December 31, 2016, the County had the following investments:

	Total	Less Than Six Months	Six Months to Three Years	More Than Three Years
Negotiable Certificates of Deposit	\$21,727,000	\$2,235,000	\$16,280,000	\$3,212,000
Federal Farm Credit Bank Notes	20,420,934	0	8,544,572	11,876,362
Federal Home Loan Bank Notes	28,013,793	0	6,905,828	21,107,965
Federal Home Loan Mortgage Corporation Notes	4,673,848	0	982,060	3,691,788
Federal National Mortgage Association Notes	36,209,382	0	25,440,846	10,768,536
Ohio Local Government Bonds	754,884	0	754,884	0
Ohio Local Government Notes	12,785,694	8,580,221	4,205,473	0
Mutual Funds	619,502	619,502	0	0
STAR Ohio	60,223,479	60,223,479	0	0
Total Investments	\$185,428,516	\$71,658,202	\$63,113,663	\$50,656,651

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The above chart identifies the County's recurring fair value measurements as of December 31, 2016. All of the County's investments measured at fair value are valued using quoted market prices (Level 1 inputs).

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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(Continued)

NOTE 5 - DEPOSITS AND INVESTMENTS (Continued)

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 Moody's. Ohio Local Government Bonds carry a rating of A1 through Aaa by Moody's. 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.

	<u>Fair Value</u>	<u>Percentage of Portfolio</u>
Federal Farm Credit Bank	\$20,420,934	11.01%
Federal Home Loan Bank	28,013,793	15.11%
Federal Home Loan Mortgage Corporation	4,673,848	2.52%
Federal National Mortgage Association	36,209,382	19.53%
Ohio Local Government Notes and Bonds	13,540,578	7.31%

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(Continued)

NOTE 6 - RECEIVABLES

Receivables at December 31, 2016, consisted of accounts (billings for user charged services); hotel and motel taxes; 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 \$3,101,677, will not be received within one year. Delinquent special assessments were \$60,533.

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

	Amount
Governmental Activities	
Major Funds	
General Fund	
Local Government	\$628,591
Homestead and Rollback	712,584
Casino Allocation	1,115,495
Charges for Services	371,760
Grants	88,533
Total General Fund	2,916,963
Auto and Gas	
Gasoline Tax	1,169,308
Motor Vehicle License Tax	2,551,563
Grants	2,341,230
Charges for Services	93,149
Total Auto and Gas	6,155,250
Developmental Disabilities	
Homestead and Rollback	1,004,792
Grants	617,707
Total Developmental Disabilities	1,622,499

(Continued)

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(Continued)

NOTE 6 – RECEIVABLES (Continued)

Special Bond Retirement	
Homestead and Rollback	47,506
Total Major Funds	<u>10,742,218</u>
Nonmajor Funds	
Homestead	197,176
Grants	810,540
Fines & Forfeitures	79,250
Total Nonmajor Funds	<u>1,086,966</u>
Total Governmental Activities	<u>\$11,829,184</u>
Agency Funds	
Library Support	\$1,583,372
Local Government	807,723
Auto Tags	807,608
Township Gas	917,251
Total Agency Funds	<u>\$4,115,954</u>

NOTE 7 -PERMISSIVE SALES AND USE TAX

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.

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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(Continued)

NOTE 8 - PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property located in the County. Real property tax revenues received in 2016 represent the collection of 2015 taxes. Real property taxes received in 2016 were levied after October 1, 2015, on the assessed values as of January 1, 2015, 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 2016 represent the collection of 2015 taxes. Public utility real and tangible personal property taxes received in 2016 became a lien on December 31, 2014, were levied after October 1, 2015, 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, 2016, and for which there was an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2016 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, 2016, was \$5.16 per \$1,000 of assessed value. The assessed values of real property and public utility property upon which 2015 property tax receipts were based are as follows:

Category	Amount
Real Property	\$6,588,717,520
Tangible Public Utility Property	288,816,130
Total Assessed Value	\$6,877,533,650

NOTE 9 - PAYMENT IN LIEU OF TAXES

According to State law, the County has entered into agreements with a number of property owners under which the County has granted property tax exemptions to those property owners and agreed to construct certain infrastructure improvements. The property owners have agreed to make payments to the County to help pay the costs of the infrastructure improvements. The amount of those payments generally reflects all or a portion of the property taxes which the property owners would have paid if their taxes had not been exempted.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(Continued)

NOTE 9 - PAYMENT IN LIEU OF TAXES (Continued)

The property owners' contractual promise to make these payments in lieu of taxes generally continues until the costs of the improvement have been paid or the agreement expires, whichever occurs first. Future development by those owners or others may result in subsequent agreements to make payments in lieu of taxes and may therefore spread the costs of the improvements to a larger number of property owners.

NOTE 10 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2016, was as follows:

	Balance January 1, 2016	Additions	Reductions	Balance December 31, 2016
Governmental Activities				
Nondepreciable Capital Assets				
Land	\$29,305,551	\$5,570,939	\$0	\$34,876,490
Land Improvements	13,832,652	7,025,186	0	20,857,838
Construction in Progress	26,294,874	42,281,933	(36,711,089)	31,865,718
Total NonDepreciable Capital Assets	<u>69,433,077</u>	<u>54,878,058</u>	<u>(36,711,089)</u>	<u>87,600,046</u>
Governmental Activities				
Depreciable Capital Assets				
Buildings	74,961,403	542,733	0	75,504,136
Improvements Other than Buildings	7,723,070	38,596	0	7,761,666
Roads, Bridges, Culverts, and Traffic Signals	142,724,061	35,297,036	(1,750,956)	176,270,141
Machinery and Equipment	30,405,865	2,255,730	(1,494,123)	31,167,472
Total Depreciable Capital Assets	<u>255,814,399</u>	<u>38,134,095</u>	<u>(3,245,079)</u>	<u>290,703,415</u>
Less Accumulated Depreciation for				
Buildings	(22,762,149)	(1,652,891)	0	(24,415,040)
Improvements Other than Buildings	(2,478,333)	(226,081)	0	(2,704,414)
Roads, Bridges, Culverts, and Traffic Signals	(68,474,417)	(7,325,294)	525,858	(75,273,853)
Machinery and Equipment	(15,453,944)	(2,238,378)	1,151,396	(16,540,926)
Total Accumulated Depreciations	<u>(109,168,843)</u>	<u>(11,442,644)</u>	<u>1,677,254</u>	<u>(118,934,233)</u>
Total Depreciable Capital Assets, Net	<u>146,645,556</u>	<u>26,691,451</u>	<u>(1,567,825)</u>	<u>171,769,182</u>
Governmental Activities Capital Assets, Net	<u>\$216,078,633</u>	<u>\$81,569,509</u>	<u>(\$38,278,914)</u>	<u>\$259,369,228</u>

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(Continued)

NOTE 10 - CAPITAL ASSETS (Continued)

	Balance January 1, 2016	Additions	Reductions	Balance December 31, 2016
Business-Type Activities				
Nondepreciable Capital Assets				
Land	\$7,776,925	\$16,180	\$0	\$7,793,105
Construction in Progress	4,571,001	3,146,735	(4,233,971)	3,483,765
Total Nondepreciable Capital Assets	<u>12,347,926</u>	<u>3,162,915</u>	<u>(4,233,971)</u>	<u>11,276,870</u>
Depreciable Capital Assets				
Buildings	106,735,584	1,857,710	0	108,593,294
Machinery and Equipment	39,381,399	3,916,916	(2,352,499)	40,945,816
Sewer Lines	144,240,111	7,155,085	0	151,395,196
Total Depreciable Capital Assets	<u>290,357,094</u>	<u>12,929,711</u>	<u>(2,352,499)</u>	<u>300,934,306</u>
Less Accumulated Depreciation for				
Buildings	(29,411,615)	(2,394,868)	0	(31,806,483)
Machinery and Equipment	(26,356,815)	(1,320,581)	2,345,459	(25,331,937)
Sewer Lines	(27,084,771)	(2,174,700)	0	(29,259,471)
Total Accumulated Depreciation	<u>(82,853,201)</u>	<u>(5,890,149)</u>	<u>2,345,459</u>	<u>(86,397,891)</u>
Total Depreciable Capital Assets, Net	<u>207,503,893</u>	<u>7,039,562</u>	<u>(7,040)</u>	<u>214,536,415</u>
Business-Type Activities Capital Assets, Net	<u>\$219,851,819</u>	<u>\$10,202,477</u>	<u>(\$4,241,011)</u>	<u>\$225,813,285</u>

The County received capital assets from developers and tap fee credits, in the amount of \$7,705,372 and \$240,998 respectively. Also, the County capitalized \$419,387 (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	\$860,672
Judicial	133,902
Public Safety	2,032,475
Public Works	7,825,591
Health	250,373
Human Services	339,098
Intergovernmental	533
Total Depreciation Expense - Governmental Activities	<u>\$11,442,644</u>
Business-Type Activities	
Other Enterprise	
Solid Waste Transfer Station	\$21,872
Storm Water	2,881
Total Depreciation Expense - Other Enterprise	<u>\$24,753</u>

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(Continued)

NOTE 10 - 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 2017 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 11 - INTERFUND RECEIVABLES/PAYABLES

At December 31, 2016, the General Fund had an interfund receivable, in the amount of \$3,888,199, from the Auto and Gas, Developmental Disabilities, Special Bond Retirement, and other governmental funds, in the amount of \$3,760,000, \$14,224, \$6,715 and \$107,260, 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 12 - RISK MANAGEMENT

A. Insurance

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

B. Health Benefits

In 2016, 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, 2016
(Continued)

NOTE 12 - 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, 2016, 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 \$906,753, are due within one year.

The changes in the claims liability during 2015 and 2016 were as follows:

	<u>Beginning of the Year Liability</u>	<u>Current Year Claims and Changes in Estimate</u>	<u>Claims Payments</u>	<u>Balance at Year End</u>
2015	\$458,626	\$549,147	\$393,621	\$614,152
2016	\$614,152	\$693,562	\$400,961	\$906,753

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(Continued)

NOTE 13 - 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, 2016:

	<u>Contract Amount</u>	<u>Amount Paid as of 12/31/16</u>	<u>Outstanding Balance</u>
Lend Lease Construction Inc	39,393,487	14,219,357	25,174,130
Trucco Construction	30,433,676	22,706,894	7,726,782
Double Z Constructions Co LLC	2,377,884	0	2,377,884
George J Igel & Co	2,266,463	0	2,266,463
George J Igel & Co	1,821,276	543,431	1,277,845
The Shelly Company	4,296,499	3,684,109	612,390
George J Igel & Co	5,624,626	5,047,942	576,684
Parsons Brinckerhoff Inc	858,268	432,948	425,320
URS Corporation	719,866	314,314	405,552
Mannik and Smith Group	309,300	3,445	305,855
M-E Companies Inc	516,805	265,727	251,078
MS Consultants	313,597	71,405	242,192
LJB INC	265,719	46,737	218,982
Strand Associates Inc	214,234	0	214,234
Burgess & Niple Inc	1,920,000	1,805,749	114,251

At year end, the significant encumbrances expected to be honored upon performance by the vendor in 2016 are as follows:

General Fund	\$1,614,945
Developmental Disabilities Fund	825,374
Other Governmental Funds	1,713,309
Sanitary Engineer Fund	397,742
Other Enterprise Funds	315,118
Total	<u><u>\$4,866,488</u></u>

NOTE 14 - 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, 2016
(Continued)

NOTE 14 - 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, 2016
(Continued)

NOTE 14- 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, 2016
(Continued)

NOTE 14 - 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, 2016
(Continued)

NOTE 14 - 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
2016 Statutory Maximum Contribution Rates			
Employer	14.0%	18.1%	18.1%
Employee	10.0%	12.0%	12.0%
 2016 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 \$6,697,213 for 2016. Of this amount, \$287,709 is reported as due to other governments.

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, 2015, 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, 2016
(Continued)

NOTE 14 - DEFINED BENEFIT PENSION PLANS (Continued)

	OPERS
Proportionate share of the net pension liability	\$67,252,842
Proportionate share of the net pension asset	304,007
Proportion of the net pension liability	0.38858500%
Proportion of the net pension asset	0.62594200%
Pension expense	8,000,625

At December 31, 2016, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS
Deferred outflows of resources	
Net difference between projected and actual earnings on pension plan investments	\$19,915,807
Difference between employer contributions and proportionate share of contributions	19,290
County contributions subsequent to the measurement date	6,697,213
Total deferred outflows of resources	\$26,632,310

Deferred inflows of resources	
Differences between expected and actual experience	\$1,438,313

The County reported \$6,697,213 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, 2017. 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	\$4,371,257
2017	4,371,257
2018	4,863,520
2019	4,962,422
2020	(16,531)
Thereafter	(56,336)
Total	\$18,495,589

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, 2016
(Continued)

NOTE 14 - 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, 2015, 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 2015 and the long-term expected real rates of return:

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(Continued)

NOTE 14 - 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	20.70%	5.84%
Real estate	10.00%	4.25%
Private equity	10.00%	9.25%
International equities	18.30%	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 7.00%	Current Discount Rate 8.00%	1% Increase 9.00%
County's proportionate share of the net pension liability (asset):			
Traditional Pension Plan	\$107,237,802	\$67,252,842	\$33,628,146
Combined Plan	\$6,259	\$304,007	\$544,570

In October 2016, the OPERS Board adopted certain assumption changes with will impact their annual actuarial valuation prepared as of December 31, 2016. The most significant change is a reduction in discount rate from 8.0 percent to 7.5 percent. Although the exact amount of these changes is not known, the impact to the County's net pension liability is expected to be significant.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(Continued)

NOTE 15 - 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 2016 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 2016 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, 2016, 2015, and 2014 were \$150,094, \$145,722, and \$144,161, respectively; 100% had been contributed for 2016, 2015 and 2014. The remaining 2016 post-employment health care benefits liability has been reported as due to other governments 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, 2016
(Continued)

NOTE 16 - OTHER BENEFITS

A. Compensated Absences

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

County employees earn and accumulate vacation at varying rates depending on length of service. Current policy credits vacation leave on the employee's anniversary date 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 17 - LONG-TERM OBLIGATIONS

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

	<u>Original Issue Date</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>
General Obligation Bonds			
2005 Capital Facilities Refunding	2005	3 - 4	3,540,000
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
2013 Council for Older Adults Refunding	2013	2 - 9.86	7,245,000
2016 General Obligation Various Purpose Improvement and Refunding	2016	1.5 - 4	36,090,000

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(Continued)

NOTE 17 - LONG-TERM OBLIGATIONS (Continued)

	Original Issue Date	Interest Rate	Original Issue Amount
Sales Tax Revenue Bonds			
2015 Sales Tax Revenue Bonds	2015	2 – 5	41,000,000
Special Assessment Bonds			
2007A Various Purpose	2007	4.75	98,300
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 Improvements	2007	4 – 5	32,895,000
2014 Sewer Improvements	2014	1 – 4	12,595,000

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(Continued)

NOTE 17 - LONG-TERM OBLIGATIONS (Continued)

The County's long-term obligations activity for the year ended December 31, 2016, was as follows:

	Balance January 1, 2016	Additions	Reductions	Balance December 31, 2016	Due Within One Year
<u>Governmental Activities</u>					
General Sales Tax Revenue Bonds					
2015 Sales Tax Revenue Bonds	\$39,345,000	\$0	\$630,000	\$38,715,000	\$665,000
Bond Premium	1,143,214	0	18,305	1,124,909	0
Total Sales Tax Revenue Bonds	<u>40,488,214</u>	<u>0</u>	<u>648,305</u>	<u>39,839,909</u>	<u>665,000</u>
General Obligation Bonds					
2005 Capital Facilities Refunding	645,000	0	450,000	195,000	195,000
Bond Premium	6,774	0	3,386	3,388	0
2007 Various Purpose	1,030,000	0	1,030,000	0	0
Bond Premium	21,013	0	21,013	0	0
2010 Jail Improvement	2,225,000	0	200,000	2,025,000	210,000
Bond Premium	101,849	0	10,185	91,664	0
2010 Hayes Improvement	1,200,000	0	100,000	1,100,000	110,000
Bond Premium	58,115	0	4,843	53,272	0
2010 Hayes Current Refunding	9,875,000	0	830,000	9,045,000	855,000
Bond Premium	432,435	0	36,347	396,088	0
2013 Council for Older Adults Refunding	7,115,000	0	665,000	6,450,000	680,000
Accreted Interest	0	115,421	0	115,421	0
Bond Premium	713,422	0	66,679	646,743	0
2016 General Obligation Various Purpose Improvement and Refunding Bond	0	36,090,000	1,325,000	34,765,000	1,580,000
Bond Premium	0	2,297,387	84,346	2,213,041	0
Total General Obligation Bonds	<u>23,423,608</u>	<u>38,502,808</u>	<u>4,826,799</u>	<u>57,099,617</u>	<u>3,630,000</u>
Special Assessment Bonds					
2007 Various Purpose	3,280,000	0	3,280,000	0	0
Bond Premium	66,849	0	66,849	0	0
2007A Various Purpose	69,800	0	4,400	65,400	4,700
2007B Various Purpose	23,400	0	23,400	0	0
2008 Ditch Improvements	37,600	0	37,600	0	0
2009 Ditch Improvements	13,800	0	6,800	7,000	7,000
2010 Ditch Improvements	14,400	0	4,650	9,750	4,800
2011 Ditch Improvements	8,381	0	2,030	6,351	2,073
2012 Ditch Improvements	38,957	0	7,411	31,546	7,597
2013 Ditch Improvements	66,300	0	10,400	55,900	10,600
2014 Ditch Improvements	306,000	0	41,000	265,000	41,800
Total Special Assessment Bonds	<u>3,925,487</u>	<u>0</u>	<u>3,484,540</u>	<u>440,947</u>	<u>78,570</u>

(continued)

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(Continued)

NOTE 17 - LONG-TERM OBLIGATIONS (Continued)

	Balance January 1, 2016	Additions	Reductions	Balance December 31, 2016	Due Within One Year
<u>Governmental Activities</u>					
Other Long-Term Obligations					
Net Pension Liability	44,117,443	18,401,053	0	62,518,496	0
Compensated Absences Payable	5,460,389	2,844,199	2,199,763	6,104,825	1,626,675
Total Governmental Activities	<u>\$117,415,141</u>	<u>\$59,748,060</u>	<u>\$11,159,407</u>	<u>\$166,003,794</u>	<u>\$6,000,245</u>

	Balance January 1, 2016	Additions	Reductions	Balance December 31, 2016	Due Within One Year
<u>Business-Type Activities</u>					
Revenue Bonds					
2007 Refunding Sewer					
Improvements	\$20,525,000	\$0	\$2,195,000	\$18,330,000	\$2,305,000
Bond Premium	364,653	0	38,986	325,667	
2014 Sewer					
Improvements	12,215,000	0	380,000	11,835,000	385,000
Bond Premium	172,090	0	5,354	166,736	0
Total Revenue Bonds	<u>33,276,743</u>	<u>0</u>	<u>2,619,340</u>	<u>30,657,403</u>	<u>2,690,000</u>
Other Long-Term Obligations					
Net Pension Liability	3,417,593	1,316,753	0	4,734,346	0
Compensation Absences Payable	348,240	134,122	145,412	336,950	100,461
Postclosure Cost Payable	0	19,500	0	19,500	0
Total Business-Type Activities	<u>\$37,042,576</u>	<u>\$1,470,375</u>	<u>\$2,764,752</u>	<u>\$35,748,199</u>	<u>\$2,790,461</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. The sales tax revenue bonds are payable from the Special Bond Retirement debt service fund.

The sales tax revenue 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 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:

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(Continued)

NOTE 17 - LONG-TERM OBLIGATIONS (Continued)

	Mandatory Redemption Requirements
Year	2015 Sales Tax Revenue Bonds
2033	\$3,770,000
2034	3,925,000

The sales tax revenue 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) 2015 Sales Tax Revenue Bonds
December 1, 2025 and thereafter	100%

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.

On May 25, 2016 the County issued \$36,090,000 in general obligation various purpose improvement and refunding bonds with interest rates ranging from 1.5 percent to 4% percent to refund \$980,000 of 2007 Various Purpose general obligation bonds, \$3,110,000 of the 2007 Various Purpose special assessment bonds, and \$32,000,000 for the purpose of paying the cost of the new Courthouse. A premium of \$2,297,387 was received on the sale of the bonds. Net proceeds in the amount of \$4,288,873 (after payment of \$41,738 in underwriting fees, insurance, and other issuance costs) were used to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded general obligation and special assessment bonds. As a result, 2007 Various Purpose general obligation and special assessment bonds are considered to be defeased and the liability for those bonds has been removed from the County's long-term obligations.

Although the refunding will result in the recognition of an accounting loss of \$258,873 for the year ended December 31, 2016, the County in effect lowered its aggregated debt service payments by \$677,679 over the next ten years and obtained an economic gain (difference between the present value of the old and new debt service payments) of \$614,330.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(Continued)

NOTE 17 - LONG-TERM OBLIGATIONS (Continued)

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	
	2013 Council for Older Adults Refunding	2016 General Obligation Various Purpose Improvement and Refunding Bond
2022	\$0	\$0
2023	0	0
2024	830,000	0
2025	855,000	0
2036	0	1,905,000
2037	0	1,965,000
2038	0	2,025,000
2039	0	2,085,000
2040	0	2,165,000
2041	0	2,255,000
2042	0	2,345,000
2043	0	2,435,000
2044	0	2,535,000
2045	0	2,635,000

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

Redemption Dates	Redemption Dates (All Inclusive)		
	2010 Current Refunding	2013 Council for Older Adults Refunding	2016 General Obligation Various Purpose Improvement and Refunding Bond
December 1, 2020 and thereafter	100%		
December 1, 2023 and thereafter		100%	
December 1, 2025 and thereafter			100%

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(Continued)

NOTE 17 - 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.

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 2016, charges for services revenues for the fund were \$15,806,012 and principal and interest payments were \$3,861,863. 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, 2016
(Continued)

NOTE 17 - 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, 2016:

	Assets
	Sanitary
<u>Restricted Assets held by the County for:</u>	<u>Engineer</u>
Revenue Bond Replacement	\$1,000,000
Revenue Bond Future Debt Service	\$3,910,907

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 \$118,767,920 at December 31, 2016.

