

DELAWARE COUNTY

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2019

DELAWARE COUNTY

DECEMBER 31, 2019

TABLE OF CONTENTS

TITLE	PAGE
Prepared by Management:	
Schedule of Expenditures of Federal Awards.....	1
Notes to the Schedule of Expenditures of Federal Awards	3
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	5
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.....	7
Schedule of Findings.....	11

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DELAWARE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019

FEDERAL GRANTOR Pass Through Grantor Program/Cluster Title	Pass Through Entity Number	Federal CFDA Number	Passed Through to Subrecipients	Disbursements
U.S. DEPARTMENT OF AGRICULTURE				
<i>Passed through Ohio Department of Agriculture</i>				
State Administrative Matching Grants for Supplemental Nutrition Assistance (SNAP Cluster)	G-1819-11-5731	10.561	\$0	\$263,687
State Administrative Matching Grants for Supplemental Nutrition Assistance (SNAP Cluster)	G-2021-11-5918	10.561	0	37,933
Total State Administrative Matching Grants for Supplemental Nutrition Assistance (SNAP Cluster)			0	301,620
<i>Passed through Ohio Department of Natural Resources</i>				
Schools and Roads - Grants to States (Forest Service Schools and Roads Cluster)	N/A	10.665	0	35
TOTAL U.S. DEPARTMENT OF AGRICULTURE			0	301,655
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<i>Passed through Ohio Development Services Agency</i>				
Community Development Block Grants	B-F-18-11AT-1	14.228	0	147,370
U.S. DEPARTMENT OF INTERIOR				
Direct				
Payment in Lieu of Taxes	N/A	15.226	0	40,120
U.S. DEPARTMENT OF JUSTICE				
<i>Passed through Ohio Office of Attorney General</i>				
Crime Victim Assistance	2019-VOCA-132132112 / 2020-VOCA-132923829	16.575	0	143,042
Crime Victim Assistance	2019-VOCA-132132132 / 2020-VOCA-132923791	16.575	0	74,766
Crime Victim Assistance	2019-VOCA-132132096 / 2020-VOCA-132923852	16.575	0	219,909
Crime Victim Assistance	2019-VOCA-132234677	16.575	0	8,868
Total Crime Victim Assistance/Ohio Office of Attorney General			0	446,585
TOTAL U.S. DEPARTMENT OF JUSTICE			0	446,585
U.S. DEPARTMENT OF LABOR				
<i>Passed through Ohio Department of Job and Family Services</i>				
<i>Passed through Workforce Investment Board, Area 7</i>				
Employment Service/Wagner-Peyser Funded Activities (Employment Service Cluster)	G-1819-11-5731	17.207	0	26,592
Trade Adjustment Assistance	G-1819-11-5731	17.245	0	4,205
Workforce Investment Act/Workforce Innovation and Opportunity Act Cluster:				
WIOA - Adult Program Non-Administrative	G-1819-11-5731	17.258	0	141,402
WIOA - Youth Program Non-Administrative	G-1819-11-5731	17.259	0	88,011
WIOA - Dislocated Worker Formula Grant	G-1819-11-5731	17.278	0	90,548
Total WIOA Cluster			0	319,961
TOTAL U.S. DEPARTMENT OF LABOR			0	350,758
U.S. DEPARTMENT OF TRANSPORTATION				
<i>Passed through Ohio Department of Transportation</i>				
Highway Planning and Construction Cluster				
Highway Planning and Construction	PID 90243	20.205	0	1,799,235
Highway Planning and Construction	PID 99917	20.205	0	107,505
Highway Planning and Construction	PID 79608	20.205	0	21,944
Highway Planning and Construction	PID 102097	20.205	0	553,692
Total Highway Planning and Construction Cluster			0	2,482,376
<i>Passed through Ohio Department of Public Safety</i>				
National Highway Traffic Safety Administration				
State and Community Highway Safety (Highway Safety Cluster)	FFY 2020 Grant STEP-2020 Delaware County Sheriff -00088	20.600	0	2,077
Total Highway Safety Cluster			0	2,077
Minimum Penalties for Repeat Offenders for Driving while Intoxicated (DWI)	FFY 2020 Grant IDEP-2020 Delaware County Sheriff -00088	20.608	0	2,779
Total passed through Ohio Department of Public Safety			0	4,856
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			0	2,487,232
U.S. DEPARTMENT OF EDUCATION				
<i>Passed through the Ohio Department Developmental Disabilities</i>				
Special Education - Grants for Infants and Families	H181A170024	84.181	97,073	97,073
Special Education - Grants for Infants and Families	H181A180024	84.181	234,325	234,325
Total Special Education - Grants for Infants and Families			331,398	331,398
TOTAL U.S. DEPARTMENT OF EDUCATION			331,398	331,398

DELAWARE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program/Cluster Title	Pass Through Entity Number	Federal CFDA Number	Passed Through to Subrecipients	Disbursements
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Passed through the Ohio Department of Job and Family Services</i>				
Safe and Stable Families Program	G-1819-11-5731/G-2021-11-5918	93.556	0	66,868
Safe and Stable Families Program	5AU-19-C0021	93.556	0	10,313
Safe and Stable Families Program	5AU-20-C0021	93.556	0	2,389
Total Safe and Stable Families Program			<u>0</u>	<u>79,570</u>
Temporary Assistance for Needy Families (TANF Cluster)	G-1819-11-5731/G2021-11-5918	93.558	0	976,076
Temporary Assistance for Needy Families (TANF Cluster)	G-1819-11-5731	93.558	0	10,264
Total Temporary Assistance for Needy Families (TANF Cluster)			<u>0</u>	<u>986,340</u>
Child Support Enforcement	G-1819-11-5732/G2021-11-5919	93.563	0	701,314
Child Care and Development Block Grant (CCDF Cluster)	G-1819-11-5731/G-2021-11-5918	93.575	0	95,151
Stephanie Tubbs Jones Child Welfare Services Program	5AU-20-C0021	93.645	0	1,877
Stephanie Tubbs Jones Child Welfare Services Program	G-1819-11-5731/G-2021-11-5918	93.645	0	121,846
Total Stephanie Tubbs Jones Child Welfare Services Program			<u>0</u>	<u>123,723</u>
Foster Care-Title IV-E	G-1819-11-5731/G-2021-11-5918	93.658	0	118,854
Foster Care Maintenance Title IV-E FCM	G-1819-11-5731/G-2021-11-5918	93.658	0	319,258
Total Foster Care Title IV-E			<u>0</u>	<u>438,112</u>
Adoption Assistance	G-1819-11-5731/G-2021-11-5918	93.659	0	286,677
Social Services Block Grant	G-1819-11-5731/G-2021-11-5918	93.667	0	474,098
<i>Passed through the Ohio Department of Developmental Disabilities</i>				
Social Services Block Grant	316400065	93.667	0	103,206
Total Social Service Block Grant:			<u>0</u>	<u>577,304</u>
<i>Passed through the Ohio Department of Job and Family Services</i>				
John H. Chafee Foster Care Program for Successful Transition to Adulthood	G-1819-11-5731/G-2021-11-5918	93.674	0	15,708
Children's Health Insurance Program	G-1819-11-5731/G-2021-11-5918	93.767	0	135,974
Medical Assistance Program (Medicaid Cluster)	G-1819-11-5731/G-2021-11-5918	93.778	0	751,642
<i>Passed through the Ohio Department of Developmental Disabilities</i>				
Medical Assistance Program (Medicaid Cluster)	316400065	93.778	0	357,482
Total Medical Assistance Program (Medicaid Cluster):			<u>0</u>	<u>1,109,124</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>0</u>	<u>4,548,997</u>
U.S. DEPARTMENT OF HOMELAND SECURITY				
<i>Passed through the Ohio Department of Public Safety Emergency Management Agency</i>				
Emergency Management Performance Grant				
FY 2018 Emergency Management Performance Grant	EMC-2018-EP-00008-S01	97.042	0	55,040
FY 2019 Emergency Management Performance Grant	EMC-2019-EP-00005	97.042	0	69,251
Total Emergency Management Performance Grant			<u>0</u>	<u>124,291</u>
FY 2017 Pre Disaster Mitigation	EMC-2018-PC-0006	97.047	0	1,256
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			<u>0</u>	<u>125,547</u>
TOTAL FEDERAL ASSISTANCE			<u>\$331,398</u>	<u>\$8,779,662</u>

The accompanying notes are an integral part of this schedule.

DELAWARE COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2019**

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, 2019. 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 the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

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

The County has a revolving loan fund (RLF) program to provide low-interest loans to businesses to create jobs for low to moderate income persons and also to lend money to eligible persons to rehabilitate homes. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the County, passed through the Ohio Development Services Agency. The Schedule reports loans made and administrative costs as *disbursements* on the Schedule. The County did not have any loans made or administrative costs in 2019. The cash balance on hand in the revolving fund as of December 31, 2019 was \$89,185. 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 2019, the County Board of Developmental Disabilities received a settlement payment for the 2015 and 2016 Cost Reports from the Ohio Department of Developmental Disabilities for the Medicaid Program (CFDA #93.778) in the amounts of \$531,169 and \$639,091, respectively. The Cost Report Settlement payments were for settlements of the differences between the statewide payment rates and the rates calculated based upon actual expenditures for Medicaid services. These revenues are not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in the prior reporting periods.

DELAWARE COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2019
(Continued)**

NOTE F – SUBRECIPIENTS

The County passes certain federal awards received from the Ohio Department of Development Disabilities to other governments or not-for-profit (sub recipient). As Note B describes, the County reports expenditures of Federal awards to subrecipients when paid in cash.

As a subrecipient, the County has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

OHIO AUDITOR OF STATE KEITH FABER



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Columbus, Ohio 43215-3506
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CentralRegion@ohioauditor.gov

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

Delaware County
145 North Union 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, each major fund, and the aggregate remaining fund information of the Delaware County, (the County) as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 26, 2020, wherein we noted the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County.

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 report is not suitable for any other purpose.

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

Keith Faber
Auditor of State

Columbus, Ohio

August 26, 2020

OHIO AUDITOR OF STATE KEITH FABER



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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
145 North Union 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 Delaware County's major federal programs for the year ended December 31, 2019. 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 its major federal programs for the year ended December 31, 2019.

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, each major fund and the aggregate remaining fund information of Delaware County, (the County) as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated August 26, 2020. Our opinion also noted the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County. 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.

Delaware County
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
Page 2

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive style with a large, stylized 'K' and 'F'.

Keith Faber
Auditor of State

Columbus, Ohio

August 26, 2020

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DELAWARE COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2019

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list):	<ul style="list-style-type: none"> • Highway Planning and Construction Cluster; CFDA #20.205 • Child Support Enforcement Program; CFDA #93.563
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR § 200.520?	Yes

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

None

3. FINDINGS FOR FEDERAL AWARDS

None

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Delaware County, Ohio Comprehensive Annual Financial Report

For the Year Ended December 31, 2019



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Introductory Section





Delaware County, Ohio

Comprehensive Annual Financial Report For the Year Ended December 31, 2019

George Kaitsa

Delaware County Auditor

Prepared by the Delaware County Auditor's Office

Seiji Kille – Chief Deputy Auditor

Brad Higgins – Administrator of Fiscal Services

Financial Reporting Systems

Tina Archangel – Accountant III

Dawn Hall – Accountant II

Linda O'Rourke – Fiscal System Coordinator

Fiscal Specialist

Sandy Fish
Alice Oldham
Macy Mankins

Payroll

Dedra Hall
Melissa McAllister

Delaware County, Ohio
 Comprehensive Annual Financial Report
 For the Year Ended December 31, 2019
 Table of Contents

I. INTRODUCTORY SECTION

Title Page	i
Table of Contents	ii
Letter of Transmittal.....	v
Elected Officials.....	xi
GFOA Certificate of Achievement	xii
Ohio Auditor of State Award with Distinction.....	xiii
Organizational Chart.....	xiv

II. FINANCIAL SECTION

Independent Auditor's Report.....	1
General Purpose External Financial Statements	
Management's Discussion and Analysis	5
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position	24
Statement of Activities.....	26
Fund Financial Statements	
Balance Sheet - Governmental Funds	28
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities.....	29
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds.....	30
Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to Statement of Activities.....	32
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual:	
General Fund	34
Auto and Gas Fund	35
Developmental Disabilities Fund	36
Statement of Fund Net Position - Proprietary Funds	37
Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Funds	38
Statement of Cash Flows - Proprietary Funds	39
Statement of Fiduciary Assets and Liabilities - Agency Funds.....	41
Notes to the Basic Financial Statements	42

Delaware County, Ohio
 Comprehensive Annual Financial Report
 For the Year Ended December 31, 2019
 Table of Contents (continued)

Required Supplementary Information

Schedule of the County’s Proportionate Share of the Net Pension Liability/Asset - OPERS.....	104
Schedule of County Pension Contributions - OPERS	105
Schedule of the County’s Proportionate Share of the Net OPEB Liability - OPERS.....	107
Schedule of County Contributions - OPEB.....	108

Combining Statements and Individual Fund Schedules

Combining Statements - Nonmajor Governmental Funds	
Fund Descriptions	110
Combining Balance Sheet - Nonmajor Governmental Funds	113
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds	121

Combining Statements - Nonmajor Enterprise Funds

Fund Descriptions	130
Combining Statement of Fund Net Position - Nonmajor Enterprise Funds	131
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position - Nonmajor Enterprise Funds.....	132
Combining Statement of Cash Flows - Nonmajor Enterprise Funds	133

Combining Statements - Fiduciary Funds

Fund Descriptions	134
Combining Statement of Changes in Assets and Liabilities - Agency Funds	136

Individual Fund Schedules of Revenues, Expenditures/Expenses, and Changes

in Fund Balance - Budget (Non-GAAP Basis) and Actual	141
Major Funds.....	142
Nonmajor Funds.....	152

III. STATISTICAL SECTION

Statistical Section Description	S1
Net Position by Component - Last Ten Years	S2
Changes in Net Position - Last Ten Years.....	S4
Fund Balances, Governmental Funds - Last Ten Years.....	S8
Changes in Fund Balances, Governmental Funds - Last Ten Years	S10

Delaware County, Ohio
 Comprehensive Annual Financial Report
 For the Year Ended December 31, 2019
 Table of Contents (continued)

Assessed and Estimated Actual Value of Taxable Property - Last Ten Years.....	S14
Property Tax Rates - Direct and Overlapping Governments - Last Ten Years.....	S16
Property Tax Levies and Collections - Real and Public Utility Property Taxes - Last Ten Years.....	S22
Property Tax Levies and Collections - Tangible Personal Property Taxes - Last Ten Years.....	S23
Principal Property Taxpayers - Current Year and Nine Years Ago	S25
Taxable Sales by Category - Last Ten Years.....	S26
Number of Sewer Customers and Direct Rate - Last Ten Years.....	S28
Ratio of General Bonded Debt Outstanding - Last Ten Years.....	S29
Ratio of Outstanding Debt by Type - Last Ten Years	S30
Revenue Bond Coverage - Last Nine Years.....	S32
Special Assessment Bond Coverage - Last Ten Years	S34
Computation of Legal Debt Margin - Last Ten Years.....	S36
Pledged Revenue Coverage Governmental Revenue Bonds – Last Five Years	S40
Demographic and Economic Statistics - Last Ten Years.....	S42
Principal Employers - Current Year and Nine Years Ago	S43
Operating Indicators by Program/Department - Last Ten Years.....	S44
County Government Employees by Program/Department - Last Ten Years.....	S50
Capital Asset Statistics by Program/Department - Last Ten Years.....	S52

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George Kaitsa Delaware County Auditor

August 26, 2020

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, 2019, is hereby submitted. This report conforms to accounting principles generally accepted in the United States of America (GAAP) and provides full and complete disclosure of the financial position and operations of the County.

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, 2019, 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.

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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 one of the fastest growing counties in both the State of Ohio and the United States with projections for continued growth. The County's population increased 58.4 percent from 109,989 in the 2000 census to 174,214 in the 2010 census. The estimated population in 2019 was 209,177. The high quality of schools, a rich cultural life, housing, 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. Delaware 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 and 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 County Treasurer is the custodian of all County funds. Primary responsibilities include the collection of all tax moneys due the County 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, one Domestic Relations, 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.

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 26 percent to over \$8.03 billion between tax years 2010 and 2019.

Recent data released from the U.S. Census Bureau ranks Delaware County as the second fastest growing county in the State of Ohio for 2019 with an estimated increase in population of 2.0 percent over 2018. 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 4.1 percent, Delaware County's 2019 average unemployment rate stood at 3.7 percent. This is due to the stable and diverse business environment in the area. Many of the top employers in the County are nationally recognized, including J.P. Morgan Chase and Co., Kroger Company, PCM/Sarcom Inc., Meijer Inc., Excel Inc., and American Showa. Public school systems, the County, and Ohio Health (Grady Memorial Hospital) also provide a stable base of employment.

J.P. Morgan Chase and Co. remains the County's largest employer with over 10,197 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 is in the midst of a \$200 million dollar modernization project which will update technology, promote collaborative spaces, and provide energy efficiencies and increased security to the complex.

The Polaris Fashion Place, Central Ohio's largest retail mall with six 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.

Topgolf, a golf-centered game and entertainment center, is marking its first year anniversary of the 65,000 square feet venue, at its second Ohio location in the Polaris area just east of Interstate 71. IKEA, the home furnishings retailer, is marking its third year anniversary of the 354,000 square feet store and is located in the Polaris area just east of Interstate 71. In addition, the Simon Property Group and Tanger Factory Outlet Center is marking its fourth year anniversary of the 350,000 square feet outlet mall that has more than 75 stores and is located adjacent to the Interstate 71-US 36-Ohio 37 interchange. These additional enterprises enhance the County's reputation as a retail destination center.

Delaware County, Ohio

Delaware County also boasts more than seven hundred twenty active farms with an average size of one hundred eighty-seven acres. Approximately 50 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.

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. Additionally, the County Commissioners have designated the County to be an Alternative Energy Zone to encourage investments in solar, wind, and other forms of alternative energy.

Delaware County is also involved in supporting the formation of enterprise zones, community reinvestment areas, and tax increment financing areas by 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.

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 reflects the opinion that the County has an exceptionally strong capacity to meet its financial obligations. Furthermore, the County's recent sewer bond refunding was also awarded the Standard & Poor's AAA credit rating, the only county in Ohio to hold this 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 prior year 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, allowing for potential individual fluctuations through diversification. Diversifying revenue streams enables the County to sustain services that make it an attractive place to work and live.

Estimates for expenditures are based upon trend analysis, anticipated cash flows, 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 which includes the consolidation of locations, renovate existing buildings and complete the purchase and renovation of the North Campus of the Delaware Area Career Center. Additionally, the County Commissioners' adoption of a strategic economic development plan includes a priority initiative to retain existing employers, as well as continue to attract new businesses. The recently completed 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.

Delaware County, Ohio

The County Commissioners have established stringent budgetary controls over 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 refinance existing debt. The County's strong financial condition, prudent fiscal management and stable outlook allows for an above average manageable burden of debt.

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 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 both long and short term financial 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 asset policy is designed to provide uniform understanding, accountability and control over the County's fixed assets and to assist departments in gathering and maintaining necessary information 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 the County Engineer has undertaken throughout the last sixteen years. That effort includes one hundred ninety one 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 2019 was one of the biggest construction years 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, South Old State Road, South Old 3C Highway, Lewis Center, and Home Road. Nearly \$235 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, motor vehicle license fees, gasoline taxes, federal grants, and sales tax receipts will fund these major improvements.

The County has begun the process of renovating the historic Courthouse which will become home to the offices of the Board of Commissioners, Economic Development, Human Resources, Fiscal Services, Communications and the Veterans Service Office. This major improvement project will

Delaware County, Ohio

include a new elevator, mechanical upgrades, and various interior restorations. A combination of cash reserves and sales tax receipts will fund this project.

To accommodate the increasing facility needs, the County has purchased and is in the design phase of the renovation of the north campus of the Delaware Area Career Center. This 63.6-acre site which includes a 147,000 square foot facility became available due to the vocational school consolidating into a new campus. This multi-year project will include the offices of the Sheriff's Administration, Engineer, Regional Sewer District, Code Compliance, Regional Planning, Soil and Water Conservation District and the OSU Co-Operative Extension Service.

Progress continues on several sewer construction projects including the completion of the Liberty Sawmill Trunk Sewer in 2019. This project in addition to the near-completed Alum Creek Water Reclamation Facility Mixer and Aeration Upgrade construction will provide energy efficiency updates and additional capacity for the continued growth and development in the area. Additionally, design and construction of several pump station and force main projects were on-going throughout 2019 and the Facilities Plan for a major upgrade to the Olentangy Environmental Control Center was finalized. An odor control study was completed to evaluate the efficiency of the current chemical usage, and resulted in an average savings of \$75,000 annually from reducing odor control chemical usage. This exemplifies the on-going commitment for the Sewer District to provide sustainable infrastructure and services.

The County will continue to meet the responsibility of providing higher levels of service prompted by population growth by pursuing opportunities which improve the dedicated delivery of services to the citizens of Delaware County.

AWARDS AND ACKNOWLEDGEMENT

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, 2018. This was the twenty-seventh 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



DELAWARE COUNTY *Ohio*

Elected Officials

Board of Commissioners

Barb Lewis, President
Jeff Benton, Vice President
Gary Merrell, Commissioner

Auditor

George Kaitsa

Clerk of Courts

Natalie Fravel

Coroner

Dr. Mark Hickman

Court of Common Pleas - General

David Gormley
James Schuck

Court of Common Pleas - Probate/Juvenile

David Hejmanowski

Court of Common Pleas - Domestic Relations

Randall Fuller

Engineer

Chris Bauserman

Prosecutor

Melissa Schiffel

Recorder

Melissa Jordan

Sheriff

Russell Martin

Treasurer

Michael Ringle



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, 2018

Christopher P. Morrill

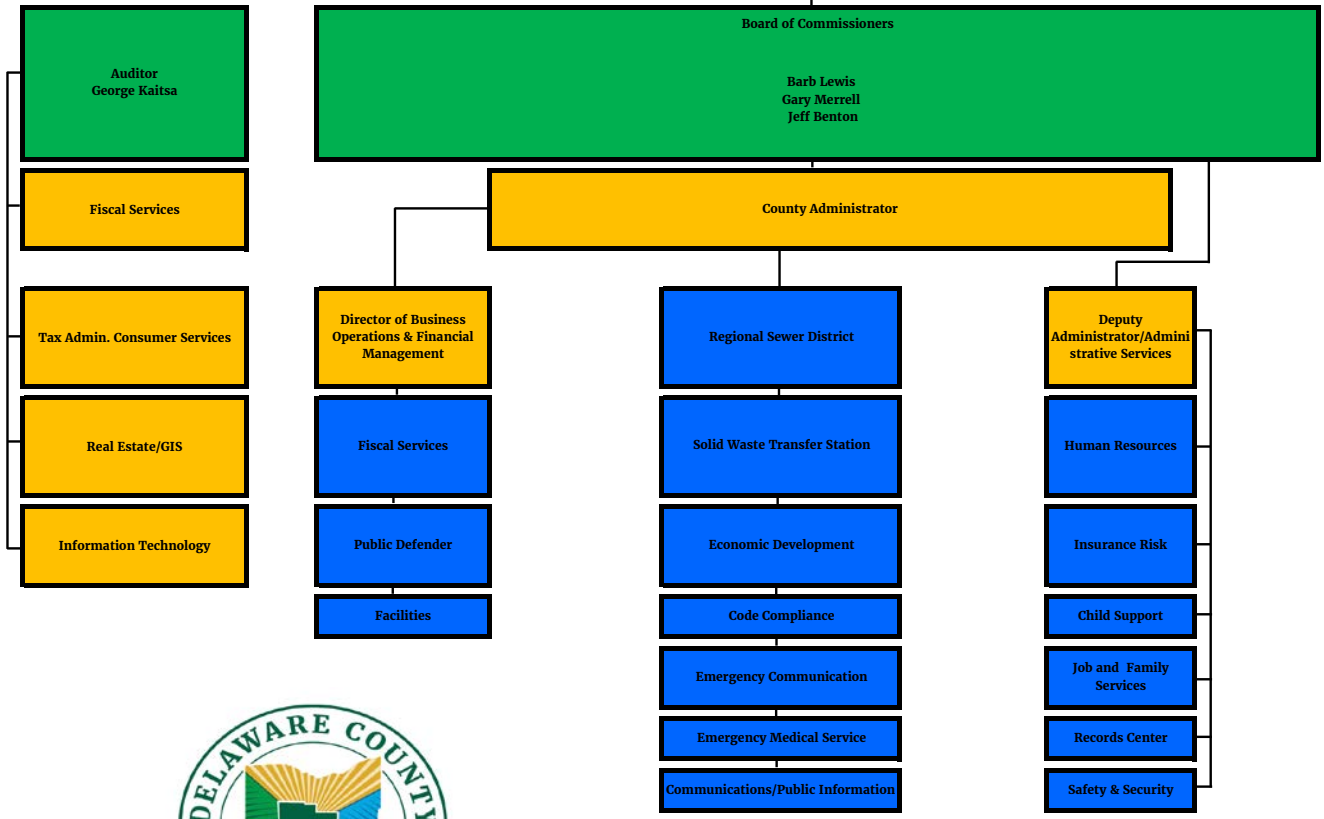
Executive Director/CEO

2018 Ohio Auditor of State Award with Distinction



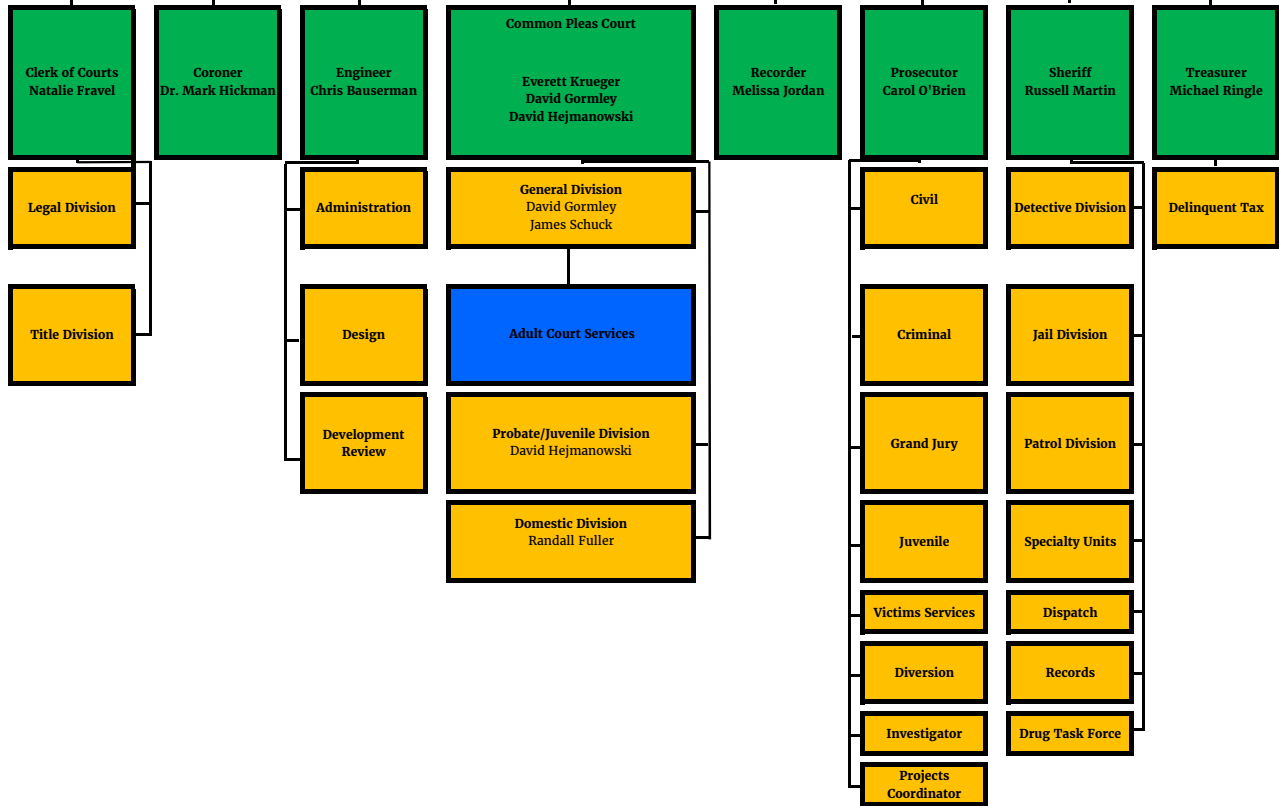
Delaware County

Citizens of



Government Organizational Chart

Delaware County



- Statutory Boards and Commissions**
- Budget Commission
 - Board of Revision
 - Board of Elections Automatic Data Processing
 - Board of County Records Commission
 - Veterans Service Commission

- Appointed Boards and Commissions**
- Board of Developmental Disabilities
 - Board of Mental Health, Alcohol, and Drug Addiction Services
 - Emergency Management Executive Committee
 - 9-1-1 Advisory Board
 - Job and Family Services Planning Committee

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Financial Section



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OHIO AUDITOR OF STATE KEITH FABER



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Columbus, Ohio 43215-3506
(614) 466-3402 or (800) 443-9275
CentralRegion@ohioauditor.gov

INDEPENDENT AUDITOR'S REPORT

Delaware County
145 North Union 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, each major fund, and the aggregate remaining fund information of the Delaware County, Ohio (the County), as of and for the year ended December 31, 2019, 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 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.

Efficient • Effective • Transparent

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Delaware County, Ohio, as of December 31, 2019, 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 27 to the financial statements, the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County. 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 and other post-employment benefit liabilities and pension and other post-employment benefit 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 we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

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

Other Reporting Required by Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 26, 2020, 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 "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State

Columbus, Ohio

August 26, 2020

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Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
Unaudited

The management's 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, 2019. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review the transmittal letter, notes to the basic financial statements and the basic financial statements to enhance their understanding of the County's financial performance.

Financial Highlights

Key financial highlights for 2019 are as follows:

- The total net position of the County increased \$36.7 million. Net position of governmental activities increased \$21.3 million, which represents a 7.36% increase from 2018's net position. Net position of business-type activities increased \$15.4 million, which represents a 5.36% increase from the 2018's net position.
- General revenues accounted for \$124.8 million or 66.28% of total governmental activities revenue. Program specific revenues accounted for \$63.5 million or 33.72% of total governmental activities revenue.
- The County had \$166.9 million in expenses related to governmental activities; \$63.5 million of these expenses were offset by program specific charges for services, grants or contributions. General revenues (primarily taxes) of \$124.8 million were adequate to provide for these programs.
- The General Fund, the County's largest major governmental fund, had revenues and other financing sources of \$113.8 million in 2019. The General Fund had expenditures and other financing uses of \$104 million in 2019. The net change in fund balance was an increase of \$9.8 million or 15.97% from 2018 to 2019.
- The County's Developmental Disabilities fund, a major governmental fund, had revenues and other financing sources of \$27.7 million in 2019. The Developmental Disabilities fund had expenditures of \$19.8 million in 2019. The net change in fund balance was an increase of \$7.8 million or 41.29% from 2018 to 2019.
- The County's Auto and Gas fund, a major governmental fund, had revenues and other financing sources of \$14.9 million in 2019. The Auto and Gas fund had expenditures of \$18.3 million in 2019. The net change in fund balance was a decrease of \$3.4 million or 15.83% from 2018 to 2019.
- Net position for the business-type activities, which is made up of the Delaware County Regional Sewer District fund, Delaware County Transfer Station fund and Storm Water Systems fund, increased in 2019 by \$15.4 million or 5.36% from last year's net position.
- In the general fund, the actual revenues and other financing sources exceeded final budgeted revenues by \$6.1 million. Final appropriations were \$14.4 million greater than actual expenditures. These variances are a result of the County's conservative budgeting process and prudent financial management.

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
Unaudited

Using the Basic Financial Statements (BFS)

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand the County as a financial whole. The statements then proceed to provide an increasingly detailed look at specific financial activities.

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 view of the County's finances and a longer-term view of those finances. 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. The fund financial statements also look at the County's most significant funds with all other non-major funds presented in total in one column. The County's major governmental funds are the General, Auto and Gas, and Developmental Disabilities.

Reporting the County as a Whole

Statement of Net Position and the Statement of Activities

The statement of net position and the statement of activities answer the question, "How did we do financially during 2019?" These statements include *all assets, deferred outflows, liabilities, deferred inflows, revenues and expenses* using the *accrual basis of accounting* similar to the accounting used by most private-sector companies. This basis of accounting will take into account all of the current year's revenues and expenses regardless of when cash is received or paid.

These two statements report the County's net position and changes in net position. The change in net position is important because it tells the reader, for the County as a whole, the financial position of the County has improved or diminished. The cause of this change may be the result of various factors including financial changes. Non-financial factors include the County's property tax base, current property tax laws in Ohio restricting revenue growth, facility condition, and other factors.

In the Statement of Net Position and the Statement of Activities, the County is divided into two distinct kinds 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, and interest and fiscal charges. 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 goods or services basis to recover all or a significant portion of the expenses of the goods or services provided. The County's Sanitary Engineer, Solid Waste Transfer, and Storm Water funds are reported here.

The County's Statement of Net Position and Statement of Activities can be found on pages 24-27 of this report.

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
Unaudited

Reporting the County's Most Significant Funds

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. Fund financial reports provide detailed information about the County's major funds. The County uses many funds to account for a multitude of financial transactions. However, these fund financial statements focus on the County's most significant funds.

Major governmental funds are the general fund, auto and gas, and developmental disabilities. The major enterprise fund is the Sanitary Engineer fund. Analysis of the County's major governmental and proprietary funds begins on page 18.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of expendable resources, as well as on balances of expendable resources available at end of the year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of the governmental funds is narrower than 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.

Delaware County maintains a multitude of individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures, and changes in fund balance for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining elsewhere in this report. The basic governmental fund financial statements can be found on pages 28-33 and the budgetary statements for the general and major special revenue funds can be found on pages 34-36 of this report.

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. The basic proprietary fund financial statements can be found on pages 37-40 of this report.

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
Unaudited

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. The basic fiduciary fund financial statements can be found on pages 41 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the governmental-wide and fund financial statements. These notes to the basic financial statement can be found on pages 42-103 of this report.

Required Supplementary Information (RSI)

The RSI contains information regarding the County's proportionate share of the Ohio Public Employee Retirement System's (OPERS) net pension liability/net pension asset, net OPEB liability and the County's schedule of contribution to OPERS. The RSI can be found on pages 104-109 of this report.

Government-Wide Financial Analysis

The Statement of Net Position provides the perspective of the County as a whole.

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
Unaudited

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Table 1 provides a summary of the County's net position for 2019 and 2018.

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
<u>Assets</u>						
Current and Other Assets	\$238,900	\$218,366	\$86,623	\$81,919	\$325,523	\$300,285
Pension	560	722	43	57	603	\$779
Capital Assets, Net	334,879	312,598	255,263	246,740	590,142	\$559,338
Total Assets	<u>574,339</u>	<u>531,686</u>	<u>341,929</u>	<u>328,716</u>	<u>916,268</u>	<u>860,402</u>
<u>Deferred Outflows of Resources</u>						
Deferred Charge on Refunding	581	643	217	268	798	911
Pension	32,006	14,365	2,441	1,134	34,447	15,499
OPEB	3,995	3,020	305	238	4,300	3,258
Total Deferred Outflows of Resources	<u>36,582</u>	<u>18,028</u>	<u>2,963</u>	<u>1,640</u>	<u>35,245</u>	<u>19,668</u>
<u>Liabilities</u>						
Current and Other Liabilities	8,794	8,497	2,263	6,313	11,057	11,365
Long-Term Liabilities						
Pension	106,554	58,916	8,127	4,648	114,681	63,564
OPEB	50,938	41,047	3,887	3,238	54,825	44,285
Other Amounts	92,743	96,315	27,736	27,467	120,479	127,227
Total Liabilities	<u>259,029</u>	<u>204,775</u>	<u>42,013</u>	<u>41,666</u>	<u>246,217</u>	<u>246,441</u>
<u>Deferred Inflows of Resources</u>						
Property Taxes	38,045	36,995	0	0	38,045	36,995
Payment in Lieu of Taxes	983	970	0	0	983	970
Pension	1,628	14,138	124	1,116	1,752	15,254
OPEB	138	3,058	11	241	149	3,299
Total deferred inflows	<u>40,794</u>	<u>55,161</u>	<u>135</u>	<u>1,357</u>	<u>40,780</u>	<u>56,518</u>
<u>Net Position</u>						
Net Investment in Capital Assets	254,616	231,030	228,180	216,535	482,796	447,565
Restricted	68,768	60,098	4,521	4,514	73,289	64,612
Unrestricted	(12,286)	(1,350)	70,044	66,284	57,758	64,934
Total Net Position	<u>\$311,098</u>	<u>\$289,778</u>	<u>\$302,745</u>	<u>\$287,333</u>	<u>\$613,843</u>	<u>\$577,111</u>

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
Unaudited

The net pension liability (NPL) and the net other postemployment benefits (OPEB) liability combined are the largest liabilities reported by the County at December 31, 2019. The net pension liability is reported pursuant to Governmental Accounting Standards Board (GASB) Statement 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27." The net other postemployment benefits (OPEB) liability/asset is reported pursuant to GASB Statement 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions." For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability, and net OPEB liability to the reported net position and subtracting deferred outflows related to pension and OPEB and the net OPEB asset.

Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. Prior accounting for pensions (GASB 27) and postemployment benefits (GASB 45) focused on a funding approach. This approach limited pension and OPEB costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's *net pension liability/asset* or *net OPEB liability/asset*. GASB 68 and GASB 75 take an earnings approach to pension and OPEB accounting; however, the nature of Ohio's statewide pension/OPEB plans and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

GASB 68 and GASB 75 require the net pension liability/asset and the net OPEB liability to equal the County's proportionate share of each plan's collective:

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

GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted that the unfunded portion of this promise is a present obligation of the government, part of a bargained-for benefit to the employee and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of these liabilities.

In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The Ohio Revised Code permits, but does not require, the retirement systems to provide health care to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the retirement system. In Ohio, there is no legal means to enforce the unfunded liability of the pension/OPEB plan as against the public employer. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The retirement system is responsible for the administration of the pension and OPEB plans.

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
Unaudited

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

In accordance with GASB 68 and GASB 75, the County's statements prepared on an accrual basis of accounting include an annual pension expense and an annual OPEB expense for their proportionate share of each plan's change in net pension liability/asset and net OPEB liability, respectively, not accounted for as deferred inflows/outflows.

As indicated earlier, net position may serve over time as a useful indicator of County's financial position. Overall, the County's financial position increased in 2019. The net position in Governmental Activities increased by 7.36% while Business-Type Activities increased by 5.36%.

For Governmental Activities, assets increased due to the completion of South Old State Road.

In business-type activities, depreciable capital assets, net increased by \$8.5 million due to capital asset additions including building improvements, equipment and sewer lines. The increase was offset by an increase in long-term liabilities – net pension liability. This increase was due to the decreased return of investments by OPERS.

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.

Prior to the implementation of GASB 68 and GASB 75, the County was able to report positive balances in all three categories of net position, both for the County as a whole, as well as for its separate governmental and business-type activities. However, after implementation the unrestricted portion of net position now has a negative balance in governmental activities.

Long-term liabilities increased primarily due to an increase in the net pension liability and net OPEB liability. These liabilities are outside of the control of the County. The County contributes its statutorily required contributions to the pension systems; however, it's the pension systems that collect, hold and distribute pensions and OPEB to County employees, not the County. The pension and OPEB liabilities will fluctuate annually due to a number of factors including investment returns, actuarial assumptions used, and the County's proportionate share of net pension and net OPEB costs.

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
Unaudited

As a result, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability and the net OPEB liability to the reported net position and subtracting deferred outflows related to pension and OPEB and the net OPEB asset. Had the County not applied the requirements of GASB 68 and GASB 75, the unrestricted net position for the governmental activities and business-type activities would have been as follows for 2019 and 2018:

Table 2
Net Position change due to implementation of GASB 68 & 75
(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Unrestricted net position (with GASB 68/GASB 75)	(\$12,286)	(\$1,349)	\$70,044	\$66,284	\$57,758	\$64,935
<u>GASB 68 calculations:</u>						
Add: Deferred inflows-pension	1,627	14,138	124	1,115	\$1,751	15,253
Add: Net pension liability	106,553	58,915	8,127	4,648	\$114,680	63,563
Less: Deferred outflows-pension	(32,006)	(14,365)	(2,441)	(1,133)	(34,447)	(15,498)
Less: Net Pension asset	(559)	(721)	(42)	(56)	(601)	(777)
<u>GASB 75 calculations:</u>						
Add: Deferred inflows-OPEB	138	3,057	10	241	\$148	3,298
Add: Net OPEB liability	50,937	41,046	3,886	3,238	\$54,823	44,284
Less: Deferred outflows-OPEB	(3,994)	(3,020)	(304)	(238)	(4,298)	(3,258)
Unrestricted net position (without GASB 68/GASB 75)	<u>\$110,410</u>	<u>\$97,701</u>	<u>\$79,404</u>	<u>\$67,399</u>	<u>\$189,814</u>	<u>\$171,800</u>

As illustrated above, removal of the unfunded liability of the pension/OPEB plans results in a significantly higher unrestricted net position and an increase from 2018 to 2019 of \$18,012,000 or 10.48%. In the state of Ohio there is no legal means to enforce the unfunded liability of the pension/OPEB plan against the County.

