

JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

DELAWARE COUNTY

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DELAWARE COUNTY
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2000

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR PROGRAM TITLE	FEDERAL CFDA NUMBER	PASS THROUGH ENTITY IDENTIFYING NUMBER	EXPENDITURES
U S DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>Passed through the Ohio Department of Development</i>			
Community Development Block Grant	14.228	B-F 97,98,99 020; B-C 99 020; C-99 020	\$284,358
U S DEPARTMENT OF JUSTICE			
<i>Passed through the Ohio Office of Criminal Justice Services</i>			
Criminal Justice Services Cluster			
Juvenile Accountability Incentive Block Grant	16.523	1999-JB-013-A017	33,165
Juvenile Justice and Delinquency Prevention Act of 1974	16.540	99-JJ-IN4-0624	76,491
Byrne Formula Grant Program	16.579	99-DG-A01-7194	<u>13,292</u>
Total Criminal Justice Services Cluster			122,948
<i>Passed through the Ohio Office of Attorney General</i>			
Victims of Crime Grant	16.575	2001VAGENE445	5,565
Victims of Crime Grant	16.575	99/2001-VADSCE035T&035	41,096
Victims of Crime Grant	16.575	98/2001-VADSCE035X&474	<u>25,543</u>
Total Office of Attorney General			72,204
Office of Justice Programs			
Drug Court Implementation Initiative - Part A	16.585	1999-DC-VX-0181	<u>118,981</u>
TOTAL U S DEPARTMENT OF JUSTICE			314,133
U S DEPARTMENT OF TRANSPORTATION			
<i>Passed through the Ohio Department of Public Safety</i>			
Community Surface Transportation	20.205	2000-STP-G/3	18,480
<i>Passed through the Ohio Department of Transportation</i>			
Public Transportation for Nonurbanized Areas	20.509	RPT-4021-019-001 RPT-0021-019-002	<u>237,920</u>
TOTAL U S DEPARTMENT OF TRANSPORTATION			256,400
U S DEPARTMENT OF EDUCATION			
<i>Passed through the Ohio Department of Education</i>			
Special Education Cluster			
Title VI-B Handicapped	84.027	065953-6B-SF-01P	10,230
Special Education-Preschool Grant	84.173	065953-PG-S1-2001P 065953-PG-SC-00P	<u>11,235</u> <u>3,761</u>
Total Special Education - Preschool Grant			14,996
Total Special Education Cluster			25,226
Title 6/Chapter 2	84.298	065953-C2-S1-2001 065953-C2-S1-00 065953-C2-S1-99C	238 251 <u>132</u>
Total Title 6/Chapter 2			621
TOTAL U S DEPARTMENT OF EDUCATION			25,847
U S DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Passed through the Ohio Department of Mental Retardation</i>			
Social Services Block Grant	93.667	MR-21	60,573
Medicaid (Title XIX)	93.778		<u>347,982</u>
Total Ohio Department of Mental Retardation			408,555
<i>Passed through the Ohio Department of Alcohol & Drug Addiction Services</i>			
Family Drug Court	93.643	99-09018-00-TASC-T-OO-005	37,412
<i>Passed through the Ohio Department of Jobs and Family Services</i>			
Family Violence Prevention	93.673	G-00-06-412	<u>22,904</u>
TOTAL U S DEPARTMENT OF HEALTH AND HUMAN SERVICES			468,871
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			
<i>Passed through the Ohio Department of Youth Services</i>			
AmeriCorps USA	94.006	YCP-011-00	<u>345</u>
TOTAL FEDERAL AWARDS EXPENDITURES			<u><u>\$1,349,954</u></u>

The accompanying notes to this schedule are an integral part of this schedule.

**DELAWARE COUNTY
DECEMBER 31, 2000**

NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES

NOTE A— SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B— SUBRECIPIENTS

Of the federal expenditures presented in the schedule, Delaware County provided federal awards to subrecipients as follows:

Program Title	Federal CFDA Number	Amount Provided to Subrecipients
Drug Control and System Improvements	16.579	\$13,292
Social Services Block Grant	93.667	\$60,573

The subrecipient agencies have certain compliance responsibilities related to administering these Federal Programs. Under Federal Circular A-133, the County is responsible for monitoring subrecipients to help assure that Federal awards are used for authorized purposes in compliance with laws, regulations and the provisions of contracts or grant agreements, and that performance goals are achieved.

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

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

These loans are collateralized by mortgages on the property. At December 31, 2000, the gross amount of loans outstanding under this program was \$2,738,207. Delinquent amounts due are \$47,924.

NOTE D-- MATCHING REQUIREMENTS

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



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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL REQUIRED BY GOVERNMENT AUDITING STANDARDS

Board of County Commissioners
Delaware County
91 North Sandusky Street
Delaware, Ohio 43015

We have audited the general purpose financial statements of Delaware County, Ohio (the County) as of and for the year ended December 31, 2000, and have issued our report thereon dated June 20, 2001. We did not audit the financial statements of Alpha Group of Delaware, Inc., and Delaware Creative Housing, Inc., the discretely presented component units. Those financial statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the discretely presented component units, is based on the reports of the other auditors. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to management of the County in a separate letter dated June 20, 2001.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the County in a separate letter dated June 20, 2001.

Delaware County
Board of County Commissioners
Report on Compliance and on Internal Control Required by
Government Auditing Standards
Page 2

This report is intended for the information and use of the Financial Report Review Committee, management, the Board of County Commissioners, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

JIM PETRO
Auditor of State

June 20, 2001



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**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO THE MAJOR
FEDERAL PROGRAM, INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH OMB CIRCULAR A-133 AND
SCHEDULE OF FEDERAL AWARDS EXPENDITURES**

Board of County Commissioners
Delaware County
91 North Sandusky Street
Delaware, Ohio 43015

Compliance

We have audited the compliance of Delaware County, Ohio, (the County) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that is applicable to its major federal program for the year ended December 31, 2000. The County's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance occurred with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program. 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 that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2000.

Internal Control Over Compliance

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

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

Schedule of Federal Awards Expenditures

We have audited the general purpose financial statements of the County as of and for the year ended December 31, 2000, and have issued our report thereon dated June 20, 2001. We did not audit the financial statements of Alpha Group of Delaware, Inc., and Delaware Creative Housing, Inc., the discretely presented component units. Those financial statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the discretely presented component units, is based on the reports of the other auditors. Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying schedule of federal awards expenditures is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

This report is intended for the information and use of the Financial Report Review Committee, management, the Board of County Commissioners, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

JIM PETRO
Auditor of State

June 20, 2001

DELAWARE COUNTY
DECEMBER 31, 2000

SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material non-compliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	No
(d)(1)(vii)	Major Programs (list):	Medical Assistance Program; CFDA # 93.778
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

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

None

3. FINDINGS FOR FEDERAL AWARDS

None

Delaware County, Ohio

Comprehensive Annual Financial Report

For The Year Ended December 31, 2000



David A. Yost
Delaware County Auditor

Prepared By The Delaware County Auditor's Office

Jane Tinker
Administrator of Fiscal Services

Delaware County, Ohio

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Introductory Section



David A. Yost
Delaware County Auditor

June 20, 2001

To the Citizens of Delaware County, Ohio:

The government belongs to the people. But, in the midst of our busy lives, how do we know what our government is doing?

Financial reporting is the bedrock of accountability. In the dry columns of numbers, in the statements of expenditures and carryover balances and debt, we get a snapshot of an entire year's worth of government action. We get a glimpse of how well the government is managed and its overall financial health.

As the Auditor of Delaware County, it is my privilege to present the Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2000. The 2000 CAFR represents the combined effort of the County Auditor's office and other county offices and departments. It is the definitive document that explains to the people what the county did with their money.

It includes complete and accurate information on Delaware County's financial position, as well as the results of operations for all of the various funds and account groups. Responsibility for the accuracy of the presented data and the completeness and fairness of the presented information, including all disclosures, rests with the County Auditor.

The financial report is presented in three sections: an Introductory Section, a Financial Section and a Statistical Section. The Introductory Section includes this transmittal letter, the County's organizational structure, a list of the County's elected officials, and a copy of the Certificate of Achievement for Excellence in Financial Reporting awarded for the 1999 Delaware County CAFR. The Financial Section contains the combined financial statements, which give an overview of the County's financial position and operating results; and the combining, individual fund and account group statements and schedules which provide supplemental information relative to the combined financial statements. The Statistical Section provides the reader with selected financial and demographic information generally provided on a multi-year basis.

As with any significant undertaking, this report is the result of the labors of many people. In particular, this report is the work of Jane Tinker, the Auditor's Office Fiscal Services Administrator and a top-notch public finance professional.

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Reporting Entity

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 19 townships and 10 municipalities, of which the city of Delaware is the largest. Located directly north of Columbus, Delaware County has been and remains the fastest growing county in the state of Ohio.

The County provides a wide range of services to its people, including general government, judicial, public safety, public works, human services, health, community development, and conservation/recreation services. The County operates under the powers granted to it by Ohio statutes. A three-member board of County Commissioners is elected at-large in even-numbered years for overlapping four-year terms. The Commissioners serve as the taxing authority, contracting body, and administrators of public services for the County. The Commissioners create and adopt the annual operating budget and approve expenditures of County funds.

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

Along with the County Auditor and County Commissioners, the County Treasurer plays an important role in the financial affairs of the county. The Treasurer is the custodian of all County funds and is responsible for the collection of all tax monies due the County, as well as investing all idle funds of the County as specified by Ohio law. Other elected officials include the Recorder, Engineer, Prosecutor, Clerk of Courts, Sheriff, Coroner, and Court of Common Pleas Judges (two General Division and one Juvenile and Probate Division.)

The County's reporting entity has been defined in accordance with Governmental Accounting Standards Board (GASB) Statement 14, "The Financial Reporting Entity." The financial statements in this report include the primary government, which is comprised of all funds, account groups, agencies, boards, and commissions that make up the County's legal entity, and the component units, which are legally separate organizations which are financially dependent on the County or for which the County is financially accountable. Although the County Auditor serves as fiscal agent for the Delaware County Health District, Delaware County Soil and Water Conservation District, Preservation Parks of Delaware County, Delaware-Morrow Mental Health and Recovery Services Board, Delaware County Regional Planning Commission, 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 of the notes to the General Purpose Financial Statements.

Economic Conditions and Outlook

Delaware County encompasses 459 square miles and located within 500 miles of 58 percent of the United States' population. The population of the County has increased from 66,929 in the 1990 census to 109,989 in the 2000 census, making it again the fastest-growing county in Ohio and one of the fastest growing counties in America.

Current indicators of the County's economic condition and growth include the rapid growth in the number of real estate parcels and building permits issued within the county. Delaware County now has more than 57,000 real estate parcels, an increase from 37,926 in 1990. Valuation for the County increased 45 percent between 1997 and 2000, to \$3.03 billion. Building permits issued in the County totaled 4,356, comparable to the rate of 1999, which was an 11% increase over the record pace set in the prior year.

The pace of growth is further demonstrated by the increases in the number of transactions in the County Recorder's Office. The County Recorder is the public repository of all deed transfer, mortgages and releases. Filings in the Recorder's Office jumped from 35,111 in 1997 to 44,037 in 2000, reflecting the pace of real estate transactions.

While the population continues to grow, the unemployment rate the County remains one of the lowest in the state. Compared to a state average of 4.1 percent, Delaware County's 2000 unemployment rate stood at 1.8 percent. This is due to the stable and diverse business environment in the area. Many of the top ten employers in the County are nationally recognized. Bank One Corporation, Wal Mart, PPG Industries, CIGNA Health Care, and American Showa are examples. The County, Ohio Wesleyan University, the school systems, Grady Memorial Hospital, Sarcom, and Mettler-Toledo also provide a stable base of employment.

Delaware County boasts of more than 730 active farms with an average size of 230 acres. Approximately fifty-nine percent of the County's area is still dedicated to agricultural use – and most of it is family-owned. Corn, wheat, and soybeans are the leading crops.

The future of Delaware County looks bright. The county is the fastest growing county in the State, and one of the fastest-growing counties in the country. *The Wall Street Journal* labeled Delaware County one of the Top 20 "Power Centers of Tomorrow." The Polaris Centers of Commerce, located at the I-71 and I-270 interchange, continues to boom, as new office and retail developments join Bank One Corporation's continued growth at its campus-style office complex, now valued at more than \$164 million. The four other industrial parks located throughout the County continue to expand office, commercial, and manufacturing space. Delaware County is also involved in promoting the establishment of enterprise zones and working with area businesses to help pay economic dividends in the future.

Current Initiatives

The Polaris Fashion Center began construction in 2000, with completion expected in the fall of 2001. This six-anchor, upscale mall will draw shoppers from all over the Midwest

and is expected to generate millions of dollars in increased sales tax revenue. Delaware County is participating financially in the construction of a new interchange at I-71 and Gemini Parkway, which will ease the existing traffic congestion and help minimize the impact of the mall on the area. Significantly, the county will pay its \$4 million share from existing tax revenues over the next several years.

In 2000, Delaware County purchased property in the downtown area to construct a new administration building – the result of an extensive review of the county’s space needs through the year 2020 by a citizen’s panel in 1992. This new building, financed by a bond sale, is scheduled for completion in 2002. Due to its excellent management and financial condition, Moody’s Investors Services upgraded Delaware County’s bond rating from Aa-3 to Aa-2, saving the county an estimated \$150,000 in interest costs over the life of the bonds.

In addition, substantial progress was made on the remodeling and expansion of the historic Carnegie Library, which houses the County Commissioners’ Office and staff. This construction project, which was completed in early 2001, also provides space for the Data Processing Center and staff, the Human Resource Department, and 911.

In 2001 and beyond, the County will undoubtedly continue to experience the pressure of demands for higher levels of service brought about by the increasing population. To meet the growing demand for sanitary sewer service, the County is constructing a \$75 million Alum Creek Water Reclamation Facility, with a designed capacity of 10 mgd, which will serve a large portion of fast-growing southern Delaware County. This facility is expected to be completed in 2001.

Departmental Focus

The County Auditor’s Office includes a nationally recognized Geographic Information Systems (GIS) division, whose flagship product is known as the Delaware Appraisal Land Information System, or DALIS. The DALIS Project is directed by Shoreh Elhami, assisted by four professional staff and an intern.

GIS consists of computer-based representations of the geography of the county, anchored by 338 benchmarked Global Positioning Satellite points. Each set of data is called a coverage. The DALIS project created a county-wide coverage of every parcel of real estate from whole cloth, and has since added additional coverages, including road centerlines, hydrology, topology, voter registration, municipal and township boundaries, and school district boundaries – among others.

Director Elhami’s vision and hard work paid off in the 2000 census. She and her staff were able to identify more than 11,000 homes in Delaware County that were not part of the U.S. Census Bureau records due to the rapid pace of development in the County. Many of the people living in these homes would undoubtedly not have been counted, but for her work. As a result, untold additional state and federal dollars will flow into Delaware County during the next decade, because population is one of the primary factors used in distribution of funds.

The GIS technology of the DALIS Project has also improved the delivery of 911 services, improved the drawing of precinct lines in response to the county’s ever-growing

population, and most of all, improved the quality and accuracy of the County's mass-appraisal system.

In 2000, the DALIS Project launched a new internet product – sister to its award-winning DALIS-View mapping system, also available on the internet – that provides current property tax information, pictures of structures on real estate and appraisal information in an easy-to use format. Information is updated from the internal appraisal system nightly, providing unprecedented public access to information on how property is valued.

The DALIS Project is a cutting-edge agency that well reflects the character of Delaware County.

Financial Information

Basis of Accounting

Delaware County's accounting system is organized on a "Fund Basis". Each fund or account group is a distinct, self-balancing accounting entity. Although the County maintains its day-to-day accounting records on a basis other than GAAP, for the year ended December 31, 1992 the County changed its basis of financial reporting from a cash basis of accounting to a modified accrual basis of accounting for governmental, expendable trust and agency funds, and to the accrual basis of accounting for proprietary funds according to generally accepted accounting principles.

The modified accrual basis of accounting recognizes revenue when measurable and available and expenditures when incurred, if measurable. The accrual basis of accounting recognizes revenue when earned and expenses when incurred. The basis of accounting for the various funds and account groups is fully described in Note 2 of the General Purpose Financial Statements.

Internal Control

In developing the County's accounting system, much consideration was given to the adequacy of internal accounting controls. Such controls are designed to provide reasonable, but not absolute assurance regarding (1) the safeguarding of assets against loss from unauthorized use or disposition, and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurances is based on the assumption that the cost of internal accounting controls should not exceed the benefits expected to be derived from their implementation.

The Fiscal Services Division of the Auditor's Office is responsible for the auditing and analysis of all purchase orders and vouchers of the County. As these documents are received, they are carefully examined to ensure the use of proper funds and to ensure the availability of funds prior to payment. The County utilizes a fully automated accounting system. This system, combined with the manual auditing of each voucher prior to payment by the Auditor's office ensures that the financial information generated is both accurate and reliable.

Budgetary Controls

The Board of County Commissioners, by statute, adopts an annual appropriation measure for the County on or about the first day of January. All disbursements or transfers of cash between funds require appropriation authority from the Board of Commissioners. Budgets are controlled at the major account level within a department or fund. Purchase orders are approved by the department head or the County Commissioners and the funds are encumbered by the Auditor prior to their release to vendors. 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.

General Government Functions - Financial Highlights

The following schedules summarize the revenues and expenditures for all governmental funds for the year ending December 31, 2000 as compared to 1999 totals. Governmental funds include the General, Special, and Capital Projects fund types.

Revenues	1999 Amount	2000 Amount	Increase (Decrease)	Percent of Total 2000
Taxes	\$27,241,887	\$32,577,803	\$5,335,916	45.68%
Special Assessments	125,758	255,072	129,314	.36
Charges for Services	6,356,625	6,907,769	551,144	9.68
License and Permits	1,982,309	2,121,231	138,922	2.97
Fines and Forfeitures	653,166	573,665	(79,501)	.80
Intergovernmental	18,932,747	19,439,921	507,174	27.26
Interest	3,889,866	7,198,778	3,308,912	10.09
Other	1,680,743	2,251,338	570,595	3.16
Total Revenues	<u>\$60,863,101</u>	<u>\$71,325,577</u>	<u>\$10,462,476</u>	<u>100.00%</u>

The \$5,335,916 increase in taxes from 1999 included \$4,337,370 in new sales tax revenues for the Motor and Gas Fund and the General Fund. This represented a 31.8 percent increase in sales tax revenue from 1999. The growth in sales tax is due to the opening of several retail stores and a strong local economy. Growth in new construction from 1999 added a 21 percent increase to the real estate tax dollars collected.

Special assessment revenues increased due to continued maintenance of existing county projects and the creation of new projects to allow for proper drainage. Charges for services increased 8.67 percent from 1999. This increase included additional funds collected in the Sheriff's pay-to-stay program, additional inspections fees collected by the County Engineer due to county development, and the increase in fees charged by the Recorder's office. The increase in the other revenue category includes a one-time payment for a road project by a local company.

Intergovernmental revenue which consists of State and Federal grants, motor vehicle license taxes, gasoline taxes, and other State shared revenues increased \$507,174. This funding source, which provided 27.26 percent of county revenues, increased due to additional grant funds for public assistance, a family drug court, and developmental

disabilities. Interest revenues increased \$3,308,912 due to the increase in the amount of cash to invest and favorable interest rates.

<i>Expenditures</i>	<i>1999 Amount</i>	<i>2000 Amount</i>	<i>Increase (Decrease)</i>	<i>Percent of Total 2000</i>
General Government:				
Legislative and Executive	\$10,061,255	\$8,453,781	(\$1,607,474)	13.35%
Judicial	3,241,656	3,610,817	369,161	5.70
Public Safety	12,746,761	14,133,000	1,386,239	22.31
Public Works	12,385,530	11,840,207	(545,323)	18.70
Health	7,241,180	8,033,815	792,635	12.68
Human Services	6,013,303	7,289,035	1,275,732	11.51
Capital Outlay	3,747,465	8,763,109	5,015,644	13.84
(continued)				
<i>Expenditures</i>	<i>1999 Amount</i>	<i>2000 Amount</i>	<i>Increase (Decrease)</i>	<i>Percent of Total 2000</i>
Debt Service:				
Principal Retirement and Interest and Fiscal Charges	440,898	1,209,622	768,724	1.91
Total Expenditures	<u>\$55,878,048</u>	<u>\$63,333,386</u>	<u>\$7,455,338</u>	<u>100.00%</u>

The increase of \$7,455,338 in total expenditures in 2000 reflects the effort by the County and its various agencies to meet the increasing demand for services, due to the County's population growth. In particular, the Public Safety 11 percent increase in expenditures reflects the operations of the eight EMS stations, including one station added in 2000, the addition of building inspectors for the Building Regulations, and several new deputies for the Sheriff's Department.

The decrease of 16 percent in the Legislative and Executive function was expected as 1999 included the data processing cost incurred for Y2K, as well as the 1999 cost of the real estate reappraisal. Also contributing to the decrease was the December, 1999, creation of the Delaware Area Transit Board, an Enterprise Fund which assumed the role of providing transportation throughout the County which was formerly funded with grants funds in a Special Revenue Fund. The Legislative and Executive function reflects the operations of such offices and departments as the Auditor, Commissioners, Treasurer, Prosecutor, Recorder, Board of Elections, and Data Center. The increase of \$1,275,732 in the Human Services' function relates to the increased demand for job retraining services and welfare reform.

The increase of \$5,015,644 in Capital Outlay expenditures included \$2.8 million of land purchases for the new County administration building and a new EMS station. In addition, the County purchased the existing building which houses the Department of Job and Family Services, and the Child Support Enforcement Agency. Additional major expenditures included the installation of the County's intranet system as well as a new telephone system. Also included is the addition and replacement of vehicles and trucks for the Sheriff's department, the Emergency Medical Services, the Board of Developmental Disabilities, and the County Engineer.

The increase in Health Expenditures, which accounted for 12.68 percent of total expenditures, reflects additional services provided by the Board of Developmental Disabilities.

Proprietary Funds

Enterprise funds are used to finance and account for acquisitions, operations, and maintenance of County facilities and services that are self-supported through user charges. Operations are accounted for in such a manner to show profit or loss similar to the private sector. The County operates three enterprise funds: the Solid Waste Transfer Station, the Sanitary Engineer Fund, and the Delaware Area Transit Agency.

Internal Service funds are used to account for the financing of goods and services provided by one department or agency of the governmental unit, to other governmental units, on a cost reimbursement basis. Charges to the user departments are intended to recover total costs.

Fiduciary Funds

Fiduciary funds account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governmental units or other funds. Delaware County maintains several agency funds to receive and distribute monies to all local governments in the County.

Debt Administration

As of December 31, 2000, the County's outstanding debt was \$94,999,458, consisting of bonded debt and an OWDA loan. All bonds are general obligation debt backed by the County's full faith and credit. The bonded debt is to be serviced as follows; \$20,855,000 by the County, \$73,254,458 by revenues in the Sanitary Engineer enterprise fund, and \$890,000 through special assessments. The total overall debt margin at December 31, 2000 was \$53,509,997, with an unvoted total debt margin of \$9,490,999.

Cash Management

The County Treasurer pools and invests all funds of the County within the policy guidelines of the Investment Advisory Committee and according to the restrictions outlined in the Ohio Revised Code. Interest income is allocated to the General Fund and other qualifying funds as prescribed by the Ohio Revised Code. A further explanation of the County's cash management is provided in Note 5 of Notes to the Financial Statements.

Risk Management

Delaware County maintains property and casualty liability insurance through the Self-Insurance Fund of the County. The Commissioners also have purchased an Excess Property Coverage Policy to protect the County from severe losses.

The County also maintains a Health Insurance Fund to pay the claims of employees for medical coverage. Funds and departments are charged for their share of the cost based

Delaware County, Ohio

County for its comprehensive annual financial report for the fiscal year ended December 31, 1999. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report (CAFR), whose contents conform to program standards. Such CAFR must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. The Delaware County Auditor's Office believes this current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

Acknowledgments

As County Auditor it is my responsibility to safeguard the financial accountability of this County's government to its taxpayers. This Comprehensive Annual Financial Report is the first step in doing that. This report is the result of increased professionalism and cooperation within the Delaware County Government and would not have been attained without the efforts of all offices and departments. The preparation of this report would not have been possible in the absence of the dedicated efforts, endless hours, and professional attitude of my staff. It is with great appreciation that I thank Sheila Craft, Cheryl Felton, Dedra Hall, Jerry Heston, Freida Maxey, and Jane Tinker of the Auditor's staff for their outstanding efforts.

Sincerely,



David A. Yost
Delaware County Auditor

Delaware County, Ohio

Elected Officials

December 31, 2000

Board of Commissioners

Deborah B. Martin
James D. Ward
Donald E. Wuertz

County Engineer

Christian E. Bauserman

County Auditor

David A. Yost

Clerk of Courts

Betty J. Porter

County Treasurer

Dale M. Wilgus

County Coroner

Dr. W. Daniel Traetow

County Recorder

Kay E. Conklin

Prosecuting Attorney

W. Duncan Whitney

Court of Common Pleas-General

Henry E. Shaw *
Everett "Kip" H. Krueger

County Sheriff

Alfred K. Myers

Court of Common Pleas-Juvenile/Probate

Thomas E. Loudon

*Administrative Judge

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, 1999

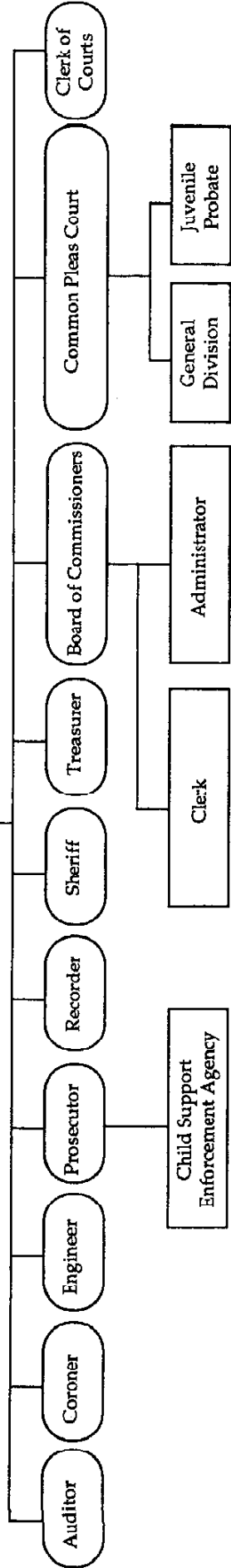
A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



Anne Spray Kinney
President

Jeffrey L. Esler
Executive Director

Citizens of Delaware County



Delaware County, Ohio

D E P A R T M E N T S

- Human Services
- Sanitary Engineer
- Dog Warden
- Bee (Apiary) Inspector
- Economic Development
- Buildings/Grounds
- Building Inspector
- Personnel Director
- Insurance Coordinator
- Supt. County Home
- Emergency Management
- 9-1-1

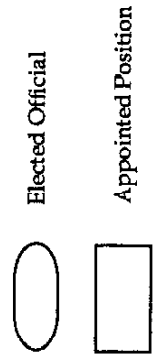
Statutory Boards and Commissions

- Budget Commission
- Board of Revision
- Board of Elections
- Data Processing Board
- County Records Commission
- County Microfilm Board
- Soldiers Relief Commission
- Veteran's Services

Appointed Boards and Commissions

- Board of Mental Retardation and Development Disabilities
- Board of Mental Health, Alcohol, and Drug Addiction Services
- Human Services Advisory Board
- Emergency Management Executive Committee
- E-9-1-1 Advisory Committee

Legend



Financial Section



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

35 North Fourth Street
Columbus, Ohio 43215
Telephone 614-466-3402
800-443-9275
Facsimile 614-728-7199
www.auditor.state.oh.us

REPORT OF INDEPENDENT ACCOUNTANTS

Board of County Commissioners
Delaware County
91 North Sandusky Street
Delaware, Ohio 43015

We have audited the accompanying general purpose financial statements of Delaware County, Ohio (the County) as of and for the year ended December 31, 2000, as listed in the table of contents. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit. We did not audit the financial statements of Alpha Group of Delaware, Inc., and the Delaware Creative Housing, Inc., the discretely presented component units. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for the discretely presented component units, is based solely on the reports of the other auditors.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the reports of other auditors provide a reasonable basis for our opinion.

In our opinion, based on our audit and the reports of other auditors, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Delaware County, Ohio as of December 31, 2000, and the results of its operations and the cash flows of its proprietary fund types and discretely presented component unit for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 20, 2001 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 grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements of the County, taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented, in all material respects, in relation to the general purpose financial statements taken as a whole.

We did not audit the data included in the introductory and statistical sections of this report and therefore express no opinion thereon.