Postclosure Cost Payable

In accordance with a notice letter received from the Ohio Environmental Protection Agency (OEPA), the County entered into a trust agreement to meet rules established by the OEPA, requiring the owner or operator of a solid waste facility to provide assurance that funds will be available when needed for final closure, post closure and/or corrective measures at the facility. The County set aside \$19,500 in postclosure costs to meet the Ohio Administrative Cost Rule 3745-27-17. A liability in the amount of \$19,500 has been reported on the County's financial statements.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(Continued)

NOTE 17 - LONG-TERM OBLIGATIONS (Continued)

Principal and interest requirements to retire the bonds outstanding at December 31, 2016, were as follows:

Governmental Activities						
Year	Sales Tax Revenue Bonds		General Obligation Bonds		Special Assessments Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2017	\$665,000	\$1,433,413	3,630,000	1,944,925	78,570	11,785
2018	885,000	1,413,462	2,495,000	1,834,075	73,354	9,749
2019	905,000	1,386,913	2,490,000	1,734,925	70,142	7,913
2020	820,000	1,368,812	2,650,000	1,634,600	69,681	6,188
2021	885,000	1,352,412	2,685,000	1,537,600	62,900	4,462
2022 - 2026	7,395,000	6,366,550	10,810,000	6,857,075	78,900	7,518
2027 - 2031	15,865,000	3,930,750	2,885,000	5,220,650	7,400	351
2032 - 2036	11,295,000	854,812	5,490,000	4,607,850	0	0
2037 - 2041	0	0	10,495,000	3,218,050	0	0
2042 - 2045	0	0	9,950,000	1,014,400	0	0
	\$38,715,000	\$18,107,124	\$53,580,000	\$29,604,150	\$440,947	\$47,966

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

Business-Type Activities		
Revenue Bonds		
Year	Principal	Interest
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	3,135,000	729,862
2022 - 2026	8,055,000	2,076,587
2027 - 2031	2,750,000	1,258,837
2032 - 2036	3,305,000	707,475
2037 - 2038	1,510,000	91,200
	\$30,165,000	\$8,916,862

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, 2016
(Continued)

NOTE 17 - LONG-TERM OBLIGATIONS (Continued)

As of December 31, 2016, the aggregate principal amounts outstanding for the above mentioned bonds was as follows:

Conduit Debt	Principal Amount Outstanding December 31, 2016
2003 Economic Development Revenue Bonds - Columbus Zoological Park Association	1,820,000
2007 Health Care Facilities Revenue Bonds - Willow Brook Christian Communities	20,115,000
2012 Adjustable Rate Demand Health Care Facilities Revenue Bonds - Willow Brook Christian Communities	14,204,000
2013 Health Care Facilities Revenue Bonds - Willow Brook Christian Communities	6,440,000
2016 Health Care Facilities Refunding Revenue Bonds - Sarah Moore Community	7,090,000

NOTE 18 - INTERFUND TRANSFERS

Interfund transfers for the year ended December 31, 2016, consisted of the following, as reported on the fund financial statements:

<u>Transfers to Nonmajor Governmental Funds from:</u>	
General Fund	\$3,240,361
Nonmajor Governmental Funds	\$1,600,000
<u>Transfers to Special Bond Retirement Fund from:</u>	
General Fund	\$2,082,312
<u>Transfers to Courts Building Fund from:</u>	
General Fund	\$7,500,000
<u>Transfers to General Fund from</u>	
Nonmajor Governmental Funds	\$590,225

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, (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations and (4) move unexpended balance in the rescinded capital project fund to the to the fund that originally transferred the money to the capital projects fund. All transfers were in compliance with Ohio Revised Code Sections 5705.13, 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, 2016
(Continued)

NOTE 19 - FUND BALANCE

Fund balance is classified as nonspendable, restricted, committed, assigned, and/or unassigned based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in governmental funds. 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	\$1,680,759	\$0	\$498,754
Materials and Supplies Inventory	243,781	958,062	0
Estate Trust	22,393	0	0
Unclaimed Monies	154,914	0	0
Total Nonspendable	<u>2,101,847</u>	<u>958,062</u>	<u>498,754</u>
Restricted for:			
Developmental Disabilities	0	0	14,308,618
Road, Bridge, and Ditch Repair/ Improvement	0	31,751,796	0
Total Restricted	<u>0</u>	<u>31,751,796</u>	<u>14,308,618</u>
Committed for:			
Data Center	139,769	0	0
Economic Development	169,192	0	0
Reinberger Fellowship	26,463	0	0
Road, Bridge, and Ditch Repair/ Improvement	140,546	0	0
Total Committed	<u>475,970</u>	<u>0</u>	<u>0</u>

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(Continued)

NOTE 19 - FUND BALANCE (Continued)

Fund Balance	General	Auto and Gas	Developmental Disabilities
Assigned for:			
Property and Liability Insurance	\$723,742	\$0	\$0
Health Insurance	522,329		
Document Recording	835,855	0	0
Unpaid Obligations	939,873	0	0
Projected Budget Shortage	4,856,004	0	0
Vehicle Titling	2,041,968	0	0
Total Assigned	9,919,771	0	0
Unassigned	33,145,755	0	0
Total Fund Balance	\$45,643,343	\$32,709,858	\$14,807,372

Fund Balance	Special Bond Retirement	Sawmill Parkway	Courts Building	Other
Nonspendable for:				
Prepaid Items	\$0	\$0	\$0	\$20,475
Materials and Supplies Inventory	0	0	0	3,905
Total Nonspendable	\$0	\$0	\$0	\$24,380

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(Continued)

NOTE 19 - FUND BALANCE (Continued)

Fund Balance	Special Bond Retirement	Sawmill Parkway	Courts Building	Other
Restricted for:				
Bond Retirement	\$1,373,688	\$0	\$0	\$3,105
Child Support Enforcement	0	0	0	2,169,214
County Agricultural Society	0	0	0	796,577
Children Services Operations	0	0	0	898,182
Community Services	0	0	0	653,138
Community Based Corrections	0	0	0	297,699
Court Operations	0	0	0	891,075
Capital Improvements	0	9,046,331	20,401,977	0
Delinquent Tax Collections	0	0	0	1,812,427
Dog and Kennel Operations	0	0	0	160,947
E911	0	0	0	1,155,539
Economic Development	0	0	0	207,784
Emergency Management	0	0	0	324,110
Hazard Mitigation	0	0	0	80,073
Indigent Guardian	0	0	0	3,884
Job and Family Services Operations	0	0	0	648,876
Litter and Recycling	0	0	0	8,099
Prosecutor Law Enforcement	0	0	0	361,729
Real Estate Assessment	0	0	0	6,247,769
Road, Bridge, and Ditch Repair/Improvement	0	0	0	7,275,743
Sheriff Operations	0	0	0	433,876
Youth Services	0	0	0	35,914
Victim Services	0	0	0	76,852
Total Restricted	\$1,373,688	\$9,046,331	\$20,401,977	\$24,542,612

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(Continued)

NOTE 19 - FUND BALANCE (Continued)

Fund Balance	Special Bond Retirement	Sawmill Parkway	Courts Building	Other
Committed for:				
Capital Improvements	\$0	\$0	\$0	\$662,688
Total Committed	\$0	\$0	\$0	\$662,688
Assigned for:				
Emergency Management	\$0	\$0	\$0	\$253,852
Total Assigned	0	0	0	253,852
Total Fund Balance	\$1,373,688	\$9,046,331	\$20,401,977	\$25,483,532

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

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

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 DCBDD intends to finance any operating deficits incurred by DCH and, in the case of dissolution, would receive all assets remaining after the payment of outstanding liabilities.

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 \$64,791. 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, 2016, 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, 2016
(Continued)

NOTE 20 - 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, 2016, is as follows:

	Balance January 1, 2016	Additions	Reductions	Balance December 31, 2016
Nondepreciable Capital Assets				
Land	\$893,944	\$0	\$0	\$893,944
Depreciable Capital Assets				
Buildings	3,655,444	0	0	3,655,444
Building Improvements	144,278	15,418	0	159,696
Furniture	20,239	0	0	20,239
Vehicles	75,990	0	0	75,990
Total Depreciable Capital Assets	3,895,951	15,418	0	3,911,369
Less Accumulated Depreciation for				
Buildings	(868,404)	(91,386)	0	(959,790)
Building Improvements	(88,142)	(5,502)	0	(93,644)
Furniture	(10,968)	(4,048)	0	(15,016)
Vehicles	(72,808)	(2,304)	0	(75,112)
Total Accumulated Depreciation	(1,040,322)	(103,240)	0	(1,143,562)
Total Depreciable Capital Assets, Net	2,855,629	(87,822)	0	2,767,807
Total Capital Assets, Net	\$3,749,573	(\$87,822)	\$0	\$3,661,751

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, 2016, the balance remaining under this advance is \$480,000.

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, 2018. 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 \$8,304 at December 31, 2016.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(Continued)

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

Long-Term Debt - DCH had the following long-term obligations at December 31, 2016:

	Balance January 1, 2016	Additions	Reductions	Balance December 31, 2016	Due Within One Year
Bank Loans:					
Delaware County Bank 7.75%	\$637,567	\$0	\$45,645	\$591,922	\$47,640
Delaware County Bank 5.6%	7,580	0	7,580	\$0	0
Total Bank Loans	645,147	0	53,225	591,922	47,640
Capital Leases	4,587	0	135	\$4,452	1,695
Total Long-Term Debt	<u>\$649,734</u>	<u>\$0</u>	<u>\$53,360</u>	<u>\$596,374</u>	<u>\$49,335</u>

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

Year	Principal
2017	47,640
2018	49,335
2019	51,089
2020	52,906
2021	54,788
2022 and Thereafter	336,164
	<u>\$591,922</u>

Capital Leases

The DCH has entered into capitalized leases for equipment. Principal payments in 2016 were \$135.

Equipment	\$12,241
Less Accumulated Depreciation	<u>(11,575)</u>
Carrying Value, December 31, 2016	<u>\$666</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, 2016.

Year	Principal
2017	1,695
2018	1,706
2019	1,051
Total	<u>\$4,452</u>

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(Continued)

NOTE 20 - 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 \$297,630 in 2016.

Commitments and Contingencies - In accordance with the Master Contract between the 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 \$552,000 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 Developmental Disabilities (ODDD) and Delaware Creative Housing, Inc., the ODDD maintains a collateralized interest in all land and buildings through mortgage notes on the various properties. Repayment of the notes is not required as long as the housing remains available to eligible persons. These mortgage notes on the Community Housing Improvement Program (CHIP) funds approximate \$175,000 Delaware County and expire at various dates.

Special Item – Effective January 1, 2016 the Creative Living Systems, previously consolidated with DCH’s financial statements. Creative Living Systems made this change for accountability and reporting purposes.

Statement of Net Position
Creative Living Systems, Inc.
January 1, 2016

Assets	
Current Assets	
Cash	\$83,599
Accounts Receivable - Other	3,204
Prepaid Expense	11,135
Total Current Assets	97,938
Capital Assets, Net	2,262,021
Total Assets	\$2,359,959
 Liabilities and Net Position	
Current Liabilities	
Accounts Payable and Accrued Expense	\$14,486
Total Current Liabilities	14,486
Long-Term Portion of Deferred Inflows of Resources	4,391
Total Liabilities	\$18,877
 Net Position	
Total Unrestricted	2,341,082
Total Net Position	\$2,341,082

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(Continued)

NOTE 21 - JOINT VENTURES

A. Delaware-Morrow Mental Health and Recovery Services Board

The Delaware-Morrow Mental Health and Recovery Services Board (Board) is a joint venture between Delaware and Morrow counties. The headquarters for the Board is in Delaware County. The Board provides mental health and recovery services. Statutorily created, the Board is made up of 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 \$1,648,169 in property taxes for the Board during 2016. Separate financial statements may be obtained from the Delaware-Morrow Mental Health and Recovery Services Board, 40 North Sandusky Street, Suite 301, Delaware, Ohio 43015.

B. Delaware County Regional Planning Commission

The Delaware County Regional Planning Commission (Commission) is statutorily created according to Section 713.23 of the Ohio Revised Code. County offices represented on the Commission include the three Delaware County Commissioners, Engineer, Sanitary Engineer, Building Department, and Board of Health. The Commission is jointly governed among Delaware County and the municipalities and townships within the County. Each member's control over the operation of the Commission is limited to its representation on the Board. The Commission performs studies and develops maps, plans, recommendations, and reports concerning the physical, environmental, social, economic, and governmental characteristics, functions, and services of the County.

Continued existence of the Commission is dependent on the County's continued participation; however, the County does not have an equity interest in the Commission. In 2016, the County paid fees of \$130,392 which represents 59 percent of total contributions. Separate financial statements may be obtained from the Regional Planning Commission, 109 North Sandusky Street, Delaware, Ohio 43015.

NOTE 22 - JOINTLY GOVERNED ORGANIZATIONS

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

The Delaware-Knox-Marion-Morrow Joint Solid Waste Management District (District) makes the disposal of waste in the four county area more comprehensive in terms of recycling, incinerating, and land filling. The Board of Directors consists of twelve members; the three county commissioners of each of the four counties. The Board exercises total control over the operation of the District including budgeting, appropriating, contracting, and designating management; however, the County has no ongoing financial interest or responsibility for the District. Most of the District's revenue was received from private haulers. Information can be obtained from the Delaware-Knox-Marion-Morrow Joint Solid Waste Management District, 117 East High Street, Suite 257, Mt. Vernon, Ohio 43050.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(Continued)

NOTE 22 - JOINTLY GOVERNED ORGANIZATIONS (Continued)

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 2016, Delaware County contributed \$618,825 for the Center's operations which represents 40 percent of total contributions. In 2010, Union County issued general obligation bonds, in the amount of \$920,000, 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.

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 2016, Delaware County contributed \$4,500 for COIRS' operations which represents 1.9 percent of total contributions. The City of Dublin serves as fiscal agent. Financial information may be obtained from the City of Dublin, 5200 Emerald Parkway, Dublin, Ohio 43017.

NOTE 23 - INSURANCE POOLS

A. County Risk Sharing Authority, Inc.

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(Continued)

NOTE 23 - INSURANCE POOLS (Continued)

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

B. County Employee Benefits Consortium of Ohio, Inc.

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

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

NOTE 24 - RELATED ORGANIZATIONS

A. Delaware County District Library

The Delaware County District Library is a distinct political subdivision of the State of Ohio created under Chapter 3375 of the Ohio Revised Code. The Library is governed by a board of trustees. The County Commissioners appoint 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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016
(Continued)

NOTE 25 - CONTINGENT LIABILITIES

A. Litigation

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

NOTE 25 - CONTINGENT LIABILITIES (Contingent)

B. Federal and State Grants

For the period January 1, 2016, to December 31, 2016, 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 26 – TAX ABATEMENT DISCLOSURE

Pursuant to Ohio Revised Code Chapter 5709, the County provides tax incentives under The Community Reinvestment Area (CRA) program. The establishment of a CRA gives the County the ability to maintain and expand business located in the County and create new jobs by abating or reducing assessed valuation of properties, resulting in abated taxes, from new or improved business real estate. The County has offered CRA abatements to businesses based upon substantial project investment into the County.

On July 26, 2006, the County entered into CRA agreement with Citicorp North America Inc. In exchange for the CRA, Citicorp invested over \$500,000,000 million to create of 60 high-paying jobs. The County provided a property tax abatement in the amount of \$39,200,000. In 2016, the amount of County's property taxes foregone because of this agreement was \$198,794. The agreement is over 15 years for constructing and expanding its business operations as well as increasing employment. The agreement averages 72% abatement. The exemption percentages are as follows:

Year 1-3	90%
Year 4-6	80%
Year 7-9	70%
Year 10-15	60%

NOTE 27 - SUBSEQUENT EVENT

On April 11, 2017, the County issued Sanitary Sewer System Refunding Revenue Bonds, in the amount of \$17,480,000, for advance refunding of the 2007 Sanitary Sewer System Refunding Revenue Bonds. The bonds have an interest rate that will not exceed 4 percent and will mature December 1, 2023.

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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

	2015	2014	2013
<u>Traditional Plan:</u>			
County's Proportion of the Net Pension Liability	0.3885850%	0.3941180%	0.3941180%
County's Proportionate Share of the Net Pension Liability	67,252,842	47,535,035	46,461,378
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	48,970,375	48,524,892	50,195,462
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	137.33%	97.96%	92.56%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	81.08%	86.45%	86.36%

Note: Amounts presented as of the County's measurement date which is the prior year. Although this schedule is intended to show information for ten years, information prior to 2013 is not available. An additional column will be added each year.

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

	2016	2015	2014	2013	2012
Contractually Required Contribution	6,436,746	\$5,876,445	\$5,822,987	\$6,525,410	\$4,989,091
Contributions in Relation to the Contractually Required Contribution	(6,436,746)	(5,876,445)	(5,822,987)	(6,525,410)	(4,989,091)
Contribution Deficiency (excess)	0	0	0	0	0
Contractually Required Contribution/Contributions as a Percentage of Covered-Employee Payroll	53,639,550	48,970,375	48,524,892	50,195,462	49,890,910
Contributions as a Percentage of Covered-Employee Payroll	12.00%	12.00%	12.00%	13.00%	10.00%

2011	2010	2009	2008	2007
\$5,081,243	\$4,024,321	\$3,805,610	\$2,914,385	\$3,892,481
(5,081,243)	(4,024,321)	(3,805,610)	(2,914,385)	(3,892,481)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
50,812,430	45,115,706	46,809,471	41,634,071	46,616,539
10.00%	8.92%	8.13%	7.00%	8.35%

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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 and the administration of tax certificates.

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.

Agricultural Society Excise Tax

To account for excise tax on lodging of transient guests for the benefit of the Delaware County Fairgrounds.

(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	Hazard Mitigation

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	Indigent Application
Court Data	Indigent Driver Monitoring
Indigent Driver	

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.

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.

Slate Ridge

To account for the collections of service payments to be used for public infrastructure improvements directly benefiting certain parcels of real property.

Delaware County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2016

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$24,621,828	\$3,105	\$1,156,788	\$25,781,721
Cash and Cash Equivalents in Segregated Accounts	361,834	0	0	361,834
Hotel and Motel Taxes Receivable	62,453	0	0	62,453
Due from Other Governments	1,047,375	0	39,591	1,086,966
Prepaid Items	20,475	0	0	20,475
Materials and Supplies Inventory	3,905	0	0	3,905
Property Taxes Receivable	3,387,690	0	635,681	4,023,371
Special Assessments Receivable	1,253,196	0	4,665	1,257,861
Payment in Lieu of Taxes Receivable	0	0	206,628	206,628
Total Assets	<u>\$30,758,756</u>	<u>\$3,105</u>	<u>\$2,043,353</u>	<u>\$32,805,214</u>
<u>Liabilities</u>				
Accrued Wages Payable	317,670	0	0	317,670
Accounts Payable	412,621	0	35,645	448,266
Matured Compensated Absences Payable	13,290	0	0	13,290
Due to Other Governments	133,603	0	0	133,603
Due to External Party	156,659	0	0	156,659
Interfund Payable	107,260	0	0	107,260
Total Liabilities	<u>1,141,103</u>	<u>0</u>	<u>35,645</u>	<u>1,176,748</u>
<u>Deferred Inflows of Resources</u>				
Property Taxes	3,342,079	0	627,837	3,969,916
Payment in Lieu of Taxes	0	0	206,628	206,628
Unavailable Revenue	1,916,290	0	52,100	1,968,390
Total Deferred Inflows of Resources	<u>5,258,369</u>	<u>0</u>	<u>886,565</u>	<u>6,144,934</u>
<u>Fund Balances</u>				
Nonspendable	24,380	0	0	24,380
Restricted	24,334,904	3,105	204,603	24,542,612
Committed	0	0	662,688	662,688
Assigned	0	0	253,852	253,852
Total Fund Balances	<u>24,359,284</u>	<u>3,105</u>	<u>1,121,143</u>	<u>25,483,532</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$30,758,756</u>	<u>\$3,105</u>	<u>\$2,043,353</u>	<u>\$32,805,214</u>

Delaware County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2016

	Real Estate Assessment	911	Ditch Maintenance	Job and Family Services
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$6,590,559	\$1,208,321	\$7,206,022	\$700,085
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Hotel and Motel Taxes Receivable	0	0	0	0
Due from Other Governments	0	180,971	0	0
Prepaid Items	20,475	0	0	0
Materials and Supplies Inventory	0	3,905	0	0
Property Taxes Receivable	0	3,387,690	0	0
Special Assessments Receivable	0	0	1,253,196	0
Total Assets	6,611,034	4,780,887	8,459,218	700,085
<u>Liabilities</u>				
Accrued Wages Payable	41,635	61,706	0	114,812
Accounts Payable	272,975	5,000	0	5,000
Matured Compensated Absences Payable	0	0	0	13,290
Due to Other Governments	6,403	9,462	0	32,827
Due to External Party	21,777	0	134,882	0
Interfund Payable	0	0	0	0
Total Liabilities	342,790	76,168	134,882	165,929
<u>Deferred Inflows of Resources</u>				
Property Taxes	0	3,342,079	0	0
Unavailable Revenue	0	203,196	1,253,196	0
Total Deferred Inflows of Resources	0	3,545,275	1,253,196	0
<u>Fund Balances</u>				
Nonspendable	20,475	3,905	0	0
Restricted	6,247,769	1,155,539	7,071,140	534,156
Total Fund Balances	6,268,244	1,159,444	7,071,140	534,156
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$6,611,034	\$4,780,887	\$8,459,218	\$700,085

(continued)

Delaware County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2016

	Children Services	Revolving Loan	Delinquent Real Estate Tax Account Collection	Child Support Enforcement
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$955,632	\$107,607	\$1,831,975	\$2,159,480
Cash and Cash Equivalents in Segregated Accounts	0	0	0	80
Hotel and Motel Taxes Receivable	0	0	0	0
Due from Other Governments	360,253	0	0	44,058
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	1,315,885	107,607	1,831,975	2,203,618
<u>Liabilities</u>				
Accrued Wages Payable	0	0	16,943	29,826
Accounts Payable	89,921	0	0	0
Matured Compensated Absences Payable	0	0	0	0
Due to Other Governments	0	0	2,605	4,578
Due to External Party	0	0	0	0
Interfund Payable	7,745	0	0	0
Total Liabilities	97,666	0	19,548	34,404
<u>Deferred Inflows of Resources</u>				
Property Taxes	0	0	0	0
Unavailable Revenue	320,037	0	0	0
Total Deferred Inflows of Resources	320,037	0	0	0
<u>Fund Balances</u>				
Nonspendable	0	0	0	0
Restricted	898,182	107,607	1,812,427	2,169,214
Total Fund Balances	898,182	107,607	1,812,427	2,169,214
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$1,315,885	\$107,607	\$1,831,975	\$2,203,618

Agricultural Society Excise Tax	Other Public Safety	Other	Total
\$756,184	\$1,915,504	\$1,190,459	\$24,621,828
0	25	361,729	361,834
62,453	0	0	62,453
0	424,429	37,664	1,047,375
0	0	0	20,475
0	0	0	3,905
0	0	0	3,387,690
0	0	0	1,253,196
<u>818,637</u>	<u>2,339,958</u>	<u>1,589,852</u>	<u>30,758,756</u>
0	49,743	3,005	317,670
0	0	39,725	412,621
0	0	0	13,290
22,060	10,204	45,464	133,603
0	0	0	156,659
0	99,515	0	107,260
<u>22,060</u>	<u>159,462</u>	<u>88,194</u>	<u>1,141,103</u>
0	0	0	3,342,079
0	114,003	25,858	1,916,290
0	114,003	25,858	5,258,369
0	0	0	24,380
<u>796,577</u>	<u>2,066,493</u>	<u>1,475,800</u>	<u>24,334,904</u>
<u>796,577</u>	<u>2,066,493</u>	<u>1,475,800</u>	<u>24,359,284</u>
<u>\$818,637</u>	<u>\$2,339,958</u>	<u>\$1,589,852</u>	<u>\$30,758,756</u>

Delaware County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2016

	Permanent Improvement	Emergency Services	County Drainage
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$307,601	\$253,852	\$204,603
Due from Other Governments	39,591	0	0
Property Taxes Receivable	635,681	0	0
Special Assessments Receivable	0	0	4,665
Payment in Lieu of Taxes Receivable	0	0	0
Total Assets	<u>982,873</u>	<u>253,852</u>	<u>209,268</u>
<u>Liabilities</u>			
Accounts Payable	<u>35,645</u>	<u>0</u>	<u>0</u>
<u>Deferred Inflows of Resources</u>			
Property Taxes	627,837	0	0
Payment in Lieu of Taxes	0	0	0
Unavailable Revenue	47,435	0	4,665
Total Deferred Inflows of Resources	<u>675,272</u>	<u>0</u>	<u>4,665</u>
<u>Fund Balances</u>			
Restricted	0	0	204,603
Committed	271,956	0	0
Assigned	<u>0</u>	<u>253,852</u>	<u>0</u>
Total Fund Balances	<u>271,956</u>	<u>253,852</u>	<u>204,603</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u><u>\$982,873</u></u>	<u><u>\$253,852</u></u>	<u><u>\$209,268</u></u>

Capital Acquisition	Slate Ridge	Home Road	Total
\$390,732	\$0	\$0	\$1,156,788
0	0	0	39,591
0	0	0	635,681
0	0	0	4,665
0	206,628	0	206,628
<u>390,732</u>	<u>206,628</u>	<u>0</u>	<u>2,043,353</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>35,645</u>
0	0	0	627,837
0	206,628	0	206,628
0	0	0	52,100
<u>0</u>	<u>206,628</u>	<u>0</u>	<u>886,565</u>
0	0	0	204,603
390,732	0	0	662,688
0	0	0	253,852
<u>390,732</u>	<u>0</u>	<u>0</u>	<u>1,121,143</u>
<u><u>\$390,732</u></u>	<u><u>\$206,628</u></u>	<u><u>\$0</u></u>	<u><u>\$2,043,353</u></u>

Delaware County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2016

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$2,343,114	\$0	\$607,747	\$2,950,861
Hotel and Motel Taxes	1,081,344	0	0	1,081,344
Special Assessments	1,040,636	0	37,207	1,077,843
Charges for Services	5,199,896	0	15,369	5,215,265
Licenses and Permits	437,077	0	0	437,077
Fines and Forfeitures	403,005	0	0	403,005
Intergovernmental	9,310,852	0	558,056	9,868,908
Other	216,030	0	5,249	221,279
Total Revenues	20,031,954	0	1,223,628	21,255,582
Expenditures				
Current				
General Government				
Legislative and Executive	3,857,223	0	0	3,857,223
Judicial	499,660	0	0	499,660
Public Safety	6,344,890	0	0	6,344,890
Public Works	736,589	0	0	736,589
Health	68,920	0	0	68,920
Human Services	8,796,714	0	0	8,796,714
Capital Outlay	284,767	0	2,125,276	2,410,043
Debt Service				
Principal Retirement	0	2,825,000	0	2,825,000
Interest and Fiscal Charges	0	1,159,104	0	1,159,104
Issuance Cost	0	309,910	0	309,910
Total Expenditures	20,588,763	4,294,014	2,125,276	27,008,053
Excess of Revenues Under Expenditures	(556,809)	(4,294,014)	(901,648)	(5,752,471)
Other Financing Sources (Uses)				
Premium of General Obligation Various Purpose				
Improvement and Refunding Bonds Issued	0	2,051,034	0	2,051,034
Transfers In	2,151,880	2,246,085	442,396	4,840,361
Transfers Out	(1,600,000)	0	(590,225)	(2,190,225)
Total Other Financing Sources (Uses)	551,880	4,297,119	(147,829)	4,701,170
Changes in Fund Balances	(4,929)	3,105	(1,049,477)	(1,051,301)
Fund Balances at Beginning of Year	24,364,213	0	2,170,620	26,534,833
Fund Balances at End of Year	<u>\$24,359,284</u>	<u>\$3,105</u>	<u>\$1,121,143</u>	<u>\$25,483,532</u>

Delaware County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2016

	Real Estate Assessment	911	Ditch Maintenance	Job and Family Services
<u>Revenues</u>				
Property Taxes	\$0	\$2,343,114	\$0	\$0
Hotel and Motel Taxes	0	0	0	0
Special Assessments	0	0	1,040,636	0
Charges for Services	3,665,428	0	140,952	6,061
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	902,729	0	3,526,741
Other	178	34,303	0	61,787
Total Revenues	<u>3,665,606</u>	<u>3,280,146</u>	<u>1,181,588</u>	<u>3,594,589</u>
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	3,053,887	0	0	0
Judicial	0	0	0	0
Public Safety	0	3,613,065	0	0
Public Works	0	0	726,840	0
Health	0	0	0	0
Human Services	0	0	0	5,702,095
Capital Outlay	0	0	0	0
Total Expenditures	<u>3,053,887</u>	<u>3,613,065</u>	<u>726,840</u>	<u>5,702,095</u>
Excess of Revenues Over (Under) Expenditures	<u>611,719</u>	<u>(332,919)</u>	<u>454,748</u>	<u>(2,107,506)</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	300,000	0	1,743,804
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>300,000</u>	<u>0</u>	<u>1,743,804</u>
Changes in Fund Balances	611,719	(32,919)	454,748	(363,702)
Fund Balances at Beginning of Year	<u>5,656,525</u>	<u>1,192,363</u>	<u>6,616,392</u>	<u>897,858</u>
Fund Balances at End of Year	<u><u>\$6,268,244</u></u>	<u><u>\$1,159,444</u></u>	<u><u>\$7,071,140</u></u>	<u><u>\$534,156</u></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, 2016