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
Unaudited

Table 3 reflects the changes in net position for 2019 and 2018.

Table 3
Changes in Net Position
(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Revenues						
Program Revenues						
Charges for Services	\$29,186	\$29,260	\$18,422	\$17,844	\$47,608	\$47,104
Operating Grants, Contributions, and Interest	24,215	23,387	0	0	24,215	23,387
Capital Grants and Contributions	10,098	4,540	16,997	47,548	27,095	52,088
Total Program Revenue	<u>63,499</u>	<u>57,187</u>	<u>35,419</u>	<u>65,392</u>	<u>98,918</u>	<u>122,579</u>
General Revenue						
Property Taxes	38,468	32,966	0	0	38,468	32,966
Payment in Lieu of Taxes	974	948	0	0	974	948
Hotel and Motel Tax	1,866	1,571	0	0	1,866	1,571
Sales Taxes	67,112	62,942	0	0	67,112	62,942
Grants and Entitlements	8,221	8,049	0	0	8,221	8,049
Interest	7,176	4,625	0	30	7,176	4,655
Other	970	1,820	52	16	1,022	1,836
Total General Revenues	<u>124,787</u>	<u>112,921</u>	<u>52</u>	<u>46</u>	<u>124,839</u>	<u>112,967</u>
Total Revenues	<u>\$188,286</u>	<u>\$170,108</u>	<u>\$35,471</u>	<u>\$65,438</u>	<u>\$223,757</u>	<u>\$235,546</u>

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
Unaudited

Table 3
Changes in Net Position
(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
<u>Program Expenses</u>						
General Government						
Legislative and Executive	31,670	28,763	0	0	31,670	28,763
Judicial	14,659	12,615	0	0	14,659	12,615
Public Safety	55,886	49,907	0	0	55,886	49,907
Public Works	29,076	25,756	0	0	29,076	25,756
Health	22,231	20,451	0	0	22,231	20,451
Human Services	10,704	9,674	0	0	10,704	9,674
Intergovernmental	0	0	0	0	0	0
Interest and Fiscal Charges	2,739	3,176	0	0	2,739	3,176
Sanitary Engineer	0	0	19,367	18,688	19,367	18,688
Solid Waste Transfer Station	0	0	178	177	178	177
Storm Water Phase II	0	0	514	431	514	431
Total Expenses	<u>166,965</u>	<u>150,342</u>	<u>20,059</u>	<u>19,296</u>	<u>187,024</u>	<u>169,638</u>
Excess of Revenue Over Expenses	21,321	19,764	15,411	46,142	36,732	65,906
Net Position at Beginning of Year	<u>289,778</u>	<u>270,014</u>	<u>287,333</u>	<u>241,191</u>	<u>577,111</u>	<u>511,205</u>
Net Position at End of Year	<u>\$311,099</u>	<u>\$289,778</u>	<u>\$302,744</u>	<u>\$287,333</u>	<u>\$613,843</u>	<u>\$577,111</u>

(Continued)

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
Unaudited

Governmental Activities

During 2019, the County experienced an overall increase in Governmental Activities net position of 7.36%. Revenues generated were \$188.3 million and expenses from all programs were \$166.9 million resulting in a surplus for the year \$21.3 million. As previously stated, the requirement that the County recognize a pension/OPEB liability of over \$157.7 million distorts the County's net position and unrestricted net position.

Explanations for other between-year fluctuations are as follows:

- Interest earnings increased due to higher interest rates, the effects of portfolio fair market value changes and higher interest yields.
- The amount due from other governments increased as the County received additional grant receipts, primarily for infrastructure construction.
- A significant capital grant was awarded from the State of Ohio for new voting equipment in 2019.
- Continued growth in Delaware County through new construction and increased home values have increased property tax revenues.
- Continued growth in the Delaware County population and new retail establishments have increased sales tax revenue.
- Capital assets increased due to several multi-year infrastructure projects for the replacement of County roads, bridges and traffic signals, as well as the purchase and renovation of the Delaware Area Career Center North Campus building and the historical renovation of the County Courthouse.

Business-Type Activities

The net position for Business-Type Activities increased \$15,411,383 or 5.36%.

Explanations for between-year fluctuations are as follows:

- Charges for services increased in the Sanitary Engineer Fund due to a rate increase in the sewer charges as well as additional connections.
- Capital assets increased due to the completion of the Liberty Sawmill Trunk Sewer construction and other improvements being made to various pump stations and plant rehabilitations.
- A reduction in capital contributions is due to the County recognizing a receivable associated with the Concord Scioto Community Authority in 2018. The County did not have a similar receivable in 2019, refer to Note 11 for information about this receivable.

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
Unaudited

Table 4, 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 4
Governmental Activities
(In Thousands)

	Total Cost of Services		Net Cost of Services	
	2019	2018	2019	2018
General Government				
Legislative and Executive	\$31,669	\$28,763	\$14,269	\$13,924
Judicial	14,660	12,615	12,407	10,388
Public Safety	55,886	49,907	45,138	40,016
Public Works	29,076	25,756	8,988	5,584
Health	22,230	20,451	16,595	16,464
Human Services	10,704	9,674	3,330	3,603
Interest and Fiscal Charges	2,739	3,176	2,739	3,176
Total Expenses	<u>\$166,964</u>	<u>\$150,342</u>	<u>\$103,466</u>	<u>\$93,155</u>

The total cost of services increased \$16.6 million while net services increased \$10.3 million from 2018 to 2019. Many of the expense categories increased from the prior year due primarily to wage and benefit increases and increases to the net pension and net OPEB expense. The provision adoptions of GASB 68 and 75 distort the true financial position of the County, requiring the County to recognize a pension/OPEB adjustment that increased expenses by \$23 million. As a result, it is difficult to ascertain the true operational cost of services and the change in cost of services from year to year. The chart in Table 5 shows total cost of services and net cost of services by function with the GASB Statement 68 and 75 and OPEB costs removed.

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
Unaudited

Table 5
Governmental Activities-GASB 68 & 75 Pension/OPEB Costs Removed
(In Thousands)

	Total Cost of Services		Net Cost of Services	
	2019	2018	2019	2018
General Government				
Legislative and Executive	\$27,480	\$27,391	\$10,081	\$12,553
Judicial	12,317	11,820	10,066	9,594
Public Safety	44,465	46,056	33,717	36,166
Public Works	27,221	25,133	7,135	4,963
Health	20,077	19,706	14,442	15,719
Human Services	9,051	9,091	1,678	3,021
Interest and Fiscal Charges	2,739	3,176	2,739	3,176
Total Expenses	<u>\$143,350</u>	<u>\$142,373</u>	<u>\$79,858</u>	<u>\$85,192</u>

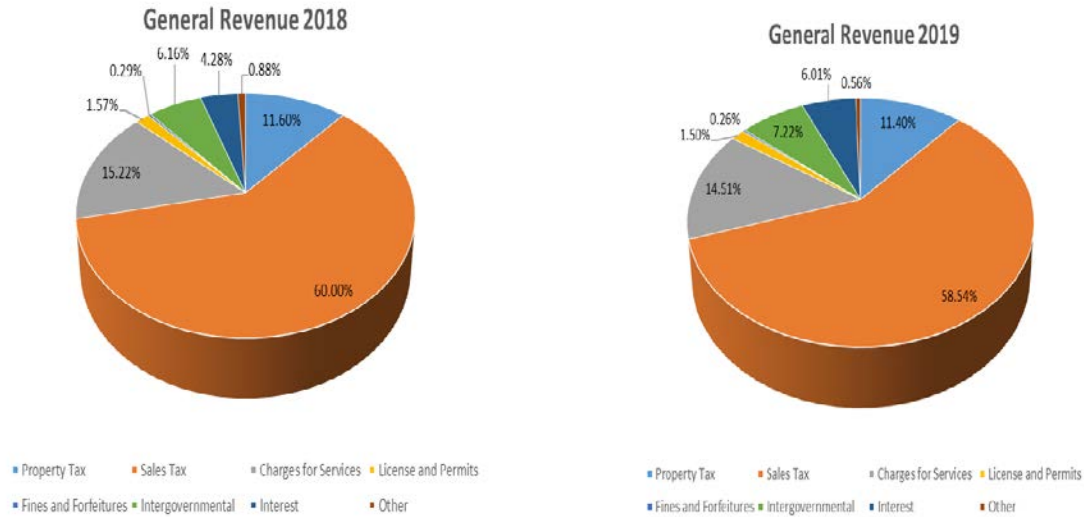
Removal of GASB 68 and 75 Pension/OPEB Costs presented above shows the County's total expenses increased approximately \$977 thousand or 0.68% while net cost of service decreased \$5.3 million or 6.22%. The increase in cost was primarily due to increased expenses associated with several ongoing infrastructure projects prompted by the County addressing traffic congestion due to population growth. The increase in public works expense was offset by a decrease in public safety expense. This can be attributed to the retirement of senior public safety officers in 2018. The decrease in net cost of services is attributed to a \$2 million capital grant from the State of Ohio in 2019 for new voting equipment and increased funding from the State of Ohio in 2019 for Health and Human Services programs. The State of Ohio bi-annual budget passed in June 2019 nearly doubled the state funding for family and children services throughout the state to provide additional resources to programming for at-risk children.

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
Unaudited

GOVERNMENTAL FUNDS FINANCIAL ANALYSIS

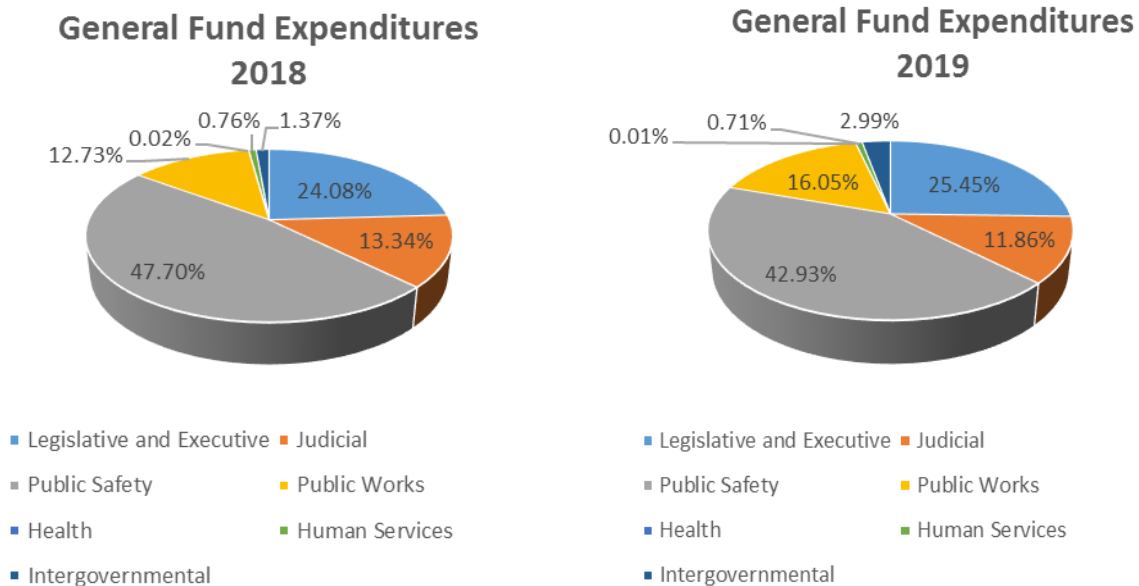
The County's major governmental funds are the General Fund, Auto and Gas Fund, and Developmental Disabilities Fund.

The following graphs below present the County's General Fund revenue for 2019 and 2018.



Overall, the County's General Fund balance increased by \$9.8 million or 16%. Primarily, this was caused by an increase in sales tax revenue. Sales tax revenues were the strongest in the County's history, funded by the continuing additions of retail, restaurants and entertainment venues. Additionally, interest revenue increased significantly by \$2.4 million due to an increase in interest rates and portfolio fair market value for investments.

The following graphs below present the County's General Fund expenditures for 2019 and 2018.



Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
Unaudited

Overall, expenditures increased \$12.8 million or 16.2% in the General fund from 2018 to 2019. The majority of this increase occurred at the legislative and executive function level due to a \$4.1 million purchase of new voting equipment by the board of elections. The County also experienced an increase in cost associated with Public Works due to continued road and bridge improvement costs. The Cost of these projects are funded by a portion of sales tax designated for road maintenance and repair. Refer to Note 7 for more information.

Fund balance in the Auto and Gas special revenue fund decreased \$3.4 million by 15.8%. This decrease was caused by increased expenditures on major road and bridge projects including improvements to South Old State, South Old 3C Highway, Lewis Center and Home Road.

Fund balance in the Developmental Disabilities special revenue fund increased \$7.8 million or 41.3%. This was primarily due to an increase in property tax receipts associated with an additional 0.4 mill permanent operating levy assessed in 2018 and collected in 2019. The levy was necessary to continue to offer services to a growing population within the County.

BUSINESS-TYPE ACTIVITIES FINANCIAL ANALYSIS

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

The Sanitary Engineer Fund reported an operating loss for 2019 of \$642 thousand. The fund had a \$15.4 million increase in net position primarily from contributions received from developers.

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 \$80.6 thousand or 2.9%.

Net position in the Storm Water Phase II Fund decreased by 10.8%. Revenues were consistent from the previous year and expenditures decreased slightly due to reduced cost related to services and charges.

BUDGETARY HIGHLIGHTS

In addition to an annual budget of revenues and expenses/expenditures for all County funds, the County prepares other budgetary documents as required by state statute. This includes the annual appropriations resolution which is effective the first day of January. The County's most significant budgeted fund is the General Fund. Budgeted revenue increased from the original to the final budget by \$300 thousand. Actual revenue collected was 5.1% more than the final revenue budget. The primary cause for this increase was related to sales tax collections that exceeded the final budget by \$2.7 million. Interest revenue collected was also more than the final budgeted revenue by \$3.1 million due to higher interest rates and prudent fiscal management.

Actual expenditures were \$14.8 million less than the final budget. The majority of this variance occurred in public works function due to several ongoing road and bridge projects within the County that were budgeted but not completed during 2019. Additionally, the County made the final purchase payment for the Delaware Area Career Center North Campus during 2019.

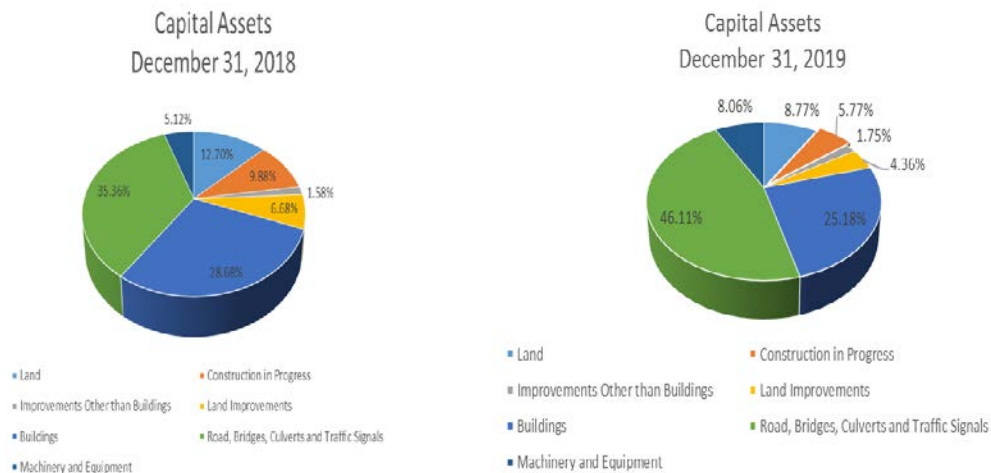
Delaware County, Ohio
 Management's Discussion and Analysis
 For the Year Ended December 31, 2019
 Unaudited

CAPITAL ASSETS AND DEBT ADMINISTRATION

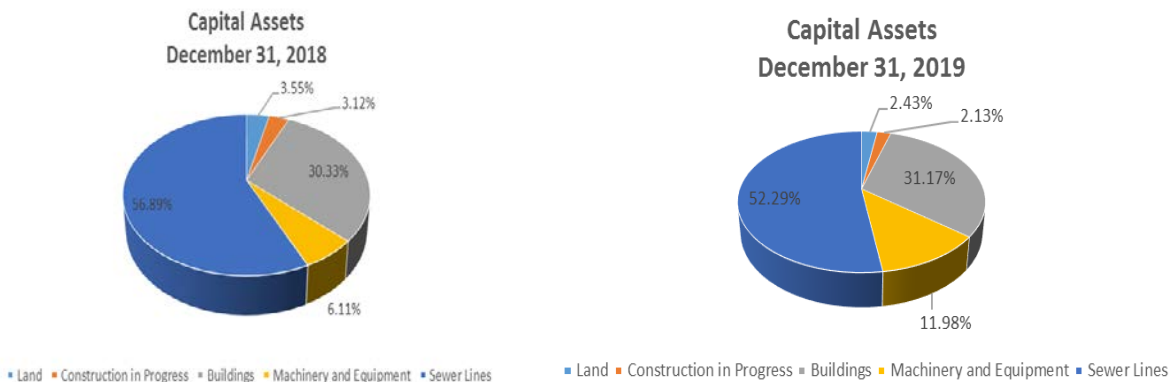
Capital Assets

The County's net investment in capital assets for Governmental and Business-Type Activities as of December 31, 2019, was \$254.6 million and \$228.2 million, 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. The County had a significant amount of ongoing construction in progress within Governmental Activities during 2019. Construction in progress in Governmental Activities decreased over \$3.2 million in 2019. In Business-Type Activities, over \$15.4 million was added to depreciable assets for building improvements, pump stations and equipment upgrades. In addition, sanitary sewer lines were donated by developers, in the amount of \$9.4 million.

The following graphs show the breakdown of Governmental Type Activities capital assets, net of accumulated depreciation by category at December 31, 2019 and December 31, 2018. 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, 2019 and December 31, 2018. See Note 10 in the notes to the financial statement for more detail on the County's capital assets.



Delaware County, Ohio
 Management's Discussion and Analysis
 For the Year Ended December 31, 2019
 Unaudited

Debt Administration

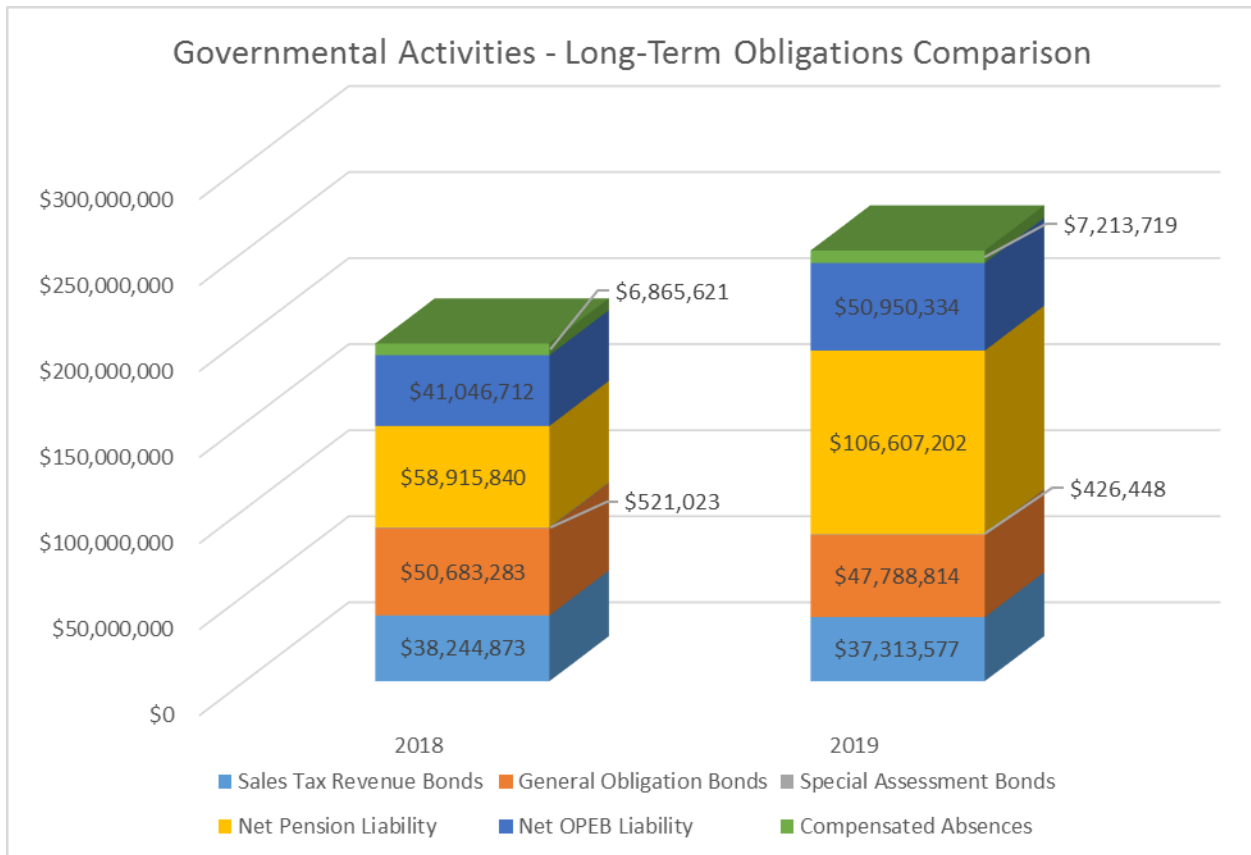
The County's debt administration has remained stable as expected and is within all its legal debt limitations. Delaware County has been given the highest credit rating possible of "AAA". The County's rating is based on financial management, debt burden and other economic factors.

Governmental Activities Debt

During 2019, the County issued \$8,570,000 in Various Purpose General Obligation refunding bonds for a total of \$47.8 million. Additionally, at December 31, 2019 long-term obligations also included \$37.3 million in sales tax revenue bonds and \$426 thousand in special assessment bonds.

Other County long-term obligations included net pension liability, net other post-employment benefit liability and compensated absences payable. Additional information regarding the County's long-term obligations can be found in Note 18 to the basic financial statements.

A comparison of Governmental Activities long-term obligation by category as of December 31, 2019 versus December 31, 2018 is depicted in the chart below. See Note 18 in the notes to the financial statements for more detail on the County's Governmental Activities long-term obligations.



Delaware County, Ohio
 Management's Discussion and Analysis
 For the Year Ended December 31, 2019
 Unaudited

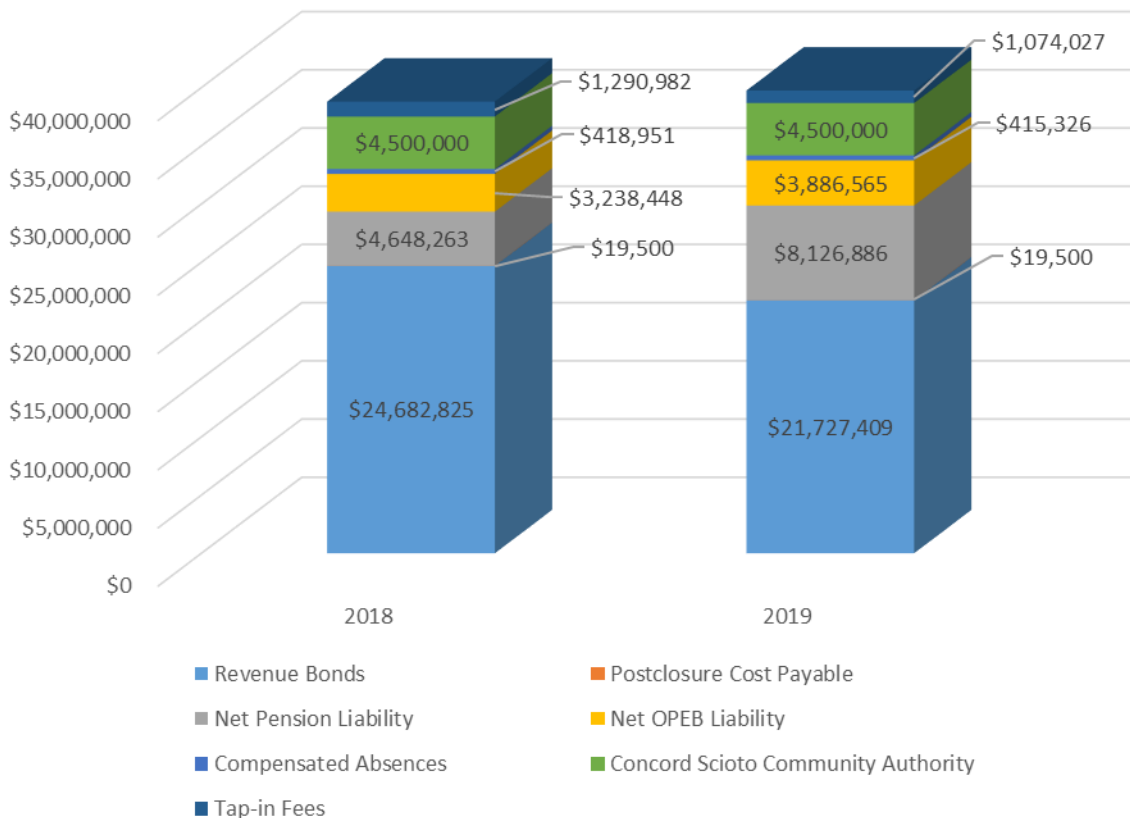
Business-type Activities Debt

Total long-term debt obligations at December 31, 2019 in Business-Type Activities included \$21.7 million in sanitary sewer revenue bonds. Of this amount, \$21.7 million will be repaid from Business-Type Activities.

In addition to the revenue bonds noted above, the County also had other long-term obligations including net pension liability, net other post-employment benefit liability, compensated absences payable, Concord Scioto Community Authority payable, tap-in fees payable, and postclosure cost payable. Additional information regarding the County's long-term obligations can be found in Note 18 to the basic financial statements.

A comparison of the Business-Type Activities long term obligation by category at December 31, 2019 versus December 31, 2018 is depicted in the chart below. See Note 18 in the notes to the financial statements for more detail on the County's Business-Type Activities long-term obligations.

Business-Type Activities Long-Term Obligations Comparison



Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2019
Unaudited

Economic Factors and Next Year's Budget and Rates

Delaware County has experienced significant growth in the past thirty years, both in population and in tax base. During 2019 the County was the fastest growing county in Ohio and the United States. The County's estimated population for 2019 (the latest information available from the U.S. Census Bureau) was approximately 209,177. For comparison, the 1990 census population for Delaware County was 66,929. The County's financial condition continues to remain strong. The County's General Fund unassigned cash balance at December 31, 2019, was \$34 million, an amount sufficient to cover General Fund expenditures for approximately 6 months.

The average unemployment rate in the County was 3.7% for 2019, an increase from the 3.4% average in 2018. This compares favorably to the State rate of 4.1% and unfavorable to the national rate of 3.6%. Delaware County's stable and diverse business environment allows the County to enjoy the second lowest unemployment in Ohio. Inflationary trends in the region compare favorable to national indices.

The County's 2020 general fund approved budget of \$119.1 million is a 3.6% increase over last year's expenditures. The increase will allow for some modest increases in staffing, additional funding for the a 27th pay period in 2020, and 3% raise in salaries for non-union employees. The 2020 budget will continue work on several capital projects that including:

- County road, bridge, signal and other various infrastructure improvements.
- The final planning, design, and construction of the Byxbe Campus in late 2020. The site, formerly occupied by the Delaware Area Career Center, will be home to the Engineer's Office, Sheriff Office, Regional Sewer District, Code Compliance Department, Delaware County Regional Planning Commission, Delaware Soil and Water Conservation District and OSU Extension Services.
- The renovation of the Historic Courthouse, which will provide new offices and a hearing room for the Board of Commissioners, offices for the county's Economic Development and Human Resources departments, and the Veterans Services Commission.
- Multiple vehicles were replaced for the Delaware County Emergency Medical Services paramedics and the sheriff's office.

Delaware County believes consolidating facilities and preparing infrastructure for continuous expected growth lays the groundwork to support future budgets and service-related needs.

Contacting the County's Financial Management

This financial report is designed to provide our citizens, taxpayers, investors and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Honorable George Kaitsa, Delaware County Auditor, 145 North Union Street, Delaware, Ohio 43015. Questions may also be e-mailed to auditor@co.delaware.oh.us or visit the Auditors link from the County's website: <http://www.auditor.co.delaware.oh.us/county-finances/>.

Delaware County, Ohio
Statement of Net Position
December 31, 2019

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$144,969,246	\$50,430,594	\$195,399,840
Cash and Cash Equivalents in Segregated Accounts	214,397	0	214,397
Cash and Cash Equivalents with Escrow Agent	0	140,000	140,000
Cash and Cash Equivalents with Fiscal Agent	8,574	0	8,574
Accounts Receivable	232,790	1,100,220	1,333,010
Hotel and Motel Taxes Receivable	102,885	0	102,885
Sales Taxes Receivable	19,044,733	0	19,044,733
Accrued Interest Receivable	368,957	0	368,957
Due from Other Governments	23,343,556	17,072	23,360,628
Prepaid Items	5,175,426	821,292	5,996,718
Materials and Supplies Inventory	1,279,301	171,943	1,451,244
Net Pension Asset	559,740	42,691	602,431
Property Taxes Receivable	38,476,418	0	38,476,418
Special Assessments Receivable	4,700,398	0	4,700,398
Payment in Lieu of Taxes Receivable	983,461	0	983,461
Concord Scioto Community Authority Receivable	0	33,941,926	33,941,926
Nondepreciable Capital Assets	90,492,414	16,442,250	106,934,664
Depreciable Capital Assets, Net	244,386,842	238,821,402	483,208,244
Total Assets	574,339,138	341,929,390	916,268,528
<u>Deferred Outflows of Resources</u>			
Deferred Charge on Refunding	581,405	217,487	798,892
Pension	32,006,396	2,441,133	34,447,529
OPEB	3,994,722	304,807	4,299,529
Total Deferred Outflows of Resources	36,582,523	2,963,427	39,545,950
Total Assets and Deferred Outflows of Resources	610,921,661	344,892,817	955,814,478
<u>Liabilities</u>			
Accrued Wages Payable	2,680,866	212,870	2,893,736
Accounts Payable	1,254,742	231,589	1,486,331
Matured Compensated Absences Payable	31,031	0	31,031
Contracts Payable	2,297,053	120,235	2,417,288
Retainage Payable	0	140,100	140,100
Due to Other Governments	1,355,005	61,436	1,416,441
Claims Payable	938,357	0	938,357
Unearned Revenue	0	1,324,355	1,324,355
Accrued Interest Payable	237,608	173,003	410,611
Long-Term Liabilities			
Due Within One Year	5,413,790	3,673,362	9,087,152
Due in More Than One Year	87,328,768	24,062,900	111,391,668
Net Pension Liability	106,553,950	8,126,886	114,680,836
Net OPEB Liability	50,937,543	3,886,565	54,824,108
Total Liabilities	259,028,713	42,013,301	301,042,014
<u>Deferred Inflows of Resources</u>			
Property Taxes	38,044,667	0	38,044,667
Payment in Lieu of Taxes	983,461	0	983,461
Pension	1,627,726	124,147	1,751,873
OPEB	138,209	10,546	148,755
Total Deferred Inflows of Resources	40,794,063	134,693	40,928,756
Total Liabilities and Deferred Inflows of Resources	299,822,776	42,147,994	341,970,770

Delaware County, Ohio
Statement of Net Position (continued)
December 31, 2019

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Net Position			
Net Investment in Capital Assets	\$254,616,476	\$228,179,703	\$482,796,179
Restricted for:			
Capital Projects	10,204,129	0	10,204,129
County Agricultural Society	4,880,593	0	4,880,593
Legislative and Executive	2,598,253	0	2,598,253
Judicial	1,217,009	0	1,217,009
Public Safety	12,534	0	12,534
Public Works	26,564,684	0	26,564,684
Health	17,520,204	0	17,520,204
Other Purposes	5,771,166	0	5,771,166
Revenue Bond Replacement	0	1,000,000	1,000,000
Revenue Bond Future Debt Service	0	3,520,955	3,520,955
Unrestricted (Deficit)	(12,286,163)	70,044,165	57,758,002
Total Net Position	<u>\$311,098,885</u>	<u>\$302,744,823</u>	<u>\$613,843,708</u>

See accompanying notes to the basic financial statements

Delaware County, Ohio
Statement of Activities
For the Year Ended December 31, 2019

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
<u>Governmental Activities</u>				
General Government				
Legislative and Executive	\$31,669,428	\$15,262,200	\$113,382	\$2,024,725
Judicial	14,658,891	1,545,804	706,165	0
Public Safety	55,886,381	7,784,167	2,964,646	0
Public Works	29,076,029	3,523,887	8,490,398	8,073,608
Health	22,230,984	573,729	5,062,337	0
Human Services	10,704,287	495,880	6,878,149	0
Interest and Fiscal Charges	2,738,927	0	0	0
Total Governmental Activities	<u>166,964,927</u>	<u>29,185,667</u>	<u>24,215,077</u>	<u>10,098,333</u>
<u>Business-Type Activities</u>				
Sanitary Engineer	19,367,343	17,675,851	0	16,996,942
Other Enterprise				
Solid Waste Transfer Station	178,218	258,855	0	0
Storm Water Phase II	514,059	487,375	0	0
Total Other Enterprise	<u>692,277</u>	<u>746,230</u>	<u>0</u>	<u>0</u>
Total Business-Type Activities	<u>20,059,620</u>	<u>18,422,081</u>	<u>0</u>	<u>16,996,942</u>
Total Primary Government	<u>\$187,024,547</u>	<u>\$47,607,748</u>	<u>\$24,215,077</u>	<u>\$27,095,275</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
Net Position at End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Change in Net Position

Primary Government

Governmental Activities	Business-Type Activities	Total
(\$14,269,121)	\$0	(\$14,269,121)
(12,406,922)	0	(12,406,922)
(45,137,568)	0	(45,137,568)
(8,988,136)	0	(8,988,136)
(16,594,918)	0	(16,594,918)
(3,330,258)	0	(3,330,258)
(2,738,927)	0	(2,738,927)
(103,465,850)	0	(103,465,850)
0	15,305,450	15,305,450
0	80,637	80,637
0	(26,684)	(26,684)
0	53,953	53,953
0	15,359,403	15,359,403
(103,465,850)	15,359,403	(88,106,447)
12,990,047	0	12,990,047
3,725,618	0	3,725,618
20,240,237	0	20,240,237
791,978	0	791,978
719,972	0	719,972
974,194	0	974,194
1,866,207	0	1,866,207
67,111,602	0	67,111,602
8,221,124	0	8,221,124
7,175,710	0	7,175,710
969,639	51,980	1,021,619
124,786,328	51,980	124,838,308
21,320,478	15,411,383	36,731,861
289,778,407	287,333,440	577,111,847
\$311,098,885	\$302,744,823	\$613,843,708

Delaware County, Ohio
Balance Sheet
Governmental Funds
December 31, 2019

	General	Auto and Gas	Developmental Disabilities	Other Governmental	Total Governmental Funds
<u>Assets</u>					
Equity in Pooled Cash and Cash Equivalents	\$54,238,810	\$17,966,929	\$26,962,846	\$43,385,567	\$142,554,152
Cash and Cash Equivalents in Segregated Accounts	2,071	0	0	212,326	214,397
Accounts Receivable	136,495	83,368	3,207	9,720	232,790
Sales Taxes Receivable	19,044,733	0	0	0	19,044,733
Hotel and Motel Taxes Receivable	0	0	0	102,885	102,885
Accrued Interest Receivable	368,957	0	0	0	368,957
Due from Other Governments	3,115,039	10,443,494	2,635,019	7,150,004	23,343,556
Interfund Receivable	2,613,178	0	0	243,915	2,857,093
Prepaid Items	4,830,569	31,901	18,732	258,198	5,139,400
Materials and Supplies Inventory	181,858	1,092,061	0	5,382	1,279,301
Property Taxes Receivable	13,237,683	0	20,077,809	5,160,926	38,476,418
Special Assessments Receivable	30,766	0	0	4,669,632	4,700,398
Payment in Lieu of Taxes Receivable	0	0	0	983,461	983,461
Restricted Assets					
Equity in Pooled Cash and Cash Equivalents	758,739	0	0	0	758,739
Total Assets	98,558,898	29,617,753	49,697,613	62,182,016	240,056,280
<u>Liabilities</u>					
Accrued Wages Payable	1,840,954	204,803	224,571	407,633	2,677,961
Accounts Payable	669,857	51,924	269,777	262,757	1,254,315
Matured Compensated Absences Payable	3,248	25,859	1,924	0	31,031
Contracts Payable	687,508	334,363	0	1,275,182	2,297,053
Due to Other Governments	945,079	29,326	121,154	259,034	1,354,593
Interfund Payable	0	2,400,000	0	457,093	2,857,093
Total Liabilities	4,146,646	3,046,275	617,426	2,661,699	10,472,046
<u>Deferred Inflows of Resources</u>					
Property Taxes	13,090,967	0	19,852,884	5,100,816	38,044,667
Payment in Lieu of Taxes	0	0	0	983,461	983,461
Unavailable Revenue	10,056,142	8,679,671	2,442,034	11,031,796	32,209,643
Total Deferred Inflows of Resources	23,147,109	8,679,671	22,294,918	17,116,073	71,237,771
<u>Fund Balances</u>					
Nonspendable	5,771,166	1,123,962	18,732	263,580	7,177,440
Restricted	0	16,767,845	26,766,537	37,440,175	80,974,557
Committed	12,061,688	0	0	4,700,567	16,762,255
Assigned	19,392,000	0	0	0	19,392,000
Unassigned	34,040,289	0	0	(78)	34,040,211
Total Fund Balances	71,265,143	17,891,807	26,785,269	42,404,244	158,346,463
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$98,558,898	\$29,617,753	\$49,697,613	\$62,182,016	\$240,056,280

See accompanying notes to the basic financial statements

Delaware County, Ohio
Reconciliation of Total Governmental Fund Balances
to Net Position of Governmental Activities
December 31, 2019

Total Governmental Fund Balances		\$158,346,463
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		334,879,256
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	394,695	
Sales Taxes Receivable	7,628,465	
Accrued Interest Receivable	210,418	
Due from Other Governments	18,843,916	
Delinquent Property Taxes Receivable	431,751	
Special Assessments Receivable	4,700,398	32,209,643
Deferred outflows of resources include deferred charges on refunding which do not provide current financial resources, and therefore, are not reported in the funds.		581,405
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.		(237,608)
Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
Sales Tax Revenue Bonds Payable	(37,313,577)	
General Obligation Bonds Payable	(47,788,814)	
Special Assessment Bonds Payable	(426,448)	
Compensated Absences Payable	(7,213,719)	(92,742,558)
An internal service fund is used by management to charge the cost of insurance to individual funds. The assets and deferred outflow of resources and liabilities and deferred inflow of resources of the internal service fund are included in governmental activities on the statement of net position.		616,937
The net pension/OPEB - asset/liability is not due and receivable 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	31,969,916	
Deferred Outflows of Resources - OPEB	3,989,993	
Deferred inflows of resources -pension	(1,625,871)	
Deferred inflows of resources - OPEB	(138,045)	
Net pension asset	559,102	
Net OPEB liability	(50,877,244)	
Net pension liability	(106,432,504)	(122,554,653)
Net Position of Governmental Activities		<u>\$311,098,885</u>

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, 2019

	General	Auto and Gas	Developmental Disabilities	Other Governmental	Total Governmental Funds
Revenues					
Property Taxes	\$12,978,076	\$0	\$20,222,089	\$5,234,314	\$38,434,479
Payment in Lieu of Taxes	0	0	0	974,194	974,194
Hotel and Motel Taxes	0	0	0	1,866,207	1,866,207
Sales Taxes	66,612,154	0	0	0	66,612,154
Special Assessments	0	0	0	2,087,175	2,087,175
Charges for Services	16,515,899	1,789,322	573,729	5,802,773	24,681,723
Licenses and Permits	1,709,837	154,380	0	347,513	2,211,730
Fines and Forfeitures	294,515	0	0	409,193	703,708
Intergovernmental	8,206,616	12,766,350	6,757,802	11,127,968	38,858,736
Interest	6,843,503	187,697	0	135,516	7,166,716
Other	638,888	7,853	68,642	254,256	969,639
Total Revenues	113,799,488	14,905,602	27,622,262	28,239,109	184,566,461
Expenditures					
Current					
General Government					
Legislative and Executive	23,290,386	0	0	3,210,402	26,500,788
Judicial	10,853,830	0	0	379,243	11,233,073
Public Safety	39,285,465	0	0	6,400,562	45,686,027
Public Works	14,690,174	18,274,766	0	1,265,005	34,229,945
Health	15,000	0	19,794,556	80,898	19,890,454
Human Services	647,185	0	0	7,995,193	8,642,378
Intergovernmental	2,735,492	0	0	840,619	3,576,111
Capital Outlay	0	0	0	12,373,557	12,373,557
Debt Service					
Principal Retirement	0	0	0	3,489,575	3,489,575
Interest and Fiscal Charges	0	0	0	3,138,974	3,138,974
Issuance Costs	0	0	0	68,253	68,253
Total Expenditures	91,517,532	18,274,766	19,794,556	39,242,281	168,829,135
Excess of Revenues Over (Under) Expenditures	22,281,956	(3,369,164)	7,827,706	(11,003,172)	15,737,326
Other Financing Sources (Uses)					
Sale of Capital Assets	29,641	2,220	261	0	32,122
Payment to Refunding Bonds Escrow Agent	0	0	0	(8,495,000)	(8,495,000)
General Obligation Refunding Bonds Issued	0	0	0	8,570,000	8,570,000
Transfers In	0	0	0	13,938,304	13,938,304
Transfers Out	(12,494,924)	0	0	(1,443,380)	(13,938,304)
Total Other Financing Sources (Uses)	(12,465,283)	2,220	261	12,569,924	107,122
Changes in Fund Balances	9,816,673	(3,366,944)	7,827,967	1,566,752	15,844,448
Fund Balances at Beginning of Year	61,448,470	21,258,751	18,957,302	40,837,492	142,502,015
Fund Balances at End of Year	<u>\$71,265,143</u>	<u>\$17,891,807</u>	<u>\$26,785,269</u>	<u>\$42,404,244</u>	<u>\$158,346,463</u>

