



**Auditor of State  
Betty Montgomery**



**FINANCIAL CONDITION  
DELAWARE COUNTY**

**TABLE OF CONTENTS**

| <b>TITLE</b>  | <b>PAGE</b> |
|---|-------------|
| Schedule of Federal Awards Expenditures.....  | 1           |
| Notes to the Schedule of Federal Awards Expenditures .....  | 3           |
| Independent Accountants' Report on Compliance and on Internal Control<br>Required by <i>Government Auditing Standards</i> .....   | 5           |
| Independent Accountants' Report on Compliance with Requirements Applicable to Major Federal<br>Programs, Internal Control over Compliance in Accordance with OMB Circular A-133<br>and Schedule of Federal Awards Expenditures..... | 7           |
| Schedule of Findings.....   | 9           |

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DELAWARE COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2004

| FEDERAL GRANTOR/<br>PASS-THROUGH GRANTOR<br>PROGRAM TITLE                | PASS THROUGH<br>ENTITY IDENTIFYING<br>NUMBER | FEDERAL<br>CFDA<br>NUMBER | DISBURSEMENTS  |
|--|--|---------------------------|----------------|
| <b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>                  |  |                           |                |
| <i>Passed through the Ohio Department of Development</i>                 |  |                           |                |
| Community Development Block Grant  | B-F-02-020-1;B-F-03-020-1                    | 14.228                    | \$144,318      |
| <b>U.S. DEPARTMENT OF INTERIOR</b>                                       |  |                           |                |
| Payment in Lieu of Taxes   |  | 15.226                    | 20,191         |
| <b>U.S. DEPARTMENT OF JUSTICE</b>  |  |                           |                |
| Sex Offender Management  | 2002-WP-BX-0010                              | 16.203                    | 121,443        |
| <i>Passed through the Ohio Department of Youth Services</i>              |  |                           |                |
| Juvenile Accountability Incentive Block Grant                            | 2003-JB-013-A017                             | 16.523                    | 16,017         |
| Title II Formula Grant   | 2003-JJ-DA1-0065                             | 16.540                    | 24,874         |
| Total Ohio Department of Youth Services                                  |  |                           | <u>40,891</u>  |
| <i>Passed through the Ohio Office of Criminal Justice Services</i>       |  |                           |                |
| Byrne Memorial Grant   | 2003-DG-C01-7346                             | 16.579                    | 81,394         |
| Byrne Memorial Grant - Juvenile Diversion Program                        | 2003-DG-C01-7081                             | 16.579                    | 97,716         |
| Byrne Memorial Grant - Juvenile Drug Court Initiative                    | 2003-DG-F01-7201                             | 16.579                    | 81,392         |
| Total Office of Criminal Justice Services - Byrne Memorial Grant         |  |                           | <u>260,502</u> |
| <i>Passed through the Ohio Office of Attorney General</i>                |  |                           |                |
| Crime Victims Assistance   | 2003/2005VAGENE445                           | 16.575                    | 21,282         |
| Crime Victims Assistance   | 2002VAGENE732                                | 16.575                    | 920            |
| Crime Victims Assistance   | 2004/2005VADSCE474                           | 16.575                    | 23,167         |
| Crime Victims Assistance   | 2004/2005VADSCE035                           | 16.575                    | 33,401         |
| Total Office of Attorney General - Crime Victims Assistance              |  |                           | <u>78,770</u>  |
| <b>TOTAL U.S . DEPARTMENT OF JUSTICE</b>                                 |  |                           | 501,606        |
| <b>U. S. DEPARTMENT OF LABOR</b>   |  |                           |                |
| <i>Passed through the Ohio Department of Job &amp; Family Services</i>   |  |                           |                |
| Workforce Investment Act Cluster:  |  |                           |                |
| Workforce Investment Act - Adult Direct                                  |  |                           | 16,070         |
| Workforce Investment Act - Adult Allocated                               |  |                           | 10,553         |
| Workforce Investment Act - Adult Total                                   | 316400065                                    | 17.258                    | <u>26,623</u>  |
| Workforce Investment Act - Youth Direct                                  |  |                           | 54,279         |
| Workforce Investment Act - Youth Allocated                               |  |                           | 18,247         |
| Workforce Investment Act -Youth Total                                    | 316400065                                    | 17.259                    | <u>72,526</u>  |
| Workforce Investment Act - Dislocated Worker/Rapid Response Direct       |  |                           | 158,001        |
| Workforce Investment Act - Dislocated Worker/Rapid Response Allocated    |  |                           | 179,104        |
| Workforce Investment Act - Dislocated Worker/Rapid Response Total        | 316400065                                    | 17.260                    | <u>337,105</u> |
| <b>TOTAL U.S. DEPARTMENT OF LABOR - Workforce Investment Act Cluster</b> |  |                           | 436,254        |
| <b>U.S. DEPARTMENT OF TRANSPORTATION</b>                                 |  |                           |                |
| <i>Passed through the Ohio Department of Public Safety</i>               |  |                           |                |
| Highway Planning and Construction  | 2004-STP-G/3                                 | 20.205                    | 24,991         |
| <i>Passed through the Ohio Department of Transportation</i>              |  |                           |                |
| Formula Grant for Other than Urbanized Areas                             | RPT-4021-022-041                             | 20.509                    | 314,840        |
| Formula Grant for Other than Urbanized Areas                             | RPT-0021-023-042                             | 20.509                    | 11,943         |
| Total Formula Grant for Other than Urbanized Areas                       |  |                           | <u>326,783</u> |
| <b>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>                           |  |                           | <u>351,774</u> |