	Children Services	Revolving Loan	Delinquent Real Estate Tax Account Collection	Child Support Enforcement
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Hotel and Motel Taxes	0	0	0	0
Special Assessments	0	0	0	0
Charges for Services	0	2,414	499,834	477,253
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	1,083,263	0	0	867,096
Other	4,548	0	0	17,633
Total Revenues	1,087,811	2,414	499,834	1,361,982
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	0	94,821	689,029	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	1,141,815	0	0	1,524,661
Capital Outlay	0	0	0	0
Total Expenditures	1,141,815	94,821	689,029	1,524,661
Excess of Revenues Over (Under) Expenditures	(54,004)	(92,407)	(189,195)	(162,679)
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	0	0	0
Transfers Out	(1,200,000)	0	0	0
Total Other Financing Sources (Uses)	(1,200,000)	0	0	0
Changes in Fund Balances	(1,254,004)	(92,407)	(189,195)	(162,679)
Fund Balances at Beginning of Year	2,152,186	200,014	2,001,622	2,331,893
Fund Balances at End of Year	\$898,182	\$107,607	\$1,812,427	\$2,169,214

Agricultural Society Excise Tax	Other Public Safety	Other	Total
\$0	\$0	\$0	\$2,343,114
1,081,344	0	0	1,081,344
0	0	0	1,040,636
0	263,554	144,400	5,199,896
0	437,077	0	437,077
0	73,832	329,173	403,005
0	1,992,671	938,352	9,310,852
0	80,327	17,254	216,030
<u>1,081,344</u>	<u>2,847,461</u>	<u>1,429,179</u>	<u>20,031,954</u>
0	0	19,486	3,857,223
0	0	499,660	499,660
0	2,731,825	0	6,344,890
0	0	9,749	736,589
0	0	68,920	68,920
0	0	428,143	8,796,714
<u>284,767</u>	<u>0</u>	<u>0</u>	<u>284,767</u>
<u>284,767</u>	<u>2,731,825</u>	<u>1,025,958</u>	<u>20,588,763</u>
<u>796,577</u>	<u>115,636</u>	<u>403,221</u>	<u>(556,809)</u>
0	108,076	0	2,151,880
0	0	(400,000)	(1,600,000)
<u>0</u>	<u>108,076</u>	<u>(400,000)</u>	<u>551,880</u>
796,577	223,712	3,221	(4,929)
0	1,842,781	1,472,579	24,364,213
<u>\$796,577</u>	<u>\$2,066,493</u>	<u>\$1,475,800</u>	<u>\$24,359,284</u>

Delaware County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2016

	Permanent Improvement	Emergency Services	County Drainage
<u>Revenues</u>			
Property Taxes	\$607,747	\$0	\$0
Special Assessments	0	0	37,207
Charges for Services	0	0	15,369
Intergovernmental	78,056	0	0
Other	0	0	5,249
Total Revenues	<u>685,803</u>	<u>0</u>	<u>57,825</u>
<u>Expenditures</u>			
Capital Outlay	<u>974,274</u>	<u>0</u>	<u>14,900</u>
Excess of Revenues Over (Under) Expenditures	<u>(288,471)</u>	<u>0</u>	<u>42,925</u>
<u>Other Financing Sources (Uses)</u>			
Transfers In	0	0	0
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>
Changes in Fund Balances	(288,471)	0	42,925
Fund Balances at Beginning of Year	<u>560,427</u>	<u>253,852</u>	<u>161,678</u>
Fund Balances at End of Year	<u><u>\$271,956</u></u>	<u><u>\$253,852</u></u>	<u><u>\$204,603</u></u>

Ohio Public Works Commission	Capital Acquisition	Home Road	Total
\$0	\$0	\$0	\$607,747
0	0	0	37,207
0	0	0	15,369
480,000	0	0	558,056
0	0	0	5,249
<u>480,000</u>	<u>0</u>	<u>0</u>	<u>1,223,628</u>
<u>480,000</u>	<u>656,102</u>	<u>0</u>	<u>2,125,276</u>
<u>0</u>	<u>(656,102)</u>	<u>0</u>	<u>(901,648)</u>
0	442,396	0	442,396
0	0	(590,225)	(590,225)
<u>0</u>	<u>442,396</u>	<u>(590,225)</u>	<u>(147,829)</u>
0	(213,706)	(590,225)	(1,049,477)
0	604,438	590,225	2,170,620
<u>\$0</u>	<u>\$390,732</u>	<u>\$0</u>	<u>\$1,121,143</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 County, Ohio
Combining Statement of Fund Net Position
Nonmajor Enterprise Funds
December 31, 2016

	Solid Waste Transfer Station	Storm Water Phase II	Total
<u>Assets</u>			
<u>Current Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$1,923,728	\$739,945	\$2,663,673
Cash and Cash Equivalents with Escrow Agent	19,500	0	\$19,500
Accounts Receivable	15,005	0	15,005
Due from Other Governments	0	15,488	15,488
Net Pension Asset	114	1,190	1,304
Total Current Assets	<u>1,958,347</u>	<u>756,623</u>	<u>2,714,970</u>
<u>Noncurrent Assets</u>			
Nondepreciable Capital Assets	66,140	0	66,140
Depreciable Capital Assets, Net	631,290	25,924	657,214
Total Noncurrent Assets	<u>697,430</u>	<u>25,924</u>	<u>723,354</u>
Total Assets	<u>2,655,777</u>	<u>782,547</u>	<u>3,438,324</u>
<u>Deferred Outflows of Resources</u>			
Deferred Outflows of Resources - Pension	10,033	104,276	114,309
Total Assets and Deferred Outflows of Resources	<u>2,665,810</u>	<u>886,823</u>	<u>3,552,633</u>
<u>Liabilities</u>			
<u>Current Liabilities</u>			
Accrued Wages Payable	562	9,494	10,056
Due to Other Governments	87	1,466	1,553
Compensated Absences Payable	514	12,157	12,671
Total Current Liabilities	<u>1,163</u>	<u>23,117</u>	<u>24,280</u>
<u>Long-Term Liabilities</u>			
Compensated Absences Payable	860	42,230	43,090
Net Pension Liability	25,348	263,437	288,785
Postclosure Cost Payable	19,500	0	19,500
Total Long-Term Liabilities	<u>45,708</u>	<u>305,667</u>	<u>351,375</u>
Total Liabilities	<u>46,871</u>	<u>328,784</u>	<u>375,655</u>
<u>Deferred Inflows of Resources</u>			
Deferred Inflows of Resources - Pension	542	5,633	6,175
Total Liabilities and Deferred Inflows of Resources	<u>47,413</u>	<u>334,417</u>	<u>381,830</u>
<u>Net Position</u>			
Net Investment in Capital Assets	697,430	25,924	723,354
Unrestricted	1,920,967	526,482	2,447,449
Total Net Position	<u>\$2,618,397</u>	<u>\$552,406</u>	<u>\$3,170,803</u>

Delaware County, Ohio
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position
Nonmajor Enterprise Funds
For the Year Ended December 31, 2016

	Solid Waste Transfer Station	Storm Water Phase II	Total
<u>Operating Revenues</u>			
Charges for Services	\$195,861	\$394,952	\$590,813
<u>Operating Expenses</u>			
Personal Services	18,803	207,469	226,272
Fringe Benefits	2,649	99,251	101,900
Services and Charges	21,257	13,585	34,842
Materials and Supplies	0	360	360
Depreciation	21,872	2,881	24,753
Total Operating Expenses	<u>64,581</u>	<u>323,546</u>	<u>388,127</u>
Operating Income	<u>131,280</u>	<u>71,406</u>	<u>202,686</u>
Changes in Net Position	131,280	71,406	202,686
Net Position at Beginning of Year	<u>2,487,117</u>	<u>481,000</u>	<u>2,968,117</u>
Net Position at End of Year	<u><u>\$2,618,397</u></u>	<u><u>\$552,406</u></u>	<u><u>\$3,170,803</u></u>

Delaware County, Ohio
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended December 31, 2016

	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	\$195,476	\$404,632	\$600,108
Cash Payments for Personal Services	(19,243)	(199,992)	(219,235)
Cash Payments for Fringe Benefits	(5,347)	(94,056)	(99,403)
Cash Payments for Services and Charges	(1,757)	(13,585)	(15,342)
Cash Payments for Materials and Supplies	0	(360)	(360)
Net Cash Provided by Operating Activities	<u>169,129</u>	<u>96,639</u>	<u>265,768</u>
<u>Cash Flows from Capital and Related Financing Activities</u>			
Cash Payments for Acquisition of Capital Assets	(49,535)	(28,805)	(78,340)
Net Increase (Decrease) in Cash and Cash Equivalents	119,594	67,834	187,428
Cash and Cash Equivalents at Beginning of Year	<u>1,823,634</u>	<u>672,111</u>	<u>2,495,745</u>
Cash and Cash Equivalents at End of Year	<u>\$1,943,228</u>	<u>\$739,945</u>	<u>\$2,683,173</u>
<u>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</u>			
Operating Income	\$131,280	\$71,406	\$202,686
<u>Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities</u>			
Depreciation	21,872	2,881	24,753
Changes in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable	(385)	9,680	9,295
(Increase) Net Pension Asset	(10)	(296)	(306)
(Increase) in Deferred Outflows - Pension	(5,987)	(69,511)	(75,498)
Increase (Decrease) in Accrued Wages Payable	(215)	2,643	2,428
Increase in Postclosure Liability	19,500	0	19,500
Increase in Net Pension Liability	3,178	72,988	76,166
Increase in Deferred Inflows- Pension	121	2,014	2,135
Increase (Decrease) in Due to Other Governments	(33)	407	374
Increase (Decrease) in Compensated Absences Payable	(192)	4,427	4,235
Net Cash Provided by Operating Activities	<u>\$169,129</u>	<u>\$96,639</u>	<u>\$265,768</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
Arson Registry

Delaware County Family and Children's
First Council
Treasurer
Property Tax Replacement
Housing Trust
Bond Accounts
Sheriff Property Tax Proration
Engineer's Development Escrow

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2016

	Balance at January 1, 2016	Additions	Reductions	Balance at December 31, 2016
District Board of Health				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$8,505,642	\$7,263,879	\$6,316,861	\$9,452,660
<u>Liabilities</u>				
Undistributed Assets	\$8,505,642	\$7,263,879	\$6,316,861	\$9,452,660
Soil and Water				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$260,589	\$1,004,808	\$1,051,628	\$213,769
Due from External Party	107,501	156,659	107,501	156,659
Total Assets	\$368,090	\$1,161,467	\$1,159,129	\$370,428
<u>Liabilities</u>				
Undistributed Assets	\$368,090	\$1,161,467	\$1,159,129	\$370,428
Joint Mental Health Board				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$16,158,335	\$3,614,260	\$8,499,493	\$11,273,102
<u>Liabilities</u>				
Undistributed Assets	\$16,158,335	\$3,614,260	\$8,499,493	\$11,273,102
Regional Planning Commission				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$745,081	\$428,231	\$367,224	\$806,088
<u>Liabilities</u>				
Undistributed Assets	\$745,081	\$428,231	\$367,224	\$806,088

(continued)

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2016

	Balance at January 1, 2016	Additions	Reductions	Balance at December 31, 2016
Estate Tax				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$10,540	\$110,734	\$121,274	\$0
<u>Liabilities</u>				
Due to Other Governments	\$10,540	\$110,734	\$121,274	\$0
Real Estate Taxes				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$13,092,175	\$406,690,381	\$413,104,312	\$6,678,244
Property Taxes Receivable	385,766,797	423,930,384	385,766,797	423,930,384
Special Assessments Receivable	3,615,839	3,829,671	3,615,839	3,829,671
Total Assets	\$402,474,811	\$834,450,436	\$802,486,948	\$434,438,299
<u>Liabilities</u>				
Due to Other Governments	\$402,474,811	\$834,450,436	\$802,486,948	\$434,438,299
Sheriff Property Tax Proration				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$144	\$226,154	\$202,114	\$24,184
<u>Liabilities</u>				
Due to Other Governments	\$144	\$226,154	\$202,114	\$24,184
Cigarette Tax				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$61	\$12,737	\$12,798	\$0
<u>Liabilities</u>				
Due to Other Governments	\$61	\$12,737	\$12,798	\$0
Manufactured Home Tax				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$23,416	\$306,696	\$302,825	\$27,287
Property Taxes Receivable	205,201	209,671	205,201	209,671
Total Assets	\$228,617	\$516,367	\$508,026	\$236,958
<u>Liabilities</u>				
Due to Other Governments	\$228,617	\$516,367	\$508,026	\$236,958
Domestic Violence				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$14,026	\$32,172	\$33,542	\$12,656
<u>Liabilities</u>				
Undistributed Assets	\$14,026	\$32,172	\$33,542	\$12,656

(continued)

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2016

	Balance at January 1, 2016	Additions	Reductions	Balance at December 31, 2016
Library Support				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$3,166,743	\$3,166,743	\$0
Due from Other Governments	1,524,784	1,583,372	1,524,784	1,583,372
Total Assets	<u>\$1,524,784</u>	<u>\$4,750,115</u>	<u>\$4,691,527</u>	<u>\$1,583,372</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$1,524,784</u>	<u>\$4,750,115</u>	<u>\$4,691,527</u>	<u>\$1,583,372</u>
Local Government				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,905,916	\$2,905,916	\$0
Due from Other Governments	839,215	807,723	839,215	807,723
Total Assets	<u>\$839,215</u>	<u>\$3,713,639</u>	<u>\$3,745,131</u>	<u>\$807,723</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$839,215</u>	<u>\$3,713,639</u>	<u>\$3,745,131</u>	<u>\$807,723</u>
Auto Tags				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,628,435	\$1,628,435	\$0
Due from Other Governments	746,250	807,608	746,250	807,608
Total Assets	<u>\$746,250</u>	<u>\$2,436,043</u>	<u>\$2,374,685</u>	<u>\$807,608</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$746,250</u>	<u>\$2,436,043</u>	<u>\$2,374,685</u>	<u>\$807,608</u>
Payroll Revolving				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	<u>\$1,089,583</u>	<u>\$66,647,759</u>	<u>\$66,583,114</u>	<u>\$1,154,228</u>
<u>Liabilities</u>				
Payroll Withholdings	<u>\$1,089,583</u>	<u>\$66,647,759</u>	<u>\$66,583,114</u>	<u>\$1,154,228</u>
Park District				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	<u>\$1,376,674</u>	<u>\$6,935,670</u>	<u>\$5,852,251</u>	<u>\$2,460,093</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$1,376,674</u>	<u>\$6,935,670</u>	<u>\$5,852,251</u>	<u>\$2,460,093</u>

(continued)

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2016

	Balance at January 1, 2016	Additions	Reductions	Balance at December 31, 2016
County Courts				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$76,923	\$109,569	\$118,767	\$67,725
Cash and Cash Equivalents in Segregated Accounts	1,697,275	85,003,826	84,659,285	2,041,816
Total Assets	<u>\$1,774,198</u>	<u>\$85,113,395</u>	<u>\$84,778,052</u>	<u>\$2,109,541</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$1,774,198</u>	<u>\$85,113,395</u>	<u>\$84,778,052</u>	<u>\$2,109,541</u>
Township Gas				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,834,501	\$1,834,501	\$0
Due from Other Governments	919,900	917,251	919,900	917,251
Total Assets	<u>\$919,900</u>	<u>\$2,751,752</u>	<u>\$2,754,401</u>	<u>\$917,251</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$919,900</u>	<u>\$2,751,752</u>	<u>\$2,754,401</u>	<u>\$917,251</u>
Lodging Tax				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$295,518	\$295,518	\$0
<u>Liabilities</u>				
Undistributed Assets	<u>\$0</u>	<u>\$295,518</u>	<u>\$295,518</u>	<u>\$0</u>
Ohio Elections				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$30	\$30	\$0
<u>Liabilities</u>				
Due to Other Governments	<u>\$0</u>	<u>\$30</u>	<u>\$30</u>	<u>\$0</u>
Vision Insurance				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$43,346	\$660,101	\$700,031	\$3,416
<u>Liabilities</u>				
Undistributed Assets	<u>\$43,346</u>	<u>\$660,101</u>	<u>\$700,031</u>	<u>\$3,416</u>

(continued)

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2016

	Balance at January 1, 2016	Additions	Reductions	Balance at December 31, 2016
Child Support Deposits				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$0	\$507,639	\$507,639	\$0
<u>Liabilities</u>				
Undistributed Assets	\$0	\$507,639	\$507,639	\$0
Sheriff				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$1,560,040	\$12,408,427	\$12,998,725	\$969,742
<u>Liabilities</u>				
Undistributed Assets	\$1,560,040	\$12,408,427	\$12,998,725	\$969,742
Inmate				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$462,774	\$790,369	\$718,871	\$534,272
<u>Liabilities</u>				
Undistributed Assets	\$462,774	\$790,369	\$718,871	\$534,272
Delaware County Family and Children's First Council				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$291,486	\$642,897	\$796,560	\$137,823
<u>Liabilities</u>				
Undistributed Assets	\$291,486	\$642,897	\$796,560	\$137,823
Treasurer				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$285,068	\$3,969	\$26,089	\$262,948
<u>Liabilities</u>				
Undistributed Assets	\$285,068	\$3,969	\$26,089	\$262,948
Property Tax Replacement				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$798	\$798	\$0
<u>Liabilities</u>				
Due to Other Governments	\$0	\$798	\$798	\$0

(continued)

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2016

	Balance at January 1, 2016	Additions	Reductions	Balance at December 31, 2016
Housing Trust				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$290,230	\$1,288,184	\$1,213,836	\$364,578
<u>Liabilities</u>				
Due to Other Governments	\$290,230	\$1,288,184	\$1,213,836	\$364,578
Bond Accounts				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$926,267	\$1,455,187	\$1,473,141	\$908,313
<u>Liabilities</u>				
Undistributed Assets	\$926,267	\$1,455,187	\$1,473,141	\$908,313
Arson Registry				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$625	\$625	\$0
<u>Liabilities</u>				
Undistributed Assets	\$0	\$625	\$625	\$0
Engineers Development Escrow				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$412,940	\$0	\$412,940
<u>Liabilities</u>				
Due to External Party	\$0	\$412,940	\$0	\$412,940
Total - All Funds				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$43,189,586	\$507,678,894	\$516,608,426	\$34,260,054
Cash and Cash Equivalents in Segregated Accounts	3,720,089	98,710,261	98,884,520	3,545,830
Due from Other Governments	4,030,149	4,115,954	4,030,149	4,115,954
Due from External Party	107,501	156,659	107,501	156,659
Property Taxes Receivable	385,971,998	424,140,055	385,971,998	424,140,055
Special Assessments Receivable	3,615,839	3,829,671	3,615,839	3,829,671
Total Assets	\$440,635,162	\$1,038,631,494	\$1,009,218,433	\$470,048,223
<u>Liabilities</u>				
Due to Other Governments	\$407,034,552	\$850,256,989	\$818,111,568	\$439,179,973
Due to External Party	0	412,940	0	412,940
Payroll Withholdings	1,089,583	66,647,759	66,583,114	1,154,228
Undistributed Assets	32,511,027	121,313,806	124,523,751	29,301,082
Total Liabilities	\$440,635,162	\$1,038,631,494	\$1,009,218,433	\$470,048,223

**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, 2016

	Budgeted Amounts			Variance with Final Budget Over (Under)
	Original	Final	Actual	
<u>Revenues</u>				
Property Taxes	\$10,538,251	\$10,538,251	\$11,137,946	\$599,695
Sales Taxes	52,814,213	52,814,213	55,373,283	2,559,070
Charges for Services	26,146,933	26,146,933	26,823,165	676,232
Licenses and Permits	1,271,200	1,271,200	1,608,539	337,339
Fines and Forfeitures	360,250	360,250	317,865	(42,385)
Intergovernmental	5,379,509	5,379,509	5,971,821	592,312
Interest	1,300,000	1,300,000	1,654,172	354,172
Other	2,490,300	2,490,300	3,258,135	767,835
Total Revenues	100,300,656	100,300,656	106,144,926	5,844,270
<u>Expenditures</u>				
Current				
General Government - Legislative and Executive				
Auditor				
Personal Services	674,123	674,123	668,085	6,038
Fringe Benefits	301,695	301,695	291,616	10,079
Services and Charges	17,819	17,819	17,092	727
Materials and Supplies	8,500	8,500	6,770	1,730
Total Auditor	1,002,137	1,002,137	983,563	18,574
Weights & Measures				
Personal Services	90,395	89,895	68,105	21,790
Fringe Benefits	73,918	73,418	48,733	24,685
Services and Charges	4,056	6,056	5,402	654
Materials and Supplies	3,000	2,000	1,791	209
Total Weights & Measures	171,369	171,369	124,031	47,338
Commissioners - Administrative				
Personal Services	550,000	564,600	563,886	714
Fringe Benefits	197,500	204,400	204,249	151
Services and Charges	25,500	25,500	14,346	11,154
Materials and Supplies	10,500	10,500	5,485	5,015
Total Commissioners - Administrative	783,500	805,000	787,966	17,034
Commissioners - General				
Services and Charges	3,015,989	2,861,684	2,228,592	633,092
Materials and Supplies	15,000	15,000	9,468	5,532
Total Commissioners - General	3,030,989	2,876,684	2,238,060	638,624
Record Center				
Personal Services	122,473	132,973	132,122	851
Fringe Benefits	54,095	54,895	54,868	27
Services and Charges	36,099	35,599	17,729	17,870
Materials and Supplies	30,000	30,000	24,851	5,149
Total Record Center	242,667	253,467	229,570	23,897

(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, 2016

	Budgeted Amounts			Variance with Final Budget Over (Under)
	Original	Final	Actual	
Lands and Buildings				
Personal Services	\$811,942	\$866,142	\$862,539	\$3,603
Fringe Benefits	490,921	500,171	498,595	1,576
Services and Charges	1,209,700	1,205,700	1,177,090	28,610
Materials and Supplies	220,500	224,500	209,316	15,184
Total Lands and Buildings	2,733,063	2,796,513	2,747,540	48,973
County Garage				
Personal Services	121,360	128,560	128,445	115
Fringe Benefits	77,325	79,225	79,080	145
Services and Charges	66,000	72,000	69,125	2,875
Materials and Supplies	673,858	667,858	534,589	133,269
Total County Garage	938,543	947,643	811,239	136,404
Zoning				
Personal Services	3,080	3,090	3,087	3
Fringe Benefits	1,376	1,379	1,376	3
Services and Charges	1,270	1,267	151	1,116
Materials and Supplies	200	200	0	200
Total Zoning	5,926	5,936	4,614	1,322
Human Resources				
Personal Services	244,128	254,128	254,003	125
Fringe Benefits	105,350	105,350	98,186	7,164
Services and Charges	191,762	191,762	61,294	130,468
Materials and Supplies	15,850	15,850	5,911	9,939
Total Human Resources	557,090	567,090	419,394	147,696
Prosecutor				
Personal Services	1,126,134	1,122,640	1,069,052	53,588
Fringe Benefits	496,956	496,956	478,738	18,218
Services and Charges	107,850	107,850	96,060	11,790
Materials and Supplies	14,000	14,000	9,702	4,298
Total Prosecutor	1,744,940	1,741,446	1,653,552	87,894
Recorder				
Personal Services	244,000	244,000	222,920	21,080
Fringe Benefits	129,300	129,300	113,653	15,647
Services and Charges	3,150	3,150	2,644	506
Materials and Supplies	2,650	2,650	1,866	784
Total Recorder	379,100	379,100	341,083	38,017
Treasurer				
Personal Services	178,667	180,267	180,214	53
Fringe Benefits	103,772	103,772	100,167	3,605
Services and Charges	56,350	56,350	35,065	21,285
Materials and Supplies	1,900	1,900	1,900	0
Total Treasurer	340,689	342,289	317,346	24,943

(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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Board of Elections				
Personal Services	\$926,116	\$1,146,216	\$1,104,354	\$41,862
Fringe Benefits	445,261	500,761	464,928	35,833
Services and Charges	845,090	679,590	656,926	22,664
Materials and Supplies	296,676	193,176	160,255	32,921
Total Board of Elections	2,513,143	2,519,743	2,386,463	133,280
Public Community Relation				
Personal Services	70,003	70,003	58,323	11,680
Fringe Benefits	30,799	30,799	25,668	5,131
Services and Charges	41,540	86,690	63,525	23,165
Materials and Supplies	8,000	8,000	1,995	6,005
Total Public Community Relation	150,342	195,492	149,511	45,981
Property and Casualty Insurance				
Personal Services	31,500	33,500	32,344	1,156
Fringe Benefits	14,840	15,190	14,975	215
Services and Charges	1,123,494	1,121,144	496,827	624,317
Materials and Supplies	1,000	1,000	0	1,000
Total Property and Casualty Insurance	1,170,834	1,170,834	544,146	626,688
Health Insurance				
Personal Services	27,500	33,500	32,344	1,156
Fringe Benefits	14,175	15,225	14,974	251
Services and Charges	16,095,400	16,388,350	16,379,580	8,770
Materials and Supplies	13,000	13,000	851	12,149
Total Health Insurance	16,150,075	16,450,075	16,427,749	22,326
Data Center				
Personal Services	489,687	489,687	438,852	50,835
Fringe Benefits	216,505	216,505	178,860	37,645
Services and Charges	327,591	327,591	326,460	1,131
Materials and Supplies	33,132	33,132	28,892	4,240
Capital Outlay	145,164	145,164	143,306	1,858
Total Data Center	1,212,079	1,212,079	1,116,370	95,709
Joint Economic Development				
Personal Services	162,882	167,317	167,224	93
Fringe Benefits	41,458	53,978	53,767	211
Services and Charges	179,400	179,400	93,755	85,645
Materials and Supplies	7,500	7,500	3,489	4,011
Total Joint Economic Development	391,240	408,195	318,235	89,960
Unclaimed Monies				
Services and Charges	50,000	50,000	14,312	35,688