See accompanying notes to the basic financial statements

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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, 2019

Changes in Fund Balances - Total Governmental Funds \$15,844,448

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	(1,006,681)	
Capital Outlay - Depreciable Capital Assets	34,766,296	
Depreciation	<u>(11,381,027)</u>	22,378,588

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	(32,122)	
Loss on Disposal of Capital Assets	<u>(65,554)</u>	(97,676)

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	33,373	
Sales Taxes	499,448	
Special Assessments	(190,851)	
Charges for Services	(307,818)	
Intergovernmental	3,675,798	
Interest	<u>8,994</u>	3,718,944

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	905,000	
General Obligation Bonds Payable	10,985,000	
Special Assessment Bonds Payable	<u>94,575</u>	11,984,575

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 Refunding Bonds Issued		(8,570,000)
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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	24,110	
Accreted Interest	(55,817)	
Amortization of Sales Tax Bond Premium	26,296	
Amortization of General Obligation Bond Premium	535,286	
Amortization of Deferred Charge on Refunding	<u>(61,575)</u>	468,300

(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, 2019

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	(348,098)
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Contractually required pension and OPEB contributions are reported as expenditures in the governmental funds; however, the statement of net position reports these amounts as deferred outflows.	7,954,693
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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.	(25,583,894)
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Except for amounts reported as deferred inflows/outflows, changes in the net OPEB are reported as expense in the statement of activities.	(5,989,041)
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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.	(440,361)
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Change in Net Position of Governmental Activities	\$21,320,478
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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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$12,506,400	\$12,506,400	\$12,929,005	\$422,605
Sales Taxes	61,914,414	61,914,414	65,679,009	3,764,595
Charges for Services	30,080,376	30,080,376	29,827,683	(252,693)
Licenses and Permits	1,637,200	1,637,200	1,709,814	72,614
Fines and Forfeitures	316,941	316,941	294,452	(22,489)
Intergovernmental	5,784,483	5,784,483	8,298,849	2,514,366
Interest	2,500,000	2,500,000	5,610,907	3,110,907
Other	4,232,950	4,532,950	631,464	(3,901,486)
Total Revenues	118,972,764	119,272,764	124,981,183	5,708,419
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	41,539,686	43,305,717	37,544,498	5,761,219
Judicial	12,021,760	12,044,159	10,747,516	1,296,643
Public Safety	40,173,690	40,357,312	39,697,383	659,929
Public Works	21,370,300	25,370,300	18,790,320	6,579,980
Health	15,000	15,000	15,000	0
Human Services	685,709	690,648	653,720	36,928
Intergovernmental	1,753,398	3,951,575	3,513,013	438,562
Total Expenditures	117,559,543	125,734,711	110,961,450	14,773,261
Excess of Revenues Over (Under) Expenditures	1,413,221	(6,461,947)	14,019,733	20,481,680
<u>Other Financing Sources (Uses)</u>				
Sale of Assets	30,000	30,000	29,641	(359)
Advances In	0	0	210,000	210,000
Advances Out	0	0	(345,610)	(345,610)
Transfers In	(51,051)	(1,051)	131,819	132,870
Transfers Out	(15,999,364)	(12,494,925)	(12,494,924)	1
Total Other Financing Sources (Uses)	(16,020,415)	(12,465,976)	(12,469,074)	(3,098)
Changes in Fund Balance	(14,607,194)	(18,927,923)	1,550,659	20,478,582
Fund Balance at Beginning of Year	45,502,508	45,502,508	45,502,508	0
Prior Year Encumbrances Appropriated	1,629,723	1,629,723	1,629,723	0
Fund Balance at End of Year	\$32,525,037	\$28,204,308	\$48,682,890	\$20,478,582

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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$333,000	\$333,000	\$1,669,935	\$1,336,935
Licenses and Permits	155,000	155,000	154,380	(620)
Intergovernmental	14,807,000	15,319,555	12,509,075	(2,810,480)
Interest	0	0	187,697	187,697
Other	1,210,000	1,210,000	7,853	(1,202,147)
Total Revenues	16,505,000	17,017,555	14,528,940	(2,488,615)
<u>Expenditures</u>				
Current				
Public Works	23,492,332	27,662,596	20,628,392	7,034,204
Excess of Revenues Over (Under) Expenditures	(6,987,332)	(10,645,041)	(6,099,452)	4,545,589
<u>Other Financing Sources (Uses)</u>				
Sale of Fixed Assets	0	0	2,220	2,220
Transfers In	0	1,014,362	0	(1,014,362)
Total Other Financing Sources (Uses)	0	1,014,362	2,220	(1,012,142)
Changes in Fund Balance	(6,987,332)	(9,630,679)	(6,097,232)	3,533,447
Fund Balance at Beginning of Year	23,866,877	23,866,877	23,866,877	0
Prior Year Encumbrances Appropriated	12,425	12,425	12,425	0
Fund Balance at End of Year	\$16,891,970	\$14,248,623	\$17,782,070	\$3,533,447

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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$20,209,000	\$20,209,000	\$20,144,796	(\$64,204)
Charges for Services	638,350	638,350	594,503	(43,847)
Intergovernmental	4,502,000	4,502,000	6,572,028	2,070,028
Other	378,550	378,550	66,586	(311,964)
	25,727,900	25,727,900	27,377,913	1,650,013
<u>Expenditures</u>				
Current				
Health	24,265,611	24,568,461	19,521,999	5,046,462
Excess of Revenues Over (Under) Expenditures	1,462,289	1,159,439	7,855,914	6,696,475
<u>Other Financing Sources</u>				
Sale of Capital Assets	100	100	261	161
Changes in Fund Balance	1,462,389	1,159,539	7,856,175	6,696,636
Fund Balance at Beginning of Year	17,750,109	17,750,109	17,750,109	0
Prior Year Encumbrances Appropriated	530,461	530,461	530,461	0
Fund Balance at End of Year	\$19,742,959	\$19,440,109	\$26,136,745	\$6,696,636

See accompanying notes to the basic financial statements

Delaware County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2019

	Enterprise Funds		Total Enterprise Funds	Governmental Activity Self Insurance
	Sanitary Engineer	Other Enterprise		Internal Service Fund
Assets				
Current Assets				
Equity in Pooled Cash and Cash Equivalents	\$42,799,032	\$3,091,007	\$45,890,039	\$1,656,355
Cash and Cash Equivalents with Escrow Agent	140,000	0	140,000	0
Accounts Receivable	1,080,295	19,925	1,100,220	0
Due from Other Governments	0	17,072	17,072	0
Prepaid Items	821,292	0	821,292	36,026
Materials and Supplies Inventory	171,943	0	171,943	0
Restricted Assets				
Equity in Pooled Cash and Cash Equivalents	4,521,055	19,500	4,540,555	8,574
Total Current Assets	49,533,617	3,147,504	52,681,121	1,700,955
Noncurrent Assets				
Net Pension Asset	39,328	3,363	42,691	638
Concord Scioto Community Authority Receivable	33,941,926	0	33,941,926	0
Nondepreciable Capital Assets	16,393,365	48,885	16,442,250	0
Depreciable Capital Assets, Net	238,099,270	722,132	238,821,402	0
Total Noncurrent Assets	288,473,889	774,380	289,248,269	638
Total Assets	338,007,506	3,921,884	341,929,390	1,701,593
Deferred Outflows of Resources				
Deferred Charge on Refunding	217,487	0	217,487	0
Deferred Outflows of Resources - Pension	2,248,807	192,326	2,441,133	36,480
Deferred Outflows of Resources - OPEB	280,732	24,075	304,807	4,729
Total Deferred Outflows of Resources	2,747,026	216,401	2,963,427	41,209
Total Assets and Deferred Outflows of Resources	340,754,532	4,138,285	344,892,817	1,742,802
Liabilities				
Current Liabilities				
Accrued Wages Payable	197,459	15,411	212,870	2,905
Accounts Payable	230,942	647	231,589	427
Contracts Payable	120,235	0	120,235	412
Due to Other Governments	59,244	2,192	61,436	0
Claims Payable	0	0	0	938,357
Unearned Revenue	1,324,355	0	1,324,355	0
Accrued Interest Payable	173,003	0	173,003	0
Revenue Bonds Payable	2,935,000	0	2,935,000	0
Compensated Absences Payable	119,559	18,803	138,362	0
Retainage Payable	140,100	0	140,100	0
Tap-in Fee Payable	600,000	0	600,000	0
Total Current Liabilities	5,899,897	37,053	5,936,950	942,101
Long-Term Liabilities				
Revenue Bonds Payable	18,792,409	0	18,792,409	0
Compensated Absences Payable	215,902	61,062	276,964	0
Postclosure Cost Payable	0	19,500	19,500	0
Net Pension Liability	7,486,605	640,281	8,126,886	121,446
Net OPEB Liability	3,579,662	306,903	3,886,565	60,299
Tap-in Fee Payable	474,027	0	474,027	0
Concord Scioto Community Authority Payable	4,500,000	0	4,500,000	0
Total Long-Term Liabilities	35,048,605	1,027,746	36,076,351	181,745
Total Liabilities	40,948,502	1,064,799	42,013,301	1,123,846
Deferred Inflows of Resources				
Deferred Inflows of Resources - Pension	114,366	9,781	124,147	1,855
Deferred Inflows of Resources - OPEB	9,713	833	10,546	164
Total Deferred Inflows of Resources	124,079	10,614	134,693	2,019
Total Liabilities and Deferred Inflows of Resources	41,072,581	1,075,413	42,147,994	1,125,865
Net Position				
Net Investment in Capital Assets	227,408,686	771,017	228,179,703	0
Restricted for Revenue Bond Replacement	1,000,000	0	1,000,000	0
Restricted for Revenue Bond Future Debt Service	3,520,955	0	3,520,955	0
Unrestricted	67,752,310	2,291,855	70,044,165	616,937
Total Net Position	\$299,681,951	\$3,062,872	\$302,744,823	\$616,937

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, 2019

	Enterprise Funds		Total Enterprise Funds	Governmental Activity
	Sanitary Engineer	Other Enterprise		Self Insurance Internal Service Fund
<u>Operating Revenues</u>				
Charges for Services	\$0	\$746,230	\$746,230	\$664,636
Charges for Services Pledged as Security on Revenue Bonds	17,675,851	0	17,675,851	0
Other	51,980	0	51,980	87,500
Total Operating Revenues	17,727,831	746,230	18,474,061	752,136
<u>Operating Expenses</u>				
Personal Services	3,857,488	339,435	4,196,923	62,878
Fringe Benefits	3,163,487	278,672	3,442,159	51,658
Services and Charges	3,405,749	30,152	3,435,901	157,364
Materials and Supplies	1,230,331	360	1,230,691	0
Claims	0	0	0	920,597
Depreciation	6,712,867	43,658	6,756,525	0
Total Operating Expenses	18,369,922	692,277	19,062,199	1,192,497
Operating Income (Loss)	(642,091)	53,953	(588,138)	(440,361)
<u>Non-Operating Revenues (Expenses)</u>				
(Loss) on the Disposal of Capital Assets	(69,952)	0	(69,952)	0
Interest Expense	(927,469)	0	(927,469)	0
Total Non-Operating Revenues (Expenses)	(997,421)	0	(997,421)	0
Income Before Contributions	(1,639,512)	53,953	(1,585,559)	(440,361)
Capital Contributions	16,996,942	0	16,996,942	0
Change in Net Position	15,357,430	53,953	15,411,383	(440,361)
Net Position at Beginning of Year	284,324,521	3,008,919	287,333,440	1,057,298
Net Position at End of Year	\$299,681,951	\$3,062,872	\$302,744,823	\$616,937

See accompanying notes to the basic financial statements

Delaware County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2019

	Enterprise Funds		Total Enterprise Funds	Governmental Activity
	Sanitary Engineer	Other Enterprise		Self Insurance Internal Service Fund
<u>Increase (Decrease) in Cash and Cash Equivalents</u>				
<u>Cash Flows from Operating Activities</u>				
Cash Received from Customers	\$17,768,989	\$783,968	\$18,552,957	\$0
Cash Received from Transactions with Other Funds	0	0	0	664,636
Cash Received from Other Revenues	51,980	0	51,980	87,500
Cash Payments for Personal Services	(3,856,066)	(329,784)	(4,185,850)	(62,552)
Cash Payments for Fringe Benefits	(1,752,429)	(143,250)	(1,895,679)	(24,375)
Cash Payments for Services and Charges	(3,410,711)	(29,505)	(3,440,216)	(83,375)
Cash Payments for Materials and Supplies	(1,214,865)	(360)	(1,215,225)	0
Cash Payments for Claims	0	0	0	(431,151)
Net Cash Provided by Operating Activities	7,586,898	281,069	7,867,967	150,683
<u>Cash Flows from Capital and Related Financing Activities</u>				
Cash Received from Tap In Fees	6,699,279	0	6,699,279	0
Cash Payments for Acquisition of Capital Assets	(6,778,010)	(12,472)	(6,790,482)	0
Cash Payments for Principal on Revenue Bonds	(2,850,000)	0	(2,850,000)	0
Cash Payments for Interest on Revenue Bonds	(987,413)	0	(987,413)	0
Net Cash (Used for) Capital and Related Financing Activities	(3,916,144)	(12,472)	(3,928,616)	0
Net Increase in Cash and Cash Equivalents	3,670,754	268,597	3,939,351	150,683
Cash and Cash Equivalents at Beginning of Year	43,789,333	2,841,910	46,631,243	1,514,246
Cash and Cash Equivalents at End of Year	\$47,460,087	\$3,110,507	\$50,570,594	\$1,664,929

(continued)

Delaware County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2019

	Enterprise Funds		Total Enterprise Funds	Governmental Activity
	Sanitary Engineer	Other Enterprise		Self Insurance Internal Service Fund
Reconciliation of Operating Income (Loss)				
<u>to Net Cash Provided by Operating Activities</u>				
Operating Income (Loss)	(\$642,091)	\$53,953	(\$588,138)	(\$440,361)
Adjustments to Reconcile Operating Income (Loss)				
<u>to Net Cash Provided by Operating Activities</u>				
Depreciation	6,712,867	43,658	6,756,525	0
Changes in Assets and Liabilities:				
(Increase) in Accounts Receivable	(9)	37,738	37,729	0
(Increase) in Prepaid Items	(21,292)	0	(21,292)	53,453
(Increase) Net Pension Asset	13,213	1,027	14,240	197
Decrease in Deferred Outflows-Pension	(1,202,831)	(104,926)	(1,307,757)	(19,852)
(Increase) in Deferred Outflows - OPEB	(60,793)	(5,697)	(66,490)	(1,233)
(Increase) Decrease in Materials and Supplies Inventory	18,949	0	18,949	0
Increase in Accrued Wages Payable	13,115	1,550	14,665	326
(Decrease) in Accounts Payable	11,202	647	11,849	0
Increase (Decrease) in Due to Other Governments	3,386	54	3,440	15
(Decrease) in Claims Payable	0	0	0	509,982
Increase in Net Pension Liability	3,196,790	281,833	3,478,623	53,252
(Increase) in OPEB Liability	590,945	57,172	648,117	12,789
Increase in Deferred Inflows-Pension	(915,081)	(76,238)	(991,319)	(14,510)
Increase in Deferred Inflows-OPEB	(212,926)	(17,770)	(230,696)	(3,375)
Increase in Unearned Revenue	93,147	0	93,147	0
Decrease in Compensated Absences Payable	(11,693)	8,068	(3,625)	0
Net Cash Provided by Operating Activities	<u>\$7,586,898</u>	<u>\$281,069</u>	<u>\$7,867,967</u>	<u>\$150,683</u>

Noncash Capital and Related Financing Activity:

In 2019, the Sanitary Engineer enterprise fund received capital assets from developers in the amount of \$9,481,777.

See accompanying notes to the basic financial statements

Delaware County, Ohio
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2019

Assets

Equity in Pooled Cash and Cash Equivalents	\$45,130,257
Cash and Cash Equivalents in Segregated Accounts	4,524,031
Due from Other Governments	4,751,615
Property Taxes Receivable	525,593,010
Special Assessments Receivable	<u>5,392,850</u>

Total Assets \$585,391,763

Liabilities

Due to Other Governments	\$550,329,947
Due to External Party	2,234,287
Payroll Withholdings	639,947
Undistributed Assets	<u>32,187,582</u>

Total Liabilities \$585,391,763

See accompanying notes to the basic financial statements

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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, three 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, 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 County did not have a component unit to report in 2019.

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, the Delaware County Finance Authority, and Land Reutilization Corporation. (See Note 24)

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(Continued)

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. Interfund services provided and used are not eliminated in the process of consolidation.

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.

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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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

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

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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 2019. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The County's agency funds account for assets held by the County for political subdivisions in which the County acts as fiscal agent and for taxes, state-levied shared revenues, and fines and forfeitures collected and distributed to other political subdivisions.

C. Measurement Focus

Government-Wide Financial Statements

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

Fund Financial Statements

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

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

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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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 and OPEB 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 and OPEB are explained further in Notes 15 and 16.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Deferred Outflows/Inflows of Resources (Continued)

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, OPEB and unavailable revenue. Property taxes represent amounts for which there was an enforceable legal claim as of December 31, 2019, but which were levied to finance 2020 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 and OPEB are reported on the government-wide statement of net position and are further explained in Notes 15 and 16.

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.

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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

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 2019, County investments were limited to Farm Federal Credit Bank (FFCB) securities, Federal Home Loan Bank (FHLB) securities, Federal Home Loan Mortgage Association (FNMA) securities, Ohio Local Government Bonds, United States Treasurer Bonds, negotiable certificates of deposits and the State Treasury Asset Reserve of Ohio (STAR Ohio). Investments are reported at fair value which is based on quoted market prices.

During 2019, the County invested in STAR Ohio. STAR Ohio (the State Treasury Asset Reserve of 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 has adopted Governmental Accounting Standard’s Board (GASB), Statement No. 79, “Certain External Investment Pools and Pool Participants.” The County measures its investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value. The County’s other investments included negotiable certificates of deposit, federal agency securities, locally-issued government debt, mutual funds and treasury bonds. All of these investments are reported at fair value, which is based on quoted market price or current share price.

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 2019 was \$5,610,907 which included \$4,448,089 assigned from other County funds.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Cash and Investments (Continued)

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

G. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2019, 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 expensed/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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. Capital Assets (continued)

All capital assets are capitalized at cost and updated for additions and reductions during the year. Donated capital assets are recorded at acquisition 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

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	15-70 years
Improvements Other than Buildings	20-100 years	N/A
Roads, Bridges, Culverts, and Traffic Signals	20-50 years	N/A
Machinery and Equipment	5-25 years	5-40 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".

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

M. Compensated Absences

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

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

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

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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

P. Net Position

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

Q. Fund Balance

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

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

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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Q. Fund Balance (Continued)

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

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

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

The County has established, by resolution, an account to accumulate resources to stabilize the County's budget against cyclical changes in revenues and expenditures. The amount of money in this account in any fiscal year will be less than one-sixth of the expenditures during the preceding fiscal year from the General Fund. Additional funding would require the County Commissioners to amend the resolution. The resources may be used as determined by the County Commissioners to mitigate revenue shortfalls. This account had a balance of \$5 million as of December 31, 2019, 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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

T. Internal Activity

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

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

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

U. Estimates

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

V. Pensions/Other Postemployment Benefits (OPEB)

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(Continued)

NOTE 3 – CHANGE IN ACCOUNTING PRINCIPLES

The Governmental Accounting Standards Board (GASB) recently issued GASB Statement No. 95, Postponement of the Effective Dates of Certain Authoritative Guidance. The County evaluated implementing these certain GASB pronouncements based on the guidance in GASB 95.

For 2019, the County has implemented GASB Statement No. 83, “*Certain Asset Retirement Obligations*”, GASB Statement No. 88, “*Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*” and GASB Statement No. 90, “*Majority Equity Interests - an amendment to GASB Statements No. 14 and No. 61*”.

GASB Statement No. 83 addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability. The implementation of GASB Statement No. 83 did not have an effect on the financial statements of the County.

GASB Statement No. 88 improves the information that is disclosed in notes to the basic financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. The implementation of GASB Statement No. 88 did not have an effect on the financial statements of the County.

GASB Statement No. 90 improves the consistency and comparability of reporting a government’s majority equity interest in a legally separate organization and improve the relevance of financial statement information for certain component units. It defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government’s holding of the equity interest meets the definition of an investment. The implementation of GASB Statement No. 90 did not have an effect on the financial statements of the County.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(Continued)

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).

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		
	<u>General</u>	<u>Auto and Gas</u>	<u>Developmental Disabilities</u>
Budget Basis	\$1,550,659	(\$6,097,232)	\$7,856,175
Net Adjustment for Revenue Accruals	2,013,448	376,662	244,349
Net Adjustments for Expenditure Accruals	3,678,744	2,168,765	(578,637)
Net Adjustment for Other Sources/Uses	135,610	0	0
Funds Budgeted Elsewhere	481,576	0	0
Adjustment for Encumbrances	<u>1,956,636</u>	<u>184,861</u>	<u>306,080</u>
GAAP Basis	<u><u>\$9,816,673</u></u>	<u><u>(\$3,366,944)</u></u>	<u><u>\$7,827,967</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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(Continued)

NOTE 5 - DEPOSITS AND INVESTMENTS

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

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

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(Continued)

NOTE 5 - DEPOSITS AND INVESTMENTS (Continued)

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

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

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

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

Deposits

Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, \$10,483,545 of the County's bank balance of \$10,758,107 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, 2019
(Continued)

NOTE 5 - DEPOSITS AND INVESTMENTS (Continued)

Participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS requires the total market value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State.

Investments

As of December 31, 2019, the County had the following investments:

	Total	Less Than Six Months	Six Months to Three Years	More Than Three Years
Negotiable Certificates of Deposit	\$12,319,362	\$4,459,532	\$5,362,318	\$2,497,512
Federal Farm Credit Bank Notes	31,759,066	0	22,680,747	9,078,319
Federal Home Loan Bank Notes	24,841,780	3,247,323	13,618,895	7,975,562
Federal National Mortgage Association Notes	24,655,800	4,546,210	12,532,315	7,577,275
Ohio Local Government Bonds	5,511,807	501,935	3,514,985	1,494,887
United State Treasurer Bonds	3,999,810	1,998,790	2,001,020	0
Mutual Funds	20,890,263	20,890,263	0	0
STAR Ohio	106,818,488	106,818,488	0	0
Total Investments	\$230,796,376	\$142,462,541	\$59,710,280	\$28,623,555

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, 2019. 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.

The negotiable certificate of deposit are generally insured by the FDIC and/or SIPC. The Federal Farm Credit Bank Notes, Federal Home Loan Bank Notes, U.S. Treasury Bonds, 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. 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 inactive monies it may invest in a particular security. The following table indicates the percentage of each investment to the County's total portfolio.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(Continued)

NOTE 5 - DEPOSITS AND INVESTMENTS (Continued)

	<u>Fair Value</u>	<u>Percentage of Portfolio</u>
Federal Farm Credit Bank	\$31,759,066	13.76%
Federal Home Loan Bank	24,841,780	10.76%
Federal National Mortgage Association	24,655,801	10.68%
Ohio Local Government Bonds	5,511,807	2.39%
United States Treasury Bonds	3,999,810	1.73%

NOTE 6 - RECEIVABLES

Receivables at December 31, 2019, 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; note; Concord Scioto Community Authority; City of Delaware; and payment in lieu of taxes. All receivables are considered collectible in full and within one year, except for property taxes, special assessments, City of Delaware-Sawmill Parkway Receivable, and Concord Scioto Community Authority. Refer to note 11 for information about Concord Scioto Community Authority Receivable.

On June 23, 2014, the County entered the Sawmill Parkway Cooperative Agreement (Agreement) with the City of Delaware (City) for the right-of-way acquisition, construction, installation, equipping and improvement of Sawmill Parkway Extension (Project). During 2015, the County issued \$41,000,000 in sales tax supported bonds for payment of the costs of the Project. The total cost of the Project was \$42,463,834. The City of Delaware is responsible for paying \$5,868,402 upon receipt of the final completion certificate. The financial completion certificate was certified on December 31, 2019. Those payments will be made from service payments in lieu of taxes (PILOTs) pursuant to the creation of one or more tax incremental financing areas within the City and in proximity to the site of the Project. Estimated collectability is projected to be fifty years. The County does not expect to collect any receipts for at least ten years.

Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. Special assessments, in the amount of \$2,354,912, will not be received within one year. Delinquent special assessments were \$121,579.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(Continued)

NOTE 6 – RECEIVABLES (Continued)

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

	Amount
Governmental Activities	
Major Funds	
General Fund	
Local Government	\$620,359
Homestead and Rollback	821,390
Casino Allocation	1,219,718
Charges for Services	272,971
Grants	180,601
Total General Fund	\$3,115,039
Major Funds	
Auto and Gas	
Gasoline Tax	1,743,294
Motor Vehicle License Tax	2,629,251
Grants	6,050,080
Charges for Services	20,869
Total Auto and Gas	\$10,443,494
Developmental Disabilities	
Homestead and Rollback	1,067,439
Grants	1,536,793
Charges for Services	30,787
Total Developmental Disabilities	\$2,635,019
Total Major Funds	\$16,193,552
Nonmajor Funds	
Homestead	260,814
Grants	1,011,507
City of Delaware-Sawmill Parkway	5,868,402
Fines & Forfeitures	9,281
Total Nonmajor Funds	\$7,150,004
Total Governmental Activities	\$23,343,556
Agency Funds:	
Library Support	1,549,574
Soil and Water	161,901
Local Government	815,174
Auto Tags	730,770
Township Gas	1,494,196
Total Agency Funds	\$4,751,615

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(Continued)

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.

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 2019 represent the collection of 2018 taxes. Real property taxes received in 2019 were levied after October 1, 2018, on the assessed values as of January 1, 2018, 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. The deadline for real-property tax collections from tax year 2019 paid in 2020 has been moved from July 10, 2020 to August 20, 2020. The deadline for manufactured-home tax collections has been moved from August 15, 2020, to August 31, 2020. The extension will allow Delaware County residents and local businesses additional time to pay property taxes due to the COVID-19 pandemic.

Public utility property tax revenues received in 2019 represent the collection of 2018 taxes. Public utility real and tangible personal property taxes received in 2019 became a lien on December 31, 2017, were levied after October 1, 2018, and are collected with real property taxes. Public utility real property is assessed at 35 percent of true value; public utility tangible personal property is currently assessed at varying percentages of true value.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(Continued)

NOTE 8 - PROPERTY TAXES (Continued)

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, 2019, and for which there was an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2019 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, 2019, was \$5.70 per \$1,000 of assessed value. The assessed values of real property and public utility property for tax year 2018, collected as tax receipts in 2019 were as follows:

<u>Category</u>	<u>Amount</u>
Real Property	\$7,664,489,990
Tangible Public Utility Property	369,644,060
Total Assessed Value	<u><u>\$8,034,134,050</u></u>

NOTE 9 - PAYMENT IN LIEU OF TAXES

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

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(Continued)

NOTE 10 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2019, was as follows:

	Balance January 1, 2019	Additions	Reductions	Balance December 31, 2019
Governmental Activities				
Nondepreciable Capital Assets				
Land	\$39,747,213	\$2,228,062	\$0	\$41,975,275
Land Improvements	20,880,773	0	0	20,880,773
Construction in Progress	30,871,109	23,506,293	(26,741,036)	27,636,366
Total NonDepreciable Capital Assets	<u>91,499,095</u>	<u>25,734,355</u>	<u>(26,741,036)</u>	<u>90,492,414</u>
Governmental Activities				
Depreciable Capital Assets				
Buildings	118,816,067	1,705,772	0	120,521,839
Improvements Other than Buildings	8,381,634	0	0	8,381,634
Roads, Bridges, Culverts, and Traffic Signals	194,714,361	26,111,099	(64,807)	220,760,653
Machinery and Equipment	32,640,988	6,949,425	(1,025,316)	38,565,097
Total Depreciable Capital Assets	<u>354,553,050</u>	<u>30,704,564</u>	<u>(1,090,123)</u>	<u>388,229,223</u>
Less Accumulated Depreciation for :				
Buildings	(29,156,135)	(2,442,044)	0	(31,598,179)
Improvements Other than Buildings	(3,452,195)	(396,172)	0	(3,848,367)
Roads, Bridges, Culverts, and Traffic Signals	(84,187,418)	(5,576,956)	58,822	(89,705,552)
Machinery and Equipment	(16,658,053)	(2,965,855)	933,625	(18,690,283)
Total Accumulated Depreciation	<u>(133,453,801)</u>	<u>(11,381,027)</u>	<u>992,447</u>	<u>(143,842,381)</u>
Total Depreciable Capital Assets, Net	<u>221,099,249</u>	<u>23,385,269</u>	<u>(97,676)</u>	<u>244,386,842</u>
Governmental Activities Capital Assets, Net	<u>\$312,598,344</u>	<u>\$49,119,624</u>	<u>(\$26,838,713)</u>	<u>\$334,879,256</u>

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(Continued)

NOTE 10 - CAPITAL ASSETS (Continued)

	Balance January 1, 2019	Additions	Reductions	Balance December 31, 2019
Business-Type Activities				
Nondepreciable Capital Assets				
Land	\$8,770,498	\$0	\$0	\$8,770,498
Construction in Progress	7,693,928	4,634,428	(4,656,604)	7,671,752
Total Nondepreciable Capital Assets	<u>16,464,426</u>	<u>4,634,428</u>	<u>(4,656,604)</u>	<u>16,442,250</u>
Depreciable Capital Assets				
Buildings	111,642,859	810,910	(84,775)	112,368,994
Machinery and Equipment	42,807,072	615,750	(221,712)	43,201,110
Sewer Lines	174,542,577	13,945,202	0	188,487,779
Total Depreciable Capital Assets	<u>328,992,508</u>	<u>15,371,862</u>	<u>(306,487)</u>	<u>344,057,883</u>
Less Accumulated Depreciation for:				
Buildings	(36,801,971)	(2,535,224)	25,432	(39,311,763)
Machinery and Equipment	(27,732,412)	(1,516,707)	211,103	(29,038,016)
Sewer Lines	(34,182,108)	(2,704,594)	0	(36,886,702)
Total Accumulated Depreciation	<u>(98,716,491)</u>	<u>(6,756,525)</u>	<u>236,535</u>	<u>(105,236,481)</u>
Total Depreciable Capital Assets, Net	<u>230,276,017</u>	<u>8,615,337</u>	<u>(69,952)</u>	<u>238,821,402</u>
Business-Type Activities Capital Assets, Net	<u>\$246,740,443</u>	<u>\$13,249,765</u>	<u>(\$4,726,556)</u>	<u>\$255,263,652</u>

The County received capital assets from developers in the amount of \$9,481,777.

Depreciation expense was charged to governmental functions as follows:

General Government	
Legislative and Executive	\$1,372,900
Judicial	1,098,984
Public Safety	2,239,672
Public Works	6,110,210
Health	235,110
Human Services	324,151
Total Depreciation Expense Governmental Activities	<u>\$11,381,027</u>
Business-Type Activities - Sanitary Engineer	\$6,712,867
Business-Type Activities - Other Enterprise	
Solid Waste Transfer Station	40,778
Storm Water	2,880
Total Depreciation Expense Other Enterprise	<u>43,658</u>
Total Depreciation Expense	<u>\$6,756,525</u>

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(Continued)

NOTE 11 – CONCORD SCIOTO COMMUNITY AUTHORITY RECEIVABLE

On November 1, 2007, the 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 Facility become operational in 2017 with the implementation of Phase I; subsequent phases of processing will be initiated as future development occurs. The Facility’s operations 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. The County will receive 2.0 mills of the 10.25 mills Community Development Charge collected by the Authority to reimburse the County for the cost incurred for the Facility. The total cost incurred by the County for the Facility was \$33,941,926. The County projection of the collection of the receivable is as follows:

Year	Concord Scioto Community Authority Receivable
2020	0
2021	0
2022	0
2023	2,000
2024	10,000
2025-2029	500,000
2030-2034	1,000,000
2035-2039	2,000,000
2040-2044	4,000,000
2045-2049	6,000,000
2050-2054	9,048,000
2055-2058	11,381,926
Total	\$33,941,926

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(Continued)

NOTE 12 - INTERFUND AND EXTERNAL RECEIVABLES/PAYABLES

At December 31, 2019, the General Fund had an interfund receivable, in the amount of \$2,613,178, from the Auto and Gas, Special Bond Retirement and Drainage Improvement Fund, in the amount of \$2,400,000, \$6,566, and \$206,612, respectively, due to providing cash flow resources until the receipt of grant moneys and for services provided. Other governmental funds had an interfund receivable in the amount of \$243,915 due to the Job and Family Services Special Revenue Fund and due from the Workforce Investment Act and Children Services Special Revenue Funds in the amount of \$33,877 and \$210,877, respectively. These Balance resulted from the time lag between the dates that interfund goods and services are provided and payments between funds are made.

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

NOTE 13 - RISK MANAGEMENT

A. Insurance

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

B. Health Benefits

In 2019, 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.

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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(Continued)

NOTE 13 - RISK MANAGEMENT (Continued)

C. Workers' Compensation

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, 2019, 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 \$428,802, are due within one year.

The changes in the claims liability during 2018 and 2019 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>
2018	\$581,676	\$297,957	\$450,831	\$428,802
2019	428,802	920,170	410,615	938,357

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(Continued)

NOTE 14 - CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS

The County has outstanding contracts for professional services and construction. The following amounts remain on these contracts as of December 31, 2019:

	<u>Contract Amount</u>	<u>Amount Paid as of 12/31/19</u>	<u>Outstanding Balance</u>
The Altman Company Inc	\$8,751,645	\$3,391,105	\$5,360,540
Shelly & Sands Inc	5,406,135	348,842	5,057,293
George J Igel & Co Inc	5,878,242	4,212,642	1,665,600
Shelly & Sands Inc	1,298,646	0	1,298,646
Meacham & Apel Architects Inc	1,722,480	470,988	1,251,492
DLZ Ohio Inc	1,600,000	644,987	955,013
MP Dory Co	867,803	92,252	775,551
MS Consultants	636,000	1,932	634,068
Transystems Corp of Ohio	660,247	77,313	582,934
Korda Nemeth Engineering Inc	468,415	116,740	351,675
Orchard Hiltz & McCliment Inc	300,000	0	300,000
Hazen and Sawyer	1,071,203	796,112	275,091
Johnson Mirmiran & Thompson Inc	300,000	30,855	269,145
Peterson Construction	3,955,893	3,687,187	268,706
Double Z Construction	251,990	11,744	240,246
Prime AE Group	376,830	171,598	205,232
Dynotec Inc	341,921	137,179	204,742
	<u>\$33,887,450</u>	<u>\$14,191,476</u>	<u>\$19,695,974</u>

At year end, the significant encumbrances expected to be honored upon performance by the vendor in 2019 are as follows:

General Fund	\$1,956,637
Developmental Disabilities Fund	306,080
Auto and Gas Fund	184,861
Other Governmental Funds	716,047
Sanitary Engineer Fund	509,960
Other Enterprise Funds	0
Total	<u>\$3,673,585</u>

NOTE 15 - DEFINED BENEFIT PENSION PLANS

Net Pension Liability/Asset

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(Continued)

NOTE 15 - DEFINED BENEFIT PENSION PLANS (Continued)

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

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

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

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

The proportionate share of each plan's unfunded benefits is presented as a long-term net pension liability on the accrual basis of accounting. Any liability for the contractually-required pension contribution outstanding at the end of the year is included in due to other governments 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, 2019
(Continued)

NOTE 15- DEFINED BENEFIT PENSION PLANS (Continued)

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

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(Continued)

NOTE 15 - DEFINED BENEFIT PENSION PLANS (Continued)

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

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

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

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

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(Continued)

NOTE 15 - DEFINED BENEFIT PENSION PLANS (Continued)

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

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

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

	State and Local	Public Safety	Law Enforcement
2019 Statutory Maximum Contribution Rates			
Employer	14.0%	18.1%	18.1%
Employee	10.0%	12.0%	13.0%
 2019 Actual Contribution Rates			
Employer:			
Pension	14.0%	18.1%	18.1%
Post-employment Health Care Benefits	0.0%	0.0%	0.0%
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 \$8,570,944 for 2019. Of this amount, \$429,747 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, 2018, 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, 2019
(Continued)

NOTE 15 - DEFINED BENEFIT PENSION PLANS (Continued)

	OPERS	
Proportionate share of the net pension liability	\$114,680,836	Traditional Plan
Proportionate share of the net pension asset	602,431	Combined Plan
Proportion of the net pension liability	0.41872700%	Traditional Plan
Proportion of the net pension asset	0.53873900%	Combined Plan
Pension expense	27,083,378	Traditional Plan
Pension expense	329,641	Combined Plan

At December 31, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS- Traditional	OPERS- Combined	Total
Deferred outflows of resources			
Net difference between projected and actual earnings on pension plan investments	\$15,565,399	\$129,773	\$15,695,172
Change in assumptions	10,041,574	134,549	10,176,123
Difference between expected & actual experience	5,290	0	5,290
County contributions subsequent to the measurement date	8,241,303	329,641	8,570,944
Total deferred outflows of resources	<u>\$33,853,566</u>	<u>\$593,963</u>	<u>\$34,447,529</u>
Deferred inflows of resources			
Differences between expected and actual experience	\$1,505,825	\$246,048	\$1,751,873
Total deferred inflows of resources	<u>1,505,825</u>	<u>246,048</u>	<u>1,751,873</u>

The County reported \$8,570,944 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, 2020. 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- Traditional	OPERS- Combined	Total
December 31:			
2019	(\$10,384,425)	(\$20,347)	(\$10,404,772)
2020	(5,020,673)	5,576	(\$5,015,097)
2021	(1,444,007)	2,839	(\$1,441,168)
2022	(7,257,333)	(37,789)	(\$7,295,122)
2023	0	15,556	\$15,556
Thereafter	0	15,891	\$15,891
Total	<u>(\$24,106,438)</u>	<u>(18,274)</u>	<u>(24,124,712)</u>

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(Continued)

NOTE 15 - DEFINED BENEFIT PENSION PLANS (Continued)

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.

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, 2017, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Wage inflation	3.25 percent
Future salary increases, including inflation	3.25 to 10.75 percent including wage inflation
COLA or ad hoc COLA	Pre-1/7/13 Retirees: 3 percent, simple
	Post-1/7/13 Retirees: 3 percent, simple
	Through 2018, then 2.15 percent simple
Investment rate of return	7.5 percent
Actuarial cost method	Individual entry age

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables. The most recent experience study was for the five year period ended December 31, 2015.

During 2018, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. 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 annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was 2.94% for 2018.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(Continued)

NOTE 15 - DEFINED BENEFIT PENSION PLANS (Continued)

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 2018 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed income	23.00%	2.79%
Domestic equities	19.00%	6.21%
Real estate	10.00%	4.90%
Private equity	10.00%	10.81%
International equities	20.00%	7.83%
Other investments	18.00%	5.50%
Total	100.00%	5.95%

Discount Rate - The discount rate used to measure the total pension liability/asset was 7.5 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 (Asset)/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 7.5 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 (6.5 percent) or one-percentage-point higher (8.5 percent) than the current rate:

	1% Decrease 6.50%	Current Discount Rate 7.50%	1% Increase 8.50%
County's proportionate share of the net pension liability (asset):			
Traditional Pension Plan	\$169,416,944	\$114,680,836	\$69,194,636
Combined Plan	(199,333)	(602,431)	(894,306)

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(Continued)

NOTE 16 – DEFINED BENEFIT OTHER POST EMPLOYMENT LIABILITY PLANS (OPEB)

Net OPEB Liability

The net OPEB liability reported on the statement of net position represents a liability to employees for OPEB. OPEB is a component of exchange transactions—between an employer and its employees—of salaries and benefits for employee services. OPEB 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 OPEB is a present obligation because it was created as a result of employment exchanges that already have occurred.

The net OPEB liability represents the County’s proportionate share of each OPEB plan’s collective actuarial present value of projected benefit payments attributable to past periods of service, net of each OPEB plan’s fiduciary net position. The net OPEB liability 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 these estimates annually.

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 OPEB are financed; however, the County does receive the benefit of employees’ services in exchange for compensation including OPEB.