JIM PETRO
Auditor of State

June 20, 2001

General Purpose Financial Statements

Delaware County, Ohio

Combined Balance Sheet

All Fund Types, Account Groups and Discretely Presented Component Units

As of December 31, 2000

	Governmental Fund Types				Proprietary Fund Types	
	<i>General</i>	<i>Special Revenue</i>	<i>Debt Service</i>	<i>Capital Projects</i>	<i>Enterprise</i>	<i>Internal Service</i>
Assets and Other Debits						
Assets						
Equity in Pooled Cash and Cash Equivalents	\$9,244,770	\$20,660,677	\$0	\$23,070,804	\$10,606,977	\$4,770,844
Cash and Cash Equivalents in						
Segregated Accounts	5,847	260	0	1,689,685	4,570,615	0
Investments in Segregated Accounts	0	0	0	2,156,740	12,657,483	0
Receivables:						
Taxes	4,854,894	6,995,603	0	295,773	0	0
Accounts	15,447	62,793	0	0	468,070	0
Special Assessments	0	339,075	1,133,717	0	0	0
Interfund	2,076	0	0	0	0	0
Accrued Interest	389,874	11,006	0	0	0	0
Due from Other Funds	0	35,711	0	0	0	0
Due from Other Governments	300,756	450,476	0	0	0	0
Loans Receivable	0	2,738,207	0	0	0	0
Materials and Supplies Inventory	99,891	206,504	0	0	180	0
Prepaid Items	46,828	43,071	0	0	1,068	78,105
Restricted Assets:						
Equity in Pooled Cash And Cash Equivalents	0	0	0	0	13,675,366	0
Cash and Cash Equivalents in						
Segregated Accounts	0	0	0	0	89,236	0
Investments in Segregated Accounts	0	0	0	0	1,993,800	0
Fixed Assets (Net of Accumulated Depreciation)	0	0	0	0	133,350,731	8,029
Deferred Charges	0	0	0	0	616,170	0
Other Debits						
Amount to be Provided from General						
Governmental Resources	0	0	0	0	0	0
Amount to be Provided from Special Assessments	0	0	0	0	0	0
Total Assets and Other Debits	\$14,960,383	\$31,543,383	\$1,133,717	\$27,213,002	\$178,029,696	\$4,856,978

Delaware County, Ohio

Fiduciary Fund Types <i>Trust and Agency</i>	Account Groups		Totals <i>Primary</i>	Component Units		Totals <i>Reporting</i>
	<i>General Fixed Assets</i>	<i>General Long-Term Obligations</i>	<i>Government Memorandum Only</i>	<i>Delaware Creative Housing</i>	<i>Alpha Group of Delaware</i>	<i>Entity Memorandum Only</i>
\$12,362,531	\$0	\$0	\$80,716,603	\$0	\$0	\$80,716,603
1,201,709	0	0	7,468,116	2,979	145,788	7,616,883
0	0	0	14,814,223	0	515,939	15,330,162
152,115,976	0	0	164,262,246	0	0	164,262,246
0	0	0	546,310	0	210,563	756,873
0	0	0	1,472,792	0	0	1,472,792
0	0	0	2,076	0	0	2,076
0	0	0	400,880	0	0	400,880
0	0	0	35,711	0	0	35,711
1,156,846	0	0	1,908,078	0	0	1,908,078
0	0	0	2,738,207	0	0	2,738,207
0	0	0	306,575	0	11,195	317,770
0	0	0	169,072	0	10,132	179,204
0	0	0	13,675,366	0	0	13,675,366
0	0	0	89,236	75,561	0	164,797
0	0	0	1,993,800	0	0	1,993,800
0	41,403,237	0	174,761,997	515,882	714,477	175,992,356
0	0	0	616,170	0	0	616,170
0	0	22,538,219	22,538,219	148,997	0	22,687,216
0	0	890,000	890,000	0	0	890,000
\$166,837,062	\$41,403,237	\$23,428,219	\$489,405,677	\$743,419	\$1,608,094	\$491,757,190

(Continued)

Delaware County, Ohio

Combined Balance Sheet

All Fund Types, Account Groups and Discretely Presented Component Units

As of December 31, 2000

	Governmental Fund Types				Proprietary Fund Types	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
Liabilities, Fund Equity and Other Credits						
Liabilities						
Accounts Payable	\$534,375	\$747,329	\$0	\$211,016	\$243,266	\$16,006
Contracts Payable	0	226,063	0	557,791	0	0
Accrued Wages	318,993	187,851	0	0	31,376	1,692
Compensated Absences Payable	53,209	55,382	0	0	103,537	13,056
Interfund Payable	0	0	0	2,076	0	0
Due to Other Funds	34,211	1,500	0	0	0	0
Due to Other Governments	510,997	215,056	0	0	30,001	1,902
Deferred Revenue	2,966,727	8,341,508	1,133,717	295,773	391,639	0
Undistributed Assets	0	0	0	0	0	0
Accrued Interest Payable	0	0	0	0	282,201	0
Notes and Loans Payable	0	0	0	0	0	0
Due to Others	0	0	0	0	0	0
General Obligation Bonds Payable (Net of Unamortized Discounts)	0	0	0	0	70,623,751	0
Special Assessment Bonds Payable With Government Commitment	0	0	0	0	0	0
Liabilities Payable from Restricted Assets:						
Contracts Payable	0	0	0	0	2,321,151	0
OWDA Loan Payable	0	0	0	0	1,504,458	0
Claims and Judgments Payable	0	0	0	0	0	354,008
Total Liabilities	4,418,512	9,774,689	1,133,717	1,066,656	75,531,380	386,664
Fund Equity and Other Credits						
Investment in General Fixed Assets	0	0	0	0	0	0
Contributed Capital	0	0	0	0	98,735,444	0
Retained Earnings	0	0	0	0	3,762,872	4,470,314
Fund Balance:						
Reserved for Encumbrances	547,174	484,538	0	426,373	0	0
Reserved for Inventory	99,891	206,504	0	0	0	0
Reserved for Loans Receivable	0	2,738,207	0	0	0	0
Unreserved	9,894,806	18,339,445	0	25,719,973	0	0
Total Fund Equity and Other Credits	10,541,871	21,768,694	0	26,146,346	102,498,316	4,470,314
Total Liabilities, Fund Equity and Other Credits	\$14,960,383	\$31,543,383	\$1,133,717	\$27,213,002	\$178,029,696	\$4,856,978

See Notes to the General Purpose Financial Statements

Delaware County, Ohio

Fiduciary Fund Types <i>Trust and Agency</i>	Account Groups		Totals <i>Primary</i> Government Memorandum Only	Component Units		Totals <i>Reporting</i> Entity Memorandum Only
	<i>General Fixed Assets</i>	<i>General Long-Term Obligations</i>		<i>Delaware Creative Housing</i>	<i>Alpha Group of Delaware</i>	
\$0	\$0	\$0	\$1,751,992	\$1,554	\$25,452	\$1,778,998
0	0	0	783,854	0	0	783,854
0	0	0	539,912	0	25,450	565,362
0	0	1,614,539	1,839,723	0	85,790	1,925,513
0	0	0	2,076	0	0	2,076
0	0	0	35,711	0	0	35,711
164,531,693	0	68,680	165,358,329	3,048	18,200	165,379,577
0	0	0	13,129,364	0	0	13,129,364
55,929	0	0	55,929	0	0	55,929
0	0	0	282,201	0	0	282,201
0	0	0	0	148,997	449,420	598,417
2,144,208	0	0	2,144,208	677	1,205	2,146,090
0	0	20,855,000	91,478,751	0	0	91,478,751
0	0	890,000	890,000	0	0	890,000
0	0	0	2,321,151	0	0	2,321,151
0	0	0	1,504,458	0	0	1,504,458
0	0	0	354,008	0	0	354,008
166,731,830	0	23,428,219	282,471,667	154,276	605,517	283,231,460
0	41,403,237	0	41,403,237	515,882	0	41,919,119
0	0	0	98,735,444	0	0	98,735,444
0	0	0	8,233,186	0	1,002,577	9,235,763
0	0	0	1,458,085	0	0	1,458,085
0	0	0	306,395	0	0	306,395
0	0	0	2,738,207	0	0	2,738,207
105,232	0	0	54,059,456	73,261	0	54,132,717
105,232	41,403,237	0	206,934,010	589,143	1,002,577	208,525,730
\$166,837,062	\$41,403,237	\$23,428,219	\$489,405,677	\$743,419	\$1,608,094	\$491,757,190

Delaware County, Ohio

Combined Statement of Revenues, Expenditures, and
Changes in Fund Balances
**All Governmental Fund Types, Expendable Trust Funds,
and Discretely Presented Component Unit**
For the Year Ended December 31, 2000

	Governmental Fund Types		
	<i>General</i>	<i>Special Revenue</i>	<i>Capital Projects</i>
Revenues			
Taxes	\$19,732,492	\$12,569,006	\$276,305
Special Assessments	0	135,999	119,073
Charges for Services	2,319,896	4,587,873	0
Licenses and Permits	1,826,515	294,716	0
Fines and Forfeitures	387,086	186,579	0
Intergovernmental	3,462,848	15,251,375	725,698
Investment Income	6,084,553	166,564	947,661
All Other Revenue	579,038	882,427	789,873
Total Revenues	34,392,428	34,074,539	2,858,610
Expenditures			
Current:			
General Government:			
Legislative and Executive	6,390,254	2,063,527	0
Judicial	3,573,181	37,636	0
Public Safety	11,607,137	2,525,863	0
Public Works	164,587	11,641,790	33,830
Health	124,608	7,909,207	0
Human Services	168,583	7,120,452	0
Miscellaneous	0	0	0
Capital Outlay	0	0	8,763,109
Debt Service:			
Principal Retirement	135,000	0	80,000
Interest and Fiscal Charges	766,473	0	228,149
Total Expenditures	22,929,823	31,298,475	9,105,088
Excess of Revenues Over (Under) Expenditures	11,462,605	2,776,064	(6,246,478)
Other Financing Sources/(Uses)			
Proceeds from Sale of Fixed Assets	10,567	10,778	0
Proceeds from General Obligation Bonds	0	0	16,245,031
Transfers-In	0	3,029,485	4,600,000
Transfers-Out	(7,678,673)	(550,812)	0
Transfers to Component Units	0	(120,612)	0
Transfers from Primary Government	0	0	0
Total Other Financing Sources (Uses)	(7,668,106)	2,368,839	20,845,031
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	3,794,499	5,144,903	14,598,553
Fund Balance at Beginning of Year	6,753,695	16,682,065	11,547,793
Decrease in Reserve for Inventory	(6,323)	(58,274)	0
Fund Balance at End of Year	\$10,541,871	\$21,768,694	\$26,146,346

See Notes to the General Purpose Financial Statements

Delaware County, Ohio

<u>Fiduciary Fund Type</u>	<u>Totals Primary Government</u>	<u>Component Unit</u>	<u>Totals Reporting Entity</u>
<i>Expendable Trust</i>	<i>Memorandum Only</i>	<i>Delaware Creative Housing</i>	<i>Memorandum Only</i>
\$0	\$32,577,803	\$0	\$32,577,803
0	255,072	0	255,072
0	6,907,769	33,914	6,941,683
0	2,121,231	0	2,121,231
0	573,665	0	573,665
0	19,439,921	0	19,439,921
0	7,198,778	0	7,198,778
1,879	2,253,217	3,557	2,256,774
1,879	71,327,456	37,471	71,364,927
0	8,453,781	0	8,453,781
0	3,610,817	0	3,610,817
0	14,133,000	0	14,133,000
0	11,840,207	0	11,840,207
0	8,033,815	65,265	8,099,080
0	7,289,035	0	7,289,035
3,836	3,836	0	3,836
0	8,763,109	0	8,763,109
0	215,000	8,807	223,807
0	994,622	16,884	1,011,506
3,836	63,337,222	90,956	63,428,178
(1,957)	7,990,234	(53,485)	7,936,749
0	21,345	0	21,345
0	16,245,031	0	16,245,031
0	7,629,485	0	7,629,485
0	(8,229,485)	0	(8,229,485)
0	(120,612)	0	(120,612)
0	0	120,612	120,612
0	15,545,764	120,612	15,666,376
(1,957)	23,535,998	67,127	23,603,125
107,189	35,090,742	6,134	35,096,876
0	(64,597)	0	(64,597)
\$105,232	\$58,562,143	\$73,261	\$58,635,404

Delaware County, Ohio

Combined Statement of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual (Budget Basis)
All Governmental Fund Types and Expendable Trust Funds - Primary Government
For the Year Ended December 31, 2000

	General Fund		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$19,389,750	\$19,587,912	\$198,162
Charges for Services	2,229,625	2,335,408	105,783
Licenses and Permits	1,748,000	1,828,206	80,206
Fines and Forfeitures	361,000	384,955	23,955
Intergovernmental	3,462,000	3,475,656	13,656
Investment Income	5,770,000	5,803,989	33,989
Other	530,625	569,200	38,575
Total Revenues	33,491,000	33,985,326	494,326
Expenditures:			
Current:			
General Government:			
Legislative and Executive	7,253,093	6,760,724	492,369
Judicial	3,738,866	3,508,198	230,668
Public Safety	12,549,187	11,927,510	621,677
Public Works	186,720	152,533	34,187
Health	200,000	190,632	9,368
Human Services	183,239	174,690	8,549
Total Expenditures	24,111,105	22,714,287	1,396,818
Excess of Revenues Over Expenditures	9,379,895	11,271,039	1,891,144
Other Financing Sources(Uses):			
Proceeds from the Sale of Fixed Assets	9,000	10,567	1,567
Advance - Out	(2,076)	(2,076)	0
Operating Transfers-Out	(9,917,077)	(8,580,146)	1,336,931
Total Other Financing Sources and Uses	(9,910,153)	(8,571,655)	1,338,498
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(530,258)	2,699,384	3,229,642
Fund Balance at Beginning of Year	4,934,831	4,934,831	0
Unexpended Prior Years Encumbrances	189,420	189,420	0
Fund Balance at End of Year	\$4,593,993	\$7,823,635	\$3,229,642

(Continued)

Delaware County, Ohio

Combined Statement of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual (Budget Basis)
All Governmental Fund Types and Expendable Trust Funds - Primary Government
For the Year Ended December 31, 2000
(Continued)

	Special Revenue Funds		
	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues:			
Taxes	\$11,296,369	\$12,569,006	\$1,272,637
Charges for Services	4,755,508	5,127,767	372,259
Licenses and Permits	239,500	293,994	54,494
Fines and Forfeitures	196,900	207,361	10,461
Intergovernmental	14,697,199	15,087,967	390,768
Investment Income	163,200	166,577	3,377
Other	1,445,515	1,251,158	(194,357)
Total Revenues	32,794,191	34,703,830	1,909,639
Expenditures:			
Current:			
General Government:			
Legislative and Executive	2,584,286	2,073,240	511,046
Judicial	72,413	37,978	34,435
Public Safety	3,091,760	2,629,131	462,629
Public Works	15,686,797	12,278,598	3,408,199
Health	9,561,715	8,034,731	1,526,984
Human Services	7,712,422	7,337,625	374,797
Total Expenditures	38,709,393	32,391,303	6,318,090
Excess of Revenues Over (Under) Expenditures	(5,915,202)	2,312,527	8,227,729
Other Financing Sources(Uses):			
Proceeds From Sale of Fixed Assets	5,650	10,778	5,128
Repayments of Loans	425,800	437,068	11,268
Loans to Outside Entities	(140,000)	(120,000)	20,000
Operating Transfers-In	2,037,890	3,029,485	991,595
Operating Transfers-Out	(616,959)	(550,812)	66,147
Total Other Financing Sources and Uses	1,712,381	2,806,519	1,094,138
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(4,202,821)	5,119,046	9,321,867
Fund Balance at Beginning of Year	12,558,768	12,558,768	0
Unexpended Prior Years Encumbrances	1,422,037	1,422,037	0
Fund Balance at End of Year	\$9,777,984	\$19,099,851	\$9,321,867

(Continued)

Delaware County, Ohio

Combined Statement of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual (Budget Basis)
All Governmental Fund Types and Expendable Trust Funds - Primary Government
For the Year Ended December 31, 2000
(Continued)

	Debt Service Fund		
	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues:			
Total Revenues	\$0	\$0	\$0
Expenditures:			
Debt Service:			
Principal Retirement	3,930,935	3,930,935	0
Interest and Fiscal Charges	4,450,435	4,450,435	0
Total Expenditures	8,381,370	8,381,370	0
Excess of Revenues Under Expenditures	(8,381,370)	(8,381,370)	0
Other Financing Sources:			
Operating Transfers-In	8,379,294	8,379,294	0
Advance-In	2,076	2,076	0
Total Other Financing Sources	8,381,370	8,381,370	0
Excess of Revenues and Other Financing Sources Over Expenditures	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0

(Continued)

Delaware County, Ohio

Combined Statement of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual (Budget Basis)
All Governmental Fund Types and Expendable Trust Funds - Primary Government
For the Year Ended December 31, 2000
(Continued)

	Capital Projects Funds		
	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues:			
Taxes	\$267,442	\$276,305	\$8,863
Special Assessments	119,073	119,073	0
Intergovernmental	568,931	725,698	156,767
Investment Income	700,000	828,844	128,844
Other	701,000	789,873	88,873
Total Revenues	2,356,446	2,739,793	383,347
Expenditures:			
Current:			
Public Works	19,048,298	8,275,254	10,773,044
Interest and Fiscal Charges	183,442	183,442	0
Total Expenditures	19,231,740	8,458,696	10,773,044
Excess of Revenues Under Expenditures	(16,875,294)	(5,718,903)	11,156,391
Other Financing Sources(Uses):			
Bond Proceeds	15,000,000	16,245,031	1,245,031
Operating Transfers-In	1,050,000	4,600,000	3,550,000
Operating Transfers-Out	(122,631)	(122,631)	0
Total Other Financing Sources and Uses	15,927,369	20,722,400	4,795,031
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(947,925)	15,003,497	15,951,422
Fund Balance at Beginning of Year	10,795,845	10,795,845	0
Unexpended Prior Years Encumbrances	329,603	329,603	0
Fund Balance at End of Year	\$10,177,523	\$26,128,945	\$15,951,422

(Continued)

Delaware County, Ohio

Combined Statement of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual (Budget Basis)
All Governmental Fund Types and Expendable Trust Funds - Primary Government
For the Year Ended December 31, 2000
(Continued)

	Expendable Trust Funds		
	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues:			
Other	\$1,800	\$1,879	\$79
Total Revenues	1,800	1,879	79
Expenditures:			
Current:			
Legislative and Executive:			
Other	15,000	3,836	11,164
Total Expenditures	15,000	3,836	11,164
Excess of Revenues Under Expenditures	(13,200)	(1,957)	11,243
Fund Balance at Beginning of Year	115,873	115,873	0
Fund Balance at End of Year	\$102,673	\$113,916	\$11,243

See Notes to the General Purpose Financial Statements

Delaware County, Ohio

Combined Statement of Revenues, Expenses, and
Changes in Retained Earnings
All Proprietary Fund Types and Discretely Presented Component Unit
For the Year Ended December 31, 2000

	Proprietary Fund Types		Totals Primary Government Memorandum Only	Component Unit Alpha Group of Delaware	Totals Reporting Entity Memorandum Only
	Enterprise	Internal Service			
Operating Revenues					
Charges for Services	\$6,181,094	\$3,330,500	\$9,511,594	\$1,845,059	\$11,356,653
Licenses and Permits	1,150	0	1,150	0	1,150
Intergovernmental	465,131	0	465,131	0	465,131
All Other Revenue	142,911	41,527	184,438	0	184,438
Total Operating Revenues	6,790,286	3,372,027	10,162,313	1,845,059	12,007,372
Operating Expenses					
Personal Services	1,665,223	118,147	1,783,370	1,284,738	3,068,108
Materials and Supplies	466,316	1,068	467,384	99,419	566,803
Services and Charges	1,868,989	821,551	2,690,540	283,555	2,974,095
Depreciation	2,348,611	3,162	2,351,773	45,036	2,396,809
Claims	0	2,550,482	2,550,482	0	2,550,482
Total Operating Expenses	6,349,139	3,494,410	9,843,549	1,712,748	11,556,297
Operating Income/(Loss)	441,147	(122,383)	318,764	132,311	451,075
Non-Operating Revenues/(Expenses)					
Gain on the Sale of Fixed Assets	2,000	0	2,000	0	2,000
Investment Income	252,289	0	252,289	(12,616)	239,673
Interest and Fiscal Charges	(1,337,842)	0	(1,337,842)	(37,790)	(1,375,632)
Rental Income	0	0	0	33,600	33,600
Other Revenues	0	0	0	11,550	11,550
Total Non-Operating Revenues/(Expenses)	(1,083,553)	0	(1,083,553)	(5,256)	(1,088,809)
Income (Loss) Before Operating Transfers	(642,406)	(122,383)	(764,789)	127,055	(637,734)
Operating Transfers					
Transfers-In	50,000	550,000	600,000	0	600,000
Net Income/(Loss)	(592,406)	427,617	(164,789)	127,055	(37,734)
Retained Earnings at Beginning of Year	4,355,278	4,042,697	8,397,975	875,522	9,273,497
Retained Earnings at End of Year	\$3,762,872	\$4,470,314	\$8,233,186	\$1,002,577	\$9,235,763

See Notes to the General Purpose Financial Statements

Delaware County, Ohio

Combined Statement of Revenues, Expenses, and Changes in Fund Balance - Budget and Actual (Budget Basis)

All Proprietary Fund Types - Primary Government

For the Year Ended December 31, 2000

	Enterprise Funds		
	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Charges for Services	\$5,328,519	\$6,017,053	\$688,534
Tap-In Fees	9,500,000	9,980,745	480,745
Licenses and Permits	400	1,150	750
Intergovernmental	460,531	465,131	4,600
Investment Income	1,000,000	1,681,670	681,670
Other	125,000	142,911	17,911
Line of Credit Proceeds	70,000	70,000	0
Total Revenues	16,484,450	18,358,660	1,874,210
Expenses			
Personal Services	1,851,929	1,659,717	192,212
Materials and Supplies	495,950	368,285	127,665
Services and Charges	2,892,700	2,406,889	485,811
Capital Outlay	53,114,079	43,113,177	10,000,902
Debt Service:			
Line of Credit Payments	70,100	70,000	100
Interest Payments	3,700	3,536	164
Total Expenses	58,428,458	47,621,604	10,806,854
Excess of Revenues Under Expenses	(41,944,008)	(29,262,944)	12,681,064
Proceeds from the Sale of Fixed Assets	0	2,000	2,000
Operating Transfers-In	50,000	50,000	0
Operating Transfers-Out	(7,355,190)	(7,355,190)	0
Total Other Financing Sources and Uses	(7,305,190)	(7,303,190)	2,000
Excess of Revenues Under Expenses and Operating Transfers	(49,249,198)	(36,566,134)	12,683,064
Fund Balance at Beginning of Year	51,468,313	51,468,313	0
Unexpended Prior Years Encumbrances	22,949,447	22,949,447	0
Fund Balance at End of Year	\$25,168,562	\$37,851,626	\$12,683,064

(Continued)

Delaware County, Ohio

Combined Statement of Revenues, Expenses, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
All Proprietary Fund Types - Primary Government
For the Year Ended December 31, 2000
(Continued)

	Internal Service Funds		
	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Charges for Services	\$3,100,000	\$3,330,500	\$230,500
Other	75,000	59,789	(15,211)
Total Revenues	3,175,000	3,390,289	215,289
Expenses			
Current:			
Personal Services	123,256	109,174	14,082
Materials and Supplies	4,700	1,096	3,604
Services and Charges	4,250,151	3,507,722	742,429
Capital Outlay	25,000	1,014	23,986
Total Expenses	4,403,107	3,619,006	784,101
Excess of Revenues Under Expenses	(1,228,107)	(228,717)	999,390
Other Financing Sources			
Operating Transfers-In	290,000	550,000	260,000
Excess of Revenues Over (Under) Expenses and Operating Transfers	(938,107)	321,283	1,259,390
Fund Balance at Beginning of Year	4,141,637	4,141,637	0
Unexpended Prior Years Encumbrances	195,089	195,089	0
Fund Balance at End of Year	\$3,398,619	\$4,658,009	\$1,259,390

See Notes to the General Purpose Financial Statements

Delaware County, Ohio

Combined Statement of Cash Flows
All Proprietary Fund Types and Discretely Presented Component Unit
 For the Year Ended December 31, 2000

	Proprietary Fund Types		Totals Primary Government Memorandum Only	Component Unit	Totals Reporting Entity
	Enterprise	Internal Service		Alpha Group of Delaware	Memorandum Only
Increase (Decrease) in Cash and Cash Equivalents					
Cash Flows From Operating Activities:					
Cash Received From Quasi-External Transactions With Other Funds	\$0	\$3,330,500	\$3,330,500	\$0	\$3,330,500
Cash Received From Customers	6,017,647	0	6,017,647	1,818,296	7,835,943
Cash Received From Operating Grants	465,131	0	465,131	0	465,131
Cash Payments for Personal Services	(1,659,717)	(109,174)	(1,768,891)	(1,278,306)	(3,047,197)
Cash Payments for Materials and Supplies	(352,303)	(1,068)	(353,371)	(367,834)	(721,205)
Cash Payments for Claims	0	(2,650,442)	(2,650,442)	0	(2,650,442)
Cash Payments for Other Services and Charges	(2,372,937)	(814,628)	(3,187,565)	0	(3,187,565)
Other Operating Revenue	144,061	59,789	203,850	0	203,850
Net Cash Provided by (Used For) Operating Activities	2,241,882	(185,023)	2,056,859	172,156	2,229,015
Cash Flows From Noncapital Financing Activities:					
Operating Transfers In	50,000	550,000	600,000	0	600,000
Net Cash Provided by Noncapital Financing Activities	50,000	550,000	600,000	0	600,000
Cash Flows From Capital and Related Financing Activities:					
Acquisition and Construction of Capital Assets	(37,902,720)	(792)	(37,903,512)	(30,845)	(37,934,357)
Cash Received from Tap-Ins	9,980,745	0	9,980,745	0	9,980,745
Cash Received from the Sale of Fixed Assets	2,000	0	2,000	0	2,000
Cash from Proceeds of Line of Credit	70,000	0	70,000	0	70,000
Interest Paid on General Obligation Bonds	(3,521,699)	0	(3,521,699)	0	(3,521,699)
Principal Paid on General Obligation Bonds	(3,395,000)	0	(3,395,000)	0	(3,395,000)
Principal Paid on Line of Credit	(70,000)	0	(70,000)	0	(70,000)
Interest Paid on Line of Credit	(3,536)	0	(3,536)	0	(3,536)
Interest Paid on OWDA Loan	(117,556)	0	(117,556)	0	(117,556)
Principal Paid on OWDA Loan	(320,935)	0	(320,935)	0	(320,935)
Interest Paid on Notes and Loans	0	0	0	(37,790)	(37,790)
Principal Paid on Notes and Loans	0	0	0	(17,299)	(17,299)
Rental income and Other	0	0	0	45,150	45,150
Net Cash Used For Capital and Related Financing Activities:	(35,278,701)	(792)	(35,279,493)	(40,784)	(35,320,277)
Cash Flows From Investing Activities:					
Purchase of Investments	(10,185,095)	0	(10,185,095)	(286,725)	(10,471,820)
Proceeds From the Sale and Maturities of Investments	32,794,270	0	32,794,270	188,499	32,982,769
Interest and Dividends	1,583,370	0	1,583,370	(12,616)	1,570,754
Net Cash Provided by (Used for) Investment Activities	24,192,545	0	24,192,545	(110,842)	24,081,703
Net Increase (Decrease) in Cash and Cash Equivalents	(8,794,274)	364,185	(8,430,089)	20,530	(8,409,559)
Cash and Cash Equivalents at Beginning of Year	37,736,468	4,406,659	42,143,127	125,258	42,268,385
Cash and Cash Equivalents at End of Year	\$28,942,194	\$4,770,844	\$33,713,038	\$145,788	\$33,858,826

(Continued)

Delaware County, Ohio

Combined Statement of Cash Flows
All Proprietary Fund Types and Discretely Presented Component Unit
 For the Year Ended December 31, 2000
 (Continued)

	Proprietary Fund Types		Totals Primary Government Memorandum Only	Component Unit Alpha Group of Delaware	Totals Reporting Entity Memorandum Only
	Enterprise	Internal Service			
Reconciliation of Operating Income(Loss) to Net Cash Provided By (Used For) Operating Activities:					
Operating Income/(Loss)	\$441,147	(\$122,383)	\$318,764	\$132,311	\$451,075
Adjustments to Reconcile Operating Income(Loss) to Net Cash Provided by (Used For) Operating Activities:					
Depreciation Expense	2,348,611	3,162	2,351,773	45,036	2,396,809
Changes in Assets and Liabilities:					
Increase in Accounts Receivable	(17,878)	0	(17,878)	(26,763)	(44,641)
Increase (Decrease) in Inventories	610	0	610	(923)	(313)
Increase (Decrease) in Prepaid Items	2,565	(3,448)	(883)	(836)	(1,719)
Increase in Accounts Payable	46,088	10,371	56,459	16,513	72,972
Increase (Decrease) in Accrued Wages	7,950	566	8,516	(4,511)	4,005
Increase in Compensated Absences Payable	13,005	9,526	22,531	10,942	33,473
Decrease in Due to Other Funds	(26,995)	0	(26,995)	0	(26,995)
Increase (Decrease) in Due to Other Governments	(15,151)	(1,120)	(16,271)	268	(16,003)
Decrease in Deferred Revenue	(145,569)	0	(145,569)	0	(145,569)
Increase Due to Others	0	0	0	119	119
Decrease in Claims and Judgments Payable	(412,500)	(81,698)	(494,198)	0	(494,198)
Total Adjustments	(547,875)	(65,803)	(613,678)	(5,191)	(618,869)
Net Cash Provided by (Used For) Operating Activities	\$2,241,883	(\$185,024)	\$2,056,859	\$172,156	\$2,229,015

Noncash Capital Transactions :

The Sanitary Engineer Fund received a sewer treatment plant, equipment, and sewer lines from developers with a fair market value of \$8,890,318. The plant, equipment, and lines were recorded as fixed assets and contributed capital for the year ended. There was an increase in the fair value of the investments in the Sanitary Engineer Enterprise Fund by \$353,765.

See Notes to the General Purpose Financial Statements

Delaware County, Ohio

Notes to the General Purpose Financial Statements For The Year Ended December 31, 2000

Note 1. Reporting Entity

Delaware County, Ohio (The County) was created in 1808. The County is governed by a Board of three commissioners elected by the voters of the County. An elected County Auditor serves as chief fiscal officer. In addition, there are seven other elected administrative positions. These officials are: Clerk of Courts, Treasurer, Prosecuting Attorney, Coroner, Engineer, Sheriff, and Recorder. There are also three elected Common Pleas Court Judges. Although these elected officials manage the internal operations of their respective department, the County Commissioners serve as the budget and taxing authority, contracting body, and the chief administrators of public services for the County.

A reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements of the County are not misleading. The primary government 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 Children's Services Board, the Department of Jobs and Family Services, and all other departments and activities that are directly operated 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 organizations; 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 also include organizations that are fiscally dependent on the County in that the County approves the budget, the issuance of debt or the levying of taxes.

The following potential component units are not part of the Delaware County entity and are excluded from the accompanying financial statements. All are legally separate from the County. None is fiscally dependent on the County. The County is not financially accountable for any of these entities.

Delaware Union Educational Service Center
Delaware County Agricultural Society
Delaware County District Library
Delaware County Law Library Association

Discretely Presented Component Units The component unit columns in the combined financial statements identifies the financial data of the County's component units, Delaware Creative Housing, Inc. and Alpha Group of Delaware, Inc. Their financial information is reported in separate columns to emphasize that they are legally separate from the County.

Delaware Creative Housing, Inc. Delaware Creative Housing (DCH), Inc. is a legally separate, not-for-profit corporation, served by a seven member board of trustees that includes one representative from the Alpha Group of Delaware, Inc., one representative from the ARC of Delaware County, one from the Delaware County Board of Developmental Disabilities, and four "at-large" representatives. The housing corporation, under a contractual agreement with Delaware County Board of Developmental Disabilities, provides for the development, acquisition, and management of housing for persons with developmental disabilities. Based on the significant services and resources provided by the County to the Housing Corporation and the Corporation's sole purpose of providing housing to persons with developmental disabilities, Delaware Creative Housing, Inc. is reflected as a component unit of Delaware County. DCH is presented as a governmental fund type. Separately issued financial statements can be obtained from the Delaware Creative Housing, Inc. of Delaware County.

Alpha Group of Delaware, Inc. (Workshop) Alpha Group of Delaware, Inc. is a legally separate, not-for-profit corporation, served by a self-appointing board of trustees. The Workshop, under a contractual agreement with the Delaware County Board of Developmental Disabilities, provides sheltered employment for persons in Delaware County who have developmental disabilities. The Delaware County Board of Developmental Disabilities provides the Workshop with staff salaries, transportation, equipment (except that used directly in the production of goods or rendering of services), staff to administer and supervise training programs, various financial reporting, and other funds as necessary for the operation of the Workshop. Based on the significant services and resources provided by the County to the Workshop and the Workshop's

Delaware County, Ohio

Notes to the General Purpose Financial Statements For The Year Ended December 31, 2000

main purpose of providing assistance to persons with developmental disabilities, Alpha Group of Delaware, Inc. is reflected as a component unit of Delaware County. The Workshop is presented as a proprietary fund type. Separately issued financial statements can be obtained from the Alpha Group of Delaware, Inc. of Delaware County.

The County is associated with certain organizations which are defined as joint ventures, jointly governed organizations, related organizations, and an insurance purchasing pool. These organizations are presented in Notes 19, 20, 21, and 22 to the general purpose financial statements. These organizations are:

- Delaware-Morrow Mental Health and Recovery Services Board
- Delaware County Regional Planning Commission
- Delaware-Knox-Marion-Morrow County Joint Solid Waste District
- Five County Joint Juvenile Detention and Rehabilitation Center
- Delaware County District Library
- County Commissioners Association of Ohio Workers' Compensation Group Rating Plan

As the custodian of public funds, the County Treasurer invests all public monies held on deposit in the County treasury. In the case of the separate agencies, boards and commissions listed below the County serves as fiscal agent but the organizations are not considered part of Delaware County. Accordingly, the activity of the following entities are presented as agency funds within Delaware County's financial statements:

- Delaware County Board of Health
- Delaware-Morrow Mental Health and Recovery Services Board
- Delaware County Soil and Water Conservation
- Delaware County Regional Planning Commission
- Preservation Park District of Delaware County
- Delaware County Family and Children's First Council

Information in the following notes to the general purpose financial statements is applicable to the primary government. When information is provided relative to the component units, it is specifically identified.

Note 2. Summary of Significant Accounting Policies

The significant accounting policies followed in the preparation of these financial statements are summarized below. These policies conform to generally accepted accounting principles (GAAP) for local governmental units prescribed in the statements issued by the Governmental Accounting Standards Board (GASB) and other recognized authoritative sources. The County also applies Financial Accounting Standards Board Statements and Interpretations issued prior to November 30, 1989, to its proprietary activities to the extent they do not contradict or conflict with GASB pronouncements.

(A) Basis of Presentation - Fund Accounting

The County, DCH, and the Workshop use funds and account groups to report on their financial position and the results of their operation. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain County functions or activities.

A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specified activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

For financial statement presentation purposes, the various funds of the County are grouped into the following generic fund types under the broad fund categories governmental, proprietary and fiduciary.

Delaware County, Ohio

Notes to the General Purpose Financial Statements For The Year Ended December 31, 2000

Governmental Fund Types:

Governmental funds are those through which most governmental functions typically are financed. The acquisition, use, and balances of the County's expendable financial resources and the related current liabilities (except those accounted for in proprietary funds) are accounted for through governmental funds. The following are the County's governmental fund types:

General Fund

The General Fund is used to account for all activities of the County not required to be included in another fund. The General Fund balance is available to the County for any purpose provided it is expended or transferred according to the laws of Ohio.

Special Revenue Funds

Special Revenue Funds are used to account for proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

Debt Service Fund

The Debt Service Fund is used to account for the accumulation of financial resources for, and the payment of, general obligation long-term debt principal, interest, and related costs.

Capital Projects Funds

Capital Projects Funds are used to account for financial resources used for the acquisition or construction of major capital facilities (other than those financed by the proprietary funds) and trust funds.

Proprietary Funds:

Proprietary funds are used to account for the County's ongoing activities which are similar to those found in the private sector. The following are the County's proprietary fund types:

Enterprise Funds

Enterprise Funds are used to account for operations financed and operated in a manner similar to private business enterprises. The intent of the County is that the cost of providing goods or services to the general public on a continuing basis, be financed or recovered primarily through user charges or where it has been decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Internal Service Funds

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County, or other governmental units, on a cost reimbursement basis.

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, other governments, and/or other funds. The following are the County's fiduciary fund types:

Expendable Trust Funds These funds are accounted for in essentially the same manner as governmental funds.

Delaware County, Ohio

Notes to the General Purpose Financial Statements For The Year Ended December 31, 2000

Agency Funds These funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results of operations.