DELAWARE COUNTY  
SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2004

| FEDERAL GRANTOR/<br>PASS-THROUGH GRANTOR<br>PROGRAM TITLE                                      | PASS THROUGH<br>ENTITY IDENTIFYING<br>NUMBER | FEDERAL<br>CFDA<br>NUMBER | DISBURSEMENTS      |
|--|--|---------------------------|--------------------|
| <b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>  |  |                           |                    |
| <i>Passed through the Ohio Department of Public Safety</i>                                     |  |                           |                    |
| <i>Emergency Management Agency</i>   |  |                           |                    |
| State Domestic Preparedness Equipment Support Program  | 2003-TE-TX-0199                              | 97.004                    | 108,403            |
| State Domestic Preparedness Equipment Support Program  | 2002-TE-CX-0106                              | 97.004                    | 33,349             |
| State Domestic Preparedness Equipment Support Program  |  | 97.004                    | 5,715              |
| State Domestic Preparedness Equipment Support Program  | 2003-MUP-30015                               | 97.004                    | 205,722            |
| State Homeland Security Grant Program/Planning & Administration                                |  | 97.004                    | 3,431              |
| State Homeland Security Grant Program/Planning & Administration                                | 2003-MUP-30015                               | 97.004                    | 24,100             |
| State Homeland Security Grant Program/Planning & Administration                                | 2003-TE-TX-0199                              | 97.004                    | 13,166             |
| Total State Domestic/State Homeland Programs   |  |                           | 393,886            |
| Public Assistance Grant Program  | FEMA-1519-DR-041-12040                       | 97.036                    | 26,825             |
| State and Local All Hazards Emergency Operations Planning                                      | EMC-2003-GR7026                              | 97.051                    | 3,709              |
| FEMA - FY-2003 Citizens Corps Grant  |  | 97.053                    | 2,129              |
| FEMA - FY-2003 CERT Grant  | EMC-2003-GR7066                              | 97.054                    | 5,400              |
| <b>TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</b>  |  |                           | <b>431,949</b>     |
| <b>U.S. DEPARTMENT OF EDUCATION</b>  |  |                           |                    |
| <i>Passed through the Ohio Department of Education</i>   |  |                           |                    |
| Special Education Cluster  |  |                           |                    |
| Title VI-B Handicapped   | 065953-6BSF-2003/2004/2005                   | 84.027                    | 73,569             |
| Title VI-B Preschool Special Education   | 065953-PGS1-2003/2004/2005                   | 84.173                    | 22,598             |
| Title VI-B Preschool Grant   | 065953-PG-D7-2004P                           | 84.173A                   | 1,800              |
| Total Special Education Cluster  |  |                           | 97,967             |
| Innovative Education Program Strategies  | 065953-C2S1-2003/2004/2005                   | 84.298                    | 855                |
| <b>TOTAL U.S. DEPARTMENT OF EDUCATION</b>  |  |                           | <b>98,822</b>      |
| <b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>  |  |                           |                    |
| <i>Passed through the Ohio Department of Mental Retardation &amp; Developmentally Disabled</i> |  |                           |                    |
| Social Services Block Grant  | 316400065                                    | 93.667                    | 76,572             |
| Medical Assistance Program   | 316400065                                    | 93.778                    | 308,198            |
| <b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>                                      |  |                           | <b>384,770</b>     |
| <b>TOTAL FEDERAL AWARDS</b>  |  |                           | <b>\$2,369,684</b> |

DELAWARE COUNTY

NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
YEAR ENDED DECEMBER 31, 2004

**NOTE A--SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE B— SUBRECIPIENTS**

The County passes-through certain Federal assistance received from the Ohio Department of Development to other governments or not-for-profit agencies (subrecipients). As described in Note A, the County records expenditures of Federal awards to subrecipients when paid in cash.

| <b>Program Title</b>              | <b>Entity Pass Through Number</b> | <b>Federal CFDA Number</b> | <b>Amount Provided to Subrecipient</b> |
|-----------------------------------|-----------------------------------|----------------------------|--|
| Community Development Block Grant | B-F-01-020-1                      |                            |  |
|                                   | B-F-02-020-1                      | 14.228                     | \$129,408                              |

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 ensure 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 PROGRAM**

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 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, 2004, the gross amount of loans outstanding under this program were \$1,009,549. Delinquent amounts due are \$27,635.

**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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**Auditor of State  
Betty Montgomery**

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

Delaware County  
140 North Sandusky Street  
Delaware, Ohio 43015

To the Board of County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Delaware County, Ohio, (the County) as of and for the year ended December 31, 2004, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 24, 2005. Our report also noted we did not audit the financial statements of Alpha Group of Delaware, Inc., and Delaware Creative Housing, Inc., the County's two discretely presented component units. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the County's internal control over financial reporting to determine our auditing procedures in order to express our opinions on the financial statements and not to opine on the internal control over financial reporting. Our consideration of the internal control would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable 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 caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider material weaknesses. In a separate letter to the County's management dated June 24, 2005, we reported other matters involving internal control over financial reporting we did not deem reportable conditions.

35 N. Fourth St. / Second Floor / Columbus, OH 43215  
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[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

### **Compliance and Other Matters**

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*. In a separate letter to the County's management dated June 24, 2005, we reported a matter related to noncompliance we deemed immaterial.

We intend this report solely for the information and use of the Financial Report Review Committee, management, the Board of County Commissioners, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.

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

**Betty Montgomery**  
Auditor of State

June 24, 2005



## Auditor of State Betty Montgomery

### INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM, ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 AND SCHEDULE OF FEDERAL AWARDS EXPENDITURES

Delaware County  
140 North Sandusky Street  
Delaware, Ohio 43015

To the Board of County Commissioners:

#### 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 apply to each of its major federal programs for the year ended December 31, 2004. The summary of auditor's results section of the accompanying schedule of findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. 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 auditing standards generally accepted in the United States of America; 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 reasonably assure whether noncompliance occurred with the types of compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing other procedures 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 each of its major federal programs for the year ended December 31, 2004. In a separate letter to the County's management dated June 24, 2005, we reported other matters related to federal noncompliance not requiring inclusion in this report.

#### Internal Control Over Compliance

The County's management 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 directly and materially affect a major federal program 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.

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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 reportable 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 caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be timely detected by employees when 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 financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the County as of and for the year ended December 31, 2004, and have issued our report thereon dated June 24, 2005. Our report noted we did not audit the financial statements of Alpha Group of Delaware, Inc., and Delaware Creative Housing, Inc., the County's two discretely presented component units. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of federal awards expenditures provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

We intend this report solely for the information and use of the Financial Report Review Committee, management, the Board of County Commissioners, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.



**Betty Montgomery**  
Auditor of State

June 24, 2005

**DELAWARE COUNTY**  
**SCHEDULE OF FINDINGS**  
**OMB CIRCULAR A -133 § .505**  
**DECEMBER 31, 2004**

**1. SUMMARY OF AUDITOR'S RESULTS**

|                     |   |   |
|---------------------|---|---|
| <b>(d)(1)(i)</b>    | <b>Type of Financial Statement Opinion</b>  | Unqualified   |
| <b>(d)(1)(ii)</b>   | <b>Were there any material control weakness conditions reported at the financial statement level (GAGAS)?</b>         | No  |
| <b>(d)(1)(ii)</b>   | <b>Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?</b> | No  |
| <b>(d)(1)(iii)</b>  | <b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>                        | No  |
| <b>(d)(1)(iv)</b>   | <b>Were there any material internal control weakness conditions reported for major federal programs?</b>              | No  |
| <b>(d)(1)(iv)</b>   | <b>Were there any other reportable internal control weakness conditions reported for major federal programs?</b>      | No  |
| <b>(d)(1)(v)</b>    | <b>Type of Major Programs' Compliance Opinion</b>   | Unqualified   |
| <b>(d)(1)(vi)</b>   | <b>Are there any reportable findings under § .510?</b>  | No  |
| <b>(d)(1)(vii)</b>  | <b>Major Programs (list):</b>   | State Homeland Security Grant Program – CFDA # 97.004<br><br>Medical Assistance Program – CFDA # 93.778<br><br>Workforce Investment Act – CFDA # 17.258, 17.259, and 17.260<br><br>Sex Offender Management –CFDA-16.203 |
| <b>(d)(1)(viii)</b> | <b>Dollar Threshold: Type A\B Programs</b>  | Type A: > \$ 300,000<br>Type B: all others  |
| <b>(d)(1)(ix)</b>   | <b>Low Risk Auditee?</b>  | Yes   |