(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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Reinberger Fellowship				
Personal Services	\$29,625	\$29,625	\$29,616	\$9
Fringe Benefits	10,775	10,925	10,908	17
Total Reinberger Fellowship	<u>40,400</u>	<u>40,550</u>	<u>40,524</u>	<u>26</u>
Legislative and Executive	<u>33,608,126</u>	<u>33,935,642</u>	<u>31,655,268</u>	<u>2,280,374</u>
General Government - Judicial				
Public Defender				
Personal Services	75,027	80,327	80,179	148
Fringe Benefits	38,958	39,958	39,824	134
Services and Charges	1,566,000	1,566,000	1,195,270	370,730
Materials and Supplies	1,000	1,000	636	364
Total Public Defender	<u>1,680,985</u>	<u>1,687,285</u>	<u>1,315,909</u>	<u>371,376</u>
Clerk of Courts				
Personal Services	594,895	594,895	573,600	21,295
Fringe Benefits	320,952	320,952	278,059	42,893
Services and Charges	39,600	39,600	21,844	17,756
Materials and Supplies	28,500	28,500	20,373	8,127
Total Clerk of Courts	<u>983,947</u>	<u>983,947</u>	<u>893,876</u>	<u>90,071</u>
Common Pleas Court				
Personal Services	833,573	833,573	776,892	56,681
Fringe Benefits	342,719	342,719	322,043	20,676
Services and Charges	103,350	103,350	48,317	55,033
Materials and Supplies	34,500	34,500	12,558	21,942
Total Common Pleas Court	<u>1,314,142</u>	<u>1,314,142</u>	<u>1,159,810</u>	<u>154,332</u>
Court of Appeals				
Services and Charges	<u>32,000</u>	<u>35,457</u>	<u>35,457</u>	<u>0</u>
Adult Court Services				
Personal Services	630,093	630,093	596,050	34,043
Fringe Benefits	306,620	306,620	243,722	62,898
Services and Charges	7,680	7,680	4,892	2,788
Total Adult Court Services	<u>944,393</u>	<u>944,393</u>	<u>844,664</u>	<u>99,729</u>
Domestic Relations				
Personal Services	0	11,044	0	11,044
Fringe Benefits	0	5,165	0	5,165
Services and Charges	0	2,400	2,253	147
Materials and Supplies	0	9,600	7,711	1,889
Total Domestic Relations	<u>0</u>	<u>28,209</u>	<u>9,964</u>	<u>18,245</u>
Juvenile Court				
Personal Services	1,869,862	1,869,862	1,702,762	167,100
Fringe Benefits	916,607	916,607	820,419	96,188
Services and Charges	309,906	309,906	303,317	6,589
Materials and Supplies	74,350	87,708	62,197	25,511
Total Juvenile Court	<u>3,170,725</u>	<u>3,184,083</u>	<u>2,888,695</u>	<u>295,388</u>
Detention Center				
Services and Charges	<u>655,115</u>	<u>655,115</u>	<u>619,009</u>	<u>36,106</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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Probate Court				
Personal Services	\$334,902	\$334,902	\$319,373	\$15,529
Fringe Benefits	173,507	173,507	167,440	6,067
Services and Charges	70,000	70,000	55,321	14,679
Materials and Supplies	3,000	3,000	252	2,748
Total Probate Court	581,409	581,409	542,386	39,023
Jury Commission				
Personal Services	73,923	73,923	73,593	330
Fringe Benefits	50,728	50,733	50,730	3
Services and Charges	129,525	129,525	122,688	6,837
Materials and Supplies	6,400	6,395	4,605	1,790
Total Jury Commission	260,576	260,576	251,616	8,960
Municipal Court				
Personal Services	5,000	5,000	0	5,000
Fringe Benefits	825	825	0	825
Services and Charges	430,400	467,400	461,847	5,553
Total Municipal Court	436,225	473,225	461,847	11,378
Total General Government - Judicial	10,059,517	10,147,841	9,023,233	1,124,608
Total General Government	43,667,643	44,083,483	40,678,501	3,404,982
Public Safety				
Code Compliance				
Personal Services	1,061,834	1,061,834	988,183	73,651
Fringe Benefits	505,009	505,009	464,150	40,859
Services and Charges	101,495	101,495	88,588	12,907
Materials and Supplies	16,850	16,850	10,900	5,950
Total Code Compliance	1,685,188	1,685,188	1,551,821	133,367
Employee Safety				
Personal Services	95,500	95,500	91,677	3,823
Fringe Benefits	31,405	33,705	33,585	120
Services and Charges	2,100	2,100	1,002	1,098
Materials and Supplies	1,000	1,000	539	461
Total Employee Safety	130,005	132,305	126,803	5,502
Emergency Medical Services				
Personal Services	6,703,569	6,438,569	6,320,226	118,343
Fringe Benefits	3,026,218	3,026,218	2,625,811	400,407
Services and Charges	1,174,991	1,174,991	1,119,233	55,758
Materials and Supplies	265,279	265,279	256,045	9,234
Total Emergency Medical Services	11,170,057	11,170,057	10,550,611	619,446
Railroad Task Force				
Services and Charges	1,000	1,000	261	739
Victim's Assistance				
Personal Services	22,136	24,386	23,974	412
Fringe Benefits	11,355	12,599	11,839	760
Services and Charges	8,000	8,000	7,535	465
Materials and Supplies	100	100	0	100
Total Victim's Assistance	41,591	45,085	43,348	1,737

(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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Coroner				
Personal Services	133,172	133,172	132,481	691
Fringe Benefits	99,043	99,043	99,026	17
Services and Charges	104,824	104,824	104,533	291
Materials and Supplies	2,800	2,800	2,191	609
Total Coroner	339,839	339,839	338,231	1,608
Sheriff				
Personal Services	9,409,197	9,324,197	8,766,992	557,205
Fringe Benefits	4,298,720	4,298,720	3,862,320	436,400
Services and Charges	860,355	820,355	656,762	163,593
Materials and Supplies	572,346	572,346	554,708	17,638
Total Sheriff	15,140,618	15,140,618	13,948,080	1,192,538
Prisoner Transport				
Services and Charges	37,566	46,066	44,615	1,451
Jail/Pay for Stay				
Personal Services	4,050,433	4,050,433	3,774,289	276,144
Fringe Benefits	1,851,429	1,842,729	1,554,129	288,600
Services and Charges	1,779,612	1,779,612	1,513,901	265,711
Materials and Supplies	353,568	353,568	239,994	113,574
Total Jail/Pay for Stay	8,035,042	8,035,042	7,091,013	944,029
Sheriff Firing Range				
Services and Charges	12,500	0	0	0
Materials and Supplies	2,500	2,500	0	2,500
Capital Outlay	0	12,500	12,500	0
Total Sheriff Firing Range	15,000	15,000	12,500	2,500
Sheriff Local Funds				
Services and Charges	6,873	5,073	0	5,073
Materials and Supplies	1,140	2,940	2,692	248
Total Sheriff Local Funds	8,013	8,013	2,692	5,321
Total Public Safety	36,603,919	36,618,213	33,709,975	2,908,238
Public Works				
Road and Bridge Projects				
Capital Outlay	19,308,359	21,058,359	19,177,246	1,881,113
Health				
County Home				
Services and Charges	30,000	30,000	18,750	11,250

(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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Human Services				
Veterans Services				
Personal Services	184,496	193,251	189,677	3,574
Fringe Benefits	95,534	97,075	96,482	593
Services and Charges	246,900	247,400	192,516	54,884
Materials and Supplies	35,500	35,500	28,353	7,147
Capital Outlay	5,000	5,000	950	4,050
Total Veteran Services	<u>567,430</u>	<u>578,226</u>	<u>507,978</u>	<u>70,248</u>
Total Human Services	<u>567,430</u>	<u>578,226</u>	<u>507,978</u>	<u>70,248</u>
Intergovernmental	<u>9,120,000</u>	<u>9,120,000</u>	<u>8,912,292</u>	<u>207,708</u>
Total Expenditures	<u>109,297,351</u>	<u>111,488,281</u>	<u>103,004,742</u>	<u>8,483,539</u>
Excess of Revenues Over (Under) Expenditures	<u>(8,996,695)</u>	<u>(11,187,625)</u>	<u>3,140,184</u>	<u>14,327,809</u>
<u>Other Financing Sources (Uses)</u>				
Sale of Assets	10,000	10,000	14,792	4,792
Advances In	0	0	4,659,286	4,659,286
Advances Out	0	0	(137,476)	(137,476)
Transfers In	0	0	690,225	690,225
Transfers Out	<u>(5,944,500)</u>	<u>(14,211,069)</u>	<u>(12,822,673)</u>	<u>1,388,396</u>
Total Other Financing Sources (Uses)	<u>(5,934,500)</u>	<u>(14,201,069)</u>	<u>(7,595,846)</u>	<u>6,605,223</u>
Changes in Fund Balance	<u>(14,931,195)</u>	<u>(25,388,694)</u>	<u>(4,455,662)</u>	<u>20,933,032</u>
Fund Balance at Beginning of Year	32,526,633	32,526,633	32,526,633	0
Prior Year Encumbrances Appropriated	<u>1,168,233</u>	<u>1,168,233</u>	<u>1,168,233</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$18,763,671</u></u>	<u><u>\$8,306,172</u></u>	<u><u>\$29,239,204</u></u>	<u><u>\$20,933,032</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Auto and Gas Special Revenue Fund
For the Year Ended December 31, 2016

	<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	\$1,550,000	\$1,550,000	\$1,832,230	\$282,230
Licenses and Permits	120,000	120,000	166,750	46,750
Intergovernmental	15,820,000	12,889,560	10,988,776	(1,900,784)
Other	0	0	271,193	271,193
Total Revenues	17,490,000	14,559,560	13,258,949	(1,300,611)
<u>Expenditures</u>				
Current				
Public Works				
Personal Services	4,005,521	4,005,521	3,884,525	120,996
Fringe Benefits	1,922,367	1,922,367	1,865,290	57,077
Services and Charges	2,300,471	2,295,031	1,614,207	680,824
Materials and Supplies	1,916,185	1,916,185	1,286,000	630,185
Capital Outlay	10,505,018	8,232,692	7,170,370	1,062,322
Total Expenditures	20,649,562	18,371,796	15,820,392	2,551,404
Excess of Revenues (Under) Expenditures	(3,159,562)	(3,812,236)	(2,561,443)	1,250,793
<u>Other Financing Sources (Uses)</u>				
Sale of Fixed Assets	0	0	30,021	30,021
Advances Out	0	0	(1,500,000)	(1,500,000)
Total Other Financing Sources (Uses)	0	0	(1,469,979)	(1,469,979)
Changes in Fund Balance	(3,159,562)	(3,812,236)	(4,031,422)	(219,186)
Fund Balance at Beginning of Year	38,945,731	38,945,731	38,945,731	0
Prior Year Encumbrances Appropriated	464,414	464,414	464,414	0
Fund Balance at End of Year	\$36,250,583	\$35,597,909	\$35,378,723	(\$219,186)

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$15,063,790	\$15,063,790	\$15,848,253	\$784,463
Charges for Services	635,060	635,060	732,159	97,099
Intergovernmental	4,493,988	4,493,988	4,367,951	(126,037)
Other	526,220	526,220	434,743	(91,477)
Total Revenues	20,719,058	20,719,058	21,383,106	664,048
<u>Expenditures</u>				
Current				
Health				
Personal Services	5,030,000	5,030,000	4,533,389	496,611
Fringe Benefits	2,615,622	2,615,622	2,429,664	185,958
Services and Charges	12,432,503	12,432,503	11,793,957	638,546
Materials and Supplies	300,900	300,900	97,958	202,942
Other	329,973	329,973	126,463	203,510
Capital Outlay	500,000	500,000	22,239	477,761
Total Expenditures	21,208,998	21,208,998	19,003,670	2,205,328
Excess of Revenues Over (Under) Expenditures	(489,940)	(489,940)	2,379,436	2,869,376
<u>Other Financing Sources</u>				
Sale of Capital Assets	500	500	360	(140)
Changes in Fund Balance	(489,440)	(489,440)	2,379,796	2,869,236
Fund Balance at Beginning of Year	10,448,110	10,448,110	10,448,110	0
Prior Year Encumbrances Appropriated	843,998	843,998	843,998	0
Fund Balance at End of Year	\$10,802,668	\$10,802,668	\$13,671,904	\$2,869,236

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Sawmill Parkway Capital Projects Fund
For the Year Ended December 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Investment Income	\$30,000	\$30,000	\$94,439	\$64,439
Other	0	0	13,484	13,484
Total Revenues	<u>30,000</u>	<u>30,000</u>	<u>107,923</u>	<u>77,923</u>
<u>Expenditures</u>				
Capital Outlay				
Capital Outlay	<u>22,500,000</u>	<u>25,000,000</u>	<u>16,799,055</u>	<u>8,200,945</u>
Changes in Fund Balance	(22,470,000)	(24,970,000)	(16,691,132)	8,278,868
Fund Balance at Beginning of Year	<u>26,033,225</u>	<u>26,033,225</u>	<u>26,033,225</u>	<u>0</u>
Fund Balance at End of Year	<u>\$3,563,225</u>	<u>\$1,063,225</u>	<u>\$9,342,093</u>	<u>\$8,278,868</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, 2016

	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	33,500,019	33,500,019	15,718,879	17,781,140
Excess of Revenues (Under) Expenditures	(33,500,019)	(33,500,019)	(15,718,879)	17,781,140
<u>Other Financing Sources (Uses)</u>				
General Obligation Various Purpose Improvement and Refunding Bonds Issued	35,000,000	32,000,000	32,000,000	0
Advances Out	0	0	(3,000,000)	(3,000,000)
Transfers In	0	3,000,000	7,500,000	4,500,000
Total Other Financing Sources (Uses)	35,000,000	35,000,000	36,500,000	1,500,000
Changes in Fund Balance	1,499,981	1,499,981	20,781,121	19,281,140
Fund Balance at Beginning of Year	31,810	31,810	31,810	0
Prior Year Encumbrances Appropriated	1,500,019	1,500,019	1,500,019	0
Fund Balance at End of Year	<u>\$3,031,810</u>	<u>\$3,031,810</u>	<u>\$22,312,950</u>	<u>\$19,281,140</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, 2016

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Property Taxes	\$878,200	\$878,200	\$866,242	(\$11,958)
Payment in Lieu of Taxes	114,675	114,675	192,892	78,217
Special Assessments	553,330	520,604	510,521	(10,083)
Intergovernmental	108,000	108,000	109,270	1,270
Total Revenues	1,654,205	1,621,479	1,678,925	57,446
<u>Expenditures</u>				
Current				
Legislative and Executive Services and Charges	36,250	36,047	27,013	9,034
Debt Service				
Principal Retirement	1,792,691	1,792,691	1,792,691	0
Interest and Fiscal Charges	1,806,037	1,806,037	1,750,557	55,480
Issuance Costs	0	41,741	41,427	314
Total Expenditures	3,634,978	3,676,516	3,611,688	64,828
Excess of Revenues (Under) Expenditures	(1,980,773)	(2,055,037)	(1,932,763)	122,274
<u>Other Financing Sources (Uses)</u>				
General Obligation Various Purpose Improvement and Refunding Bond Issued	0	4,090,000	4,090,000	0
Premium on General Obligation Bonds Issued	0	246,354	246,354	0
Payment to Refunding Bond Escrow Agent	0	(4,288,873)	(4,288,873)	0
Advances In	0	0	2,869	2,869
Advances-Out	0	0	(20,543)	(20,543)
Transfers In	2,082,312	2,082,312	2,082,312	0
Total Other Financing Sources (Uses)	2,082,312	2,129,793	2,112,119	(17,674)
Changes in Fund Balance	101,539	74,756	179,356	104,600
Fund Balance at Beginning of Year	1,192,287	1,192,287	1,192,287	0
Fund Balance at End of Year	\$1,293,826	\$1,267,043	\$1,371,643	\$104,600

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, 2016

	<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	\$15,407,450	\$15,407,450	\$15,975,555	\$568,105
Tap In Fees	4,575,000	4,575,000	5,610,982	1,035,982
Licenses and Permits	800	800	1,550	750
Interest Revenue	0	0	37,968	37,968
Other	36,000	36,000	67,775	31,775
Total Revenues	20,019,250	20,019,250	21,693,830	1,674,580
<u>Expenses</u>				
Personal Services	3,802,500	3,802,500	3,374,904	427,596
Fringe Benefits	1,901,800	1,901,800	1,567,697	334,103
Services and Charges	6,114,430	5,986,230	4,446,675	1,539,555
Materials and Supplies	2,144,210	2,117,410	1,338,867	778,543
Capital Outlay	18,467,711	10,992,473	3,896,783	7,095,690
Debt Service				
Principal Retirement	2,575,000	2,575,000	2,575,000	0
Interest Expense	1,286,863	1,286,863	1,286,863	0
Total Expenses	36,292,514	28,662,276	18,486,789	10,175,487
Excess of Revenues Over (Under) Expenses	(16,273,264)	(8,643,026)	3,207,041	11,850,067
<u>Other Financing Sources</u>				
Sale of Capital Assets	0	0	2,306	2,306
Changes in Fund Balance	(16,273,264)	(8,643,026)	3,209,347	11,852,373
Fund Balance at Beginning of Year	32,874,571	32,874,571	32,874,571	0
Prior Year Encumbrances Appropriated	596,825	596,825	596,825	0
Fund Balance at End of Year	\$17,198,132	\$24,828,370	\$36,680,743	\$11,852,373

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, 2016

	<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	\$107,800	\$107,800	\$157,676	\$49,876
<u>Expenditures</u>				
Current				
Legislative and Executive Services and Charges	100,950	100,950	63,488	37,462
Materials and Supplies	17,300	17,300	16,483	817
Total Expenditures	118,250	118,250	79,971	38,279
Changes in Fund Balance	(10,450)	(10,450)	77,705	88,155
Fund Balance at Beginning of Year	751,150	751,150	751,150	0
Prior Year Encumbrances Appropriated	6,250	6,250	6,250	0
Fund Balance at End of Year	<u>\$746,950</u>	<u>\$746,950</u>	<u>\$835,105</u>	<u>\$88,155</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, 2016

	<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	\$1,300,000	\$1,300,000	\$1,268,935	(\$31,065)
Other	0	0	347	347
Total Revenues	<u>1,300,000</u>	<u>1,300,000</u>	<u>1,269,282</u>	<u>(30,718)</u>
<u>Expenditures</u>				
Current				
Legislative and Executive				
Personal Services	438,578	438,578	415,286	23,292
Fringe Benefits	309,309	309,309	268,663	40,646
Services and Charges	131,454	123,300	110,453	12,847
Materials and Supplies	24,706	32,860	30,779	2,081
Capital Outlay	7,000	7,000	5,735	1,265
Total Expenditures	<u>911,047</u>	<u>911,047</u>	<u>830,916</u>	<u>80,131</u>
Excess of Revenues Over Expenditures	388,953	388,953	438,366	49,413
<u>Other Financing Uses</u>				
Transfers Out	<u>(100,000)</u>	<u>(100,000)</u>	<u>(100,000)</u>	<u>0</u>
Changes in Fund Balance	288,953	288,953	338,366	49,413
Fund Balance at Beginning of Year	1,608,115	1,608,115	1,608,115	0
Prior Year Encumbrances Appropriated	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,904,068</u></u>	<u><u>\$1,904,068</u></u>	<u><u>\$1,953,481</u></u>	<u><u>\$49,413</u></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, 2016

	<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	\$3,604,500	\$3,604,500	\$3,665,428	\$60,928
Other	0	0	178	178
Total Revenues	<u>3,604,500</u>	<u>3,604,500</u>	<u>3,665,606</u>	<u>61,106</u>
<u>Expenditures</u>				
Current				
Legislative and Executive				
Personal Services	1,021,779	1,021,779	1,021,283	496
Fringe Benefits	498,579	501,379	487,057	14,322
Services and Charges	3,713,317	3,710,517	1,830,702	1,879,815
Materials and Supplies	52,800	52,800	37,028	15,772
Capital Outlay	135,000	135,000	100,000	35,000
Total Expenditures	<u>5,421,475</u>	<u>5,421,475</u>	<u>3,476,070</u>	<u>1,945,405</u>
Changes in Fund Balance	(1,816,975)	(1,816,975)	189,536	2,006,511
Fund Balance at Beginning of Year	5,318,904	5,318,904	5,318,904	0
Prior Year Encumbrances Appropriated	536,102	536,102	536,102	0
Fund Balance at End of Year	<u>\$4,038,031</u>	<u>\$4,038,031</u>	<u>\$6,044,542</u>	<u>\$2,006,511</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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Property Taxes	\$2,252,149	\$2,252,149	\$2,370,706	\$118,557
Intergovernmental	770,548	770,548	902,729	132,181
Other	25,906	25,906	34,303	8,397
Total Revenues	3,048,603	3,048,603	3,307,738	259,135
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	1,577,971	1,577,971	1,406,591	171,380
Fringe Benefits	704,990	704,990	610,999	93,991
Services and Charges	1,249,162	1,249,162	1,026,679	222,483
Materials and Supplies	310,845	310,845	234,810	76,035
Capital Outlay	455,320	455,320	455,320	0
Total Expenditures	4,298,288	4,298,288	3,734,399	563,889
Excess of Revenues (Under) Expenditures	(1,249,685)	(1,249,685)	(426,661)	823,024
<u>Other Financing Sources</u>				
Transfers In	456,000	456,000	300,000	(156,000)
Changes in Fund Balance	(793,685)	(793,685)	(126,661)	667,024
Fund Balance at Beginning of Year	717,650	717,650	717,650	0
Prior Year Encumbrances Appropriated	557,478	557,478	557,478	0
Fund Balance at End of Year	\$481,443	\$481,443	\$1,148,467	\$667,024

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, 2016

	<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	\$1,073,025	\$1,073,025	\$1,040,636	(\$32,389)
Charges for Services	100,000	100,000	140,952	40,952
Total Revenues	<u>1,173,025</u>	<u>1,173,025</u>	<u>1,181,588</u>	<u>8,563</u>
<u>Expenditures</u>				
Current				
Public Works				
Services and Charges	739,500	739,500	622,114	117,386
Materials and Supplies	66,500	66,500	45,773	20,727
Total Expenditures	<u>806,000</u>	<u>806,000</u>	<u>667,887</u>	<u>138,113</u>
Changes in Fund Balance	367,025	367,025	513,701	146,676
Fund Balance at Beginning of Year	<u>6,692,321</u>	<u>6,692,321</u>	<u>6,692,321</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$7,059,346</u></u>	<u><u>\$7,059,346</u></u>	<u><u>\$7,206,022</u></u>	<u><u>\$146,676</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Job and Family Services Special Revenue Fund
For the Year Ended December 31, 2016

	<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	\$6,000	\$6,000	\$6,061	\$61
Intergovernmental	4,346,544	4,346,544	3,526,741	(819,803)
Other	96,000	96,000	61,787	(34,213)
Total Revenues	<u>4,448,544</u>	<u>4,448,544</u>	<u>3,594,589</u>	<u>(853,955)</u>
<u>Expenditures</u>				
Current				
Human Services				
Personal Services	3,348,502	3,188,502	3,061,963	126,539
Fringe Benefits	1,673,822	1,633,822	1,573,619	60,203
Services and Charges	1,504,503	1,504,503	1,051,047	453,456
Materials and Supplies	44,086	44,086	31,613	12,473
Total Expenditures	<u>6,570,913</u>	<u>6,370,913</u>	<u>5,718,242</u>	<u>652,671</u>
Excess of Revenues (Under) Expenditures	(2,122,369)	(1,922,369)	(2,123,653)	(201,284)
<u>Other Financing Sources</u>				
Transfers In	<u>1,855,000</u>	<u>1,855,000</u>	<u>1,743,804</u>	<u>(111,196)</u>
Changes in Fund Balance	(267,369)	(67,369)	(379,849)	(312,480)
Fund Balance at Beginning of Year	989,773	989,773	989,773	0
Prior Year Encumbrances Appropriated	<u>52,203</u>	<u>52,203</u>	<u>52,203</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$774,607</u></u>	<u><u>\$974,607</u></u>	<u><u>\$662,127</u></u>	<u><u>(\$312,480)</u></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, 2016

	<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	\$2,000	\$2,000
Intergovernmental	910,727	910,727	1,111,186	\$200,459
Other	31,698	31,698	2,548	(29,150)
Total Revenues	942,425	942,425	1,115,734	173,309
<u>Expenditures</u>				
Current				
Human Services				
Services and Charges	1,887,040	1,887,040	1,197,189	689,851
Materials and Supplies	26,000	26,000	11,142	14,858
Total Expenditures	1,913,040	1,913,040	1,208,331	704,709
Excess of Revenues (Under) Expenditures	(970,615)	(970,615)	(92,597)	878,018
<u>Other Financing Sources (Uses)</u>				
Transfers In	1,000,000	1,000,000	0	(1,000,000)
Transfers Out	(1,200,000)	(1,200,000)	(1,200,000)	0
Total Other Financing Sources (Uses)	(200,000)	(200,000)	(1,200,000)	(1,000,000)
Changes in Fund Balance	(1,170,615)	(1,170,615)	(1,292,597)	(121,982)
Fund Balance at Beginning of Year	2,071,239	2,071,239	2,071,239	0
Prior Year Encumbrances Appropriated	116,990	116,990	116,990	0
Fund Balance at End of Year	\$1,017,614	\$1,017,614	\$895,632	(\$121,982)