Account Groups:

To make a clear distinction between fixed assets related to specific funds and those of general government, and between long-term liabilities related to specific funds and those of a general nature, the following account groups are used:

General Fixed Assets Account Group The General Fixed Assets Account Group is used to account for all fixed assets of the County, other than those accounted for in the proprietary or trust funds.

General Long-Term Obligations Account Group The General Long-Term Obligations Account Group is used to account for all long-term obligations of the County, except those accounted for in the proprietary funds.

Discretely Presented Component Units:

Governmental Fund Type These funds are used to account for separate legal entities operated in a manner similar to the governmental funds of the primary government.

Proprietary Fund Type These funds are used to account for separate legal entities financed and operated in a manner similar to private business enterprises. The cost of providing goods and services is financed through user fees and charges.

(B) Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types and expendable trust funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earning components. Proprietary fund type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made.

All governmental fund types, expendable trust funds, agency funds, and DCH are accounted for using the modified accrual basis of accounting. Under this basis, revenues are recognized in the accounting period when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current year or soon enough thereafter to be used to pay liabilities of the year. The available period for the County is sixty days after year end.

In applying the susceptible to accrual concept under the modified accrual basis, the following revenue sources are deemed both measurable and available: earnings on investments, sales tax, federal and state grants, and charges for current services. Major revenue sources not susceptible to accrual include licenses and permits, and fines and forfeitures, which are not considered measurable until received.

The County reports deferred revenues on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the measurable and available criteria for recognition in the current period. In the subsequent period, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the combined balance sheet and

Delaware County, Ohio

Notes to the General Purpose Financial Statements For The Year Ended December 31, 2000

revenue is recognized. Special assessments are recorded as deferred revenue because they do not meet the availability criteria.

Property taxes measurable as of December 31, 2000, and delinquent property taxes, whose availability is indeterminable and which are intended to finance 2001 operations, have been recorded as deferred revenue.

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. Principal and interest on general long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payment to be made early in the following year. The costs of accumulated unpaid vacation and sick leave are reported as fund liabilities in the period in which they will be liquidated with available financial resource rather than in the period earned by employees. Allocation of cost, such as depreciation and amortization, are not recognized in the governmental funds.

The accrual basis of accounting is utilized for reporting purposes by the proprietary fund types and the Workshop. Revenues are recognized when they are earned, if measurable, and expenses are recognized when they are incurred, if measurable. Unbilled service charges receivable are recognized as revenues at year end.

(C) Budgetary Data

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriation resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriations resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than agency funds, are required to be budgeted and appropriated.

Budgetary information for the component units are not reported because it is not included in the entity for which the "appropriated budget" is adopted, and does not itself maintain budgetary financial records. The primary level of budgetary control is at the object level within each department. Any budgetary modifications at this level may only be made by resolution of the County Commissioners. The Special Litter Special Revenue Fund was not budgeted because revenues and/or expenditures were not anticipated and none were received or expended.

Tax Budget A budget of estimated revenue and expenditures is submitted to the County Auditor, as Secretary of the County Budget Commission, by July 20 of each year, for the period January 1 to December 31 of the following year.

Estimated Resources The County Budget Commission determines if the budget substantiates a need to levy all or part of previously authorized taxes and reviews estimated revenue. The Commission certifies its actions to the County by September 1st. As part of this certification, the County receives the official certificate of estimated resources, which states the estimated beginning fund balance and the projected revenue of each fund. Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered balances from the preceding year. The certificate may be further amended during the year if the County Auditor determines, and the Budget Commission agrees, that an estimate needs to be either increased or decreased. The amounts reported on the budgetary statements reflect the amounts in the final amended official certificate of estimated resources issued during 2000.

Appropriations A temporary appropriation resolution to control expenditures may be passed on or about January 1 of each year for the period of January 1 to March 31. An annual appropriation resolution must be passed by April 1 of each year for the period January 1 to December 31. The appropriation resolution fixes spending authority at the fund, department, and object level. The Ohio Revised Code prohibits encumbrances plus expenditures from exceeding appropriations at the fund, department and object level. The appropriation resolution may be amended during the year as new information becomes available, provided that total fund appropriations do not exceed current estimated resources, as certified.

Delaware County, Ohio

Notes to the General Purpose Financial Statements For The Year Ended December 31, 2000

The allocation of appropriations among departments and objects within a fund may be modified during the year only by a resolution of the Commissioners. During the year, several supplemental appropriation resolutions were legally enacted by the County Commissioners. The amounts of the increases were not significant. The budget figures which appear in the statement of budgetary comparisons represent the final appropriations amounts including all amendments and modifications. To establish better comparisons, budgetary statements include current year appropriations and disbursements and encumbrances against these appropriations. Payments against prior year encumbrances are not included in the budgetary statements.

Encumbrances As part of formal budgetary control, purchase orders, contracts, and other commitments for the expenditure of monies are encumbered and recorded as the equivalent of expenditures on the non-GAAP budgetary basis in order to reserve that portion of the applicable appropriation and to determine and maintain legal compliance. On the GAAP basis, encumbrances outstanding at year end are reported as reservations of fund balances for subsequent-year expenditures for governmental funds and are reported in the notes to the financial statements for proprietary funds.

Lapsing of Appropriations At the close of each year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriations. Encumbered appropriations are carried forward to the succeeding fiscal year and not reappropriated.

(D) Cash and Investments

To improve cash management, cash received by the County is pooled. Monies for all funds are maintained in this pool. Individual fund integrity is maintained through the County's records. Each fund's interest in the pool is presented as "Equity in Pooled Cash and Cash Equivalents" on the balance sheet.

The County invests in non-negotiable certificates of deposit, repurchase agreements, federal securities, mutual funds, and STAROhio. Except for nonparticipating investment contracts, investments are reported at fair value. Nonparticipating investment contracts such as repurchase agreements are reported at cost. Mutual fund investments are valued at the share price which is the price the investment could be sold for on December 31, 2000. The State Treasury Asset Reserve of Ohio (STAROhio) is an investment pool management by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the fair value the investment could be sold for on December 31, 2000.

Under existing Ohio statutes all investment earnings are assigned to the General Fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the General Fund during 2000 amounted to \$6,084,553, which includes approximately \$3,725,420 assigned from other County funds.

The County has segregated bank accounts for monies held separate from the County's central bank account and within various departments. These interest bearing depository accounts are presented in the Combined Balance Sheet as "Cash and Cash Equivalents in Segregated Accounts" since they are not required to be deposited into the County treasury.

For purposes of the Combined Statement of Cash Flows and for presentation of the Combined Balance Sheet, investments of the cash management pool and investments with original maturities of three months or less at the time they are purchased by the County are considered to be cash equivalents. Investments with an initial maturity of more than three months are reported as investments.

(E) Loans Receivable

Loans receivable represent the right to receive repayment for certain loans made by the County. These loans are based upon written agreements between the County and the various loan recipients. Reported loans receivable is equally offset by a fund balance reserve in the governmental fund types which indicates that it does not constitute available expendable resources even though it is a component of net current assets.

Delaware County, Ohio

Notes to the General Purpose Financial Statements For The Year Ended December 31, 2000

(F) Inventory of Materials and Supplies

Inventories of governmental funds are stated at cost while inventories of proprietary funds and the Workshop are stated at the lower of cost or market. For all funds and the Workshop, cost is determined on a first-in, first-out basis. The costs of inventory items are recorded as expenditures in the governmental fund types when purchased. Reported supplies inventory is equally offset by a fund balance reserve in the governmental funds which indicates that it does not constitute available spendable resources even though it is a component of net current assets. Inventories of proprietary funds and the Workshop consist of chemicals, piping, and fuel, and are expensed when used.

(G) Prepaid Items

Payments made to vendors for services that will benefit the period beyond December 31, 2000 are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

(H) Restricted Assets

Certain proceeds of general obligation bonds are classified as restricted assets on the balance sheet because their use is limited by the applicable bond covenants.

(I) Bond Discounts, Premiums, and Issuance Costs

When general obligation bonded debt proceeds are placed in a proprietary type fund, and the debt will be serviced from revenues generated by that fund, any material issuance costs are reported as deferred charges and amortized over the life of the bond using the interest method. Any material discounts or premiums (1) are shown as additions to, or deductions from, the account of the bond liability, (2) are amortized using the interest method, and (3) are reflected as interest income or expense in statement of revenues, expenses, and changes in retained earnings.

(J) Fixed Assets and Depreciation

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds and the related assets are reported in the general fixed assets account group. Fixed assets utilized in the proprietary funds are capitalized in the respective fund. All fixed assets are capitalized at cost (or estimated historical cost) and updated for the cost of additions and retirements during the year. Donated fixed assets are recorded at their fair market values as of the date donated. The County has established a capitalization threshold for fixed assets at \$1,000 with the exception of land, as land was listed regardless of cost.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related fund fixed assets.

Public domain (infrastructure) general fixed assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems are not capitalized or reported, as these assets are immovable and of value only to the County.

Assets in the general fixed assets account group are not depreciated. Depreciation for the workshop is calculated using straight-line and accelerated methods over the useful lives of the asset. Depreciation in the proprietary fund types and DCH is computed using the straight-line basis over the following estimated useful lives:

<u>Description</u>	<u>Primary Government Estimated Lives</u>	<u>Component Units Estimated Lives</u>
Machinery, Equipment, Furniture and Fixtures	5-15	5-10
Buildings and Improvements	40	40
Sewer Lines	70	-

Delaware County, Ohio

Notes to the General Purpose Financial Statements For The Year Ended December 31, 2000

Interest is capitalized on proprietary fund assets acquired with tax exempt debt. The amount of interest to be capitalized is calculated by offsetting interest expense incurred from the date of borrowing until completion of the project with interest earned on invested proceeds over the same period. Capitalized interest is amortized on the straight-line basis over the estimated useful life of the asset. For 2000, net interest expense capitalized on construction projects in the proprietary funds was \$893,929.

(K) Interfund Assets and Liabilities

Receivables and payables resulting from transactions between individual funds for services provided or goods received are classified as "Due from Other Funds" or "Due to Other Funds" on the balance sheet. Short-term interfund loans or the short-term portion of advances are classified as "Interfund Receivables" and "Interfund Payables".

(L) Compensated Absences

The County accrues a liability for vacation benefits as the benefits are earned if the employees rights to receive compensation are attributable to services already rendered and it is probable that the County will compensate the employees for the benefits through paid time off or some other means. Sick leave benefits are accrued as a liability using the vesting method. The liability is based on the sick leave accumulated at December 31, by those employees who are currently eligible to receive termination payments and by those employees for whom it is probable they will become eligible to receive termination benefits in the future.

For governmental funds, the County's liability for unpaid accumulated sick leave and vacation time is the amount to be paid using expendable available financial resources and is reported as an accrued liability in the fund from which the individuals who have accumulated the unpaid compensated absences are paid. The balance of the liability is reported in the General Long-Term Obligations Account Group. In proprietary funds, the entire amount of unpaid compensated absences is reported as a fund liability.

(M) Intergovernmental Revenue

For governmental funds, intergovernmental revenues, such as grants awarded on a non-reimbursement basis, shared revenues, and entitlements are recorded as intergovernmental receivables and revenues when measurable and available. Reimbursement-type grants are recorded as receivables and revenues when the related expenditures are incurred. Grants, entitlements or shared revenues received for proprietary fund operating purposes are recognized as non-operating revenues in the accounting period in which they are earned and become measurable. Such resources restricted for the construction of capital assets are recorded as contributed capital.

(N) Accrued and Long-term Liabilities

In general, governmental fund payables and accrued liabilities are reported as obligations of the funds regardless of whether they will be liquidated with current resources. However, compensated absences and contractually required pension contributions are reported as a liability in the general long-term obligations account group to the extent that they will not be paid with current expendable available financial resources. Payments made more than sixty days after year end are generally considered not to have been paid with current available financial resources. Long-term debt and other obligations financed by proprietary funds are reported as liabilities in the appropriate proprietary funds.

Under Ohio law, a debt retirement fund may be created and used for the payment of all debt principal and interest. Generally accepted accounting principles require the allocation of the debt liability among the appropriate funds and the general long-term obligations account group, with principal and interest payments on matured general obligation long-term debt being reported in the debt service fund. To comply with GAAP reporting requirements, the County's debt retirement fund has been split among the appropriate funds and account groups. Debt service fund resources used to pay both principal and interest have also been allocated accordingly.

Delaware County, Ohio

Notes to the General Purpose Financial Statements For The Year Ended December 31, 2000

(O) Contributed Capital

Contributed capital represents resources from other funds, other governments, private sources, and the County that is provided to enterprise funds and is not subject to repayment. These assets are recorded at their fair market value on the date contributed. Tap-in fees are recorded as contributed capital to the extent they exceed the actual costs of the connection to the sewer system. Depreciation on those assets acquired or constructed with contributed resources is expensed and closed to retained earnings at year end.

(P) Reserves of Fund Equity

The County records reservations for those portions of fund equity which are legally segregated for a specific future use or which do not represent available, spendable resources and therefore, are not available for appropriations for expenditures. Unreserved fund balance indicates that portion of fund equity which is available for appropriation in future periods. Fund equity reserves have been established for encumbrances, inventory, and community development block grant loans to local businesses.

(Q) Interfund Transactions

Quasi-external transactions are accounted for as revenues and expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

(R) Estimates

The preparation of 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.

(S) Total Column on General Purpose Financial Statements

Total columns on the general purpose financial statements are captioned (Memorandum Only) to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data. When the title of a statement indicates that a component unit is included, two total columns are presented. The first is captioned primary government to indicate that only those activities that comprise the County's legal entity have been included. The second is captioned reporting entity and includes the activity and operations of the County's legally separate discretely presented component unit. See Note 1. The total column on statements which do not include a component unit have no additional caption.

Note 3. Accountability

The Economic Development special revenue fund had a deficit balance as of December 31, 2000 of \$614. This deficit arose from the application of generally accepted accounting principles.

Note 4. Budgetary Basis of Accounting

While reporting financial position, results of operations and changes in fund balance 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 Combined Statement of Revenues, Expenditures and Changes

Delaware County, Ohio

Notes to the General Purpose Financial Statements For The Year Ended December 31, 2000

in Fund Balance, Budget and Actual (Budget Basis), All Governmental Fund Types and Expendable Trust Funds - Primary Government, and the Combined Statement of Revenues, Expenses, and Changes in Fund Balance, Budget and Actual (Budget Basis), All Proprietary Fund Types - Primary Government, are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget and to demonstrate compliance with state statute. The major differences between the budget basis and the GAAP basis are:

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Expenditures/expenses are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
3. Encumbrances are treated as expenditures/expenses for all funds (budget) rather than as a reservation of fund balance for governmental fund types and as note disclosure for the proprietary fund types (GAAP).
4. For proprietary funds, the acquisition and construction of capital assets are reported on the operating statement (budget) rather than as balance sheet transactions (GAAP).

Adjustments necessary to convert the results of operations at the end of the year on the GAAP basis to the Budget basis for the governmental funds and proprietary funds are as follows:

Excess of Revenues and Other Financing Sources
Over (Under) Expenditures and Other Uses
All Governmental Fund Types and Similar Trust Funds

	General	Special Revenue	Capital Projects	Expendable Trust
GAAP Basis	\$3,794,499	\$5,144,903	\$14,598,553	(\$1,957)
Revenue Accruals	(118,792)	682,358	546	0
Expenditure Accruals	(69,719)	(700,949)	(268,600)	0
Cash on Hand:				
In Prior Years	9,703	898	27,642	0
At Year End	(288,302)	(4,886)	(115,614)	0
Change in Fair Value	0	0	(31,391)	0
Prepaid Items	(30,598)	(13,794)	0	0
Advances In (Out)	(2,076)	0	2,076	0
Revolving Loans:				
Issued	0	(120,000)	0	0
Repaid	0	437,068	0	0
Nonbudgeted Funds	(3,569)	(25)	0	0
Encumbrances Outstanding at Year End	(1,132,833)	(1,555,940)	(662,992)	0
Disbursements Against Prior Year				
Encumbrances	541,071	1,249,413	1,453,277	0
Budget Basis	\$2,699,384	\$5,119,046	\$15,003,497	(\$1,957)

Net Income (Loss)/Excess of Revenues Over (Under)
Expenses and Operating Transfers
Proprietary Fund Types

	Enterprise	Internal Services
Net Income	(\$592,406)	\$427,617
Revenue Accruals	(163,447)	0
Expense Accruals	(184,244)	(62,355)
Change in Prepaids	2,565	(3,448)
Change in Inventory	610	0

Delaware County, Ohio

Notes to the General Purpose Financial Statements For The Year Ended December 31, 2000

(Continued)	Enterprise	Internal Services
Change in Fair Value	(353,765)	0
Unrecorded Interest	100,882	0
Depreciation and Amortization	2,348,611	3,162
Acquisition of Assets	(38,796,649)	(792)
Sale of Debt	70,000	0
Amortization of Issuance Costs	22,886	0
Amortization of Bond Discount	44,405	0
Encumbrances Outstanding at Year End	(5,528,503)	(112,835)
Disbursements Against Prior Year		
Encumbrances	268,111	69,934
Contributed Capital Received in Cash	9,980,745	0
Debt Principal Retirement	(3,785,935)	0
Budget Basis	(\$36,566,134)	\$321,283

Note 5. Cash and Cash Equivalents

(A) Primary Government

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 demand 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.

Inactive monies may be deposited or invested in the following securities:

1. United States treasury notes, bills, bonds, 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;
2. Bonds, notes, debentures, or any other obligations or securities 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 that the market value of the securities to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bond and other obligations of the State of Ohio or its political subdivision, 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 (STAROhio).
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value; and

Delaware County, Ohio

Notes to the General Purpose Financial Statements For The Year Ended December 31, 2000

9. Bankers acceptances for a period not to exceed 270 days and high grade commercial paper in an amount not to exceed 25 percent of the County's total average portfolio.

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation, 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 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 qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Various departments of the County had \$19,318 as cash collections and \$260 in Petty Cash Funds as of December 31, 2000.

Deposits At year-end the carrying amount of the County's deposits was \$22,826,659 and the bank balance was \$24,348,886. Of the bank balance:

1. \$300,000 was covered by federal depository insurance; and
2. \$24,048,886 was uninsured and uncollateralized. Although all statutory requirements for the investment of money had been followed, non-compliance with federal guidelines could subject the deposits to a successful claim by the FDIC.

Investments The County's investments are categorized to give an indication of the level of risk assumed by the County at year end. Category 1 includes investments that are insured or registered or for which the securities are held by the County or its agent in the County's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the County's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty, or by its trust department or agent but not in the County's name. No-load mutual funds and STAROhio, an investment pool operated by the Ohio State Treasurer, are unclassified investments since they are not evidenced by securities that exist in physical or book entry form.

Description	Category			Fair Value
	1	2	3	
Federal Agency Securities	\$0	\$20,804,539	\$0	\$20,804,539
Repurchase Agreements	0	0	5,350,000	5,350,000
Total	\$0	\$20,804,539	\$5,350,000	26,154,539
No-Load Mutual Funds				2,353,018
STAROhio				67,403,550
Total				\$95,911,107

The classification of cash and cash equivalents, and investments on the combined financial statements is based on criteria set forth in GASB Statement No. 9, "Reporting Cash Flows of Proprietary and Non-Expendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting." A reconciliation between the classifications of cash and cash equivalents and investments on the combined financial statements and the classifications of deposits and investments presented above per GASB Statement No. 3 is as follows:

Delaware County, Ohio

Notes to the General Purpose Financial Statements For The Year Ended December 31, 2000

	Cash and Cash Equivalents/Deposits	Investments
GASB Statement 9	\$101,949,321	\$16,808,023
Cash on Hand and Petty Cash Funds	(19,578)	0
Federal Agency Securities	(3,996,516)	3,996,516
STAROhio/No-Load Mutual Funds	(69,756,568)	69,756,568
Repurchase Agreements	(5,350,000)	5,350,000
GASB Statement 3	\$22,826,659	\$95,911,107

(B) Component Unit

Delaware Creative Housing Inc.'s cash balance of \$2,979 consists of demand deposits which are insured by the Federal Deposit Insurance Corporation. The Alpha Group maintains various accounts with a bank and a money market account with a brokerage firm, both of which are classified as cash and cash equivalents. The cash accounts at the bank, in the amount of \$145,788, are insured by the Federal Deposit Insurance Corporation. The Workshop is holding \$515,939 in mutual funds at a brokerage firm. This account is insured by Securities Investor Protection Corporation. There are no statutory guidelines regarding the deposit and investment of funds by the not-for-profit corporation.

Note 6. Property Taxes

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the County. Real property tax revenues received in 2000 represent the collection of 1999 taxes. For 2000, real property taxes were levied after October 1, 2000, on the assessed values as of January 1, 2000, the lien date. These taxes will be collected in and are intended to finance 2001 operations. Assessed values for real property taxes are established by State statute at 35 percent of appraised market value. All property is required to be revalued every six years. Real property taxes are payable annually or semiannually. The first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits later payment dates to be established.

Public utility real and tangible personal property taxes were levied after October 1, 2000, on the assessed values as of December 31, 1999, the lien date. Public utility real property is assessed at 35 percent of true value; tangible personal property is currently assessed at varying percentages of true value. Public utility property taxes are payable on the same dates as real property described previously.

Tangible personal property tax revenues received in 2000 (other than public utility property) represent the collection of 2000 taxes. For 2000, tangible personal property taxes were levied after October 1, 1999, on the true value as of December 31, 1999. Tangible personal property is currently assessed at 25 percent of true value. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semiannually. The first payment is due April 30, with the remainder payable by September 20.

The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. The collection and distribution of taxes for the County and for all subdivisions within the County is accounted for through agency funds. The amount of the County's tax collections which will flow through an agency fund is reported as Taxes Receivable on the combined balance sheet in both the agency fund and the governmental fund which will receive the tax distribution.

Accrued property taxes receivable represents delinquent taxes outstanding and real, public utility, and tangible personal property taxes which were measurable as of December 31, 2000. Although total property tax collections for the next year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31 and are not intended to finance 2000 operations. The receivable is therefore offset by a credit to deferred revenue.

The full tax rate for all County operations for the year ended December 31, 2000 was \$4.62 per \$1,000 of assessed value. The assessed values of real, public utility, and tangible personal property upon which the 2000 property tax receipts were

Delaware County, Ohio

Notes to the General Purpose Financial Statements For The Year Ended December 31, 2000

based are as follows:

	Amount	Percent
Agricultural/Residential And Other Real Estate	\$2,708,602,720	89%
Public Utility	130,218,860	4%
Tangible Personal Property	195,778,315	7%
Total Assessed Value	\$3,034,599,895	100%

In August, 2000, the Commissioners determined that it was appropriate to reduce the rate of property tax collected for current expenses; thus, for 2001, a resolution was passed that authorized a 0.8 mill reduction of the inside property tax.

Note 7. Permissive Sales and Use Tax

In November of 1971, the County Commissioners by resolution imposed a one-half of one percent sales tax on all retail sales made in the County, pursuant to Sections 5739.02 and 5741.02 of the Ohio Revised Code. The tax went into effect on January 1, 1972 and is in effect until it is repealed. Effective October 1, 1996 through September 30, 1998, the County Commissioners, by resolution, imposed an additional three-quarters of one per cent sales tax on all retail sales made in the County, pursuant to Sections 5739.02, and 5741.02 of the Ohio Revised Code. Concurrently with the additional sales tax, the County Commissioners authorized the reduction of one mill of property tax levy. In July 1998, the Board 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 voters overwhelmingly approved the extension of the additional sales tax, thereby extending the effective date of collections to December 31, 2008. One-half of one percent of the additional revenue is for the maintenance and improvement of county roads with the remaining one-quarter of one per cent allocated to the County's general fund to compensate for the corresponding reduction of property tax revenues.

Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the State Auditor the amount of the tax to be returned to the County. The State Tax Commissioner's certification must be made within forty-five days after the end of the month. The State Auditor then has five days in which to draw a warrant payable to the County.

Sales tax revenue in 2000 amounted to \$17,977,147. The General Fund received \$10,786,289 of the revenues to pay costs of administering and operating the County's emergency medical services and to supplement general fund revenues. The Motor and Gas Fund received \$7,190,858 of revenues to improve County roads and bridges.

Note 8. Receivables

Receivables at December 31, 2000, consisted of taxes, accrued interest, accounts (billings for user charged services, including unbilled utility services, and rental payments), loans and intergovernmental receivables arising from entitlements and shared revenues. All receivables are considered collectible in full, including accounts receivable which, if delinquent, may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

Note 9. Fixed Assets

A summary of the proprietary fund and component unit fixed assets at December 31, 2000 follows:

	Primary Government		Component Unit
	Enterprise	Internal Service	Alpha Group
Land	\$3,442,915	\$0	\$38,000
Building and Building Improvements	21,946,889	0	667,359
Machinery, Equipment, Furniture and Fixtures	15,640,399	24,077	372,143
Sewer Lines	42,208,343	0	0
Construction in Progress	64,291,831	0	0
Total Gross Assets	147,530,377	24,077	1,077,502
Less: Accumulated Depreciation	14,179,646	16,048	363,025
Total Net Assets	\$133,350,731	\$8,029	\$714,477

Delaware County, Ohio

Notes to the General Purpose Financial Statements For The Year Ended December 31, 2000

A summary of the changes in general fixed assets of the primary government and Delaware Creative Housing is as follows:

Primary Government

	December 31, 1999	Additions	Deductions	December 31, 2000
Land	\$2,585,473	\$2,878,034	\$0	\$5,463,507
Building and Improvements	17,465,485	2,317,306	0	19,782,791
Machinery and Equipment	11,978,617	1,856,287	460,313	13,374,591
Construction in Progress	880,736	1,901,612	0	2,782,348
Total	\$32,910,311	\$8,953,239	\$460,313	\$41,403,237

Delaware Creative Housing

	December 31, 1999	Additions	Deductions	December 31, 2000
Land	\$92,587	\$0	\$0	\$92,587
Building and Improvements	501,189	0	0	501,189
Machinery and Equipment	1,857	0	0	1,857
Accumulated Depreciation	(65,773)	0	(13,978)	(79,751)
Total	\$529,860	\$0	(\$13,978)	\$515,882

Note 10. Risk Management

(A) Health Benefits

The County established a limited risk management program in 1990 for employee health care benefits. A third party administrator reviews, and the County pays, all claims. The premiums are paid into the Health Insurance Internal Service Fund by the participating County funds. The monthly premiums paid during 2000 were \$233.38 for single coverage and \$583.46 for family coverage. Premiums are based upon the insured funds' claims experience. An excess coverage insurance policy covers annual individual claims in excess of \$60,000 with an unlimited maximum and aggregate claims in excess of \$2,829,457. The County had no occurrences in which settled claims exceeded coverage provided by the fund on an individual level for 2000. Settled claims have not exceeded the total stop-loss coverage in any of the last three years. The liability for unpaid claims of \$289,475 reported in the Health Insurance Internal Service Fund at December 31, 2000, is based on the existing unpaid claims and an estimate for incurred but unreported claims at year end. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses.

Changes in the fund's claims liability amount in 1999 and 2000 were:

	Beginning of Year Liability	Current Year Claims and Changes in Estimates	Claims Payments	End of Year Liability
1999	\$587,356	\$2,034,147	\$2,369,799	\$251,704
2000	251,704	2,538,011	2,500,240	289,475

(B) General Liability

Delaware County also retains the risk for Property, Casualty, and Public Officials insurance coverage up to \$100,000 per occurrence for Property and \$500,000 per occurrence for Casualty Insurance. An excess coverage policy is procured to cover annual claims exceeding \$500,000 to the Self-Insurance Fund. Settlement amounts have not exceeded insurance coverage for the last three years. There has not been a significant reduction in coverage from the prior year.

In 1996, the County contracted with an actuarial firm to determine the needed reserve and a loss forecast analysis. The firm concluded that the current program is structurally sound, adequately funded for systemic and unsystemic exposures, and

Delaware County, Ohio

Notes to the General Purpose Financial Statements For The Year Ended December 31, 2000

competitively priced. The County analyzes all outstanding and potential claims for which the County would be liable. Those claims which are judged to have a high probability of reaching a settlement against the County, and the amount of the claim which can be reasonably estimated are shown as liabilities in the Self-Insurance Fund. Those claims in which the liability cannot be reasonably estimated, or a less than probable chance of requiring a settlement are not displayed within the fund. These claims are discussed in Note 25. The County received \$18,262 in reimbursements from other insurance companies.

The changes in the fund's liability amount in 1999 and 2000 were:

	Beginning of Year Liability	Current Year Claims and Changes in Estimates	Claims Payments	End of Year Liability
1999	\$5,344	\$233,811	\$55,153	\$184,002
2000	184,002	12,471	131,940	64,533

(C) Worker's Compensation

For 2000, the County participated in the County Commissioners Association of Ohio Workers' Compensation Group Rating Plan (Plan), an insurance purchasing pool. The Plan is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The workers compensation experience of the participating counties is calculated as one experience and a common premium rate is applied to all participants in the Plan. Each participant pays its workers' compensation premium to the State based on the rate for the Plan rather than its individual rate. In order to allocate the savings derived by formation of the Plan, and to maximize the number of participants in the Plan, the Plan's executive committee annually calculates the total savings that accrued to the Plan through its formation. This savings is then compared to the overall savings percentage of the Plan. The Plan's executive committee then collects rate contributions from or pays equalization rebates to the various participants. Participation in the Plan is limited to counties that can meet the Plan's selection criteria. The firm of Comp Management, Inc. provides administrative, cost control and actuarial services to the Plan. Each year, the County pays an enrollment fee to the Plan to cover the costs of administering the program.

The County may withdraw from the Plan if written notice is provided sixty days prior to the prescribed application deadline of the Ohio Bureau of Workers' Compensation. However, the participant is not relieved of the obligation to pay any amounts owed to the Plan prior to withdrawal, and any participant leaving the Plan allows the representative of the Plan to access loss experience for three years following the last year of participation.

Note 11. Defined Benefit Pension Plans

(A) Public Employees Retirement System

All County employees, other than teachers, participate in the Public Employees Retirement System of Ohio (PERS), a cost-sharing multiple employer public employee retirement system administered by the Public Employees Retirement Board. PERS provides basic retirement benefits, disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Benefits are established by Chapter 145 of the Ohio Revised Code. PERS issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642.

Plan members, other than those engaged in law enforcement, are required to contribute 8.5 percent of their annual covered salary to fund pension obligations and the County is required to contribute 10.84 percent; 6.54 percent was the portion used to fund pension obligations for 2000. For law enforcement employees, the employee contribution is 9 percent of their covered salary and the employer contribution is 15.7 percent; 11.4 percent was the portion used to fund pension obligations. The employer contribution rates for 2000 represent a temporary rate reduction from the 1999 rates of 13.55 percent for employees other than law enforcement and 16.7 percent for law enforcement employees. Contributions are authorized by State statute. The contributions rates are determined actuarially. The County's contributions to PERS for the years ended December 31, 2000, 1999, and 1998 were \$1,722,443, \$2,083,612, and \$1,861,844, respectively; 81 percent has been contributed for 2000 and 100 percent has been contributed for 1999 and 1998. The unpaid contribution for 2000 is recorded

Delaware County, Ohio

Notes to the General Purpose Financial Statements For The Year Ended December 31, 2000

as a liability in the respective funds and the general long-term obligations account group.

(B) State Teachers Retirement System

Certified teachers, employed by the school for the Developmentally Disabled, participate in the State Teachers Retirement System of Ohio (STRS), a cost-sharing multiple employer public employee retirement system administered by the State Teachers Retirement Board. STRS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. STRS issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771.

Plan members are required to contribute 9.3 percent of their annual covered salary to fund pension obligations and the County is required to contribute 14 percent; 6 percent was the portion used to fund pension obligations for 2000. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The County's contributions to STRS for the years ended December 31, 2000, 1999, and 1998 were \$68,514, \$70,002, and \$68,384, respectively; 82 percent has been contributed for 2000 and 100 percent has been contributed for 1999 and 1998. The unpaid contribution for 2000 is recorded as a liability in the respective fund.

Note 12. Postemployment Benefits

A. Public Employees Retirement System

The Public Employees Retirement System of Ohio (PERS) provides post-retirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit. Health care coverage for disability and primary survivor recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12, "Disclosure of Information on Postemployment Benefits Other Than Pension Benefits by State and Local Governmental Employees". A portion of each employer's contribution to PERS is set aside for the funding of post-retirement health care based on authority granted by State statute. The employer contribution rate for 2000 was 10.84 percent of covered payroll for employees not engaged in law enforcement; 4.3 percent was the portion used to fund health care. The employer contribution rate for law enforcement employees for 2000 was 15.70 percent; 4.3 percent was used to fund health care.