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

None

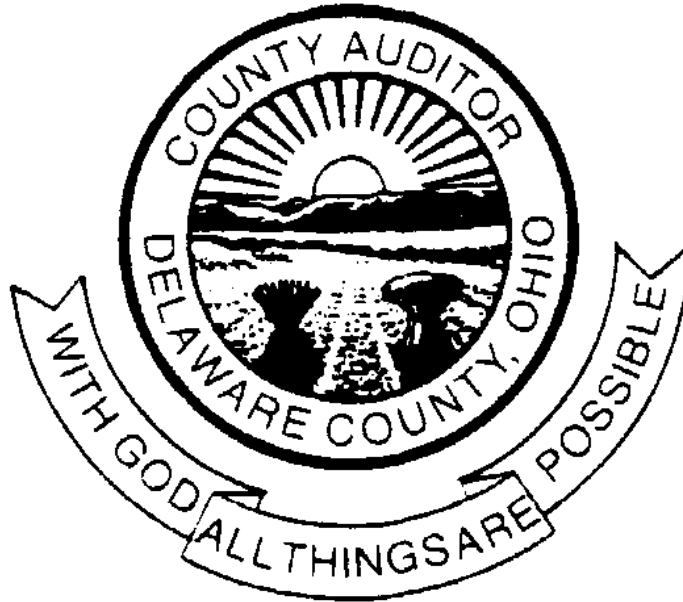
**3. FINDINGS FOR FEDERAL AWARDS**

None



# Delaware County, Ohio

Comprehensive Annual Financial Report  
For the Year Ended December 31, 2004



**Todd A. Hanks**  
**Delaware County Auditor**

Prepared By The Delaware County Auditor's Office

Jane Tinker - Administrator of Fiscal Services

**Financial Reporting and Systems**

Seiji Kille - Assistant Administrator of Fiscal Services

**Accounts Payable**

Freida Maxey  
Brad Higgins  
Sandy Fish

**Special Projects**

Jerry Heston

**Payroll**

Dedra Hall  
Linda O'Rourke





**Delaware County, Ohio**  
 Comprehensive Annual Financial Report  
 For the Year Ended December 31, 2004  
 Table of Contents

**I. INTRODUCTORY SECTION**

|                                       |      |
|---------------------------------------|------|
| Title Page .....                      | i    |
| Table of Contents .....               | ii   |
| Letter of Transmittal .....           | v    |
| Elected Officials.....                | xi   |
| GFOA Certificate of Achievement ..... | xii  |
| Organizational Chart.....             | xiii |

**II. FINANCIAL SECTION**

|   |    |
|---|----|
| Independent Accountants' Report.....  | 1  |
| General Purpose External Financial Statements   |    |
| Management's Discussion and Analysis.....   | 3  |
| Basic Financial Statements  |    |
| Government-Wide Financial Statements:   |    |
| Statement of Net Assets .....   | 12 |
| Statement of Activities.....  | 14 |
| Fund Financial Statements:  |    |
| Balance Sheet - Governmental Funds .....  | 16 |
| Reconciliation of Total Governmental Fund Balances<br>to Net Assets of Governmental Activities.....   | 19 |
| Statement of Revenues, Expenditures, and Changes<br>in Fund Balances - Governmental Funds .....   | 20 |
| Reconciliation of Statement of Revenues, Expenditures, and Changes<br>in Fund Balances of Governmental Funds to<br>Statement of Activities..... | 22 |
| Statement of Revenues, Expenditures, and Changes<br>in Fund Balance - Budget (Non-GAAP Basis) and Actual:                                       |    |
| General Fund.....   | 24 |
| Auto and Gas Fund .....   | 25 |
| Developmental Disabilities Fund.....  | 26 |
| Statement of Fund Net Assets - Proprietary Funds .....  | 27 |

**Delaware County, Ohio**  
 Comprehensive Annual Financial Report  
 For the Year Ended December 31, 2004  
 Table of Contents (continued)

|  |     |
|--|-----|
| Statement of Revenues, Expenses, and Changes<br>in Fund Net Assets - Proprietary Funds .....   | 28  |
| Statement of Cash Flows - Proprietary Funds.....   | 29  |
| Statement of Fiduciary Assets and Liabilities - Agency Funds .....   | 31  |
| Notes to the Basic Financial Statements .....  | 32  |
| <b>Combining Statements and Individual Fund Schedules</b>  |     |
| <b>Combining Statements - Nonmajor Governmental Funds</b>  |     |
| Fund Descriptions .....  | 72  |
| Combining Balance Sheet - Nonmajor Governmental Funds.....   | 76  |
| Combining Statement of Revenues, Expenditures, and Changes<br>in Fund Balances - Nonmajor Governmental Funds.....                              | 82  |
| <b>Combining Statements - Nonmajor Proprietary Funds</b>   |     |
| Fund Descriptions .....  | 89  |
| Combining Statement of Fund Net Assets - Nonmajor Enterprise Funds .....   | 90  |
| Combining Statement of Revenues, Expenses, and Changes<br>in Fund Net Assets - Nonmajor Enterprise Funds .....                                 | 91  |
| Combining Statement of Cash Flows - Nonmajor Enterprise Funds.....   | 92  |
| <b>Combining Statements - Fiduciary Funds</b>  |     |
| Fund Descriptions .....  | 93  |
| Combining Statement of Changes in Assets and Liabilities - Agency Funds.....   | 95  |
| <b>Individual Fund Schedules of Revenues, Expenditures/Expenses, and Changes<br/>in Fund Balance - Budget (Non-GAAP Basis) and Actual.....</b> |     |
| Major Funds .....  | 101 |
| Nonmajor Funds.....  | 102 |
|  | 114 |

**Delaware County, Ohio**  
 Comprehensive Annual Financial Report  
 For the Year Ended December 31, 2004  
 Table of Contents (continued)