GASB 75 assumes the liability is solely the obligation of the employer, because they benefit from employee services. OPEB contributions come from these employers and health care plan enrollees which pay a portion of the health care costs in the form of a monthly premium. The Ohio revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. Any change to benefits or funding could significantly affect the net OPEB liability. Resulting adjustments to the net OPEB liability would be effective when the changes are legally enforceable. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the traditional pension and the combined plans. This trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or refund, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(Continued)

NOTE 16 – DEFINED BENEFIT OPEB PLANS (Continued)

Net OPEB Liability (Continued)

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' CAFR referenced below for additional information.

The Ohio Revised Code permits, but does not require OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy - The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2018, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 1.0 percent during calendar year 2017. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2018 decreased to 0 percent for both plans. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2018 was 4.0 percent.

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

The County's contractually required contribution was \$0 for 2019.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(Continued)

NOTE 16 – DEFINED BENEFIT OPEB PLANS (Continued)

Net OPEB Liability (Continued)

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2016, rolled forward to the measurement date of December 31, 2017, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. The County’s proportion of the net OPEB liability was based on the County’s share of contributions to the retirement plan relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	OPERS
Proportion of the Net OPEB Liability	0.420465%
Proportionate Share of the Net OPEB Liability	\$54,824,108
OPEB Expense	6,348,153

At December 31, 2019, the County’s reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	OPERS
Deferred Outflows of Resources	
Differences between expected and actual experience	\$18,584
Net difference between projected and actual earnings on OPEB plan investments	2,513,525
Changes of assumptions	1,767,420
Total Deferred Outflows of Resources	\$4,299,529
Deferred Inflows of Resources	
Net difference between projected and actual earnings on OPEB plan investments	148,755
Total Deferred Inflows of Resources	\$148,755

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(Continued)

NOTE 16 – DEFINED BENEFIT OPEB PLANS (Continued)

Net OPEB Liability (Continued)

\$0 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending December 31:	<u>OPERS</u>
2019	\$1,965,259
2020	505,541
2021	413,948
2022	1,266,026
2023	0
Thereafter	<u>0</u>
Total	<u><u>\$4,150,774</u></u>

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. 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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(Continued)

NOTE 16 – DEFINED BENEFIT OPEB PLANS (Continued)

Net OPEB Liability (Continued)

Projections of benefits for financial reporting purposes are based on the substantive plan and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2017, rolled forward to the measurement date of December 31, 2018. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	3.25 percent
Projected Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
Single Discount Rate:	
Current measurement date	3.96 percent
Prior Measurement date	4.85 percent
Investment Rate of Return	
Current measurement date	6.00 percent
Prior Measurement date	6.50 percent
Municipal Bond Rate	
Current measurement date	3.71 percent
Prior Measurement date	3.31 percent
Health Care Cost Trend Rate	
Current measurement date	10.0 percent, initial 3.25 percent, ultimate in 2029
Prior Measurement date	7.5 percent, initial 3.25 percent, ultimate in 2028
Actuarial Cost Method	Individual Entry Age

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(Continued)

NOTE 16 – DEFINED BENEFIT OPEB PLANS (Continued)

Net OPEB Liability (Continued)

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

The most recent experience study was completed for the five year period ended December 31, 2015.

The long-term expected rate of return on health care 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.

During 2018, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio is 5.60 percent for 2018.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(Continued)

NOTE 16 – DEFINED BENEFIT OPEB PLANS (Continued)

Net OPEB Liability (Continued)

The allocation of investment assets with the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The table below displays the Board-approved asset allocation policy for 2017 and the long-term expected real rates of return:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed Income	34.00 %	2.42 %
Domestic Equities	21.00	6.21
Real Estate Investment Trust	6.00	5.98
International Equities	22.00	7.83
Other investments	<u>17.00</u>	<u>5.57</u>
Total	<u>100.00 %</u>	<u>5.16 %</u>

Discount Rate A single discount rate of 3.96 percent was used to measure the OPEB liability on the measurement date of December 31, 2018. A single discount rate of 3.85 percent was used to measure the OPEB liability on the measurement date of December 31, 2017. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 3.71 percent. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2031. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2031, and the municipal bond rate was applied to all health care costs after that date.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(Continued)

NOTE 16 – DEFINED BENEFIT OPEB PLANS (Continued)

Net OPEB Liability (Continued)

Sensitivity of the County’s Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following table presents the County’s proportionate share of the net OPEB liability calculated using the single discount rate of 3.85 percent, as well as what the County’s proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (2.85 percent) or one-percentage-point higher (4.85 percent) than the current rate:

	1% Decrease (2.96%)	Current Discount Rate (3.96%)	1% Increase (4.96%)
County's proportionate share of the net OPEB liability	\$70,133,562	\$54,824,111	\$42,639,355

Sensitivity of the County’s Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate

Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability. The following table presents the net OPEB liability calculated using the assumed trend rates, and the expected net OPEB liability if it were calculated using a health care cost trend rate that is 1.0 percent lower or 1.0 percent higher than the current rate.

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2018 is 7.50 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuary’s project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.25 percent in the most recent valuation.

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
County's proportionate share of the net OPEB liability	\$52,692,673	\$54,824,111	\$57,267,333

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(Continued)

NOTE 17 - OTHER BENEFITS

A. Compensated Absences

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

County employees earn and accumulate vacation at varying rates depending on length of service. Current policy credits vacation leave on the employee's anniversary date when a service benchmark is reached, vacation is accrued regularly throughout the year. Accumulated vacation cannot exceed three times the annual accumulation rate for an employee.

Employees are paid for 100 percent of earned unused vacation leave upon termination.

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

B. Health Care Benefits

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

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Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(Continued)

NOTE 18 - LONG-TERM OBLIGATIONS

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

General Obligation Bonds			
2019 Bond Refunding	2019	1.79	\$8,570,000
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
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
2012 Ditch Improvements	2012	2.5	\$59,700
2013 Ditch Improvements	2013	2.5	\$85,800
2014 Ditch Improvements	2014	2.1	\$344,700
2018 Ditch Improvements	2018	3.22	\$232,000
Revenue Bonds			
2014 Sewer Improvements	2014	1 - 4	\$12,595,000
2017 Refunding Sewer Improvements	2017	2 - 5	\$17,480,000

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(Continued)

NOTE 18 - LONG-TERM OBLIGATIONS (Continued)

The County's long-term obligations activity for the year ended December 31, 2019, was as follows:

	Balance January 1, 2019	Additions	Reductions	Balance December 31, 2019	Due Within One Year
<u>Governmental Activities</u>					
General Sales Tax Revenue Bonds					
2015 Sales Tax Revenue Bonds	\$37,165,000	\$0	\$905,000	\$36,260,000	\$820,000
Bond Premium	1,079,873	0	26,296	1,053,577	0
Total Sales Tax Revenue Bonds	<u>38,244,873</u>	<u>0</u>	<u>931,296</u>	<u>37,313,577</u>	<u>820,000</u>
General Obligation Bonds					
2010 Jail Improvement	1,590,000	0	1,590,000	0	0
Bond Premium	69,512	0	69,512	0	0
2010 Hayes Improvement	875,000	0	875,000	0	0
Bond Premium	42,376	0	42,376	0	0
2010 Hayes Current Refunding	7,315,000	0	7,315,000	0	0
Bond Premium	320,330	0	320,330	0	0
2013 Council for Older Adults Refunding	5,070,000	0	720,000	4,350,000	750,000
Accreted Interest	212,153	55,817	0	267,970	0
Bond Premium	508,370	0	72,194	436,176	0
2016 General Obligation Various Purpose Improvement and Refunding Bond	32,605,000	0	485,000	32,120,000	450,000
Bond Premium	2,075,542	0	30,874	2,044,668	0
2019 Various Purpose Refunding Bond	0	8,570,000	0	8,570,000	1,530,000
Total General Obligation Bonds	<u>50,683,283</u>	<u>8,625,817</u>	<u>11,520,286</u>	<u>47,788,814</u>	<u>2,730,000</u>
Special Assessment Bonds					
2007A Various Purpose	55,800	0	5,100	50,700	5,400
2011 Ditch Improvements	2,161	0	2,161	0	0
2012 Ditch Improvements	16,162	0	7,981	8,181	8,181
2013 Ditch Improvements	34,400	0	11,200	23,200	11,500
2014 Ditch Improvements	180,500	0	43,700	136,800	44,600
2018 Ditch Improvements	232,000	0	24,433	207,567	26,855
Total Special Assessment Bonds	<u>521,023</u>	<u>0</u>	<u>94,575</u>	<u>426,448</u>	<u>96,536</u>

(continued)

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(Continued)

NOTE 18 - LONG-TERM OBLIGATIONS (Continued)

	Balance January 1, 2019	Additions	Reductions	Balance December 31, 2019	Due Within One Year
<u>Governmental Activities</u>					
Other Long-Term Obligations					
Net Pension Liability	\$58,915,840	\$47,638,110	\$0	\$106,553,950	\$0
Net OPEB Liability	41,046,712	9,890,831	0	50,937,543	0
Compensated Absences Payable	6,865,621	2,690,133	2,342,035	7,213,719	1,767,254
Total Governmental Activities	\$196,277,352	\$68,844,891	\$14,888,192	\$196,277,352	\$5,413,790
	Balance January 1, 2019	Additions	Reductions	Balance December 31, 2019	Due Within One Year
<u>Business-Type Activities</u>					
Revenue Bonds					
2014 Sewer					
Improvements	\$11,060,000	\$0	\$400,000	\$10,660,000	\$405,000
Bond Premium	155,817	0	5,635	150,182	0
2017 Sewer					
Improvements	12,940,000	0	2,450,000	10,490,000	2,530,000
Bond Premium	527,008	0	99,781	427,227	0
Total Revenue Bonds	24,682,825	0	2,955,416	21,727,409	2,935,000
Other Long-Term Obligations					
Net Pension Liability	4,648,263	3,478,623	0	8,126,886	0
Net OPEB Liability	3,238,448	648,117	0	3,886,565	0
Compensation Absences Payable	418,951	183,142	186,767	415,326	138,362
Concord Scioto Community Authority Payable	4,500,000	0	0	4,500,000	0
Tap-in Fees Payable	1,290,982	598,931	815,886	1,074,027	600,000
Postclosure Cost Payable	19,500	0	0	19,500	0
Total Other Long-Term Obligations	14,116,144	4,908,813	1,002,653	18,022,304	738,362
Total Business-Type Activities	\$38,798,969	\$4,908,813	\$3,958,069	\$39,749,713	\$3,673,362

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(Continued)

NOTE 18 - LONG-TERM OBLIGATIONS (Continued)

Sales Tax Revenue Bonds

2015 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. In 2018, the balance of the bond proceeds are being utilized.

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. 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:

Redemption Dates	Dates Requirements
	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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(Continued)

NOTE 18 - LONG-TERM OBLIGATIONS (Continued)

General Obligation Bonds (Continued)

During 2019 the County issued Various Purpose Refunding Bonds, Series 2019 in the amount of \$8,570,000 to refund bonds previously issued in 2010 for the purpose of paying the costs of improving certain County facilities, including the County jail and Hayes Building, by construction, furnishing and equipping improvements thereto.

2010 Jail Improvements, 2010 Hayes Improvements, 2010 Hayes Current Refunding – in 2010, the County issued general obligation bonds, in the amount of \$15,910,000, to refund the 2004 Capital Facilities refunding and 2004 Jail general obligation bonds, in the amount of \$15,965,000. The purpose of the bonds is to pay for the costs of improving certain County facilities, including the County Jail and Hayes Building.

2013 Council for Older Adults - In 2013, the County issued \$7,245,000 in general obligation refunding bonds with interest rates ranging from 2 percent to 9.86 percent, to refund \$7,245,000 of 2005 Council for Older Adults general obligation bonds. A premium of \$726,457 was received on the sale of the bonds. The net proceeds of \$7,829,604 (after payment of \$141,853 in underwriting fees, insurance, and other issuance costs, of which \$10,014 was refunded back to the County) were used to purchase U. S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded general obligation bonds. As a result, \$7,245,000 of the 2005 Council for Older Adults general obligation bonds is considered to be defeased and the liability for those bonds has been removed from the County’s long-term obligations.

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

Mandatory Redemption Requirements

<u>Year</u>	<u>2013 Council for Older Adults Refunding</u>
2024	\$830,000
2025	\$855,000

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(Continued)

NOTE 18 - LONG-TERM OBLIGATIONS (Continued)

General Obligation Bonds (Continued)

2016 General Obligation Various Purpose Improvement and Refunding Bond - 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.

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

Mandatory Redemption Requirements

Year	2016 General Obligation Various Purpose Improvement and Refunding Bond
2036	\$1,905,000
2037	\$1,965,000
2038	\$2,025,000
2039	\$2,085,000
2040	\$2,165,000
2041	\$2,255,000
2042	\$2,345,000
2043	\$2,435,000
2044	\$2,535,000
2045	\$2,635,000

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(Continued)

NOTE 18 - LONG-TERM OBLIGATIONS (Continued)

General Obligation Bonds (Continued)

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 \$148,358,683 at December 31, 2019.

Special Assessments

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.

Compensated Absences

The compensated absences liability will be paid from the fund from which the employees' salaries are paid. These funds include the General Fund, 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, Title Administration, Community Based Corrections, Concealed Handgun, Drug Court, Juvenile Court, Road and Bridge, Law Library Resources Board, and Litter special revenue funds.

Net Pension Liability

See Note 15 for more details. The County pays obligations related to employee compensation from the fund benefiting from their services.

Net OPEB Liability

See Note 16 for more details. The County pays obligations related to employee compensation from the fund benefiting from their services.

Revenue Bonds

2014 Sewer Improvements - 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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(Continued)

NOTE 18 - LONG-TERM OBLIGATIONS (Continued)

Revenue Bonds (Continued)

2017 Refunding Sewer Improvements – On March 13, 2017, the County issued sanitary sewer system refunding revenue bonds in the Sanitary Engineer enterprise fund, in the amount of \$17,480,000, for the purpose of paying the costs of refunding certain bonds that will be used to make improvements to the sanitary sewer treatment and collection system. The bonds have an interest rate ranging from 2 to 5% and will mature on December 1, 2023.

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, 2018:

	Assets
Restricted Assets held by the County	Sanitary Engineer
Revenue Bond Replacement	\$1,000,000
Revenue Bond Future Debt Service	\$3,520,955

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

The compensated absences liability will be paid from the fund from which the employees' salaries are paid. These funds include the Sanitary Engineer, Solid Waste Transfer Station, and Storm Water Phase II fund.

Concord Scioto Community Authority Liability

The County has entered into an inter-governmental agreement with the Concord Scioto Community Authority whereby the County has agreed to charge and collect a Surcharge on all sewer connections within the area governed by the agreement and remit the proceeds to the Authority to pay their cost for the capital improvements that were accepted by the County. The Authority issued \$4.5 million in bonds for the projects. There are several housing developments in process or in the planning stages that will pay the Surcharge. The initial collections will be used by the Authority for the interest costs associated with the financing. The County can continue to charge the Surcharge once the Authority has been paid for their costs.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(Continued)

NOTE 18 - LONG-TERM OBLIGATIONS (Continued)

Tap-in Fees Liability

The County has provided tap-in fee credits for several projects in return for expanding sewer capacity.

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.

Principal and interest requirements to retire the bonds outstanding at December 31, 2019, were as follows:

Year	Governmental Activities					
	Sales Tax Revenue Bonds		General Obligation Bonds		Special Assessments Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2020	\$820,000	\$1,368,812	\$2,730,000	\$1,458,856	\$96,536	\$12,992
2021	885,000	1,352,412	2,745,000	1,381,816	90,651	10,371
2022	945,000	1,332,500	2,305,000	1,781,983	81,158	7,906
2023	985,000	1,308,875	2,790,000	1,283,129	35,795	5,669
2024	1,070,000	1,279,325	2,795,000	1,222,450	122,308	9,625
2025-2029	13,510,000	5,181,475	4,540,000	5,469,968	0	0
2030-2034	18,045,000	2,049,938	2,950,000	4,884,250	0	0
2035-2039	0	0	9,815,000	3,898,550	0	0
2040-2044	0	0	11,735,000	1,972,000	0	0
2045-2049	0	0	2,635,000	105,400	0	0
	<u>\$36,260,000</u>	<u>\$13,873,337</u>	<u>\$45,040,000</u>	<u>\$23,458,402</u>	<u>\$426,448</u>	<u>\$46,563</u>

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

Year	Business-Type Activities	
	Revenue Bonds	
	Principal	Interest
2020	\$2,935,000	\$675,912
2021	2,990,000	614,062
2022	3,075,000	529,987
2023	3,165,000	443,438
2024	455,000	346,237
2025-2029	2,555,000	1,451,037
2030-2034	3,065,000	946,950
2035-2038	2,910,000	296,600
	<u>\$21,150,000</u>	<u>\$5,304,223</u>

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(Continued)

NOTE 18 - LONG-TERM OBLIGATIONS (Continued)

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.

As of December 31, 2019, the aggregate principal amounts outstanding for the above mentioned bonds was as follows:

<u>Conduit Debt</u>	Principal Amount Outstanding December 31, 2019
2003 Economic Development Revenue Bonds - Columbus Zoological Park Association	\$1,070,000
2016 Health Care Facilities Refunding Revenue Bonds - Sarah Moore Community	6,156,667
2018 Health Care Facilities Revenue Refunding Bonds - Willow Brook Christian Communities	36,814,000

NOTE 19 - INTERFUND TRANSFERS

Interfund transfers for the year ended December 31, 2019, consisted of the following, as reported on the fund financial statements:

<u>Transfers to Nonmajor Governmental Funds from:</u>	
General Fund	\$12,494,924
Nonmajor Governmental Fund	\$1,443,380
	\$13,938,304

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(Continued)

NOTE 19 – INTERFUND TRANSFERS (Continued)

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.

NOTE 20 - FUND BALANCE

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

Fund Balance	General	Auto and Gas	Developmental Disabilities
Nonspendable for:			
Prepaid Items	\$4,830,569	\$31,901	\$18,732
Materials and Supplies Inventory	181,858	1,092,061	0
Estate Trust	43,300	0	0
Excess Foreclosure	36,154		
Unclaimed Monies	679,285	0	0
Total Nonspendable	5,771,166	1,123,962	18,732
Restricted for:			
Developmental Disabilities	0	0	26,766,537
Road, Bridge, and Ditch Repair/ Improvement	0	16,767,845	0
Total Restricted	0	16,767,845	26,766,537
Committed for:			
Data Center	485,415	0	0
Economic Development	135,123	0	0
Concord Scioto	679,362	0	0
Ohio Wesleyan University	150,000	0	0
Road, Bridge, and Ditch Repair/ Improvement	10,611,788	0	0
Total Committed	\$12,061,688	\$0	\$0

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(Continued)

NOTE 20 - FUND BALANCE (Continued)

Fund Balance	General	Auto and Gas	Developmental Disabilities
Assigned for:			
Property and Liability Insurance	469,448	0	0
Document Recording	929,865	0	0
Unpaid Obligations	1,498,518	0	0
Assigned for Future Obligations	12,155,386	0	0
Health Insurance	1,480,587	0	0
Vehicle Titling	2,858,196	0	0
Total Assigned	<u>19,392,000</u>	<u>0</u>	<u>0</u>
Unassigned	<u>34,040,289</u>	<u>0</u>	<u>0</u>
Total Fund Balance	<u><u>\$71,265,143</u></u>	<u><u>\$17,891,807</u></u>	<u><u>\$26,785,269</u></u>

Fund Balance	Other
Nonspendable for:	
Prepaid Items	\$258,198
Materials and Supplies Inventory	5,382
Total Nonspendable	<u>263,580</u>
Restricted for:	
Bond Retirement	1,608,158
Child Support Enforcement	2,845,070
County Agricultural Society	4,880,593
Children Services Operations	1,678,908
Community Based Corrections	288,896
Court Operations	2,062,019
Capital Improvements	2,088,492
Delinquent Tax Collections	1,653,187
Dog and Kennel Operations	81,690
E911	4,395,386
Economic Development	194,909
Emergency Management	274,077
Indigent Guardian	44,051
Job and Family Services Operations	930,705
Litter and Recycling	6,441
Real Estate Assessment	4,340,844
Road, Bridge, and Ditch	9,213,522
Repair/Improvement	459,512
Sheriff Operations	107,352
Youth Services	38,358
Victim Services	248,005
Prosecutor Law Enforcement	<u>37,440,175</u>
Total Restricted	<u><u>\$37,440,175</u></u>

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(Continued)

NOTE 20 - FUND BALANCE (Continued)

Fund Balance	Other
Committed for:	
Capital Improvements	\$4,700,567
Total Committed	\$4,700,567
Unassigned (Deficit)	(\$78)
Total Unassigned (Deficit)	(\$78)
Total Fund Balance	\$42,204,244

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 \$7,041,144 in property taxes for the Board during 2019. 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 2019, the County paid fees of \$138,545 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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(Continued)

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.

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 2019, Delaware County contributed \$493,834 for the Center's operations which represents 30 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 2019, Delaware County contributed \$5,000 for COIRS' operations which represents 1.65 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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(Continued)

NOTE 23 - INSURANCE POOLS

A. County Risk Sharing Authority, Inc.

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

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

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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(Continued)

NOTE 24 - RELATED ORGANIZATIONS (Continued)

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.

B. Land Reutilization Corporation

The County established a land reutilization corporation (the "Corporation") on December 28, 2017. The Delaware County Board of Commissioners authorized the incorporation under Chapter 1724 of the Ohio Revised Code. This is a not-for-profit corporation under the laws of the State of Ohio. The purpose of the Corporation is reclaiming, rehabilitating or reutilizing economically non-productive land throughout the County. The Corporation can potentially address parcels where the fair market value of the property has been greatly exceeded by the delinquent taxes and assessed liens and are; therefore, not economically feasible to initiate foreclosure actions upon. The Corporation has been designated as the County's agent to further its mission to reclaim, rehabilitate, and reutilize vacant, abandoned, tax foreclosed and other real property in the County by exercising the powers of the County under Chapter 5722 of the Ohio Revised Code. The Board of Directors is made up of two Delaware County Commissioners, the Delaware County Treasurer, a representative from Delaware County's largest municipality and a representative from a township within Delaware County with a population greater than 10,000. Additional information pertaining to the Corporation can be obtained by contacting Michael Ringle, Delaware County Treasurer, 145 N. Union St. Delaware, Ohio 43015.

NOTE 25 - CONTINGENT LIABILITIES

A. Litigation

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

B. Federal and State Grants

For the period January 1, 2019, to December 31, 2019, the County received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designees. Such audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under the terms of the grant. Based on prior experience, the County believes such disallowances, if any, would be immaterial.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019
(Continued)

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 2019, the amount of County's property taxes foregone because of this agreement was \$187,339. The agreement is over 15 years for constructing and expanding its business operations as well as increasing employment. The agreement averages 75% 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 – SIGNIFICANT SUBSEQUENT EVENTS

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the ensuing emergency measures will impact subsequent reporting periods for Delaware County. The County's investment portfolio and other employee benefit plans in which the County participates have incurred a significant decline in fair value, consistent with the general decline in financial markets. However, because the values of individual investments fluctuate with market conditions, and due to market volatility, the amount of losses that will be recognized in subsequent reporting periods, if any, cannot be determined. In addition, the impact on the County's future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated at this time.

In April 2020, the County and Concord Scioto Community Authority (Authority) amended and restated administration agreement that outlined the County is responsible for its pro-ration share of the administration expense for operating the authority from the 2.0 mills owed to the County for the receivable discussed in Note 11. Furthermore, all loans for prior administration expense must be re-paid prior to distribution of the 2.0 mills to the County. As a result, this will delay the collection of the receivable in Note 11 by several years until the Authority has sufficient collection from the community development charge to cover current administration expenses and repay the prior loans for the administration expenses.

On June 8, 2020 the County enter into note agreement with the Ohio Department of Transportation (State Infrastructure Bank) and the Mid-Ohio Regional Planning Commission (MORPC) in the amount not to exceed \$3,382,400 at 3% for the Africa and Cheshire roads resurfacing project. MORPC has pledge amount not to exceed \$3,382,400 (\$1,127,467 per year beginning in 2023) will be applied by the ODOT Division of Finance for the benefit of the County towards the payment of the principal of the Note.

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Required Supplementary Information Section

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

	2019	2018	2017	2016	2015	2014
<u>Traditional Plan:</u>						
County's Proportion of the Net Pension Liability	0.4187270%	0.4051750%	0.4085070%	0.3885850%	0.3941180%	0.3941180%
County's Proportionate Share of the Net Pension Liability	\$114,680,836	\$63,564,103	\$92,764,993	\$67,252,842	\$47,535,035	\$46,461,378
Covered Payroll	\$56,279,200	\$51,074,854	\$49,711,217	\$47,778,600	\$41,406,858	\$46,450,600
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	203.77%	124.45%	186.61%	140.76%	114.80%	100.02%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	74.70%	84.66%	77.75%	81.08%	86.45%	86.36%
<u>Combined Plan:</u>						
County's Proportion of the Net Pension Asset	0.5387390%	0.5718830%	0.6422220%	0.6252700%	0.5786750%	0.5787650%
County's Proportionate Share of the Net Pension Asset	\$602,431	\$778,518	\$357,441	\$304,269	\$222,803	\$60,720
Covered Payroll	\$2,304,136	\$2,342,131	\$2,914,892	\$2,631,283	\$2,270,792	\$2,348,962
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	26.15%	33.24%	12.26%	8.47%	9.81%	2.58%

Note 1: 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 2014 is not available. An additional column will be added each year.

Note 2: There were no changes of benefit terms from the amounts reported for 2014-2019.

Note 3: There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2014-2016. For 2017, the following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date: (a) reduction in the actuarially assumed rate of return from 8.00% down to 7.50%, (b) for defined benefit investments, decreasing the wage inflation from 3.75% to 3.25% and (c) changing the future salary increases from a range of 4.25%-10.05% to 3.25%-10.75%. There were no changes in assumptions for 2018. For 2019 the following were the most significant changes of the assumptions that affected the total pension liability since the prior measurement date: (a) the assumed rate of return and discount rate were reduced from 7.50% down to 7.20%.

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

	2019	2018	2017	2016	2015
<i>Traditional Plan:</i>					
Contractually Required Contribution	\$8,241,303	\$7,879,088	\$6,639,731	\$5,965,346	\$5,733,432
Contributions in Relation to the Contractually Required Contribution	(8,241,303)	(7,879,088)	(6,639,731)	(5,941,023)	(5,767,979)
Contribution Deficiency (excess)	0	0	0	24,323	(34,547)
Covered-employee payroll	\$58,866,450	\$56,279,200	\$51,074,854	\$49,711,217	\$47,778,600
Contributions as a Percentage of Covered-Payroll	14.00%	14.00%	13.00%	12.00%	12.00%
<i>Combined Plan</i>					
Contractually Required Contribution	\$329,641	\$322,579	\$304,477	\$349,787	\$315,754
Contributions in Relation to the Contractually Required Contribution	(329,641)	(322,579)	(304,477)	(349,787)	(315,754)
Contribution Deficiency (excess)	0	0	0	0	0
Covered-employee payroll	\$2,354,579	\$2,304,136	\$2,342,131	\$2,914,892	\$2,631,283
Contributions as a Percentage of Covered-Payroll	14.00%	14.00%	13.00%	12.00%	12.00%

<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$4,968,823	\$6,038,578	\$4,989,091	\$5,081,243	\$4,024,321
<u>(4,852,489)</u>	<u>(6,023,455)</u>	<u>(4,989,091)</u>	<u>(5,081,243)</u>	<u>(4,024,321)</u>
<u>116,334</u>	<u>15,123</u>	<u>0</u>	<u>0</u>	<u>0</u>
\$41,406,858	\$46,450,600	\$49,890,910	\$50,812,430	\$45,115,706
12.00%	13.00%	10.00%	10.00%	8.92%
\$272,495	\$305,365	\$233,471	\$237,783	\$181,094
<u>(272,495)</u>	<u>(305,365)</u>	<u>(233,471)</u>	<u>(237,783)</u>	<u>(181,094)</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
\$2,270,792	\$2,348,962	\$2,334,710	\$2,377,830	\$2,030,202
12.00%	13.00%	10.00%	10.00%	8.92%

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

	<u>2019</u>	<u>2018</u>	<u>2017</u>
<u>Traditional Plan:</u>			
County's Proportion of the Net OPEB Liability	0.4204650%	0.4078100%	0.4078100%
County's Proportionate Share of the Net OPEB Liability	\$54,824,108	\$44,285,160	\$41,190,194
County's covered payroll	\$58,583,336	\$53,416,985	\$52,626,108
County's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	93.58%	82.90%	78.27%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	46.33%	54.14%	54.05%

Note 1: 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 2017 is not available. An additional column will be added each year.

Note 2: There were no changes in benefit terms from the amounts reported for 2017-2019.

Note 3: There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2017. For 2018, the following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date: (a) increase in the discount rate from 4.13% to 7.45% and (b) decrease in trend rates from 6.00%-11.00% initial; 4.50% ultimate down to 5.23%-9.62% initial; 4.00% ultimate. For 2019, the following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date: (a) increase in prescription drug trend rates from -5.23%-9.62% initial; 4.00% ultimate up to 4.00%-9.62% initial; 4.00% ultimate.

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

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually Required Contribution	\$0	\$0	\$534,170	\$1,048,468	\$1,013,955
Contributions in Relation to the Contractually Required Contribution	<u>0</u>	<u>0</u>	<u>(534,170)</u>	<u>(1,048,468)</u>	<u>(1,013,955)</u>
Contribution Deficiency (excess)	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>
Covered-employee payroll	\$61,221,029	\$58,583,336	\$53,416,985	\$52,626,108	\$50,409,883
OPEB Contributions as a Percentage of Covered- Employee Payroll	0.00%	0.00%	1.00%	2.00%	2.00%

The OPEB plan includes the members from the traditional plan and the combined plan.

<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$854,164	\$486,832	\$2,089,024	\$2,127,610	\$2,357,295
<u>(854,164)</u>	<u>(486,832)</u>	<u>(2,089,024)</u>	<u>(2,127,610)</u>	<u>(2,357,295)</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
\$43,677,650	\$48,799,562	\$52,225,620	\$53,190,260	\$47,145,908
2.00%	1.00%	4.00%	4.00%	5.00%

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 Agency

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	Juvenile Court
Emergency Management Agency	Probation
911 Wireless	Concealed Handgun
Department of Rehabilitation and Correction	LEAP
Victim Services	Law Enforcement Corrections
Community Based Corrections	Road and Bridge
Indigent Guardian	Drug Enforcement and Education

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	Drug Court
Litter	Indigent Driver Monitoring
Workforce Investment Act	Legal Research
Community Development Block Grant	Common Pleas Court
Court Data	Prosecutor Law Enforcement
Common Pleas Special Projects	Help America Vote

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:

Special Bond Retirement

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

General Bond Retirement

To account for transfers from various funds restricted 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 restricted for major equipment purchases or renovations to County buildings.

(continued)

Delaware County, Ohio
Combining Statements - Nonmajor Governmental Funds

Nonmajor Capital Projects Funds (continued)

Sawmill Parkway

To account for and report debt proceeds and other resources restricted for construction cost of the extension of Sawmill Parkway.

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 Improvement Reserve

To account for funds transferred from the General Fund for major capital improvements and renovations.

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.

Slate Ridge Redevelopment Tax Equivalent

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

Board of Developmental Disabilities Capital Improvement

To account for capital improvement expenditures related to the Board of Developmental Disabilities.

Olentangy Crossing Redevelopment Tax Equivalent

To account for resources collected from public improvements made to parcels requiring the owner of the parcel to provide service payments in lieu of taxes.

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Delaware County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2019

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$32,859,431	\$407,666	\$10,118,470	\$43,385,567
Cash and Cash Equivalents in Segregated Accounts	212,326	0	0	212,326
Accounts Receivable	9,720	0	0	9,720
Hotel and Motel Taxes Receivable	102,885	0	0	102,885
Due from Other Governments	1,185,769	50,199	5,914,036	7,150,004
Interfund Receivable	243,915	0	0	243,915
Prepaid Items	258,198	0	0	258,198
Materials and Supplies Inventory	5,382	0	0	5,382
Property Taxes Receivable	3,616,534	808,948	735,444	5,160,926
Special Assessments Receivable	1,949,405	2,716,448	3,779	4,669,632
Payment in Lieu of Taxes Receivable	0	0	983,461	983,461
	<u>0</u>	<u>0</u>	<u>983,461</u>	<u>983,461</u>
Total Assets	<u>\$40,443,565</u>	<u>\$3,983,261</u>	<u>\$17,755,190</u>	<u>\$62,182,016</u>
<u>Liabilities</u>				
Accrued Wages Payable	407,633	0	0	407,633
Accounts Payable	233,467	0	29,290	262,757
Contracts Payable	0	0	1,275,182	1,275,182
Due to Other Governments	259,034	0	0	259,034
Interfund Payable	243,915	6,566	206,612	457,093
	<u>243,915</u>	<u>6,566</u>	<u>206,612</u>	<u>457,093</u>
Total Liabilities	<u>1,144,049</u>	<u>6,566</u>	<u>1,511,084</u>	<u>2,661,699</u>
<u>Deferred Inflows of Resources</u>				
Property Taxes	3,573,541	799,982	727,293	5,100,816
Payment in Lieu of Taxes	0	0	983,461	983,461
Unavailable Revenue	2,330,217	2,775,613	5,925,966	11,031,796
	<u>2,330,217</u>	<u>2,775,613</u>	<u>5,925,966</u>	<u>11,031,796</u>
Total Deferred Inflows of Resources	<u>5,903,758</u>	<u>3,575,595</u>	<u>7,636,720</u>	<u>17,116,073</u>
<u>Fund Balances</u>				
Nonspendable	263,580	0	0	263,580
Restricted	33,132,256	401,100	3,906,819	37,440,175
Committed	0	0	4,700,567	4,700,567
Unassigned (Deficit)	(78)	0	0	(78)
	<u>(78)</u>	<u>0</u>	<u>0</u>	<u>(78)</u>
Total Fund Balances	<u>33,395,758</u>	<u>401,100</u>	<u>8,607,386</u>	<u>42,404,244</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$40,443,565</u>	<u>\$3,983,261</u>	<u>\$17,755,190</u>	<u>\$62,182,016</u>

Delaware County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2019

	Real Estate Assessment	911	Ditch Maintenance	Job and Family Services
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$4,417,721	\$4,490,025	\$8,771,868	\$589,851
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Hotel and Motel Taxes Receivable	0	0	0	0
Due from Other Governments	0	164,981	0	164,525
Interfund Receivable	0	0	0	243,915
Prepaid Items	35,952	178,016	0	0
Materials and Supplies Inventory	0	5,382	0	0
Property Taxes Receivable	0	3,616,534	0	0
Special Assessments Receivable	0	0	1,949,405	0
Total Assets	4,453,673	8,454,938	10,721,273	998,291
<u>Liabilities</u>				
Accrued Wages Payable	64,182	82,647	0	132,137
Accounts Payable	3,573	0	7,714	6,970
Due to Other Governments	9,122	11,992	161,901	50,227
Interfund Payable	0	0	0	0
Total Liabilities	76,877	94,639	169,615	189,334
<u>Deferred Inflows of Resources</u>				
Property Taxes	0	3,573,541	0	0
Unavailable Revenue	0	207,974	1,949,405	0
Total Deferred Inflows of Resources	0	3,781,515	1,949,405	0
<u>Fund Balances</u>				
Nonspendable	35,952	183,398	0	0
Restricted	4,340,844	4,395,386	8,602,253	808,957
Unassigned (Deficit)	0	0	0	0
Total Fund Balances	4,376,796	4,578,784	8,602,253	808,957
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$4,453,673	\$8,454,938	\$10,721,273	\$998,291

(continued)

Delaware County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2019

	Children Services	Revolving Loan	Delinquent Real Estate Tax Account Collection	Child Support Enforcement
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$1,784,413	\$89,185	\$1,659,720	\$2,857,536
Cash and Cash Equivalents in Segregated Accounts	0	0	0	80
Accounts Receivable	0	0	9,720	0
Hotel and Motel Taxes Receivable	0	0	0	0
Due from Other Governments	231,456	0	0	42,913
Interfund Receivable	0	0	0	0
Prepaid Items	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	2,015,869	89,185	1,669,440	2,900,529
<u>Liabilities</u>				
Accrued Wages Payable	0	0	14,228	40,633
Accounts Payable	126,923	0	0	9,073
Due to Other Governments	0	0	2,025	5,753
Interfund Payable	210,038	0	0	0
Total Liabilities	336,961	0	16,253	55,459
<u>Deferred Inflows of Resources</u>				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	0
Total Deferred Inflows of Resources	0	0	0	0
<u>Fund Balances</u>				
Nonspendable	0	0	0	0
Restricted	1,678,908	89,185	1,653,187	2,845,070
Unassigned (Deficit)	0	0	0	0
Total Fund Balances	1,678,908	89,185	1,653,187	2,845,070
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$2,015,869	\$89,185	\$1,669,440	\$2,900,529

Agricultural Society Excise Tax	Other Public Safety	Other	Total
\$4,777,708	\$1,816,229	\$1,605,175	\$32,859,431
0	25	212,221	212,326
0	0	0	9,720
102,885	0	0	102,885
0	523,885	58,009	1,185,769
0	0	0	243,915
0	0	44,230	258,198
0	0	0	5,382
0	0	0	3,616,534
0	0	0	1,949,405
<u>4,880,593</u>	<u>2,340,139</u>	<u>1,919,635</u>	<u>40,443,565</u>
0	68,693	5,113	407,633
0	5,670	73,544	233,467
0	17,292	722	259,034
0	0	33,877	243,915
<u>0</u>	<u>91,655</u>	<u>113,256</u>	<u>1,144,049</u>
0	0	0	3,573,541
0	146,980	25,858	2,330,217
<u>0</u>	<u>146,980</u>	<u>25,858</u>	<u>5,903,758</u>
0	0	44,230	263,580
4,880,593	2,101,504	1,736,369	33,132,256
0	0	(78)	(78)
<u>4,880,593</u>	<u>2,101,504</u>	<u>1,780,521</u>	<u>33,395,758</u>
<u>\$4,880,593</u>	<u>\$2,340,139</u>	<u>\$1,919,635</u>	<u>\$40,443,565</u>

Delaware County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2019

	Permanent Improvement	Sawmill Parkway	County Drainage
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$750,916	\$1,207,058	\$314,657
Due from Other Governments	45,634	5,868,402	0
Property Taxes Receivable	735,444	0	0
Special Assessments Receivable	0	0	3,779
Payment in Lieu of Taxes Receivable	0	0	0
Total Assets	1,531,994	7,075,460	318,436
<u>Liabilities</u>			
Accounts Payable	13,500	0	0
Contracts Payable	0	0	42,173
Interfund Payable	0	0	206,612
Total Liabilities	13,500	0	248,785
<u>Deferred Inflows of Resources</u>			
Property Taxes	727,293	0	0
Payment in Lieu of Taxes	0	0	0
Unavailable Revenue	53,785	5,868,402	3,779
Total Deferred Inflows of Resources	781,078	5,868,402	3,779
<u>Fund Balances</u>			
Restricted	737,416	1,207,058	65,872
Committed	0	0	0
Total Fund Balances	737,416	1,207,058	65,872
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$1,531,994	\$7,075,460	\$318,436

Ohio Public Works Commission	Capital Improvement Reserve	Capital Acquisition	Slate Ridge	Board of Developmental Disabilities Capital Improvement
\$0	\$3,502,733	\$2,446,633	\$7,867	\$1,351,076
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	277,316	0
0	3,502,733	2,446,633	285,183	1,351,076
0	0	15,790	0	0
0	1,180,227	52,782	0	0
0	0	0	0	0
0	1,180,227	68,572	0	0
0	0	0	0	0
0	0	0	277,316	0
0	0	0	0	0
0	0	0	277,316	0
0	0	0	7,867	1,351,076
0	2,322,506	2,378,061	0	0
0	2,322,506	2,378,061	7,867	1,351,076
\$0	\$3,502,733	\$2,446,633	\$285,183	\$1,351,076

Delaware County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds (continued)
December 31, 2019

	Olentangy Crossing Redevelopment Tax Equivalent	Total
<u>Assets</u>		
Equity in Pooled Cash and Cash Equivalents	\$537,530	\$10,118,470
Due from Other Governments	0	5,914,036
Property Taxes Receivable	0	735,444
Special Assessments Receivable	0	3,779
Payment in Lieu of Taxes Receivable	706,145	983,461
Total Assets	1,243,675	17,755,190
<u>Liabilities</u>		
Accounts Payable	0	29,290
Contracts Payable	0	1,275,182
Interfund Payable	0	206,612
Total Liabilities	0	1,511,084
<u>Deferred Inflows of Resources</u>		
Property Taxes	0	727,293
Payment in Lieu of Taxes	706,145	983,461
Unavailable Revenue	0	5,925,966
Total Deferred Inflows of Resources	706,145	7,636,720
<u>Fund Balances</u>		
Restricted	537,530	3,906,819
Committed	0	4,700,567
Total Fund Balances	537,530	8,607,386
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$1,243,675	\$17,755,190