Benefits are advance funded using the entry age cost method (for 2000, PERS returned to an actuarially pre-funded disclosure because this provides a better presentation of PERS's actual funding methodology. In prior years, the disclosure was based on a pay-as-you-go basis). Significant actuarial assumptions include a rate of return on investments of 7.75 percent, an annual increase in active employee total payroll of 4.175 percent compounded annually, and an additional increase in total payroll of .54 percent to 5.1 percent based on additional pay increases. Health care premiums are assumed to increase 4.75 percent annually.

OPEB are financed through employer contributions and investment earnings. All investments are carried at market value. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 percent of unrealized market appreciation or depreciation on investment assets.

At December 31, 2000, the total number of benefit recipients eligible for OPEB through the system was 401,339. As of December 31, 2000, the actuarial value of net assets available for future OPEB payments were \$10,085.5 million. The actuarially accrued liability and the unfounded actuarial liability were \$12,473.6 million and \$1,668.1 million, respectively. The County's actual contributions for 2000 which were used to fund OPEB were \$1,063,584.

B. State Teachers Retirement System

Comprehensive health care benefits are provided to retired teachers and their dependents through the State Teachers Retirement System (STRS). Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of

Delaware County, Ohio

Notes to the General Purpose Financial Statements For The Year Ended December 31, 2000

monthly Medicare premiums. All benefit recipients and sponsored dependents are eligible for health coverage. The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS.

Benefits are funded on a pay-as-you-go basis. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. Under Ohio law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. The Board allocated employer contributions equal to 8 percent of covered payroll to the Health Care Reserve Fund. The County's contribution to the health care cost for 2000 was \$39,151. STRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund at June 30, 2000, was \$3,419 million. For the fiscal year ended June 30, 2000, net health care costs paid by STRS were \$283,137,000. There were 99,011 eligible benefit recipients.

Note 13. Compensated Absences

County employees earn vacation at varying rates ranging from two to five weeks per year. Sick leave is accrued based on hours worked. Accumulated vacation cannot exceed three times the annual accumulation rate for an employee. Sick leave accumulates without limit and is paid to employees upon separation at varying rates. All accumulated, unused vacation time is paid upon separation with the County. At December 31, 2000, the liability for compensated absences was \$1,839,723 for the Primary Government.

Note 14. Food Stamps

The County's Department of Human Services (Welfare) distributed, through contracting issuance centers, federal food stamps to entitled recipients within Delaware County. The receipt and issuance of these stamps have the characteristics of federal "grants"; however, the Department of Human Services merely acts in an intermediary capacity. Therefore, the inventory value of these stamps is not reflected in the accompanying financial statements as the only economic interest related to these stamps rests with the ultimate recipient. The value of food stamps as of December 31, 2000 was \$8,162.

Note 15. Long Term Obligations

(A) Primary Government

The County's long-term obligations activity for the year ended December 31, 2000, was as follows:

	Outstanding 12/31/1999	Additions	Deductions	Outstanding 12/31/2000
<u>Enterprise Funds</u>				
<u>General Obligation Bonds</u>				
1995 Sewer Improvement Bonds - 4.3-5.5%	\$17,595,000	\$0	\$1,550,000	\$16,045,000
1999 Sewer Improvement Bonds – 3.3-5.05%	57,550,000	0	1,845,000	55,705,000
<u>Other Long-Term Obligations</u>				
Compensated Absences	90,532	13,005	0	103,537
OWDA Loan - 6.44%	1,825,393	0	320,935	1,504,458
Total Enterprise Fund Obligations	77,060,925	13,005	3,715,935	73,357,995
<u>Internal Service Funds</u>				
<u>Other Long-Term Obligations</u>				
Compensated Absences	3,530	9,526	0	13,056
<u>General Long-Term Obligations</u>				
1997 Capital Facilities Bond – 4.0 – 4.8%	4,875,000	0	135,000	4,740,000

Delaware County, Ohio

Notes to the General Purpose Financial Statements For The Year Ended December 31, 2000

(Continued)	Outstanding 12/31/1999	Additions	Deductions	Outstanding 12/31/2000
2000 Capital Facilities Bond – 4.95 – 6.0%	0	16,115,000	0	16,115,000
1999 Special Assessment Bond	970,000	0	80,000	890,000
Compensated Absences	1,253,793	360,746	0	1,614,539
Intergovernmental Payable	53,241	15,439	0	68,680
Total - General Long-Term Obligations - Primary Government	7,152,034	16,491,185	215,000	23,428,219
Total – All Long-Term Obligations	\$84,216,489	\$16,513,716	\$3,930,935	\$96,799,270

General Obligation Bonds: The County issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities and the refinancing of bond anticipation notes. General obligation bonds are direct obligations of the County for which its full faith and credit are pledged for repayment. The general obligation bonds reported as general long-term obligations are payable from unvoted property tax revenues. The general obligation bonds reported as enterprise fund obligations are payable from unvoted property tax revenues to the extent operating resources of the Sanitary Engineer Fund are not available to meet the annual debt service requirements. The County expects that all of the debt service on the Sanitary Engineer Fund bonds will be paid from the revenues of the sewer fund.

1995 Sewer Improvement Bonds: The 1995 Sewer Improvement Bonds were issued with an original discount of \$271,863. The bonds are reported on the Balance Sheet at year end net of the unamortized discount of \$195,969.

1999 Sewer Improvement Bonds: The 1999 Sewer Improvement Bonds were issued with an original discount of \$961,092. The bonds are reported on the Balance Sheet at year end net of the unamortized discount of \$930,280.

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

Year	Mandatory Redemption Amounts			
	1995 Sewer Improvement Bonds	1997 Capital Improvement Bonds	1999 Sewer Improvement Bonds	2000 Capital Improvement Bonds
2011	\$985,000	\$325,000	\$0	\$0
2012	1,040,000	350,000	0	0
2013	1,105,000	375,000	0	0
2014	1,135,000	400,000	0	650,000
2015	1,075,000	425,000	0	655,000
2016	0	455,000	0	0
2017	0	205,000	0	745,000
2018	0	0	0	785,000
2019	0	0	2,500,000	835,000
2020	0	0	2,645,000	
2021	0	0	2,795,000	950,000
2022	0	0	2,950,000	1,000,000
2023	0	0	3,115,000	1,060,000
2024	0	0	0	1,120,000

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

Delaware County, Ohio

Notes to the General Purpose Financial Statements For The Year Ended December 31, 2000

Redemption Dates	Redemption Dates (Dates Inclusive)			
	1995 Sewer Improvement Bonds	1997 Capital Improvement Bonds	1999 Sewer Improvement Bonds	2000 Capital Improvement Bonds
December 1, 2005 to November 30, 2006	101%			
December 1, 2006 and thereafter	100			
December 1, 2007 to November 30, 2008		101%		
December 1, 2008 and thereafter		100		
December 1, 2009 to November 30, 2010			101%	
December 1, 2010 to November 30, 2011			100	101%
December 1, 2011 and thereafter				100

Special Assessment Bonds: Special assessment bonds are payable from the proceeds of assessments levied against the specific property owners who primarily benefited from the project. Special assessment monies will be received in and the debt will be retired through the debt service fund. In the event that property owners fail to make their special assessment payments, the County is responsible for providing the resources to meet the annual principal and interest payments.

OWDA Loan: The Ohio Water Development Authority loan will be paid from charges for services revenue in the Sanitary Engineer Enterprise Fund.

Compensated Absences: Sick and vacation benefits will be paid from the fund from which the employee is paid. The change in Compensated Absences is presented as net because it is not practical to determine the actual increases and decreases.

Intergovernmental Payable: The intergovernmental payable represents contractually required pension contributions that are not liquidated with current resources. This payable will be paid from the funds which the employees' salaries are paid.

The following is a summary of the future annual principal and interest payments to retire the debt obligations:

Year Ended 12/31	General Long-Term Debt Obligation			Total
	General		Special Assessment	
	Obligation Bonds			
	Governmental Purposes	Bonds		
2001	\$1,638,790	\$121,507		\$1,760,297
2002	1,652,923	123,108		1,776,031
2003	1,660,000	124,367		1,784,367
2004	1,670,180	125,328		1,795,508
2005	1,683,412	125,947		1,809,359
2006-2010	8,493,350	495,083		8,988,433
2011-2015	8,666,900	0		8,666,900
2016-2020	7,007,313	0		7,007,313
2021-2024	6,287,600	0		6,287,600
Total	\$38,760,468	\$1,115,340		\$39,875,808

Year Ended 12/31	Enterprise Related Debt			Total
	General		OWDA Loan	
	Obligation Bonds Supported by			
	Enterprise Revenues			
2001	\$6,901,414	\$438,491		\$7,339,905
2002	6,878,999	438,491		7,317,490
2003	6,860,686	438,491		7,299,177

Delaware County, Ohio

Notes to the General Purpose Financial Statements For The Year Ended December 31, 2000

(Continued)	General Obligation Bonds Supported by		
Year Ended 12/31	Enterprise Revenues	OWDA Loan	Total
2004	5,602,071	438,490	6,040,561
2005-2009	27,716,014	0	27,716,014
2010-2014	23,543,398	0	23,543,398
2015-2019	18,979,882	0	18,979,882
2020-2024	16,973,575	0	16,973,575
Total	\$113,456,039	\$1,753,963	\$115,210,002

Industrial Development Revenue Bonds: From time to time, the County has issued Industrial Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the County, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

As of December 31, 2000, there were 13 series of Industrial Revenue Bonds and six Hospital Revenue Bonds outstanding. Except for the bonds issued in 1998 and 1999, the remaining series were issued before July 1, 1995. The aggregate principal amount payable for the Industrial Revenue Bonds and Hospital Revenue Bonds cannot be determined; however, the original issue amounts minus the 1998 and 1999 principal payments totaled \$39,600,000 and \$36,393,368, respectively.

Debt Limitation: 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 shall never exceed one percent of total valuation of the County. The Code further provides that the total voted and unvoted net debt of the County less the same exempt debt shall never exceed a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000. The County's overall debt margin was \$74,364,997 at December 31, 2000.

(B) Component Units

Delaware Creative Housing Loans Payable: DCH has three loans payable to the bank; one at \$353 per month including interest at prime plus 1.5% until January 2003 with an outstanding balance of \$7,518, one at \$1,033 per month including interest at prime plus 2.25% until November 2013 with an outstanding balance of \$85,777 and the other one at \$653 per month including interest at 8.8% until December 2001 with an outstanding balance of \$55,702 and a balloon payment due at that time. These loans are collateralized by real property.

Alpha Group of Delaware Loans Payable: The Alpha Group has one loan payable to the bank at \$4,591 per month including interest at 8.1% until March 10, 2009, with a balloon payment of \$230,466 due in April, 2009. This loan is collateralized by real property.

Note 16. Interfund Transactions

During 2000, the county advanced revenue from the General Fund to the Capital Projects Fund in the amount of \$2,076. This advance is recorded as an interfund receivable and interfund payable.

Interfund balances at December 31, 2000, consist of the following individual fund receivables and payables:

<i>Fund Type/Fund</i>	<i>Due From Other Funds</i>	<i>Due To Other Funds</i>
General Fund	\$0	\$34,211

Delaware County, Ohio

Notes to the General Purpose Financial Statements For The Year Ended December 31, 2000

(Continued)	<i>Due From</i>	<i>Due To</i>
Special Revenue Funds:	<i>Other Funds</i>	<i>Other Funds</i>
Motor and Gas	16,711	0
Developmental Disabilities	17,500	0
Youth Services	1,500	0
Community Service and Prevention	0	1,500
Total Special Revenue Funds	35,711	1,500
Total All Fund Types	\$35,711	\$35,711

Note 17. Contractual Commitments

As of December 31, 2000, the County had contractual commitments for the following projects:

Vendor	Contract Amount	Amount Paid	Remaining Balance
Alum Creek Treatment Plant	\$71,546,438	\$55,834,955	\$15,711,483
20/20 Expansion Project	2,629,739	1,948,310	681,429
New Administration Building	\$3,155,805	\$654,837	\$2,500,968

Note 18. Segment Information for Enterprise Funds

The County's maintains two enterprise funds, Sanitary Engineer and Solid Waste Transfer Station, which are intended to be self-supported through user fees charged to consumers. Key financial information as of and for the year ended December 31, 2000, for each activity is as follows:

<i>Description</i>	<i>Solid Waste Transfer Station</i>	<i>Sanitary Engineer</i>	<i>Delaware Area Transit Agency</i>	<i>Total Primary Government</i>
Operating Revenue	\$150,050	\$5,723,163	\$917,073	\$6,790,286
Depreciation Expense	6,705	2,272,771	69,135	2,348,611
Operating Income	142,347	270,928	27,872	441,147
Net Income (Loss)	142,347	(809,089)	74,336	(592,406)
Current Capital Contributions	0	18,871,063	0	18,871,063
Fixed Assets Additions	0	47,604,342	82,625	47,686,967
Fixed Assets Deletions	0	15,092	0	15,092
Net Working Capital	688,750	22,702,880	68,560	23,460,190
Total Assets	917,664	176,854,003	258,029	178,029,696
General Obligation Bonds Payable	0	67,108,751	0	67,108,751
OWDA Loans Payable	0	1,162,855	0	1,162,855
Total Equity	917,664	101,346,894	233,758	102,498,316
Encumbrances Outstanding (Budget Basis) at December 31, 2000	0	5,528,503	0	5,528,503

Note 19. Joint Ventures

(A) The Delaware-Morrow Mental Health and Recovery Services Board

The Delaware-Morrow Mental Health and Recovery Services Board is a joint venture between Delaware and Morrow counties. The headquarters for the Board is in Delaware County. The Board provides mental health and recovery services. Statutorily created, the Board is made up of eighteen members, with ten appointed by the County Commissioners, four by the

Delaware County, Ohio

Notes to the General Purpose Financial Statements For The Year Ended December 31, 2000

State Director of Alcohol and Drug Addiction Services and four by the State Director of Mental health. The County Commissioners' appointments are based on county population, with the largest county in population having the most appointed members. With respect to the county's population, six of the ten members are appointed by the County Commissioners from Delaware County while four are appointed by the County Commissioners of Morrow County. 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 benefit or burden to the County. The existence of the Board depends upon the continuing participation of the County. The County collected \$1,700,192 in property taxes for the Board during 2000. Separate financial statements may be obtained by contacting 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 is statutorily created by ORC 713.23. County offices represented on the Delaware County Regional Planning Commission include the three Delaware County Commissioners, County Engineer, Sanitary Engineer, Building Department, and Board of Health. The commission is jointly governed among Delaware County, municipalities and townships. Each member's control over the operation of the Commission is limited to its representation on the Board. The Commission may make studies, maps, plans, recommendations and reports concerning the physical, environment, 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. The Commission is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. In 2000, the County paid fees of \$70,144 which represents 57 percent of total contributions. Complete financial statements can be obtained from the Regional Planning Commission, 50 Channing Street, 2nd Floor, Delaware, Ohio 43015.

Note 20. Jointly Governed Organizations

(A) Joint Solid Waste District

The Joint Solid Waste District is a jointly governed organization among Delaware, Knox, Marion, and Morrow Counties. Each of these governments supports the District. The County made no contributions during 2000. The degree of control exercised by any participating County is limited to its representation on the Board. The Board of Directors consists of twelve members, the three county commissioners of each of the four counties. The District does not have any outstanding debt. The District is self-sufficient, operating entirely on collected fees.

(B) The Five County Joint Juvenile Detention and Rehabilitation Center

The Five County Joint Juvenile Detention and Rehabilitation Center is a jointly governed organization involving Union, Champaign, Delaware, Logan and Madison Counties. The Center provides facilities for the training, treatment, and rehabilitation of delinquent, dependent, abused, or neglected children and was established under Section 2151.34 of the Ohio Revised Code. The operation of the Center is controlled by a joint board of trustees whose membership consists of two appointees of the Union County Commissioners, two appointees of the Delaware County Commissioners, and one appointee from Champaign, Logan and Madison Counties. Each county's ability to influence the operations of the Center is limited to their representation on the board of trustees. Appropriations are adopted by the joint board of trustees who exercise control over the operation, maintenance and construction of the Center. Union County serves as the fiscal agent. Each county is charged for their share of the operating costs of the Center based on the number of individuals from their county in attendance. In 2000, Delaware County contributed \$237,519 for the Center's operations which represents 20 percent of total contributions.

Note 21. Related Organization

The county appoints the governing board of the Delaware County District Library, however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit for or burden on the County. The County

Delaware County, Ohio

Notes to the General Purpose Financial Statements For The Year Ended December 31, 2000

serves in a ministerial capacity as taxing authority for the Library. Once the Library Board determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library determines its own budget. The Library did not receive any funding from the County during 2000.

Note 22. Insurance Purchasing Pool

The County is participating in a group rating plan for workers' compensation as established under Section 4123.29 of the Ohio Revised Code. The County Commissioners Association Service Corporation (CCAOSC) was established through the County Commissioners Association of Ohio (CCAO) as a group purchasing pool. A group executive committee is responsible for calculating annual rate contributions and rebates, approving the selection of a third party administrator, reviewing and approving proposed third party fees for risk management services and general management fees, determining ongoing eligibility of each participant and performing any other acts and functions which may be delegated to it by the participating employers. The group executive committee consists of seven members. Two members are the president and treasurer of CCAOSC; the remaining five members are representatives of the participants. These five members are elected for the ensuing year by the participants at a meeting held in the month of December each year. No participant can have more than one member of the group executive committee in any year, and each elected member shall be a County Commissioner.

Note 23. Related Party Transaction

During 2000, Delaware County provided facilities, certain equipment, transportation and salaries for administration, implementation and supervision of programs to Alpha Group of Delaware Inc. Alpha Group, Inc. a discretely presented component unit of Delaware County reported in the notes \$394,000 for such contributions. Alpha Group of Delaware, Inc. recorded operating revenues and expenses at cost or fair value as applicable, to the extent the contribution is related to the vocational purpose of the Workshop.

Note 24. Contributed Capital

During 2000 contributed capital changed by the following amounts:

Contributed Capital - December 31, 1999	\$79,864,381
Contributions from Developers	8,890,318
Tap-In Fees	<u>9,980,745</u>
Contributed Capital - December 31, 2000	<u><u>\$98,735,444</u></u>

Note 25. Claims and Judgments Payable

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under terms of the grant. Based on prior experiences, the County believes such disallowance's, if any, will be immaterial.

Delaware County has several claims and lawsuits pending in which a probable outcome can not be determined or measured. In the opinion of the County Prosecutor, no material liability is anticipated. However in the event of a loss, the County is self-insured at \$500,000 per incident and \$500,000 aggregate. Amounts exceeding these limits are insured under the County's stop loss policy.

General Fund

The General Fund is used to account for all financial resources of the County except those required to be accounted for in a specified fund.

Delaware County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Budget Basis)

General Fund

For the Year Ended December 31, 2000

	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Taxes	\$19,389,750	\$19,587,912	\$198,162
Charges for Services	2,229,625	2,335,408	105,783
Licenses and Permits	1,748,000	1,828,206	80,206
Fines and Forfeitures	361,000	384,955	23,955
Intergovernmental	3,462,000	3,475,656	13,656
Investment Income	5,770,000	5,803,989	33,989
Other	530,625	569,200	38,575
Total Revenues	33,491,000	33,985,326	494,326
EXPENDITURES:			
GENERAL GOVERNMENT:			
LEGISLATIVE AND EXECUTIVE			
<i>Record Center</i>			
Personal Services	69,555	61,911	7,644
Materials and Supplies	9,950	6,414	3,536
Services and Charges	28,350	21,216	7,134
Capital Outlay	15,950	15,661	289
<i>Commissioners - Administrative</i>			
Personal Services	315,695	308,619	7,076
Materials and Supplies	3,500	3,499	1
Services and Charges	36,875	26,523	10,352
Capital Outlay	1,000	384	616
<i>Commissioners - General</i>			
Personal Services	1,495,868	1,438,110	57,758
Materials and Supplies	500	468	32
Services and Charges	565,000	485,940	79,060
Other	458,992	400,393	58,599
Capital Outlay	5,000	2,582	2,418
<i>Lands and Buildings</i>			
Personal Services	459,857	434,294	25,563
Materials and Supplies	102,000	77,943	24,057
Services and Charges	898,770	894,501	4,269
Capital Outlay	52,800	51,770	1,030
<i>County Garage</i>			
Personal Services	67,686	65,182	2,504
Materials and Supplies	245,500	243,085	2,415
Services and Charges	37,350	31,947	5,403
Capital Outlay	\$1,200	\$227	\$973

(Continued)

Delaware County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Budget Basis)

General Fund

For the Year Ended December 31, 2000

(Continued)

	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Zoning</i>			
Personal Services	\$18,412	\$16,800	\$1,612
Materials and Supplies	500	88	412
Services and Charges	3,000	2,989	11
Capital Outlay	9,000	1,825	7,175
<i>Subdivision Bonds</i>			
Services and Charges	30,000	0	30,000
<i>Personnel</i>			
Personal Services	116,341	108,407	7,934
Materials and Supplies	7,650	1,895	5,755
Services and Charges	163,150	139,818	23,332
Capital Outlay	5,364	3,878	1,486
<i>Employee Relations</i>			
Materials and Supplies	6,200	2,196	4,004
Services and Charges	39,350	31,344	8,006
<i>Auditor</i>			
Personal Services	351,850	342,145	9,705
Materials and Supplies	10,161	9,343	818
Services and Charges	36,512	36,037	475
Capital Outlay	8,470	8,464	6
<i>Auditor - Personal Property</i>			
Personal Services	21,351	21,041	310
Materials and Supplies	2,434	1,658	776
<i>Board of Revision</i>			
Services and Charges	7,000	7,000	0
<i>Budget Commission</i>			
Services and Charges	1,000	104	896
<i>Treasurer</i>			
Personal Services	142,445	136,790	5,655
Materials and Supplies	2,000	949	1,051
Services and Charges	31,600	31,218	382
Capital Outlay	\$3,000	\$1,731	\$1,269

(Continued)

Delaware County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Budget Basis)

General Fund

For the Year Ended December 31, 2000

(Continued)

	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Prosecutor</i>			
Personal Services	\$362,936	\$331,223	\$31,713
Materials and Supplies	12,000	6,416	5,584
Services and Charges	91,712	91,557	155
Capital Outlay	10,000	0	10,000
<i>Board of Elections</i>			
Personal Services	318,060	312,073	5,987
Materials and Supplies	22,700	21,748	952
Services and Charges	176,995	165,789	11,206
Capital Outlay	134,381	134,381	0
<i>Recorder</i>			
Personal Services	215,021	207,797	7,224
Materials and Supplies	13,100	7,299	5,801
Services and Charges	8,000	6,052	1,948
<hr/>			
Total - Legislative and Executive	7,253,093	6,760,724	492,369
<hr/>			
JUDICIAL			
<i>Law Library</i>			
Personal Services	17,089	8,931	8,158
<i>Public Defender</i>			
Personal Services	58,960	57,708	1,252
Materials and Supplies	1,500	1,189	311
Services and Charges	720,000	720,000	0
<i>Court of Appeals</i>			
Services and Charges	11,791	5,122	6,669
<i>Common Pleas/Administration</i>			
Personal Services	443,478	421,979	21,499
Materials and Supplies	16,380	10,414	5,966
Services and Charges	86,950	76,272	10,678
Capital Outlay	\$15,296	\$15,232	\$64

(Continued)

Delaware County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Budget Basis)

General Fund

For the Year Ended December 31, 2000

(Continued)

	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Common Pleas Jury Commission/ISP</i>			
Personal Services	\$55,031	\$52,615	\$2,416
Materials and Supplies	4,110	2,439	1,671
Services and Charges	158,900	96,139	62,761
Capital Outlay	13,500	13,255	245
<i>Juvenile Court</i>			
Personal Services	715,938	705,544	10,394
Materials and Supplies	17,000	16,981	19
Services and Charges	277,460	276,519	941
Capital Outlay	3,590	3,590	0
<i>Juvenile Correction Center</i>			
Services and Charges	276,038	237,519	38,519
<i>Probate Court</i>			
Personal Services	144,315	140,716	3,599
Materials and Supplies	3,708	3,708	0
Services and Charges	14,050	11,823	2,227
Capital Outlay	6,676	6,529	147
<i>Clerk of Courts</i>			
Personal Services	315,077	279,920	35,157
Materials and Supplies	9,000	6,530	2,470
Services and Charges	17,000	15,224	1,776
Capital Outlay	3,000	0	3,000
<i>Municipal Court</i>			
Personal Services	6,029	4,191	1,838
Services and Charges	327,000	318,109	8,891
Total - Judicial	3,738,866	3,508,198	230,668

PUBLIC SAFETY

<i>Building Regulations</i>			
Personal Services	1,274,869	1,254,887	19,982
Materials and Supplies	13,760	11,300	2,460
Services and Charges	105,375	91,228	14,147
Capital Outlay	\$13,950	\$13,604	\$346

(Continued)

Delaware County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Budget Basis)

General Fund

For the Year Ended December 31, 2000

(Continued)

	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Safety</i>			
Personal Services	\$37,407	\$35,176	\$2,231
Materials and Supplies	3,650	26	3,624
Services and Charges	4,700	2,151	2,549
Capital Outlay	1,500	459	1,041
<i>Emergency Medical Services/911 Dispatching</i>			
Personal Services	4,207,730	4,064,985	142,745
Materials and Supplies	156,150	131,913	24,237
Services and Charges	551,574	472,498	79,076
Capital Outlay	222,680	92,654	130,026
<i>Coroner</i>			
Personal Services	26,772	26,523	249
Materials and Supplies	500	0	500
Services and Charges	50,000	28,936	21,064
<i>Victim's Assistance</i>			
Personal Services	57,189	55,292	1,897
Materials and Supplies	3,500	1,728	1,772
Services and Charges	11,700	9,698	2,002
<i>Sheriff/Firing Range</i>			
Personal Services	1,902,383	1,873,255	29,128
Materials and Supplies	93,500	88,138	5,362
Services and Charges	188,096	187,144	952
Capital Outlay	5,000	4,811	189
<i>Sheriff/Jail/Prisoner Transport</i>			
Personal Services	1,171,489	1,146,846	24,643
Materials and Supplies	200,250	191,309	8,941
Services and Charges	464,912	401,084	63,828
Capital Outlay	25,000	24,969	31
<i>Sheriff/Conveyance</i>			
Personal Services	983,815	967,560	16,255
Materials and Supplies	23,700	23,365	335
Services and Charges	27,250	20,860	6,390
Capital Outlay	\$578,227	\$575,504	\$2,723

(Continued)

Delaware County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Budget Basis)

General Fund

For the Year Ended December 31, 2000

(Continued)

	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<i>Sheriff/Court Security</i>			
Personal Services	\$97,827	\$90,888	\$6,939
Materials and Supplies	2,500	2,450	50
Services and Charges	4,300	4,070	230
Capital Outlay	1,000	685	315
<i>Sheriff/Pay-for-Stay</i>			
Personal Services	32,182	29,235	2,947
Materials and Supplies	1,500	1,398	102
Services and Charges	3,250	881	2,369
Total - Public Safety	12,549,187	11,927,510	621,677
PUBLIC WORKS			
<i>Engineer/Map Room</i>			
Personal Services	157,563	135,390	22,173
Materials and Supplies	6,250	1,135	5,115
Services and Charges	9,325	3,670	5,655
Capital Outlay	13,582	12,338	1,244
Total - Public Works	186,720	152,533	34,187
HEALTH			
<i>County Home</i>			
Services and Charges	200,000	190,632	9,368
Total Health	200,000	190,632	9,368
HUMAN SERVICES			
<i>Veterans Services</i>			
Personal Services	124,424	120,666	3,758
Materials and Supplies	13,100	12,553	547
Services and Charges	44,015	40,510	3,505
Capital Outlay	1,700	961	739
Total Human Services	\$183,239	\$174,690	\$8,549

(Continued)

Delaware County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Budget Basis)

General Fund

For the Year Ended December 31, 2000

(Continued)

	REVISED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Total Expenditures	\$24,111,105	\$22,714,287	\$1,396,818
Excess of Revenues Over Expenditures	9,379,895	11,271,039	1,891,144
OTHER FINANCING SOURCES(USES)			
Proceeds from the Sale of Fixed Assets	9,000	10,567	1,567
Advance - Out	(2,076)	(2,076)	0
Operating Transfers-Out	(9,917,077)	(8,580,146)	1,336,931
Total Other Financing Sources (Uses)	(9,910,153)	(8,571,655)	1,338,498
Excess of Revenue and Other Financing Sources Over (Under) Expenditures and Other (Uses)	(530,258)	2,699,384	3,229,642
Fund Balance at Beginning of Year	4,934,831	4,934,831	0
Unexpended Prior Year Encumbrances	189,420	189,420	0
Fund Balance at End of Year	\$4,593,993	\$7,823,635	\$3,229,642

Delaware County, Ohio

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts, or for major capital projects) that are legally restricted to expenditures for specific purposes. Following is a description of the County's special revenue funds:

Dog and Kennel Fund - To account for the dog warden's operations, financed by the sale of dog tags, kennel permits, and fine collections.

Job and Family Services Fund - To account for various federal and state grants as well as transfers from the general fund used to provide public assistance to general relief recipients, pay their providers of medical assistance, and for certain public social services.

Real Estate Assessment Fund - To account for state mandated county-wide real estate appraisals that are funded by charges to the political subdivisions located within the County.

Motor and Gas Fund - To account for revenue derived from motor vehicle licenses tax and gasoline taxes. Expenditures from this fund are limited by state law to county road and bridge repair/improvement projects.

Child Support Enforcement Agency Fund - To account for federal, state and local revenues used to administer the County Bureau of Support.

Developmental Disabilities Fund - To account for the operation of a school for the mentally retarded and developmentally disabled. Revenue sources include a County-wide property tax and federal and state grants.

Domestic Violence Fund - To account for a \$10 fee collected on each marriage license which is sent to local shelters for the victims of domestic abuse.

Youth Services Fund - To account for grant monies received from the State Department of Youth Services which are used for the placement of children, diversion program-juvenile delinquents, work programs involving restitution, juvenile delinquency prevention and other related activities.

Community Block Grant Fund - To account for revenue from the federal government to be expended for the administration of the revolving loan program and for improvements to targeted areas within the County.

Revolving Loan Fund - To account for loans made by the County to local businesses and the subsequent repayment of those loans.

Prosecutor Delinquent Tax Fund - To account for five per cent of all certified delinquent real estate taxes and assessments used for the purpose of collecting delinquent property taxes.

Delaware County, Ohio

Special Revenue Funds

(Continued)

Ditch Maintenance Fund - To account for special assessment revenue which will be used to provide irrigation ditches and to maintain existing ditches within the County.

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

Emergency Management Fund - To account for grant funds and funds received from the County, townships, villages, and municipalities on a per person basis to be used to maintain an emergency management service department.

Children's Services Fund - To account for state grants used to provide support for children.

Treasurer Delinquent Tax Fund - To account for five per cent of all certified delinquent real estate taxes and assessments used for the purpose of collecting delinquent property taxes.

Title Administration Fund - To account for title fees collected by the County Clerk of Courts.

Court Fund - To account for the operations of the Clerk of Common Pleas Data Fund, the Juvenile Court Data Fund, the Probate Court Data Fund and the Common Pleas Special Purpose Fund.