**III. STATISTICAL SECTION**

|  |     |
|--|-----|
| Government-Wide Expenses - Last Three Years.....   | S2  |
| Government-Wide Revenues - Last Three Years .....  | S3  |
| General Governmental Expenditures by Function - Last Ten Years .....   | S4  |
| General Governmental Revenues by Source - Last Ten Years.....  | S6  |
| Property Tax Levies and Collections - Real and Public<br>Utility Property Taxes - Last Ten Years .....   | S8  |
| Property Tax Levies and Collections - Tangible Personal<br>Property Taxes - Last Ten Years.....  | S11 |
| Assessed and Estimated Actual Value of Taxable Property -<br>Last Ten Years .....  | S12 |
| Property Tax Rates - Direct and Overlapping Governments -<br>Last Ten Years .....  | S14 |
| Principal Property Taxpayers.....  | S16 |
| Special Assessment Billings and Collections - Last Ten Years.....  | S17 |
| Computation of Legal Debt Margin.....  | S19 |
| Ratio of Net General Bonded Debt to Assessed Value<br>and Net Bonded Debt Per Capita - Last Ten Years .....                                      | S20 |
| Ratio of Annual Debt Service Expenditures for General Obligation<br>Bonded Debt to Total General Governmental Expenditures - Last Ten Years..... | S22 |
| Computation of Overlapping General Obligation Bonded Debt.....   | S23 |
| Demographic Statistics .....   | S24 |
| Construction, Bank Deposits, and Property Values - Last Ten Years .....  | S25 |
| Ten Largest Employers .....  | S26 |
| Miscellaneous Statistics .....   | S27 |

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## Todd A. Hanks Delaware County Auditor

June 24, 2005

To the Citizens of Delaware County  
and to the Board of County Commissioners:

The Honorable Glenn A. Evans  
The Honorable Kris Jordan  
The Honorable James D. Ward

As Auditor of Delaware County, I am pleased to present the County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2004. The 2004 CAFR represents the combined effort of the County Auditor's office and other county offices and departments. This report conforms to generally accepted accounting principles (GAAP).

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. It is my belief that the data presented is accurate in all material respects and reflects the financial position of the County and the results of its operations.

The financial report is presented in three sections: an Introductory Section, a Financial Section, and a Statistical Section. The Introductory Section includes the table of contents, this transmittal letter, a list of the County's elected officials, a copy of the Certificate of Achievement for Excellence in Financial Reporting awarded for the 2003 Delaware County CAFR, and the County's organizational structure. The Financial Section contains the Independent Accountants' Report, Management's Discussion and Analysis, the basic financial statements, and the combining and individual statements and schedules for non-major funds. The Statistical Section provides selected financial, economic, and demographic information generally provided on a multi-year basis that may be useful for further analysis and comparisons.

This letter of transmittal is designed to compliment the Management's Discussion and Analysis (MD&A) and should be read in conjunction with it. The MD&A provides a narrative introduction, overview, and analysis of the basic financial statements.

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

# Delaware County, Ohio

## 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 nineteen townships and ten 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 legislative and executive and judicial, public safety, public works, health, and human services. The County operates under the powers granted to it by Ohio statutes. A three-member board of County Commissioners is elected at-large in even-numbered years for overlapping four-year terms. The Commissioners serve as the taxing authority, contracting body, and administrators of public services for the County. The Commissioners create and adopt the annual operating budget and approve expenditures of County funds.

The County Auditor serves as the chief fiscal officer for the County and tax assessor for all political subdivisions within the County. As chief fiscal officer, the Auditor ensures that no County contract or obligation is made without his certification that funds are appropriated, are available for payment, or in the process of collection. The Auditor is also responsible for maintaining a permanent record of all financial matters, establishing tax rates for real estate, and assessing the value of real property. After collection by the County Treasurer, tax receipts are distributed by the Auditor to the appropriate political 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, Court of Common Pleas Judges (two General Division and one Juvenile and Probate Division), Engineer, Clerk of Courts, Coroner, Prosecuting Attorney, and Sheriff.

The County's reporting entity has been defined in accordance with Governmental Accounting Standards Board (GASB) Statement No. 14, "The Financial Reporting Entity". The financial statements in this report include the primary government, which is composed of all funds, departments, boards, and agencies that make up the County's legal entity and 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, Delaware-Morrow Mental Health and Recovery Services Board, Delaware County Regional Planning Commission, Preservation Parks of Delaware County, and Delaware County Family and Children's First Council; the County is acting solely in a custodial capacity. Therefore, these funds are presented as agency funds.

A complete discussion of the County's reporting entity is provided in Note 1 to the basic financial statements.

# Delaware County, Ohio

## ECONOMIC CONDITIONS AND OUTLOOK

Delaware County encompasses four hundred fifty-nine square miles and is located within five hundred 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 to a projected population of 144,799 in 2004. This growth has designated the County as the fastest-growing county in Ohio and the eleventh fastest-growing county in the United States.

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 67,144 real estate parcels, an increase from 37,926 in 1990. Assessed valuation for the County increased 84 percent between 1999 and 2004 to \$4.55 billion. Building permits issued in the County were 5,643 in 2004. The pace of growth is further demonstrated by the 21 percent increase over 2003 in the value of new residential and commercial and industrial construction.

While the population continues to grow, the unemployment rate of the County remains one of the lowest in the State. Compared to a State average of 6.1 percent, Delaware County's 2004 unemployment rate stood at 4 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. Chase Manhattan/Bank One Corporation, Kroger Company, Wal Mart, American Showa, and CIGNA Health Care are examples. The County, Ohio Wesleyan University, the school systems, Grady Memorial Hospital, Sarcom, and Mettler-Toledo also provide a stable base of employment.

The Polaris Fashion Center, Central Ohio's largest retail mall with six anchors and over one hundred fifty stores, is drawing shoppers from all over the Midwest to Delaware County. The mall plus the surrounding retail development continues to generate millions of dollars in sales tax revenue. To address the area's increased traffic demands, the Ohio Department of Transportation and the City of Columbus are building a new adjoining interchange on Interstate 71. This project will be completed by the summer of 2006.

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

The future of Delaware County continues to look 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 Chase Manhattan/Bank One Corporation's continued growth at its campus-style office complex, valued at more than \$218 million. The nine 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.

# Delaware County, Ohio

## MAJOR INITIATIVES

Significant advancement has been made in the emergency communication area. The County began acquiring and installing communication equipment to allow public safety personnel to communicate on the same radio frequency. The county-wide 800 megahertz system, which includes twelve radio towers and several microwave dishes, will also allow County personnel to communicate with similar agencies across the state. The general obligation bonds that were issued in 2003 are funding this project.

Construction began on the enlargement and improvement of the County jail. The project includes a new two-story male dormitory that will add ninety-six beds and a new twenty bed female dormitory. The existing kitchen area will be renovated; one thousand square feet of new program space will be added, as well as upgrades to the security and detention equipment. Proceeds of the 2004 bonds are being used to fund the project.

The County Engineer continues to respond to the significant demands that have been placed on the County's transportation system with several major road widening and resurfacing projects, as well as an aggressive bridge replacement and rehabilitation program.

To meet the growing demand for sanitary sewer service, the County is improving and extending the sewerage system by constructing a new trunk line that will enable over 13,000 acres of land to be developed. The Perry-Taggart improvement project will install approximately 21,000 feet of sanitary sewer lines and will serve nearly 20,000 residential equivalent units or about 58,000 people.