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$0	\$0	\$2,414	\$2,414
Intergovernmental	10,000	10,000	0	(10,000)
Total Revenues	10,000	10,000	2,414	(7,586)
<u>Expenditures</u>				
Current				
Legislative and Executive Services and Charges	95,070	196,444	103,721	92,723
Changes in Fund Balance	(85,070)	(186,444)	(101,307)	85,137
Fund Balance at Beginning of Year	200,014	200,014	200,014	0
Fund Balance at End of Year	\$114,944	\$13,570	\$98,707	\$85,137

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, 2016

	<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	\$482,000	\$597,000	\$499,834	(\$97,166)
<u>Expenditures</u>				
Current				
Legislative and Executive				
DRETAC - Prosecutor				
Personal Services	317,938	321,238	321,219	19
Fringe Benefits	143,878	146,428	145,014	1,414
Services and Charges	13,000	13,000	0	13,000
Materials and Supplies	4,000	1,350	0	1,350
DRETAC - Treasurer				
Personal Services	115,177	115,177	112,973	2,204
Fringe Benefits	48,318	48,318	46,414	1,904
Services and Charges	115,250	115,250	62,087	53,163
Materials and Supplies	9,500	9,500	6,736	2,764
Total Expenditures	<u>767,061</u>	<u>770,261</u>	<u>694,443</u>	<u>75,818</u>
Changes in Fund Balance	(285,061)	(173,261)	(194,609)	(21,348)
Fund Balance at Beginning of Year	2,013,800	2,013,800	2,013,800	0
Prior Year Encumbrances Appropriated	<u>5,250</u>	<u>5,250</u>	<u>5,250</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,733,989</u></u>	<u><u>\$1,845,789</u></u>	<u><u>\$1,824,441</u></u>	<u><u>(\$21,348)</u></u>

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$475,000	\$475,000	\$487,512	\$12,512
Intergovernmental	1,355,891	1,355,891	867,096	(488,795)
Other	15,000	15,000	17,633	2,633
	1,845,891	1,845,891	1,372,241	(473,650)
Total Revenues				
<u>Expenditures</u>				
Current				
Human Services				
Personal Services	835,438	835,438	804,782	30,656
Fringe Benefits	422,070	422,070	404,507	17,563
Services and Charges	570,392	570,392	340,334	230,058
Materials and Supplies	13,800	13,800	8,952	4,848
	1,841,700	1,841,700	1,558,575	283,125
Total Expenditures				
Changes in Fund Balance	4,191	4,191	(186,334)	(190,525)
Fund Balance at Beginning of Year	2,274,793	2,274,793	2,274,793	0
Prior Year Encumbrances Appropriated	33,220	33,220	33,220	0
Fund Balance at End of Year	\$2,312,204	\$2,312,204	\$2,121,679	(\$190,525)

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Licenses and Permits	\$230,000	\$230,000	\$263,923	\$33,923
Fines and Forfeitures	36,000	36,000	26,893	(9,107)
Other	3,000	19,338	35,892	16,554
Total Revenues	269,000	285,338	326,708	41,370
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	182,025	182,025	152,239	29,786
Fringe Benefits	90,309	90,309	67,096	23,213
Services and Charges	42,266	61,104	55,016	6,088
Materials and Supplies	18,600	18,600	11,180	7,420
Total Expenditures	333,200	352,038	285,531	66,507
Changes in Fund Balance	(64,200)	(66,700)	41,177	107,877
Fund Balance at Beginning of Year	126,297	126,297	126,297	0
Prior Year Encumbrances Appropriated	701	701	701	0
Fund Balance at End of Year	\$62,798	\$60,298	\$168,175	\$107,877

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, 2016

	<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	\$104,689	\$104,689	\$102,688	(\$2,001)
Intergovernmental	228,651	246,001	207,764	(38,237)
Other	0	0	6	6
Total Revenues	333,340	350,690	310,458	(40,232)
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	161,500	166,294	166,072	222
Fringe Benefits	73,650	73,856	67,344	6,512
Services and Charges	62,925	80,275	51,596	28,679
Materials and Supplies	34,877	36,377	15,125	21,252
Total Expenditures	332,952	356,802	300,137	56,665
Changes in Fund Balance	388	(6,112)	10,321	16,433
Fund Balance at Beginning of Year	290,679	290,679	290,679	0
Fund Balance at End of Year	\$291,067	\$284,567	\$301,000	\$16,433

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, 2016

	<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	\$35,000	\$20,103	(\$14,897)
<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	84,000	40,030	43,970
Total Expenditures	800,000	100,000	40,030	59,970
Changes in Fund Balance	(100,000)	(65,000)	(19,927)	45,073
Fund Balance at Beginning of Year	100,000	100,000	100,000	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$35,000</u>	<u>\$80,073</u>	<u>\$45,073</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Victim Services Special Revenue Fund
For the Year Ended December 31, 2016

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Taxes	\$0	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	\$453,199	\$393,157	\$387,050	(\$6,107)
Total Revenues	453,199	393,157	387,050	(6,107)
<u>Expenditures</u>				
Current				
Public Safety				
Juvenile Court's Victims of Crime Grant				
Personal Services	260,175	248,725	244,095	4,630
Fringe Benefits	171,252	157,779	150,546	7,233
Services and Charges	18,830	14,640	10,566	4,074
Materials and Supplies	12,150	8,450	7,631	819
State Victim's Assistance Grant Juvenile Court				
Personal Services	13,051	12,866	12,509	357
Fringe Benefits	8,511	8,511	8,030	481
Services and Charges	0	185	185	0
Total Expenditures	483,969	451,156	433,562	17,594
Excess of Revenues (Under) Expenditures	(30,770)	(57,999)	(46,512)	11,487
<u>Other Financing Sources (Uses)</u>				
Advances In	0	0	15,000	15,000
Advances Out	0	0	(15,000)	(15,000)
Transfers In	33,817	59,215	59,215	0
Total Other Financing Sources (Uses)	33,817	59,215	59,215	0
Changes in Fund Balance	3,047	1,216	12,703	11,487
Fund Balance at Beginning of Year	8,018	8,018	8,018	0
Fund Balance at End of Year	\$11,065	\$9,234	\$20,721	\$11,487

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$121,360	\$121,360	\$117,198	(\$4,162)
Intergovernmental	364,429	364,429	392,952	28,523
Other	0	0	2	2
Total Revenues	485,789	485,789	510,152	24,363
<u>Expenditures</u>				
Current				
Community Based Corrections				
Personal Services	199,010	199,687	199,584	103
Fringe Benefits	78,350	78,946	78,262	684
Services and Charges	1,449	960	960	0
Materials and Supplies	5,443	4,659	3,925	734
Intensive Supervision				
Services and Charges	28,160	43,160	39,214	3,946
Materials and Supplies	64,624	49,624	47,164	2,460
Intensive Supervision Electronic Monitoring				
Services and Charges	30,000	44,000	38,661	5,339
Mental Health Docket				
Personal Services	42,012	42,012	41,969	43
Fringe Benefits	14,243	14,253	14,252	1
Services and Charges	480	480	480	0
Materials and Supplies	150	140	0	140
Drug Court Docket				
Personal Services	42,827	42,827	42,819	8
Fringe Benefits	7,045	7,045	7,044	1
Services and Charges	780	780	480	300
Materials and Supplies	900	900	0	900
Total Expenditures	515,473	529,473	514,814	14,659
Excess of Revenues (Under) Expenditures	(29,684)	(43,684)	(4,662)	39,022

(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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Other Financing Sources</u>				
Transfers In	36,673	36,673	36,673	0
Changes in Fund Balance	6,989	(7,011)	32,011	39,022
Fund Balance at Beginning of Year	206,678	206,678	206,678	0
Prior Year Encumbrances Appropriated	1,424	1,424	1,424	0
Fund Balance at End of Year	<u>\$215,091</u>	<u>\$201,091</u>	<u>\$240,113</u>	<u>\$39,022</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, 2016

	<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	\$17,336	\$1,336
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	20,000	20,000	18,619	1,381
Changes in Fund Balance	(4,000)	(4,000)	(1,283)	2,717
Fund Balance at Beginning of Year	5,167	5,167	5,167	0
Fund Balance at End of Year	<u>\$1,167</u>	<u>\$1,167</u>	<u>\$3,884</u>	<u>\$2,717</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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$37,000	\$37,000	\$38,311	\$1,311
Fines and Forfeitures	0	10,000	11,796	1,796
Intergovernmental	635,357	635,357	729,311	93,954
Other	10,000	0	352	352
Total Revenues	682,357	682,357	779,770	97,413
<u>Expenditures</u>				
Current				
Public Safety				
Juvenile Court Restitution				
Services and Charges	10,000	12,102	11,363	739
Dispute Restitution				
Services and Charges	46,000	46,000	10,998	35,002
Juvenile Care and Custody				
Personal Services	429,507	452,809	374,168	78,641
Fringe Benefits	270,827	286,550	191,215	95,335
Services and Charges	20,000	32,533	8,875	23,658
Materials and Supplies	0	1,880	1,060	820
Juvenile Account Incentive				
Services and Charges	2,000	2,000	500	1,500
Materials and Supplies	5,000	5,000	1,291	3,709
Juvenile Court Special Projects				
Services and Charges	40,000	40,000	0	40,000
Materials and Supplies	10,000	10,000	1,355	8,645
Juvenile Court Other Projects				
Services and Charges	37,000	43,529	32,804	10,725
Materials and Supplies	10,000	5,284	5,085	199
Total Expenditures	880,334	937,687	638,714	298,973
Changes in Fund Balance	(197,977)	(255,330)	141,056	396,386
Fund Balance at Beginning of Year	430,437	430,437	430,437	0
Fund Balance at End of Year	<u>\$232,460</u>	<u>\$175,107</u>	<u>\$571,493</u>	<u>\$396,386</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, 2016

	<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	\$0	\$91,091	\$91,091	\$0
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	0	22,829	22,829	0
Fringe Benefits	0	12,491	12,491	0
Services and Charges	0	43,358	43,358	0
Materials and Supplies	0	12,413	12,413	0
Total Expenditures	0	91,091	91,091	0
<u>Other Financing (Uses)</u>				
Advances-In	0	0	20,000	20,000
Advances - Out	0	0	(20,000)	(20,000)
Total Other Financing Sources (Uses)	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
Indigent Drivers Monitoring Special Revenue Fund
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$250	\$0	\$0	\$0
Intergovernmental	100	350	612	262
Total Revenues	350	350	612	262
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	8,000	8,000	0	8,000
Total Expenditures	8,000	8,000	0	8,000
Changes in Fund Balance	(7,650)	(7,650)	612	8,262
Fund Balance at Beginning of Year	9,512	9,512	9,512	0
Fund Balance at End of Year	<u>\$1,862</u>	<u>\$1,862</u>	<u>\$10,124</u>	<u>\$8,262</u>

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$4,000	\$4,000	\$0	(\$4,000)
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	25,000	25,000	0	25,000
Materials and Supplies	10,000	10,000	960	9,040
Total Expenditures	35,000	35,000	960	34,040
Changes in Fund Balance	(31,000)	(31,000)	(960)	30,040
Fund Balance at Beginning of Year	36,874	36,874	36,874	0
Fund Balance at End of Year	\$5,874	\$5,874	\$35,914	\$30,040

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, 2016

	<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	\$102,000	\$102,000	\$179,994	\$77,994
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	27,130	35,630	34,476	1,154
Fringe Benefits	14,515	18,515	18,242	273
Services and Charges	57,870	115,870	86,677	29,193
Materials and Supplies	15,000	20,500	16,113	4,387
Total Expenditures	114,515	190,515	155,508	35,007
Changes in Fund Balance	(12,515)	(88,515)	24,486	113,001
Fund Balance at Beginning of Year	325,534	325,534	325,534	0
Prior Year Encumbrances Appropriated	8,470	8,470	8,470	0
Fund Balance at End of Year	<u>\$321,489</u>	<u>\$245,489</u>	<u>\$358,490</u>	<u>\$113,001</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, 2016

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Intergovernmental	\$132,391	\$235,374	\$145,155	(\$90,219)
Other	44,130	68,459	44,083	(24,376)
Total Revenues	<u>176,521</u>	<u>303,833</u>	<u>189,238</u>	<u>(114,595)</u>
<u>Expenditures</u>				
Current				
Public Safety				
LEAP				
Personal Services	32,000	32,138	17,719	14,419
Services and Charges	65,250	115,909	90,642	25,267
Materials and Supplies	35,300	47,344	44,910	2,434
Capital Outlay	25,000	79,325	79,266	59
Total Expenditures	<u>157,550</u>	<u>274,716</u>	<u>232,537</u>	<u>42,179</u>
Excess of Revenues Over (Under) Expenditures	<u>18,971</u>	<u>29,117</u>	<u>(43,299)</u>	<u>(72,416)</u>
<u>Other Financing Sources (Uses)</u>				
Advances In	0	0	99,515	99,515
Advances Out	0	0	(103,650)	(103,650)
Transfers In	0	0	12,188	12,188
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>8,053</u>	<u>8,053</u>
Changes in Fund Balance	18,971	29,117	(35,246)	(64,363)
Fund Balance at Beginning of Year	<u>90,430</u>	<u>90,430</u>	<u>90,430</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$109,401</u></u>	<u><u>\$119,547</u></u>	<u><u>\$55,184</u></u>	<u><u>(\$64,363)</u></u>

Delaware County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Law Enforcement Corrections Special Revenue Fund
 For the Year Ended December 31, 2016

	<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	\$8,400	\$7,680	\$7,680	\$0
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	8,400	7,680	7,680	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
Road and Bridge Special Revenue Fund
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Fines and Forfeitures	\$27,000	\$27,000	\$33,988	\$6,988
Intergovernmental	2,000	2,000	2,635	635
Total Revenues	29,000	29,000	36,623	7,623
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	24,250	24,250	23,498	752
Fringe Benefits	4,983	4,983	4,829	154
Services and Charges	3,200	3,200	950	2,250
Materials and Supplies	3,200	3,200	0	3,200
Total Expenditures	35,633	35,633	29,277	6,356
Changes in Fund Balance	(6,633)	(6,633)	7,346	13,979
Fund Balance at Beginning of Year	48,000	48,000	48,000	0
Fund Balance at End of Year	\$41,367	\$41,367	\$55,346	\$13,979

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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Fines and Forfeitures	\$2,000	\$2,000	\$2,727	\$727
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	9,579	9,579	785	8,794
Changes in Fund Balance	(7,579)	(7,579)	1,942	9,521
Fund Balance at Beginning of Year	7,599	7,599	7,599	0
Fund Balance at End of Year	<u>\$20</u>	<u>\$20</u>	<u>\$9,541</u>	<u>\$9,521</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, 2016

	<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	\$227	\$227
Fines and Forfeitures	253,750	253,750	258,283	4,533
Other	16,510	16,510	15,479	(1,031)
Total Revenues	270,260	270,260	273,989	3,729
<u>Expenditures</u>				
Current				
Judicial				
Personal Services	55,182	45,682	36,326	9,356
Fringe Benefits	9,077	9,077	5,976	3,101
Services and Charges	132,699	137,199	134,911	2,288
Materials and Supplies	83,516	88,516	87,876	640
Total Expenditures	280,474	280,474	265,089	15,385
Changes in Fund Balance	(10,214)	(10,214)	8,900	19,114
Fund Balance at Beginning of Year	173,969	173,969	173,969	0
Prior Year Encumbrances Appropriated	10,214	10,214	10,214	0
Fund Balance at End of Year	\$173,969	\$173,969	\$193,083	\$19,114

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, 2016

	<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	\$66,371	\$66,371	\$71,750	\$5,379
<u>Expenditures</u>				
Current				
Health				
Personal Services	36,303	40,038	38,942	1,096
Fringe Benefits	26,468	27,446	26,072	1,374
Services and Charges	1,900	3,850	3,756	94
Materials and Supplies	1,700	1,116	1,056	60
Total Expenditures	66,371	72,450	69,826	2,624
Changes in Fund Balance	0	(6,079)	1,924	8,003
Fund Balance at Beginning of Year	6,810	6,810	6,810	0
Fund Balance at End of Year	<u>\$6,810</u>	<u>\$731</u>	<u>\$8,734</u>	<u>\$8,003</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, 2016

	<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	\$674,456	\$794,456	\$774,427	(\$20,029)
Other	2,000	2,000	142	(1,858)
Total Revenues	<u>676,456</u>	<u>796,456</u>	<u>774,569</u>	<u>(21,887)</u>
<u>Expenditures</u>				
Current				
Human Services				
Services and Charges	512,144	592,144	471,067	121,077
Materials and Supplies	15,000	5,000	0	5,000
Total Expenditures	<u>527,144</u>	<u>597,144</u>	<u>471,067</u>	<u>126,077</u>
Excess of Revenues Over Expenditures	<u>149,312</u>	<u>199,312</u>	<u>303,502</u>	<u>104,190</u>
<u>Other Financing (Uses)</u>				
Transfers Out	<u>(350,000)</u>	<u>(400,000)</u>	<u>(400,000)</u>	<u>0</u>
Changes in Fund Balance	(200,688)	(200,688)	(96,498)	104,190
Fund Balance at Beginning of Year	185,543	185,543	185,543	0
Prior Year Encumbrances Appropriated	<u>46,464</u>	<u>46,464</u>	<u>46,464</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$31,319</u></u>	<u><u>\$31,319</u></u>	<u><u>\$135,509</u></u>	<u><u>\$104,190</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Community Development Block Grant Special Revenue Fund
For the Year Ended December 31, 2016

	<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	\$149,200	\$129,200	\$128,300	(\$900)
<u>Expenditures</u>				
Current				
Public Works				
Services and Charges	168,962	91,850	41,934	49,916
Changes in Fund Balance	(19,762)	37,350	86,366	49,016
Fund Balance at Beginning of Year	799	799	799	0
Prior Year Encumbrances Appropriated	22,762	22,762	22,762	0
Fund Balance at End of Year	<u>\$3,799</u>	<u>\$60,911</u>	<u>\$109,927</u>	<u>\$49,016</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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$17,950	\$12,950	\$9,178	(\$3,772)
Other	50	50	210	160
Total Revenues	18,000	13,000	9,388	(3,612)
<u>Expenditures</u>				
Current				
Judicial				
Services and Charges	10,000	10,000	505	9,495
Materials and Supplies	20,000	19,000	736	18,264
Capital Outlay	20,000	20,000	0	20,000
Total Expenditures	50,000	49,000	1,241	47,759
Changes in Fund Balance	(32,000)	(36,000)	8,147	44,147
Fund Balance at Beginning of Year	40,358	40,358	40,358	0
Fund Balance at End of Year	\$8,358	\$4,358	\$48,505	\$44,147

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, 2016

	<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	\$73,000	\$73,000	\$74,803	\$1,803
Intergovernmental	0	0	12,320	12,320
Other	100	100	1,134	1,034
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	73,100	73,100	88,257	15,157
<u>Expenditures</u>				
Current				
Judicial				
Clerk of Common Pleas Data				
Personal Services	10,400	10,400	0	10,400
Fringe Benefits	5,568	5,568	0	5,568
Services and Charges	89,055	102,555	95,474	7,081
Materials and Supplies	9,000	9,000	7,021	1,979
Juvenile Court Data				
Services and Charges	6,000	6,000	0	6,000
Materials and Supplies	12,000	12,000	0	12,000
Probate Court Data				
Services and Charges	30,000	30,000	0	30,000
Materials and Supplies	20,000	20,000	0	20,000
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	182,023	195,523	102,495	93,028
Changes in Fund Balance	(108,923)	(122,423)	(14,238)	108,185
Fund Balance at Beginning of Year	279,894	279,894	279,894	0
Prior Year Encumbrances Appropriated	59,555	59,555	59,555	0
	<hr/>	<hr/>	<hr/>	<hr/>
Fund Balance at End of Year	\$230,526	\$217,026	\$325,211	\$108,185

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$9,950	\$9,950	\$9,216	(\$734)
Other	50	50	289	239
Total Revenues	10,000	10,000	9,505	(495)
<u>Expenditures</u>				
Current				
Judicial				
Services and Charges	3,000	18,000	15,000	3,000
Materials and Supplies	15,000	15,000	0	15,000
Total Expenditures	18,000	33,000	15,000	18,000
Changes in Fund Balance	(8,000)	(23,000)	(5,495)	17,505
Fund Balance at Beginning of Year	56,791	56,791	56,791	0
Fund Balance at End of Year	\$48,791	\$33,791	\$51,296	\$17,505

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, 2016

	<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	\$38,608	(\$3,392)
<u>Expenditures</u>				
Current				
Judicial				
Common Pleas Guardian Ad Litem				
Services and Charges	35,000	33,000	29,946	3,054
Domestic Relations				
Personal Services	15,000	15,000	0	15,000
Fringe Benefits	2,468	2,468	0	2,468
Services and Charges	20,000	20,000	300	19,700
Total Expenditures	72,468	70,468	30,246	40,222
Changes in Fund Balance	(30,468)	(28,468)	8,362	36,830
Fund Balance at Beginning of Year	219,918	219,918	219,918	0
Fund Balance at End of Year	\$189,450	\$191,450	\$228,280	\$36,830

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, 2016

	<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	\$90,292	\$66,792	\$90,218	\$23,426
<u>Expenditures</u>				
Current				
Judicial				
Family Drug Court				
Personal Services	25,663	12,788	12,250	538
Fringe Benefits	7,888	6,888	3,775	3,113
Materials and Supplies	0	375	375	0
Specialized Court Docket				
Personal Services	42,534	42,534	41,442	1,092
Fringe Benefits	26,281	26,281	21,248	5,033
Total Expenditures	102,366	88,866	79,090	9,776
Changes in Fund Balance	(12,074)	(22,074)	11,128	33,202
Fund Balance at Beginning of Year	28,665	28,665	28,665	0
Fund Balance at End of Year	\$16,591	\$6,591	\$39,793	\$33,202

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Agricultural Society Excise Tax
For the Year Ended December 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Hotel and Motel Tax	\$200,000	\$900,000	\$1,018,891	\$118,891
<u>Expenditures</u>				
Current				
Intergovernmental	200,000	900,000	262,707	637,293
Changes in Fund Balance	0	0	756,184	756,184
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$756,184</u>	<u>\$756,184</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, 2016

	<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	1,580,000	2,825,000	2,825,000	0
Interest and Fiscal Charges	554,100	1,159,104	1,159,104	0
Issuance Costs	0	313,015	309,910	3,105
Total Expenditures	2,134,100	4,297,119	4,294,014	3,105
Excess of Revenues (Under) Expenditures	(2,134,100)	(4,297,119)	(4,294,014)	3,105
<u>Other Financing Sources</u>				
Premium on General Obligation Various Purpose Improvement and Refunding Bond Issued				
Transfers In	0	2,051,034	2,051,034	0
	2,134,100	2,246,085	2,246,085	0
Total Other Financing Sources	2,134,100	4,297,119	4,297,119	0
Changes in Fund Balance	0	0	3,105	3,105
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	\$0	\$0	\$3,105	\$3,105

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, 2016

	<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	\$585,000	\$585,000	\$618,784	\$33,784
Intergovernmental	72,000	72,000	78,056	6,056
Total Revenues	<u>657,000</u>	<u>657,000</u>	<u>696,840</u>	<u>39,840</u>
<u>Expenditures</u>				
Capital Outlay				
Services and Charges	268,148	268,148	264,758	3,390
Materials and Supplies	6,000	91,000	85,392	5,608
Capital Outlay	831,591	746,591	620,359	126,232
Total Expenditures	<u>1,105,739</u>	<u>1,105,739</u>	<u>970,509</u>	<u>135,230</u>
Changes in Fund Balance	(448,739)	(448,739)	(273,669)	175,070
Fund Balance at Beginning of Year	534,499	534,499	534,499	0
Prior Year Encumbrances Appropriated	7,591	7,591	7,591	0
Fund Balance at End of Year	<u>\$93,351</u>	<u>\$93,351</u>	<u>\$268,421</u>	<u>\$175,070</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Emergency Services Capital Projects Fund
For the Year Ended December 31, 2016

	<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, 2016

	<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	\$0	\$37,207	\$37,207
Charges for Services	0	0	15,369	15,369
Other	2,000	2,000	5,249	3,249
	<u>2,000</u>	<u>2,000</u>	<u>57,825</u>	<u>55,825</u>
Total Revenues	<u>2,000</u>	<u>2,000</u>	<u>57,825</u>	<u>55,825</u>
<u>Expenditures</u>				
Capital Outlay				
Services and Charges	2,000	89,774	89,772	2
	<u>2,000</u>	<u>89,774</u>	<u>89,772</u>	<u>2</u>
Changes in Fund Balance	0	(87,774)	(31,947)	55,827
Fund Balance at Beginning of Year	<u>161,677</u>	<u>161,677</u>	<u>161,677</u>	<u>0</u>
Fund Balance at End of Year	<u>\$161,677</u>	<u>\$73,903</u>	<u>\$129,730</u>	<u>\$55,827</u>

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, 2016

	<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	\$505,000	\$480,000	\$480,000	\$0
<u>Expenditures</u>				
Capital Outlay				
Capital Outlay	505,000	480,000	480,000	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, 2016