Other Special Revenue Funds

Litter Control Fund	Special Litter Fund
LEAP Grant Fund	Indigent Guardian Fund
Board of Education Fund	County Reserve Fund
Drug Enforcement Fund	Legal Research Fund
Road and Bridge Fund	Economic Development Fund
Community Service and Prevention Fund	Community Based Correction Fund
Law Enforcement Computerization Fund	Drug Court Fund
Recorder Equipment	Data Support Fund
Indigent Driver Fund	Victim's Services Fund

Delaware County, Ohio

Combining Balance Sheet All Special Revenue Funds As of December 31, 2000

	<i>Dog and Kennel</i>	<i>Job and Family Services</i>	<i>Real Estate Assessment</i>	<i>Motor and Gas</i>	<i>Litter Control</i>	<i>Child Support Enforcement Agency</i>
Assets						
Equity in Pooled Cash and Cash Equivalents	\$78,109	\$980,497	\$1,046,532	\$8,846,881	\$7,217	\$496,620
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0	35
Receivables:						
Taxes	0	0	0	1,258,778	0	0
Accounts	0	0	0	59,063	0	0
Special Assessments	0	0	0	0	0	0
Accrued Interest	0	0	0	0	0	0
Due from Other Funds	0	0	0	16,711	0	0
Due from Other Governments	145	0	0	296,021	0	17,437
Loans Receivable	0	0	0	0	0	0
Materials and Supplies Inventory	3,254	2,201	2,933	184,659	0	2,220
Prepaid Items	112	716	10,847	92	0	389
Total Assets	\$81,620	\$983,414	\$1,060,312	\$10,662,205	\$7,217	\$516,701
Liabilities						
Accounts Payable	\$380	\$184,230	\$4,489	\$174,938	\$0	\$2,788
Contracts Payable	0	0	0	94,376	0	0
Accrued Wages	2,370	33,433	6,213	44,695	945	11,365
Compensated Absences Payable	453	12,252	678	21,085	0	2,697
Due to Other Funds	0	0	0	0	0	0
Due to Other Governments	2,388	33,503	5,715	42,699	925	10,341
Deferred Revenue	0	0	0	2,265,608	0	0
Total Liabilities	5,591	263,418	17,095	2,643,401	1,870	27,191
Fund Equity						
Fund Balance:						
Reserved for Encumbrances	0	72,845	18,886	193,338	0	11,526
Reserved for Inventory	3,254	2,201	2,933	184,659	0	2,220
Reserved for Loans Receivable	0	0	0	0	0	0
Unreserved	72,775	644,950	1,021,398	7,640,807	5,347	475,764
Total Fund Equity	76,029	719,996	1,043,217	8,018,804	5,347	489,510
Total Liabilities and Fund Equity	\$81,620	\$983,414	\$1,060,312	\$10,662,205	\$7,217	\$516,701

Delaware County, Ohio

<i>Developmental Disabilities</i>	<i>Special Litter</i>	<i>Domestic Violence</i>	<i>Youth Services</i>	<i>Community Block Grant</i>	<i>Revolving Loan</i>	<i>Prosecutor Delinquent Tax</i>	<i>Ditch Maintenance</i>
\$2,805,788	\$1,945	\$13,331	\$95,247	\$116,895	\$946,823	\$122,185	\$381,722
0	0	0	0	0	0	0	0
4,753,879	0	0	0	0	0	0	0
0	0	1,589	0	0	0	0	0
0	0	0	0	0	0	0	339,075
0	0	0	0	0	10,756	0	0
17,500	0	0	1,500	0	0	0	0
0	0	0	691	63,800	0	0	0
0	0	0	0	0	2,738,207	0	0
5,423	0	0	0	0	0	0	1,002
15,785	0	0	0	0	0	0	0
\$7,598,375	\$1,945	\$14,920	\$97,438	\$180,695	\$3,695,786	\$122,185	\$721,799
\$184,823	\$0	\$14,920	\$5,672	\$1,680	\$2,650	\$0	\$2,671
100,836	0	0	0	30,851	0	0	0
49,396	0	0	6,489	0	0	1,403	0
8,593	0	0	1,145	0	0	0	0
0	0	0	0	0	0	0	0
47,809	0	0	6,712	20,300	0	887	0
4,753,879	0	0	0	0	0	0	339,075
5,145,336	0	14,920	20,018	52,831	2,650	2,290	341,746
49,251	0	0	0	3,690	0	0	0
5,423	0	0	0	0	0	0	1,002
0	0	0	0	0	2,738,207	0	0
2,398,365	1,945	0	77,420	124,174	954,929	119,895	379,051
2,453,039	1,945	0	77,420	127,864	3,693,136	119,895	380,053
\$7,598,375	\$1,945	\$14,920	\$97,438	\$180,695	\$3,695,786	\$122,185	\$721,799

(Continued)

Delaware County, Ohio

Combining Balance Sheet
All Special Revenue Funds

As of December 31, 2000

(Continued)

	<i>911</i>	<i>Emergency Management</i>	<i>LEAP Grant</i>	<i>Indigent Guardian</i>	<i>Board of Education</i>
Assets					
Equity in Pooled Cash and Cash Equivaler	\$667,459	\$75,013	\$22,708	\$5,731	\$22,765
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Receivables:					
Taxes	982,946	0	0	0	0
Accounts	0	0	0	500	0
Special Assessments	0	0	0	0	0
Accrued Interest	0	0	0	0	0
Due from Other Funds	0	0	0	0	0
Due from Other Governments	0	0	0	0	0
Loans Receivable	0	0	0	0	0
Materials and Supplies Inventory	650	0	0	0	0
Prepaid Items	654	0	0	0	0
Total Assets	\$1,651,709	\$75,013	\$22,708	\$6,231	\$22,765
Liabilities					
Accounts Payable	\$5,399	\$0	\$5,733	\$450	\$0
Contracts Payable	0	0	0	0	0
Accrued Wages	9,884	1,626	0	0	0
Compensated Absences Payable	2,375	725	0	0	0
Due to Other Funds	0	0	0	0	0
Due to Other Governments	6,944	1,596	16,975	0	0
Deferred Revenue	982,946	0	0	0	0
Total Liabilities	1,007,548	3,947	22,708	450	0
Fund Equity					
Fund Balance:					
Reserved for Encumbrances	107,226	0	0	0	0
Reserved for Inventory	650	0	0	0	0
Reserved for Loans Receivable	0	0	0	0	0
Unreserved	536,285	71,066	0	5,781	22,765
Total Fund Equity	644,161	71,066	0	5,781	22,765
Total Liabilities and Fund Equity	\$1,651,709	\$75,013	\$22,708	\$6,231	\$22,765

Delaware County, Ohio

<i>Children's Services</i>	<i>County Reserve</i>	<i>Drug Enforcement</i>	<i>Legal Research</i>	<i>Road and Bridge</i>	<i>Community Service and Prevention</i>	<i>Treasurer Delinquent Tax</i>	<i>Economic Development</i>
\$283,764	\$1,863,377	\$6,489	\$9,810	\$294,518	\$34,892	\$284,504	\$7,342
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	46	0	0	0	0
0	0	0	0	0	0	0	0
38,629	0	64	250	7,850	133	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
\$322,393	\$1,863,377	\$6,553	\$10,106	\$302,368	\$35,025	\$284,504	\$7,342

\$124,579	\$0	\$0	\$0	\$0	\$900	\$0	\$5,273
0	0	0	0	0	0	0	0
0	0	0	0	2,467	2,084	704	1,348
0	0	0	0	2,232	597	223	0
0	0	0	0	0	1,500	0	0
0	0	0	0	12	2,064	659	1,335
0	0	0	0	0	0	0	0
124,579	0	0	0	4,711	7,145	1,586	7,956

21,965	0	0	0	2,400	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
175,849	1,863,377	6,553	10,106	295,257	27,880	282,918	(614)
197,814	1,863,377	6,553	10,106	297,657	27,880	282,918	(614)
\$322,393	\$1,863,377	\$6,553	\$10,106	\$302,368	\$35,025	\$284,504	\$7,342

(Continued)

Delaware County, Ohio

Combining Balance Sheet
All Special Revenue Funds

As of December 31, 2000

(Continued)

	<i>Title Administration</i>	<i>Court</i>	<i>Law Enforcement Computerization</i>	<i>Community Based Correction</i>	<i>Drug Court</i>
Assets					
Equity in Pooled Cash and Cash Equivaler	\$511,277	\$56,748	\$254,415	\$29,892	\$44,657
Cash and Cash Equivalents in Segregated Accounts	200	0	0	25	0
Receivables:					
Taxes	0	0	0	0	0
Accounts	0	1,641	0	0	0
Special Assessments	0	0	0	0	0
Accrued Interest	0	204	0	0	0
Due from Other Funds	0	0	0	0	0
Due from Other Governments	23,793	1,663	0	0	0
Loans Receivable	0	0	0	0	0
Materials and Supplies Inventory	1,865	0	0	0	0
Prepaid Items	0	0	0	0	0
Total Assets	\$537,135	\$60,256	\$254,415	\$29,917	\$44,657
Liabilities					
Accounts Payable	\$0	\$0	\$2,040	\$2,630	\$4,624
Contracts Payable	0	0	0	0	0
Accrued Wages	1,680	406	0	1,061	5,479
Compensated Absences Payable	314	0	0	0	0
Due to Other Funds	0	0	0	0	0
Due to Other Governments	2,015	420	0	2,394	4,771
Deferred Revenue	0	0	0	0	0
Total Liabilities	4,009	826	2,040	6,085	14,874
Fund Equity					
Fund Balance:					
Reserved for Encumbrances	0	0	0	0	0
Reserved for Inventory	1,865	0	0	0	0
Reserved for Loans Receivable	0	0	0	0	0
Unreserved	531,261	59,430	252,375	23,832	29,783
Total Fund Equity	533,126	59,430	252,375	23,832	29,783
Total Liabilities and Fund Equity	\$537,135	\$60,256	\$254,415	\$29,917	\$44,657

Delaware County, Ohio

<i>Recorder Equipment</i>	<i>Data Support</i>	<i>Indigent Driver</i>	<i>Victim's Services</i>	<i>Totals</i>
\$58,109	\$176,559	\$1,350	\$9,506	\$20,660,677
0	0	0	0	260
0	0	0	0	6,995,603
0	0	0	0	62,793
0	0	0	0	339,075
0	0	0	0	11,006
0	0	0	0	35,711
0	0	0	0	450,476
0	0	0	0	2,738,207
0	2,297	0	0	206,504
3,519	10,957	0	0	43,071
\$61,628	\$189,813	\$1,350	\$9,506	\$31,543,383
\$8,951	\$6,452	\$0	\$1,057	\$747,329
0	0	0	0	226,063
0	3,661	0	1,142	187,851
0	1,467	0	546	55,382
0	0	0	0	1,500
0	3,468	0	1,124	215,056
0	0	0	0	8,341,508
8,951	15,048	0	3,869	9,774,689
0	3,411	0	0	484,538
0	2,297	0	0	206,504
0	0	0	0	2,738,207
52,677	169,057	1,350	5,637	18,339,445
52,677	174,765	1,350	5,637	21,768,694
\$61,628	\$189,813	\$1,350	\$9,506	\$31,543,383

Delaware County, Ohio

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balance
All Special Revenue Funds
For the Year Ended December 31, 2000

	<i>Dog and Kennel</i>	<i>Job and Family Services</i>	<i>Real Estate Assessment</i>	<i>Motor and Gas</i>	<i>Litter Control</i>	<i>Child Support Enforcement Agency</i>
Revenues						
Taxes	\$0	\$0	\$0	\$7,190,858	\$0	\$0
Special Assessments	0	0	0	0	0	0
Charges for Services	0	16,979	1,280,220	2,118,264	0	200,697
Licenses and Permits	119,431	0	0	150,690	0	0
Fines and Forfeitures	13,638	0	0	0	0	0
Intergovernmental	0	4,241,630	0	4,742,458	56,600	868,560
Investment Income	0	0	0	0	0	0
All Other Revenue	1,475	186,383	1,041	189,542	16,000	8,251
Total Revenue	134,544	4,444,992	1,281,261	14,391,812	72,600	1,077,508
Expenditures						
Current:						
General Government:						
Legislative and Executive	0	0	894,468	0	0	0
Judicial	0	0	0	0	0	0
Public Safety	193,307	0	0	0	0	0
Public Works	0	0	0	11,352,652	0	0
Health	0	0	0	0	73,205	0
Human Services	0	5,056,875	0	0	0	974,951
Total Expenditures	193,307	5,056,875	894,468	11,352,652	73,205	974,951
Excess of Revenues Over (Under) Expenditures	(58,763)	(611,883)	386,793	3,039,160	(605)	102,557
Other Financing Sources/(Uses)						
Proceeds From Sale of Fixed Assets	0	0	0	10,119	0	0
Transfers-In	50,000	680,629	0	653,485	0	80,000
Transfers-Out	0	0	0	0	0	0
Transfers to Component Units	0	0	0	0	0	0
Total Other Financing Sources (Uses)	50,000	680,629	0	663,604	0	80,000
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(8,763)	68,746	386,793	3,702,764	(605)	182,557
Fund Balance (Deficit) at Beginning of Year	82,680	652,446	657,854	4,363,132	5,952	307,252
Increase (Decrease) in Reserve for Inventory	2,112	(1,196)	(1,430)	(47,092)	0	(299)
Fund Balance (Deficit) at End of Year	\$76,029	\$719,996	\$1,043,217	\$8,018,804	\$5,347	\$489,510

Delaware County, Ohio

<i>Developmental Disabilities</i>	<i>Special Litter</i>	<i>Domestic Violence</i>	<i>Youth Services</i>	<i>Community Block Grant</i>	<i>Revolving Loan</i>	<i>Prosecutor Delinquent Tax</i>	<i>Ditch Maintenance</i>
\$4,453,530	\$0	\$0	\$0	\$0	\$0	\$1,393	\$0
0	0	0	0	0	0	0	135,999
143,881	0	0	6,505	0	0	93,009	0
0	0	24,595	0	0	0	0	0
0	0	0	0	0	0	0	0
2,784,516	0	0	683,209	373,133	0	0	0
0	0	0	0	0	164,162	0	0
92,306	0	0	11,780	23,283	3,850	0	0
7,474,233	0	24,595	701,494	396,416	168,012	94,402	135,999
0	0	0	0	279,072	2,659	55,990	0
0	0	0	0	0	0	0	0
0	0	26,156	704,264	0	0	0	0
0	0	0	0	0	0	0	68,046
7,836,002	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
7,836,002	0	26,156	704,264	279,072	2,659	55,990	68,046
(361,769)	0	(1,561)	(2,770)	117,344	165,353	38,412	67,953
659	0	0	0	0	0	0	0
0	0	0	0	0	8,110	0	0
0	0	0	0	(8,110)	0	0	0
(120,612)	0	0	0	0	0	0	0
(119,953)	0	0	0	(8,110)	8,110	0	0
(481,722)	0	(1,561)	(2,770)	109,234	173,463	38,412	67,953
2,940,978	1,945	1,561	80,190	18,630	3,519,673	81,483	311,869
(6,217)	0	0	0	0	0	0	231
\$2,453,039	\$1,945	\$0	\$77,420	\$127,864	\$3,693,136	\$119,895	\$380,053

(Continued)

Delaware County, Ohio

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance All Special Revenue Funds For the Year Ended December 31, 2000

(Continued)

<i>Revenues</i>	<i>911</i>	<i>Emergency Management</i>	<i>LEAP Grant</i>	<i>Indigent Guardian</i>	<i>Board of Education</i>
Taxes	\$921,832	\$0	\$0	\$0	\$0
Special Assessments	0	0	0	0	0
Charges for Services	0	54,592	0	12,372	0
Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	98,156	14,026	36,000	0	0
Investment Income	0	0	0	0	0
All Other Revenue	1,079	401	0	0	11,008
Total Revenue	1,021,067	69,019	36,000	12,372	11,008
<i>Expenditures</i>					
Current:					
General Government:					
Legislative and Executive	0	0	0	0	0
Judicial	0	0	0	0	0
Public Safety	677,226	115,360	36,000	14,041	0
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	0	0
Total Expenditures	677,226	115,360	36,000	14,041	0
Excess of Revenues Over (Under) Expenditures	343,841	(46,341)	0	(1,669)	11,008
<i>Other Financing Sources/(Uses)</i>					
Proceeds From Sale of Fixed Assets	0	0	0	0	0
Transfers-In	0	50,000	0	0	0
Transfers-Out	(4,048)	0	0	0	0
Transfers to Component Units	0	0	0	0	0
Total Other Financing Sources (Uses)	(4,048)	50,000	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	339,793	3,659	0	(1,669)	11,008
Fund Balance (Deficit) at Beginning of Year	305,586	67,407	0	7,450	11,757
Increase (Decrease) in Reserve for Inventor	(1,218)	0	0	0	0
Fund Balance (Deficit) at End of Year	\$644,161	\$71,066	\$0	\$5,781	\$22,765

Delaware County, Ohio

<i>Children's Services</i>	<i>County Reserve</i>	<i>Drug Enforcement</i>	<i>Legal Research</i>	<i>Road and Bridge</i>	<i>Community Service and Prevention</i>	<i>Treasurer Delinquent Tax</i>	<i>Economic Development</i>
\$0	\$0	\$0	\$0	\$0	\$0	\$1,393	\$0
0	0	0	0	0	0	0	0
239	0	0	3,370	0	0	93,009	500
0	0	0	0	0	0	0	0
0	0	2,126	0	140,516	3,346	0	0
850,280	0	0	0	0	50,094	0	12,000
0	0	0	453	0	0	0	0
153,180	0	0	0	0	123,913	0	1,560
1,003,699	0	2,126	3,823	140,516	177,353	94,402	14,060
0	0	0	0	0	0	51,115	102,117
0	0	0	1,483	0	0	0	0
0	0	855	0	0	160,316	0	0
0	0	0	0	221,092	0	0	0
0	0	0	0	0	0	0	0
1,088,626	0	0	0	0	0	0	0
1,088,626	0	855	1,483	221,092	160,316	51,115	102,117
(84,927)	0	1,271	2,340	(80,576)	17,037	43,287	(88,057)
0	0	0	0	0	0	0	0
500,000	500,000	0	0	0	0	0	90,000
(530,629)	0	0	0	0	0	(6,000)	0
0	0	0	0	0	0	0	0
(30,629)	500,000	0	0	0	0	(6,000)	90,000
(115,556)	500,000	1,271	2,340	(80,576)	17,037	37,287	1,943
313,370	1,363,377	5,282	7,766	378,233	10,843	245,631	(2,557)
0	0	0	0	0	0	0	0
\$197,814	\$1,863,377	\$6,553	\$10,106	\$297,657	\$27,880	\$282,918	(\$614)

(Continued)

Delaware County, Ohio

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance All Special Revenue Funds For the Year Ended December 31, 2000

(Continued)

	<i>Title Administration</i>	<i>Court</i>	<i>Law Enforcement Computerization</i>	<i>Community Based Correction</i>	<i>Drug Court</i>
Revenues					
Taxes	\$0	\$0	\$0	\$0	\$0
Special Assessments	0	0	0	0	0
Charges for Services	364,971	22,424	0	11,082	0
Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	26,653	0	0	0
Intergovernmental	0	0	0	96,967	261,017
Investment Income	0	1,949	0	0	0
All Other Revenue	7,542	0	0	5	36,728
Total Revenue	372,513	51,026	0	108,054	297,745
Expenditures					
Current:					
General Government:					
Legislative and Executive	170,242	0	0	0	0
Judicial	0	36,153	0	0	0
Public Safety	0	0	114,653	104,875	284,835
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	0	0
Total Expenditures	170,242	36,153	114,653	104,875	284,835
Excess of Revenues Over (Under) Expenditures	202,271	14,873	(114,653)	3,179	12,910
Other Financing Sources/(Uses)					
Proceeds From Sale of Fixed Assets	0	0	0	0	0
Transfers-In	0	0	0	0	0
Transfers-Out	0	(2,025)	0	0	0
Transfers to Component Units	0	0	0	0	0
Total Other Financing Sources (Uses)	0	(2,025)	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	202,271	12,848	(114,653)	3,179	12,910
Fund Balance (Deficit) at Beginning of Year	332,957	46,582	367,028	20,653	16,873
Increase (Decrease) in Reserve for Inventor	(2,102)	0	0	0	0
Fund Balance (Deficit) at End of Year	\$533,126	\$59,430	\$252,375	\$23,832	\$29,783

Delaware County, Ohio

<i>Recorder Equipment</i>	<i>Data Support</i>	<i>Indigent Driver</i>	<i>Victim's Services</i>	<i>Totals</i>
\$0	\$0	\$0	\$0	\$12,569,006
0	0	0	0	135,999
156,669	9,090	0	0	4,587,873
0	0	0	0	294,716
0	0	300	0	186,579
0	0	0	82,729	15,251,375
0	0	0	0	166,564
0	0	0	13,100	882,427
<hr/> 156,669	<hr/> 9,090	<hr/> 300	<hr/> 95,829	<hr/> 34,074,539
126,328	381,536	0	0	2,063,527
0	0	0	0	37,636
0	0	0	93,975	2,525,863
0	0	0	0	11,641,790
0	0	0	0	7,909,207
0	0	0	0	7,120,452
<hr/> 126,328	<hr/> 381,536	<hr/> 0	<hr/> 93,975	<hr/> 31,298,475
<hr/> 30,341	<hr/> (372,446)	<hr/> 300	<hr/> 1,854	<hr/> 2,776,064
0	0	0	0	10,778
0	416,030	0	1,231	3,029,485
0	0	0	0	(550,812)
0	0	0	0	(120,612)
<hr/> 0	<hr/> 416,030	<hr/> 0	<hr/> 1,231	<hr/> 2,368,839
30,341	43,584	300	3,085	5,144,903
22,336	132,244	1,050	2,552	16,682,065
0	(1,063)	0	0	(58,274)
<hr/> \$52,677	<hr/> \$174,765	<hr/> \$1,350	<hr/> \$5,637	<hr/> \$21,768,694

Delaware County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Budget Basis)

Dog and Kennel Fund

For the Year Ended December 31, 2000

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Licenses and Permits	\$105,000	\$118,737	\$13,737
Fines and Forfeitures	15,000	13,733	(1,267)
Other	100	1,475	1,375
Total Revenues	120,100	133,945	13,845
Expenditures			
Current:			
Public Safety:			
Personal Services	166,591	161,789	4,802
Materials and Supplies	10,790	3,609	7,181
Services and Charges	34,108	28,581	5,527
Capital Outlay	6,000	2,142	3,858
Total Expenditures	217,489	196,121	21,368
Excess of Revenues Under Expenditures	(97,389)	(62,176)	35,213
Other Financing Sources			
Operating Transfers-In	50,000	50,000	0
Excess of Revenues and Other Financing Sources Under Expenditures	(47,389)	(12,176)	35,213
Fund Balance at Beginning of Year	84,684	84,684	0
Unexpended Prior Years Encumbrances	2,419	2,419	0
Fund Balance at End of Year	\$39,714	\$74,927	\$35,213

Delaware County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Budget Basis)

Jobs and Family Services Fund

For the Year Ended December 31, 2000

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Charges for Services	\$0	\$16,979	\$16,979
Intergovernmental	3,902,069	4,241,630	339,561
Other	199,000	186,383	(12,617)
Total Revenues	4,101,069	4,444,992	343,923
Expenditures			
Current:			
Human Services:			
Personal Services	2,319,229	2,237,594	81,635
Materials and Supplies	38,250	34,150	4,100
Services and Charges	2,945,444	2,924,878	20,566
Other	1,193	0	1,193
Capital Outlay	33,750	30,821	2,929
Total Expenditures	5,337,866	5,227,443	110,423
Excess of Revenues Under Expenditures	(1,236,797)	(782,451)	454,346
Other Financing Sources			
Operating Transfers-In	680,629	680,629	0
Excess of Revenues and Other Financing Sources Under Expenditures	(556,168)	(101,822)	454,346
Fund Balance at Beginning of Year	756,913	756,913	0
Unexpended Prior Years Encumbrances	38,897	38,897	0
Fund Balance at End of Year	\$239,642	\$693,988	\$454,346

Delaware County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Budget Basis)

Real Estate Assessment Fund

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$1,136,700	\$1,280,220	\$143,520
Other	50	1,041	991
Total Revenues	1,136,750	1,281,261	144,511
Expenditures			
Current:			
Legislative and Executive:			
Personal Services	553,947	407,403	146,544
Materials and Supplies	12,288	5,922	6,366
Services and Charges	382,623	328,675	53,948
Capital Outlay	93,120	83,220	9,900
Total Expenditures	1,041,978	825,220	216,758
Excess of Revenues Over Expenditures	94,772	456,041	361,269
Fund Balance at Beginning of Year	532,614	532,614	0
Unexpended Prior Years Encumbrances	35,301	35,301	0
Fund Balance at End of Year	\$662,687	\$1,023,956	\$361,269

Delaware County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Budget Basis)

Motor and Gas Fund

For the Year Ended December 31, 2000

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Taxes	\$6,100,000	\$7,190,858	\$1,090,858
Charges for Services	2,565,500	2,509,112	(56,388)
Licenses and Permits	110,000	150,690	40,690
Intergovernmental	4,654,000	4,647,871	(6,129)
Other	525,500	367,507	(157,993)
Total Revenues	13,955,000	14,866,038	911,038
Expenditures			
Current:			
Public Works:			
Personal Services	3,453,663	2,988,015	465,648
Materials and Supplies	1,217,515	1,111,949	105,566
Services and Charges	1,905,734	1,755,172	150,562
Capital Outlay	8,668,880	6,133,541	2,535,339
Total Expenditures	15,245,792	11,988,677	3,257,115
Excess of Revenues Over (Under) Expenditures	(1,290,792)	2,877,361	4,168,153
Other Financing Sources			
Sale of Fixed Assets	5,000	10,119	5,119
Operating Transfers-In	170,000	653,485	483,485
Total Other Financing Sources	175,000	663,604	488,604
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(1,115,792)	3,540,965	4,656,757
Fund Balance at Beginning of Year	3,713,816	3,713,816	0
Unexpended Prior Years Encumbrances	1,048,393	1,048,393	0
Fund Balance at End of Year	\$3,646,417	\$8,303,174	\$4,656,757

Delaware County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Budget Basis)

Litter Control Fund

For the Year Ended December 31, 2000

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Intergovernmental	\$56,600	\$56,600	\$0
Other	16,310	16,000	(310)
Total Revenues	72,910	72,600	(310)
Expenditures			
Current:			
Health:			
Personal Services	54,200	53,829	371
Materials and Supplies	5,918	3,699	2,219
Services and Charges	19,097	15,560	3,537
Capital Outlay	500	0	500
Total Expenditures	79,715	73,088	6,627
Excess of Revenues Under Expenditures	(6,805)	(488)	6,317
Fund Balance at Beginning of Year	7,460	7,460	0
Unexpended Prior Years Encumbrances	240	240	0
Fund Balance at End of Year	\$895	\$7,212	\$6,317

Delaware County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Budget Basis)

Child Support Enforcement Agency Fund

For the Year Ended December 31, 2000

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Charges for Services	\$193,000	\$352,527	\$159,527
Intergovernmental	832,000	868,560	36,560
Other	0	8,251	8,251
Total Revenues	1,025,000	1,229,338	204,338
Expenditures			
Current:			
Human Services:			
Personal Services	790,717	681,400	109,317
Materials and Supplies	16,515	13,467	3,048
Services and Charges	355,724	326,079	29,645
Capital Outlay	1,000	750	250
Total Expenditures	1,163,956	1,021,696	142,260
Excess of Revenues Over (Under) Expenditures	(138,956)	207,642	346,598
Other Financing Sources			
Operating Transfers-In	80,000	80,000	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(58,956)	287,642	346,598
Fund Balance at Beginning of Year	117,985	117,985	0
Unexpended Prior Years Encumbrances	31,114	31,114	0
Fund Balance at End of Year	\$90,143	\$436,741	\$346,598

Delaware County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
Developmental Disabilities Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$4,300,016	\$4,453,530	\$153,514
Charges for Services	95,000	143,881	48,881
Intergovernmental	2,780,098	2,784,516	4,418
Other	210,674	147,073	(63,601)
Total Revenues	7,385,788	7,529,000	143,212
Expenditures			
Current:			
Health:			
Personal Services	4,048,000	3,577,422	470,578
Materials and Supplies	160,000	150,100	9,900
Services and Charges	4,500,000	3,899,868	600,132
Other	474,000	211,155	262,845
Capital Outlay	300,000	123,098	176,902
Total Expenditures	9,482,000	7,961,643	1,520,357
Excess of Revenues Under Expenditures	(2,096,212)	(432,643)	1,663,569
Other Financing Sources(Uses)			
Sale of Fixed Assets	650	659	9
Operating Transfers-Out	(55,000)	0	55,000
Total Other Financing Sources and Uses	(54,350)	659	55,009
Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses	(2,150,562)	(431,984)	1,718,578
Fund Balance at Beginning of Year	2,770,347	2,770,347	0
Unexpended Prior Years Encumbrances	226,549	226,549	0
Fund Balance at End of Year	\$846,334	\$2,564,912	\$1,718,578

Delaware County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Budget Basis)

Domestic Violence Fund

For the Year Ended December 31, 2000

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Licenses and Permits	\$24,500	\$24,567	\$67
Total Revenues	24,500	24,567	67
Expenditures			
Current:			
Public Safety:			
Services and Charges	26,000	25,532	468
Total Expenditures	26,000	25,532	468
Excess of Revenues Under Expenditures	(1,500)	(965)	535
Fund Balance at Beginning of Year	14,296	14,296	0
Fund Balance at End of Year	\$12,796	\$13,331	\$535

Delaware County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Budget Basis)

Youth Services Fund

For the Year Ended December 31, 2000

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Charges for Services	\$6,000	\$6,505	\$505
Intergovernmental	667,936	682,518	14,582
Other	8,100	11,780	3,680
Total Revenues	682,036	700,803	18,767
Expenditures			
Current:			
Public Safety:			
Probation			
Services and Charges	9,021	9,021	0
Care and Custody Subsidy			
Personal Services	393,912	371,071	22,841
Materials and Supplies	1,500	0	1,500
Services and Charges	204,246	191,645	12,601
Family Violence Prevention			
Services and Charges	22,904	22,904	0
Project Homefront			
Personal Services	55,207	55,179	28
Services and Charges	57,520	53,258	4,262
Total Expenditures	744,310	703,078	41,232
Excess of Revenues Under Expenditures	(62,274)	(2,275)	59,999
Other Financing Uses			
Operating Transfers-Out	(5,055)	0	5,055
Excess of Revenues Under Expenditures and Other Financing Uses	(67,329)	(2,275)	65,054
Fund Balance at Beginning of Year	97,375	97,375	0
Unexpended Prior Years Encumbrances	147	147	0
Fund Balance at End of Year	\$30,193	\$95,247	\$65,054

Delaware County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Budget Basis)

Community Block Grant Fund

For the Year Ended December 31, 2000

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Intergovernmental	\$343,025	\$343,066	\$41
Other	23,283	23,283	0
Total Revenues	366,308	366,349	41
 Expenditures			
Current:			
Legislative and Executive:			
Materials and Supplies	125	102	23
Services and Charges	403,626	347,251	56,375
Total Expenditures	403,751	347,353	56,398
Excess of Revenues Over (Under) Expenditures	(37,443)	18,996	56,439
 Other Financing Uses			
Operating Transfers-Out	(8,110)	(8,110)	0
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	(45,553)	10,886	56,439
Fund Balance at Beginning of Year	45,604	45,604	0
Unexpended Prior Years Encumbrances	407	407	0
Fund Balance at End of Year	\$458	\$56,897	\$56,439

Delaware County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Budget Basis)

Revolving Loan Fund

For the Year Ended December 31, 2000

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Investment Income	\$163,000	\$164,289	\$1,289
Other	1,200	3,850	2,650
Total Revenues	164,200	168,139	3,939
Expenditures			
Current:			
Legislative and Executive:			
Services and Charges	10,000	9	9,991
Total Expenditures	10,000	9	9,991
Excess of Revenues Over Expenditures	154,200	168,130	13,930
Other Financing Sources(Uses)			
Repayment of Loans	425,800	437,068	11,268
Loans to Outside Entities	(140,000)	(120,000)	20,000
Operating Transfers-In	0	8,110	8,110
Total Other Financing Sources and Uses	285,800	325,178	39,378
Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	440,000	493,308	53,308
Fund Balance at Beginning of Year	453,515	453,515	0
Fund Balance at End of Year	\$893,515	\$946,823	\$53,308

Delaware County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Budget Basis)

Prosecutor Delinquent Tax Fund

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$0	\$1,393	\$1,393
Charges for Services	85,000	93,009	8,009
Total Revenues	85,000	94,402	9,402
Expenditures			
Current:			
Legislative and Executive:			
Personal Services	66,610	56,794	9,816
Materials and Supplies	2,000	0	2,000
Total Expenditures	68,610	56,794	11,816
Excess of Revenues Over Expenditures	16,390	37,608	21,218
Fund Balance at Beginning of Year	84,577	84,577	0
Fund Balance at End of Year	\$100,967	\$122,185	\$21,218

Delaware County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)

Ditch Maintenance Fund

For the Year Ended December 31, 2000

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Other	\$136,000	\$135,999	(\$1)
Total Revenues	136,000	135,999	(1)
Expenditures			
Current:			
Public Works:			
Materials and Supplies	25,000	6,062	18,938
Services and Charges	57,550	55,326	2,224
Capital Outlay	5,000	4,300	700
Total Expenditures	87,550	65,688	21,862
Excess of Revenues Over Expenditures	48,450	70,311	21,861
Fund Balance at Beginning of Year	311,098	311,098	0
Fund Balance at End of Year	\$359,548	\$381,409	\$21,861

Delaware County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Budget Basis)

9 1 1 Fund

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Taxes	\$896,353	\$921,832	\$25,479
Intergovernmental	94,868	98,156	3,288
Other	0	1,079	1,079
Total Revenues	991,221	1,021,067	29,846
Expenditures			
Current:			
Public Safety:			
Personal Services	484,435	460,511	23,924
Materials and Supplies	8,750	7,061	1,689
Services and Charges	208,770	202,311	6,459
Capital Outlay	168,400	122,745	45,655
Total Expenditures	870,355	792,628	77,727
Excess of Revenues Over Expenditures	120,866	228,439	107,573
Other Financing Uses			
Operating Transfers-Out	(4,048)	(4,048)	0
Excess of Revenues Over Expenditures and Other Financing Uses	116,818	224,391	107,573
Fund Balance at Beginning of Year	323,006	323,006	0
Unexpended Prior Years Encumbrances	4,209	4,209	0
Fund Balance at End of Year	\$444,033	\$551,606	\$107,573

Delaware County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
Emergency Management Fund
For the Year Ended December 31, 2000