In 2005 and beyond, the County will undoubtedly continue to experience the pressure of demands for higher levels of service brought about by the increasing population. The 30,000 square foot expansion of the jail will be completed and the County's new radio system will be operational.

Preliminary studies are being conducted and designs prepared for a new emergency medical services station. The station may include a back up call center and a substation for the Sheriff's department.

The Courts Building Advisory Committee, whose members were appointed by the County Commissioners, continues to develop plans for the eventual building of a justice center. The new justice center will house the County's common pleas, juvenile, and probate courts as well as several County departments. The local municipal court may also be included in the building.

## FINANCIAL INFORMATION

Delaware County's accounting system is organized on a "Fund Basis". Each fund is a distinct, self-balancing accounting entity.

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.



## Delaware County, Ohio

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 County 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.

### 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.

### RISK MANAGEMENT

On May 1, 2004, Delaware County joined the County Risk Sharing Authority (CORSA), a risk-sharing insurance pool. The County retains the risk for property, casualty, and public officials' insurance coverage, up to \$100,000 per occurrence for property and casualty. Following these deductibles, the pool retains the risk up to \$1,000,000 per occurrence. An excess coverage policy insures claims exceeding this self-insured retention up to \$10,000,000.

In 2004, the County joined a risk-sharing insurance pool, the County Employee Benefits Consortium of Ohio, Inc. (CEBCO) to purchase employee health care insurance. CEBCO charges a fixed premium per month per enrolled employee. The premiums, plus an additional surcharge for County administrative costs, are paid into the Health Insurance internal service fund by the participating County funds and the premium is paid to CEBCO. Premiums charged by CEBCO are based upon the County's claims experience.

In addition, the County participates in the County Commissioners Association Service Corporation, a workers' compensation insurance purchasing pool. 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.

# Delaware County, Ohio

## INDEPENDENT AUDIT

Included in this report is an unqualified opinion on the County's financial statements for the year ended December 31, 2004, rendered by Betty Montgomery, Auditor of the State of Ohio. As part of the annual preparation of a CAFR, the County subjects all financial statements to an annual independent audit. An annual audit serves to maintain and strengthen the County's accounting and budgetary controls.

## CERTIFICATE OF ACHIEVEMENT

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Delaware County for its Comprehensive Annual Financial Report for the year ended December 31, 2003. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

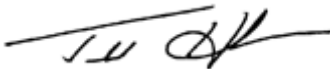
In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report whose contents conform to program standards. Such CAFR must satisfy both generally accepted accounting principles and applicable legal 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 Jane Tinker, Seiji Kille, Freida Maxey, Dedra Hall, Jerry Heston, Brad Higgins, Sandy Fish, and Linda O'Rourke of the Auditor's fiscal staff for their outstanding efforts.

Sincerely,



Todd A. Hanks  
Delaware County Auditor

**Delaware County, Ohio**

**Elected Officials**

December 31, 2004

***Board of Commissioners***

Deborah B. Martin  
James D. Ward  
Kris Jordan

***County Engineer***

Christian E. Bauserman

***County Auditor***

Todd Hanks

***Clerk of Courts***

Jan Antonoplos

***County Treasurer***

Dale M. Wilgus

***County Coroner***

Dr. W. Daniel Traetow

***County Recorder***

Kay E. Conklin

***Prosecuting Attorney***

David Yost

***Court of Common Pleas-General***

W. Duncan Whitney  
Everett "Kip" H. Krueger

***County Sheriff***

Alfred K. Myers

***Court of Common Pleas-Juvenile/Probate***

Kenneth J. Spicer

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Delaware County,  
Ohio

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2003

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.



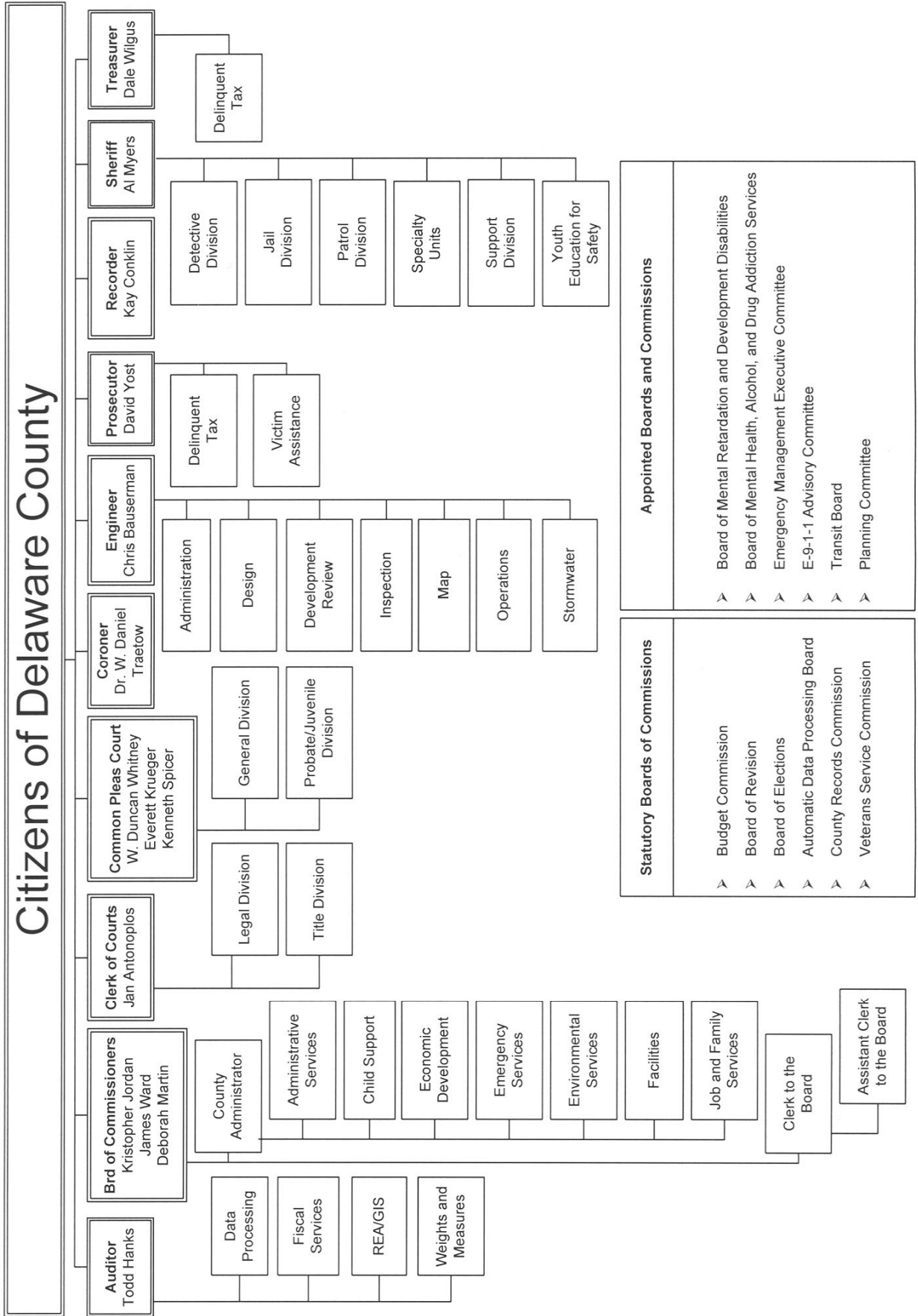
*Nancy L. Ziehl*

President

*Jeffrey R. Emer*

Executive Director

# DELAWARE COUNTY GOVERNMENT



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**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT**