	<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	1,174,700	1,244,423	1,202,844	41,579
Excess of Revenues (Under) Expenditures	(1,174,700)	(1,244,423)	(1,202,844)	41,579
<u>Other Financing Sources</u>				
Transfers In	372,673	442,396	442,396	0
Change in Fund Balance	(802,027)	(802,027)	(760,448)	41,579
Fund Balance at Beginning of Year	598,804	598,804	598,804	0
Prior Year Encumbrances Appropriated	209,305	209,305	209,305	0
Fund Balance at End of Year	<u>\$6,082</u>	<u>\$6,082</u>	<u>\$47,661</u>	<u>\$41,579</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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Total Revenues	\$0	\$0	\$0	\$0
<u>Expenditures</u>				
Total Expenditures	0	0	0	0
<u>Other Financing (Uses)</u>				
Transfers Out	(590,225)	(590,225)	(590,225)	0
Fund Balance at Beginning of Year	590,225	590,225	590,225	0
Fund Balance at End of Year	\$0	\$0	\$0	\$0

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, 2016

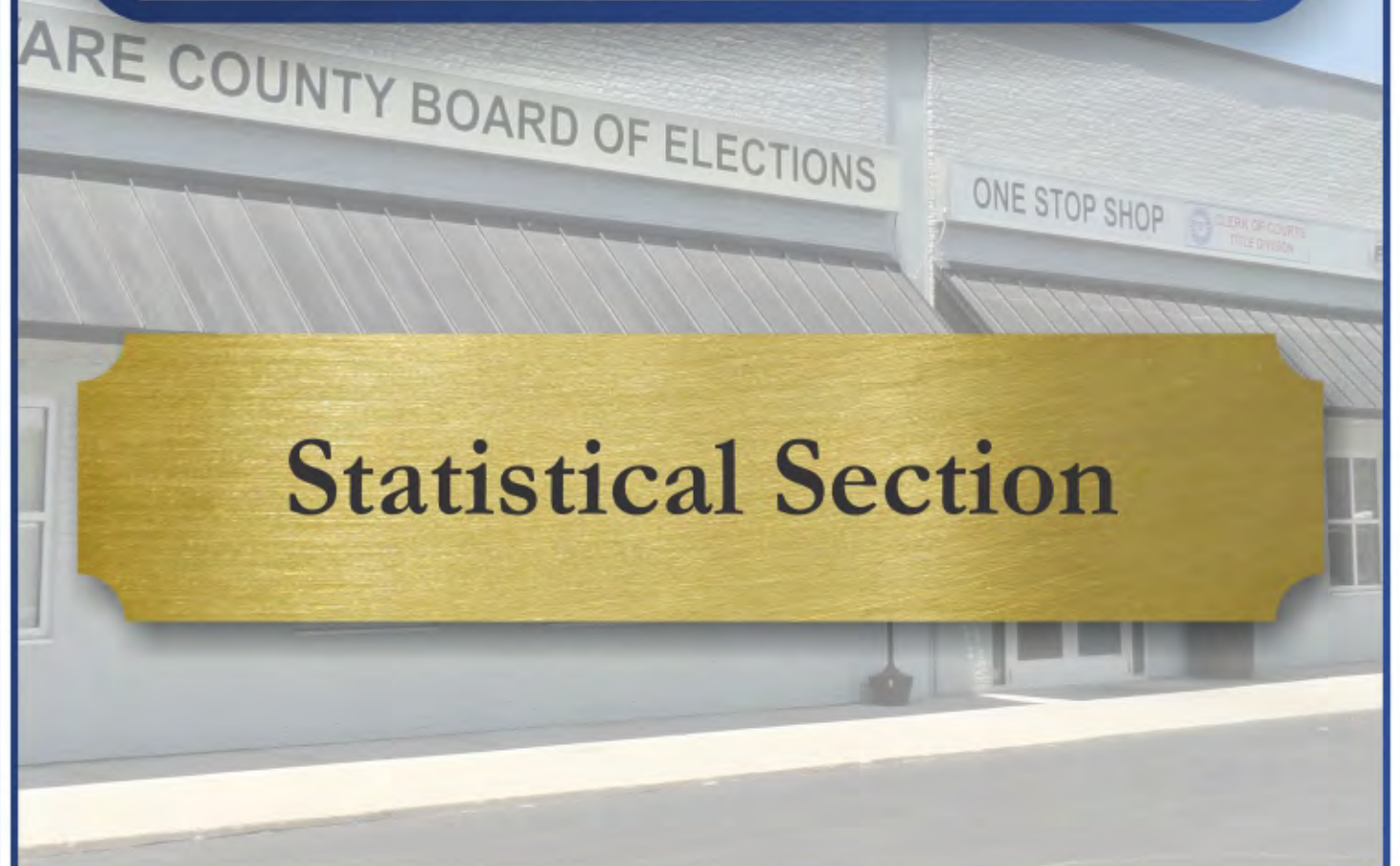
	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$165,000	\$165,000	\$195,476	\$30,476
<u>Expenses</u>				
Personal Services	25,000	25,000	19,243	5,757
Fringe Benefits	10,725	10,725	5,347	5,378
Services and Charges	61,200	61,200	18,171	43,029
Materials and Supplies	10,000	10,000	0	10,000
Capital Outlay	332,280	332,280	57,121	275,159
Total Expenses	439,205	439,205	99,882	339,323
Changes in Fund Balance	(274,205)	(274,205)	95,594	369,799
Fund Balance at Beginning of Year	1,791,354	1,791,354	1,791,354	0
Prior Year Encumbrances Appropriated	32,280	32,280	32,280	0
Fund Balance at End of Year	<u>\$1,549,429</u>	<u>\$1,549,429</u>	<u>\$1,919,228</u>	<u>\$369,799</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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$268,000	\$268,000	\$259,983	(\$8,017)
Licenses and Permits	132,000	132,000	144,649	12,649
Total Revenues	400,000	400,000	404,632	4,632
<u>Expenses</u>				
Personal Services	242,002	242,002	199,992	42,010
Fringe Benefits	129,683	129,683	94,056	35,627
Services and Charges	52,925	52,925	13,585	39,340
Materials and Supplies	4,840	4,840	360	4,480
Capital Outlay	30,000	30,000	28,805	1,195
Total Expenses	459,450	459,450	336,798	122,652
Changes in Fund Balance	(59,450)	(59,450)	67,834	127,284
Fund Balance at Beginning of Year	672,111	672,111	672,111	0
Fund Balance at End of Year	\$612,661	\$612,661	\$739,946	\$127,284

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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$565,240	\$565,240	\$578,770	\$13,530
Other	0	0	100,858	100,858
Total Revenues	565,240	565,240	679,628	114,388
<u>Expenses</u>				
Capital Outlay				
Personal Services	57,500	57,500	57,243	257
Fringe Benefits	28,715	28,765	28,723	42
Services and Charges	450,000	549,950	495,536	54,414
Materials and Supplies	5,000	57,176	4,515	52,661
Total Expenses	541,215	693,391	586,017	107,374
Changes in Fund Balance	24,025	(128,151)	93,611	221,762
Fund Balance at Beginning of Year	1,373,567	1,373,567	1,373,567	0
Fund Balance at End of Year	\$1,397,592	\$1,245,416	\$1,467,178	\$221,762



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)

	2016	2015	2014	2013	2012
Governmental Activities					
Net Investment in Capital Assets	\$196,141,372	\$176,514,278	\$170,939,087	\$163,761,956	\$152,239,794
Restricted for					
Capital Projects	209,268	162,550	160,557	2,556,085	1,307,964
Debt Service	653,053	3,096,012	3,520,973	3,619,197	3,681,733
Other Purposes	67,363,000	67,397,272	66,287,974	62,575,608	64,759,070
Unrestricted	24,584,941	23,958,348	53,682,715	41,526,612	40,734,623
Total Governmental Activities Net Position	<u>288,951,634</u>	<u>271,128,460</u>	<u>294,591,306</u>	<u>274,039,458</u>	<u>262,723,184</u>
Business-Type Activities					
Net Investment in Capital Assets	200,928,068	195,936,665	194,772,450	191,396,664	174,704,538
Restricted	4,910,907	4,878,426	4,866,423	3,342,399	3,407,449
Unrestricted	26,414,490	18,753,512	16,412,893	15,473,238	27,788,274
Total Business-Type Activities Net Position	<u>232,253,465</u>	<u>219,568,603</u>	<u>216,051,766</u>	<u>210,212,301</u>	<u>205,900,261</u>
Primary Government					
Net Investment in Capital Assets	397,069,440	372,450,943	365,711,537	355,158,620	326,944,332
Restricted	73,136,228	75,534,260	74,835,927	72,093,289	73,156,216
Unrestricted	50,999,431	42,711,860	70,095,608	56,999,850	68,522,897
Total Primary Government Net Position	<u>\$521,205,099</u>	<u>\$490,697,063</u>	<u>\$510,643,072</u>	<u>\$484,251,759</u>	<u>\$468,623,445</u>

2011	2010	2009	2008	2007
\$144,086,249	\$143,016,132	\$130,487,681	\$117,815,451	\$105,810,479
655,146	1,193,199	897,370	4,726,081	9,179,449
3,883,811	3,866,702	4,309,892	4,731,809	25,876
61,265,528	58,656,207	65,992,215	74,755,053	67,542,985
41,677,632	33,625,261	27,948,032	20,576,215	30,029,733
<u>251,568,366</u>	<u>240,357,501</u>	<u>229,635,190</u>	<u>222,604,609</u>	<u>212,588,522</u>
170,651,155	167,420,934	165,762,089	151,824,983	132,745,204
3,342,000	3,565,775	4,242,263	4,242,263	4,260,600
27,590,373	27,707,730	27,247,259	36,081,835	44,936,193
<u>201,583,528</u>	<u>198,694,439</u>	<u>197,251,611</u>	<u>192,149,081</u>	<u>181,941,997</u>
314,737,404	310,437,066	296,249,770	269,640,434	238,555,683
69,146,485	67,281,883	75,441,740	88,455,206	81,008,910
69,268,005	61,332,991	55,195,291	56,658,050	74,965,926
<u>\$453,151,894</u>	<u>\$439,051,940</u>	<u>\$426,886,801</u>	<u>\$414,753,690</u>	<u>\$394,530,519</u>

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

	2016	2015	2014	2013	2012
Expenses					
Governmental Activities					
General Government					
Legislative and Executive	\$21,263,796	\$18,168,347	\$18,727,055	\$16,915,430	\$16,718,431
Judicial	9,882,267	9,782,809	9,260,581	8,850,663	8,316,455
Public Safety	42,023,492	38,402,580	39,608,819	36,880,700	37,131,237
Public Works	24,989,011	19,991,370	18,167,267	19,292,895	17,130,062
Health	18,957,420	15,913,623	18,717,249	17,227,363	17,825,898
Human Services	9,826,515	10,246,348	9,413,296	8,712,330	8,135,944
Intergovernmental	1,681,670	13,326,320	1,378,776	6,726,719	4,028,038
Conservation and Recreation	3,217,288	0	750	533	4,915
Interest and Fiscal Charges		2,045,698	1,074,766	1,423,474	1,835,978
Total Governmental Activities Expenses	131,841,459	127,877,095	116,348,559	116,030,107	111,126,958
Business-Type Activities					
Sanitary Engineer	16,987,386	17,569,010	14,700,080	15,061,716	14,378,723
Other Enterprise					
Solid Waste Transfer Station	64,581	64,517	52,529	47,779	61,351
Storm Sewer Phase II	323,546	293,393	290,975	205,606	212,573
Delaware Area Transit	0	0	1,913,641	2,090,185	1,865,407
Total Business-Type Activities Expenses	17,375,513	17,926,920	16,957,225	17,405,286	16,518,054
Total Primary Government Expenses	149,216,972	145,804,015	133,305,784	133,435,393	127,645,012
Program Revenues					
Governmental Activities					
Charges for Services					
General Government					
Legislative and Executive	13,340,277	12,759,794	12,409,160	14,300,418	13,053,640
Judicial	1,685,314	1,663,485	2,003,375	1,879,714	1,733,880
Public Safety	6,662,484	6,333,063	5,720,309	4,509,145	4,159,742
Public Works	3,376,182	4,308,052	2,914,145	1,981,462	2,153,148
Health	623,080	316,919	343,421	409,635	385,741
Human Services	483,314	514,008	511,929	482,921	453,420
Conservation and Recreation	0	0	0	0	1,159
Operating Grants, Contributions, and Interest	22,363,371	22,512,793	22,748,328	21,206,886	22,011,621
Capital Grants and Contributions	5,333,778	1,336,393	3,381,232	2,118,983	2,182,264
Total Governmental Activities Program Revenues	53,867,800	49,744,507	50,031,899	46,889,164	46,134,615

2011	2010	2009	2008	2007
\$16,863,307	\$16,664,573	\$16,187,133	\$17,011,942	\$15,460,737
8,633,665	9,460,900	7,869,846	7,985,127	7,377,788
36,536,618	36,146,078	32,871,883	30,547,798	29,725,883
15,004,047	17,232,200	16,917,985	16,116,024	15,518,457
18,143,585	16,984,910	15,509,270	16,261,568	13,003,081
8,633,376	10,173,131	13,697,155	14,453,924	12,342,841
818,883	729,793	692,130	715,735	627,715
9,006	463,389	91,516	8,498	0
1,512,232	3,338,841	1,920,806	2,035,819	2,109,891
106,154,719	111,193,815	105,757,724	105,136,435	96,166,393
13,982,114	14,083,578	14,919,486	13,454,621	13,001,681
57,313	34,916	54,461	81,335	61,686
266,524	275,674	128,010	274,251	316,059
1,770,233	1,660,044	1,299,282	1,310,738	1,078,112
16,076,184	16,054,212	16,401,239	15,120,945	14,457,538
122,230,903	127,248,027	122,158,963	120,257,380	110,623,931
12,045,467	12,001,511	11,541,142	11,377,033	12,358,917
1,577,530	1,834,306	1,516,867	1,417,927	1,416,463
4,372,226	4,191,365	2,868,882	2,664,246	2,782,646
1,929,958	1,779,015	1,584,985	3,183,361	3,686,171
443,040	497,555	512,077	773,342	699,854
424,318	416,803	399,128	384,956	362,256
0	0	0	0	0
21,055,743	23,807,557	28,401,048	26,192,747	23,519,514
0	5,930,837	540,414	953,932	5,514,540
41,848,282	50,458,949	47,364,543	46,947,544	50,340,361

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

	2016	2015	2014	2013	2012
Business-Type Activities					
Charges for Services					
Sanitary Engineer	\$15,806,012	\$15,267,838	\$13,719,103	\$12,888,355	\$12,780,812
Other Enterprise					
Solid Waste Transfer Station	195,861	174,145	171,131	169,403	155,809
Storm Water Phase II	394,952	366,389	349,671	336,897	398,001
Delaware Area Transit	0	0	292,719	322,471	320,072
Operating Grants, Contributions, and Interest	0	0	2,228,338	1,403,234	1,399,990
Capital Grants and Contributions	13,557,342	11,158,952	5,945,522	6,514,351	5,629,473
Total Business-Type Activities Program Revenues	<u>29,954,167</u>	<u>26,967,324</u>	<u>22,706,484</u>	<u>21,634,711</u>	<u>20,684,157</u>
Total Primary Government Program Revenues	<u>83,821,967</u>	<u>76,711,831</u>	<u>72,738,383</u>	<u>68,523,875</u>	<u>66,818,772</u>
Net (Expense) Revenue					
Governmental Activities	(77,973,659)	(78,132,588)	(66,316,660)	(69,140,943)	(64,992,343)
Business-Type Activities	12,578,654	9,040,404	5,749,259	4,229,425	4,166,103
Total Primary Government Net Expense	<u>(65,395,005)</u>	<u>(69,092,184)</u>	<u>(60,567,401)</u>	<u>(64,911,518)</u>	<u>(60,826,240)</u>
General Revenues and Other Changes in Net Position					
Governmental Activities					
Property Taxes Levied for					
General Operating	10,934,876	10,665,275	9,845,980	9,733,039	9,648,816
Public Safety-911	2,354,732	2,277,364	2,173,328	2,149,858	2,129,554
Health-Board of Developmental Disabilities	15,557,962	15,229,911	14,545,886	11,500,273	11,257,083
Human Services-Council for Older Adults	833,074	900,497	820,539	811,090	804,070
Permanent Improvement	607,501	592,482	547,001	540,726	536,047
Payment in Lieu of Taxes	676,970	667,339	492,639	536,207	619,615
Hotel and Motel Tax	1,081,344	0	0	0	0
Sales Taxes	56,842,445	52,840,305			
General Operating	0	0	50,184,396	47,798,963	43,873,148
Public Works-Auto and Gas	0	0	0	0	0
Grants and Entitlements not					
Restricted to Other Programs	5,020,744	5,170,464	4,989,276	4,990,399	3,784,442
Interest	354,844	1,952,090	1,586,988	583,501	1,530,899
Other	1,532,341	1,798,652	1,724,975	1,855,661	2,005,987
Transfers	0	0	(42,500)	(42,500)	(42,500)
Total Governmental Activities	<u>95,796,833</u>	<u>92,094,379</u>	<u>86,868,508</u>	<u>80,457,217</u>	<u>76,147,161</u>
Business-Type Activities					
Interest	37,968	13,781	1,102	1,524	1,710
Other	68,240	39,578	46,604	38,591	106,420
Transfers	0	0	42,500	42,500	42,500
Special Item - DATA Transit	0	(2,677,795)	0	0	0
Total Business-Type Activities	<u>106,208</u>	<u>(2,624,436)</u>	<u>90,206</u>	<u>82,615</u>	<u>150,630</u>
Total Primary Government	<u>95,903,041</u>	<u>89,469,943</u>	<u>86,958,714</u>	<u>80,539,832</u>	<u>76,297,791</u>
Changes in Net Position					
Governmental Activities	17,823,174	13,961,791	20,551,848	11,316,274	11,154,818
Business-Type Activities	12,684,862	6,415,968	5,839,465	4,312,040	4,316,733
Total Primary Government Changes in Net Position	<u>\$30,508,036</u>	<u>\$20,377,759</u>	<u>\$26,391,313</u>	<u>\$15,628,314</u>	<u>\$15,471,551</u>

2011	2010	2009	2008	2007
\$12,742,844	\$11,625,030	\$11,851,870	\$11,879,685	\$10,603,757
166,272	154,238	155,015	148,578	119,758
243,879	295,161	206,450	241,206	286,597
227,243	183,410	180,901	210,634	212,380
1,483,681	1,070,551	1,091,642	879,963	707,768
4,023,131	3,926,211	7,862,525	11,671,942	10,262,652
18,887,050	17,254,601	21,348,403	25,032,008	22,192,912
60,735,332	67,713,550	68,712,946	71,979,552	72,533,273
(64,306,437)	(60,734,866)	(58,393,181)	(58,188,891)	(45,826,032)
2,810,866	1,200,389	4,947,164	9,911,063	7,735,374
(61,495,571)	(59,534,477)	(53,446,017)	(48,277,828)	(38,090,658)
10,057,588	10,072,289	5,811,377	6,610,326	6,490,192
2,202,495	2,197,272	2,182,280	2,163,551	2,142,377
11,696,582	11,657,042	11,553,439	11,510,253	11,338,734
838,140	786,629	830,380	832,914	807,909
558,743	559,559	555,740	555,276	535,741
384,860	240,937	89,586	72,213	0
0	0	0	0	0
42,314,886	38,193,995	36,223,013	21,423,965	21,711,761
0	0	0	14,283,323	14,474,935
3,752,464	4,128,424	3,543,135	3,866,855	3,696,875
2,223,044	2,343,063	2,315,037	5,927,822	9,655,057
1,538,500	1,327,967	2,294,224	1,033,480	1,446,358
(50,000)	(50,000)	(75,000)	(75,000)	(60,000)
75,517,302	71,457,177	65,323,211	68,204,978	72,239,939
8,052	11,036	38,969	122,026	120,832
20,171	181,403	41,397	98,995	50,596
50,000	50,000	75,000	75,000	60,000
0	0	0	0	0
78,223	242,439	155,366	296,021	231,428
75,595,525	71,699,616	65,478,577	68,500,999	72,471,367
11,210,865	10,722,311	6,930,030	10,016,087	26,413,907
2,889,089	1,442,828	5,102,530	10,207,084	7,966,802
\$14,099,954	\$12,165,139	\$12,032,560	\$20,223,171	\$34,380,709

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

	2016	2015	2014	2013	2012
General Fund					
Reserved	\$0	\$0	\$0	\$0	\$0
Unreserved, Designated	0	0	0	0	0
Unreserved	0	0	0	0	0
Nonspendable	2,101,847	2,047,528	1,904,953	1,947,894	1,692,210
Committed	475,970	8,729,645	21,938,000	10,207,812	8,646,617
Assigned	9,919,771	17,531,344	4,406,588	10,162,443	4,160,740
Unassigned	33,145,755	17,957,055	17,006,766	14,248,450	21,928,175
Total General Fund	45,643,343	46,265,572	45,256,307	36,566,599	36,427,742
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	1,481,736	1,681,008	1,616,576	1,254,975	1,525,972
Restricted	101,424,482	96,744,795	58,019,754	54,747,276	57,001,027
Committed	662,688	1,755,090	4,686,470	2,818,368	1,222,983
Assigned	253,852	253,852	253,852	253,852	253,852
Unassigned (Deficit)	0	(2,478,824)	(5,570)	(267,786)	(170,109)
Total All Other Governmental Funds	103,822,758	97,955,921	64,571,082	58,806,685	59,833,725
Total Governmental Funds	\$149,466,101	\$144,221,493	\$109,827,389	\$95,373,284	\$96,261,467

GASB Statement No. 54 was implemented in 2011.

<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
\$0	\$0	\$438,788	\$625,703	\$638,218
0	0	3,496,780	0	0
0	0	19,580,694	16,547,524	18,201,037
1,679,663	571,161	0	0	0
7,205,150	2,240,722	0	0	0
4,324,936	5,136,976	0	0	0
17,456,401	15,468,324	0	0	0
<u>30,666,150</u>	<u>23,417,183</u>	<u>23,516,262</u>	<u>17,173,227</u>	<u>18,839,255</u>
0	0	2,710,504	1,537,044	5,220,979
0	0	59,311,605	67,470,878	63,111,987
0	0	115,747	103,570	25,876
0	0	834,587	4,351,060	6,139,995
1,637,729	1,252,890	0	0	0
55,339,560	53,290,734	0	0	0
6,504,054	6,351,106	0	0	0
253,852	253,852	0	0	0
(186,011)	(113,481)	0	0	0
<u>63,549,184</u>	<u>61,035,101</u>	<u>62,972,443</u>	<u>73,462,552</u>	<u>74,498,837</u>
<u>\$94,215,334</u>	<u>\$84,452,284</u>	<u>\$86,488,705</u>	<u>\$90,635,779</u>	<u>\$93,338,092</u>

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

	2016	2015	2014	2013	2012	2011
Revenues						
Property Taxes	\$30,304,572	\$29,514,459	\$28,169,050	\$24,804,519	\$24,410,237	\$25,422,253
Payment in Lieu of Taxes	676,970	667,339	492,639	536,207	619,615	384,860
Hotel and Motel Tax	1,081,344	0	0	0	0	0
Sales Taxes	56,435,306	52,391,087	50,186,640	47,374,799	44,263,578	41,361,429
Special Assessments	1,461,657	1,201,470	1,084,954	978,161	932,772	948,898
Charges for Services	21,686,383	22,190,196	21,209,675	19,619,202	19,048,553	17,652,681
Licenses and Permits	2,212,366	1,698,986	1,443,603	1,582,215	1,475,045	1,309,401
Fines and Forfeitures	722,802	523,263	898,577	690,684	736,714	731,339
Intergovernmental	31,532,915	29,046,942	30,577,968	28,777,174	26,279,329	25,399,196
Interest	347,979	1,962,842	1,624,463	523,753	1,557,662	2,260,373
Other	1,554,029	1,837,247	1,878,660	1,740,322	1,978,223	1,529,841
Total Revenues	148,016,323	141,033,831	137,566,229	126,627,036	121,301,728	117,000,271
Expenditures						
Current						
General Government						
Legislative and Executive	20,290,928	18,553,620	18,141,930	16,459,297	16,260,390	16,122,685
Judicial	9,566,261	9,377,915	9,026,523	8,777,804	8,419,479	8,504,308
Public Safety	39,459,591	36,653,628	36,018,451	35,727,097	35,894,768	34,926,053
Public Works	34,705,167	21,795,462	23,760,737	17,072,867	17,361,201	12,245,317
Health	18,385,354	15,692,921	18,150,624	16,642,644	17,766,365	17,766,506
Human Services	9,297,697	9,541,434	9,044,891	8,418,403	7,790,467	8,348,845
Intergovernmental	1,396,370	13,306,767	1,378,993	6,726,719	4,028,038	813,968
Conservation and Recreation	0	0	0	0	0	9,006
Intergovernmental	0	0	0	0	0	0
Capital Outlay	35,935,346	17,324,662	2,956,695	13,331,813	6,849,528	3,580,646
Debt Service						
Principal Retirement	4,617,691	4,572,270	3,885,051	3,652,416	3,408,424	3,274,800
Current Refunding	0	0	0	0	0	0
Interest and Fiscal Charges	2,909,661	1,674,580	1,182,277	1,519,432	1,495,869	1,616,219
Issuance Costs	351,337	362,232	0	0	0	0
Total Expenditures	176,915,403	148,855,491	123,546,172	128,328,492	119,274,529	107,208,353
Excess of Revenues Over (Under) Expenditures	(28,899,080)	(7,821,660)	14,020,057	(1,701,456)	2,027,199	9,791,918