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Charges for Services	\$52,481	\$51,514	(\$967)
Intergovernmental	14,000	14,026	26
Other	0	401	401
Total Revenues	66,481	65,941	(540)
Expenditures			
Current:			
Public Safety:			
Personal Services	107,197	102,073	5,124
Materials and Supplies	2,550	2,128	422
Services and Charges	8,550	7,305	1,245
Capital Outlay	5,300	4,313	987
Total Expenditures	123,597	115,819	7,778
Excess of Revenues Under Expenditures	(57,116)	(49,878)	7,238
Other Financing Sources			
Operating Transfers-In	50,000	50,000	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(7,116)	122	7,238
Fund Balance at Beginning of Year	71,441	71,441	0
Unexpended Prior Years Encumbrances	45	45	0
Fund Balance at End of Year	\$64,370	\$71,608	\$7,238

Delaware County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Budget Basis)

LEAP Grant Fund

For the Year Ended December 31, 2000

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Intergovernmental	\$36,000	\$36,000	\$0
Total Revenues	36,000	36,000	0
Expenditures			
Current:			
Public Safety:			
Services and Charges	36,000	36,000	0
Total Expenditures	36,000	36,000	0
Excess of Revenues Over Expenditures	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0

Delaware County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)

Indigent Guardian Fund

For the Year Ended December 31, 2000

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Charges for Services	\$12,400	\$12,783	\$383
Total Revenues	12,400	12,783	383
Expenditures			
Current:			
Public Safety:			
Services and Charges	19,000	13,791	5,209
Total Expenditures	19,000	13,791	5,209
Excess of Revenues Under Expenditures	(6,600)	(1,008)	5,592
Fund Balance at Beginning of Year	6,739	6,739	0
Fund Balance at End of Year	\$139	\$5,731	\$5,592

Delaware County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)

Board of Education Fund

For the Year Ended December 31, 2000

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Other	\$12,000	\$11,008	(\$992)
Total Revenues	12,000	11,008	(992)
Expenditures			
Current:			
Legislative and Executive :			
Capital Outlay	11,750	0	11,750
Total Expenditures	11,750	0	11,750
Excess of Revenues Over Expenditures	250	11,008	10,758
Fund Balance at Beginning of Year	11,757	11,757	0
Fund Balance at End of Year	\$12,007	\$22,765	\$10,758

Delaware County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Budget Basis)

Children's Services Fund

For the Year Ended December 31, 2000

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Charges for Services	\$0	\$239	\$239
Intergovernmental	811,966	811,917	(49)
Other	147,000	153,180	6,180
Total Revenues	958,966	965,336	6,370
Expenditures			
Current:			
Human Services:			
Materials and Supplies	32,000	27,056	4,944
Services and Charges	1,178,000	1,061,430	116,570
Capital Outlay	600	0	600
Total Expenditures	1,210,600	1,088,486	122,114
Excess of Revenues Under Expenditures	(251,634)	(123,150)	128,484
Other Financing Sources(Uses)			
Operating Transfers-In	500,000	500,000	0
Operating Transfers-Out	(530,629)	(530,629)	0
Total Other Financing Sources and Uses	(30,629)	(30,629)	0
Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses	(282,263)	(153,779)	128,484
Fund Balance at Beginning of Year	289,787	289,787	0
Unexpended Prior Years Encumbrances	7,092	7,092	0
Fund Balance at End of Year	\$14,616	\$143,100	\$128,484

Delaware County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Budget Basis)

County Reserve Fund

For the Year Ended December 31, 2000

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Total Revenues	\$0	\$0	\$0
Expenditures			
Total Expenditures	0	0	0
Excess of Revenues Over Expenditures	0	0	0
Other Financing Sources			
Operating Transfers-In	0	500,000	500,000
Excess of Revenues and Other Financing Sources Over Expenditures	0	500,000	500,000
Fund Balance at Beginning of Year	1,363,377	1,363,377	0
Fund Balance at End of Year	\$1,363,377	\$1,863,377	\$500,000

Delaware County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)

Drug Enforcement Fund

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Fines and Forfeitures	\$1,500	\$2,162	\$662
Total Revenues	1,500	2,162	662
Expenditures			
Current:			
Public Safety:			
Materials and Supplies	1,000	855	145
Services and Charges	3,500	0	3,500
Total Expenditures	4,500	855	3,645
Excess of Revenues Over (Under) Expenditures	(3,000)	1,307	4,307
Fund Balance at Beginning of Year	5,182	5,182	0
Fund Balance at End of Year	\$2,182	\$6,489	\$4,307

Delaware County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)

Legal Research Fund

For the Year Ended December 31, 2000

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Charges for Services	\$3,000	\$3,381	\$381
Investment Income	200	435	235
Total Revenues	3,200	3,816	616
Expenditures			
Current:			
Judicial:			
Materials and Supplies	3,000	0	3,000
Services and Charges	2,500	0	2,500
Capital Outlay	1,500	1,483	17
Total Expenditures	7,000	1,483	5,517
Excess of Revenues Over (Under) Expenditures	(3,800)	2,333	6,133
Fund Balance at Beginning of Year	7,477	7,477	0
Fund Balance at End of Year	\$3,677	\$9,810	\$6,133

Delaware County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Budget Basis)

Road and Bridge Fund

For the Year Ended December 31, 2000

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Fines and Forfeitures	\$150,000	\$159,852	\$9,852
Total Revenues	150,000	159,852	9,852
Expenditures			
Current:			
Public Works:			
Personal Services	241,629	215,765	25,864
Materials and Supplies	9,500	3,103	6,397
Services and Charges	97,326	1,408	95,918
Capital Outlay	5,000	3,957	1,043
Total Expenditures	353,455	224,233	129,222
Excess of Revenues Under Expenditures	(203,455)	(64,381)	139,074
Fund Balance at Beginning of Year	353,455	353,455	0
Unexpended Prior Years Encumbrances	2,831	2,831	0
Fund Balance at End of Year	\$152,831	\$291,905	\$139,074

Delaware County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
Community Service and Prevention Fund
For the Year Ended December 31, 2000

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Fines and Forfeitures	\$3,200	\$3,469	\$269
Intergovernmental	52,260	50,094	(2,166)
Other	113,031	123,913	10,882
Total Revenues	168,491	177,476	8,985
Expenditures			
Current:			
Public Safety:			
Dispute Resolution			
Services and Charges	2,000	2,000	0
School Liaison			
Personal Services	51,565	50,474	1,091
Community Service Restitution			
Personal Services	69,197	69,196	1
Services and Charges	9,500	6,860	2,640
Americorp			
Personal Services	350	345	5
Juvenile Accountability Incentive Grant			
Personal Services	32,092	31,688	404
Materials and Supplies	680	0	680
Services and Charges	1,260	1,260	0
Total Expenditures	166,644	161,823	4,821
Excess of Revenues Over Expenditures	1,847	15,653	13,806
Other Financing Uses			
Operating Transfers-Out	(4,767)	0	4,767
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	(2,920)	15,653	18,573
Fund Balance at Beginning of Year	19,239	19,239	0
Fund Balance at End of Year	\$16,319	\$34,892	\$18,573

Delaware County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Budget Basis)

Treasurer Delinquent Tax Fund

For the Year Ended December 31, 2000

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Taxes	\$0	\$1,393	\$1,393
Charges for Services	85,000	93,009	8,009
Total Revenues	85,000	94,402	9,402
Expenditures			
Current:			
Legislative and Executive:			
Personal Services	75,450	46,417	29,033
Materials and Supplies	500	81	419
Services and Charges	7,000	4,500	2,500
Capital Outlay	2,000	472	1,528
Total Expenditures	84,950	51,470	33,480
Excess of Revenues Over Expenditures	50	42,932	42,882
Other Financing Uses			
Operating Transfers-Out	(6,000)	(6,000)	0
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	(5,950)	36,932	42,882
Fund Balance at Beginning of Year	247,572	247,572	0
Fund Balance at End of Year	\$241,622	\$284,504	\$42,882

Delaware County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Budget Basis)

Economic Development Fund

For the Year Ended December 31, 2000

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Charges for Services	\$500	\$500	\$0
Intergovernmental	12,000	12,000	0
Other	1,500	1,560	60
Total Revenues	14,000	14,060	60
Expenditures			
Current:			
Legislative and Executive:			
Personal Services	86,566	84,201	2,365
Materials and Supplies	1,000	0	1,000
Services and Charges	17,500	13,898	3,602
Total Expenditures	105,066	98,099	6,967
Excess of Revenues Under Expenditures	(91,066)	(84,039)	7,027
Other Financing Sources			
Operating Transfers-In	90,000	90,000	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(1,066)	5,961	7,027
Fund Balance at Beginning of Year	1,101	1,101	0
Unexpended Prior Years Encumbrances	280	280	0
Fund Balance at End of Year	\$315	\$7,342	\$7,027

Delaware County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Budget Basis)

Title Administration Fund

For the Year Ended December 31, 2000

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Charges for Services	\$335,000	\$365,843	\$30,843
Other	7,500	7,542	42
Total Revenues	342,500	373,385	30,885
Expenditures			
Current:			
Legislative and Executive:			
Personal Services	160,128	135,432	24,696
Materials and Supplies	4,500	3,932	568
Services and Charges	33,000	28,589	4,411
Capital Outlay	7,000	1,819	5,181
Total Expenditures	204,628	169,772	34,856
Excess of Revenues Over Expenditures	137,872	203,613	65,741
Fund Balance at Beginning of Year	304,117	304,117	0
Unexpended Prior Years Encumbrances	851	851	0
Fund Balance at End of Year	\$442,840	\$508,581	\$65,741

Delaware County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Budget Basis)

Court Fund

For the Year Ended December 31, 2000

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Charges for Services	\$19,000	\$21,640	\$2,640
Fines and Forfeitures	27,200	28,145	945
Investment Income	0	1,853	1,853
Total Revenues	46,200	51,638	5,438
Expenditures			
Current:			
Judicial:			
Clerk of Common Pleas Data			
Materials and Supplies	500	58	442
Services and Charges	14,650	6,675	7,975
Capital Outlay	10,000	1,440	8,560
Juvenile Court Data			
Personal Services	12,881	11,307	1,574
Services and Charges	2,700	0	2,700
Capital Outlay	1,600	0	1,600
Probate Court Data			
Personal Services	12,882	11,774	1,108
Services and Charges	10,200	5,241	4,959
Total Expenditures	65,413	36,495	28,918
Excess of Revenues Over (Under) Expenditures	(19,213)	15,143	34,356
Other Financing Uses			
Operating Transfers-Out	(3,350)	(2,025)	1,325
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	(22,563)	13,118	35,681
Fund Balance at Beginning of Year	43,630	43,630	0
Fund Balance at End of Year	\$21,067	\$56,748	\$35,681

Delaware County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)

Law Enforcement Computerization Fund

For the Year Ended December 31, 2000

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Total Revenues	\$0	\$0	\$0
Expenditures			
Current:			
Public Safety:			
Capital Outlay	355,840	104,155	251,685
Total Expenditures	355,840	104,155	251,685
Excess of Revenues Under Expenditures	(355,840)	(104,155)	251,685
Fund Balance at Beginning of Year	355,840	355,840	0
Unexpended Prior Years Encumbrances	730	730	0
Fund Balance at End of Year	\$730	\$252,415	\$251,685

Delaware County, Ohio

Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Budget Basis)

Community Based Correction Fund

For the Year Ended December 31, 2000

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Charges for Services	\$10,927	\$11,082	\$155
Intergovernmental	96,967	96,967	0
Other	0	5	5
Total Revenues	107,894	108,054	160
Expenditures			
Current:			
Public Safety:			
Community Based Corrections			
Personal Services	71,533	67,177	4,356
Materials and Supplies	10,708	9,465	1,243
Services and Charges	25,022	18,906	6,116
Capital Outlay	1,877	1,877	0
Intensive Supervision			
Materials and Supplies	2,250	2,028	222
Services and Charges	50	17	33
Capital Outlay	1,700	1,560	140
Intensive Supervision Electronic Monitoring			
Materials and Supplies	1,000	969	31
Services and Charges	1,820	1,820	0
Capital Outlay	2,180	2,180	0
Total Expenditures	118,140	105,999	12,141
Excess of Revenues Over (Under) Expenditures	(10,246)	2,055	12,301
Fund Balance at Beginning of Year	25,658	25,658	0
Fund Balance at End of Year	\$15,412	\$27,713	\$12,301

Delaware County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Budget Basis) **Drug Court Fund**

For the Year Ended December 31, 2000

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Intergovernmental	\$261,004	\$261,017	\$13
Other	32,000	36,728	4,728
Total Revenues	293,004	297,745	4,741
Expenditures			
Current:			
Public Safety:			
Juvenile Drug Court			
Personal Services	101,615	98,063	3,552
Materials and Supplies	2,200	2,076	124
Services and Charges	21,594	14,828	6,766
Capital Outlay	14,995	11,648	3,347
Family Drug Court			
Personal Services	132,449	127,336	5,113
Materials and Supplies	1,800	1,282	518
Services and Charges	28,322	17,164	11,158
Capital Outlay	7,570	6,598	972
Total Expenditures	310,545	278,995	31,550
Excess of Revenues Over (Under) Expenditures	(17,541)	18,750	36,291
Fund Balance at Beginning of Year	17,643	17,643	0
Unexpended Prior Years Encumbrances	629	629	0
Fund Balance at End of Year	\$731	\$37,022	\$36,291

Delaware County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)

Recorder Equipment Fund

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$150,000	\$156,453	\$6,453
Total Revenues	150,000	156,453	6,453
Expenditures			
Current:			
Legislative and Executive:			
Materials and Supplies	5,000	1,414	3,586
Services and Charges	139,500	131,217	8,283
Capital Outlay	13,000	8,221	4,779
Total Expenditures	157,500	140,852	16,648
Excess of Revenues Over (Under) Expenditures	(7,500)	15,601	23,101
Fund Balance at Beginning of Year	13,797	13,797	0
Unexpended Prior Years Encumbrances	15,434	15,434	0
Fund Balance at End of Year	\$21,731	\$44,832	\$23,101

Delaware County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
Data Support Fund
For the Year Ended December 31, 2000

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Charges for Services	\$6,000	\$9,090	\$3,090
Total Revenues	6,000	9,090	3,090
Expenditures			
Current:			
Legislative and Executive:			
Personal Services	246,291	227,153	19,138
Materials and Supplies	8,360	6,542	1,818
Services and Charges	196,702	120,514	76,188
Capital Outlays	44,700	29,462	15,238
Total Expenditures	496,053	383,671	112,382
Excess of Revenues Under Expenditures	(490,053)	(374,581)	115,472
Other Financing Sources			
Operating Transfers-In	416,030	416,030	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(74,023)	41,449	115,472
Fund Balance at Beginning of Year	97,890	97,890	0
Unexpended Prior Years Encumbrances	6,469	6,469	0
Fund Balance at End of Year	\$30,336	\$145,808	\$115,472

Delaware County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Budget Basis) **Indigent Driver Fund**

For the Year Ended December 31, 2000

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Intergovernmental	\$100	\$300	\$200
Total Revenues	100	300	200
Expenditures			
Current:			
Public Safety:			
Services and Charges	1,150	0	1,150
Total Expenditures	1,150	0	1,150
Excess of Revenues Over (Under) Expenditures	(1,050)	300	1,350
Fund Balance at Beginning of Year	1,050	1,050	0
Fund Balance at End of Year	\$0	\$1,350	\$1,350

Delaware County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Budget Basis)

Victim's Services Fund

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$82,306	\$82,729	\$423
Other	12,267	13,100	833
Total Revenues	94,573	95,829	1,256
Expenditures			
Current:			
Public Safety:			
State Victim's Assistance Grant			
Personal Services	6,942	6,618	324
Materials and Supplies	500	500	0
Services and Charges	16,180	14,936	1,244
Juvenile Court's Victims of Crime Grant			
Personal Services	36,011	35,437	574
Materials and Supplies	1,250	1,223	27
Services and Charges	28,934	27,783	1,151
Capital Outlay	2,197	2,197	0
Prosecutor's Victims of Crime Grant			
Personal Services	5,631	5,184	447
Services and Charges	395	307	88
Capital Outlay	150	150	0
Total Expenditures	98,190	94,335	3,855
Excess of Revenues Over (Under) Expenditures	(3,617)	1,494	5,111
Other Financing Sources			
Operating Transfers-In	1,231	1,231	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(2,386)	2,725	5,111
Fund Balance at Beginning of Year	6,781	6,781	0
Fund Balance at End of Year	\$4,395	\$9,506	\$5,111

Debt Service Fund

The Debt Service Fund is used to account for the accumulation of financial resources for, and the payment of long-term debt principal, interest, and related costs.

The County has one Debt Service Fund and the legal level of control is the same as presented in the General Purpose Financial Statements; therefore, no additional fund data is presented. On a GAAP basis the activity is reposted as part of the Sanitary Engineer Enterprise Fund.

Capital Projects Funds

Capital Projects Funds are used to account for financial resources used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds). Following is a description of the County's capital projects' funds:

Permanent Improvement Fund - To account for property tax funds that are to be used for major equipment purchases or renovations of County buildings. For GAAP reporting purposes, this fund also includes the Firing Range Construction Fund.

EMS Construction- To account for resources used for constructing new Emergency Medical Stations in the County.

County Drainage Fund - To account for resources used to construct new County ditches and an extension to the Hardin Ditch.

Issue II Grants Fund - To account for State Issue II grant monies used for infrastructure improvements.

Roadway Fund – To account for the resources used to construct roads within the Tartan Fields subdivision and the Greif Brothers development.

20/20 Capital Fund - To account for major capital improvements, including computers and related technology, construction and remodeling of County buildings.

Delaware County, Ohio

Combining Balance Sheet All Capital Projects Funds As of December 31, 2000

	<i>Permanent Improvement</i>	<i>EMS Construction</i>	<i>County Drainage</i>	<i>Issue II Grants</i>	<i>Roadway</i>	<i>20/20 Capital</i>	<i>Totals</i>
Assets							
Equity in Pooled Cash and Cash Equivalents	\$353,647	\$3,063,825	\$45,116	\$2,280	\$430,116	\$19,175,820	\$23,070,804
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0	1,689,685	1,689,685
Investments in Segregated Accounts	0	0	0	0	0	2,156,740	2,156,740
Receivables							
Taxes	295,773	0	0	0	0	0	295,773
Total Assets	\$649,420	\$3,063,825	\$45,116	\$2,280	\$430,116	\$23,022,245	\$27,213,002
Liabilities							
Accounts Payable	\$335	\$147,932	\$0	\$0	\$0	\$62,749	\$211,016
Contracts Payable	0	0	2,450	0	0	555,341	557,791
Interfund Payable	0	0	0	0	2,076	0	2,076
Deferred Revenue	295,773	0	0	0	0	0	295,773
Total Liabilities	296,108	147,932	2,450	0	2,076	618,090	1,066,656
Fund Equity							
Fund Balance:							
Reserved for Encumbrances	0	95,678	0	0	0	330,695	426,373
Unreserved	353,312	2,820,215	42,666	2,280	428,040	22,073,460	25,719,973
Total Fund Equity	353,312	2,915,893	42,666	2,280	428,040	22,404,155	26,146,346
Total Liabilities and Fund Equity	\$649,420	\$3,063,825	\$45,116	\$2,280	\$430,116	\$23,022,245	\$27,213,002

Delaware County, Ohio

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance All Capital Projects Funds For the Year Ended December 31, 2000

	<i>Permanent Improvement</i>	<i>EMS Construction</i>	<i>County Drainage</i>	<i>Issue II Grants</i>	<i>Roadway</i>	<i>20/20 Capital</i>	<i>Totals</i>
Revenues							
Taxes	\$276,305	\$0	\$0	\$0	\$0	\$0	\$276,305
Special Assessments	0	0	0	0	119,073	0	119,073
Intergovernmental	31,767	0	0	43,931	650,000	0	725,698
Investment Income	0	0	0	0	0	947,661	947,661
All Other Revenue	19,779	25,481	1,500	0	743,113	0	789,873
Total Revenues	327,851	25,481	1,500	43,931	1,512,186	947,661	2,858,610
Expenditures							
Current:							
Public Works	8,770	0	2,129	0	266	22,665	33,830
Capital Outlay	564,686	344,697	45,985	43,931	1,312,731	6,451,079	8,763,109
Debt Service							
Principal Retirement	0	0	0	0	80,000	0	80,000
Interest and Fiscal Charges	0	0	0	0	44,707	183,442	228,149
Total Expenditures	573,456	344,697	48,114	43,931	1,437,704	6,657,186	9,105,088
Excess of Revenues Over (Under) Expenditures	(245,605)	(319,216)	(46,614)	0	74,482	(5,709,525)	(6,246,478)
Other Financing Sources							
Proceeds from General Obligation Bonds	0	0	0	0	0	16,245,031	16,245,031
Transfers-In	0	550,000	50,000	0	0	4,000,000	4,600,000
Total Other Financing Sources	0	550,000	50,000	0	0	20,245,031	20,845,031
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(245,605)	230,784	3,386	0	74,482	14,535,506	14,598,553
Fund Balance at Beginning of Year	598,917	2,685,109	39,280	2,280	353,558	7,868,649	11,547,793
Fund Balance at End of Year	\$353,312	\$2,915,893	\$42,666	\$2,280	\$428,040	\$22,404,155	\$26,146,346

Delaware County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Budget Basis)

Permanent Improvement Fund

For the Year Ended December 31, 2000

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Taxes	\$267,442	\$276,305	\$8,863
Intergovernmental	25,000	31,767	6,767
Other	0	19,779	19,779
Total Revenues	292,442	327,851	35,409
Expenditures			
Current:			
Public Works:			
Services and Charges	9,000	8,770	230
Capital Outlay	286,300	89,488	196,812
Total Expenditures	295,300	98,258	197,042
Excess of Revenues Over (Under) Expenditures	(2,858)	229,593	232,451
Fund Balance at Beginning of Year	114,430	114,430	0
Unexpended Prior Years Encumbrances	9,624	9,624	0
Fund Balance at End of Year	\$121,196	\$353,647	\$232,451

Delaware County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Budget Basis)

EMS Construction Fund

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Other	\$0	\$25,481	\$25,481
Total Revenues	0	25,481	25,481
Expenditures			
Current:			
Public Works:			
Capital Outlay	1,000,000	406,474	593,526
Total Expenditures	1,000,000	406,474	593,526
Excess of Revenues Under Expenditures	(1,000,000)	(380,993)	619,007
Other Financing Sources			
Operating Transfers-In	0	550,000	550,000
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(1,000,000)	169,007	1,169,007
Fund Balance at Beginning of Year	2,651,209	2,651,209	0
Fund Balance at End of Year	\$1,651,209	\$2,820,216	\$1,169,007

Delaware County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Budget Basis)

County Drainage Fund

For the Year Ended December 31, 2000

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Other	\$1,000	\$1,500	\$500
Total Revenues	1,000	1,500	500
Expenditures			
Current:			
Public Works:			
Drainage Improvement			
Services and Charges	19,280	2,129	17,151
Capital Outlay	55,000	55,000	0
Total Expenditures	74,280	57,129	17,151
Excess of Revenues Under Expenditures	(73,280)	(55,629)	17,651
Other Financing Sources			
Operating Transfers-In	50,000	50,000	0
Excess of Revenues and Other Financing Sources Under Expenditures	(23,280)	(5,629)	17,651
Fund Balance at Beginning of Year	39,280	39,280	0
Fund Balance at End of Year	\$16,000	\$33,651	\$17,651

Delaware County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Budget Basis)

Issue II Grants Fund

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$43,931	\$43,931	\$0
Total Revenues	43,931	43,931	0
Expenditures			
Current:			
Public Works:			
Capital Outlay	46,211	43,931	2,280
Total Expenditures	46,211	43,931	2,280
Excess of Revenues Over (Under) Expenditures	(2,280)	0	2,280
Fund Balance at Beginning of Year	2,280	2,280	0
Fund Balance at End of Year	\$0	\$2,280	\$2,280

Delaware County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Budget Basis)

Roadway Fund

For the Year Ended December 31, 2000

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Special Assessments	\$119,073	\$119,073	\$0
Intergovernmental	500,000	650,000	150,000
Other	700,000	743,113	43,113
Total Revenues	1,319,073	1,512,186	193,113
Expenditures			
Current:			
Public Works:			
Services and Charges	266	266	0
Capital Outlay	1,315,683	1,312,731	2,952
Total Expenditures	1,315,949	1,312,997	2,952
Excess of Revenues Over Expenditures	3,124	199,189	196,065
Other Financing Uses			
Operating Transfers-Out	(122,631)	(122,631)	0
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	(119,507)	76,558	196,065
Fund Balance at Beginning of Year	353,558	353,558	0
Fund Balance at End of Year	\$234,051	\$430,116	\$196,065

Delaware County, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Budget Basis)

20/20 Capital Fund

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Investment Income	\$700,000	\$828,844	\$128,844
Total Revenues	700,000	828,844	128,844
Expenditures			
Current:			
Public Works:			
Services and Charges	50,000	20,165	29,835
Capital Outlay	16,266,558	6,336,300	9,930,258
Debt Service:			
Interest and Fiscal Charges	183,442	183,442	0
Total Expenditures	16,500,000	6,539,907	9,960,093
Excess of Revenues Under Expenditures	(15,800,000)	(5,711,063)	10,088,937
Other Financing Sources			
Bond Proceeds	15,000,000	16,245,031	1,245,031
Operating Transfers-In	1,000,000	4,000,000	3,000,000
Total Other Financing Sources	16,000,000	20,245,031	4,245,031
Excess of Revenues and Other Financing Sources Over Expenditures	200,000	14,533,968	14,333,968
Fund Balance at Beginning of Year	7,635,088	7,635,088	0
Unexpended Prior Years Encumbrances	319,979	319,979	0
Fund Balance at End of Year	\$8,155,067	\$22,489,035	\$14,333,968

Enterprise Funds

Enterprise Funds are used to account for the County's sewer and transfer station operations. These operations are financed and operated in a manner similar to a private business enterprise. The intent of the County is that the costs of providing the service to the general public on a continuing basis be financed or recovered primarily through user charges. Following is a description of the enterprise funds:

Solid Waste Transfer Station Fund - To account for the operation of the County transfer facility.

Sanitary Engineer Fund - To account for sewer services provided to individuals and commercial users of the County sewer system. The costs of providing the service is financed primarily through user fees.

Delaware Area Transit Agency – To account for the operation of the Delaware County Transit system.

Delaware County, Ohio

Combining Balance Sheet All Enterprise Funds As of December 31, 2000

	<i>Solid Waste Transfer Station</i>	<i>Sanitary Engineer</i>	<i>Delaware Area Transit Agency</i>	<i>Totals</i>
Current Assets				
Equity in Pooled Cash and Cash Equivalents	\$679,966	\$9,879,278	\$47,733	\$10,606,977
Cash and Cash Equivalents in				
Segregated Accounts	0	4,570,615	0	4,570,615
Investments in Segregated Accounts	0	12,657,483	0	12,657,483
Receivables:				
Accounts	8,784	418,291	40,995	468,070
Materials and Supplies Inventory	0	180	0	180
Prepaid Items	0	1,068	0	1,068
Total Current Assets	688,750	27,526,915	88,728	28,304,393
Restricted Assets				
Equity in Pooled Cash and Cash Equivalents	0	13,675,366	0	13,675,366
Cash and Cash Equivalents in Segregated Accounts	0	89,236	0	89,236
Total Restricted Assets	0	13,764,602	0	13,764,602
Long-Term Assets				
Restricted Assets: Investments in Segregated Accounts	0	1,993,800	0	1,993,800
Fixed Assets (Net of Accumulated Depreciation)	228,914	132,952,516	169,301	133,350,731
Deferred Charges	0	616,170	0	616,170
Total Long-Term Assets	228,914	135,562,486	169,301	135,960,701
Total Assets	\$917,664	\$176,854,003	\$258,029	\$178,029,696
Current Liabilities				
Accounts Payable	\$0	\$227,230	\$16,036	\$243,266
Accrued Wages	0	29,410	1,966	31,376
Compensated Absences Payable	0	9,117	0	9,117
Due to Other Governments	0	27,835	2,166	30,001
Deferred Revenue	0	391,639	0	391,639
Accrued Interest Payable	0	282,201	0	282,201
Current Portion of OWDA Loan and G.O. Bonds	0	3,856,603	0	3,856,603
Total Current Liabilities	0	4,824,035	20,168	4,844,203
Current Liabilities Payable from Restricted Assets:				
Contracts Payable	0	2,321,151	0	2,321,151
Long-Term Liabilities (Net of Current Portions)				
Compensated Absences Payable	0	90,317	4,103	94,420
G.O. Bonds Payable (Net of Unamortized Discounts)	0	67,108,751	0	67,108,751
OWDA Loan Payable	0	1,162,855	0	1,162,855
Total Long-Term Liabilities	0	68,361,923	4,103	68,366,026
Total Liabilities	0	75,507,109	24,271	75,531,380
Fund Equity				
Contributed Capital	0	98,527,023	208,421	98,735,444
Retained Earnings	917,664	2,819,871	25,337	3,762,872
Total Fund Equity	917,664	101,346,894	233,758	102,498,316
Total Liabilities and Fund Equity	\$917,664	\$176,854,003	\$258,029	\$178,029,696

Delaware County, Ohio

Combining Statement of Revenues, Expenses, and Changes in Retained Earnings All Enterprise Funds For the Year Ended December 31, 2000

	<i>Solid Waste Transfer Station</i>	<i>Sanitary Engineer</i>	<i>Delaware Area Transit Agency</i>	<i>Totals</i>
Operating Revenues				
Charges for Services	\$150,050	\$5,579,828	\$451,216	\$6,181,094
Licenses and Permits	0	1,150	0	1,150
Intergovernmental	0	0	465,131	465,131
All Other Revenue	0	142,185	726	142,911
Total Operating Revenues	150,050	5,723,163	917,073	6,790,286
Operating Expenses				
Personal Services	0	1,537,503	127,720	1,665,223
Materials and Supplies	0	398,499	67,817	466,316
Services and Charges	998	1,243,462	624,529	1,868,989
Depreciation	6,705	2,272,771	69,135	2,348,611
Total Operating Expenses	7,703	5,452,235	889,201	6,349,139
Operating Income	142,347	270,928	27,872	441,147
Non-Operating Revenues/(Expenses)				
Gain on the Sale of Fixed Assets	0	2,000	0	2,000
Investment Income	0	252,289	0	252,289
Interest and Fiscal Charges	0	(1,334,306)	(3,536)	(1,337,842)
Total Non-Operating Revenues/(Expenses)	0	(1,080,017)	(3,536)	(1,083,553)
Income (Loss) Before Operating Transfers	142,347	(809,089)	24,336	(642,406)
Operating Transfers				
Transfers-In	0	0	50,000	50,000
Net Income (Loss)	142,347	(809,089)	74,336	(592,406)
Retained Earnings (Deficit) at Beginning of Year	775,317	3,628,960	(48,999)	4,355,278
Retained Earnings at End of Year	\$917,664	\$2,819,871	\$25,337	\$3,762,872

Delaware County, Ohio

Schedule of Revenues, Expenses, and
Changes in Fund Balance - Budget and Actual (Budget Basis)

Solid Waste Transfer Station Fund

For the Year Ended December 31, 2000

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Charges for Services	\$122,200	\$153,252	\$31,052
Total Revenues	122,200	153,252	31,052
Expenses			
Health:			
Materials and Supplies	2,000	0	2,000
Services and Charges	10,000	998	9,002
Capital Outlay	15,000	0	15,000
Total Expenses	27,000	998	26,002
Excess of Revenues Over Expenses	95,200	152,254	57,054
Fund Balance at Beginning of Year	527,574	527,574	0
Unexpended Prior Years Encumbrances	68	68	0
Fund Balance at End of Year	\$622,842	\$679,896	\$57,054

Delaware County, Ohio

Schedule of Revenues, Expenses, and
Changes in Fund Balance - Budget and Actual (Budget Basis)
Sanitary Engineer Fund
For the Year Ended December 31, 2000

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Charges for Services	\$4,802,000	\$5,428,809	\$626,809
Tap - In Fees	9,500,000	9,980,745	480,745
Licenses and Permits	400	1,150	750
Investment Income	1,000,000	1,681,670	681,670
Other	125,000	142,185	17,185
Total Revenues	15,427,400	17,234,559	1,807,159
Expenses			
Public Works:			
Personal Services	1,721,429	1,535,917	185,512
Materials and Supplies	431,650	306,381	125,269
Services and Charges	2,253,000	1,778,358	474,642
Capital Outlay	53,010,529	43,024,639	9,985,890
Total Expenses	57,416,608	46,645,295	10,771,313
Excess of Revenues Under Expenses	(41,989,208)	(29,410,736)	12,578,472
Proceeds from the Sale of Fixed Assets	0	2,000	2,000
Operating Transfers-Out	(7,355,190)	(7,355,190)	0
Total Other Financing Sources (Uses)	(7,355,190)	(7,353,190)	2,000
Excess of Revenues Under Expenses and Operating Transfers	(49,344,398)	(36,763,926)	12,580,472
Fund Balance at Beginning of Year	50,939,921	50,939,921	0
Unexpended Prior Years Encumbrances	22,949,379	22,949,379	0
Fund Balance at End of Year	\$24,544,902	\$37,125,374	\$12,580,472