Delaware County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2019

	Special Bond Retirement	General Bond Retirement	Total
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$400,831	\$6,835	\$407,666
Due from Other Governments	50,199	0	50,199
Property Taxes Receivable	808,948	0	808,948
Special Assessments Receivable	2,716,448	0	2,716,448
Total Assets	3,976,426	6,835	3,983,261
<u>Liabilities</u>			
Interfund Payable	6,566	0	6,566
<u>Deferred Inflows of Resources</u>			
Property Taxes	799,982	0	799,982
Unavailable Revenue	2,775,613	0	2,775,613
Total Deferred Inflows of Resources	3,575,595	0	3,575,595
<u>Fund Balances</u>			
Restricted	394,265	6,835	401,100
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$3,976,426	\$6,835	\$3,983,261

Delaware County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2019

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Revenues</u>				
Property Taxes	\$3,723,761	\$791,246	\$719,307	\$5,234,314
Payment in Lieu of Taxes	0	0	974,194	974,194
Hotel and Motel Taxes	1,866,207	0	0	1,866,207
Special Assessments	1,732,293	354,575	307	2,087,175
Charges for Services	5,787,235	0	15,538	5,802,773
Licenses and Permits	347,513	0	0	347,513
Fines and Forfeitures	409,193	0	0	409,193
Intergovernmental	10,404,263	98,482	625,223	11,127,968
Interest	396	85,911	49,209	135,516
Other	249,756	0	4,500	254,256
Total Revenues	24,520,617	1,330,214	2,388,278	28,239,109
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	3,188,045	22,357	0	3,210,402
Judicial	379,243	0	0	379,243
Public Safety	6,400,562	0	0	6,400,562
Public Works	1,265,005	0	0	1,265,005
Health	80,898	0	0	80,898
Human Services	7,995,193	0	0	7,995,193
Intergovernmental	332,830	0	507,789	840,619
Capital Outlay	0	0	12,373,557	12,373,557
Debt Service				
Principal Retirement	0	2,504,575	985,000	3,489,575
Interest and Fiscal Charges	0	1,733,412	1,405,562	3,138,974
Issuance Cost	0	68,253	0	68,253
Total Expenditures	19,641,776	4,328,597	15,271,908	39,242,281
Excess of Revenues Over (Under) Expenditures	4,878,841	(2,998,383)	(12,883,630)	(11,003,172)
<u>Other Financing Sources (Uses)</u>				
Sale of Capital Assets	0	0	0	0
Payment to Refunding Bonds Escrow Agent	0	(8,495,000)	0	(8,495,000)
General Obligation Refunding Bonds Issued	0	8,570,000	0	8,570,000
Transfers In	4,039,469	2,922,675	6,976,160	13,938,304
Transfers Out	(1,443,380)	0	0	(1,443,380)
Total Other Financing Sources (Uses)	2,596,089	2,997,675	6,976,160	12,569,924
Changes in Fund Balances	7,474,930	(708)	(5,907,470)	1,566,752
Fund Balances at Beginning of Year, Restated	25,920,828	401,808	14,514,856	40,837,492
Fund Balances at End of Year	\$33,395,758	\$401,100	\$8,607,386	\$42,404,244

Delaware County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2019

	Real Estate Assessment	911	Ditch Maintenance	Job and Family Services
Revenues				
Property Taxes	\$0	\$3,723,761	\$0	\$0
Hotel and Motel Taxes	0	0	0	0
Special Assessments	0	0	1,732,293	0
Charges for Services	4,288,760	2,300	89,559	1,215
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	110	0	0
Intergovernmental	0	1,085,481	0	3,217,985
Interest	0	0	0	0
Other	107	46,553	0	81,862
Total Revenues	<u>4,288,867</u>	<u>4,858,205</u>	<u>1,821,852</u>	<u>3,301,062</u>
Expenditures				
Current				
General Government				
Legislative and Executive	2,645,838	0	0	0
Judicial	0	0	0	0
Public Safety	0	3,701,268	0	0
Public Works	0	0	1,123,329	0
Health	0	0	0	0
Human Services	0	0	0	5,075,365
Intergovernmental	0	0	0	0
Total Expenditures	<u>2,645,838</u>	<u>3,701,268</u>	<u>1,123,329</u>	<u>5,075,365</u>
Excess of Revenues Over (Under) Expenditures	<u>1,643,029</u>	<u>1,156,937</u>	<u>698,523</u>	<u>(1,774,303)</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	0	0
Transfers In	0	0	0	1,899,670
Transfers Out	0	0	0	(10,181)
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,889,489</u>
Changes in Fund Balances	1,643,029	1,156,937	698,523	115,186
Fund Balances at Beginning of Year	<u>2,733,767</u>	<u>3,421,847</u>	<u>7,903,730</u>	<u>693,771</u>
Fund Balances at End of Year	<u>\$4,376,796</u>	<u>\$4,578,784</u>	<u>\$8,602,253</u>	<u>\$808,957</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, 2019

	Children Services	Revolving Loan	Delinquent Real Estate Tax Account Collection	Child Support Enforcement
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Hotel and Motel Taxes	0	0	0	0
Special Assessments	0	0	0	0
Charges for Services	0	0	458,310	494,665
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	1,994,998	0	0	1,295,836
Interest	0	0	0	0
Other	16,686	8,000	8,642	35,290
Total Revenues	2,011,684	8,000	466,952	1,825,791
Expenditures				
Current				
General Government				
Legislative and Executive	0	23,000	429,613	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	1,314,560	0	0	1,488,157
Intergovernmental	0	0	0	0
Total Expenditures	1,314,560	23,000	429,613	1,488,157
Excess of Revenues Over (Under) Expenditures	697,124	(15,000)	37,339	337,634
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	0	0
Transfers In	2,010,181	0	0	0
Transfers Out	(1,236,728)	0	0	0
Total Other Financing Sources (Uses)	773,453	0	0	0
Changes in Fund Balances	1,470,577	(15,000)	37,339	337,634
Fund Balances at Beginning of Year	208,331	104,185	1,615,848	2,507,436
Fund Balances at End of Year	<u>\$1,678,908</u>	<u>\$89,185</u>	<u>\$1,653,187</u>	<u>\$2,845,070</u>

Agricultural Society Excise Tax	Other Public Safety	Other	Total
\$0	\$0	\$0	\$3,723,761
1,866,207	0	0	1,866,207
0	0	0	1,732,293
0	293,396	159,030	5,787,235
0	347,513	0	347,513
0	156,562	252,521	409,193
0	2,134,748	675,215	10,404,263
0	0	396	396
0	677	51,939	249,756
<u>1,866,207</u>	<u>2,932,896</u>	<u>1,139,101</u>	<u>24,520,617</u>
0	0	89,594	3,188,045
0	8,656	370,587	379,243
0	2,699,294	0	6,400,562
0	0	141,676	1,265,005
0	0	80,898	80,898
0	0	117,111	7,995,193
332,830	0	0	332,830
<u>332,830</u>	<u>2,707,950</u>	<u>799,866</u>	<u>19,641,776</u>
<u>1,533,377</u>	<u>224,946</u>	<u>339,235</u>	<u>4,878,841</u>
0	0	0	0
0	129,618	0	4,039,469
0	0	(196,471)	(1,443,380)
<u>0</u>	<u>129,618</u>	<u>(196,471)</u>	<u>2,596,089</u>
1,533,377	354,564	142,764	7,474,930
3,347,216	1,746,940	1,637,757	25,920,828
<u>\$4,880,593</u>	<u>\$2,101,504</u>	<u>\$1,780,521</u>	<u>\$33,395,758</u>

Delaware County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2019

	Permanent Improvement	Sawmill Parkway	County Drainage
Revenues			
Property Taxes	\$719,307	\$0	\$0
Payment in Lieu of Taxes	0	0	0
Special Assessments	0	0	307
Charges for Services	0	0	15,538
Intergovernmental	89,526	0	0
Interest	0	49,209	0
Other	0	0	4,500
Total Revenues	<u>808,833</u>	<u>49,209</u>	<u>20,345</u>
Expenditures			
General Government			
Intergovernmental	0	0	0
Capital Outlay	615,721	0	169,396
Debt Service			
Principal Retirement	0	905,000	0
Interest and Fiscal Charges	0	1,386,912	0
Total Expenditures	<u>615,721</u>	<u>2,291,912</u>	<u>169,396</u>
Excess of Revenues Over (Under) Expenditures	<u>193,112</u>	<u>(2,242,703)</u>	<u>(149,051)</u>
Other Financing Sources			
Transfers In	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Financing Sources	<u>0</u>	<u>0</u>	<u>0</u>
Changes in Fund Balances	193,112	(2,242,703)	(149,051)
Fund Balances at Beginning of Year	<u>544,304</u>	<u>3,449,761</u>	<u>214,923</u>
Fund Balances at End of Year	<u><u>\$737,416</u></u>	<u><u>\$1,207,058</u></u>	<u><u>\$65,872</u></u>

Ohio Public Works Commission	Capital Improvement Reserve	Capital Acquisition	Slate Ridge	Board of Developmental Disabilities Capital Improvement
\$0	\$0	\$0	\$0	\$0
0	0	0	268,887	0
0	0	0	0	0
0	0	0	0	0
535,697	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>535,697</u>	<u>0</u>	<u>0</u>	<u>268,887</u>	<u>0</u>
0	0	0	0	0
535,697	7,739,520	2,481,726	752,911	76,448
0	0	0	0	0
0	0	0	0	0
<u>535,697</u>	<u>7,739,520</u>	<u>2,481,726</u>	<u>752,911</u>	<u>76,448</u>
<u>0</u>	<u>(7,739,520)</u>	<u>(2,481,726)</u>	<u>(484,024)</u>	<u>(76,448)</u>
<u>0</u>	<u>4,976,160</u>	<u>2,000,000</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>4,976,160</u>	<u>2,000,000</u>	<u>0</u>	<u>0</u>
0	(2,763,360)	(481,726)	(484,024)	(76,448)
0	5,085,866	2,859,787	491,891	1,427,524
<u>\$0</u>	<u>\$2,322,506</u>	<u>\$2,378,061</u>	<u>\$7,867</u>	<u>\$1,351,076</u>

Delaware County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds (continued)
For the Year Ended December 31, 2019

	Olentangy Crossing Redevelopment Tax Equivalent	Total
<u>Revenues</u>		
Property Taxes	\$0	\$719,307
Payment in Lieu of Taxes	705,307	974,194
Special Assessments	0	307
Charges for Services	0	15,538
Intergovernmental	0	625,223
Interest	0	49,209
Other	0	4,500
	<u>705,307</u>	<u>2,388,278</u>
<u>Expenditures</u>		
General Government		
Intergovernmental	507,789	507,789
Capital Outlay	2,138	12,373,557
Debt Service		
Principal Retirement	80,000	985,000
Interest and Fiscal Charges	18,650	1,405,562
	<u>608,577</u>	<u>15,271,908</u>
Excess of Revenues Over (Under) Expenditures	<u>96,730</u>	<u>(12,883,630)</u>
<u>Other Financing Sources</u>		
Transfers In	<u>0</u>	<u>6,976,160</u>
Total Other Financing Sources	<u>0</u>	<u>6,976,160</u>
Changes in Fund Balances	96,730	(5,907,470)
Fund Balances at Beginning of Year	<u>440,800</u>	<u>14,514,856</u>
Fund Balances at End of Year	<u>\$537,530</u>	<u>\$8,607,386</u>

Delaware County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2019

	Special Bond Retirement	General Bond Retirement	Total
Revenues			
Property Taxes	\$791,246	\$0	\$791,246
Special Assessments	354,575	0	354,575
Intergovernmental	98,482	0	98,482
Interest	85,911	0	85,911
Other	0	0	0
Total Revenues	<u>1,330,214</u>	<u>0</u>	<u>1,330,214</u>
Expenditures			
General Government			
Legislative and Executive	22,357	0	22,357
Debt Service			
Principal Retirement	1,074,575	1,430,000	2,504,575
Interest and Fiscal Charges	240,737	1,492,675	1,733,412
Issuance Costs	0	68,253	68,253
Total Expenditures	<u>1,337,669</u>	<u>2,990,928</u>	<u>4,328,597</u>
Excess of Revenues (Under) Expenditures	<u>(7,455)</u>	<u>(2,990,928)</u>	<u>(2,998,383)</u>
Other Financing Sources (Uses)			
Payment to Refunding Bonds Escrow Agent	0	(8,495,000)	(8,495,000)
General Obligation Refunding Bonds Issued	0	8,570,000	8,570,000
Transfers In	0	2,922,675	2,922,675
Total Other Financing Sources (Uses)	<u>0</u>	<u>2,997,675</u>	<u>2,997,675</u>
Changes in Fund Balances	(7,455)	6,747	(708)
Fund Balances at Beginning of Year	<u>401,720</u>	<u>88</u>	<u>401,808</u>
Fund Balances at End of Year	<u><u>\$394,265</u></u>	<u><u>\$6,835</u></u>	<u><u>\$401,100</u></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, 2019

	Solid Waste Transfer Station	Storm Water Phase II	Total
<u>Assets</u>			
<u>Current Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$2,221,912	\$869,095	\$3,091,007
Accounts Receivable	19,925	0	19,925
Due from Other Governments	0	17,072	17,072
Restricted Assets - Cash and Cash Equivalents with Escrow Agent	19,500	0	19,500
Total Current Assets	2,261,337	886,167	3,147,504
<u>Noncurrent Assets</u>			
Net pension Asset	662	2,701	3,363
Nondepreciable Capital Assets	48,885	0	48,885
Depreciable Capital Assets, Net	704,850	17,282	722,132
Total Noncurrent Assets	754,397	19,983	774,380
Total Assets	3,015,734	906,150	3,921,884
<u>Deferred Outflows of Resources</u>			
Deferred Outflows of Resources - Pension	37,869	154,457	192,326
Deferred Outflows of Resources - OPEB	4,729	19,346	24,075
Total Assets and Deferred Outflows of Resources	3,058,332	1,079,953	4,138,285
<u>Liabilities</u>			
<u>Current Liabilities</u>			
Accrued Wages Payable	3,031	12,380	15,411
Accounts Payable	647	0	647
Contracts Payable	0	0	0
Due to Other Governments	430	1,762	2,192
Compensated Absences Payable	2,104	16,699	18,803
Total Current Liabilities	6,212	30,841	37,053
<u>Long-Term Liabilities</u>			
Compensated Absences Payable	2,460	58,602	61,062
Net Pension Liability	126,071	514,210	640,281
Net OPEB Liability	60,219	246,684	306,903
Postclosure Cost Payable	19,500	0	19,500
Total Long-Term Liabilities	208,250	819,496	1,027,746
Total Liabilities	214,462	850,337	1,064,799
<u>Deferred Inflows of Resources</u>			
Deferred Inflows of Resources - Pension	1,926	7,855	9,781
Deferred Inflows of Resources - OPEB	164	669	833
Total Deferred Inflows of Resources	2,090	8,524	10,614
Total Liabilities and Deferred Inflows of Resources	216,552	858,861	1,075,413
<u>Net Position</u>			
Net Investment in Capital Assets	753,735	17,282	771,017
Unrestricted	2,088,045	203,810	2,291,855
Total Net Position	2,841,780	221,092	3,062,872

Delaware County, Ohio
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position
Nonmajor Enterprise Funds
For the Year Ended December 31, 2019

	Solid Waste Transfer Station	Storm Water Phase II	Total
<u>Operating Revenues</u>			
Charges for Services	\$258,855	\$487,375	\$746,230
<u>Operating Expenses</u>			
Personal Services	66,127	273,308	339,435
Fringe Benefits	47,431	231,241	278,672
Services and Charges	23,882	6,270	30,152
Materials and Supplies	0	360	360
Depreciation	40,778	2,880	43,658
Total Operating Expenses	178,218	514,059	692,277
Operating Income (Loss)	80,637	(26,684)	53,953
Changes in Net Position	80,637	(26,684)	53,953
Net Position at Beginning of Year	2,761,143	247,776	3,008,919
Net Position at End of Year	<u>\$2,841,780</u>	<u>\$221,092</u>	<u>\$3,062,872</u>

Delaware County, Ohio
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended December 31, 2019

	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	\$257,521	\$526,447	\$783,968
Cash Payments for Personal Services	(64,934)	(264,850)	(329,784)
Cash Payments for Fringe Benefits	(19,684)	(123,566)	(143,250)
Cash Payments for Services and Charges	(23,235)	(6,270)	(29,505)
Cash Payments for Materials and Supplies	0	(360)	(360)
Net Cash Provided by Operating Activities	<u>149,668</u>	<u>131,401</u>	<u>281,069</u>
<u>Cash Flows from Capital and Related Financing Activities</u>			
Cash Payments for Acquisition of Capital Assets	<u>(12,472)</u>	<u>0</u>	<u>(12,472)</u>
Net Increase in Cash and Cash Equivalents	137,196	131,401	268,597
Cash and Cash Equivalents at Beginning of Year	<u>2,104,216</u>	<u>737,694</u>	<u>2,841,910</u>
Cash and Cash Equivalents at End of Year	<u><u>\$2,241,412</u></u>	<u><u>\$869,095</u></u>	<u><u>\$3,110,507</u></u>
<u>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</u>			
Operating Income (Loss)	\$80,637	(\$26,684)	\$53,953
<u>Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities</u>			
Depreciation	40,778	2,880	43,658
Changes in Assets and Liabilities:			
(Increase)/Decrease in Accounts Receivable	(1,334)	39,072	37,738
Decrease in Net Pension Asset	193	834	1,027
(Increase) in deferred outflows - pensions	(20,843)	(84,083)	(104,926)
(Increase) in deferred outflows - OPEB	(1,149)	(4,548)	(5,697)
Increase in Net Pension Liability	56,245	225,588	281,833
Increase in OPEB Liability	11,571	45,601	57,172
Decrease in deferred inflows-pension	(14,831)	(61,407)	(76,238)
Decrease in deferred inflows-OPEB	(3,460)	(14,310)	(17,770)
Increase in Accrued Wages Payable	375	1,175	1,550
Increase in Accounts Payable	647	0	647
Increase in Due to Other Governments	21	33	54
Increase in Compensated Absences Payable	818	7,250	8,068
Net Cash Provided by Operating Activities	<u><u>\$149,668</u></u>	<u><u>\$131,401</u></u>	<u><u>\$281,069</u></u>

Delaware County, Ohio
Combining Statements - Fiduciary Funds

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

Agency Funds

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

District Board of Health

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

Soil and Water

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

Joint Mental Health Board

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

Regional Planning Commission

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

Estate Tax

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

Real Estate Taxes

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

Sheriff Property Tax Proration

To account for the collection of property tax collected at Sheriff sales.

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
Ancillary Insurance Administration
Child Support Deposits
Sheriff
Inmate

Delaware County Family and Children's
First Council
Treasurer
Housing Trust
Bond Accounts
Arson Registry
Engineer's Development Escrow

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2019

	Balance at January 1, 2019	Additions	Reductions	Balance at December 31, 2019
District Board of Health				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$10,638,418	\$8,116,781	\$8,906,868	\$9,848,331
<u>Liabilities</u>				
Undistributed Assets	\$10,638,418	\$8,116,781	\$8,906,868	\$9,848,331
Soil and Water				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$499,436	\$1,444,193	\$1,216,805	\$726,824
Due from Other Governments	0	161,901	0	161,901
Due from External Party	184,418	0	184,418	0
Total Assets	\$683,854	\$1,606,094	\$1,401,223	\$888,725
<u>Liabilities</u>				
Undistributed Assets	\$683,854	\$1,606,094	\$1,401,223	\$888,725
Joint Mental Health Board				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$12,556,898	\$10,547,239	\$13,832,187	\$9,271,950
<u>Liabilities</u>				
Undistributed Assets	\$12,556,898	\$10,547,239	\$13,832,187	\$9,271,950
Regional Planning Commission				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$911,804	\$584,273	\$441,000	\$1,055,077
<u>Liabilities</u>				
Undistributed Assets	\$911,804	\$584,273	\$441,000	\$1,055,077
Estate Tax				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$3,568	\$0	\$3,568	\$0
<u>Liabilities</u>				
Due to Other Governments	\$3,568	\$0	\$3,568	\$0
Real Estate Taxes				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$12,158,755	\$574,747,894	\$572,604,684	\$14,301,965
Property Taxes Receivable	464,294,243	525,316,226	464,294,243	525,316,226
Special Assessments Receivable	4,523,107	5,392,850	4,523,107	5,392,850
Total Assets	480,976,105	1,105,456,970	1,041,422,034	545,011,041
<u>Liabilities</u>				
Due to Other Governments	\$480,976,105	\$1,105,456,970	\$1,041,422,034	\$545,011,041

(continued)

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2019

	Balance at January 1, 2019	Additions	Reductions	Balance at December 31, 2019
Sheriff Property Tax Proration				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$24,184	\$55,127	\$79,311	\$0
Liabilities				
Due to Other Governments	\$24,184	\$55,127	\$79,311	\$0
Cigarette Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$125	\$12,299	\$12,195	\$229
Liabilities				
Due to Other Governments	\$125	\$12,299	\$12,195	\$229
Manufactured Home Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$21,171	\$388,410	\$388,452	\$21,129
Property Taxes Receivable	246,804	276,784	246,804	276,784
Total Assets	\$267,975	\$665,194	\$635,256	\$297,913
Liabilities				
Due to Other Governments	\$267,975	\$665,194	\$635,256	\$297,913
Domestic Violence				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$14,115	\$28,038	\$28,350	\$13,803
Liabilities				
Undistributed Assets	\$14,115	\$28,038	\$28,350	\$13,803
Library Support				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$3,445,248	\$3,445,248	\$0
Due from Other Governments	1,653,611	1,549,574	1,653,611	1,549,574
Total Assets	\$1,653,611	\$4,994,822	\$5,098,859	\$1,549,574
Liabilities				
Due to Other Governments	\$1,653,611	\$4,994,822	\$5,098,859	\$1,549,574
Local Government				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$3,191,757	\$3,191,757	\$0
Due from Other Governments	847,339	815,174	847,339	815,174
Total Assets	\$847,339	\$4,006,931	\$4,039,096	\$815,174
Liabilities				
Due to Other Governments	\$847,339	\$4,006,931	\$4,039,096	\$815,174

(continued)

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2019

	Balance at January 1, 2019	Additions	Reductions	Balance at December 31, 2019
Auto Tags				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,702,072	\$1,702,072	\$0
Due from Other Governments	851,927	730,770	851,927	730,770
Total Assets	\$851,927	\$2,432,842	\$2,553,999	\$730,770
Liabilities				
Due to Other Governments	\$851,927	\$2,432,842	\$2,553,999	\$730,770
Payroll Revolving				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$596,640	\$77,135,898	\$77,092,591	\$639,947
Liabilities				
Payroll Withholdings	\$596,640	\$77,135,898	\$77,092,591	\$639,947
Park District				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,127,369	\$9,377,044	\$6,631,486	\$4,872,927
Liabilities				
Undistributed Assets	\$2,127,369	\$9,377,044	\$6,631,486	\$4,872,927
County Courts				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$60,657	\$57,336	\$60,767	\$57,226
in Segregated Accounts	1,734,844	104,019,712	103,033,755	2,720,801
Total Assets	\$1,795,501	\$104,077,048	\$103,094,522	\$2,778,027
Liabilities				
Undistributed Assets	\$1,795,501	\$104,077,048	\$103,094,522	\$2,778,027
Township Gas				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,398,462	\$2,398,462	\$0
Due from Other Governments	952,931	1,494,196	952,931	1,494,196
Total Assets	\$952,931	\$3,892,658	\$3,351,393	\$1,494,196
Liabilities				
Due to Other Governments	\$952,931	\$3,892,658	\$3,351,393	\$1,494,196
Lodging Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$306,494	\$306,494	\$0
Liabilities				
Undistributed Assets	\$0	\$306,494	\$306,494	\$0

(continued)

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2019

	Balance at January 1, 2019	Additions	Reductions	Balance at December 31, 2019
Ohio Elections				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,820	\$2,820	\$0
<u>Liabilities</u>				
Due to Other Governments	\$0	\$2,820	\$2,820	\$0
Ancillary Insurance Administration				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$51,999	\$805,654	\$847,624	\$10,029
<u>Liabilities</u>				
Undistributed Assets	\$51,999	\$805,654	\$847,624	\$10,029
Child Support Deposits				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$0	\$450,332	\$450,332	\$0
<u>Liabilities</u>				
Undistributed Assets	\$0	\$450,332	\$450,332	\$0
Sheriff				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$1,081,886	\$6,583,867	\$6,729,602	\$936,151
<u>Liabilities</u>				
Undistributed Assets	\$1,081,886	\$6,583,867	\$6,729,602	\$936,151
Inmate				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$816,516	\$1,219,071	\$1,168,508	\$867,079
<u>Liabilities</u>				
Undistributed Assets	\$816,516	\$1,219,071	\$1,168,508	\$867,079
Delaware County Family and Children's First Council				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$114,604	\$756,426	\$643,106	\$227,924
<u>Liabilities</u>				
Undistributed Assets	\$114,604	\$756,426	\$643,106	\$227,924
Treasurer				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$259,541	\$527	\$0	\$260,068
<u>Liabilities</u>				
Undistributed Assets	\$259,541	\$527	\$0	\$260,068

(continued)

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2019

	Balance at January 1, 2019	Additions	Reductions	Balance at December 31, 2019
Housing Trust				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$276,341	\$1,260,791	\$1,106,082	\$431,050
<u>Liabilities</u>				
Due to Other Governments	\$276,341	\$1,260,791	\$1,106,082	\$431,050
Bond Accounts				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$1,545,974	\$1,166,084	\$1,554,567	\$1,157,491
<u>Liabilities</u>				
Undistributed Assets	\$1,545,974	\$1,166,084	\$1,554,567	\$1,157,491
Arson Registry				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$825	\$825	\$0
<u>Liabilities</u>				
Undistributed Assets	\$0	\$825	\$825	\$0
Engineers Development Escrow				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$1,895,462	\$1,243,392	\$904,567	\$2,234,287
<u>Liabilities</u>				
Due to External Party	\$1,895,462	\$1,243,392	\$904,567	\$2,234,287
Total - All Funds				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$43,757,061	\$698,775,084	\$697,401,888	\$45,130,257
Cash and Cash Equivalents in Segregated Accounts	3,633,246	112,272,982	111,382,197	4,524,031
Due from Other Governments	4,305,808	4,751,615	4,305,808	4,751,615
Due from External Party	184,418	0	184,418	0
Property Taxes Receivable	464,541,047	525,593,010	464,541,047	525,593,010
Special Assessments Receivable	4,523,107	5,392,850	4,523,107	5,392,850
Total Assets	\$520,944,687	\$1,346,785,541	\$1,282,338,465	\$585,391,763
<u>Liabilities</u>				
Due to Other Governments	\$485,854,106	\$1,122,780,454	\$1,058,304,613	\$550,329,947
Due to External Party	1,895,462	1,243,392	904,567	2,234,287
Payroll Withholdings	596,640	77,135,898	77,092,591	639,947
Undistributed Assets	32,598,479	145,625,797	146,036,694	32,187,582
Total Liabilities	\$520,944,687	\$1,346,785,541	\$1,282,338,465	\$585,391,763

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

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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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$12,506,400	\$12,506,400	\$12,929,005	\$422,605
Sales Taxes	61,914,414	61,914,414	65,679,009	3,764,595
Charges for Services	30,080,376	30,080,376	29,827,683	(252,693)
Licenses and Permits	1,637,200	1,637,200	1,709,814	72,614
Fines and Forfeitures	316,941	316,941	294,452	(22,489)
Intergovernmental	5,784,483	5,784,483	8,298,849	2,514,366
Interest	2,500,000	2,500,000	5,610,907	3,110,907
Other	4,232,950	4,532,950	631,464	(3,901,486)
Total Revenues	118,972,764	119,272,764	124,981,183	5,708,419
<u>Expenditures</u>				
Current				
General Government - Legislative and Executive				
Auditor				
Personal Services	940,638	940,638	933,808	6,830
Fringe Benefits	403,125	403,125	368,724	34,401
Services and Charges	20,860	20,860	18,266	2,594
Materials and Supplies	11,130	11,130	11,119	11
Total Auditor	1,375,753	1,375,753	1,331,917	43,836
Weights & Measures				
Personal Services	114,500	114,500	113,356	1,144
Fringe Benefits	77,900	77,900	75,264	2,636
Services and Charges	4,150	7,290	5,636	1,654
Materials and Supplies	6,200	3,060	1,920	1,140
Total Weights & Measures	202,750	202,750	196,176	6,574
Commissioners - Administrative				
Personal Services	739,000	744,000	743,281	719
Fringe Benefits	294,400	289,400	270,198	19,202
Services and Charges	44,821	44,821	24,621	20,200
Materials and Supplies	8,360	8,360	4,040	4,320
Total Commissioners - Administrative	1,086,581	1,086,581	1,042,140	44,441
Commissioners - General				
Services and Charges	2,867,333	2,810,033	2,184,086	625,947
Materials and Supplies	12,576	12,576	5,605	6,971
Capital Outlay	2,100,000	0	0	0
Total Commissioners - General	4,979,909	2,822,609	2,189,691	632,918
Record Center				
Personal Services	197,513	197,513	178,999	18,514
Fringe Benefits	95,329	95,329	73,203	22,126
Services and Charges	26,410	26,410	24,233	2,177
Materials and Supplies	27,300	27,300	26,283	1,017
Capital Outlay	17,468	34,448	34,448	0
Total Record Center	364,020	381,000	337,166	43,834

(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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Lands and Buildings				
Personal Services	\$984,880	\$984,880	\$964,235	\$20,645
Fringe Benefits	576,986	576,986	514,510	62,476
Services and Charges	1,474,971	1,474,971	1,433,921	41,050
Materials and Supplies	299,556	299,556	291,099	8,457
Total Lands and Buildings	3,336,393	3,336,393	3,203,765	132,628
County Garage				
Personal Services	157,181	157,181	148,095	9,086
Fringe Benefits	84,029	84,029	76,371	7,658
Services and Charges	77,158	101,308	89,791	11,517
Materials and Supplies	736,193	716,193	626,218	89,975
Total County Garage	1,054,561	1,058,711	940,475	118,236
Zoning				
Personal Services	2,768	2,768	2,763	5
Fringe Benefits	974	974	930	44
Services and Charges	1,270	1,270	385	885
Materials and Supplies	250	250	0	250
Total Zoning	5,262	5,262	4,078	1,184
Human Resources				
Personal Services	426,581	426,581	318,100	108,481
Fringe Benefits	181,734	181,734	139,852	41,882
Services and Charges	163,000	163,000	70,939	92,061
Materials and Supplies	19,000	19,000	9,657	9,343
Total Human Resources	790,315	790,315	538,548	251,767
Prosecutor				
Personal Services	1,672,996	1,662,926	1,641,037	21,889
Fringe Benefits	698,457	698,457	665,827	32,630
Services and Charges	88,519	91,674	91,663	11
Materials and Supplies	10,000	10,000	9,962	38
Total Prosecutor	2,469,972	2,463,057	2,408,489	54,568
Recorder				
Personal Services	244,000	244,000	218,984	25,016
Fringe Benefits	129,885	129,885	116,155	13,730
Services and Charges	3,350	3,600	3,529	71
Materials and Supplies	3,436	3,186	3,169	17
Total Recorder	380,671	380,671	341,837	38,834
Treasurer				
Personal Services	200,437	214,437	209,177	5,260
Fringe Benefits	108,452	115,452	114,772	680
Services and Charges	40,000	40,000	29,632	10,368
Materials and Supplies	1,900	1,900	1,576	324
Total Treasurer	350,789	371,789	355,157	16,632

(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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Board of Elections				
Personal Services	\$1,099,188	\$1,149,188	\$1,127,019	\$22,169
Fringe Benefits	459,099	485,699	454,245	31,454
Services and Charges	998,578	951,829	669,878	281,951
Materials and Supplies	385,290	308,690	261,016	47,674
Total Board of Elections	<u>2,942,155</u>	<u>6,908,448</u>	<u>6,525,200</u>	<u>383,248</u>
Public Community Relation				
Personal Services	99,500	99,500	95,411	4,089
Fringe Benefits	51,750	51,750	39,497	12,253
Services and Charges	74,902	73,402	62,189	11,213
Materials and Supplies	3,925	5,425	4,323	1,102
Total Public Community Relation	<u>230,077</u>	<u>230,077</u>	<u>201,420</u>	<u>28,657</u>
Property and Casualty Insurance				
Personal Services	45,471	45,571	45,571	0
Fringe Benefits	14,538	14,538	14,536	2
Services and Charges	820,363	820,263	470,862	349,401
Total Property and Casualty Insurance	<u>880,372</u>	<u>880,372</u>	<u>530,969</u>	<u>349,403</u>
Health Insurance				
Personal Services	45,471	45,571	45,568	3
Fringe Benefits	14,538	14,538	14,535	3
Services and Charges	18,282,900	18,305,000	15,068,652	3,236,348
Materials and Supplies	13,000	10,800	2,181	8,619
Total Health Insurance	<u>18,355,909</u>	<u>18,375,909</u>	<u>15,130,936</u>	<u>3,244,973</u>
Data Center				
Personal Services	791,000	791,000	618,801	172,199
Fringe Benefits	299,000	299,000	223,556	75,444
Services and Charges	474,624	474,624	474,570	54
Materials and Supplies	24,000	24,000	24,000	0
Capital Outlay	325,623	325,623	325,623	0
Total Data Center	<u>1,914,247</u>	<u>1,914,247</u>	<u>1,666,550</u>	<u>247,697</u>
Joint Economic Development				
Personal Services	269,572	275,572	275,063	509
Fringe Benefits	108,778	113,078	110,575	2,503
Services and Charges	312,600	204,123	138,106	66,017
Materials and Supplies	9,000	9,000	4,446	4,554
Total Joint Economic Development	<u>699,950</u>	<u>601,773</u>	<u>528,190</u>	<u>73,583</u>
Unclaimed Monies				
Services and Charges	<u>100,000</u>	<u>100,000</u>	<u>71,794</u>	<u>28,206</u>
Excess Foreclosure				
Services and Charges	<u>20,000</u>	<u>20,000</u>	<u>0</u>	<u>20,000</u>
Legislative and Executive	<u>41,539,686</u>	<u>43,305,717</u>	<u>37,544,498</u>	<u>5,761,219</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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
General Government - Judicial				
Public Defender				
Personal Services	\$88,600	\$89,350	\$89,251	\$99
Fringe Benefits	46,100	46,100	45,353	747
Services and Charges	1,300,100	1,299,350	1,150,866	148,484
Materials and Supplies	2,700	2,700	2,415	285
Total Public Defender	1,437,500	1,437,500	1,287,885	149,615
Clerk of Courts				
Personal Services	746,633	746,633	717,106	29,527
Fringe Benefits	345,136	345,136	296,057	49,079
Services and Charges	37,100	52,100	47,311	4,789
Materials and Supplies	29,500	29,500	28,468	1,032
Total Clerk of Courts	1,158,369	1,173,369	1,088,942	84,427
Common Pleas Court				
Personal Services	750,000	741,000	677,481	63,519
Fringe Benefits	350,000	359,000	357,066	1,934
Services and Charges	294,115	294,115	194,849	99,266
Materials and Supplies	63,272	63,272	28,009	35,263
Total Common Pleas Court	1,457,387	1,457,387	1,257,405	199,982
Court of Appeals				
Services and Charges	38,000	38,000	30,416	7,584
Adult Court Services				
Personal Services	803,297	803,297	763,519	39,778
Fringe Benefits	349,239	349,239	330,510	18,729
Services and Charges	7,680	7,680	5,041	2,639
Total Adult Court Services	1,160,216	1,160,216	1,099,070	61,146
Domestic Relations				
Personal Services	1,000,000	1,000,000	920,506	79,494
Fringe Benefits	450,000	450,000	373,287	76,713
Services and Charges	90,800	101,800	100,013	1,787
Materials and Supplies	29,500	18,500	10,340	8,160
Total Domestic Relations	1,570,300	1,570,300	1,404,146	166,154
Juvenile Court				
Personal Services	1,913,408	1,913,408	1,761,286	152,122
Fringe Benefits	818,446	818,446	753,049	65,397
Services and Charges	290,268	297,667	219,306	78,361
Materials and Supplies	115,039	115,039	91,918	23,121
Total Juvenile Court	3,137,161	3,144,560	2,825,559	319,001
Detention Center				
Services and Charges	672,875	672,875	493,834	179,041

(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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Probate Court				
Personal Services	\$439,245	\$439,245	\$420,791	\$18,454
Fringe Benefits	206,027	206,027	191,546	14,481
Services and Charges	131,200	131,200	128,747	2,453
Materials and Supplies	2,500	2,500	1,699	801
Total Probate Court	778,972	778,972	742,783	36,189
Municipal Court				
Personal Services	35,100	35,100	29,055	6,045
Fringe Benefits	5,880	5,880	4,784	1,096
Services and Charges	570,000	570,000	483,637	86,363
Total Municipal Court	610,980	610,980	517,476	93,504
Total General Government - Judicial	12,021,760	12,044,159	10,747,516	1,296,643
Total General Government	53,561,446	55,349,876	48,292,014	7,057,862
Public Safety				
Code Compliance				
Personal Services	1,300,000	1,265,000	1,202,836	62,164
Fringe Benefits	550,000	550,000	503,468	46,532
Services and Charges	178,410	242,462	221,864	20,598
Materials and Supplies	38,750	38,750	27,352	11,398
Total Code Compliance	2,067,160	2,096,212	1,955,520	140,692
Employee Safety				
Personal Services	104,300	104,300	104,187	113
Fringe Benefits	41,300	41,300	40,649	651
Services and Charges	5,000	55,000	52,842	2,158
Materials and Supplies	11,000	11,000	9,355	1,645
Total Employee Safety	161,600	211,600	207,033	4,567
Emergency Medical Services				
Personal Services	6,687,156	6,751,456	6,750,897	559
Fringe Benefits	2,877,678	2,744,678	2,742,877	1,801
Services and Charges	1,568,567	1,583,567	1,563,439	20,128
Materials and Supplies	286,648	372,648	350,422	22,226
Total Emergency Medical Services	11,420,049	11,452,349	11,407,635	44,714
Railroad Task Force				
Services and Charges	500	500	0	500
Materials and Supplies	200	200	0	200
Total Railroad Task Force	700	700	0	700
Victim's Assistance				
Personal Services	61,937	66,607	66,562	45
Fringe Benefits	33,753	39,153	38,866	287
Services and Charges	6,100	6,100	6,060	40
Total Victim's Assistance	101,790	111,860	111,488	372

(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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Coroner				
Personal Services	\$205,408	\$205,408	\$153,319	\$52,089
Fringe Benefits	151,612	151,612	115,255	36,357
Services and Charges	147,200	205,300	183,296	22,004
Materials and Supplies	2,800	4,700	4,458	242
Total Coroner	<u>507,020</u>	<u>567,020</u>	<u>456,328</u>	<u>110,692</u>
Sheriff				
Personal Services	10,656,720	10,743,220	10,741,433	1,787
Fringe Benefits	4,573,894	4,723,394	4,709,250	14,144
Services and Charges	1,052,023	1,052,023	1,007,427	44,596
Materials and Supplies	583,155	572,883	515,073	57,810
Capital Outlay	99,338	109,610	99,915	9,695
Total Sheriff	<u>16,965,130</u>	<u>17,201,130</u>	<u>17,073,098</u>	<u>128,032</u>
Prisoner Transport				
Services and Charges	<u>57,745</u>	<u>57,745</u>	<u>51,868</u>	<u>5,877</u>
Jail/Pay for Stay				
Personal Services	4,405,379	4,503,379	4,503,377	2
Fringe Benefits	1,840,797	1,706,797	1,700,804	5,993
Services and Charges	1,990,387	1,890,387	1,865,108	25,279
Materials and Supplies	635,433	535,433	354,789	180,644
Total Jail/Pay for Stay	<u>8,871,996</u>	<u>8,635,996</u>	<u>8,424,078</u>	<u>211,918</u>
Sheriff Firing Range				
Services and Charges	10,000	10,000	182	9,818
Materials and Supplies	2,500	2,500	1,468	1,032
Total Sheriff Firing Range	<u>12,500</u>	<u>12,500</u>	<u>1,650</u>	<u>10,850</u>
Sheriff Local Funds				
Services and Charges	2,500	8,977	7,462	1,515
Materials and Supplies	5,500	1,223	1,223	0
Total Sheriff Local Funds	<u>8,000</u>	<u>10,200</u>	<u>8,685</u>	<u>1,515</u>
Total Public Safety	<u>40,173,690</u>	<u>40,357,312</u>	<u>39,697,383</u>	<u>659,929</u>
Public Works				
Road and Bridge Projects				
Services and Charges	3,021,500	3,021,500	1,378,194	1,643,306
Capital Outlay	18,348,800	22,348,800	17,412,126	4,936,674
Total Road and Bridge Projects	<u>21,370,300</u>	<u>25,370,300</u>	<u>18,790,320</u>	<u>6,579,980</u>
Total Public Works	<u>21,370,300</u>	<u>25,370,300</u>	<u>18,790,320</u>	<u>6,579,980</u>
County Home				
Services and Charges	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>0</u>
Total Health	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>0</u>

(continued)