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

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

	2016	2015	2014	2013	2012	2011
Other Financing Sources (Uses)						
Sale of Capital Assets	\$45,173	\$24,462	\$131,847	\$628,120	\$1,734	\$5,132
Sales Tax Revenue Bond Proceeds	0	41,000,000	0	0	0	0
General Obligation Bonds Issued	0	0	0	0	0	0
General Obligation Refunding Bonds Issued	36,090,000	0	0	7,245,000	0	0
Special Assessment Bonds Issued	0		344,700	85,800	59,700	16,000
Premium on Revenue Bonds	0	1,191,302	0	0	0	0
Premium on General Obligation Bonds Issued	2,297,388	0	0	0	0	0
Refunding Bonds Issued	0	0	0	726,457	0	0
Bonds Issued	0	0	0	0	0	0
Payment to Refunding Bond Escrow Agent	(4,288,873)	0	0	(7,829,604)	0	0
Transfers In	15,012,898	8,718,430	9,482,889	21,739,066	8,503,248	16,962,132
Transfers Out	(15,012,898)	(8,718,430)	(9,525,388)	(21,781,566)	(8,545,748)	(17,012,132)
Total Other Financing Sources (Uses)	<u>34,143,688</u>	<u>42,215,764</u>	<u>434,048</u>	<u>813,273</u>	<u>18,934</u>	<u>(28,868)</u>
Changes in Fund Balances	<u>\$5,244,608</u>	<u>\$34,394,104</u>	<u>\$14,454,105</u>	<u>(\$888,183)</u>	<u>\$2,046,133</u>	<u>\$9,763,050</u>
 Debt Service as a Percentage of Noncapital Expenditures	 5.8%	 5.1%	 4.6%	 4.7%	 4.7%	 4.9%

<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
\$0	\$0	\$16,303	\$0
0	0	0	0
5,255,050	0	0	1,483,600
15,910,000	0	0	0
35,250	50,000	261,500	5,320,900
0	0	0	0
214,433	0	0	30,267
634,215	0	0	0
0	0	0	98,603
0	0	0	0
14,278,381	13,498,247	14,095,679	12,282,785
<u>(14,328,381)</u>	<u>(13,573,247)</u>	<u>(14,170,679)</u>	<u>(12,342,785)</u>
<u>21,998,948</u>	<u>(25,000)</u>	<u>202,803</u>	<u>6,873,370</u>
<u>(\$2,036,421)</u>	<u>(\$4,247,565)</u>	<u>(\$2,702,313)</u>	<u>\$17,222,190</u>
17.8%	5.2%	5.1%	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			
2016	\$5,814,827,450	\$773,890,070	\$18,824,907,200	\$288,816,130	\$328,200,148
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

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	\$6,877,533,650	\$19,153,107,348	35.91	5.08
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

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

	2016	2015	2014	2013	2012
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	2.6600	2.1000	2.1000
Commercial/Industrial	2.5508	2.6600	2.6600	2.1000	2.1000
Tangible/Public Utility Personal	2.5931	2.6600	2.6600	2.1000	2.1000
911					
Effective Millage Rates					
Residential/Agriculture	0.4500	0.4500	0.4498	0.4500	0.4500
Commercial/Industrial	0.4305	0.4317	0.4500	0.4483	0.4434
Tangible/Public Utility Personal	0.4380	0.4462	0.4500	0.4500	0.4500
Senior Citizen Bond	0.14	0.15	0.15	0.15	0.15
Effective Millage Rates					
Residential/Agriculture	0.14	0.15	0.15	0.15	0.15
Commercial/Industrial	0.14	0.15	0.15	0.15	0.15
Tangible/Public Utility Personal	0.14	0.15	0.15	0.15	0.15
Total Delaware County (Total Direct Rate)					
Effective Millage Rates					
Residential/Agriculture	5.1500	5.1600	5.1598	4.6000	4.6000
Commercial/Industrial	5.0213	5.1417	5.1600	4.5983	4.5934
Tangible/Public Utility Personal	5.0711	5.1562	5.1600	4.6000	4.6000
Total Weighted Average Tax Rate	5.0808	5.1599	5.1594	4.5993	4.5900
School Districts					
Big Walnut	29.80-38.30	30.70 - 39.20	33.90 - 41.65	33.90 - 41.69	33.41 - 41.20
Delaware	52.54-78.24	52.83 - 78.51	52.80 - 78.20	51.31 - 76.73	50.92 - 76.38
Out-of-County School Districts					
Buckeye Valley	28.30-37.30	25.20 - 34.20	26.09 - 34.80	25.96 - 34.66	25.99 - 34.73
Centerburg	24.24-37.96	24.20 - 37.93	24.65 - 38.27	24.60 - 38.20	24.60 - 38.20
Dublin	56.98-88.59	57.06 - 88.59	58.28 - 88.59	57.18 - 87.34	50.16 - 80.40
Elgin	32.57-44.86	32.58 - 44.86	32.60 - 44.86	33.67 - 45.75	33.69 - 45.78
Highland	24.33-24.50	21.47 - 24.50	24.37 - 24.50	24.37 - 24.50	24.37 - 24.50
Johnstown-Monroe	35.67-46.40	36.17 - 46.90	28.76 - 39.20	28.63 - 39.10	29.08 - 39.60
North Union	29.48-34.50	29.92 - 34.95	30.67 - 35.70	31.65 - 36.60	32.10 - 37.10
Northridge	30.23-43.00	31.43 - 44.20	32.43 - 45.16	31.33 - 44.07	32.16 - 44.91
Olentangy	51.97-78.62	52.57 - 78.62	53.23 - 78.62	52.93 - 78.62	52.56 - 78.62
Westerville	59.33-80.50	59.41 - 80.60	59.03 - 80.05	59.03 - 80.10	52.09 - 73.20

2011	2010	2009	2008	2007
\$1.80	\$1.80	\$1.00	\$1.20	\$1.20
1.8000	1.8000	1.0000	1.2000	1.2000
1.8000	1.8000	1.0000	1.2000	1.2000
1.8000	1.8000	1.0000	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
2.0983	2.0875	2.0822	2.0805	2.0821
2.0529	2.0470	2.0517	2.0702	2.0680
2.1000	2.1000	2.1000	2.1000	2.1000
0.4493	0.4468	0.4455	0.4388	0.4460
0.4284	0.4310	0.4316	0.4432	0.4434
0.4500	0.4500	0.4500	0.4500	0.4500
0.15	0.14	0.15	0.15	0.15
0.15	0.14	0.15	0.15	0.15
0.15	0.14	0.15	0.15	0.15
0.15	0.14	0.15	0.15	0.15
4.5977	4.5743	3.7777	3.9693	3.9781
4.5313	4.5180	3.7333	3.9634	3.9613
4.6000	4.5900	3.8000	4.0000	4.0000
4.5900	4.5680	3.7732	3.9697	3.9774
33.38 - 41.82	26.04 - 35.51	26.84 - 35.34	24.53 - 33.03	25.22 - 33.72
40.33 - 66.91	40.23 - 66.80	40.79 - 67.42	40.20 - 67.1	40.87 - 67.76
25.81 - 34.73	25.99 - 34.95	25.80 - 34.80	23.95 - 32.65	23.80 - 32.80
24.57 - 38.16	24.55 - 38.16	24.52 - 38.20	25.33 - 38.85	25.53 - 39.05
48.81 - 80.40	48.68 - 80.40	40.83 - 72.50	40.67 - 72.50	41.12 - 72.50
34.09 - 46.17	34.17 - 46.17	25.68 - 37.68	26.26 - 38.26	26.04 - 37.77
24.37 - 24.50	24.37 - 24.50	24.36 - 24.50	22.18 - 22.30	22.18 - 22.30
29.34 - 40.30	29.34 - 40.30	20.00 - 30.70	20.00 - 30.70	20.00 - 30.70
32.30 - 37.25	32.25 - 37.25	34.10 - 39.10	35.80 - 40.80	35.95 - 40.80
32.35 - 45.55	32.35 - 45.55	23.49 - 36.20	23.75 - 36.50	23.76 - 36.50
43.64 - 70.72	44.15 - 70.72	44.08 - 70.72	35.18 - 62.00	35.37 - 62.00
50.28 - 72.95	50.28 - 73.00	42.28 - 73.00	41.54 - 72.50	41.54 - 72.50

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

	2016	2015	2014	2013	2012
Joint Vocational School Districts					
Central Ohio	\$1.60-1.60	\$1.60 - 1.60	\$1.60 - 1.60	\$1.60 - 1.60	\$1.60 - 1.60
Delaware County	2.32-3.20	2.33 - 3.20	2.43 - 3.20	2.38 - 3.20	2.36 - 3.20
Knox County	2.18-6.40	2.18 - 6.40	2.39 -6.40	2.39 - 6.40	2.39 - 6.40
Licking County	2.58-2.58	2.54 - 2.54	2.56 - 2.56	2.48 - 2.48	2.54 - 2.54
Tri-Rivers	2.00-4.40	2.00 - 4.40	2.03 - 4.40	2.21 - 4.40	2.21 - 4.40
Corporations					
Ashley	21.20-21.40	21.20 - 21.40	21.09 - 21.40	21.08 - 21.40	21.08 - 21.40
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	1.94 - 2.95	1.95 - 2.95	1.95 - 2.95	1.95 - 2.95
Galena	3.63-3.70	3.66 - 3.70	3.69 - 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	3.65 - 3.65	3.73 - 3.73	3.96 - 9.96	3.89 - 3.89
Shawnee Hills	9.12-13.57	9.11 - 13.57	9.32 - 13.57	10.63 - 14.92	10.56 - 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	13.24 - 20.30	13.43 - 20.30	13.42 - 20.30	13.41 - 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	4.93 - 5.08	5.07 - 5.08	5.07 - 5.08	5.05 - 5.08
Brown	3.96-4.90	3.96 - 4.90	3.13 - 3.80	4.24 - 4.90	4.24 - 4.90
Concord	6.47-8.80	6.47 - 8.80	6.77 - 8.80	6.78 - 9.20	8.85 - 11.30
Delaware	2.26-2.40	2.26 - 2.40	2.27 - 2.40	2.28 - 2.40	2.27 - 2.40
Genoa	13.11-13.30	11.53 - 11.70	11.30 - 11.30	11.30 - 11.30	11.30 - 11.30
Harlem	9.30-10.00	9.32 - 10.00	10.00 - 10.00	10.00 - 10.00	10.00 - 10.00
Kingston	2.30-2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30
Liberty	6.68-6.85	6.69 - 6.85	6.85 - 6.85	1.20 - 2.45	6.52 - 8.45
Marlboro	2.30-2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30
Orange	10.47-11.10	10.82 - 11.10	10.05 - 11.10	2.55 - 3.60	8.53 - 8.60
Oxford	5.45-6.30	5.30 - 6.30	6.10 - 6.30	6.10 - 6.30	6.10 - 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	6.43 - 7.40	7.39 - 7.40	7.40 - 7.11	7.10 - 7.40
Scioto	5.00-6.15	5.80 - 6.15	6.29 - 6.30	6.23 - 6.24	6.01 - 6.01
Thompson	3.36-3.80	3.36 - 3.80	3.48 - 3.80	2.68 - 4.20	3.79 - 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	9.76-15.45	9.79 - 15.45	10.13 - 15.45	10.16 - 15.45	10.16 - 15.45

2011	2010	2009	2008	2007
\$1.30 - 1.30	\$1.30 - 1.30	\$1.30 - 1.30	\$1.30 - 1.30	\$1.30 - 1.30
2.29 - 3.20	2.29 - 3.20	2.29 - 3.20	2.28 - 3.20	2.28 - 3.20
2.34 - 6.40	2.35 - 6.40	2.34 - 6.40	2.56 - 6.40	2.57 - 6.40
2.52 - 2.52	2.50 - 2.50	2.50 - 2.50	3.00 - 3.00	3.00 - 3.00
2.35 - 4.40	2.23 - 4.40	2.22 - 4.40	2.25 - 4.40	2.39 - 4.40
19.99 - 20.40	18.18 - 18.60	18.07 - 18.60	17.23 - 18.60	17.23 - 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	2.70 - 2.70	2.85 - 2.85	2.70 - 2.70
1.94 - 2.95	1.94 - 2.95	1.95 - 2.95	1.94 - 2.95	1.95 - 2.95
3.70 - 3.70	3.50 - 3.70	3.50 - 3.70	3.52 - 3.70	3.56 - 3.70
1.30 - 1.30	1.30 - 1.30	1.30 - 1.30	1.30 - 1.30	1.30 - 1.30
3.72 - 3.72	3.80 - 3.80	3.71 - 3.71	3.59 - 3.59	3.76 - 3.76
10.49 - 14.92	10.30 - 14.92	10.26 - 14.92	10.32 - 14.92	12.49 - 14.92
2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50
12.92 - 20.30	8.71 - 16.10	10.31 - 17.70	10.21 - 17.64	10.17 - 17.60
0.80 - 0.80	0.80 - 0.80	0.80 - 0.80	0.80 - 0.80	0.80 - 0.80
5.08 - 5.08	4.83 - 5.08	4.91 - 5.08	4.91 - 5.08	4.95 - 5.08
4.29 - 4.90	4.30 - 4.90	4.29 - 4.90	4.37 - 4.90	4.33 - 4.90
8.42 - 11.30	8.38 - 11.30	8.37 - 11.30	8.36 - 11.30	8.41 - 11.30
2.27 - 2.40	2.28 - 2.40	2.28 - 2.40	2.08 - 2.20	2.08 - 2.20
11.23 - 11.30	8.58 - 9.40	8.56 - 9.40	8.38 - 9.40	8.40 - 9.40
9.97 - 10.00	9.89 - 10.00	9.88 - 10.00	9.93 - 10.00	9.98 - 10.00
2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30
6.82 - 8.43	6.56 - 8.44	6.71 - 8.38	6.74 - 8.43	6.83 - 8.49
2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30
8.28 - 8.60	8.18 - 8.60	8.26 - 8.60	8.36 - 8.60	8.89 - 9.35
6.22 - 6.30	4.23 - 4.50	4.18 - 4.50	4.30 - 4.50	4.31 - 4.50
2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50
7.22 - 7.40	7.20 - 7.40	7.20 - 7.40	4.07 - 4.40	4.09 - 4.40
5.89 - 5.89	6.40 - 6.50	6.45 - 6.55	6.00 - 6.07	6.04 - 6.09
4.03 - 4.20	4.02 - 4.20	4.01 - 4.20	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
10.10 - 15.45	7.97 - 14.48	7.99 - 14.48	7.92 - 14.47	8.02 - 14.45

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

	2016	2015	2014	2013	2012
Other Units					
BST&G Fire District	2.79-3.00	\$2.81 - 3.00	\$3.00 - 3.00	\$2.98 - 3.00	\$2.00 - 2.00
Delaware County District Library	0.95-1.00	0.96 - 1.00	1.00 - 1.00	1.00 - 1.00	1.00 - 1.00
Delaware County Health District	0.59-0.70	0.60 - 0.70	0.62 - 0.70	0.63 - 0.70	0.63 - 0.70
Delaware-Morrow Mental Health District	0.23-0.25	0.95 - 1.00	1.00 - 1.00	1.00 - 1.00	1.00 - 1.00
Delaware Preservation Park District	0.57-0.60	0.57 - 0.60	0.60 - 0.60	0.60 - 0.60	0.60 - 0.60
Elm Valley Joint Fire District	3.15-3.87	3.15 - 3.87	3.77 - 3.87	3.77 - 3.87	2.80 - 2.90
Fort Morrow Fire District	3.64-5.00	3.66 - 5.00	3.80 - 5.00	4.47 - 5.00	4.47 - 5.00
Kingston-Porter Fire District	2.65-7.50	2.65 - 7.50	3.67 - 7.50	3.47 - 7.50	3.47 - 7.50
Senior Citizens	1.06-1.20	1.20 - 1.20	1.20 - 1.20	0.90 - 0.90	0.90 - 0.90
Sunbury Community Library	0.93-1.00	0.98 - 1.00	1.00 - 1.00	1.00 - 1.00	1.00 - 1.00
Tri-Township Fire District	5.65-6.40	5.65 - 6.40	5.27 - 5.40	5.27 - 5.40	5.27 - 5.40
Westerville Public Library	1.97-2.00	1.99 - 2.00	2.00 - 2.00	2.00 - 2.00	2.00 - 2.00

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.

2011	2010	2009	2008	2007
\$1.96 - 2.00	\$1.96 - 2.00	\$1.95 - 2.00	\$1.96 - 2.00	\$1.38 - 2.00
0.99 - 1.00	1.02 - 1.03	0.04 - 0.04	0.06 - 0.06	0.07 - 0.07
0.59 - 0.70	0.59 - 0.70	0.59 - 0.70	0.58 - 0.70	0.59 - 0.70
0.99 - 1.00	0.99 - 1.00	0.99 - 1.00	0.99 - 1.00	0.73 - 1.00
0.59 - 0.60	0.59 - 0.60	0.59 - 0.60	0.24 - 0.40	0.24 - 0.40
2.90 - 2.90	2.00 - 2.50	2.00 - 2.50	2.11 - 2.50	2.11 - 2.50
4.53 - 5.00	4.73 - 5.00	4.73 - 5.00	1.81 - 2.00	2.49 - 2.50
3.51 - 7.50	3.69 - 7.68	3.63 - 7.67	3.89 - 7.70	3.90 - 7.72
0.88 - 0.90	0.88 - 0.90	0.88 - 0.90	0.57 - 0.70	0.58 - 0.70
1.00 - 1.00	0.99 - 1.00	N/A	N/A	N/A
5.19 - 5.40	5.18 - 5.40	5.17 - 5.40	5.25 - 5.40	5.25 - 5.40
0.80 - 0.80	0.79 - 0.80	0.78 - 0.80	0.80 - 0.80	0.61 - 0.80

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

<u>Year</u>	<u>Current Tax Levy (1)</u>	<u>Current Tax Collections</u>	<u>Percent of Current Tax Collections to Current Tax Levy</u>	<u>Delinquent Tax Collections</u>	<u>Total Tax Collections</u>	<u>Percent of Total Tax Collections to Current Tax Levy</u>
2016	\$36,373,889	\$34,023,987	93.54%	\$673,257	\$34,697,244	95.39%
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

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
2016	\$0	\$0	0.00%	\$0	\$0	0.00%
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

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	2016			2007		
		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	\$116,261,230	1	1.69%			
AEP Ohio Transmission Systems Inc.	Public Utility	104,395,470	2	1.52			
American Transmission Systems, Inc.	Public Utility	28,208,770	3	0.41	11,476,870	5	0.19
Kroger Company	Retail	21,886,250	4	0.32	13,489,340	3	0.22
Citigroup Technology, Inc.	IT Services	19,639,690	5	0.29			
Columbia Gas of Ohio	Public Utility	19,548,760	6	0.28			
Banc One Management Corp	Finance	15,029,870	7	0.22			
BRE DDR BR Lewis Center OH LLC	Developer	9,975,007	8	0.15			
Nationwide Mutual Insurance Co.	Insurance	9,972,390	9	0.14	9,772,570	7	0.16
Pulte Homes Of Ohio LLC	Real Estate	9,409,760	10	0.14			
Ohio Edison Co.	Public Utility						
Knickerbocker Properties, Inc. XLII	Real Estate				8,505,000	10	0.14
Columbus and Southern Power	Public Utility				74,978,120	1	1.24
J. P. Morgan Chase and Co.	Finance				15,023,480	2	0.25
Verizon North	Public Utility				10,380,830	6	0.17
NP Limited Partnership	Developer				9,138,590	8	0.15
Meijer Stores Limited Partnership	Business				11,819,730	4	0.20
American Showa, Inc.	Manufacturer				8,891,160	9	0.14
Tuller Square Northpointe LLC	Developer						
Evans Capital Investments Limited	Developer						
Total Principal Taxpayers		354,327,197		5.16	173,475,690		2.85
All Other Taxpayers		6,523,206,453		94.84	5,910,967,817		97.15
Total County Assessed Value		<u>\$6,877,533,650</u>		<u>100.00%</u>	<u>\$6,084,443,507</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	2016	2015	2014	2013	2012
Sales Tax Payments/Transient Sales	\$12,356,384	\$12,055,670	\$12,212,086	\$12,336,936	\$11,078,242
Direct Pay Tax Return Payments	1,359,715	1,382,092	1,022,330	607,053	571,892
Seller's Use Tax Return Payments	11,053,287	9,885,832	9,107,119	8,993,313	8,053,036
Consumer's Use Tax Return Payments	3,142,066	2,191,060	2,337,124	2,118,868	1,406,870
Motor Vehicle Tax Payments	6,064,889	5,859,754	5,581,817	5,004,176	4,727,110
Non-Resident Motor Vehicle Payments	29,146	22,002	22,579	15,950	11,849
Resident and Non-Resident Watercraft and Outboard Motors	85,998	70,819	77,491	82,400	60,437
Department of Liquor Control	195,749	171,705	155,181	141,835	129,070
Sales Tax on Motor Vehicle Fuel Refunds	25,761	29,485	34,526	2,538	1,950
Sales/Use Tax Voluntary Payments	42,363	82,827	36,692	60,354	24,027
Statewide Master Numbers	21,756,262	20,133,677	19,504,200	18,900,457	18,311,211
Sales/Use Tax Assessment Payments	285,290	429,556	157,732	130,290	141,100
Streamlined Sales Tax Payments	99,774	51,882	31,361	25,933	21,386
Use Tax Amnesty Payments	4,554	5,970	8,101	42,418	75,270
Sales/Use Tax Refunds Approved	(173,471)	(94,795)	(200,034)	(180,740)	(297,139)
Destination Sourcing Adjustment/Managed Audit	107,540	113,551	96,091	0	0
Total	\$56,435,306	\$52,391,087	\$50,184,396	\$48,281,781	\$44,316,311
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.