Delaware County, Ohio

Schedule of Revenues, Expenses, and
Changes in Fund Balance - Budget and Actual (Budget Basis)

Delaware Area Transit Agency Fund

For the Year Ended December 31, 2000

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Charges for Services	\$404,319	\$434,992	\$30,673
Intergovernmental	460,531	465,131	4,600
Other	0	726	726
Line of Credit Proceeds	70,000	70,000	0
Total Revenues	934,850	970,849	35,999
Expenses			
Health:			
Personal Services	130,500	123,800	6,700
Materials and Supplies	62,300	61,904	396
Services and Charges	629,700	627,533	2,167
Capital Outlay	88,550	88,538	12
Debt Service:			
Line of Credit Payments	70,100	70,000	100
Interest Payments	3,700	3,536	164
Total Expenses	984,850	975,311	9,539
Excess of Revenues Under Expenses	(50,000)	(4,462)	45,538
Operating Transfers-In	50,000	50,000	0
Excess of Revenues Over Expenses and Operating Transfers	0	45,538	45,538
Fund Balance at Beginning of Year	818	818	0
Fund Balance at End of Year	\$818	\$46,356	\$45,538

Delaware County, Ohio

Combining Statement of Cash Flows
All Enterprise Funds
 For the Year Ended December 31, 2000

	<i>Solid Waste Transfer Station</i>	<i>Sanitary Engineer</i>	<i>Delaware Area Transit Agency</i>	<i>Totals</i>
Increase (Decrease) in Cash and Cash Equivalents				
<i>Cash Flows From Operating Activities:</i>				
Cash Received From Customers	\$153,252	\$5,428,809	\$435,586	\$6,017,647
Cash Received From Operating Grants	0	0	465,131	465,131
Cash Payments For Personal Services	0	(1,535,917)	(123,800)	(1,659,717)
Cash Payments for Materials and Supplies	(998)	(283,488)	(67,817)	(352,303)
Cash Payments for Other Services and Charges	0	(1,746,187)	(626,750)	(2,372,937)
Other Operating Revenue	0	143,335	726	144,061
Net Cash Provided by Operating Activities	152,254	2,006,552	83,076	2,241,882
<i>Cash Flows From Noncapital Financing Activities:</i>				
Operating Transfers In	0	0	50,000	50,000
Net Cash Provided by Noncapital Financing Activities	0	0	50,000	50,000
<i>Cash Flows From Capital and Related Financing Activities:</i>				
Acquisition and Construction of Capital Assets	0	(37,820,095)	(82,625)	(37,902,720)
Cash Received from Tap-Ins	0	9,980,745	0	9,980,745
Cash Received from Sale of Fixed Asset	0	2,000	0	2,000
Cash from Proceeds of Line of Credit	0	0	70,000	70,000
Interest Paid on General Obligation Bonds	0	(3,521,699)	0	(3,521,699)
Principal Paid on General Obligation Bonds	0	(3,395,000)	0	(3,395,000)
Principal Paid on Line of Credit	0	0	(70,000)	(70,000)
Interest paid on Line of Credit	0	0	(3,536)	(3,536)
Interest Paid on OWDA Loan	0	(117,556)	0	(117,556)
Principal Paid on OWDA Loan	0	(320,935)	0	(320,935)
Net Cash Used for Capital and Related Financing Activities:	0	(35,192,540)	(86,161)	(35,278,701)
<i>Cash Flows From Investing Activities:</i>				
Purchase of Investments	0	(10,185,095)	0	(10,185,095)
Proceeds From the Sale and Maturities of Investments	0	32,794,270	0	32,794,270
Interest and Dividends	0	1,583,370	0	1,583,370
Net Cash Provided by Investment Activities	0	24,192,545	0	24,192,545
Net Increase (Decrease) in Cash and Cash Equivalents	152,254	(8,993,443)	46,915	(8,794,274)
Cash and Cash Equivalents at Beginning of Year	527,712	37,207,938	818	37,736,468
Cash and Cash Equivalents at End of Year	\$679,966	\$28,214,495	\$47,733	\$28,942,194

(Continued)

Delaware County, Ohio

Combining Statement of Cash Flows
All Enterprise Funds
 For the Year Ended December 31, 2000
 (Continued)

	<i>Solid Waste Transfer Station</i>	<i>Sanitary Engineer</i>	<i>Delaware Area Transit Agency</i>	<i>Totals</i>
Reconciliation of Operating Income To Net Cash Provided By Operating Activities:				
Operating Income	\$142,347	\$270,928	\$27,872	\$441,147
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:				
Depreciation Expense	6,705	2,272,771	69,135	2,348,611
Changes in Assets and Liabilities:				
(Increase) Decrease in Accounts Receivable	3,202	(5,450)	(15,630)	(17,878)
Decrease in Inventories	0	610	0	610
Decrease in Prepaid Items	0	2,565	0	2,565
Increase in Account Payable	0	46,042	46	46,088
Increase in Accrued Wages	0	7,902	48	7,950
Increase in Compensated Absences Payable	0	9,593	3,412	13,005
Decrease in Due to Other Funds	0	(24,728)	(2,267)	(26,995)
Increase (Decrease) in Due to Other Governments	0	(15,611)	460	(15,151)
Decrease in Deferred Revenue	0	(145,569)	0	(145,569)
Decrease in Claims and Judgements Payable	0	(412,500)	0	(412,500)
Total Adjustments	3,202	(537,146)	(13,931)	(547,875)
Net Cash Provided by Operating Activities	\$152,254	\$2,006,553	\$83,076	\$2,241,883

Non-Cash Capital Transactions:

The Sanitary Engineer Fund received a sewer treatment plant, equipment, and sewer lines from developers with a fair market value of \$8,890,318. The plant, equipment, and lines were recorded as fixed assets and contributed capital for the year ended. There was an increase in the fair value of the investments in the Sanitary Engineer Enterprise Fund by \$353,765.

Internal Service Funds

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County, or to other governments on a cost-reimbursement basis. The following is a description of the County's internal service funds:

Health Insurance Fund - To account for premiums charged to the various County funds for the payment of employee health care claims.

Self-Insurance Fund - To account for the County's property, general liability, fleet insurance and self-insured activities.

Delaware County, Ohio

Combining Balance Sheet
All Internal Service Funds
As of December 31, 2000

	Health Insurance	Self Insurance	Totals
Currents Assets			
Equity in Pooled Cash and Cash Equivalents	\$1,622,702	\$3,148,142	\$4,770,844
Prepaid Items	0	78,105	78,105
Total Current Assets	1,622,702	3,226,247	4,848,949
Long-Term Assets			
Fixed Assets (Net of Accumulated Depreciation)	2,177	5,852	8,029
Total Assets	\$1,624,879	\$3,232,099	\$4,856,978
Current Liabilities			
Accounts Payable	\$16,006	\$0	\$16,006
Accrued Wages	846	846	1,692
Compensated Absences Payable	15	15	30
Due to Other Governments	951	951	1,902
Claims and Judgements Payable	289,475	64,533	354,008
Total Current Liabilities	307,293	66,345	373,638
Long-Term Liabilities			
Compensated Absences Payable	6,513	6,513	13,026
Total Liabilities	313,806	72,858	386,664
Fund Equity			
Retained Earnings	1,311,073	3,159,241	4,470,314
Total Fund Equity	1,311,073	3,159,241	4,470,314
Total Liabilities and Fund Equity	\$1,624,879	\$3,232,099	\$4,856,978

Delaware County, Ohio

Combining Statement of Revenues, Expenses, and
Changes in Retained Earnings
All Internal Service Funds
For the Year Ended December 31, 2000

	Health Insurance	Self Insurance	Totals
Operating Revenue			
Charges for Services	\$3,330,500	\$0	\$3,330,500
All Other Revenue	41,527	0	41,527
Total Operating Revenue	3,372,027	0	3,372,027
Operating Expenses			
Personal Services	59,073	59,074	118,147
Materials and Supplies	529	539	1,068
Services and Charges	565,170	256,381	821,551
Depreciation	1,037	2,125	3,162
Claims	2,538,011	12,471	2,550,482
Total Operating Expenses	3,163,820	330,590	3,494,410
Operating Income/(Loss)	208,207	(330,590)	(122,383)
Operating Transfers			
Transfers-In	0	550,000	550,000
Net Income	208,207	219,410	427,617
Retained Earnings at Beginning of Year	1,102,866	2,939,831	4,042,697
Retained Earnings at End of Year	\$1,311,073	\$3,159,241	\$4,470,314

Delaware County, Ohio

Schedule of Revenues, Expenses, and Changes in Fund Balance - Budget and Actual (Budget Basis)

Health Insurance Fund

For the Year Ended December 31, 2000

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Charges for Services	\$3,100,000	\$3,330,500	\$230,500
Other	60,000	41,527	(18,473)
Total Revenues	3,160,000	3,372,027	212,027
Expenses			
Legislative and Executive			
Personal Services	61,628	54,587	7,041
Materials and Supplies	2,700	543	2,157
Services and Charges	3,442,000	3,087,893	354,107
Capital Outlay	25,000	1,014	23,986
Total Expenses	3,531,328	3,144,037	387,291
Excess of Revenues Over (Under) Expenses	(371,328)	227,990	599,318
Fund Balance at Beginning of Year	1,146,675	1,146,675	0
Unexpended Prior Years Encumbrances	170,363	170,363	0
Fund Balance at End of Year	\$945,710	\$1,545,028	\$599,318

Delaware County, Ohio

Schedule of Revenues, Expenses, and Changes in Fund Balance - Budget and Actual (Budget Basis)

Self Insurance Fund

For the Year Ended December 31, 2000

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Other	\$15,000	\$18,262	\$3,262
Total Revenues	15,000	18,262	3,262
Expenses			
Legislative and Executive			
Personal Services	61,628	54,587	7,041
Materials and Supplies	2,000	553	1,447
Services and Charges	808,151	419,829	388,322
Total Expenses	871,779	474,969	396,810
Excess of Revenues Under Expenses	(856,779)	(456,707)	400,072
Operating Transfers-In	290,000	550,000	260,000
Excess of Revenues Over (Under) Expenses and Operating Transfers	(566,779)	93,293	660,072
Fund Balance at Beginning of Year	2,994,962	2,994,962	0
Unexpended Prior Years Encumbrances	24,726	24,726	0
Fund Balance at End of Year	\$2,452,909	\$3,112,981	\$660,072

Delaware County, Ohio

Combining Statement of Cash Flows
All Internal Service Funds
 For the Year Ended December 31, 2000

	<i>Health Insurance</i>	<i>Self- Insurance</i>	<i>Totals</i>
 Increase (Decrease) in Cash and Cash Equivalents			
 <i>Cash Flows From Operating Activities:</i>			
Cash Received From Quasi-External Transactions			
With Other Funds	\$3,330,500	\$0	\$3,330,500
Cash Payments for Personal Services	(54,587)	(54,587)	(109,174)
Cash Payment for Materials and Supplies	(529)	(539)	(1,068)
Cash Payments for Claims	(2,500,240)	(150,202)	(2,650,442)
Cash Payments for Other Services and Charges	(554,799)	(259,829)	(814,628)
Other Operating Revenue	41,527	18,262	59,789
Net Cash Provided by (Used For) Operating Activities	261,872	(446,895)	(185,023)
 <i>Cash Flows From Noncapital Financing Activities:</i>			
Operating Transfers In	0	550,000	550,000
Net Cash Provided for Noncapital Financing Activities	0	550,000	550,000
 <i>Cash Flows From Capital and Related Financing Activities:</i>			
Acquisition of Capital Assets	(792)	0	(792)
Net Cash Used for Capital and Related Financing Activities	(792)	0	(792)
 Net Increase in Cash and Cash Equivalents	 261,080	 103,105	 364,185
 Cash, and Cash Equivalents at Beginning of Year	 1,361,622	 3,045,037	 4,406,659
Cash and Cash Equivalents at End of Year	\$1,622,702	\$3,148,142	\$4,770,844

(Continued)

Delaware County, Ohio

Combining Statement of Cash Flows
All Internal Service Funds
 For the Year Ended December 31, 2000
 (Continued)

	Health Insurance	Self- Insurance	Totals
 Reconciliation of Operating Income (Loss) To Net Cash Provided By (Used For) Operating Activities:			
Operating Income (Loss)	\$208,207	(\$330,590)	(\$122,383)
 Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used For) Operating Activities:			
Depreciation Expense	1,037	2,125	3,162
 Changes in Assets and Liabilities:			
Increase in Prepaid Items	0	(3,448)	(3,448)
Increase in Accounts Payable	10,371	0	10,371
Increase in Accrued Wages	283	283	566
Increase in Compensated Absences Payable	4,763	4,763	9,526
Decrease in Due to Other Governments	(560)	(560)	(1,120)
Increase (Decrease) in Claims and Judgements Payable	37,771	(119,469)	(81,698)
Total Adjustments	52,628	(118,431)	(65,803)
Net Cash Provided by (Used For) Operating Activities	\$261,872	(\$446,896)	(\$185,024)

Delaware County, Ohio

Trust and Agency Funds

Trust and Agency funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds. These include Expendable Trust Funds and Agency Funds. Agency funds are purely custodial (assets equal liabilities) and thus do not involve the measurement of results of operations. Following is a list of the County's Trust and Agency Funds.

Unclaimed Monies Expendable Trust Fund - To account for monies which have yet to be claimed by their rightful owner.

District Board of Health Fund - 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, Ohio Revised Code.

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

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

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

Inheritance Tax Fund - To account for the collection of estate taxes which are to be distributed to the state and certain local governments.

General Real Estate Tax Fund - To account for the collection of real estate taxes and special assessments that are distributed to the various local governments.

Personal Property and Intangible Tax Fund - To account for the collection of personal and intangible personal property taxes that are to be distributed to the various local governments.

Cigarette Tax Fund - To account for the collection of money received through the sale of cigarette licenses and distributed to the various local governments.

House Trailer Tax Fund - To account for the collection of manufactured home taxes which are distributed to the various local governments.

Delaware County, Ohio

(Continued)

Trust and Agency Funds

(Continued)

Local Government Fund - To account for shared revenues from the State of Ohio that represent a portion of state income taxes, state sales tax, and corporate franchise taxes which are returned to the County. These monies are apportioned to local governments on a monthly basis according to the adopted alternate method distribution.

Auto Tags Fund- To account for monies received from the State of Ohio for licenses sold within the county and distributed to the various local governments.

Payroll Revolving Fund - To account for payroll taxes and other related payroll deductions accumulated for distribution to other governmental units and private organizations.

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

Treasurer's Electronic Transfers - To account for funds collected and distributed by the Treasurer through electronic transfers rather than warrants.

County Court Agency Fund - To account for monies collected from activity within the County court system.

Child Support Enforcement Agency Fund - To account for the collection of alimony and child support payments and the distribution of such monies to the court-designated recipient.

Other Trust and Agency Funds

Estate Refunds Expendable Trust Fund
Library Support Fund
Vision Insurance Fund
Ohio Elections Commission Fund
Sheriff's Inmate Agency Fund
Regional Council of Governments Fund

Township Gas Tax Fund
Undivided Lodging Tax Fund
County Sheriff Agency Fund
Workers' Compensation Fund
Treasurer's Fund

Delaware County, Ohio

Combining Balance Sheet ALL FIDUCIARY FUNDS As of December 31, 2000

	<i>Estate Refunds Expendable Trust</i>	<i>Unclaimed Monies Expendable Trust</i>	<i>Agency Funds</i>	<i>Totals</i>
Assets				
Equity in Pooled Cash and Cash Equivalents:	\$8,860	\$105,056	\$12,248,615	\$12,362,531
Cash and Cash Equivalents in Segregated Accounts	0	0	1,201,709	1,201,709
Receivables:				
Taxes	0	0	152,115,976	152,115,976
Due from Other Governments	0	0	1,156,846	1,156,846
Total Assets	\$8,860	\$105,056	\$166,723,146	\$166,837,062
Liabilities				
Due to Other Governments	\$0	\$0	\$164,531,693	\$164,531,693
Undistributed Monies	0	0	55,929	55,929
Due to Others	1,184	7,500	2,135,524	2,144,208
Total Liabilities	1,184	7,500	166,723,146	166,731,830
Fund Equity				
Fund Balance:				
Unreserved	7,676	97,556	0	105,232
Total Fund Equity	7,676	97,556	0	105,232
Total Liabilities and Fund Equity	\$8,860	\$105,056	\$166,723,146	\$166,837,062

Delaware County, Ohio

Combining Statement of Revenues, Expenditures, and
Changes in Fund Balance

All Expendable Trust Funds

For the Year Ended December 31, 2000

	<i>Estate Refunds</i>	<i>Unclaimed Monies</i>	<i>Totals</i>
Revenues			
Other	\$0	\$1,879	\$1,879
Total Revenues	0	1,879	1,879
Expenditures			
Current:			
Miscellaneous	0	3,836	3,836
Total Expenditures	0	3,836	3,836
Excess of Revenues Over (Under) Expenditures	0	(1,957)	(1,957)
Fund Balance at Beginning of Year	7,676	99,513	107,189
Fund Balance at End of Year	\$7,676	\$97,556	\$105,232

Delaware County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)

Estate Refunds Expendable Trust Fund

For the Year Ended December 31, 2000

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Other	\$0	\$0	\$0
Total Revenues	0	0	0
Expenditures			
Current:			
Legislative and Executive			
Miscellaneous	5,000	0	5,000
Total Expenditures	5,000	0	5,000
Excess of Revenues Over (Under) Expenditures	(5,000)	0	5,000
Fund Balance at Beginning of Year	8,860	8,860	0
Fund Balance at End of Year	\$3,860	\$8,860	\$5,000

Delaware County, Ohio

Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budget Basis)

Unclaimed Monies Expendable Trust Fund

For the Year Ended December 31, 2000

	<i>Revised Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues			
Other	\$1,800	\$1,879	\$79
Total Revenues	1,800	1,879	79
Expenditures			
Current:			
Legislative and Executive			
Miscellaneous	10,000	3,836	6,164
Total Expenditures	10,000	3,836	6,164
Excess of Revenues Under Expenditures	(8,200)	(1,957)	6,243
Fund Balance at Beginning of Year	107,013	107,013	0
Fund Balance at End of Year	\$98,813	\$105,056	\$6,243

Delaware County, Ohio

Combining Statement of Changes
in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2000

	<i>Beginning Balance 12/31/1999</i>	<i>Additions</i>	<i>Deductions</i>	<i>Ending Balance 12/31/2000</i>
<i>DISTRICT BOARD OF HEALTH FUND</i>				
<i>Assets</i>				
Equity In Pooled Cash and Cash Equivalents	\$1,346,092	\$3,101,149	\$2,836,382	\$1,610,859
Total Assets	\$1,346,092	\$3,101,149	\$2,836,382	\$1,610,859
<i>Liabilities</i>				
Due to Other Governments	\$1,346,092	\$3,101,149	\$2,836,382	\$1,610,859
Total Liabilities	\$1,346,092	\$3,101,149	\$2,836,382	\$1,610,859
 <i>SOIL AND WATER CONSERVATION DISTRICT FUND</i>				
<i>Assets</i>				
Equity In Pooled Cash and Cash Equivalents	\$47,321	\$371,685	\$358,371	\$60,635
Total Assets	\$47,321	\$371,685	\$358,371	\$60,635
<i>Liabilities</i>				
Due to Other Governments	\$47,321	\$371,685	\$358,371	\$60,635
Total Liabilities	\$47,321	\$371,685	\$358,371	\$60,635
 <i>DELAWARE-MORROW MENTAL HEALTH AND RECOVERY SERVICES BOARD FUND</i>				
<i>Assets</i>				
Equity In Pooled Cash and Cash Equivalents	\$1,507,124	\$6,684,804	\$6,672,102	\$1,519,826
Total Assets	\$1,507,124	\$6,684,804	\$6,672,102	\$1,519,826
<i>Liabilities</i>				
Due to Other Governments	\$1,507,124	\$6,684,804	\$6,672,102	\$1,519,826
Total Liabilities	\$1,507,124	\$6,684,804	\$6,672,102	\$1,519,826

(Continued)

Delaware County, Ohio

Combining Statement of Changes
in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2000
(Continued)

	Beginning Balance 12/31/1999	Additions	Deductions	Ending Balance 12/31/2000
DELAWARE COUNTY REGIONAL PLANNING COMMISSION FUND				
Assets				
Equity In Pooled Cash and Cash Equivalents	\$494,941	\$478,837	\$447,551	\$526,227
Total Assets	\$494,941	\$478,837	\$447,551	\$526,227
Liabilities				
Due to Other Governments	\$494,941	\$478,837	\$447,551	\$526,227
Total Liabilities	\$494,941	\$478,837	\$447,551	\$526,227
INHERITANCE TAX FUND				
Assets				
Equity In Pooled Cash and Cash Equivalents	\$698,469	\$3,764,798	\$2,400,252	\$2,063,015
Total Assets	\$698,469	\$3,764,798	\$2,400,252	\$2,063,015
Liabilities				
Due to Other Governments	\$698,469	\$3,764,798	\$2,400,252	\$2,063,015
Total Liabilities	\$698,469	\$3,764,798	\$2,400,252	\$2,063,015
GENERAL REAL ESTATE TAX FUND				
Assets				
Equity In Pooled Cash and Cash Equivalents	\$3,382,328	\$124,377,095	\$123,462,909	\$4,296,514
Receivables:				
Taxes	123,821,619	136,087,189	123,821,619	136,087,189
Total Assets	\$127,203,947	\$260,464,284	\$247,284,528	\$140,383,703
Liabilities				
Due to Other Governments	\$127,203,947	\$260,464,284	\$247,284,528	\$140,383,703
Total Liabilities	\$127,203,947	\$260,464,284	\$247,284,528	\$140,383,703

(Continued)

Delaware County, Ohio

Combining Statement of Changes
in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2000
(Continued)

	Beginning Balance 12/31/1999	Additions	Deductions	Ending Balance 12/31/2000
PERSONAL PROPERTY AND INTANGIBLE TAX FUND				
Assets				
Equity In Pooled Cash and Cash Equivalents	\$561,469	\$16,200,240	\$16,353,733	\$407,976
Receivables:				
Taxes	13,469,573	15,745,929	13,469,573	15,745,929
Total Assets	\$14,031,042	\$31,946,169	\$29,823,306	\$16,153,905
Liabilities				
Due to Other Governments	\$14,031,042	\$31,946,169	\$29,823,306	\$16,153,905
Total Liabilities	\$14,031,042	\$31,946,169	\$29,823,306	\$16,153,905
CIGARETTE TAX FUND				
Assets				
Equity In Pooled Cash and Cash Equivalents	\$0	\$3,631	\$3,619	\$12
Total Assets	\$0	\$3,631	\$3,619	\$12
Liabilities				
Due to Other Governments	\$0	\$3,631	\$3,619	\$12
Total Liabilities	\$0	\$3,631	\$3,619	\$12
HOUSE TRAILER TAX FUND				
Assets				
Equity In Pooled Cash and Cash Equivalents	\$17,084	\$337,072	\$316,100	\$38,056
Receivables:				
Taxes	562,119	282,858	562,119	282,858
Total Assets	\$579,203	\$619,930	\$878,219	\$320,914
Liabilities				
Due to Other Governments	\$579,203	\$619,930	\$878,219	\$320,914
Total Liabilities	\$579,203	\$619,930	\$878,219	\$320,914

(Continued)

Delaware County, Ohio

Combining Statement of Changes
in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2000
(Continued)

	Beginning Balance 12/31/1999	Additions	Deductions	Ending Balance 12/31/2000
TOWNSHIP GAS TAX FUND				
Assets				
Equity In Pooled Cash and Cash Equivalents	\$0	\$897,310	\$897,310	\$0
Due From Other Government	73,616	76,435	73,616	76,435
Total Assets	\$73,616	\$973,745	\$970,926	\$76,435
Liabilities				
Due to Other Governments	\$73,616	\$973,745	\$970,926	\$76,435
Total Liabilities	\$73,616	\$973,745	\$970,926	\$76,435
LIBRARY SUPPORT FUND				
Assets				
Equity In Pooled Cash and Cash Equivalents	\$0	\$3,100,550	\$3,100,550	\$0
Due From Other Government	225,686	233,324	225,686	233,324
Total Assets	\$225,686	\$3,333,874	\$3,326,236	\$233,324
Liabilities				
Due to Other Governments	\$225,686	\$3,333,874	\$3,326,236	\$233,324
Total Liabilities	\$225,686	\$3,333,874	\$3,326,236	\$233,324
LOCAL GOVERNMENT FUND				
Assets				
Equity In Pooled Cash and Cash Equivalents	\$0	\$5,613,280	\$5,613,280	\$0
Due From Other Government	379,269	436,523	379,269	436,523
Total Assets	\$379,269	\$6,049,803	\$5,992,549	\$436,523
Liabilities				
Due to Other Governments	\$379,269	\$6,049,803	\$5,992,549	\$436,523
Total liabilities	\$379,269	\$6,049,803	\$5,992,549	\$436,523

(Continued)

Delaware County, Ohio

Combining Statement of Changes
in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2000
(Continued)

	<i>Beginning Balance 12/31/1999</i>	<i>Additions</i>	<i>Deductions</i>	<i>Ending Balance 12/31/2000</i>
AUTO TAGS FUND				
Assets				
Equity In Pooled Cash and Cash Equivalents	\$0	\$930,441	\$930,441	\$0
Due From Other Government	55,597	55,643	55,597	55,643
Total Assets	\$55,597	\$986,084	\$986,038	\$55,643
Liabilities				
Due to Other Governments	\$55,597	\$986,084	\$986,038	\$55,643
Total Liabilities	\$55,597	\$986,084	\$986,038	\$55,643
UNDIVIDED LODGING TAX FUND				
Assets				
Equity In Pooled Cash and Cash Equivalents	\$0	\$192,165	\$192,165	\$0
Total Assets	\$0	\$192,165	\$192,165	\$0
Liabilities				
Due to Others	\$0	\$192,165	\$192,165	\$0
Total Liabilities	\$0	\$192,165	\$192,165	\$0
PAYROLL REVOLVING FUND				
Assets				
Equity In Pooled Cash and Cash Equivalents	\$155,310	\$28,824,053	\$28,626,047	\$353,316
Total Assets	\$155,310	\$28,824,053	\$28,626,047	\$353,316
Liabilities				
Due to Others	\$155,310	\$28,824,053	\$28,626,047	\$353,316
Total Liabilities	\$155,310	\$28,824,053	\$28,626,047	\$353,316

(Continued)

Delaware County, Ohio

Combining Statement of Changes
in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2000
(Continued)

	Beginning Balance 12/31/1999	Additions	Deductions	Ending Balance 12/31/2000
PRESERVATION PARK OF DELAWARE COUNTY FUND				
Assets				
Equity In Pooled Cash and Cash Equivalents	\$174,231	\$4,453,661	\$4,274,543	\$353,349
Total Assets	\$174,231	\$4,453,661	\$4,274,543	\$353,349
Liabilities				
Due to Other Governments	\$174,231	\$4,453,661	\$4,274,543	\$353,349
Total Liabilities	\$174,231	\$4,453,661	\$4,274,543	\$353,349
OHIO ELECTIONS COMMISSION FUND				
Assets				
Equity In Pooled Cash and Cash Equivalents	\$0	\$655	\$655	\$0
Total Assets	\$0	\$655	\$655	\$0
Liabilities				
Due to Other Governments	\$0	\$655	\$655	\$0
Total Liabilities	\$0	\$655	\$655	\$0
VISION INSURANCE FUND				
Assets				
Equity In Pooled Cash and Cash Equivalents	\$4,107	\$31,199	\$32,164	\$3,142
Total Assets	\$4,107	\$31,199	\$32,164	\$3,142
Liabilities				
Due to Others	\$4,107	\$31,199	\$32,164	\$3,142
Total Liabilities	\$4,107	\$31,199	\$32,164	\$3,142

(Continued)

Delaware County, Ohio

Combining Statement of Changes
in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2000
(Continued)

	Beginning Balance 12/31/1999	Additions	Deductions	Ending Balance 12/31/2000
TREASURER'S ELECTRONIC TRANSFERS				
Assets				
Equity In Pooled Cash and Cash Equivalents	\$107,317	\$49,916,349	\$49,331,093	\$692,573
Total Assets	\$107,317	\$49,916,349	\$49,331,093	\$692,573
Liabilities				
Due To Others	\$107,317	\$49,916,349	\$49,331,093	\$692,573
Total Liabilities	\$107,317	\$49,916,349	\$49,331,093	\$692,573
COUNTY COURT AGENCY FUND				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$1,177,922	\$16,934,312	\$17,074,333	\$1,037,901
Total Assets	\$1,177,922	\$16,934,312	\$17,074,333	\$1,037,901
Liabilities				
Due to Other Governments	\$359,770	\$14,647,341	\$14,810,545	\$196,566
Due to Others	818,152	2,286,971	2,263,788	841,335
Total Liabilities	\$1,177,922	\$16,934,312	\$17,074,333	\$1,037,901
CHILD SUPPORT ENFORCEMENT AGENCY FUND				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$100,728	\$70,388	\$76,602	\$94,514
Total Assets	\$100,728	\$70,388	\$76,602	\$94,514
Liabilities				
Due to Other Governments	\$59,106	\$59,342	\$59,793	\$58,655
Due to Others	41,622	11,046	16,809	35,859
Total Liabilities	\$100,728	\$70,388	\$76,602	\$94,514

(Continued)

Delaware County, Ohio

Combining Statement of Changes
in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2000
(Continued)

	Beginning Balance 12/31/1999	Additions	Deductions	Ending Balance 12/31/2000
COUNTY SHERIFF AGENCY FUND				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$82,720	\$2,005,835	\$2,026,077	\$62,478
Total Assets	\$82,720	\$2,005,835	\$2,026,077	\$62,478
Liabilities				
Due To Others	\$3,610	\$1,989,067	\$1,986,128	\$6,549
Undistributed Monies	79,110	16,768	39,949	55,929
Total Liabilities	\$82,720	\$2,005,835	\$2,026,077	\$62,478
SHERIFF'S INMATE AGENCY FUND				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$10,583	\$116,520	\$120,287	\$6,816
Total Assets	\$10,583	\$116,520	\$120,287	\$6,816
Liabilities				
Due to Others	\$10,583	\$116,520	\$120,287	\$6,816
Total Liabilities	\$10,583	\$116,520	\$120,287	\$6,816
WORKERS' COMPENSATION FUND				
Assets				
Equity In Pooled Cash and Cash Equivalents	\$168,031	\$29,934	\$102,449	\$95,516
Due From Other Government	0	354,921	0	354,921
Total Assets	\$168,031	\$384,855	\$102,449	\$450,437
Liabilities				
Due to Other Governments	\$75,941	\$337,431	\$75,941	\$337,431
Due to Others	92,090	47,424	26,508	113,006
Total Liabilities	\$168,031	\$384,855	\$102,449	\$450,437

(Continued)

Delaware County, Ohio

Combining Statement of Changes
in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2000
(Continued)

	Beginning Balance 12/31/1999	Additions	Deductions	Ending Balance 12/31/2000
REGIONAL COUNCIL OF GOVERNMENTS FUND				
Assets				
Equity In Pooled Cash and Cash Equivalents	\$116,000	\$612,518	\$583,847	\$144,671
Total Assets	\$116,000	\$612,518	\$583,847	\$144,671
Liabilities				
Due To Other Governments	\$116,000	\$612,518	\$583,847	\$144,671
Total Liabilities	\$116,000	\$612,518	\$583,847	\$144,671
TREASURER'S FUND				
Assets				
Equity In Pooled Cash and Cash Equivalents	\$75,169	\$9,991	\$2,232	\$82,928
Total Assets	\$75,169	\$9,991	\$2,232	\$82,928
Liabilities				
Due To Others	\$75,169	\$9,991	\$2,232	\$82,928
Total Liabilities	\$75,169	\$9,991	\$2,232	\$82,928
ALL AGENCY FUNDS				
Assets				
Equity In Pooled Cash and Cash Equivalents	\$8,854,993	\$249,931,417	\$246,537,795	\$12,248,615
Cash and Cash Equivalents in Segregated Accounts	1,371,953	19,127,055	19,297,299	1,201,709
Receivables:				
Taxes	137,853,311	152,115,976	137,853,311	152,115,976
Due From Other Government	734,168	1,156,846	734,168	1,156,846
Total Assets	\$148,814,425	\$422,331,294	\$404,422,573	\$166,723,146
Liabilities				
Due to Other Governments	\$147,427,355	\$338,889,741	\$321,785,403	\$164,531,693
Undistributed Monies	79,110	16,768	39,949	55,929
Due to Others	1,307,960	83,424,785	82,597,221	2,135,524
Total Liabilities	\$148,814,425	\$422,331,294	\$404,422,573	\$166,723,146

General Fixed Assets Account Group

The General Fixed Assets Account Group is used to account for all land, buildings and improvements, and machinery and equipment not used in the operation of the proprietary funds.