Delaware County  
140 North Sandusky Street  
Delaware, Ohio 43015

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Delaware County, Ohio, (the County) as of and for the year ended December 31, 2004, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Alpha Group of Delaware, Inc., and Delaware Creative Housing, Inc., the County's two discretely presented component units. Other auditors audited those financial statements. They have furnished their reports thereon to us and we base our opinions, insofar as it relates to the amounts included for Alpha Group of Delaware, Inc., and Delaware Creative Housing, Inc., on the reports of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 reasonably assure 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 the other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the reports of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Delaware County, Ohio, as of December 31, 2004, and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparisons for the General, Auto and Gas, and Developmental Disabilities funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 24, 2005, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Management's Discussion and Analysis is not a required part of the basic financial statements but is supplementary information accounting principles generally accepted in the United States of America requires. We have applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measuring and presenting the required supplementary information. However, we did not audit the information and express no opinion on it.

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual non-major fund statements and schedules, and statistical tables provide additional information and are not a required part of the basic financial statements. We subjected the combining non-major fund statements and schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We did not subject the introductory section and statistical tables to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.



**Betty Montgomery**  
Auditor of State

June 24, 2005



**Delaware County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2004  
Unaudited

The discussion and analysis of Delaware County's financial performance provides an overview of the County's financial activities for the year ended December 31, 2004. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

**HIGHLIGHTS**

Key highlights for 2004 are as follows:

In total, the County's net assets increased \$21,397 thousand. The majority of the net asset increase is attributed to invested in capital assets, net of related debt, with an increase of \$9,450 thousand. The business-type activities increase of \$10,256 thousand is largely attributed to an 11 percent increase in sewer accounts, capital contributions from developers, and the reduction of debt.

Development continued within the area of the Polaris Fashion Place in 2004, which in turn resulted in an increase in sales taxes. The County's sales tax revenue increased by 9 percent in 2004.

Construction began on the enlargement and improvement of the County jail. The project includes a new two-story male dormitory that will add ninety-six beds and a new twenty bed female dormitory. The existing kitchen area will be renovated; one thousand square feet of new program space will be added, as well as upgrades to the security and detention equipment. Proceeds of the 2004 bonds are being used to fund the project.

The County began acquiring and installing communication equipment to allow public safety personnel to communicate on the same radio frequency. The county-wide 800 megahertz system which includes twelve radio towers and several microwave dishes will also allow County personnel to communicate with similar agencies across the state. The general obligation bonds that were issued in 2003 are funding this project.

In 2004, the County issued \$20,650 thousand in general obligation bonds, of which \$16,075 thousand was used to refund the 2000 Capital Facilities general obligation bonds, in the amount of \$14,410 thousand. The additional proceeds are for the jail expansion project.

**USING THIS ANNUAL REPORT**

This annual report consists of a series of financial statements and notes to those statements. The statements are organized so the reader can understand Delaware County's financial position.

The Statement of Net Assets and the Statement of Activities provide information about the activities of the County as a whole, presenting both an aggregate and a longer-term view of the County.

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

**Delaware County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2004  
Unaudited

**REPORTING THE COUNTY AS A WHOLE**

The Statement of Net Assets and the Statement of Activities reflect how the County did financially during 2004. These statements include all assets and liabilities using the accrual basis of accounting similar to the basis used by most private-sector companies. This basis of accounting considers all of the current year's revenues and expenses regardless of when cash is received or paid.

These statements report the County's net assets and changes in those assets. This change in net assets is important because it tells the reader whether the financial position of the County as a whole has increased or decreased from the prior year. Over time, these increases and/or decreases are one indicator of whether the financial position is improving or deteriorating. Causes for these changes may be the result of many factors, some financial, some not. Non-financial factors can include changes in the County's property tax base and the condition of the County's capital assets. These factors must be considered when assessing the overall health of the County.

In the Statement of Net Assets and the Statement of Activities, the County is divided into two types of activities:

- **Governmental Activities** - Most of the County's programs and services are reported here, including general government legislative and executive and judicial, public safety, public works, health, human services, and intergovernmental. These services are primarily funded by property and sales taxes and from intergovernmental revenues, including federal and state grants and other shared revenues.
- **Business-Type Activities** - These services are provided on a charge for services basis and are intended to recover all or most of the costs of the services provided. The County's sanitary engineer, solid waste transfer, storm water, and transit services are reported here.

**REPORTING THE COUNTY'S MOST SIGNIFICANT FUNDS**

Fund financial statements provide detailed information about the County's major funds, the General, Auto and Gas, Developmental Disabilities, Radio Communications, and Sanitary Engineer funds. While the County uses many funds to account for its financial transactions, these are the most significant.

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

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

**Proprietary Funds** - The County's proprietary funds use the accrual basis of accounting, the same as that used for the business-type activities on the government-wide financial statements.

**Delaware County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2004  
Unaudited

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

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

Table 1 provides a summary of the County's net assets for 2004 and 2003.

Table 1  
Net Assets  
(In Thousands)

|  | Governmental Activities |                  | Business-Type Activities |                  | Total            |                  |
|--|-------------------------|------------------|--------------------------|------------------|------------------|------------------|
|  | 2004                    | 2003             | 2004                     | 2003             | 2004             | 2003             |
| <u>Assets</u>                                      |                         |                  |                          |                  |                  |                  |
| Current and Other Assets                           | \$106,319               | \$97,224         | \$56,671                 | \$49,779         | \$162,990        | \$147,003        |
| Capital Assets, Net                                | 110,749                 | 98,929           | 154,189                  | 154,518          | 264,938          | 253,447          |
| Total Assets                                       | <u>217,068</u>          | <u>196,153</u>   | <u>210,860</u>           | <u>204,297</u>   | <u>427,928</u>   | <u>400,450</u>   |
| <u>Liabilities</u>                                 |                         |                  |                          |                  |                  |                  |
| Current and Other Liabilities                      | 25,929                  | 19,652           | 1,315                    | 1,130            | 27,244           | 20,782           |
| Long-Term Liabilities                              | 37,670                  | 34,174           | 57,696                   | 61,573           | 95,366           | 95,747           |
| Total Liabilities                                  | <u>63,599</u>           | <u>53,826</u>    | <u>59,011</u>            | <u>62,703</u>    | <u>122,610</u>   | <u>116,529</u>   |
| <u>Net Assets</u>                                  |                         |                  |                          |                  |                  |                  |
| Invested in Capital Assets,<br>Net of Related Debt | 84,699                  | 79,612           | 102,470                  | 98,107           | 187,169          | 177,719          |
| Restricted   | 50,747                  | 44,437           | 5,211                    | 6,000            | 55,958           | 50,437           |
| Unrestricted                                       | 18,023                  | 18,278           | 44,168                   | 37,487           | 62,191           | 55,765           |
| Total Net Assets                                   | <u>\$153,469</u>        | <u>\$142,327</u> | <u>\$151,849</u>         | <u>\$141,594</u> | <u>\$305,318</u> | <u>\$283,921</u> |