2011	2010	2009	2008	2007
\$10,984,450	\$10,045,821	\$9,193,471	\$8,780,199	\$9,157,913
540,598	455,159	287,821	313,729	219,179
7,820,413	6,133,088	6,396,974	6,151,045	5,721,525
1,216,379	1,347,004	1,049,031	1,257,366	1,893,041
4,354,750	3,979,447	3,590,414	3,669,313	3,786,117
11,041	11,124	7,821	9,923	2,127
75,490	56,942	46,444	62,438	80,456
111,759	103,379	95,551	87,827	81,820
1,543	1,871	1,502	1,962	1,062
30,138	23,559	17,324	25,312	22,726
17,556,352	16,506,930	15,866,240	15,743,812	15,687,594
162,863	160,099	133,452	191,892	78,358
19,640	14,962	0	0	0
10,846	0	0	0	0
(153,953)	(259,592)	(97,143)	(222,342)	(173,988)
0	0	0	0	(5,655)
<u>\$42,742,309</u>	<u>\$38,579,793</u>	<u>\$36,588,902</u>	<u>\$36,072,476</u>	<u>\$36,552,275</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
2016	33,038	3,187,520,000	\$3.08
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

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)
2016	\$57,099,617	0.30%	\$291
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

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
2016	\$0	\$0	\$39,839,909	\$57,099,617	\$440,947	\$0	\$30,657,403
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

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

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

<u>Total Primary Government</u>	<u>Per Capita (1)</u>	<u>Percentage of Personal Income (1)</u>
\$128,037,876	651.71	1.03
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

Delaware County, Ohio
 Revenue Bond Coverage
 Last Seven Years

Year	Operating Revenues	Tap Fees	Gross Revenues	Less Operating Expenses (excluding depreciation)	Net Available Revenues
2016	\$15,874,252	\$5,610,982	\$21,485,234	\$10,140,509	\$11,344,725
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

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	
\$2,575,000	\$1,286,863	\$3,861,863	2.94
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

Delaware County, Ohio
Special Assessment Bond Coverage
Last Ten Years

Year	Special Assessment Collections	Debt Service		Total	Coverage Ratio
		Principal	Interest		
2016	\$539,397	\$412,690	\$64,217	\$476,907	1.13
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

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

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

	2016	2015	2014	2013	2012
Assessed Value of County	\$6,877,533,650	\$6,605,440,190	\$6,246,628,450	\$6,164,665,040	\$6,119,864,510
Voted Debt Limitation (1)	\$170,438,341	\$163,636,005	\$154,665,711	\$152,616,626	\$151,496,613
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	0	1,370,000
2004 Capital Facilities Refunding	0	0	0	0	0
2004 Jail	0	0	0	0	0
2005 Capital Facilities Refunding	195,000	645,000	1,070,000	1,475,000	1,855,000
2005 Council for Older Adults	0	0	575,000	1,130,000	8,905,000
2007 Various Purpose	0	1,030,000	1,094,800	1,157,100	1,217,000
2010 Jail Improvement	2,025,000	2,225,000	2,520,000	2,800,000	2,865,000
2010 Hayes Improvement	1,100,000	1,200,000	1,340,000	1,440,000	1,465,000
2010 Jail Current Refunding	0	0	0	540,000	1,075,000
2010 Hayes Current Refunding	9,045,000	9,875,000	10,685,000	12,070,000	12,295,000
2010 Capital Improvements	0	0	160,400	315,950	466,750
2013 Council for Older Adults Refunding	6,565,421	7,115,000	7,175,000	7,245,000	0
2016 General Obligation Various Purpose Improvement and Refunding Bond	34,765,000	0	0	0	0
1999 Road Improvements	0	0	0	0	0
2007 Various Purpose	0	3,280,000	3,535,200	3,777,900	4,013,000
2007A Various Purpose	65,400	69,800	74,000	78,100	82,000
2007B Various Purpose	0	23,400	45,800	67,200	87,700
2008 Ditch Improvements	0	37,600	73,700	108,500	141,900
2009 Ditch Improvements	7,000	13,800	20,400	26,800	33,000
2010 Ditch Improvements	9,750	14,400	18,950	23,350	27,600
2011 Ditch Improvements	6,351	8,381	10,370	12,318	14,226
2012 Ditch Improvements	31,546	38,957	46,188	53,242	59,700
2013 Ditch Improvements	55,900	66,300	76,400	85,800	0
2014 Ditch Improvements	265,000	306,000	344,700	0	0
1999 Sewer Improvements	0	0	0	0	0
2003 Capital Facilities	0	0	0	0	685,000
2003 Capital Facilities Refunding	0	0	0	0	0
2007 Refunding Sewer Improvements Revenue	18,330,000	20,525,000	22,615,000	24,625,000	26,560,000
2014 Sewer Improvements Revenue Debt	11,835,000	12,215,000	12,595,000	0	0
2015 Sales Tax Revenue Bonds	38,715,000	39,345,000	0	0	0
Total Debt	123,016,368	98,033,638	64,075,908	57,031,260	63,217,876

2011	2010	2009	2008	2007
\$6,379,447,020	\$6,355,039,570	\$6,257,413,840	\$6,192,729,174	\$6,084,443,507
\$157,986,176	\$157,375,989	\$154,935,346	\$153,318,229	\$150,611,088
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
2,695,000	3,965,000	5,195,000	6,390,000	7,555,000
0	0	13,485,000	14,070,000	14,630,000
0	0	2,480,000	2,925,000	3,355,000
2,215,000	2,555,000	2,875,000	3,180,000	3,465,000
9,415,000	9,910,000	10,385,000	10,845,000	11,285,000
1,274,600	1,330,000	1,383,200	1,434,400	1,483,600
2,930,000	2,995,000	0	0	0
1,490,000	1,515,000	0	0	0
1,555,000	2,025,000	0	0	0
12,440,000	12,580,000	0	0	0
612,900	745,050	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	120,000	235,000
4,240,400	4,460,000	4,666,800	4,865,600	5,061,400
85,700	89,200	92,600	95,600	98,300
107,300	126,100	144,000	161,200	161,200
174,100	205,100	234,900	261,500	0
38,900	44,700	50,000	0	0
31,700	35,250	0	0	0
16,000	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
1,345,000	1,980,000	2,595,000	3,195,000	3,780,000
0	0	0	1,015,000	2,210,000
28,420,000	30,210,000	31,930,000	32,140,000	32,340,000
0	0	0	0	0
0	0	0	0	0
69,086,600	74,770,400	75,516,500	83,093,300	90,374,500

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

	2016	2015	2014	2013	2012
Exemptions					
2004 Jail	\$0	\$0	\$0	\$0	\$0
2007 Various Purpose	0	1,030,000	1,094,800	1,157,100	1,217,000
2010 Jail Improvement	2,025,000	2,225,000	2,520,000	2,800,000	2,865,000
2010 Jail Current Refunding	0	0	0	540,000	1,075,000
1999 Road Improvements	0	0	0	0	0
2007 Various Purpose	0	3,280,000	3,535,200	3,777,900	4,013,000
2007A Various Purpose	65,400	69,800	74,000	78,100	82,000
2007B Various Purpose	0	23,400	45,800	67,200	87,700
2008 Ditch Improvements	0	37,600	73,700	108,500	141,900
2009 Ditch Improvements	7,000	13,800	20,400	26,800	33,000
2010 Ditch Improvements	9,750	14,400	18,950	23,350	27,600
2011 Ditch Improvements	6,351	8,381	10,370	12,318	14,226
2012 Ditch Improvements	31,546	38,957	46,188	53,242	59,700
2013 Ditch Improvements	55,900	66,300	76,400	85,800	0
2014 Ditch Improvements	265,000	306,000	344,700	0	0
1999 Sewer Improvements	0	0	0	0	0
2003 Capital Facilities	0	0	0	0	685,000
2003 Capital Facilities Refunding	0	0	0	0	0
2007 Refunding Sewer Improvements	18,330,000	20,525,000	22,615,000	24,625,000	26,560,000
2014 Sewer Improvements Revenue Debt	11,835,000	12,215,000	12,595,000	0	0
2015 Sales Tax Revenue Bonds	38,715,000	39,345,000	0	0	0
Total Exemptions	71,345,947	79,198,638	43,070,508	33,355,310	36,861,126
Net Debt	51,670,421	18,835,000	21,005,400	23,675,950	26,356,750
Total Voted Legal Debt Margin (Debt Limitation Minus Net Debt)	\$118,767,920	\$144,801,005	\$133,660,311	\$128,940,676	\$125,139,863
Legal Debt Margin as a Percentage of the Debt Limit (Voted)	69.68%	88.49%	86.42%	84.49%	82.60%
Unvoted Debt Limitation	\$68,775,337	\$66,054,402	\$62,466,285	\$61,646,650	\$61,198,645
Total Legal Debt Margin (Unvoted)	\$17,104,916	\$47,219,402	\$41,460,885	\$37,970,700	\$34,841,895
Legal Debt Margin as a Percentage of the Debt Limit (Unvoted)	24.87%	71.49%	66.37%	61.59%	56.93%

- (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.

2011	2010	2009	2008	2007
\$0	\$0	\$2,480,000	\$2,925,000	\$3,355,000
1,274,600	1,330,000	1,383,200	1,434,400	1,483,600
2,930,000	2,995,000	0	0	0
1,555,000	2,025,000	0	0	0
0	0	0	120,000	235,000
4,240,400	4,460,000	4,666,800	4,865,600	5,061,400
85,700	89,200	92,600	95,600	98,300
107,300	126,100	144,000	161,200	161,200
174,100	205,100	234,900	261,500	0
38,900	44,700	50,000	0	0
31,700	35,250	0	0	0
16,000	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
1,345,000	1,980,000	2,595,000	3,195,000	3,780,000
0	0	0	1,015,000	2,210,000
28,420,000	30,210,000	31,930,000	32,140,000	32,340,000
0	0	0	0	0
0	0	0	0	0
40,218,700	43,500,350	43,576,500	48,608,300	53,439,500
28,867,900	31,270,050	31,940,000	34,485,000	36,935,000
<u>\$129,118,276</u>	<u>\$126,105,939</u>	<u>\$122,995,346</u>	<u>\$118,833,229</u>	<u>\$113,676,088</u>
81.73%	80.13%	79.38%	77.51%	75.48%
<u>\$63,794,470</u>	<u>\$63,550,396</u>	<u>\$62,574,138</u>	<u>\$61,927,292</u>	<u>\$60,844,435</u>
<u>\$34,926,570</u>	<u>\$32,280,346</u>	<u>\$30,634,138</u>	<u>\$27,442,292</u>	<u>\$23,909,435</u>
54.75%	50.79%	48.96%	44.31%	39.30%

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	
2016	\$33,861,184	\$31,787,901	\$2,073,283	\$630,000	\$1,452,312	1.00
2015	31,434,652	29,185,487	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>
2016	196,463	\$12,475,155,000	\$64,634	3.50%
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

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	2016		2007		Percent of Total Employment	Percent of Total Employment
		Number of Employees	Rank	Number of Employees	Rank		
J. P. Morgan Chase and Co.	Finance	10,500	1	7,893	1	10.66%	9.19%
Kroger Company	Retail/Warehouse	2,178	2	1,218	3	2.21	1.42
Olentangy Local School District	School System	2,145	3	1,424	2	2.18	1.66
Delaware County	Government	1,163	4	1,035	4	1.18	1.20
Ohio Health (Grady Memorial Hospital)	Hospital/Medical Services	1,026	5			1.04	0.00
Meijer Limited Partnership	Retail	682	6	590	7	0.69	0.69
Exel Inc	Motor Freight Transportation	660	7			0.67	
Delaware City School District	School System	618	8	517	9	0.63	0.60
American Showa, Inc.	Manufacturing	605	9	769	5	0.61	0.90
Ohio Wesleyan University	Private Liberal Arts University	520	10			0.53	0.00
WalMart Real Estate Business Trust	Retail			595	6		0.69
Leibert Corporation	Manufacturing			551	8		0.64
Giant Eagle	Retail			484	10		0.56
Total		20,097		15,076		20.40%	17.55%
Total Employment Within the County		98,515		85,900			

Sources: Local Companies
Columbus Region County Profiles

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

	2016	2015	2014	2013	2012
General Government					
Legislative and Executive					
Auditor					
Number of Non-Exempt Conveyances	5,544	5,089	4,847	5,367	4,481
Number of Exempt Conveyances	2,442	2,328	2,293	2,438	2,397
Number of Dog Tags Sold	18,385	18,675	20,381	21,345	20,988
Number of Weights/Measures Inspections	882	243	527	578	551
Number of Weights/Measures Tests Performed	2,193	2,546	2,186	2,198	2,220
Commissioners					
Number of Resolutions	1,343	1,544	1,493	1,343	1,422
Number of Annexations	5	6	12	7	4
Community and Economic Development					
Number of Business Starts	N/A	302	310	366	393
Number of Active Businesses	N/A	3,280	3,282	3,276	3,184
Job Creations	195	238	247	279	107
Job Retention	185	632	666	594	646
Treasurer					
Percentage Return on Portfolio	0.79	0.56	0.51	0.64	0.82
Board of Elections					
Number of Registered Voters	133,075	124,080	121,174	116,883	125,596
Number of Voters Last General Election	106,996	59,118	60,144	28,164	99,254
Percentage of Register Voters that Voted	80.40	47.65	49.63	24.10	79.03
Recorder					
Number of Total Instruments Recorded	40,529	37,127	33,309	45,525	53,737
Number of Deeds Recorded	10,110	9,271	8,685	9,364	8,174
Number of Mortgages Recorded	12,953	11,571	9,899	14,516	15,723
Number of Mortgages Discharged	13,906	13,093	11,431	18,644	20,933
Number of Mortgages Assignments Recorded	612	839	821	1,304	1,799
Number of Easements Recorded	903	685	530	657	518
Number of Plats Recorded	122	131	103	119	86
Number of Federal Tax Liens Recorded	192	233	187	213	273
Number of Mechanics Liens Recorded	40	75	81	60	49
Number of Land Contracts Recorded	27	17	17	19	21
Number of Sheriff's Deeds Recorded	139	191	237	320	354
Data Processing					
Number of Users Served	1,100	1,100	1,000	1,000	875
Judicial					
Common Pleas Court					
Number of Civil Cases Filed	773	862	935	1,049	1,464
Number of Criminal Cases Filed	652	685	659	666	580
Number of Domestic Cases Filed	608	547	604	598	628
Probate Court					
Number of Estate Cases Filed	485	423	440	543	469
Number of Guardianship Cases Filed	93	102	86	98	83
Number of Trust Cases Filed	14	20	13	5	5
Number of Civil Action Cases Filed	11	21	15	28	29
Number of Adoption Cases Filed	44	39	31	42	36
Number of Marriage Applications	879	882	757	741	803

2011	2010	2009	2008	2007
3,532	3,747	3,453	3,890	4,761
2,193	2,349	2,438	2,484	2,548
21,246	20,835	19,492	20,063	20,171
590	581	629	494	550
2,139	2,087	2,192	1,917	1,864
1,483	1,683	1,614	1,554	1,608
4	1	4	10	8
370	N/A	N/A	397	350
3,219	3,166	3,157	3,142	3,182
214	101	232	0	156
175	97	22	26	39
0.66	1.19	0.28	2.53	5.08
118,916	119,690	118,316	119,612	106,543
64,657	69,509	49,829	93,055	23,435
54.37	58.07	42.12	77.80	22.00
38,611	40,646	40,679	34,746	39,545
5,020	4,958	4,866	5,315	6,306
11,393	12,329	12,508	9,835	12,616
13,147	13,336	13,681	9,936	10,820
1,306	1,276	1,633	1,462	2,157
473	426	345	741	678
47	42	48	78	111
379	530	347	354	244
64	112	131	240	239
20	25	18	9	16
273	456	376	452	380
802	670	644	600	591
1,586	1,857	1,840	1,705	1,579
758	668	614	634	722
728	685	644	603	578
490	487	460	426	427
93	108	108	106	116
6	10	7	7	9
21	24	21	19	6
10	39	30	57	64
742	751	742	775	730

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

	2016	2015	2014	2013	2012
General Government (continued)					
Judicial (continued)					
Juvenile Court					
Number of Delinquent Cases Filed	418	426	544	505	1,075
Number of Unruly Cases Filed	118	130	126	97	122
Number of Unfiled Charges	1,849	195	277	1,378	1,706
Number of Custody Related Cases Filed	651	254	264	242	228
Number of Adult Cases Filed	86	254	487	71	106
Number of Traffic Cases Filed	833	775	783	844	830
Number of Abused/Neglect/Dependent Filed	69	40	61	N/A	N/A
Public Safety					
Sheriff					
Jail Operation					
Number of Inmates	4,169	3,949	3,898	3,595	3,483
Inmate Profile Felonies	1,571	1,500	1,602	1,529	1,957
Inmate Profile Misdemeanors	2,519	2,335	2,127	1,917	1,526
Inmate Profile Male	3,026	2,836	2,886	2,708	2,629
Inmate Profile Female	1,142	1,113	1,012	887	854
Enforcement Uniform Crime Reporting					
Number of Homicides Reported	2	1	0	1	2
Number of Rapes Reported	29	46	14	24	19
Number of Robberies Reported	18	12	8	14	17
Number of Burglaries Reported	318	333	162	169	263
Number of Thefts Reported	1,247	1,208	916	970	631
Number of Auto Thefts Reported	27	48	51	45	59
Number of Vandalisms Reported	182	253	167	234	257
Number of Domestic Violence/Disputes Reported	477	461	445	517	526
Number of Arsons Reported	7	4	3	0	3
Number of Assaults Reported	182	143	60	83	64
Number of Kidnappings Reported	9	4	0	0	2
Intensive Supervision					
Number of New Basic Clients	1,182	1,158	1,126	1,287	1,014
Number of Offenders on Electronic House Arrest	189	165	128	212	163
Number of New Intensive Supervision Clients	389	355	234	175	88
Emergency Medical Services					
Number of Emergency Runs	6,406	6,844	7,055	6,565	4,953
Number of Transports	3,405	3,284	2,775	2,706	3,953
911 Calls					
Number of Total Calls	110,323	111,986	114,428	116,868	119,656
Number of Incidents	40,820	40,357	42,795	41,740	61,040
Code Compliance					
Number of Residential Permits Issued	3,030	2,483	2,390	2,447	2,159
Number of Commercial Permits Issued	1,517	889	657	645	703
Number of Single Family Dwellings Units	672	510	467	555	537
Number of Inspections Performed	22,676	16,869	16,932	18,542	16,309

2011	2010	2009	2008	2007
544	1,212	1,291	1,345	1,013
100	362	500	374	257
1,217	1,601	1,621	1,854	1,484
413	1,074	1,006	980	1,036
77	101	93	102	56
712	962	931	995	1,013
N/A	N/A	N/A	N/A	N/A
3,992	3,673	3,895	3,854	3,997
2,694	1,738	1,588	1,173	2,329
1,298	1,935	2,281	2,681	4,613
3,005	2,804	3,048	2,969	3,142
987	869	847	885	853
1	0	1	0	3
16	3	43	31	21
14	14	21	14	10
357	393	450	328	376
1,021	784	1,375	1,022	927
42	105	86	71	80
240	420	642	341	331
530	581	422	474	489
11	0	7	7	15
70	113	176	74	184
9	2	3	4	23
970	567	477	438	380
144	750	440	671	757
72	89	90	88	102
6,294	5,811	4,894	4,601	4,883
2,795	3,239	3,764	2,739	3,058
85,417	84,877	83,348	103,032	86,046
42,782	43,591	42,442	41,901	37,668
1,859	1,655	1,269	1,344	1,703
656	688	587	534	664
439	386	325	419	2,367
14,375	14,098	12,698	16,194	22,032

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

	2016	2015	2014	2013	2012
Public Safety (continued)					
Victim Services Prosecutor					
Number of Cases Filed	989	908	746	717	722
Number of Victims of Crimes Served	1,117	1,012	852	902	869
Public Works					
Engineer					
Miles of Roads Resurfaced	39	33	28	54	31
Number of Bridges Replaced/Improved	10	9	8	10	11
Traffic Signals Installed	4	1	1	1	0
Ditch Maintenance					
Number of Total Projects	490	472	447	423	403
Sewer District					
Number of New Tap Connections	831	656	490	699	624
Number of User Equivalent	33,038	32,207	31,551	31,062	30,363
Health					
Developmental Disabilities					
Number of Clients Enrolled	2,586	2,447	2,326	2,293	2,237
Human Services					
Jobs and Family Services					
Number of Individuals who Received Food Stamps	9,361	9,686	10,572	11,392	12,363
Number of Individuals who Received Cash Assistance	518	593	842	1,139	1,699
Number of Children and Families on Medicaid	N/A	N/A	15,168	14,814	17,221
Number of Aged/Blind/Disabled on Medicaid	N/A	N/A	N/A	6,035	6,413
Number of Families - PRC	N/A	N/A	N/A	N/A	N/A
Monthly Average Children in Child Care	N/A	N/A	N/A	N/A	N/A
Monthly Average Medicaid Eligible	15,698	15,843	13,740	N/A	N/A
Children's Services					
Average Client Count in Foster Care	27	16	14	23	25
Number of Investigations Conducted	581	581	582	584	598
Child Support Enforcement Agency					
Total Number of Active Support Orders	4,488	4,463	4,335	4,387	4,511
Total Number of Paternities Administrative	50	48	79	103	93
Total Number of Paternities Failed to Appear	75	50	54	78	70
Total Number of Child and Medical Support Admin	67	87	92	134	117
Veteran Services					
Number of Client Contacts	5,630	6,624	5,501	4,323	4,560
Number of Awarded Applications	95	118	102	115	69
Number of Transports to VA Clinic	528	576	682	611	428

Source: Delaware County Departments and Offices

N/A - Not Available

2011	2010	2009	2008	2007
713	690	614	713	722
856	816	893	850	573
36	35	13	24	49
4	8	7	11	5
1	2	1	1	0
393	382	378	368	350
527	432	405	477	1,077
29,739	29,212	28,780	27,707	27,412
2,177	2,018	1,834	1,675	1,444
12,905	12,281	11,026	8,874	7,851
2,739	2,883	2,617	2,252	1,841
18,921	18,642	17,428	16,060	12,816
4,215	6,385	3,548	3,468	3,325
22	42	171	430	308
589	896	980	858	690
N/A	N/A	N/A	N/A	N/A
36	51	58	89	67
N/A	N/A	N/A	N/A	N/A
4,633	4,905	4,918	4,853	4,728
129	121	121	83	74
74	146	88	76	107
145	152	125	129	121
5,829	8,439	8,549	8,959	11,431
136	154	180	150	185
549	521	530	535	474

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

	2016	2015	2014	2013	2012
General Government					
Legislative and Executive					
Auditor General	11.00	11.00	11.50	10.00	10.00
Auditor Real Estate Assessment	19.00	18.00	18.00	19.00	18.00
Auditor Data Support	8.00	8.00	7.00	7.00	6.00
Auditor Bureau of Motor Vehicles	0.00	0.00	0.00	0.00	0.00
Commissioners General Office	9.50	9.00	9.50	9.50	8.50
Commissioners Records Center	4.00	4.00	4.00	4.00	4.00
Commissioners Lands, Buildings, Garage	27.00	25.00	26.00	26.00	25.00
Commissioners Administrative Services	6.50	6.50	6.50	5.50	4.50
Commissioners Economic Development	2.00	2.00	1.00	2.00	1.00
Prosecutor	26.50	25.50	26.00	27.00	25.50
Recorder	6.00	6.00	5.00	6.00	6.00
Treasurer	6.50	6.50	6.00	6.00	6.00
Board of Elections	19.00	18.00	17.00	18.00	15.50
Title Administration	12.50	10.50	10.50	10.50	12.00
Judicial					
Public Defender	2.00	2.00	2.00	2.00	2.00
Clerk of Courts	14.50	12.50	14.50	13.50	14.50
Common Pleas Court and Jury Commission	18.00	18.00	16.00	19.00	20.00
Adult Court Services	14.00	13.50	14.00	11.50	10.50
Juvenile Court	37.00	35.50	39.50	37.00	34.00
Probate Court	8.00	8.00	9.00	8.50	8.00
Law Library	0.50	0.50	0.50	0.50	0.50
Public Safety					
Sheriff	205.00	197.50	202.50	202.50	211.50
Emergency Medical and Management Services	110.50	108.50	109.00	108.00	109.50
911	29.50	26.50	29.00	29.00	28.50
Code Compliance	18.00	18.00	16.00	18.00	18.00
Coroner	3.00	3.00	3.00	3.00	3.00
Dog and Kennel	3.00	3.50	3.00	4.00	3.00
Community and Juvenile Grants	17.00	16.00	16.00	16.00	18.50
Public Works					
Engineer and Map Room	75.00	74.00	71.00	69.50	68.50
Sanitary Sewer	69.00	69.00	69.00	60.00	55.00
Health					
Developmental Disabilities	85.50	78.00	71.00	83.00	89.00
Human Services					
Jobs and Family Services	75.00	80.00	79.00	76.00	66.00
Juvenile Grants	8.00	5.00	3.00	8.00	8.50
Child Support Enforcement Agency	19.00	20.00	20.00	19.50	19.50
Veterans Services	5.25	5.25	5.25	4.25	5.25
Transportation					
Delaware Transit Authority	0.00	0.00	29.00	30.50	29.50
Total	<u>974.25</u>	<u>944.25</u>	<u>969.25</u>	<u>973.75</u>	<u>964.75</u>

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

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

2011	2010	2009	2008	2007
10.00	10.50	9.50	9.50	9.50
18.00	17.50	19.00	15.00	14.50
7.00	6.00	7.00	7.00	7.00
0.00	0.00	0.00	7.50	6.50
8.50	7.50	7.00	7.00	8.00
3.00	3.00	3.00	3.00	3.00
27.00	26.00	26.00	25.00	25.00
5.50	6.50	6.50	6.50	6.00
2.00	2.00	2.00	1.00	2.00
23.00	22.50	21.00	19.50	21.50
6.00	6.00	6.00	6.00	6.00
6.00	7.00	7.00	6.00	6.00
15.50	14.50	15.00	14.00	14.00
10.50	9.50	9.50	10.00	9.00
2.00	2.00	2.00	2.00	2.00
13.00	12.50	12.50	12.50	13.00
19.50	19.00	17.50	17.00	16.50
9.00	8.50	7.00	8.00	9.00
34.50	35.50	32.50	30.00	31.50
7.00	5.50	5.00	5.00	4.50
0.50	0.50	0.50	0.50	0.50
214.50	210.50	194.50	188.00	177.00
107.50	110.00	108.00	108.00	108.00
32.50	27.00	19.00	23.00	24.00
19.00	19.00	23.00	24.00	26.00
3.00	3.00	2.00	2.00	2.00
3.00	3.00	2.00	2.00	4.00
18.00	17.50	20.00	19.00	17.00
67.00	67.00	70.00	70.00	71.00
54.00	50.00	48.50	49.50	44.50
96.00	94.00	95.00	87.50	84.50
67.50	67.00	66.00	65.00	65.00
9.50	7.00	7.50	6.50	3.50
18.00	18.00	18.00	16.50	18.00
4.75	6.75	5.25	5.25	5.25
30.50	27.50	24.50	18.50	21.50
972.25	949.25	918.75	896.75	886.25

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

	2016	2015	2014	2013	2012	2011
General Government						
Legislative and Executive						
Commissioners						
Administrative Office Space (sq. ft.)	10,194	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	10,011
Treasurer						
Administrative Office Space (sq. ft.)	6,101	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	11,892
Board of Elections						
Administrative Office Space (sq. ft.)	16,614	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	4,735
Buildings and Grounds						
Administrative Office Space (sq. ft.)	6,350	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	3,518
Judicial						
Common Pleas Court						
Number of Court Rooms	5	5	5	5	5	5
Probate Court						
Number of Court Rooms	1	1	1	1	1	1
Juvenile Court						
Number of Court Rooms	4	4	4	4	4	4
Clerk of Courts						
Administrative Office Space (sq. ft.)	2,226	2,226	2,226	2,226	2,226	2,226
Public Safety						
Sheriff						
Jail Capacity	274	274	274	274	274	274
Number of Patrol Vehicles	34	37	47	47	38	38
Probation						
Administrative Office Space (sq. ft.)	3,289	3,289	3,289	3,289	3,289	3,289
Emergency Medical Services						
Number of Stations	6	6	6	6	6	6
Number of Emergency Squads	19	18	18	17	17	16
Public Works						
Engineer						
Centerline Miles of Roads	333.64	333.64	333.64	333.64	333.64	334.15
Number of Bridges	378	378	378	378	378	369
Number of Traffic Signals	17	15	15	14	13	13
Building Department						
Administrative Office Space (sq. ft.)	902	902	902	902	902	902
Sewer District						
Number of Treatment Facilities	9	9	9	9	8	8
Number of Pumping Stations	24	24	24	24	24	24
Miles of Sewer Lines	456.81	445.98	435.65	430.83	422.94	421.51

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

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

	<u>2016</u>	<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	21,045
Child Support Enforcement Agency						
Administrative Office Space (sq. ft.)	7,294	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	2,665
Other						
Delaware Area Transit Facility (sq. ft.)	0	0	12,000	12,000	12,000	0

Source: Various County Departments

<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
21,045	19,616	19,616	19,616
7,294	7,294	7,294	7,294
1,242	1,242	1,242	1,242
0	0	0	0

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Dave Yost • Auditor of State

DELAWARE COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
JULY 20, 2017