Delaware County, Ohio

Schedule of Changes in Fixed Assets By Function For the Year Ended December 31, 2000

<u>Function</u>	<u>Balance January 1, 2000</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 2000</u>
General Government -				
Legislative and Executive	\$6,355,704	\$156,231	\$92,421	\$6,419,514
Judicial	445,361	17,372	74,235	388,498
Public Safety	11,432,641	481,811	47,651	11,866,801
Public Works	9,497,676	6,214,958	154,941	15,557,693
Health	3,838,123	153,776	28,625	3,963,274
Human Services	460,070	27,479	62,440	425,109
Total	32,029,575	7,051,627	460,313	38,620,889
Construction - in - Progress	880,736	1,901,612	0	2,782,348
Total General Fixed Assets	<u>\$32,910,311</u>	<u>\$8,953,239</u>	<u>\$460,313</u>	<u>\$41,403,237</u>

Delaware County, Ohio

Schedule of General Fixed Assets By Function As of December 31, 2000

<u>Function</u>	<u>Total</u>	<u>Land</u>	<u>Buildings and Improvements</u>	<u>Machinery and Equipment</u>
General Government -				
Legislative and Executive	\$6,419,514	\$563,519	\$3,501,532	\$2,354,463
Judicial	388,498	0	23,637	364,861
Public Safety	11,866,801	473,450	6,448,913	4,944,438
Public Works	15,557,694	4,012,095	7,767,957	3,777,642
Health	3,963,274	362,088	1,897,574	1,703,612
Human Services	<u>425,108</u>	<u>52,355</u>	<u>143,178</u>	<u>229,575</u>
Total	38,620,889	5,463,507	19,782,791	13,374,591
Construction - in - Progress	<u>2,782,348</u>	<u>0</u>	<u>2,782,348</u>	<u>0</u>
Total General Fixed Assets	<u><u>\$41,403,237</u></u>	<u><u>\$5,463,507</u></u>	<u><u>\$22,565,139</u></u>	<u><u>\$13,374,591</u></u>

Delaware County, Ohio

Schedule of General Fixed Assets By Source As of December 31, 2000

General Fixed Assets:

Land	\$5,463,507
Buildings and Improvements	19,782,791
Machinery and Equipment	13,374,591
Construction -in - Progress	<u>2,782,348</u>
Total General Fixed Assets	<u><u>\$41,403,237</u></u>

Investment in General Fixed Assets by Source:

General Fund	\$12,555,935
Special Revenue Funds	9,195,419
Capital Projects Funds	<u>19,651,883</u>
Total Investment in General Fixed Assets	<u><u>\$41,403,237</u></u>

Statistical Section

Delaware County, Ohio

Table 1

General Governmental Expenditures by Function (1)

Last Ten Years

	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>	<u>1994</u>	<u>1993</u>	<u>1992</u>	<u>1991</u>
General Government:										
Legislative and Executive	\$8,453,781	\$10,061,255	\$8,359,108	\$7,863,030	\$7,128,521	\$6,136,895	\$5,513,772	\$4,878,238	\$4,733,590	\$4,536,876
Judicial	3,610,817	3,241,656	2,997,886	2,682,598	2,434,202	2,132,224	1,778,148	1,740,613	1,670,304	1,376,856
Public Safety	14,133,000	12,746,761	9,485,500	8,777,597	7,310,626	6,088,706	5,537,051	5,032,924	4,828,223	4,491,844
Public Works	11,840,207	12,385,530	10,396,882	7,984,288	5,624,837	4,192,093	3,566,094	3,088,828	3,068,334	4,015,562
Health	8,033,815	7,241,180	6,569,038	6,169,750	5,657,613	5,237,028	4,470,928	4,054,920	3,275,319	3,358,413
Human Services	7,289,035	6,013,303	4,983,271	4,772,655	4,816,873	4,264,981	4,141,073	4,391,479	4,077,277	3,353,000
Miscellaneous	0	0	0	0	0	0	0	167,701	168,749	77,777
Capital Outlay	8,763,109	3,747,465	2,229,520	2,643,317	1,096,285	2,956,720	2,148,373	990,339	606,301	3,617,996
Debt Service	<u>1,209,622</u>	<u>440,898</u>	<u>270,542</u>	<u>87,891</u>	<u>24,540</u>	<u>12,093</u>	<u>9,275</u>	<u>1,388,637</u>	<u>1,788,703</u>	<u>1,461,648</u>
Total	<u><u>\$63,333,386</u></u>	<u><u>\$55,878,048</u></u>	<u><u>\$45,291,747</u></u>	<u><u>\$40,981,126</u></u>	<u><u>\$34,093,497</u></u>	<u><u>\$31,020,740</u></u>	<u><u>\$27,164,714</u></u>	<u><u>\$25,733,679</u></u>	<u><u>\$24,216,800</u></u>	<u><u>\$26,289,972</u></u>

(1) Includes General, Special Revenue, Debt Service, and Capital Projects Funds.

Delaware County, Ohio

Table 2

General Governmental Revenues By Source (1)

Last Ten Years

	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>	<u>1994</u>	<u>1993</u>	<u>1992</u>	<u>1991</u>
Taxes	\$32,577,803	\$27,241,887	\$23,494,456	\$20,174,721	\$14,226,525	\$12,290,912	\$11,138,889	\$11,402,582	\$9,840,388	\$8,599,685
Special Assessments	255,072	125,758	14,883	3,654	3,242	11,985	40,733	40,793	59,048	62,929
Charges For Services	6,907,769	6,356,625	5,177,623	4,403,999	3,743,252	3,939,545	3,632,065	3,226,511	2,569,960	2,155,251
Licenses and Permits	2,121,231	1,982,309	1,593,226	1,280,438	942,964	756,163	826,326	704,397	589,503	284,204
Fines and Forfeitures	573,665	653,166	730,114	472,568	528,033	651,646	443,337	285,908	289,528	424,718
Intergovernmental	19,439,921	18,932,747	15,745,750	15,559,531	14,627,325	12,834,671	12,833,171	9,647,970	9,776,300	9,209,304
Interest	7,198,778	3,889,866	3,256,772	2,529,553	2,374,411	2,201,369	1,313,291	746,676	762,182	1,164,914
All Other Revenue	2,251,338	1,680,743	1,882,969	1,235,378	1,306,392	1,400,866	1,221,904	838,055	648,731	705,400
Total	<u>\$71,325,577</u>	<u>\$60,863,101</u>	<u>\$51,895,793</u>	<u>\$45,659,842</u>	<u>\$37,752,144</u>	<u>\$34,087,157</u>	<u>\$31,449,716</u>	<u>\$26,892,892</u>	<u>\$24,535,640</u>	<u>\$22,606,405</u>

(1) Includes General, Special Revenue, Debt Service, and Capital Projects Funds.

Source: Delaware County Auditor's Office

Delaware County, Ohio

Table 3

Property Tax Levies and Collections - Real and Public Utility Property (1)

Last Ten Years

Year	Tax Levy (2)	Current Tax Collections (2)	Percent of Levy Collected	Delinquent Tax Collections	Total Tax Collections	Ratio of Total Collections To Levy	Outstanding Delinquent Taxes (3)	Ratio of Outstanding Delinquent Taxes To Tax Levy
1991	4,131,923	4,026,856	97.46%	180,487	4,207,343	101.83%	158,931	3.85%
1992	5,192,702	5,059,441	97.43%	202,742	5,262,183	101.34%	201,651	3.88%
1993	5,443,363	5,324,617	97.82%	239,832	5,564,449	102.22%	193,251	3.55%
1994	6,224,146	6,114,357	98.24%	297,151	6,411,508	103.01%	151,770	2.44%
1995	6,733,244	6,639,017	98.60%	247,748	6,886,765	102.28%	124,536	1.85%
1996	7,285,180	7,186,219	98.64%	220,310	7,406,529	101.67%	116,385	1.60%
1997	7,160,234	7,056,191	98.55%	209,779	7,265,970	101.48%	127,182	1.78%
1998	7,660,802	7,581,572	98.97%	230,680	7,812,252	101.98%	124,795	1.63%
1999	8,308,636	8,180,999	98.46%	265,670	8,446,669	101.66%	172,018	2.07%
2000	9,406,637	9,277,713	98.63%	232,568	9,510,281	101.10%	182,539	1.94%

- (1) Does not include Health Department or Mental Health Board levies, special districts that are not part of the County Entity for reporting purposes.
- (2) Does not include Rollbacks or Homestead Reductions.
- (3) This amount cannot be calculated based on other information in this statistical table because of retroactive additions and deletions which are brought on in one lump sum. Penalties and interest are included, since by Ohio law they become part of the tax obligation.

Source: Delaware County Auditor's Office

Delaware County, Ohio

Table 4

Property Tax Levies and Collections - Personal Property (1)

Last Ten Years

Year	Tax Levy (2)	Current Tax Collections (2)	Delinquent Tax Collections (3)	Total Tax Collections
1991	557,056	542,180	78,803	620,983
1992	672,868	644,328	60,435	704,763
1993	677,422	627,477	80,996	708,473
1994	635,568	597,955	59,287	657,242
1995	618,516	573,983	32,884	606,867
1996	827,657	768,066	32,912	800,978
1997	675,440	630,861	42,057	672,918
1998	836,959	796,451	37,567	834,018
1999	846,122	810,670	47,026	857,696
2000	1,012,953	974,360	43,291	1,017,651

- (1) Does not include Health Department or Mental Health Board levies, special districts that are not part of the County Entity for reporting purposes.
- (2) Does not include 10% rollbacks.
- (3) This amount cannot be calculated based on other information in this statistical table because of retroactive additions and deletions which are brought on in one lump sum. Penalties and interest are included, since by Ohio law they become part of the tax obligation.

Source: Delaware County Auditor's Office

**Delaware County, Ohio
Special Assessments
Billed and Collected
Last Ten Years**

Table 5

<u>Year</u>	<u>Current Assessments Billed</u>	<u>Current Amount Collected</u>	<u>Percent Collected</u>
1991	98,049	76,650	78.18%
1992	78,591	66,039	84.03%
1993	78,591	66,039	84.03%
1994	90,703	82,540	91.00%
1995	111,696	84,253	75.43%
1996	123,769	110,977	89.66%
1997	153,643	129,379	84.21%
1998	265,626	246,899	92.95%
1999	331,482	308,742	93.14%
2000	452,464	415,936	91.93%

(1) Special Assessments include billed and collected delinquent sewer billings.

Source: Delaware County Auditor's Office

Delaware County, Ohio

Table 6

Assessed and Estimated Actual Value of Taxable Property

Last Ten Years

Year	Real Property (1)		Tangible Personal Property		Public Utilities Tangible Personal Property		Total		Assessed Value Ratio
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	
1991	895,791,590	2,559,404,543	124,806,702	445,738,221	98,220,090	196,440,180	1,118,818,382	3,201,582,944	34.95%
1992	966,904,210	2,762,583,457	109,328,701	404,921,115	109,237,390	218,474,780	1,185,470,301	3,385,979,352	35.01%
1993	1,017,156,020	2,906,160,057	124,054,381	477,132,235	114,756,950	229,513,900	1,255,967,351	3,612,806,192	34.76%
1994	1,270,604,590	3,630,298,829	116,981,718	467,926,872	120,034,650	240,069,300	1,507,620,958	4,338,295,001	34.75%
1995	1,376,739,670	3,933,541,914	114,199,912	456,799,648	124,775,400	249,550,800	1,615,714,982	4,639,892,362	34.82%
1996	1,499,727,250	4,284,935,000	115,412,169	461,648,676	116,854,480	233,708,960	1,731,993,899	4,980,292,636	34.78%
1997	1,835,906,040	5,245,445,829	133,240,832	532,963,328	117,730,590	235,461,180	2,086,877,462	6,013,870,337	34.70%
1998	1,977,892,930	5,651,122,657	148,361,631	593,446,524	120,535,660	241,071,320	2,246,790,221	6,485,640,501	34.64%
1999	2,174,605,100	6,213,157,429	177,173,002	708,692,008	126,479,550	252,959,100	2,478,257,652	7,174,808,537	34.54%
2000	2,708,602,720	7,738,864,914	195,778,315	783,113,260	130,218,860	260,437,720	3,034,599,895	8,782,415,894	34.55%

(1) Real Property values include Public Utility Real Property

Source: Delaware County Auditor's Office

Delaware County, Ohio

Table 7A

Property Tax Rates - Direct and Overlapping Governments

(Per Thousand Dollars of Assessed Valuation)

Last Ten Years

County Units	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991
General Fund	\$1.80	\$1.80	\$1.80	\$1.80	\$2.80	\$2.80	\$2.80	\$2.80	\$2.80	\$2.80
Permanent Improvement	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Mental Retardation (MR/DD)	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10
911	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62	0.62
County Total	4.62	4.62	4.62	4.62	5.62	5.62	5.62	5.62	5.62	5.62
<u>School Districts Within County</u>										
Big Walnut	36.29	35.88	36.50	37.69	38.62	38.00	38.40	40.66	41.70	41.04
Delaware	65.95	66.91	63.89	64.14	56.10	51.60	51.00	49.50	49.50	42.60
<u>School Districts Partially Within County</u>										
Buckeye Valley	35.41	35.71	35.74	35.63	36.55	30.50	30.50	30.50	40.10	40.10
Centerburg	34.10	34.10	34.10	39.20	39.50	39.50	39.70	39.70	40.80	41.50
Dublin	65.22	65.50	57.90	57.90	58.41	58.41	50.51	51.42	49.24	49.90
Elgin	38.30	38.10	39.17	39.17	39.40	40.80	40.76	46.64	37.76	37.90
Highland	23.85	24.55	24.55	24.55	21.10	23.10	24.10	24.10	27.20	27.20
Johnstown-Monroe	40.85	43.58	44.16	42.12	42.90	40.10	41.00	41.20	41.30	41.40
Olentangy	49.77	41.57	42.84	41.01	43.25	43.85	40.80	33.88	34.38	32.00
North Union	34.85	34.85	36.25	37.80	33.95	35.48	35.75	35.75	36.98	37.25
Northridge	38.10	39.20	39.47	47.17	48.20	40.30	40.30	40.30	32.60	32.60
Westerville	59.66	61.15	61.32	61.31	61.03	60.82	61.15	61.20	61.69	53.09
<u>Joint Vocational School Districts</u>										
Central Ohio JVS	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60
Delaware County JVS	3.40	3.40	3.40	4.40	2.50	2.50	2.57	2.55	2.62	2.65
Licking County JVS	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.80	2.80
Knox County JVS	6.40	6.40	6.40	6.40	6.40	6.40	4.70	4.70	4.70	4.70
Tri-Rivers JVS	4.40	4.40	4.40	3.10	3.10	3.10	3.10	3.10	3.10	3.10

(Continued)

Delaware County, Ohio

Table 7B

Property Tax Rates - Direct and Overlapping Governments

(Continued)

(Per Thousand Dollars of Assessed Valuation)

Last Ten Years

Corporations	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991
Ashley	\$18.60	\$18.60	\$18.60	\$18.60	\$18.60	\$18.60	\$14.60	\$8.20	\$17.20	\$16.20
Columbus	2.10	2.10	2.10	2.10	2.10	2.10	2.10	0.60	0.60	
Delaware	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Dublin	2.97	2.97	2.97	2.98	2.98	2.98	2.98	2.99	2.99	3.00
Galena	3.70	3.70	3.70	8.70	8.70	10.70	10.70	12.70	12.70	12.70
Ostrander	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30
Powell	3.09	2.93	3.09	2.12	2.04	2.54	1.20	1.20	1.20	1.20
Shawnee Hills	14.92	14.92	14.92	14.92	12.20	12.20	12.20	9.90	9.90	11.50
Sunbury	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Westerville	14.02	14.10	14.69	14.17	13.89	12.38	12.45	12.58	12.68	12.74
Townships										
Berkshire	3.50	3.50	3.50	3.50	3.50	3.50	3.50	0.80	0.80	0.80
Berlin	4.80	4.80	4.80	6.60	6.60	6.80	6.80	6.10	4.10	4.10
Brown	10.00	10.00	10.00	10.00	9.50	11.00	11.30	6.20	6.20	6.20
Concord	12.00	13.40	13.40	13.40	13.40	13.40	13.40	10.60	7.20	7.20
Delaware	7.30	7.30	7.30	7.30	6.80	6.80	7.30	2.20	2.20	2.20
Genoa	10.80	11.20	11.20	11.20	10.70	10.70	10.70	10.00	10.00	9.20
Harlem	7.17	7.31	7.30	6.73	7.15	7.20	7.30	6.85	6.98	5.90
Kingston	9.35	9.39	7.29	7.29	7.64	7.60	7.65	2.30	2.30	2.30
Liberty	7.63	6.80	6.80	6.30	6.30	6.30	6.30	4.40	5.20	5.20
Marlboro	5.25	4.50	4.50	4.50	4.50	5.50	5.50	2.30	2.30	2.30
Orange	6.80	6.80	6.80	6.80	6.80	7.30	7.30	6.60	6.60	6.60
Oxford	6.10	6.10	6.10	6.10	6.10	6.10	5.20	4.50	4.50	4.50
Porter	9.55	9.59	7.49	7.49	7.84	7.80	7.85	2.50	2.50	2.50
Radnor	7.58	7.58	6.91	7.19	5.10	5.10	5.10	4.40	4.40	4.40
Scioto	7.75	7.75	7.50	7.50	7.00	7.00	6.50	7.00	7.25	7.25
Thompson	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.10	2.10	2.10
Trenton	5.20	5.20	5.20	5.20	5.20	5.20	5.20	2.50	2.50	2.50
Troy	7.30	7.30	7.30	7.30	6.80	6.80	7.30	2.20	2.20	2.20
Washington	14.51	13.01	12.93	13.04	13.04	11.55	11.57	11.57		
Other Units										
Delaware County District Library	0.24	0.29	0.31	0.29	0.37	0.40	0.40	0.46	0.47	0.46
Delaware County Health District	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70
Delaware-Morrow Mental Health District	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Delaware Preservation Park District	0.40									
BST&G Fire District	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Fort Morrow Fire District	2.25	1.50	1.50	1.50	1.50	2.50	2.50	2.50	1.50	1.50
Porter-Kingston Fire District	6.35	6.39	4.29	4.29	4.64	4.60	4.65	4.77	4.81	3.50
Senior Citizens	0.70	0.50	0.50	0.50	0.50	0.50				
Tri-Township Fire District	4.40	4.40	4.40	4.40	3.00	3.90	4.40	4.40	4.40	3.90

Source: Delaware County Auditor's Office

Delaware County, Ohio

Table 8

Computation of Legal Debt Margin

December 31, 2000

	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Total Assessed Property Values	\$3,034,599,895	\$3,034,599,895
Debt Limitation of Assessed Value	74,364,997	30,345,999
Total Outstanding Debt December 31, 1999		
General Obligation and Special Assessment Bonds Payable	93,495,000	93,495,000
OWDA Loan	1,504,458	1,504,458
Total Outstanding Debt	94,999,458	94,999,458
Less:		
General Obligations to be Paid From Enterprise Fund Revenues	71,750,000	71,750,000
General Obligations to be Paid From Special Assessments	890,000	890,000
OWDA Loan	1,504,458	1,504,458
Total Exemptions	74,144,458	74,144,458
Net Debt	20,855,000	20,855,000
Total Legal Debt Margin	\$53,509,997	\$9,490,999
(Debt Limit Minus Net Debt)		
(1) Debt Limit is calculated as follows:		
3% of first \$100,000,000 of assessed value		\$3,000,000
1 1/2% of next \$200,000,000 of assessed value		3,000,000
2 1/2% of amount of assessed value in excess of \$300,000,000		68,364,997
(2) Debt Limitation equals 1% of assessed value		\$74,364,997

Source: Delaware County Auditor's Office

Delaware County, Ohio

Table 9

Ratio of Net General Obligation Bonded Debt to Assessed Value

and Net General Obligation Bonded Debt Per Capita

Last Ten Years

<u>Year</u>	<u>Population</u>	<u>Assessed Value</u>	<u>General Obligation Bonded Debt (1)</u>	<u>Debt Service Monies Available</u>	<u>Net General Obligation Bonded Debt</u>	<u>Ratio of Net General Obligation Bonded Debt to Assessed Value</u>	<u>Net Bonded General Obligation Debt Per Capita</u>
2000	109,989	\$3,034,599,895	\$20,855,000	\$0	\$20,855,000	0.687%	\$189.61
1999	66,929	2,478,257,652	4,875,000	0	4,875,000	0.197%	72.84
1998	66,929	2,246,790,221	5,000,000	0	5,000,000	0.223%	74.71
1997	66,929	2,086,877,462	5,000,000	0	5,000,000	0.240%	74.71
1996	66,929	1,731,993,899	0	0	0	0.000%	0.00
1995	66,929	1,615,714,982	0	0	0	0.000%	0.00
1994	66,929	1,507,620,958	0	0	0	0.000%	0.00
1993	66,929	1,255,967,351	1,300,000	300,000	1,000,000	0.080%	14.94
1992	66,929	1,185,470,301	2,550,000	0	2,550,000	0.215%	38.10
1991	66,929	1,118,818,382	3,700,000	0	3,700,000	0.331%	55.28

(1) Includes only General Obligation Bonded Debt payable from property taxes.

Source: Delaware County Auditor's Office

Delaware County, Ohio

Table 10

Computation of Direct and Overlapping General Obligation Bonded Debt

December 31, 2000

<u>Political Subdivision</u>	<u>Net General Obligation Bonded Debt</u>	<u>Percent Applicable To County</u>	<u>Amount Applicable To Delaware County</u>
Delaware County	\$20,855,000	100.00%	\$20,855,000
All Municipalities Within County	14,345,249	100.00%	14,345,249
City of Columbus	1,037,430,000	1.01%	10,478,043
City of Dublin	68,210,000	13.61%	9,283,381
City of Westerville	37,100,000	18.78%	6,967,380
All Townships Within County	7,099,984	100.00%	7,099,984
Washington Township	435,000	13.24%	57,594
All School Districts Within County	38,142,140	100.00%	38,142,140
Buckeye Valley School District	12,570,000	92.96%	11,685,072
Centerburg Local School District	6,747,000	9.70%	654,459
Dublin City School District	129,530,988	11.77%	15,245,797
Highland Local School District	2,700,000	4.54%	122,580
Johnstown-Monroe Local School District	375,000	0.66%	2,475
Northridge Local School District	8,895,000	0.56%	49,812
Olentangy Local School District	98,464,377	99.86%	98,326,527
Westerville City School District	49,139,855	23.58%	11,587,178
Knox County Joint Vocational School District	616,658	0.73%	4,502
Tri-Rivers Joint Vocational School District	1,106,800	1.00%	11,068
Delaware County District Library	1,809,517	99.08%	1,792,869
Total	\$1,535,572,568		\$246,711,110

Source: Delaware County Auditor's Office
Ohio Municipal Advisory Council

Delaware County, Ohio

Table 11

**Ratio of Annual Debt Service Expenditures for
General Obligation Bonded Debt to Total Governmental Fund Expenditures**

Last Ten Years

<u>Fiscal Year</u>	<u>(1) Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>	<u>(2) Total Governmental Fund Expenditures</u>	<u>Ratio of Debt Service to Total General Fund Expenditures</u>
2000	\$135,000	\$766,473	\$901,473	\$63,333,386	1.42%
1999	125,000	254,242	379,242	55,878,048	0.68%
1998	0	270,542	270,542	45,291,747	0.60%
1997	0	87,891	87,891	40,981,126	0.21%
1996	0	0	0	34,093,497	0.00%
1995	0	0	0	31,020,740	0.00%
1994	0	0	0	27,164,714	0.00%
1993	1,300,000	79,980	1,379,980	25,733,679	5.36%
1992	1,250,000	156,850	1,406,850	24,216,800	5.81%
1991	1,150,000	227,500	1,377,500	26,289,972	5.24%

(1) Includes only General Obligation Bonded Debt payable from property tax.

(2) Includes General, Special Revenue, Debt Service, and Capital Projects Funds

Source: Delaware County Auditor's Office

Delaware County, Ohio

Table 12

Construction, Bank Deposits, and Property Values

Last Ten Years

Year	New Construction			Bank Deposits (1)	Real Property Values		
	Agricultural/ Residential	Commercial/ Industrial	Total New Construction		Agricultural/ Residential	Commercial/ Industrial (2)	Public Utility
2000	\$150,767,430	\$36,121,110	\$186,888,540	N/A	\$2,294,190,810	\$413,775,480	\$636,430
1999	118,504,620	28,453,030	146,957,650	N/A	1,851,792,270	322,212,030	600,800
1998	102,210,220	14,498,990	116,709,210	N/A	1,697,250,260	280,073,940	568,730
1997	84,307,140	29,649,640	113,956,780	322,576,000	1,572,128,350	263,777,690	636,330
1996	93,017,130	10,420,320	103,437,450	279,091,000	1,291,884,120	207,388,500	454,630
1995	73,919,490	14,552,460	88,471,950	243,856,000	1,173,077,910	203,241,190	420,570
1994	59,298,440	8,603,330	67,901,770	229,752,000	1,077,547,670	192,574,140	482,780
1993	40,552,260	4,984,030	45,536,290	217,640,000	862,051,030	154,654,740	450,250
1992	47,346,560	10,425,710	57,772,270	207,149,000	815,623,370	150,841,760	439,080
1991	40,415,960	7,419,180	47,835,140	197,793,000	754,482,410	140,841,580	467,600

(1) Bank deposit information includes only commercial banks headquartered in Delaware County.

(2) Amounts include mineral lands and rights.

Source: Delaware County Auditor's Office
Federal Reserve Bank of Cleveland

Delaware County, Ohio

Table 13

Top Ten Principal Taxpayers

December 31, 2000

<u>Taxpayer</u>	<u>Type</u>	<u>Assessed Valuation (1)</u>	<u>Percent of Total County Assessed Valuation</u>
Columbus & Southern Power	Public Utility	\$41,592,549	1.37%
PPG Industries Inc.	Manufacturer	23,946,265	0.79%
Banc One Services Corporation	Business	18,858,570	0.62%
Columbia Gas Of Ohio	Public Utility	18,067,561	0.60%
Banc One Management Corporation	Business	16,803,840	0.55%
Ohio Edison Co.	Public Utility	14,805,572	0.49%
GTE North Incorporated	Public Utility	13,492,066	0.44%
American Showa, Inc.	Manufacturer	11,840,990	0.39%
Nippert	Manufacturer	8,695,915	0.29%
Ohio Bell Telephone	Public Utility	<u>7,339,150</u>	<u>0.24%</u>
Total Assessed Valuation		<u><u>\$175,442,478</u></u>	<u><u>5.77%</u></u>

(1) Includes Real Estate and Personal Property Valuation

Source: Delaware County Auditor's Office

Delaware County, Ohio

Table 14 A

Demographic Statistics

December 31, 2000

<u>Census Population</u>	
<u>Year</u>	<u>County</u>
2000	109,989
1990	66,929
1980	53,840
1970	42,908
1960	36,107
1950	30,278
1940	26,780

<u>Age Distribution 2000 Census</u>		
<u>Age</u>	<u>Number</u>	<u>Percentage</u>
Under 5 years	8,682	7.89%
5-9 years	9,100	8.27%
10-14 years	8,363	7.60%
15-19 years	7,777	7.07%
20-24 years	5,510	5.01%
25-34 years	15,004	13.64%
35-44 years	20,898	19.00%
45-54 years	16,751	15.23%
55-59 years	5,170	4.70%
60-64 years	3,723	3.38%
65-74 years	5,254	4.78%
75-84 years	2,865	2.60%
85 years and older	892	0.81%
Totals	109,989	100.00%

<u>Estimated Population/Last Ten Years</u>	
<u>Year</u>	<u>County</u>
2000	117,542
1999	104,961
1998	98,527
1997	92,144
1996	87,536
1995	78,956
1994	76,590
1993	73,466
1992	71,039
1991	69,385
1990	66,929

<u>Annual Average Unemployment Rates</u>			
<u>Year</u>	<u>County</u>	<u>State</u>	<u>U.S.</u>
2000	1.8%	4.1%	4.0%
1999	2.1%	4.2%	4.2%
1998	2.0%	4.3%	4.5%
1997	2.9%	4.6%	4.9%
1996	3.5%	4.9%	5.4%
1995	3.0%	4.8%	5.6%
1994	3.6%	5.5%	6.1%
1993	4.8%	6.5%	6.8%
1992	4.9%	7.2%	7.4%
1991	4.4%	6.4%	6.7%
1990	4.2%	5.7%	5.5%

Source: Ohio Labor Market Information
Delaware County Regional Planning

(Continued)

Delaware County, Ohio

Table 14 B

Demographic Statistics

December 31, 2000

(Continued)

Civilian Labor Force Estimates				
Year	Labor Force	Employment	Unemployment	Percentage of Unemployment
2000	59,400	58,310	1,090	1.8%
1999	52,300	51,200	1,100	2.1%
1998	48,800	47,800	1,000	2.0%
1997	46,800	45,450	1,350	2.9%
1996	44,300	42,750	1,550	3.5%
1995	42,500	41,225	1,275	3.0%
1994	39,600	38,175	1,425	3.6%
1993	39,200	37,300	1,900	4.8%
1992	38,900	37,000	1,900	4.9%
1991	37,600	35,950	1,650	4.4%

Public Schools in Delaware County 2000		K-12 School Enrollment	
Total Enrollment	13,768	2000	13,768
The Daily Attendance Rate	94.80%	1999	13,902
Delaware County 2000 Graduation Rate	92.13%	1998	13,341
Ohio Average 2000 Graduation Rate	80.70%	1997	12,892
		1996	12,403

Per Capita Income	
1999*	\$35,042
1998	\$33,614
1997*	\$30,252
1996*	\$29,664
1995*	\$28,491

* Highest in the State

Sources: Ohio Labor Market Information
Ohio Department of Education

(Continued)

Delaware County, Ohio

Table 14 C

Demographic Statistics

Ten Largest Employers

December 31, 2000

(Continued)

<u>Employer</u>	<u>Nature of Business</u>	<u>Number of Employees</u>
Bank One Corporation	Finance	5,000
Delaware County	Government	810
Olentangy Local Schools	K-12 School System	690
Wal Mart Stores	Retail	665
Grady Memorial Hospital	Hospital/Medical Services	657
PPG Industries, Inc.	Automotive/Appliance Finishes	563
Delaware City Schools	K-12 School System	559
Ohio Wesleyan University	Private Liberal Arts University	495
CIGNA Health Care	Medical and Dental Insurance Claims	450
American Showa, Inc.	Automotive Parts Manufacturer	375

Delaware County, Ohio

Table 15 A

Miscellaneous Statistics

December 31, 2000

Date of Incorporation	1808
County Seat	Delaware, Ohio
Area - Square Miles	459 Sq. Miles

Location

Delaware is located in Central Ohio, approximately 25 miles north of Columbus.

Number of Political Subdivisions Located in County

Municipalities	10
Townships	19
School Districts	4
Vocational School	1

Road Mileage

U. S. Highways	60.00
Interstate	17.00
State Highways	116.00
Township Highways	483.91
County Highways	333.14

Communications

Radio Stations	
AM	1 - WDLR
Television Stations	1 - WXCB - TV56
Daily Newspaper	Delaware Gazette
Weekly Newspapers	Delaware This Week
	Powell This Week
	Olentangy Valley News
	Sunbury News
	Suburban News

Hospitals

Grady Memorial Hospital

(Continued)

Delaware County, Ohio

Table 15 B

Miscellaneous Statistics

December 31, 2000

(Continued)

Voter Statistics, Election of November, 2000

Registered Voters	80,132
Number of Voters, Last General Election	55,959
Percentage of Registered Voters Voting	69.83%

Cultural

Libraries	7
Universities	2
Delaware County Cultural Arts Center	1
Central Ohio Symphony Orchestra	1
Historical Societies	2
Genealogical Societies	1

Travel and Recreation

State Parks	2
Municipal and Township Parks	24
Recreation Areas	5
State and County Nature Preserves	9
Golf Courses	
Public	13
Private	8
Motels	10
Bed and Breakfast	2
Airports	1

Attractions

Columbus Zoo
Delaware County Fair
Little Brown Jug Harness Race
Memorial Golf Tournament
Olentangy Indian Caverns
Perkins Observatory
Polaris Amphitheater
Rutherford B. Hayes Birthplace
Numerous Festivals

Source: Delaware County Auditor's Office
Delaware County Engineer's Office
Delaware County Board of Elections
Delaware Area Chamber of Commerce
Ohio Department of Transportation



STATE OF OHIO
OFFICE OF THE AUDITOR

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DELAWARE COUNTY FINANCIAL CONDITION

DELAWARE COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
JULY 17, 2001