Current and other assets for governmental activities increased primarily from unspent bond proceeds of approximately \$6,529 thousand. Net capital assets increased significantly from the completion of nine bridge replacement projects and thirty-one culvert replacement projects. Current and other liabilities for governmental activities increased from contractual obligations for the jail expansion project and countywide radio system project. Long-term liabilities increased from the issuance of general obligation bonds, in the amount of \$4,575 thousand to fund the jail expansion project.

In business-type activities, current and other assets and unrestricted net assets increased from unspent tap in fees. Long-term liabilities decreased and invested in capital assets, net of related debt increased from the payment of \$3,650 thousand in general obligation bonds and \$412 thousand in OWDA loans. Restricted net assets in business-type activities represent unspent bond proceeds for the Perry Taggart sanitary sewer project.

**Delaware County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2004  
Unaudited

Table 2 reflects the changes in net assets for 2004 and 2003.

Table 2  
Changes in Net Assets  
(In Thousands)

|   | Governmental Activities |          | Business-Type Activities |          | Total    |          |
|---|-------------------------|----------|--------------------------|----------|----------|----------|
|   | 2004                    | 2003     | 2004                     | 2003     | 2004     | 2003     |
| Revenues  |                         |          |                          |          |          |          |
| Program Revenues                                  |                         |          |                          |          |          |          |
| Charges for Services                              | \$20,001                | \$20,846 | \$10,563                 | \$9,557  | \$30,564 | \$30,403 |
| Operating Grants, Contributions, and Interest     | 18,451                  | 18,532   | 415                      | 338      | 18,866   | 18,870   |
| Capital Grants and Contributions                  | 345                     | 3,686    | 13,840                   | 16,222   | 14,185   | 19,908   |
| Total Program Revenues                            | 38,797                  | 43,064   | 24,818                   | 26,117   | 63,615   | 69,181   |
| General Revenues                                  |                         |          |                          |          |          |          |
| Property Taxes                                    | 13,185                  | 11,992   | 0                        | 0        | 13,185   | 11,992   |
| Payment in Lieu of Taxes                          | 113                     | 39       | 0                        | 0        | 113      | 39       |
| Sales Taxes                                       | 31,861                  | 29,112   | 0                        | 0        | 31,861   | 29,112   |
| Grants and Entitlements                           | 3,238                   | 3,767    | 0                        | 0        | 3,238    | 3,767    |
| Interest  | 2,061                   | 1,436    | (7)                      | (55)     | 2,054    | 1,381    |
| Other   | 860                     | 1,159    | 32                       | 61       | 892      | 1,220    |
| Total General Revenues                            | 51,318                  | 47,505   | 25                       | 6        | 51,343   | 47,511   |
| Total Revenues                                    | 90,115                  | 90,569   | 24,843                   | 26,123   | 114,958  | 116,692  |
| Program Expenses                                  |                         |          |                          |          |          |          |
| General Government                                |                         |          |                          |          |          |          |
| Legislative and Executive                         | 12,934                  | 12,974   | 0                        | 0        | 12,934   | 12,974   |
| Judicial  | 6,231                   | 6,185    | 0                        | 0        | 6,231    | 6,185    |
| Public Safety                                     |                         |          |                          |          |          |          |
| 911   | 1,620                   | 2,870    | 0                        | 0        | 1,620    | 2,870    |
| Emergency Medical Services                        | 7,439                   | 7,103    | 0                        | 0        | 7,439    | 7,103    |
| Sheriff   | 10,636                  | 9,741    | 0                        | 0        | 10,636   | 9,741    |
| Other Public Safety                               | 4,467                   | 3,752    | 0                        | 0        | 4,467    | 3,752    |
| Public Works                                      | 13,371                  | 16,680   | 0                        | 0        | 13,371   | 16,680   |
| Health  | 10,416                  | 10,798   | 0                        | 0        | 10,416   | 10,798   |
| Human Services                                    |                         |          |                          |          |          |          |
| Job and Family Services                           | 6,083                   | 6,479    | 0                        | 0        | 6,083    | 6,479    |
| Child Support Enforcement                         | 1,445                   | 1,209    | 0                        | 0        | 1,445    | 1,209    |
| Children Services                                 | 2,037                   | 2,043    | 0                        | 0        | 2,037    | 2,043    |
| Other Human Services                              | 348                     | 358      | 0                        | 0        | 348      | 358      |
| Intergovernmental                                 | 497                     | 709      | 0                        | 0        | 497      | 709      |
| Interest and Fiscal Charges                       | 1,390                   | 1,210    | 0                        | 0        | 1,390    | 1,210    |
| Sanitary Engineer                                 | 0                       | 0        | 13,849                   | 13,988   | 13,849   | 13,998   |
| Solid Waste Transfer Station                      | 0                       | 0        | 6                        | 20       | 6        | 20       |
| Storm Water Phase II                              | 0                       | 0        | 32                       | 22       | 32       | 22       |
| Delaware Area Transit                             | 0                       | 0        | 759                      | 825      | 759      | 825      |
| Total Expenses                                    | 78,914                  | 82,111   | 14,646                   | 14,855   | 93,560   | 96,966   |
| Excess of Revenues Over Expenses Before Transfers | 11,201                  | 8,458    | 10,197                   | 11,268   | 21,398   | 19,726   |
| Transfers   | (59)                    | (27)     | 59                       | 27       | 0        | 0        |
| Increase in Net Assets                            | \$11,142                | \$8,431  | \$10,256                 | \$11,295 | \$21,398 | \$19,726 |

**Delaware County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2004  
Unaudited

Conveyance and recorder fees; grants for developmental disabilities, job and family services, and children services; motor vehicle license taxes; gasoline taxes; and court fines and costs are reflected as program revenues for governmental activities. A significant amount of the program revenues for the business-type activities is attributed to contributions from developers, tap in fees, and tap fee credits for the construction of sanitary sewers and pump stations.