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Human Services				
Veterans Services				
Personal Services	\$244,664	\$244,664	\$238,515	\$6,149
Fringe Benefits	118,795	118,795	117,631	1,164
Services and Charges	295,250	300,189	271,209	28,980
Materials and Supplies	27,000	27,000	26,365	635
Total Veteran Services	<u>685,709</u>	<u>690,648</u>	<u>653,720</u>	<u>36,928</u>
 Total Human Services	 <u>685,709</u>	 <u>690,648</u>	 <u>653,720</u>	 <u>36,928</u>
 Intergovernmental	 <u>1,753,398</u>	 <u>3,951,575</u>	 <u>3,513,013</u>	 <u>438,562</u>
 Total Expenditures	 <u>117,559,543</u>	 <u>125,734,711</u>	 <u>110,961,450</u>	 <u>14,773,261</u>
 Excess of Revenues Over (Under) Expenditures	 <u>1,413,221</u>	 <u>(6,461,947)</u>	 <u>14,019,733</u>	 <u>20,481,680</u>
 <u>Other Financing Sources (Uses)</u>				
Sale of Assets	30,000	30,000	29,641	(359)
Advances In	0	0	210,000	210,000
Advances Out	0	0	(345,610)	(345,610)
Transfers In	(51,051)	(1,051)	131,819	132,870
Transfers Out	<u>(15,999,364)</u>	<u>(12,494,925)</u>	<u>(12,494,924)</u>	<u>1</u>
 Total Other Financing Sources (Uses)	 <u>(16,020,415)</u>	 <u>(12,465,976)</u>	 <u>(12,469,074)</u>	 <u>(3,098)</u>
 Changes in Fund Balance	 <u>(14,607,194)</u>	 <u>(18,927,923)</u>	 <u>1,550,659</u>	 <u>20,478,582</u>
 Fund Balance at Beginning of Year	 <u>45,502,508</u>	 <u>45,502,508</u>	 <u>45,502,508</u>	 <u>0</u>
 Prior Year Encumbrances Appropriated	 <u>1,629,723</u>	 <u>1,629,723</u>	 <u>1,629,723</u>	 <u>0</u>
 Fund Balance at End of Year	 <u><u>\$32,525,037</u></u>	 <u><u>\$28,204,308</u></u>	 <u><u>\$48,682,890</u></u>	 <u><u>\$20,478,582</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, 2019

	<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	\$333,000	\$333,000	\$1,669,935	\$1,336,935
Licenses and Permits	155,000	155,000	154,380	(620)
Intergovernmental	14,807,000	15,319,555	12,509,075	(2,810,480)
Investment Income	0	0	187,697	187,697
Other	1,210,000	1,210,000	7,853	(1,202,147)
Total Revenues	16,505,000	17,017,555	14,528,940	(2,488,615)
<u>Expenditures</u>				
Current				
Public Works				
Personal Services	4,460,442	4,460,442	4,309,708	150,734
Fringe Benefits	2,399,438	2,399,438	2,017,886	381,552
Services and Charges	8,963,306	4,748,306	2,904,872	1,843,434
Materials and Supplies	2,518,146	2,843,146	2,232,568	610,578
Capital Outlay	5,151,000	13,211,264	9,163,358	4,047,906
Total Expenditures	23,492,332	27,662,596	20,628,392	7,034,204
Excess of Revenues (Under) Expenditures	(6,987,332)	(10,645,041)	(6,099,452)	4,545,589
<u>Other Financing Sources</u>				
Sale of Fixed Assets	0	0	2,220	2,220
Transfers In	0	1,014,362	0	(1,014,362)
Total Other Financing Sources	0	1,014,362	2,220	(1,012,142)
Changes in Fund Balance	(6,987,332)	(9,630,679)	(6,097,232)	3,533,447
Fund Balance at Beginning of Year	23,866,877	23,866,877	23,866,877	0
Prior Year Encumbrances Appropriated	12,425	12,425	12,425	0
Fund Balance at End of Year	\$16,891,970	\$14,248,623	\$17,782,070	\$3,533,447

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, 2019

	<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	\$20,209,000	\$20,209,000	\$20,144,796	(\$64,204)
Charges for Services	638,350	638,350	594,503	(43,847)
Intergovernmental	4,502,000	4,502,000	6,572,028	2,070,028
Other	378,550	378,550	66,586	(311,964)
Total Revenues	25,727,900	25,727,900	27,377,913	1,650,013
<u>Expenditures</u>				
Current				
Health				
Personal Services	5,400,000	5,400,000	4,951,687	448,313
Fringe Benefits	2,780,000	2,780,000	1,905,197	874,803
Services and Charges	15,734,808	15,734,808	12,219,411	3,515,397
Materials and Supplies	207,303	207,303	136,914	70,389
Other	83,500	386,350	308,790	77,560
Capital Outlay	60,000	60,000	0	60,000
Total Expenditures	24,265,611	24,568,461	19,521,999	5,046,462
Excess of Revenues Over Expenditures	1,462,289	1,159,439	7,855,914	6,696,475
<u>Other Financing Sources</u>				
Sale of Capital Assets	100	100	261	161
Changes in Fund Balance	1,462,389	1,159,539	7,856,175	6,696,636
Fund Balance at Beginning of Year	17,750,109	17,750,109	17,750,109	0
Prior Year Encumbrances Appropriated	530,461	530,461	530,461	0
Fund Balance at End of Year	\$19,742,959	\$19,440,109	\$26,136,745	\$6,696,636

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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$17,831,865	\$17,831,865	\$17,908,339	\$76,474
Tap In Fees	6,325,307	6,325,307	6,699,279	373,972
Licenses and Permits	2,000	2,000	3,000	1,000
Other	809,944	809,944	51,980	(757,964)
Total Revenues	24,969,116	24,969,116	24,662,598	(306,518)
<u>Expenses</u>				
Personal Services	4,080,000	4,080,000	3,856,066	223,934
Fringe Benefits	1,969,000	1,969,000	1,752,429	216,571
Services and Charges	5,002,839	4,775,339	3,747,968	1,027,371
Materials and Supplies	1,605,949	1,605,949	1,290,057	315,892
Capital Outlay	21,176,157	21,176,157	6,857,361	14,318,796
Debt Service				
Principal Retirement	2,850,000	2,850,000	2,850,000	0
Interest Expense	759,913	987,413	987,413	0
Total Expenses	37,443,858	37,443,858	21,341,294	16,102,564
Changes in Fund Balance	(12,474,742)	(12,474,742)	3,321,304	15,796,046
Fund Balance at Beginning of Year	42,759,865	42,759,865	42,759,865	0
Prior Year Encumbrances Appropriated	721,359	721,359	721,359	0
Fund Balance at End of Year	\$31,006,482	\$31,006,482	\$46,802,528	\$15,796,046

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, 2019

	<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	\$112,000	\$112,000	\$148,676	\$36,676
<u>Expenditures</u>				
Current				
Legislative and Executive Services and Charges	93,200	93,200	70,218	22,982
Materials and Supplies	17,300	17,300	16,951	349
Total Expenditures	<u>110,500</u>	<u>110,500</u>	<u>87,169</u>	<u>23,331</u>
Changes in Fund Balance	1,500	1,500	61,507	60,007
Fund Balance at Beginning of Year	864,622	864,622	864,622	0
Prior Year Encumbrances Appropriated	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$869,622</u></u>	<u><u>\$869,622</u></u>	<u><u>\$929,629</u></u>	<u><u>\$60,007</u></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, 2019

	<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	\$1,420,316	\$120,316
<u>Expenditures</u>				
Current				
Legislative and Executive				
Personal Services	550,102	550,102	501,320	48,782
Fringe Benefits	314,307	314,307	241,887	72,420
Services and Charges	134,475	134,475	110,160	24,315
Materials and Supplies	27,900	27,900	18,106	9,794
Total Expenditures	<u>1,026,784</u>	<u>1,026,784</u>	<u>871,473</u>	<u>155,311</u>
Excess of Revenues Over Expenditures	273,216	273,216	548,855	275,639
<u>Other Financing (Uses)</u>				
Transfers Out	(116,818)	(131,818)	(131,818)	0
Changes in Fund Balance	156,398	141,398	417,037	275,639
Fund Balance at Beginning of Year	<u>2,358,880</u>	<u>2,358,880</u>	<u>2,358,880</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$2,515,278</u></u>	<u><u>\$2,500,278</u></u>	<u><u>\$2,775,917</u></u>	<u><u>\$275,639</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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$4,263,900	\$4,263,900	\$4,288,760	\$24,860
Other	0	0	107	107
Total Revenues	4,263,900	4,263,900	4,288,867	24,967
<u>Expenditures</u>				
Current				
Legislative and Executive				
Personal Services	1,287,000	1,304,000	1,294,466	9,534
Fringe Benefits	585,200	585,200	539,033	46,167
Services and Charges	2,173,758	2,156,758	1,054,594	1,102,164
Materials and Supplies	55,900	55,900	29,493	26,407
Capital Outlay	69,000	69,000	7,174	61,826
Total Expenditures	4,170,858	4,170,858	2,924,760	1,246,098
Changes in Fund Balance	93,042	93,042	1,364,107	1,271,065
Fund Balance at Beginning of Year	2,350,260	2,350,260	2,350,260	0
Prior Year Encumbrances Appropriated	505,548	505,548	505,548	0
Fund Balance at End of Year	\$2,948,850	\$2,948,850	\$4,219,915	\$1,271,065

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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$3,551,179	\$3,551,179	\$3,708,116	\$156,937
Fines and Forfeitures	0	0	110	110
Intergovernmental	897,520	295,056	483,017	187,961
Other	44,473	44,473	46,553	2,080
Total Revenues	4,493,172	3,890,708	4,237,796	347,088
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	1,713,173	1,713,173	1,525,650	187,523
Fringe Benefits	756,294	756,294	579,178	177,116
Services and Charges	1,219,678	1,037,492	901,613	135,879
Materials and Supplies	456,358	448,858	413,433	35,425
Capital Outlay	137,364	486,932	340,225	146,707
Total Expenditures	4,282,867	4,442,749	3,760,099	682,650
Changes in Fund Balance	210,305	(552,041)	477,697	1,029,738
Fund Balance at Beginning of Year	3,355,213	3,355,213	3,355,213	0
Prior Year Encumbrances Appropriated	30,839	30,839	30,839	0
Fund Balance at End of Year	\$3,596,357	\$2,834,011	\$3,863,749	\$1,029,738

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, 2019

	<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	\$1,799,236	\$1,799,236	\$1,732,293	(\$66,943)
Charges for Services	100,000	100,000	89,559	(10,441)
Total Revenues	<u>1,899,236</u>	<u>1,899,236</u>	<u>1,821,852</u>	<u>(77,384)</u>
<u>Expenditures</u>				
Current				
Public Works				
Services and Charges	1,043,411	1,043,411	1,002,281	41,130
Materials and Supplies	137,000	137,000	95,504	41,496
Capital Outlay	125,000	125,000	17,335	107,665
Total Expenditures	<u>2,348,822</u>	<u>1,305,411</u>	<u>1,115,120</u>	<u>190,291</u>
Changes in Fund Balance	(449,586)	593,825	706,732	112,907
Fund Balance at Beginning of Year	<u>8,065,136</u>	<u>8,065,136</u>	<u>8,065,136</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$7,615,550</u></u>	<u><u>\$8,658,961</u></u>	<u><u>\$8,771,868</u></u>	<u><u>\$112,907</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, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$2,500	\$2,500	\$1,215	(\$1,285)
Intergovernmental	3,851,537	4,031,818	3,434,569	(597,249)
Other	26,000	26,000	81,862	55,862
Total Revenues	<u>3,880,037</u>	<u>4,060,318</u>	<u>3,517,646</u>	<u>(542,672)</u>
<u>Expenditures</u>				
Current				
Human Services				
Personal Services	3,049,632	3,049,632	2,787,135	262,497
Fringe Benefits	1,645,805	1,645,805	1,402,297	243,508
Services and Charges	1,065,555	1,069,086	830,934	238,152
Materials and Supplies	34,331	30,800	28,295	2,505
Total Expenditures	<u>5,795,323</u>	<u>5,795,323</u>	<u>5,048,661</u>	<u>746,662</u>
Excess of Revenues (Under) Expenditures	(1,915,286)	(1,735,005)	(1,531,015)	203,990
<u>Other Financing Sources (Uses)</u>				
Transfers In	2,066,471	2,066,471	1,899,670	(166,801)
Transfers Out	0	(180,281)	(10,181)	170,100
Total Other Financing Sources (Uses)	<u>2,066,471</u>	<u>1,886,190</u>	<u>1,889,489</u>	<u>3,299</u>
Changes in Fund Balance	151,185	151,185	358,474	207,289
Fund Balance at Beginning of Year	164,423	164,423	164,423	0
Prior Year Encumbrances Appropriated	<u>40,770</u>	<u>40,770</u>	<u>40,770</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$356,378</u></u>	<u><u>\$356,378</u></u>	<u><u>\$563,667</u></u>	<u><u>\$207,289</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, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$1,389,319	\$1,389,319	\$1,808,891	\$419,572
Other	7,000	7,000	16,686	9,686
Total Revenues	<u>1,396,319</u>	<u>1,396,319</u>	<u>1,825,577</u>	<u>429,258</u>
<u>Expenditures</u>				
Current				
Human Services				
Services and Charges	2,474,850	2,655,131	1,488,185	1,166,946
Materials and Supplies	1,250	1,250	967	283
Capital Outlay	10,000	10,000	0	10,000
Total Expenditures	<u>2,486,100</u>	<u>2,666,381</u>	<u>1,489,152</u>	<u>1,177,229</u>
Excess of Revenues Over (Under) Expenditures	(1,089,781)	(1,270,062)	336,425	1,606,487
<u>Other Financing Sources (Uses)</u>				
Transfers In	2,000,000	2,180,281	2,010,181	(170,100)
Transfers Out	(1,400,000)	(1,400,000)	(1,236,728)	163,272
Total Other Financing Sources (Uses)	<u>600,000</u>	<u>780,281</u>	<u>773,453</u>	<u>(6,828)</u>
Changes in Fund Balance	(489,781)	(489,781)	1,109,878	1,599,659
Fund Balance at Beginning of Year	488,263	488,263	488,263	0
Prior Year Encumbrances Appropriated	60,800	60,800	60,800	0
Fund Balance at End of Year	<u>\$59,282</u>	<u>\$59,282</u>	<u>\$1,658,941</u>	<u>\$1,599,659</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Revolving Loan Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Other	\$0	\$0	\$8,000	\$8,000
<u>Expenditures</u>				
Current				
Legislative and Executive Services and Charges	15,000	23,000	23,000	0
Changes in Fund Balance	(15,000)	(23,000)	(15,000)	8,000
Fund Balance at Beginning of Year	104,185	104,185	104,185	0
Fund Balance at End of Year	<u>\$89,185</u>	<u>\$81,185</u>	<u>\$89,185</u>	<u>\$8,000</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Tax Account Collection Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$385,000	\$385,000	\$462,670	\$77,670
Other	4,000	4,000	8,642	4,642
Total Revenues	389,000	389,000	471,312	82,312
<u>Expenditures</u>				
Current				
Legislative and Executive				
DRETAC - Prosecutor				
Personal Services	150,387	150,387	111,437	38,950
Fringe Benefits	53,447	53,447	35,570	17,877
DRETAC - Treasurer				
Personal Services	178,284	178,284	138,094	40,190
Fringe Benefits	62,220	62,220	54,031	8,189
Services and Charges	106,000	106,000	81,182	24,818
Materials and Supplies	9,500	9,500	3,077	6,423
Tax Certification Administration				
Materials and Supplies	5,000	5,000	2,740	2,260
Total Expenditures	564,838	564,838	426,131	138,707
Changes in Fund Balance	(175,838)	(175,838)	45,181	221,019
Fund Balance at Beginning of Year	1,614,539	1,614,539	1,614,539	0
Fund Balance at End of Year	\$1,438,701	\$1,438,701	\$1,659,720	\$221,019

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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$490,000	\$490,000	\$489,251	(\$749)
Intergovernmental	1,410,577	1,410,577	1,295,836	(114,741)
Other	15,000	15,000	35,290	20,290
	1,915,577	1,915,577	1,820,377	(95,200)
<u>Expenditures</u>				
Current				
Human Services				
Personal Services	878,850	878,850	812,549	66,301
Fringe Benefits	505,892	505,892	411,091	94,801
Services and Charges	516,330	516,330	268,314	248,016
Materials and Supplies	11,500	11,500	9,357	2,143
	1,912,572	1,912,572	1,501,311	411,261
Changes in Fund Balance	3,005	3,005	319,066	316,061
Fund Balance at Beginning of Year	2,491,970	2,491,970	2,491,970	0
Prior Year Encumbrances Appropriated	16,850	16,850	16,850	0
Fund Balance at End of Year	\$2,511,825	\$2,511,825	\$2,827,886	\$316,061

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, 2019

	<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	\$260,000	\$260,000	\$212,651	(\$47,349)
Fines and Forfeitures	27,000	27,000	20,922	(6,078)
Other	3,500	3,500	629	(2,871)
	<u>290,500</u>	<u>290,500</u>	<u>234,202</u>	<u>(56,298)</u>
Total Revenues				
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	180,700	180,700	165,793	14,907
Fringe Benefits	76,115	76,115	63,368	12,747
Services and Charges	51,900	55,426	36,379	19,047
Materials and Supplies	14,100	14,100	8,091	6,009
Capital Outlay	0	5,440	5,440	0
	<u>322,815</u>	<u>331,781</u>	<u>279,071</u>	<u>52,710</u>
Total Expenditures				
Changes in Fund Balance	(32,315)	(41,281)	(44,869)	(3,588)
Fund Balance at Beginning of Year	<u>125,775</u>	<u>125,775</u>	<u>125,775</u>	<u>0</u>
Fund Balance at End of Year	<u>\$93,860</u>	<u>\$84,894</u>	<u>\$81,306</u>	<u>(\$3,588)</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Emergency Management Agency Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$132,000	\$132,000	\$130,000	(\$2,000)
Intergovernmental	164,436	164,436	168,037	3,601
Total Revenues	296,436	296,436	298,037	1,601
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	189,125	195,225	192,754	2,471
Fringe Benefits	80,557	76,057	74,340	1,717
Services and Charges	24,750	30,750	11,075	19,675
Materials and Supplies	20,550	18,950	4,111	14,839
Total Expenditures	314,982	320,982	282,280	38,702
Changes in Fund Balance	(18,546)	(24,546)	15,757	40,303
Fund Balance at Beginning of Year	198,021	198,021	198,021	0
Fund Balance at End of Year	\$179,475	\$173,475	\$213,778	\$40,303

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
911 Wireless Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$0	\$0	\$2,300	\$2,300
Intergovernmental	602,464	602,464	602,464	0
<i>Total Revenues</i>	602,464	602,464	604,764	2,300
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	134,892	145,092	114,060	31,032
Materials and Supplies	7,500	7,500	7,383	117
Total Expenditures	142,392	152,592	121,443	31,149
Changes in Fund Balance	460,072	449,872	483,321	33,449
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	\$460,072	\$449,872	\$483,321	\$33,449

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Help America Vote Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Intergovernmental	\$50,000	\$50,000	\$50,000	\$0
Investment Income		411	474	63
Total Revenues	50,000	50,411	50,474	63
<u>Expenditures</u>				
Current				
Legislative and Executive Services and Charges	0	50,411	50,396	15
Changes in Fund Balance	50,000	0	78	78
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	\$50,000	\$0	\$78	\$78

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Department of Rehabilitation and Correction Subsidy Grant Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Intergovernmental	\$37,500	\$37,500	\$37,500	\$0
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	7,584	7,584	6,826	758
Fringe Benefits	6,157	6,157	1,123	5,034
Services and Charges	1,600	1,600	362	1,238
Materials and Supplies	3,700	3,700	927	2,773
Total Expenditures	19,041	19,041	9,238	9,803
Changes in Fund Balance	18,459	18,459	28,262	9,803
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	\$18,459	\$18,459	\$28,262	\$9,803

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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Intergovernmental	\$556,698	\$556,698	\$454,751	(\$101,947)
<u>Expenditures</u>				
Current				
Public Safety				
Prosecutor's Victims of Crime				
Personal Services	119,478	119,479	114,451	5,028
Fringe Benefits	80,898	80,897	67,171	13,726
Services and Charges	0	255	255	0
Juvenile Court's Victims of Crime Grant				
Personal Services	198,824	199,824	181,644	18,180
Fringe Benefits	123,841	123,841	98,339	25,502
Services and Charges	40,707	39,207	25,688	13,519
Materials and Supplies	0	500	406	94
State Victim's Assistance Grant Juvenile Court				
Personal Services	13,140	13,300	13,299	1
Fringe Benefits	9,234	9,234	9,043	191
Services and Charges	1,918	1,218	1,218	0
Total Expenditures	588,040	588,455	512,175	76,280
Excess of Revenues (Under) Expenditures	(31,342)	(31,757)	(57,424)	(25,667)
<u>Other Financing Sources (Uses)</u>				
Advances In	0	0	90,000	90,000
Advances Out	0	0	(90,000)	(90,000)
Transfers In	56,105	56,105	56,105	0
Transfers Out				0
Total Other Financing Sources (Uses)	56,105	56,105	56,105	0
Changes in Fund Balance	24,763	24,348	(1,319)	(25,667)
Fund Balance at Beginning of Year	78,936	78,936	78,936	0
Fund Balance at End of Year	\$103,699	\$103,284	\$77,617	(\$25,667)

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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$140,000	\$140,000	\$107,665	(\$32,335)
Intergovernmental	316,206	316,206	339,386	23,180
Other	0	0	48	48
Total Revenues	456,206	456,206	447,099	(9,107)
<u>Expenditures</u>				
Current				
Community Based Corrections				
Personal Services	191,877	186,177	180,421	5,756
Fringe Benefits	68,324	69,514	65,909	3,605
Services and Charges	480	1,755	1,538	217
Intensive Supervision				
Services and Charges	40,970	40,970	26,977	13,993
Materials and Supplies	76,000	76,000	60,899	15,101
Intensive Supervision Electronic Monitoring				
Services and Charges	40,000	40,000	27,897	12,103
Mental Health Docket				
Personal Services	25,536	25,536	18,569	6,967
Fringe Benefits	11,642	11,642	10,073	1,569
Services and Charges	240	240	195	45
Drug Court Docket				
Personal Services	46,854	46,854	20,609	26,245
Fringe Benefits	7,708	7,708	3,390	4,318
Services and Charges	240	240	0	240
Total Expenditures	518,359	519,324	428,833	90,491
Changes in Fund Balance	(62,153)	(63,118)	18,266	81,384
Fund Balance at Beginning of Year	223,385	223,385	223,385	0
Fund Balance at End of Year	\$161,232	\$160,267	\$241,651	\$81,384

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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$20,000	\$20,000	\$17,730	(\$2,270)
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	20,000	20,000	0	20,000
Changes in Fund Balance	(20,000)	0	17,730	17,730
Fund Balance at Beginning of Year	26,321	26,321	26,321	0
Fund Balance at End of Year	<u>\$6,321</u>	<u>\$26,321</u>	<u>\$44,051</u>	<u>\$17,730</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, 2019

	<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	\$34,250	\$34,250	\$31,861	(\$2,389)
Fines and Forfeitures	10,000	10,000	8,911	(1,089)
Intergovernmental	631,929	631,929	777,855	145,926
Total Revenues	676,179	676,179	818,627	142,448
<u>Expenditures</u>				
Current				
Judicial				
Juvenile Court Restitution				
Services and Charges	10,000	10,000	8,656	1,344
Public Safety				
Dispute Restitution				
Services and Charges	10,000	10,000	6,233	3,767
Juvenile Care and Custody				
Personal Services	594,027	614,227	472,989	141,238
Fringe Benefits	321,627	329,673	213,680	115,993
Services and Charges	13,500	15,650	8,936	6,714
Juvenile Account Incentive				
Services and Charges	2,000	2,000	580	1,420
Materials and Supplies	5,000	5,000	1,006	3,994
Juvenile Court Special Projects				
Services and Charges	40,000	40,000	385	39,615
Materials and Supplies	10,000	10,000	4,930	5,070
Juvenile Court Other Projects				
Services and Charges	33,000	33,000	14,269	18,731
Materials and Supplies	3,500	3,500	1,286	2,214
Total Expenditures	1,042,654	1,073,050	732,950	340,100
Changes in Fund Balance	(366,475)	(396,871)	85,677	482,548
Fund Balance at Beginning of Year	533,653	533,653	533,653	0
Fund Balance at End of Year	\$167,178	\$136,782	\$619,330	\$482,548

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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Intergovernmental	\$300	\$300	\$832	\$532
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	8,000	8,000	0	8,000
Changes in Fund Balance	(7,700)	(7,700)	832	8,532
Fund Balance at Beginning of Year	11,461	11,461	11,461	0
Fund Balance at End of Year	<u>\$3,761</u>	<u>\$3,761</u>	<u>\$12,293</u>	<u>\$8,532</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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$4,500	\$4,500	\$6,140	\$1,640
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	5,000	5,000	1,825	3,175
Materials and Supplies	10,000	10,000	382	9,618
Total Expenditures	20,000	15,000	2,207	12,793
Changes in Fund Balance	(15,500)	(10,500)	3,933	14,433
Fund Balance at Beginning of Year	34,425	34,425	34,425	0
Fund Balance at End of Year	\$18,925	\$23,925	\$38,358	\$14,433

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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Licenses and Permits	\$120,000	\$120,000	\$134,574	\$14,574
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	61,500	61,500	42,988	18,512
Fringe Benefits	46,020	46,020	32,048	13,972
Services and Charges	64,950	64,950	51,955	12,995
Materials and Supplies	100,000	100,000	42,808	57,192
Capital Outlay	28,715	28,715	28,407	308
Total Expenditures	366,135	301,185	198,206	102,979
Changes in Fund Balance	(246,135)	(181,185)	(63,632)	117,553
Fund Balance at Beginning of Year	253,104	253,104	253,104	0
Prior Year Encumbrances Appropriated	32,715	32,715	32,715	0
Fund Balance at End of Year	\$39,684	\$104,634	\$222,187	\$117,553

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Leap Grant Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Fines and Forfeitures	\$94,123	\$94,123	\$94,123	0
Intergovernmental	159,000	209,059	166,363	(\$42,696)
Investment Income				0
Other	0	0	2,929	2,929
Total Revenues	253,123	303,182	263,415	(39,767)
<u>Expenditures</u>				
Current				
Public Safety				
LEAP				
Personal Services	21,727	26,596	22,052	4,544
Services and Charges	81,482	142,540	95,144	47,396
Materials and Supplies	14,540	64,218	54,325	9,893
Capital Outlay	132,349	129,786	121,704	8,082
Total Expenditures	250,098	363,140	293,225	69,915
Excess of Revenues (Under) Expenditures	3,025	(59,958)	(29,810)	30,148
<u>Other Financing Sources (Uses)</u>				
Advances In	0	0	45,000	45,000
Advances Out	0	0	(120,000)	(120,000)
Transfers In	26,982	73,513	73,513	0
Total Other Financing Sources (Uses)	26,982	73,513	(1,487)	(75,000)
Changes in Fund Balance	30,007	13,555	(31,297)	(44,852)
Fund Balance at Beginning of Year	66,348	66,348	66,348	0
Prior Year Encumbrances Appropriated	17,874	17,874	17,874	0
Fund Balance at End of Year	\$114,229	\$97,777	\$52,925	(\$44,852)

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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Total Revenues	\$0	\$0	\$0	\$0
<u>Expenditures</u>				
Current				
Public Safety				
Capital Outlay	49,148	49,148	0	49,148
Changes in Fund Balance	0	0	0	98,296
Fund Balance at Beginning of Year	49,148	49,148	49,148	0
Fund Balance at End of Year	<u>\$49,148</u>	<u>\$49,148</u>	<u>\$49,148</u>	<u>\$98,296</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, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Fines and Forfeitures	\$40,000	\$40,000	\$27,550	(\$12,450)
Intergovernmental	3,000	3,000	0	(3,000)
Total Revenues	<u>43,000</u>	<u>43,000</u>	<u>27,550</u>	<u>(15,450)</u>
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	26,600	26,225	24,149	2,076
Fringe Benefits	4,700	5,075	4,962	113
Services and Charges	<u>2,000</u>	<u>2,000</u>	<u>1,200</u>	<u>800</u>
Total Expenditures	<u>35,300</u>	<u>33,300</u>	<u>30,311</u>	<u>2,989</u>
Changes in Fund Balance	7,700	9,700	(2,761)	(12,461)
Fund Balance at Beginning of Year	<u>65,742</u>	<u>65,742</u>	<u>65,742</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$73,442</u></u>	<u><u>\$75,442</u></u>	<u><u>\$62,981</u></u>	<u><u>(\$12,461)</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Drug Enforcement and Education Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Fines and Forfeitures	\$2,500	\$2,500	\$2,129	(\$371)
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	5,000	5,000	2,074	2,926
Changes in Fund Balance	(7,500)	(2,500)	55	2,555
Fund Balance at Beginning of Year	3,349	3,349	3,349	0
Fund Balance at End of Year	(\$4,151)	\$849	\$3,404	\$2,555

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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Fines and Forfeitures	\$262,625	\$262,625	\$246,132	(\$16,493)
Other	944	944	6,379	5,435
Total Revenues	263,569	263,569	252,511	(11,058)
<u>Expenditures</u>				
Current				
Judicial				
Personal Services	32,000	32,000	31,335	665
Fringe Benefits	5,264	5,264	5,124	140
Services and Charges	121,950	121,950	107,924	14,026
Materials and Supplies	121,950	104,355	79,895	24,460
Total Expenditures	281,164	263,569	224,278	39,291
Changes in Fund Balance	(17,595)	0	28,233	28,233
Fund Balance at Beginning of Year	341,110	341,110	341,110	0
Fund Balance at End of Year	\$323,515	\$341,110	\$369,343	\$28,233

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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Intergovernmental	\$76,486	\$76,486	\$78,486	\$2,000
<u>Expenditures</u>				
Current				
Health				
Personal Services	43,860	49,000	47,008	1,992
Fringe Benefits	29,806	30,409	30,142	267
Services and Charges	0	2,217	1,305	912
Materials and Supplies	0	2,150	2,095	55
Total Expenditures	73,666	83,776	80,550	3,226
Changes in Fund Balance	2,820	(7,290)	(264)	7,026
Fund Balance at Beginning of Year	9,198	9,198	9,198	0
Fund Balance at End of Year	\$12,018	\$1,908	\$8,934	\$7,026

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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Intergovernmental	\$415,000	\$415,000	\$358,743	(\$56,257)
<u>Expenditures</u>				
Current				
Human Services				
Services and Charges	166,242	166,242	123,516	42,726
Materials and Supplies	166,242	3,550	2,667	883
Total Expenditures	332,484	169,792	126,183	43,609
Excess of Revenues Over Expenditures	82,516	245,208	232,560	(12,648)
<u>Other Financing (Uses)</u>				
Transfers Out	(200,000)	(200,000)	(196,471)	3,529
Changes in Fund Balance	(117,484)	45,208	36,089	(9,119)
Fund Balance at Beginning of Year	85,630	85,630	85,630	0
Fund Balance at End of Year	(\$19,612)	\$143,080	\$133,961	(\$9,119)

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, 2019

	<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	\$208,000	\$208,000	\$146,393	(\$61,607)
<u>Expenditures</u>				
Current				
Public Works				
Services and Charges	208,000	208,000	147,369	60,631
Changes in Fund Balance	(208,000)	0	(976)	(976)
Fund Balance at Beginning of Year	106,700	106,700	106,700	0
Fund Balance at End of Year	<u>(\$101,300)</u>	<u>\$106,700</u>	<u>\$105,724</u>	<u>(\$976)</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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$9,000	\$9,000	\$9,456	\$456
Interest	\$500	500	1,725	1,225
Total Revenues	9,500	9,500	11,181	1,681
<u>Expenditures</u>				
Current				
Judicial				
Services and Charges	20,000	20,000	0	20,000
Materials and Supplies	20,000	20,000	257	19,743
Capital Outlay	10,000	10,000	0	10,000
Total Expenditures	50,000	50,000	257	49,743
Changes in Fund Balance	(40,500)	(40,500)	10,924	51,424
Fund Balance at Beginning of Year	69,388	69,388	69,388	0
Fund Balance at End of Year	\$28,888	\$28,888	\$80,312	\$51,424

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, 2019

	<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	\$69,976	(\$3,024)
Interest	0	0	1,733	1,733
Other	2,500	2,500	3,569	1,069
Total Revenues	<u>75,500</u>	<u>75,500</u>	<u>75,278</u>	<u>(222)</u>
<u>Expenditures</u>				
Current				
Judicial				
Clerk of Common Pleas Data				
Services and Charges	0	51,500	44,543	6,957
Materials and Supplies	22,000	22,000	7,982	14,018
Juvenile Court Data				
Services and Charges	6,000	6,000	0	6,000
Materials and Supplies	10,000	10,000	0	10,000
Probate Court Data				
Services and Charges	30,000	30,000	0	30,000
Materials and Supplies	20,000	20,000	0	20,000
Total Expenditures	<u>88,000</u>	<u>139,500</u>	<u>52,525</u>	<u>86,975</u>
Changes in Fund Balance	(12,500)	(64,000)	22,753	86,753
Fund Balance at Beginning of Year	<u>331,909</u>	<u>331,909</u>	<u>331,909</u>	<u>0</u>
Fund Balance at End of Year	<u>\$319,409</u>	<u>\$267,909</u>	<u>\$354,662</u>	<u>\$86,753</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Legal Research Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$9,000	\$9,000	\$6,134	(\$2,866)
Other	500	500	1,733	1,233
Total Revenues	9,500	9,500	7,867	(1,633)
<u>Expenditures</u>				
Current				
Judicial				
Services and Charges	35,000	35,000	0	35,000
Materials and Supplies	35,000	15,000	0	15,000
Total Expenditures	70,000	50,000	0	50,000
Changes in Fund Balance	(60,500)	(40,500)	7,867	48,367
Fund Balance at Beginning of Year	68,930	68,930	68,930	0
Fund Balance at End of Year	\$8,430	\$28,430	\$76,797	\$48,367

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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$42,000	\$42,000	\$48,688	\$6,688
<u>Expenditures</u>				
Current				
Judicial				
Common Pleas Mediation				
Services and Charges	0	50,000	2,080	47,920
Materials and Supplies	1,000	1,000	0	1,000
Common Pleas Guardian Ad Litem				
Services and Charges	20,000	20,000	19,315	685
Domestic Relations				
Services and Charges	23,500	23,500	0	23,500
Total Expenditures	50,500	100,500	21,845	78,655
Changes in Fund Balance	(8,500)	(58,500)	26,843	85,343
Fund Balance at Beginning of Year	334,348	334,348	334,348	0
Fund Balance at End of Year	\$325,848	\$275,848	\$361,191	\$85,343

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Agricultural Society Excise Tax Special Revenue Fund
For the Year Ended December 31, 2019

	<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	\$1,500,000	\$1,500,000	\$1,859,280	\$359,280
<u>Expenditures</u>				
Current				
Intergovernmental	2,000,000	2,000,000	332,830	1,667,170
Changes in Fund Balance	(2,500,000)	(500,000)	1,526,450	2,026,450
Fund Balance at Beginning of Year	3,251,258	3,251,258	3,251,258	0
Fund Balance at End of Year	<u>\$751,258</u>	<u>\$2,751,258</u>	<u>\$4,777,708</u>	<u>\$2,026,450</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Drug Court Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Intergovernmental	\$51,716	\$51,716	\$25,858	(\$25,858)
<u>Expenditures</u>				
Current				
Judicial				
Specialized Court Docket				
Personal Services	31,072	31,072	26,010	5,062
Fringe Benefits	20,902	20,902	16,302	4,600
Total Expenditures	51,974	51,974	42,312	9,662
Changes in Fund Balance	(258)	(258)	(16,454)	(16,196)
Fund Balance at Beginning of Year	25,275	25,275	25,275	0
Fund Balance at End of Year	<u>\$25,017</u>	<u>\$25,017</u>	<u>\$8,821</u>	<u>(\$16,196)</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Prosecutor Law Enforcement Special Revenue Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Other	\$80,000	\$80,000	\$35,000	(\$45,000)
<u>Expenditures</u>				
Current				
Legislative and Executive				
Personal Services	54,409	54,409	0	54,409
Fringe Benefits	25,445	25,445	0	25,445
Total Expenditures	79,854	79,854	0	79,854
Changes in Fund Balance	146	146	35,000	34,854
Fund Balance at Beginning of Year	784	784	784	0
Fund Balance at End of Year	\$930	\$930	\$35,784	\$34,854

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, 2019

	<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	1,430,000	1,430,000	1,430,000	0
Interest and Fiscal Charges	1,492,675	1,492,675	1,492,675	0
Issuance Costs	0	0	68,253	(68,253)
Total Expenditures	<u>2,922,675</u>	<u>2,922,675</u>	<u>2,990,928</u>	<u>(68,253)</u>
Excess of Revenues (Under) Expenditures	(2,922,675)	(2,922,675)	(2,990,928)	(68,253)
<u>Other Financing Sources (Uses)</u>				
General Obligation Refunding Bonds Issued	0	0	8,570,000	8,570,000
Payment to Refunding Bond Escrow Agent	0	0	(8,495,000)	(8,495,000)
Transfers In	2,922,675	2,922,675	2,922,675	0
Total Other Financing Sources	<u>2,922,675</u>	<u>2,922,675</u>	<u>2,997,675</u>	<u>75,000</u>
Changes in Fund Balance	<u>0</u>	<u>0</u>	<u>6,747</u>	<u>6,747</u>
Fund Balance at Beginning of Year	<u>88</u>	<u>88</u>	<u>88</u>	<u>0</u>
Fund Balance at End of Year	<u>\$88</u>	<u>\$88</u>	<u>\$6,835</u>	<u>\$6,747</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, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Property Taxes	\$801,986	\$801,986	\$788,247	(\$13,739)
Payment in Lieu of Taxes	100,623	0	0	0
Special Assessments	442,203	443,759	440,032	(3,727)
Intergovernmental	100,000	100,000	98,482	(1,518)
Interest	0	0	454	454
Total Revenues	1,444,812	1,345,745	1,327,215	(18,530)
<u>Expenditures</u>				
Current				
Legislative and Executive Services and Charges	28,279	26,991	22,357	4,634
Debt Service				
Principal Retirement	1,154,575	1,074,575	1,074,575	0
Interest and Fiscal Charges	259,387	240,737	240,737	0
Total Expenditures	1,442,241	1,342,303	1,337,669	4,634
Excess of Revenues Over (Under) Expenditures	2,571	3,442	(10,454)	(13,896)
<u>Other Financing Sources</u>				
Advances In	0	0	3,998	3,998
Changes in Fund Balance	2,571	3,442	(6,456)	(9,898)
Fund Balance at Beginning of Year	393,257	393,257	393,257	0
Fund Balance at End of Year	\$395,828	\$396,699	\$386,801	(\$9,898)

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, 2019

	<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	\$696,681	\$696,681	\$716,580	\$19,899
Intergovernmental	72,000	72,000	89,526	17,526
Total Revenues	<u>768,681</u>	<u>768,681</u>	<u>806,106</u>	<u>37,425</u>
<u>Expenditures</u>				
Capital Outlay				
Services and Charges	202,250	202,250	109,127	93,123
Materials and Supplies	83,693	83,693	24,599	59,094
Capital Outlay	<u>673,210</u>	<u>673,210</u>	<u>573,042</u>	<u>100,168</u>
Total Expenditures	<u>959,153</u>	<u>959,153</u>	<u>706,768</u>	<u>252,385</u>
Changes in Fund Balance	(190,472)	(190,472)	99,338	289,810
Fund Balance at Beginning of Year	533,015	533,015	533,015	0
Prior Year Encumbrances Appropriated	<u>92,310</u>	<u>92,310</u>	<u>92,310</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$434,853</u></u>	<u><u>\$434,853</u></u>	<u><u>\$724,663</u></u>	<u><u>\$289,810</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
County Drainage Capital Projects Fund
For the Year Ended December 31, 2019

	<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	\$307	\$307
Charges for Services	0	0	15,538	15,538
Other	2,500	2,500	4,500	2,000
Total Revenues	2,500	2,500	20,345	17,845
<u>Expenditures</u>				
Capital Outlay				
Services and Charges	5,000	335,362	127,223	208,139
Excess of Revenues (Under) Expenditures	(2,500)	(332,862)	(106,878)	225,984
<u>Other Financing Sources</u>				
Proceeds from Sale of Fixed Assets	0	179,521	0	(179,521)
Advances In	0	0	206,612	206,612
Total Other Financing Sources (Uses)	0	179,521	206,612	27,091
Changes in Fund Balance	(2,500)	(153,341)	99,734	253,075
Fund Balance at Beginning of Year	214,923	214,923	214,923	0
Fund Balance at End of Year	<u>\$212,423</u>	<u>\$61,582</u>	<u>\$314,657</u>	<u>\$253,075</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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Intergovernmental	\$800,000	\$1,051,938	\$535,697	(\$516,241)
<u>Expenditures</u>				
Capital Outlay				
Capital Outlay	800,000	1,051,938	535,697	516,241
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0	\$0

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, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Total Revenues	\$0	\$0	\$0	\$0
<u>Expenditures</u>				
Capital Outlay				
Capital Outlay	4,824,075	4,824,075	2,552,438	2,271,637
Excess of Revenues (Under) Expenditures	(4,824,075)	(4,824,075)	(2,552,438)	2,271,637
<u>Other Financing Sources</u>				
Transfers In	2,000,000	2,000,000	2,000,000	0
Changes in Fund Balance	(2,824,075)	(2,824,075)	(552,438)	2,271,637
Fund Balance at Beginning of Year	2,177,727	2,177,727	2,177,727	0
Prior Year Encumbrances Appropriated	731,084	731,084	731,084	0
Fund Balance at End of Year	<u>\$84,736</u>	<u>\$84,736</u>	<u>\$2,356,373</u>	<u>\$2,271,637</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Capital Improvement Reserve Capital Projects Fund
For the Year Ended December 31, 2019

	<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	9,525,030	10,132,130	6,642,285	3,489,845
Excess of Revenues (Under) Expenditures	(9,525,030)	(10,132,130)	(6,642,285)	3,489,845
<u>Other Financing Sources</u>				
Transfers In	4,695,000	5,070,000	4,976,160	(93,840)
Changes in Fund Balance	(4,830,030)	(5,062,130)	(1,666,125)	3,396,005
Fund Balance at Beginning of Year	4,671,616	4,671,616	4,671,616	0
Prior Year Encumbrances Appropriated	414,250	414,250	414,250	0
Fund Balance at End of Year	<u>\$255,836</u>	<u>\$23,736</u>	<u>\$3,419,741</u>	<u>\$3,396,005</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Slate Ridge Redevelopment Capital Projects Fund
For the Year Ended December 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Payment in Lieu of Taxes	\$250,000	\$250,000	\$268,887	\$18,887
<u>Expenditures</u>				
Capital Outlay				
Services and Charges	10,000	10,000	2,911	7,089
Capital Outlay	4,000,000	3,250,000	750,000	2,500,000
Total Expenditures	4,010,000	3,260,000	752,911	2,507,089
Excess of Revenue (Under) Expenditures	(3,760,000)	(3,010,000)	(484,024)	2,525,976
<u>Other Financing Sources (Uses)</u>				
Transfers In	4,000,000	4,000,000	0	4,000,000
Transfers Out	0	(750,000)	0	(750,000)
Total Other Financing Sources (Uses)	4,000,000	3,250,000	0	3,250,000
Changes in Fund Balance	240,000	240,000	(484,024)	5,775,976
Fund Balance at Beginning of Year	491,891	491,891	491,891	0
Fund Balance at End of Year	<u>\$731,891</u>	<u>\$731,891</u>	<u>\$7,867</u>	<u>\$5,775,976</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Olentangy Crossing Redevelopment Tax Equivalent Capital Projects Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Payment in Lieu of Taxes	\$0	\$190,000	\$197,518	\$7,518
<u>Expenditures</u>				
Capital Outlay				
Services and Charges	0	2,500	2,138	362
Debt Service				
Principal Retirement	0	80,000	80,000	0
Interest and Fiscal charges	0	18,650	18,650	0
Total Expenditures	0	101,150	100,788	362
Changes in Fund Balance	0	88,850	96,730	7,880
Fund Balance at Beginning of Year	440,800	440,800	440,800	0
Fund Balance at End of Year	\$440,800	\$529,650	\$537,530	\$7,880

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, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Interest	\$0	\$0	\$49,209	\$49,209
<u>Expenditures</u>				
Capital Outlay				
Debt Service				
Principal Retirement	905,000	905,000	905,000	0
Interest and Fiscal charges	1,386,913	1,386,913	1,386,913	0
Total Expenditures	<u>2,291,913</u>	<u>2,291,913</u>	<u>2,291,913</u>	<u>0</u>
Changes in Fund Balance	(2,291,913)	(2,291,913)	(2,242,704)	49,209
Fund Balance at Beginning of Year	<u>3,449,761</u>	<u>3,449,761</u>	<u>3,449,761</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,157,848</u></u>	<u><u>\$1,157,849</u></u>	<u><u>\$1,207,058</u></u>	<u><u>\$49,209</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Board of Developmental Disabilities Capital Improvement Capital Projects Fund
For the Year Ended December 31, 2019

	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				
Capital Outlay	37,493	76,448	76,448	0
Changes in Fund Balance	(37,493)	(76,448)	(76,448)	0
Fund Balance at Beginning of Year	1,427,524	1,427,524	1,427,524	0
Fund Balance at End of Year	<u>\$1,390,031</u>	<u>\$1,351,076</u>	<u>\$1,351,076</u>	<u>\$0</u>

Delaware County, Ohio
Schedule of Revenues, Expenses and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Solid Waste Transfer Station Enterprise Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$240,000	\$240,000	\$257,521	\$17,521
<u>Expenses</u>				
Personal Services	66,500	66,500	64,934	1,566
Fringe Benefits	22,250	22,250	19,684	2,566
Services and Charges	58,050	58,050	23,205	34,845
Materials and Supplies	1,000	1,000	0	1,000
Capital Outlay	93,040	93,040	12,502	80,538
Total Expenses	240,840	240,840	120,325	120,515
Changes in Fund Balance	(840)	(840)	137,196	138,036
Fund Balance at Beginning of Year	2,084,716	2,084,716	2,084,716	0
Fund Balance at End of Year	\$2,083,876	\$2,083,876	\$2,221,912	\$138,036

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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$246,000	\$246,000	343,728	\$97,728
Licenses and Permits	132,000	132,000	182,719	50,719
Total Revenues	378,000	378,000	526,447	148,447
<u>Expenses</u>				
Personal Services	297,411	297,411	264,850	32,561
Fringe Benefits	148,986	148,986	123,566	25,420
Services and Charges	55,700	55,700	6,270	49,430
Materials and Supplies	4,840	4,840	360	4,480
Total Expenses	506,937	506,937	395,046	111,891
Changes in Fund Balance	(128,937)	(128,937)	131,401	260,338
Fund Balance at Beginning of Year	737,695	737,695	737,695	0
Fund Balance at End of Year	\$608,758	\$608,758	\$869,096	\$260,338

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, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$628,265	\$628,265	\$664,636	\$36,371
Other	0	0	87,500	87,500
Total Revenues	628,265	628,265	752,136	123,871
<u>Expenses</u>				
Personal Services	62,622	62,622	62,552	70
Fringe Benefits	24,417	24,417	24,375	42
Services and Charges	535,000	535,000	520,490	14,510
Materials and Supplies	0	0	0	0
Total Expenses	622,039	622,039	607,417	14,622
Changes in Fund Balance	6,226	6,226	144,719	138,493
Fund Balance at Beginning of Year	1,480,136	1,480,136	1,480,136	0
Prior Year Encumbrances Appropriated	5,000	5,000	5,000	0
Fund Balance at End of Year	\$1,491,362	\$1,491,362	\$1,629,855	\$138,493

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Statistical Section



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Delaware County, Ohio
Statistical Section Description

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

CONTENTS

Financial Trends S2

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

Revenue Capacity S14

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

Debt Capacity S29

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

Demographic and Economic Information 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)

	2019	2018	2017	2016	2015
Governmental Activities					
Net Investment in Capital Assets	\$254,616,476	\$231,030,232	\$220,119,522	\$196,141,372	\$176,514,278
Restricted for					
Capital Projects	10,204,129	7,664,899	4,847,072	209,268	162,550
Debt Service	0	0	124,865	653,053	3,096,012
Other Purposes	58,564,443	52,432,861	64,565,045	67,363,000	67,397,272
Unrestricted	<u>(12,286,163)</u>	<u>(1,349,585)</u>	<u>18,037,200</u>	<u>24,584,941</u>	<u>23,958,348</u>
Total Governmental Activities Net Position	<u>311,098,885</u>	<u>289,778,407</u>	<u>307,693,704</u>	<u>288,951,634</u>	<u>271,128,460</u>
Business-Type Activities					
Net Investment in Capital Assets	228,179,703	216,534,918	206,730,356	200,928,068	195,936,665
Restricted	4,520,955	4,514,413	4,511,729	4,910,907	4,878,426
Unrestricted	<u>70,044,165</u>	<u>66,284,109</u>	<u>32,922,059</u>	<u>26,414,490</u>	<u>18,753,512</u>
Total Business-Type Activities Net Position	<u>302,744,823</u>	<u>287,333,440</u>	<u>244,164,144</u>	<u>232,253,465</u>	<u>219,568,603</u>
Primary Government					
Net Investment in Capital Assets	482,796,179	447,565,150	426,849,878	397,069,440	372,450,943
Restricted	73,289,527	64,612,173	74,048,711	73,136,228	75,534,260
Unrestricted	<u>57,758,002</u>	<u>64,934,524</u>	<u>50,959,259</u>	<u>50,999,431</u>	<u>42,711,860</u>
Total Primary Government Net Position	<u>\$613,843,708</u>	<u>\$577,111,847</u>	<u>\$551,857,848</u>	<u>\$521,205,099</u>	<u>\$490,697,063</u>

<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$170,939,087	\$163,761,956	\$152,239,794	\$144,086,249	\$143,016,132
160,557	2,556,085	1,307,964	655,146	1,193,199
3,520,973	3,619,197	3,681,733	3,883,811	3,866,702
66,287,974	62,575,608	64,759,070	61,265,528	58,656,207
<u>53,682,715</u>	<u>41,526,612</u>	<u>40,734,623</u>	<u>41,677,632</u>	<u>33,625,261</u>
<u>294,591,306</u>	<u>274,039,458</u>	<u>262,723,184</u>	<u>251,568,366</u>	<u>240,357,501</u>
194,772,450	191,396,664	174,704,538	170,651,155	167,420,934
4,866,423	3,342,399	3,407,449	3,342,000	3,565,775
<u>16,412,893</u>	<u>15,473,238</u>	<u>27,788,274</u>	<u>27,590,373</u>	<u>27,707,730</u>
<u>216,051,766</u>	<u>210,212,301</u>	<u>205,900,261</u>	<u>201,583,528</u>	<u>198,694,439</u>
365,711,537	355,158,620	326,944,332	314,737,404	310,437,066
74,835,927	72,093,289	73,156,216	69,146,485	67,281,883
<u>70,095,608</u>	<u>56,999,850</u>	<u>68,522,897</u>	<u>69,268,005</u>	<u>61,332,991</u>
<u>\$510,643,072</u>	<u>\$484,251,759</u>	<u>\$468,623,445</u>	<u>\$453,151,894</u>	<u>\$439,051,940</u>

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

	2019	2018	2017	2016	2015
Expenses					
Governmental Activities					
General Government					
Legislative and Executive	\$31,669,428	\$28,763,171	\$24,033,782	\$21,263,796	\$18,168,347
Judicial	14,658,891	12,615,374	12,521,018	9,882,267	9,782,809
Public Safety	55,886,381	49,907,427	49,622,712	42,023,492	38,402,580
Public Works	29,076,029	25,755,572	24,734,574	24,989,011	19,991,370
Health	22,230,984	20,450,842	20,486,489	18,957,420	15,913,623
Human Services	10,704,287	9,673,772	10,355,718	9,826,515	10,246,348
Intergovernmental	0	0	0	1,681,670	13,326,320
Conservation and Recreation	0	0	0	0	0
Interest and Fiscal Charges	2,738,927	3,176,234	3,257,142	3,217,288	2,045,698
Total Governmental Activities Expenses	166,964,927	150,342,392	145,011,435	131,841,459	127,877,095
Business-Type Activities					
Sanitary Engineer	19,367,343	18,687,676	19,337,847	16,987,386	17,569,010
Other Enterprise					
Solid Waste Transfer Station	178,218	177,248	84,158	64,581	64,517
Storm Sewer Phase II	514,059	430,736	488,444	323,546	293,393
Delaware Area Transit	0	0	0	0	0
Total Business-Type Activities Expenses	20,059,620	19,295,660	19,910,449	17,375,513	17,926,920
Total Primary Government Expenses	187,024,547	169,638,052	164,921,884	149,216,972	145,804,015
Program Revenues					
Governmental Activities					
Charges for Services					
General Government					
Legislative and Executive	15,262,200	14,718,333	13,659,789	13,340,277	12,759,794
Judicial	1,545,804	1,638,205	1,858,586	1,685,314	1,663,485
Public Safety	7,784,167	7,145,945	7,316,850	6,662,484	6,333,063
Public Works	3,523,887	4,598,089	3,249,447	3,376,182	4,308,052
Health	573,729	644,205	617,903	623,080	316,919
Human Services	495,880	515,141	499,494	483,314	514,008
Conservation and Recreation	0	0	0	0	0
Operating Grants, Contributions, and Interest	24,215,077	23,387,079	27,271,683	22,363,371	22,512,793
Capital Grants and Contributions	10,098,333	4,539,738	5,077,682	5,333,778	1,336,393
Total Governmental Activities Program Revenues	63,499,077	57,186,735	59,551,434	53,867,800	49,744,507

2014	2013	2012	2011	2010
\$18,727,055	\$16,915,430	\$16,718,431	\$16,863,307	\$16,664,573
9,260,581	8,850,663	8,316,455	8,633,665	9,460,900
39,608,819	36,880,700	37,131,237	36,536,618	36,146,078
18,167,267	19,292,895	17,130,062	15,004,047	17,232,200
18,717,249	17,227,363	17,825,898	18,143,585	16,984,910
9,413,296	8,712,330	8,135,944	8,633,376	10,173,131
1,378,776	6,726,719	4,028,038	818,883	729,793
750	533	4,915	9,006	463,389
1,074,766	1,423,474	1,835,978	1,512,232	3,338,841
116,348,559	116,030,107	111,126,958	106,154,719	111,193,815
14,700,080	15,061,716	14,378,723	13,982,114	14,083,578
52,529	47,779	61,351	57,313	34,916
290,975	205,606	212,573	266,524	275,674
1,913,641	2,090,185	1,865,407	1,770,233	1,660,044
16,957,225	17,405,286	16,518,054	16,076,184	16,054,212
133,305,784	133,435,393	127,645,012	122,230,903	127,248,027
12,409,160	14,300,418	13,053,640	12,045,467	12,001,511
2,003,375	1,879,714	1,733,880	1,577,530	1,834,306
5,720,309	4,509,145	4,159,742	4,372,226	4,191,365
2,914,145	1,981,462	2,153,148	1,929,958	1,779,015
343,421	409,635	385,741	443,040	497,555
511,929	482,921	453,420	424,318	416,803
0	0	1,159	0	0
22,748,328	21,206,886	22,011,621	21,055,743	23,807,557
3,381,232	2,118,983	2,182,264	0	5,930,837
50,031,899	46,889,164	46,134,615	41,848,282	50,458,949

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

	2019	2018	2017	2016	2015
Business-Type Activities					
Charges for Services					
Sanitary Engineer	\$17,675,851	\$17,208,226	\$16,491,883	\$15,806,012	\$15,267,838
Other Enterprise					
Solid Waste Transfer Station	258,855	236,360	212,449	195,861	174,145
Storm Water Phase II	487,375	399,781	399,356	394,952	366,389
Delaware Area Transit	0	0	0	0	0
Operating Grants, Contributions, and Interest	0	0	0	0	0
Capital Grants and Contributions	16,996,942	47,547,789	14,669,522	13,557,342	11,158,952
Total Business-Type Activities Program Revenues	<u>35,419,023</u>	<u>65,392,156</u>	<u>31,773,210</u>	<u>29,954,167</u>	<u>26,967,324</u>
Total Primary Government Program Revenues	<u>98,918,100</u>	<u>122,578,891</u>	<u>91,324,644</u>	<u>83,821,967</u>	<u>76,711,831</u>
Net (Expense) Revenue					
Governmental Activities	(103,465,850)	(93,155,657)	(85,723,717)	(77,973,659)	(78,132,588)
Business-Type Activities	15,359,403	46,096,496	11,862,761	12,578,654	9,040,404
Total Primary Government Net Expense	<u>(88,106,447)</u>	<u>(47,059,161)</u>	<u>(73,860,956)</u>	<u>(65,395,005)</u>	<u>(69,092,184)</u>
General Revenues and Other Changes in Net Position					
Governmental Activities					
Property Taxes Levied for					
General Operating	12,990,047	12,063,486	11,746,682	10,934,876	10,665,275
Public Safety-911	3,725,618	3,474,048	3,682,842	2,354,732	2,277,364
Health-Board of Developmental Disabilities	20,240,237	16,089,385	16,572,887	15,557,962	15,229,911
Human Services-Council for Older Adults	791,978	670,282	1,037,713	833,074	900,497
Permanent Improvement	719,972	668,531	388,913	607,501	592,482
Payment in Lieu of Taxes	974,194	947,646	917,274	676,970	667,339
Hotel and Motel Tax	1,866,207	1,570,500	1,771,400	1,081,344	0
Sales Taxes	67,111,602	62,941,622	57,903,251	56,842,445	52,840,305
General Operating	0	0	0	0	0
Public Works-Auto and Gas	0	0	0	0	0
Grants and Entitlements not					
Restricted to Other Programs	8,221,124	8,049,151	6,224,815	5,020,744	5,170,464
Interest	7,175,710	4,625,338	2,198,799	354,844	1,952,090
Other	969,639	1,819,744	1,757,495	1,532,341	1,798,652
Transfers	0	0	0	0	0
Total Governmental Activities	<u>124,786,328</u>	<u>112,919,733</u>	<u>104,202,071</u>	<u>95,796,833</u>	<u>92,094,379</u>
Business-Type Activities					
Interest	0	0	46,418	37,968	13,781
Other	51,980	0	1,500	68,240	39,578
Transfers	0	0	0	0	0
Special Item - DATA Transit	0	0	0	0	(2,677,795)
Total Business-Type Activities	<u>51,980</u>	<u>0</u>	<u>47,918</u>	<u>106,208</u>	<u>(2,624,436)</u>
Total Primary Government	<u>124,838,308</u>	<u>112,919,733</u>	<u>104,249,989</u>	<u>95,903,041</u>	<u>89,469,943</u>
Changes in Net Position					
Governmental Activities	21,320,478	19,764,076	18,742,070	17,823,174	13,961,791
Business-Type Activities	15,411,383	46,142,072	11,910,679	12,684,862	6,415,968
Total Primary Government Changes in Net Position	<u>\$36,731,861</u>	<u>\$65,906,148</u>	<u>\$30,652,749</u>	<u>\$30,508,036</u>	<u>\$20,377,759</u>

2014	2013	2012	2011	2010
\$13,719,103	\$12,888,355	\$12,780,812	\$12,742,844	\$11,625,030
171,131	169,403	155,809	166,272	154,238
349,671	336,897	398,001	243,879	295,161
292,719	322,471	320,072	227,243	183,410
2,228,338	1,403,234	1,399,990	1,483,681	1,070,551
5,945,522	6,514,351	5,629,473	4,023,131	3,926,211
<u>22,706,484</u>	<u>21,634,711</u>	<u>20,684,157</u>	<u>18,887,050</u>	<u>17,254,601</u>
<u>72,738,383</u>	<u>68,523,875</u>	<u>66,818,772</u>	<u>60,735,332</u>	<u>67,713,550</u>
(66,316,660)	(69,140,943)	(64,992,343)	(64,306,437)	(60,734,866)
5,749,259	4,229,425	4,166,103	2,810,866	1,200,389
<u>(60,567,401)</u>	<u>(64,911,518)</u>	<u>(60,826,240)</u>	<u>(61,495,571)</u>	<u>(59,534,477)</u>
9,845,980	9,733,039	9,648,816	10,057,588	10,072,289
2,173,328	2,149,858	2,129,554	2,202,495	2,197,272
14,545,886	11,500,273	11,257,083	11,696,582	11,657,042
820,539	811,090	804,070	838,140	786,629
547,001	540,726	536,047	558,743	559,559
492,639	536,207	619,615	384,860	240,937
0	0	0	0	0
50,184,396	47,798,963	43,873,148	42,314,886	38,193,995
0	0	0	0	0
4,989,276	4,990,399	3,784,442	3,752,464	4,128,424
1,586,988	583,501	1,530,899	2,223,044	2,343,063
1,724,975	1,855,661	2,005,987	1,538,500	1,327,967
(42,500)	(42,500)	(42,500)	(50,000)	(50,000)
<u>86,868,508</u>	<u>80,457,217</u>	<u>76,147,161</u>	<u>75,517,302</u>	<u>71,457,177</u>
1,102	1,524	1,710	8,052	11,036
46,604	38,591	106,420	20,171	181,403
42,500	42,500	42,500	50,000	50,000
0	0	0	0	0
<u>90,206</u>	<u>82,615</u>	<u>150,630</u>	<u>78,223</u>	<u>242,439</u>
<u>86,958,714</u>	<u>80,539,832</u>	<u>76,297,791</u>	<u>75,595,525</u>	<u>71,699,616</u>
20,551,848	11,316,274	11,154,818	11,210,865	10,722,311
5,839,465	4,312,040	4,316,733	2,889,089	1,442,828
<u>\$26,391,313</u>	<u>\$15,628,314</u>	<u>\$15,471,551</u>	<u>\$14,099,954</u>	<u>\$12,165,139</u>

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

	2019	2018	2017	2016	2015
General Fund					
Nonspendable	5,771,166	1,008,944	981,049	2,101,847	2,047,528
Committed	12,061,688	12,979,038	6,345,121	475,970	8,729,645
Assigned	20,122,362	15,508,102	9,408,183	9,919,771	17,531,344
Unassigned	33,309,927	31,952,386	30,384,609	33,145,755	17,957,055
Total General Fund	<u>71,265,143</u>	<u>61,448,470</u>	<u>47,118,962</u>	<u>45,643,343</u>	<u>46,265,572</u>
All Other Governmental Funds					
Nonspendable	1,406,274	1,370,045	2,533,141	1,481,736	1,681,008
Restricted	80,974,557	71,737,847	77,711,108	101,424,482	96,744,795
Committed	4,700,567	7,945,653	3,438,365	662,688	1,755,090
Assigned	0	0	0	253,852	253,852
Unassigned (Deficit)	(78)	0	(124,975)	0	(2,478,824)
Total All Other Governmental Funds	<u>87,081,320</u>	<u>81,053,545</u>	<u>83,557,639</u>	<u>103,822,758</u>	<u>97,955,921</u>
Total Governmental Funds	<u><u>\$158,346,463</u></u>	<u><u>\$142,502,015</u></u>	<u><u>\$130,676,601</u></u>	<u><u>\$149,466,101</u></u>	<u><u>\$144,221,493</u></u>

2014	2013	2012	2011	2010
1,904,953	1,947,894	1,692,210	1,679,663	571,161
21,938,000	10,207,812	8,646,617	7,205,150	2,240,722
4,406,588	10,162,443	4,160,740	4,324,936	5,136,976
17,006,766	14,248,450	21,928,175	17,456,401	15,468,324
45,256,307	36,566,599	36,427,742	30,666,150	23,417,183
1,616,576	1,254,975	1,525,972	1,637,729	1,252,890
58,019,754	54,747,276	57,001,027	55,339,560	53,290,734
4,686,470	2,818,368	1,222,983	6,504,054	6,351,106
253,852	253,852	253,852	253,852	253,852
(5,570)	(267,786)	(170,109)	(186,011)	(113,481)
64,571,082	58,806,685	59,833,725	63,549,184	61,035,101
<u>\$109,827,389</u>	<u>\$95,373,284</u>	<u>\$96,261,467</u>	<u>\$94,215,334</u>	<u>\$84,452,284</u>

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

	2019	2018	2017	2016	2015	2014
Revenues						
Property Taxes	\$38,434,479	\$32,950,012	\$33,451,412	\$30,304,572	\$29,514,459	\$28,169,050
Payment in Lieu of Taxes	974,194	947,646	917,274	676,970	667,339	492,639
Hotel and Motel Tax	1,866,207	1,570,500	1,771,400	1,081,344	0	0
Sales Taxes	66,612,154	62,296,083	57,597,893	56,435,306	52,391,087	50,186,640
Special Assessments	2,087,175	1,705,715	1,553,745	1,461,657	1,201,470	1,084,954
Charges for Services	24,681,723	24,538,523	22,832,226	21,686,383	22,190,196	21,209,675
Licenses and Permits	2,211,730	2,206,159	2,238,374	2,212,366	1,698,986	1,443,603
Fines and Forfeitures	703,708	783,382	984,342	722,802	523,263	898,577
Intergovernmental	38,858,736	33,581,623	34,304,966	31,532,915	29,046,942	30,577,968
Interest	7,166,716	4,626,751	2,206,807	347,979	1,962,842	1,624,463
Other	969,639	1,819,744	1,757,495	1,554,029	1,837,247	1,878,660
Total Revenues	184,566,461	167,026,138	159,615,934	148,016,323	141,033,831	137,566,229
Expenditures						
Current						
General Government						
Legislative and Executive	26,500,788	22,636,441	20,702,670	20,290,928	18,553,620	18,141,930
Judicial	11,233,073	10,842,463	10,155,493	9,566,261	9,377,915	9,026,523
Public Safety	45,686,027	44,602,676	42,428,317	39,459,591	36,653,628	36,018,451
Public Works	34,229,945	31,777,976	35,505,871	34,705,167	21,795,462	23,760,737
Health	19,890,454	19,928,819	18,899,970	18,385,354	15,692,921	18,150,624
Human Services	8,642,378	8,855,259	8,746,989	9,297,697	9,541,434	9,044,891
Intergovernmental	3,576,111	7,085,348	1,982,520	1,396,370	13,306,767	1,378,993
Conservation and Recreation	0	0	0	0	0	0
Capital Outlay	12,373,557	3,034,822	32,245,591	35,935,346	17,324,662	2,956,695
Debt Service						
Principal Retirement	3,489,575	3,453,354	4,373,570	4,617,691	4,572,270	3,885,051
Current Refunding	0	0	0	0	0	0
Interest and Fiscal Charges	3,138,974	3,257,286	3,390,120	2,909,661	1,674,580	1,182,277
Issuance Costs	68,253	5,500	0	351,337	362,232	0
Total Expenditures	168,829,135	155,479,944	178,431,111	176,915,403	148,855,491	123,546,172
Excess of Revenues Over (Under) Expenditures	15,737,326	11,546,194	(18,815,177)	(28,899,080)	(7,821,660)	14,020,057

2013	2012	2011	2010
\$24,804,519	\$24,410,237	\$25,422,253	\$25,199,180
536,207	619,615	384,860	240,937
0	0	0	0
47,374,799	44,263,578	41,361,429	38,088,578
978,161	932,772	948,898	923,971
19,619,202	19,048,553	17,652,681	17,998,437
1,582,215	1,475,045	1,309,401	1,273,748
690,684	736,714	731,339	882,625
28,777,174	26,279,329	25,399,196	29,249,242
523,753	1,557,662	2,260,373	2,451,997
1,740,322	1,978,223	1,529,841	1,416,169
<u>126,627,036</u>	<u>121,301,728</u>	<u>117,000,271</u>	<u>117,724,884</u>
16,459,297	16,260,390	16,122,685	16,428,343
8,777,804	8,419,479	8,504,308	8,696,907
35,727,097	35,894,768	34,926,053	36,044,246
17,072,867	17,361,201	12,245,317	21,516,060
16,642,644	17,766,365	17,766,506	20,863,189
8,418,403	7,790,467	8,348,845	9,898,293
6,726,719	4,028,038	813,968	726,441
0	0	9,006	479,594
13,331,813	6,849,528	3,580,646	5,224,294
3,652,416	3,408,424	3,274,800	3,646,400
0	0	0	15,965,000
1,519,432	1,495,869	1,616,219	2,271,486
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>128,328,492</u>	<u>119,274,529</u>	<u>107,208,353</u>	<u>141,760,253</u>
<u>(1,701,456)</u>	<u>2,027,199</u>	<u>9,791,918</u>	<u>(24,035,369)</u>

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

	2019	2018	2017	2016	2015	2014
Other Financing Sources (Uses)						
Sale of Capital Assets	\$32,122	\$47,220	\$25,678	\$45,173	\$24,462	\$131,847
Sales Tax Revenue Bond Proceeds	0	0	0	0	41,000,000	0
General Obligation Bonds Issued	0	0	0	0	0	0
General Obligation Refunding Bonds Issued	8,570,000	0	0	36,090,000	0	0
Special Assessment Bonds Issued	0	232,000	0	0	0	344,700
Premium on Revenue Bonds	0	0	0	0	1,191,302	0
Premium on General Obligation Bonds Issued	0	0	0	2,297,388	0	0
Refunding Bonds Issued	0	0	0	0	0	0
Payment to Refunding Bond Escrow Agent	(8,495,000)	0	0	(4,288,873)	0	0
Transfers In	13,938,304	12,721,397	20,272,853	15,012,898	8,718,430	9,482,889
Transfers Out	(13,938,304)	(12,721,397)	(20,272,853)	(15,012,898)	(8,718,430)	(9,525,388)
Total Other Financing Sources (Uses)	<u>107,122</u>	<u>279,220</u>	<u>25,678</u>	<u>34,143,688</u>	<u>42,215,764</u>	<u>434,048</u>
Changes in Fund Balances	<u>\$15,844,448</u>	<u>\$11,825,414</u>	<u>(\$18,789,499)</u>	<u>\$5,244,608</u>	<u>\$34,394,104</u>	<u>\$14,454,105</u>
Debt Service as a Percentage of Noncapital Expenditures	4.3%	4.9%	6.2%	6.2%	5.1%	4.6%

2013	2012	2011	2010
\$628,120	\$1,734	\$5,132	\$0
0	0	0	0
0	0	0	5,255,050
7,245,000	0	0	15,910,000
85,800	59,700	16,000	35,250
0	0	0	0
0	0	0	214,433
726,457	0	0	634,215
(7,829,604)	0	0	0
21,739,066	8,503,248	16,962,132	14,278,381
(21,781,566)	(8,545,748)	(17,012,132)	(14,328,381)
813,273	18,934	(28,868)	21,998,948
(\$888,183)	\$2,046,133	\$9,763,050	(\$2,036,421)
4.7%	4.7%	4.9%	17.8%

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

Collection Year	Real Property			Tangible Public Utility	
	Assessed Value		Estimated Actual Value	Assessed Value	Estimated Actual Value
	Residential/ Agricultural	Commercial/ Industrial/PU			
2019	\$6,801,332,530	\$863,157,460	\$21,898,542,829	\$369,644,060	\$420,050,068
2018	6,627,980,910	850,468,210	21,366,997,486	350,498,190	398,293,398
2017	5,943,420,190	806,344,940	19,285,043,229	339,780,580	386,114,295
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

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, 2.5 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	\$8,034,134,050	\$22,318,592,897	36.00	5.34
0	0	7,828,947,310	21,765,290,884	35.97	4.93
0	0	7,089,545,710	19,671,157,524	36.04	5.18
0	0	6,877,533,650	19,153,107,348	35.91	5.03
0	0	6,605,440,190	18,572,474,227	35.57	5.06
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	4.60
0	0	6,379,447,020	17,978,222,943	35.48	4.59
7,498,830	7,498,830	6,355,039,570	17,908,353,396	35.49	4.55

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

	2019	2018	2017	2016	2015	2014
General	\$1.80	\$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	1.8000
Commercial/Industrial	1.8000	1.8000	1.8000	1.8000	1.8000	1.8000
Tangible/Public Utility Personal	1.8000	1.8000	1.8000	1.8000	1.8000	1.8000
Permanent Improvement	0.10	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	0.1000
Commercial/Industrial	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000
Tangible/Public Utility Personal	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000
Developmental Disabilities						
Effective Millage Rates						
Residential/Agriculture	2.7195	2.3255	2.5381	2.5509	2.5592	2.6600
Commercial/Industrial	2.9565	2.5597	2.6124	2.5932	2.6452	2.6600
Tangible/Public Utility Personal	3.0600	2.6600	2.6600	2.6600	2.6600	2.6600
911						
Effective Millage Rates						
Residential/Agriculture	0.5554	0.5567	0.6074	0.4305	0.4317	0.4317
Commercial/Industrial	0.6091	0.6113	0.6218	0.4380	0.4462	0.4462
Tangible/Public Utility Personal	0.6300	0.6300	0.6300	0.4500	0.4500	0.4500
Senior Citizen Bond	0.11	0.10	0.12	0.14	0.15	0.15
Effective Millage Rates						
Residential/Agriculture	0.11	0.10	0.12	0.14	0.15	0.15
Commercial/Industrial	0.11	0.10	0.12	0.14	0.15	0.15
Tangible/Public Utility Personal	0.11	0.10	0.12	0.14	0.15	0.15
Total Delaware County (Total Direct Rate)						
Effective Millage Rates						
Residential/Agriculture	5.2848	4.8821	5.1655	5.0214	5.0409	5.1417
Commercial/Industrial	5.5756	5.1710	5.2542	5.0712	5.1414	5.1562
Tangible/Public Utility Personal	5.7000	5.2900	5.3100	5.1500	5.1600	5.1600
Total Weighted Average Tax Rate	5.3352	4.9317	5.1825	5.0324	5.0553	5.1597
School Districts						
Big Walnut	31.55-40.17	30.26-38.85	29.51-38.01	29.80-38.30	30.70 - 39.20	33.90 - 41.65
Delaware	56.33-83.35	56.54-83.55	52.13-77.94	52.54-78.24	52.83 - 78.51	52.80 - 78.20
Buckeye Valley	28.10-37.10	26.00-35.00	26.00-35.00	28.30-37.30	25.20 - 34.20	26.09 - 34.80
Olentangy	53.73-84.30	53.84-84.30	58.90-85.44	51.97-78.62	52.57 - 78.62	53.23 - 78.62
Out-of-County School Districts						
Centerburg	24.74-38.49	24.74-38.49	25.55-39.28	24.24-37.96	24.20 - 37.93	24.65 - 38.27
Dublin	58.73-93.70	53.13-88.09	56.47-88.59	56.98-88.59	57.06 - 88.59	58.28 - 88.59
Elgin	30.27-42.46	31.31-43.52	30.98-43.31	32.57-44.86	32.58 - 44.86	32.60 - 44.86
Highland	24.33-24.50	24.33-24.50	24.33-24.50	24.33-24.50	21.47 - 24.50	24.37 - 24.50
Johnstown-Monroe	32.73-43.50	34.22-45.00	34.68-45.40	35.67-46.40	36.17 - 46.90	28.76 - 39.20
North Union	27.24-32.25	27.76-32.80	29.19-34.25	29.48-34.50	29.93 - 34.95	30.67 - 35.70
Northridge	27.04-39.60	29.90-42.70	30.53-43.30	30.23-43.00	31.43 - 44.20	32.43 - 45.16
Westerville	53.25-79.95	53.48-79.20	59.16-80.35	59.33-80.50	59.41 - 80.60	59.03 - 80.05

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

	2019	2018	2017	2016	2015	2014
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	\$1.60 - 1.60
Delaware County	2.26-3.20	2.25-3.20	1.50-1.50	2.32-3.20	2.33 - 3.20	2.43 - 3.20
Knox County	2.13-6.40	2.13-6.40	2.18-6.40	2.18-6.40	2.18 - 6.40	2.39 -6.40
Licking County	2.55-2.55	2.55-2.55	2.57-2.57	2.58-2.58	2.54 - 2.54	2.56 - 2.56
Tri-Rivers	2.00-4.40	2.00-4.40	2.00-4.40	2.00-4.40	2.00 - 4.40	2.03 - 4.40
Corporations						
Ashley	19.98-21.40	19.76-21.40	21-24-21.40	21.20-21.40	21.20 - 21.40	21.09 - 21.40
Columbus	2.10-2.10	2.10-2.10	2.10-2.10	2.10-2.10	2.10 - 2.10	2.10 - 2.10
Delaware	1.05-2.70	1.05-2.60	1.05-2.60	2.70-2.70	2.70 - 2.70	2.70 - 2.70
Dublin	1.93-2.95	1.93-2.95	1.94-2.950	1.94-2.95	1.94 - 2.95	1.95 - 2.95
Galena	3.70-3.70	3.39-3.70	3.63-3.70	3.63-3.70	3.66 - 3.70	3.69 - 3.70
Ostrander	1.30-1.30	1.30-1.30	1.30-1.30	1.30-1.30	1.30 - 1.30	1.30 - 1.30
Powell	2.67-2.67	3.97-4.12	3.42-3.57	3.65-3.65	3.65 - 3.65	3.73 - 3.73
Shawnee Hills	8.41-13.57	8.40-13.57	9.12-13.57	9.12-13.57	10.46-14.92	9.32 - 13.57
Sunbury	2.50-2.50	2.50-2.50	2.50-2.50	2.50-2.50	2.50 - 2.50	2.50 - 2.50
Westerville	14.65-23.00	14.72-23.06	16.03-23.10	13.24-20.30	13.24 - 20.30	13.43 - 20.30
Townships						
Berkshire	0.80-0.80	0.80-0.80	0.80-0.80	0.80-0.80	1.25-1.25	0.80 - 0.80
Berlin	7.28-8.03	7.34-8.03	4.88-5.08	4.93-5.08	4.93 - 5.08	5.07 - 5.08
Brown	3.89-4.90	3.89-4.90	3.96-4.90	3.96-4.90	3.96 - 4.90	3.13 - 3.80
Concord	5.93-8.80	5.95-8.80	6.45-8.80	6.47-8.80	6.47 - 8.80	6.77 - 8.80
Delaware	2.23-2.40	2.23-2.40	2.30-2.40	2.26-2.40	2.26 - 2.40	2.27 - 2.40
Genoa	12.15-13.30	12.15-13.30	13.10-13.30	13.11-13.30	11.53 - 11.70	11.30 - 11.30
Harlem	9.62-10.00	8.91-10.00	9.61-10.00	9.30-10.00	9.32 - 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	2.30 - 2.30
Liberty	6.10-6.74	6.13-6.77	6.64-6.83	6.68-6.85	6.69 - 6.85	6.85 - 6.85
Marlboro	2.60-2.60	2.60-2.60	2.60-2.60	2.30-2.30	2.30 - 2.30	2.30 - 2.30
Orange	9.50-10.60	9.52-10.60	10.24-10.60	10.47-11.10	10.82 - 11.10	10.05 - 11.10
Oxford	5.71-6.30	5.71-6.30	5.75-6.30	5.45-6.30	5.30 - 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	2.50 - 2.50
Radnor	7.40-7.40	6.49-7.40	6.44-7.40	6.43-7.40	6.43 - 7.40	7.39 - 7.40
Scioto	5.03-5.50	4.84-5.29	5.80-6.15	5.00-6.15	5.80 - 6.15	6.29 - 6.30
Thompson	3.24-3.62	3.39-3.80	3.37-3.80	3.36-3.80	3.36 - 3.80	3.48 - 3.80
Trenton	2.50-2.50	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	2.20 - 2.20
Washington	9.15-15.45	9.15-15.45	9.69-15.45	9.76-15.45	9.79 - 15.45	10.13 - 15.45

2013	2012	2011	2010
\$1.80	\$1.80	\$1.80	\$1.80
1.8000	1.8000	1.8000	1.8000
1.8000	1.8000	1.8000	1.8000
1.8000	1.8000	1.8000	1.8000
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
2.1000	2.1000	2.0983	2.0875
2.1000	2.1000	2.0529	2.0470
2.1000	2.1000	2.1000	2.1000
0.4500	0.4500	0.4493	0.4468
0.4483	0.4434	0.4284	0.4310
0.4500	0.4500	0.4500	0.4500
0.15	0.15	0.15	0.14
0.15	0.15	0.15	0.14
0.15	0.15	0.15	0.14
0.15	0.15	0.15	0.14
4.6000	4.6000	4.5977	4.5743
4.5983	4.5934	4.5313	4.5180
4.6000	4.6000	4.6000	4.5900
4.5992	4.5993	4.5900	4.5510
33.90 - 41.69	33.41 - 41.20	33.38 - 41.82	26.04 - 35.51
51.31 - 76.73	50.92 - 76.38	40.33 - 66.91	40.23 - 66.80
25.96 - 34.66	25.99 - 34.73	25.81 - 34.73	25.99 - 34.95
52.93 - 78.62	52.56 - 78.62	43.64 - 70.72	44.15 - 70.72
24.60 - 38.20	24.60 - 38.20	24.57 - 38.16	24.55 - 38.16
57.18 - 87.34	50.16 - 80.40	48.81 - 80.40	48.68 - 80.40
33.67 - 45.75	33.69 - 45.78	34.09 - 46.17	34.17 - 46.17
24.37 - 24.50	24.37 - 24.50	24.37 - 24.50	24.37 - 24.50
28.63 - 39.10	29.08 - 39.60	29.34 - 40.30	29.34 - 40.30
31.65 - 36.60	32.10 - 37.10	32.30 - 37.25	32.25 - 37.25
31.33 - 44.07	32.16 - 44.91	32.35 - 45.55	32.35 - 45.55
59.03 - 80.10	52.09 - 73.20	50.28 - 72.95	50.28 - 73.00

2013	2012	2011	2010
\$1.60 - 1.60	\$1.60 - 1.60	\$1.30 - 1.30	\$1.30 - 1.30
2.38 - 3.20	2.36 - 3.20	2.29 - 3.20	2.29 - 3.20
2.39 - 6.40	2.39 - 6.40	2.34 - 6.40	2.35 - 6.40
2.48 - 2.48	2.54 - 2.54	2.52 - 2.52	2.50 - 2.50
2.21 - 4.40	2.21 - 4.40	2.35 - 4.40	2.23 - 4.40
21.08 - 21.40	21.08 - 21.40	19.99 - 20.40	18.18 - 18.60
2.10 - 2.10	2.10 - 2.10	2.10 - 2.10	2.10 - 2.10
2.70 - 2.70	2.70 - 2.70	2.70 - 2.70	2.70 - 2.70
1.95 - 2.95	1.95 - 2.95	1.94 - 2.95	1.94 - 2.95
3.70 - 3.70	3.70 - 3.70	3.70 - 3.70	3.50 - 3.70
1.30 - 1.30	1.30 - 1.30	1.30 - 1.30	1.30 - 1.30
3.96 - 9.96	3.89 - 3.89	3.72 - 3.72	3.80 - 3.80
10.63 - 14.92	10.56 - 14.92	10.49 - 14.92	10.30 - 14.92
2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50
13.42 - 20.30	13.41 - 20.30	12.92 - 20.30	8.71 - 16.10
0.80 - 0.80	0.80 - 0.80	0.80 - 0.80	0.80 - 0.80
5.07 - 5.08	5.05 - 5.08	5.08 - 5.08	4.83 - 5.08
4.24 - 4.90	4.24 - 4.90	4.29 - 4.90	4.30 - 4.90
6.78 - 9.20	8.85 - 11.30	8.42 - 11.30	8.38 - 11.30
2.28 - 2.40	2.27 - 2.40	2.27 - 2.40	2.28 - 2.40
11.30 - 11.30	11.30 - 11.30	11.23 - 11.30	8.58 - 9.40
10.00 - 10.00	10.00 - 10.00	9.97 - 10.00	9.89 - 10.00
2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30
1.20 - 2.45	6.52 - 8.45	6.82 - 8.43	6.56 - 8.44
2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30
2.55 - 3.60	8.53 - 8.60	8.28 - 8.60	8.18 - 8.60
6.10 - 6.30	6.10 - 6.30	6.22 - 6.30	4.23 - 4.50
2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50
7.40 - 7.11	7.10 - 7.40	7.22 - 7.40	7.20 - 7.40
6.23 - 6.24	6.01 - 6.01	5.89 - 5.89	6.40 - 6.50
2.68 - 4.20	3.79 - 4.20	4.03 - 4.20	4.02 - 4.20
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
10.16 - 15.45	10.16 - 15.45	10.10 - 15.45	7.97 - 14.48

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

	2019	2018	2017	2016	2015	2014
Other Units						
BST&G Fire District	\$4.14-4.85	\$4.15-4.85	\$2.76-3.00	\$2.79-3.00	\$2.81 - 3.00	\$3.00 - 3.00
Delaware County District Library	0.87-1.00	0.87-1.00	0.95-1.00	0.95-1.00	0.96 - 1.00	1.00 - 1.00
Delaware County Health District	0.55-0.70	0.55-0.70	0.59-0.70	0.59-0.70	0.60 - 0.70	0.62 - 0.70
Delaware-Morrow Mental Health District	0.88-1.00	0.88-1.00	0.95-1.00	0.23-0.25	0.95 - 1.00	1.00 - 1.00
Delaware Preservation Park District	0.82-0.90	0.52-0.60	0.57-0.60	0.57-0.60	0.57 - 0.60	0.60 - 0.60
Elm Valley Joint Fire District	3.21-3.87	3.19-3.87	3.16-3.87	3.15-3.87	3.15 - 3.87	3.77 - 3.87
Fort Morrow Fire District	3.45-5.00	3.46-5.00	3.45-5.00	3.64-5.00	3.66 - 5.00	3.80 - 5.00
Kingston-Porter Fire District	3.14-7.50	3.18-7.50	3.42-7.50	2.65-7.50	3.43 - 7.50	3.67 - 7.50
Senior Citizens	1.20 - 1.20	1.20 - 1.20	1.20 - 1.20	1.06-1.20	1.20 - 1.20	1.20 - 1.20
Sunbury Community Library	0.84-1.00	0.84-1.00	0.93-1.000	0.93-1.00	0.94-1.00	1.00 - 1.00
Tri-Township Fire District	5.21-6.40	5.23-6.40	5.62-6.40	5.65-6.40	5.65 - 6.40	5.27 - 5.40
Westerville Public Library	1.79-2.00	1.79-2.00	1.99-2.00	1.97-2.00	1.99 - 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.

2013	2012	2011	2010
\$2.98 - 3.00	\$2.00 - 2.00	\$1.96 - 2.00	\$1.96 - 2.00
1.00 - 1.00	1.00 - 1.00	0.99 - 1.00	1.02 - 1.03
0.63 - 0.70	0.63 - 0.70	0.59 - 0.70	0.59 - 0.70
1.00 - 1.00	1.00 - 1.00	0.99 - 1.00	0.99 - 1.00
0.60 - 0.60	0.60 - 0.60	0.59 - 0.60	0.59 - 0.60
3.77 - 3.87	2.80 - 2.90	2.90 - 2.90	2.00 - 2.50
4.47 - 5.00	4.47 - 5.00	4.53 - 5.00	4.73 - 5.00
3.47 - 7.50	3.47 - 7.50	3.51 - 7.50	3.69 - 7.68
0.90 - 0.90	0.90 - 0.90	0.88 - 0.90	0.88 - 0.90
1.00 - 1.00	1.00 - 1.00	1.00 - 1.00	0.99 - 1.00
5.27 - 5.40	5.27 - 5.40	5.19 - 5.40	5.18 - 5.40
2.00 - 2.00	2.00 - 2.00	0.80 - 0.80	0.79 - 0.80

Property Tax Levies and Collections - Real and Public Utility Property Taxes
Last Ten Years

Year	Current Tax Levy (1)	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections	Total Tax Collections	Percent of Total Tax Collections to Current Tax Levy
2019	\$42,355,210	\$41,822,620	98.74%	\$631,766	\$42,454,386	100.23%
2018	38,148,326	37,509,849	98.33	622,985	38,132,834	99.96
2017	36,247,267	35,533,107	98.03	362,909	35,896,016	99.03
2016	35,167,298	34,023,987	96.75	676,257	34,700,244	98.67
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

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
2019	\$0	\$0	0.00%	\$0	\$0	0.00%
2018	0	0	0.00	0	0	0.00
2017	0	0	0.00	0	0	0.00
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

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	2019			2010		
		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	\$153,250,580	1	1.91%			
AEP Ohio Transmission Systems Inc.	Public Utility	121,526,540	2	1.51			
American Transmission Systems, Inc.	Public Utility	46,901,100	3	0.58	11,724,680	4	0.18
Citigroup Technology, Inc.	IT Services	25,319,600	4	0.32			
Columbia Gas of Ohio	Public Utility	24,075,950	5	0.30	15,649,590	2	0.25
Banc One Management Corp	Finance	15,029,880	6	0.19	15,023,480	3	0.24
Nationwide Mutual Insurance Co.	Insurance	11,784,510	7	0.15	9,772,570	9	0.15
Kroger Company	Retail	11,571,490	8	0.14	10,620,470	5	0.17
Consolidated Electric Cooperative Inc	Public Utility	10,844,380	9	0.13			
Lake Club Endeavors LLC	Developer	10,011,550	10	0.12			
Columbus and Southern Power	Public Utility				90,310,060	1	1.42
Meijer, Inc.	Retail				10,070,020	6	0.16
Evans Capital Investments Limited	Developer				9,995,200	7	0.16
NP Limited Partnership	Developer				9,858,920	8	0.15
Knickerbocker Properties, Inc. XLII	Developer				8,505,000	10	0.13
Total Principal Taxpayers		430,315,580		5.36	191,529,990		3.01
All Other Taxpayers		7,603,818,470		94.64	6,163,509,580		96.99
Total County Assessed Value		<u>\$8,034,134,050</u>		<u>100.00%</u>	<u>\$6,355,039,570</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	2019	2018	2017	2016	2015
Sales Tax Payments/Transient Sales	\$13,766,287	\$13,320,433	\$12,486,840	\$12,356,384	\$12,055,670
Direct Pay Tax Return Payments	439,763	403,521	1,004,786	1,359,715	1,382,092
Seller's Use Tax Return Payments	14,845,360	12,628,437	10,564,454	11,053,287	9,885,832
Consumer's Use Tax Return Payments	4,135,375	3,834,372	2,871,699	3,142,066	2,191,060
Motor Vehicle Tax Payments	7,504,533	7,053,330	6,717,461	6,064,889	5,859,754
Non-Resident Motor Vehicle Payments	62,602	47,423	49,285	29,146	22,002
Resident and Non-Resident Watercraft and Outboard Motors	122,845	120,088	112,030	85,998	70,819
Department of Liquor Control	242,278	216,194	196,232	195,749	171,705
Sales Tax on Motor Vehicle Fuel Refunds	29,447	41,986	22,451	25,761	29,485
Sales/Use Tax Voluntary Payments	64,094	53,392	41,911	42,363	82,827
Statewide Master Numbers	24,125,541	24,160,788	23,048,532	21,756,262	20,133,677
Sales/Use Tax Assessment Payments	345,192	350,230	333,629	285,290	429,556
Streamlined Sales Tax Payments	868,319	161,438	134,657	99,774	51,882
Use Tax Amnesty Payments	878	28,032	2,074	4,554	5,970
Sales/Use Tax Refunds Approved	(125,815)	(295,181)	(112,139)	(173,471)	(94,795)
Destination Sourcing Adjustment/Managed Audit	185,455	171,600	123,991	107,540	113,551
Total	\$66,612,154	\$62,296,083	\$57,597,893	\$56,435,306	\$52,391,087
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.

2014	2013	2012	2011	2010
\$12,212,086	\$12,336,936	\$11,078,242	\$10,984,450	\$10,045,821
1,022,330	607,053	571,892	540,598	455,159
9,107,119	8,993,313	8,053,036	7,820,413	6,133,088
2,337,124	2,118,868	1,406,870	1,216,379	1,347,004
5,581,817	5,004,176	4,727,110	4,354,750	3,979,447
22,579	15,950	11,849	11,041	11,124
77,491	82,400	60,437	75,490	56,942
155,181	141,835	129,070	111,759	103,379
34,526	2,538	1,950	1,543	1,871
36,692	60,354	24,027	30,138	23,559
19,504,200	18,900,457	18,311,211	17,556,352	16,506,930
157,732	130,290	141,100	162,863	160,099
31,361	25,933	21,386	19,640	14,962
8,101	42,418	75,270	10,846	0
(200,034)	(180,740)	(297,139)	(153,953)	(259,592)
96,091	0	0	0	0
<u>\$50,184,396</u>	<u>\$48,281,781</u>	<u>\$44,316,311</u>	<u>\$42,742,309</u>	<u>\$38,579,793</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
2019	35,736	3,172,670,000	\$3.53
2018	35,063	3,468,110,000	3.14
2017	34,156	3,287,820,000	3.00
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

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)
2019	\$47,788,814	0.21%	\$228
2018	50,683,283	0.23%	247
2017	53,290,044	0.27	266
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

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
2019	\$0	\$0	\$37,313,577	\$47,788,814	\$426,448	\$0	\$21,727,409
2018	0	0	38,244,873	50,683,283	521,023	0	24,682,825
2017	0	0	39,155,587	53,290,044	362,377	0	27,550,047
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

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

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

Total Primary Government	Per Capita (1)	Percentage of Personal Income (1)
\$107,256,248	512.75	0.71
114,132,004	557.21	0.80
120,358,055	600.40	0.92
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

Delaware County, Ohio
Revenue Bond Coverage
Last Nine Years

Year	Operating Revenues	Tap Fees	Gross Revenues	Less Operating Expenses (excluding depreciation)	Net Available Revenues
2019	\$17,675,851	\$6,699,279	\$24,375,130	\$11,657,055	\$12,718,075
2018	17,208,226	6,805,732	24,013,958	11,090,448	12,923,510
2017	16,491,883	7,768,172	24,260,055	11,191,802	13,068,253
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

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	
\$2,850,000	\$759,912	\$3,609,912	3.52
2,765,000	1,043,263	3,808,263	3.39
2,550,000	982,740	3,532,740	3.70
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

Delaware County, Ohio
Special Assessment Bond Coverage
Last Ten Years

Year	Special Assessment Collections	Debt Service			Coverage Ratio
		Principal	Interest	Total	
2019	\$440,032	\$354,575	\$85,457	\$440,032	1.00
2018	399,653	323,354	76,548	399,902	1.00
2017	425,229	321,570	86,081	407,651	1.04
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

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

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

	2019	2018	2017	2016	2015
Assessed Value of County	\$8,034,134,050	\$7,828,947,310	\$7,089,545,710	\$6,877,533,650	\$6,605,440,190
Voted Debt Limitation (1)	\$199,353,351	\$194,223,683	\$175,738,643	\$170,438,341	\$163,636,005
2003 Capital Facilities Refunding	0	0	0	0	0
2005 Capital Facilities Refunding	0	0	0	195,000	645,000
2005 Council for Older Adults	0	0	0	0	0
2007 Various Purpose	0	0	0	0	1,030,000
2010 Jail Improvement	0	1,590,000	1,815,000	2,025,000	2,225,000
2010 Hayes Improvement	0	875,000	990,000	1,100,000	1,200,000
2010 Jail Current Refunding	0	0	0	0	0
2010 Hayes Current Refunding	0	7,315,000	8,190,000	9,045,000	9,875,000
2010 Capital Improvements	0	0	0	0	0
2013 Council for Older Adults Refunding	4,350,000	5,070,000	5,770,000	6,565,421	7,115,000
2016 General Obligation Various Purpose Improvement and Refunding Bond	32,120,000	32,605,000	33,185,000	34,765,000	0
2019 General Obligation Various Purpose Refunding Bonds	8,570,000	0	0	0	0
2007 Various Purpose	0	0	0	0	3,280,000
2007A Various Purpose	50,700	55,800	60,700	65,400	69,800
2007B Various Purpose	0	0	0	0	23,400
2008 Ditch Improvements	0	0	0	0	37,600
2009 Ditch Improvements	0	0	0	7,000	13,800
2010 Ditch Improvements	0	0	4,950	9,750	14,400
2011 Ditch Improvements	0	2,161	4,278	6,351	8,381
2012 Ditch Improvements	8,181	16,162	23,949	31,546	38,957
2013 Ditch Improvements	23,200	34,400	45,300	55,900	66,300
2014 Ditch Improvements	136,800	180,500	223,200	265,000	306,000
2018 Ditch Improvements	207,567	232,000	0	0	0
2003 Capital Facilities	0	0	0	0	0
2003 Capital Facilities Refunding	0	0	0	0	0
2007 Refunding Sewer Improvements Revenue	0	0	0	18,330,000	20,525,000
2014 Sewer Improvements Revenue Debt	10,660,000	11,060,000	11,450,000	11,835,000	12,215,000
2017 Refunding Sewer Improvements Revenue	10,490,000	12,940,000	15,315,000	0	0
2015 Sales Tax Revenue Bonds	36,260,000	37,165,000	38,050,000	38,715,000	39,345,000
Total Debt	102,876,448	109,141,023	115,127,377	123,016,368	98,033,638

2014	2013	2012	2011	2010
\$6,246,628,450	\$6,164,665,040	\$6,119,864,510	\$6,379,447,020	\$6,355,039,570
\$154,665,711	\$152,616,626	\$151,496,613	\$157,986,176	\$157,375,989
0	0	1,370,000	2,695,000	3,965,000
1,070,000	1,475,000	1,855,000	2,215,000	2,555,000
575,000	1,130,000	8,905,000	9,415,000	9,910,000
1,094,800	1,157,100	1,217,000	1,274,600	1,330,000
2,520,000	2,800,000	2,865,000	2,930,000	2,995,000
1,340,000	1,440,000	1,465,000	1,490,000	1,515,000
0	540,000	1,075,000	1,555,000	2,025,000
10,685,000	12,070,000	12,295,000	12,440,000	12,580,000
160,400	315,950	466,750	612,900	745,050
7,175,000	7,245,000	0	0	0
0	0	0	0	0
0	0	0	0	0
3,535,200	3,777,900	4,013,000	4,240,400	4,460,000
74,000	78,100	82,000	85,700	89,200
45,800	67,200	87,700	107,300	126,100
73,700	108,500	141,900	174,100	205,100
20,400	26,800	33,000	38,900	44,700
18,950	23,350	27,600	31,700	35,250
10,370	12,318	14,226	16,000	0
46,188	53,242	59,700	0	0
76,400	85,800	0	0	0
344,700	0	0	0	0
0	0	0	0	0
0	0	685,000	1,345,000	1,980,000
0	0	0	0	0
22,615,000	24,625,000	26,560,000	28,420,000	30,210,000
12,595,000	0	0	0	0
0	0	0	0	0
0	0	0	0	0
64,075,908	57,031,260	63,217,876	69,086,600	74,770,400

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

	2019	2018	2017	2016	2015
Exemptions					
2007 Various Purpose	0	0	0	0	1,030,000
2010 Jail Improvement	0	1,590,000	1,815,000	2,025,000	2,225,000
2010 Jail Current Refunding	0	0	0	0	0
2007 Various Purpose	0	0	0	0	3,280,000
2007A Various Purpose	50,700	55,800	60,700	65,400	69,800
2007B Various Purpose	0	0	0	0	23,400
2008 Ditch Improvements	0	0	0	0	37,600
2009 Ditch Improvements	0	0	0	7,000	13,800
2010 Ditch Improvements	0	0	4,950	9,750	14,400
2011 Ditch Improvements	0	2,161	4,278	6,351	8,381
2012 Ditch Improvements	8,181	16,162	23,949	31,546	38,957
2013 Ditch Improvements	23,200	34,400	45,300	55,900	66,300
2014 Ditch Improvements	136,800	180,500	223,200	265,000	306,000
2018 Ditch Improvements	207,567	232,000	0	0	0
2003 Capital Facilities	0	0	0	0	0
2007 Refunding Sewer Improvements	0	0	0	18,330,000	20,525,000
2014 Sewer Improvements Revenue Debt	10,660,000	11,060,000	11,450,000	11,835,000	12,215,000
2017 Refunding Sewer Improvements Revenue	10,490,000	12,940,000	15,315,000	0	0
2015 Sales Tax Revenue Bonds	36,260,000	37,165,000	38,050,000	38,715,000	39,345,000
Total Exemptions	57,836,448	63,276,023	66,992,377	71,345,947	79,198,638
Net Debt	45,040,000	45,865,000	48,135,000	51,670,421	18,835,000
Total Voted Legal Debt Margin (Debt Limitation Minus Net Debt)	\$154,313,351	\$148,358,683	\$127,603,643	\$118,767,920	\$144,801,005
Legal Debt Margin as a Percentage of the Debt Limit (Voted)	77.41%	76.39%	72.61%	69.68%	88.49%
Unvoted Debt Limitation	\$80,341,341	\$78,289,473	\$70,895,457	\$68,775,337	\$66,054,402
Total Legal Debt Margin (Unvoted)	\$35,301,341	\$32,424,473	\$22,760,457	\$17,104,916	\$47,219,402
Legal Debt Margin as a Percentage of the Debt Limit (Unvoted)	43.94%	41.42%	32.10%	24.87%	71.49%
The voted debt limitations calculated as follows:					
Six Million Plus	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000
2 1/2 percent of Assessment Value in excess of \$300,000,000	193,353,351	188,223,683	169,738,643	164,438,341	157,636,005
Total voted debt limitation	\$199,353,351	\$194,223,683	\$175,738,643	\$170,438,341	\$163,636,005

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

- (1) The Debt Limitation is calculated as follows:
 3 percent of first \$100,000,000 of assessed value
 1 1/2 percent of next \$200,000,000 of assessed value
 2 1/2 percent of amount of assessed value in excess of \$300,000,000

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.

2014	2013	2012	2011	2010
1,094,800	1,157,100	1,217,000	1,274,600	1,330,000
2,520,000	2,800,000	2,865,000	2,930,000	2,995,000
0	540,000	1,075,000	1,555,000	2,025,000
3,535,200	3,777,900	4,013,000	4,240,400	4,460,000
74,000	78,100	82,000	85,700	89,200
45,800	67,200	87,700	107,300	126,100
73,700	108,500	141,900	174,100	205,100
20,400	26,800	33,000	38,900	44,700
18,950	23,350	27,600	31,700	35,250
10,370	12,318	14,226	16,000	0
46,188	53,242	59,700	0	0
76,400	85,800	0	0	0
344,700	0	0	0	0
0	0	0	0	0
0	0	685,000	1,345,000	1,980,000
22,615,000	24,625,000	26,560,000	28,420,000	30,210,000
12,595,000	0	0	0	0
0	0	0	0	0
0	0	0	0	0
43,070,508	33,355,310	36,861,126	40,218,700	43,500,350
21,005,400	23,675,950	26,356,750	28,867,900	31,270,050
<u>\$133,660,311</u>	<u>\$128,940,676</u>	<u>\$125,139,863</u>	<u>\$129,118,276</u>	<u>\$126,105,939</u>
86.42%	84.49%	82.60%	81.73%	80.13%
<u>\$62,466,285</u>	<u>\$61,646,650</u>	<u>\$61,198,645</u>	<u>\$63,794,470</u>	<u>\$63,550,396</u>
<u>\$41,460,885</u>	<u>\$37,970,700</u>	<u>\$34,841,895</u>	<u>\$34,926,570</u>	<u>\$32,280,346</u>
66.37%	61.59%	56.93%	54.75%	50.79%
\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000
<u>148,665,711</u>	<u>146,616,626</u>	<u>145,496,613</u>	<u>151,986,176</u>	<u>151,375,989</u>
<u>\$154,665,711</u>	<u>\$152,616,626</u>	<u>\$151,496,613</u>	<u>\$157,986,176</u>	<u>\$157,375,989</u>

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

Sales Tax Revenue Bonds						
Year	Sales Tax Revenue	Retained For General Fund	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2019	\$44,410,323	\$42,118,411	\$2,291,912	\$905,000	\$1,386,912	1.00
2018	37,378,000	35,079,538	2,298,463	885,000	1,413,463	1.00
2017	34,557,825	32,459,412	2,098,413	665,000	1,433,413	1.00
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

Year	Population	Personal Income	Per Capita Personal Income	Unemployment Rate
2019	209,177	\$15,176,138,000	\$74,093	3.70%
2018	204,826	\$14,298,120,000	\$71,325	3.40
2017	200,464	13,071,062,000	66,532	3.50
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

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	2019			2010		
		Number of Employees	Rank	Percent of Total Employment	Number of Employees	Rank	Percent of Total Employment
J. P. Morgan Chase and Co.	Finance	10,197	1	9.81%	9,200	1	9.97%
Kroger Company	Retail/Warehouse	2,339	2	2.25	1,975	2	2.14
Olentangy Local School District	School System	2,341	3	2.25	1,891	3	2.05
Delaware County	Government	1,170	4	1.13	1,130	4	1.22
Ohio Health (Grady Memorial Hospital)	Hospital/Medical Services	1,008	5	0.97	509	10	0.55
PCM/Sarcom Inc	IT Solutions	1,001	6	0.96			
DHL Supply Chain	Distribution/Warehouse	744	7	0.72			
Meijer Limited Partnership	Retail	659	8	0.63	732	6	0.79
Delaware City School District	School System	632	9	0.61	738	5	0.80
American Showa, Inc.	Manufacturing	600	10	0.58	531	9	0.58
Big Walnut Local School District	School System				661	7	1.03
Ohio Wesleyan University	Private Liberal Arts University				558	8	0.64
Total		<u>20,691</u>		<u>19.90%</u>	<u>17,925</u>		<u>19.42%</u>
Total Employment Within the County		<u>103,996</u>			<u>92,300</u>		

Sources: Local Companies
Columbus Region County Profiles

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

	2019	2018	2017	2016	2015
General Government					
Legislative and Executive					
Auditor					
Number of Non-Exempt Conveyances	5,633	5,598	5,649	5,544	5,089
Number of Exempt Conveyances	2,317	2,389	2,359	2,442	2,328
Number of Dog Tags Sold	17,974	18,580	19,405	18,385	18,675
Number of Weights/Measures Inspections	990	916	809	882	243
Number of Weights/Measures Tests Performed	4,199	3,850	3,312	2,193	2,546
Commissioners					
Number of Resolutions	1,281	1,437	1,391	1,343	1,544
Number of Annexations	7	6	5	5	6
Community and Economic Development					
Number of Business Starts	N/A	N/A	N/A	315	337
Number of Active Businesses	N/A	N/A	N/A	3,030	3,280
Job Creations	92	181	208	195	238
Job Retention	92	166	198	185	632
Treasurer					
Percentage Return on Portfolio	1.73	1.51	1.16	0.79	0.56
Board of Elections					
Number of Registered Voters	140,280	141,936	135,778	133,075	124,080
Number of Voters Last General Election	37,466	95,993	45,726	106,996	59,118
Percentage of Register Voters that Voted	26.71	67.63	33.68	80.40	47.65
Recorder					
Number of Total Instruments Recorded	48,563	34,935	36,887	40,529	37,127
Number of Deeds Recorded	10,242	10,224	10,031	10,110	9,271
Number of Mortgages Recorded	12,492	10,417	11,129	12,953	11,571
Number of Mortgages Discharged	12,504	11,335	12,664	13,906	13,093
Number of Mortgages Assignments Recorded	846	852	801	612	839
Number of Easements Recorded	748	636	780	903	685
Number of Plats Recorded	102	119	105	122	131
Number of Federal Tax Liens Recorded	258	247	243	192	233
Number of Mechanics Liens Recorded	79	81	69	40	75
Number of Land Contracts Recorded	16	9	12	27	17
Number of Sheriff's Deeds Recorded	44	62	95	139	191
Data Processing					
Number of Users Served	1,400	1,200	1,100	1,100	1,100
Judicial					
Common Pleas Court					
Number of Civil Cases Filed	734	726	752	773	862
Number of Criminal Cases Filed	837	733	722	652	685
Number of Domestic Cases Filed	719	728	706	608	547
Probate Court					
Number of Estate Cases Filed	546	487	501	485	423
Number of Guardianship Cases Filed	105	103	79	93	102
Number of Trust Cases Filed	7	11	7	14	20
Number of Civil Action Cases Filed	15	15	34	11	21
Number of Adoption Cases Filed	41	52	48	44	39
Number of Marriage Applications	781	856	886	879	882

2014	2013	2012	2011	2010
4,847	5,367	4,481	3,532	3,747
2,293	2,438	2,397	2,193	2,349
20,381	21,345	20,988	21,246	20,835
527	578	551	590	581
2,186	2,198	2,220	2,139	2,087
1,493	1,343	1,422	1,483	1,683
12	7	4	4	1
310	366	393	370	N/A
3,282	3,276	3,184	3,219	3,166
247	279	107	214	101
666	594	646	175	97
0.51	0.64	0.82	0.66	1.19
121,174	116,883	125,596	118,916	119,690
60,144	28,164	99,254	64,657	69,509
49.63	24.10	79.03	54.37	58.07
33,309	45,525	53,737	38,611	40,646
8,685	9,364	8,174	5,020	4,958
9,899	14,516	15,723	11,393	12,329
11,431	18,644	20,933	13,147	13,336
821	1,304	1,799	1,306	1,276
530	657	518	473	426
103	119	86	47	42
187	213	273	379	530
81	60	49	64	112
17	19	21	20	25
237	320	354	273	456
1,000	1,000	875	802	670
935	1,049	1,464	1,586	1,857
659	666	580	758	668
604	598	628	728	685
440	543	469	490	487
86	98	83	93	108
13	5	5	6	10
15	28	29	21	24
31	42	36	10	39
757	741	803	742	751

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

	2019	2018	2017	2016	2015
General Government (continued)					
Judicial (continued)					
Juvenile & Domestic Relations Court					
Number of Delinquent Cases Filed	403	391	433	418	426
Number of Unruly Cases Filed	122	178	135	118	130
Number of Unfiled Charges	2,097	1,815	1,727	1,849	195
Number of Custody Related Cases Filed	663	678	659	651	254
Number of Adult Cases Filed	90	77	79	86	254
Number of Traffic Cases Filed	807	757	892	833	775
Number of Abused/Neglect/Dependent Filed	49	58	59	69	40
Public Safety					
Sheriff					
Jail Operation					
Number of Inmates	4,437	3,633	4,393	4,169	3,949
Inmate Profile Felonies	1,794	1,671	1,745	1,571	1,500
Inmate Profile Misdemeanors	2,639	2,893	2,558	2,519	2,335
Inmate Profile Male	3,184	2,622	3,253	3,026	2,836
Inmate Profile Female	1,253	1,011	1,140	1,142	1,113
Enforcement Uniform Crime Reporting					
Number of Homicides Reported	4	0	1	2	1
Number of Rapes Reported	20	10	17	29	46
Number of Robberies Reported	4	6	11	18	12
Number of Burglaries Reported	61	80	93	318	333
Number of Thefts Reported	939	1,101	1,030	1,247	1,208
Number of Auto Thefts Reported	30	60	52	27	48
Number of Vandalisms Reported	33	124	156	182	253
Number of Domestic Violence/Disputes Reported	513	517	526	477	461
Number of Arsons Reported	2	1	6	7	4
Number of Assaults Reported	190	76	100	182	143
Number of Kidnappings Reported	3	3	17	9	4
Intensive Supervision					
Number of New Basic Clients	580	485	1,148	1,182	1,158
Number of Offenders on Electronic House Arrest	211	152	151	189	165
Number of New Intensive Supervision Clients	257	112	415	389	355
Emergency Medical Services					
Number of Emergency Runs	6,067	6,366	7,493	6,406	6,844
Number of Transports	3,248	3,422	3,016	3,405	3,284
911 Calls					
Number of Total Calls	106,750	106,813	106,148	110,323	111,986
Number of Incidents	105,496	104,461	102,271	40,820	40,357
Code Compliance					
Number of Residential Permits Issued	3,459	3,664	3,449	3,030	2,483
Number of Commercial Permits Issued	744	649	1,070	1,517	889
Number of Single Family Dwellings Units	776	719	681	672	510
Number of Inspections Performed	23,734	23,011	24,571	22,676	16,869

2014	2013	2012	2011	2010
544	505	1,075	544	1,212
126	97	122	100	362
277	1,378	1,706	1,217	1,601
264	242	228	413	1,074
487	71	106	77	101
783	844	830	712	962
61	N/A	N/A	N/A	N/A
3,898	3,595	3,483	3,992	3,673
1,602	1,529	1,957	2,694	1,738
2,127	1,917	1,526	1,298	1,935
2,886	2,708	2,629	3,005	2,804
1,012	887	854	987	869
0	1	2	1	0
14	24	19	16	3
8	14	17	14	14
162	169	263	357	393
916	970	631	1,021	784
51	45	59	42	105
167	234	257	240	420
445	517	526	530	581
3	0	3	11	0
60	83	64	70	113
0	0	2	9	2
1,126	1,287	1,014	970	567
128	212	163	144	750
234	175	88	72	89
7,055	6,565	4,953	6,294	5,811
2,775	2,706	3,953	2,795	3,239
114,428	116,868	119,656	85,417	84,877
42,795	41,740	61,040	42,782	43,591
2,390	2,447	2,159	1,859	1,655
657	645	703	656	688
467	555	537	439	386
16,932	18,542	16,309	14,375	14,098

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

	2019	2018	2017	2016	2015
Public Safety (continued)					
Victim Services Prosecutor					
Number of Cases Filed	1,051	1,296	996	989	908
Number of Victims of Crimes Served	1,023	1,134	1,012	1,117	1,012
Public Works					
Engineer					
Miles of Roads Resurfaced	38	43	41	39	33
Number of Bridges Replaced/Improved	5	2	8	10	9
Traffic Signals Installed	4	2	5	4	1
Ditch Maintenance					
Number of Total Projects	564	541	518	490	472
Sewer District					
Number of New Tap Connections	673	907	1,118	831	656
Number of User Equivalent	35,736	35,063	34,156	33,038	32,207
Health					
Developmental Disabilities					
Number of Clients Enrolled	2,285	2,673	2,535	2,489	2,359
Human Services					
Jobs and Family Services					
Number of Individuals who Received Food Stamps	8,665	6,748	8,696	9,361	9,686
Number of Individuals who Received Cash Assistance	512	359	506	518	593
Monthly Average Medicaid Eligible	19,910	15,170	16,270	15,698	15,843
Children's Services					
Average Client Count in Foster Care	31	34	28	27	16
Number of Investigations Conducted	373	500	424	581	581
Child Support Enforcement Agency					
Total Number of Active Support Orders	4,548	4,585	4,582	4,488	4,463
Total Number of Paternities Administrative	42	44	62	50	48
Total Number of Paternities Failed to Appear	84	64	89	75	50
Total Number of Child and Medical Support Admin	51	101	90	67	87
Veteran Services					
Number of Client Contacts	6,918	6,289	5,743	5,630	6,624
Number of Awarded Applications	155	71	68	95	118
Number of Transports to VA Clinic	421	463	540	528	576

Source: Delaware County Departments and Offices

N/A - Not Available

2014	2013	2012	2011	2010
746	717	722	713	690
852	902	869	856	816
28	54	31	36	35
8	10	11	4	8
1	1	0	1	2
447	423	403	393	382
490	699	624	527	432
31,551	31,062	30,363	29,739	29,212
2,244	2,178	2,237	2,177	2,018
10,572	11,392	12,363	12,905	12,281
842	1,139	1,699	2,739	2,883
13,740	N/A	N/A	N/A	N/A
14	23	25	36	51
582	584	598	N/A	N/A
4,335	4,387	4,511	4,633	4,905
79	103	93	129	121
54	78	70	74	146
92	134	117	145	152
5,501	4,323	4,560	5,829	8,439
102	115	69	136	154
682	611	428	549	521

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

	2019	2018	2017	2016	2015	2014
General Government						
Legislative and Executive						
Auditor General	14.00	15.00	13.00	11.00	11.00	11.50
Auditor Real Estate Assessment	22.00	20.00	21.00	19.00	18.00	18.00
Auditor Data Support	10.00	8.00	9.00	8.00	8.00	7.00
Commissioners General Office	12.00	9.50	9.50	9.50	9.00	9.50
Commissioners Records Center	5.00	4.00	4.00	4.00	4.00	4.00
Commissioners Lands, Buildings, Garage	28.00	26.00	28.00	27.00	25.00	26.00
Commissioners Administrative Services	6.50	7.50	7.50	6.50	6.50	6.50
Commissioners Economic Development	4.00	3.00	2.00	2.00	2.00	1.00
Prosecutor	27.50	27.50	27.00	26.50	25.50	26.00
Recorder	6.50	6.00	6.00	6.00	6.00	5.00
Treasurer	7.50	6.50	6.50	6.50	6.50	6.00
Board of Elections	18.50	21.50	19.50	19.00	18.00	17.00
Title Administration	11.50	10.50	11.50	12.50	10.50	10.50
Judicial						
Public Defender	2.00	2.00	2.00	2.00	2.00	2.00
Clerk of Courts	14.00	14.50	14.50	14.50	12.50	14.50
Common Pleas Court and Jury Commission	15.50	16.00	14.00	18.00	18.00	16.00
Domestic Relations Court	14.00	15.00	15.00	0.00	0.00	0.00
Adult Court Services	17.00	14.50	13.50	14.00	13.50	14.00
Juvenile Court	36.00	35.50	35.50	37.00	35.50	39.50
Probate Court	9.00	8.00	8.00	8.00	8.00	9.00
Law Library	0.50	0.50	0.50	0.50	0.50	0.50
Public Safety						
Sheriff	241.50	218.00	215.50	205.00	197.50	202.50
Emergency Medical and Management Services	109.00	107.00	110.50	110.50	108.50	109.00
911	29.50	26.50	29.00	29.50	26.50	29.00
Code Compliance	20.00	19.00	15.00	18.00	18.00	16.00
Coroner	3.00	3.00	3.00	3.00	3.00	3.00
Dog and Kennel	4.00	4.00	4.00	3.00	3.50	3.00
Community and Juvenile Grants	16.50	15.50	17.50	17.00	16.00	16.00
Public Works						
Engineer and Map Room	76.00	74.00	73.00	75.00	74.00	71.00
Sanitary Sewer	72.00	71.00	71.00	69.00	69.00	69.00
Health						
Developmental Disabilities	87.00	87.00	84.00	85.50	78.00	71.00
Human Services						
Jobs and Family Services	63.00	60.00	64.00	75.00	80.00	79.00
Juvenile Grants	10.00	7.00	8.00	8.00	5.00	3.00
Child Support Enforcement Agency	18.50	18.50	20.00	19.00	20.00	20.00
Veterans Services	6.25	5.75	5.25	5.25	5.25	5.25
Transportation						
Delaware Transit Authority	0.00	0.00	0.00	0.00	0.00	29.00
Total	1,037.25	987.25	987.25	974.25	944.25	969.25

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

<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
10.00	10.00	10.00	10.50
19.00	18.00	18.00	17.50
7.00	6.00	7.00	6.00
9.50	8.50	8.50	7.50
4.00	4.00	3.00	3.00
26.00	25.00	27.00	26.00
5.50	4.50	5.50	6.50
2.00	1.00	2.00	2.00
27.00	25.50	23.00	22.50
6.00	6.00	6.00	6.00
6.00	6.00	6.00	7.00
18.00	15.50	15.50	14.50
10.50	12.00	10.50	9.50
2.00	2.00	2.00	2.00
13.50	14.50	13.00	12.50
19.00	20.00	19.50	19.00
0.00	0.00	0.00	0.00
11.50	10.50	9.00	8.50
37.00	34.00	34.50	35.50
8.50	8.00	7.00	5.50
0.50	0.50	0.50	0.50
202.50	211.50	214.50	210.50
108.00	109.50	107.50	110.00
29.00	28.50	32.50	27.00
18.00	18.00	19.00	19.00
3.00	3.00	3.00	3.00
4.00	3.00	3.00	3.00
16.00	18.50	18.00	17.50
69.50	68.50	67.00	67.00
60.00	55.00	54.00	50.00
83.00	89.00	96.00	94.00
76.00	66.00	67.50	67.00
8.00	8.50	9.50	7.00
19.50	19.50	18.00	18.00
4.25	5.25	4.75	6.75
30.50	29.50	30.50	27.50
<u>973.75</u>	<u>964.75</u>	<u>972.25</u>	<u>949.25</u>

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

	2019	2018	2017	2016	2015	2014	2013
General Government							
Legislative and Executive							
Commissioners							
Administrative Office Space (sq. ft.)	10,194	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	10,011
Treasurer							
Administrative Office Space (sq. ft.)	6,101	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	11,892
Board of Elections							
Administrative Office Space (sq. ft.)	16,614	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	4,735
Buildings and Grounds							
Administrative Office Space (sq. ft.)	6,350	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	3,518
Judicial							
Common Pleas Court							
Number of Court Rooms	9	9	9	5	5	5	5
Administrative Office Space (sq. ft.)	33,028	33,028	33,028	3,200	3,200	3,200	3,200
Probate Court							
Number of Court Rooms	1	1	1	1	1	1	1
Administrative Office Space (sq. ft.)	2,471	2,471	2,471	2,471	2,471	2,471	2,471
Juvenile Court							
Number of Court Rooms	4	4	4	4	4	4	4
Administrative Office Space (sq. ft.)	15,237	15,237	15,237	15,237	15,237	15,237	15,237
Clerk of Courts							
Administrative Office Space (sq. ft.)	6,531	6,531	6,531	2,226	2,226	2,226	2,226
Public Safety							
Sheriff							
Jail Capacity	286	286	286	274	274	274	274
Number of Patrol Vehicles	40	40	40	34	37	47	47
Adult Court Services/Adult Probation							
Administrative Office Space (sq. ft.)	7,432	7,432	7,432	3,289	3,289	3,289	3,289
Emergency Medical Services							
Number of Stations	6	6	6	6	6	6	6
Number of Emergency Squads	20	20	20	19	18	18	17
Public Works							
Engineer							
Centerline Miles of Roads	333.64	333.64	333.64	333.64	333.64	333.64	333.64
Number of Bridges	378	378	378	378	378	378	378
Number of Traffic Signals	21	21	19	17	15	15	14
Building Department							
Administrative Office Space (sq. ft.)	902	902	902	902	902	902	902
Sewer District							
Number of Treatment Facilities	10	10	10	9	9	9	9
Number of Pumping Stations	24	24	24	24	24	24	24
Miles of Sewer Lines	456.81	456.81	456.81	456.81	445.98	435.65	430.83

2012	2011	2010
10,194	10,194	10,194
10,011	10,011	10,011
6,101	6,101	6,101
11,892	11,892	11,892
16,614	16,614	16,614
4,735	4,735	4,735
6,350	6,350	6,350
3,518	3,518	3,518
5	5	5
3,200	3,200	3,200
1	1	1
2,471	2,471	2,471
4	4	4
15,237	15,237	15,237
2,226	2,226	2,226
274	274	181
38	38	38
3,289	3,289	3,289
6	6	6
17	16	15
333.64	334.15	334.15
378	369	368
13	13	12
902	902	902
8	8	8
24	24	25
422.94	421.51	420.00

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

	<u>2018</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Human Services							
Jobs and Family Services							
Administrative Office Space (sq. ft.)	21,045	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	7,294
Veteran Services							
Administrative Office Space (sq. ft.)	2,665	2,665	2,665	2,665	2,665	2,665	2,665
Other							
Delaware Area Transit Facility (sq. ft.)	0	0	0	0	0	12,000	12,000

Source: Various County Departments

<u>2012</u>	<u>2011</u>	<u>2010</u>
21,045	21,045	21,045
7,294	7,294	7,294
2,665	2,665	1,242
12,000	0	0

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OHIO AUDITOR OF STATE KEITH FABER



DELAWARE COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 10/13/2020

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

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