Program revenues in governmental activities for charges for services decreased significantly for the County Recorder. In 2004, recorded filings of documents, mortgages, and discharge of mortgages decreased 33 percent, 29 percent, and 49 percent, respectively. Capital grants for governmental activities also decreased during 2004. In 2003, the County received a \$3,283 thousand contribution from the City of Columbus for their share of the Home Road Bridge Project.

Program revenues for business-type activities for charges for services increased \$1,006 thousand from an 11 percent increase in sewer accounts. Capital grants and contributions decreased from tap in fees and developer donated sewer lines and manholes, 4 percent and 37 percent, respectively.

Expenses for public safety increased \$696 thousand during 2004. Emergency medical services (EMS) expenses increased \$336 thousand. Payables for the 2003 EMS runs could not be reasonably computed and had not been reported as a liability at December 31, 2003, and therefore, the 2004 expenses include the amount paid during the second half of the year. Expenses related to the Sheriff department's salaries, inmate housing, and inmate medical increased \$521 thousand, \$145 thousand, and \$129 thousand, respectively. In 2003, the County incurred significant costs associated with the radio communication system that was below the capitalization threshold and therefore expensed. The 911 Fund reports a more consistent representation of actual expenses in 2004.

Public works decreased significantly in 2004. Sales tax revenues are currently being partially restricted for the expected Sawmill Parkway extension to begin in 2006. In addition, the County Engineer had refunded back to the developers in 2003 a significant portion of unallocated prepaid inspection fees that had been received in prior years.

Expenses for health decreased \$382 thousand. The purchase of materials, furniture, equipment, and maintenance and repair services decreased \$263 thousand from the Developmental Disabilities department move to a new facility in 2003.

Expenses for human services decreased \$176 thousand. The Job and Family Services program's professional services decreased \$479 thousand from client income eligibility requirements decreasing from 185 percent of the poverty level in 2003 to 150 percent of the poverty level in 2004.

The County's sanitary engineer operations accounted for 95 percent of the expenses of the County's business-type activities in 2004 and 94 percent in 2003. These operations are funded from charges for services. Operating expenses include interest expense on general obligation bonds that are currently being paid with tap in fees.

**Delaware County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2004  
Unaudited

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

Table 3  
Governmental Activities  
(In Thousands)

|                            | <u>Total Cost of Services</u> |                 | <u>Net Cost of Services</u> |                 |
|----------------------------|-------------------------------|-----------------|-----------------------------|-----------------|
|                            | 2004                          | 2003            | 2004                        | 2003            |
| General Government         |                               |                 |                             |                 |
| Legislative and Executive  | \$12,934                      | \$12,974        | \$266                       | (\$11)          |
| Judicial                   | 6,231                         | 6,185           | 4,184                       | 4,741           |
| Public Safety              |                               |                 |                             |                 |
| 911                        | 1,620                         | 2,870           | 1,502                       | 2,758           |
| Emergency Medical Services | 7,439                         | 7,103           | 7,434                       | 7,099           |
| Sheriff                    | 10,636                        | 9,741           | 7,855                       | 7,404           |
| Other Public Safety        | 4,467                         | 3,752           | 2,619                       | 2,272           |
| Public Works               | 13,371                        | 16,680          | 3,985                       | 4,186           |
| Health                     | 10,416                        | 10,798          | 7,386                       | 7,104           |
| Human Services             |                               |                 |                             |                 |
| Job and Family Services    | 6,083                         | 6,479           | 1,779                       | 1,012           |
| Child Support Enforcement  | 1,445                         | 1,209           | 406                         | (294)           |
| Children Services          | 2,037                         | 2,043           | 524                         | 506             |
| Other Human Services       | 348                           | 358             | 290                         | 351             |
| Intergovernmental          | 497                           | 709             | 497                         | 709             |
| Interest Expense           | 1,390                         | 1,210           | 1,390                       | 1,210           |
| Total Expenses             | <u>\$78,914</u>               | <u>\$82,111</u> | <u>\$40,117</u>             | <u>\$39,047</u> |

It should be noted that for the legislative and executive and judicial programs, approximately 23 percent of the costs of services are derived from program revenues, including charges for services. Legislative and executive represents costs associated with the general administration of County government including the County Commissioners, Auditor, Treasurer, Recorder, and Prosecuting Attorney. Judicial represents costs associated with the administration of the County's court system including Municipal and Common Pleas courts.

A portion of health expenses (29 percent) and human services expenses (70 percent) are funded by charges for services and operating grants. The remaining \$10,384 thousand is funded by property taxes and intergovernmental revenues.

In 2004, over 50 percent of the revenues to provide the County's services were derived from the County's general revenues; that being primarily sales taxes, property taxes, and state shared revenues. General revenues were 47 percent in 2003.

**Delaware County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2004  
Unaudited

**GOVERNMENTAL FUNDS FINANCIAL ANALYSIS**

The County's major governmental funds are the General Fund, Auto and Gas Fund, Developmental Disabilities Fund, and Radio Communications Fund. The fund balance of the General Fund decreased slightly. The Auto and Gas special revenue fund increased by \$4,556 thousand from a decrease in expenditures attributed to the completion of the Home Road Bridge Project. The Developmental Disabilities special revenue fund increased slightly. The Radio Communications capital projects fund decreased significantly from the capital outlay of the county-wide communication system.

**BUSINESS-TYPE ACTIVITIES FINANCIAL ANALYSIS**

The County's enterprise funds are the Sanitary Engineer, Solid Waste Transfer Station, Storm Water Phase II, and Delaware Area Transit funds. As can be seen on the statement of activities, program revenues have been sufficient to cover the expenses of the Sanitary Engineer Fund.

The County's Sanitary Engineer Fund has consistently generated adequate revenues partially due to the receipt of tap in fees. The tap in fees are currently being used to pay the long-term obligations of the fund.

A negative change in net assets occurred in the Delaware Area Transit Fund. The Delaware Area Transit Fund receives a significant amount of its revenues from operating grants.

**BUDGETARY HIGHLIGHTS**

The County prepares an annual budget of revenues and expenditures/expenses for all funds of the County for use by County officials and department heads and such other budgetary documents as are required by State statute, including the annual appropriations ordinance which is effective the first day of January. The County's most significant budgeted fund is the General Fund. The final budget increased by 1.4 percent for expenditures from the original budget; whereas the actual expenditures were 5.5 percent less than the final budget. Increases in appropriations for legislative and executive expenditures occurred from the opening of additional polling places and additional staffing for the presidential election held in 2004. Judicial expenditure appropriations increased from the hiring of a new adult probation officer and an additional staff member to adult court services. Public safety appropriations increased from higher medical costs of prisoners as well as the out of county housing of prisoners due to the jail construction.

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2004, was \$84,699 thousand and \$102,470 thousand, respectively (net of accumulated depreciation and related debt). This investment in capital assets includes land; land improvements; buildings; improvements other than buildings; roads, bridges, culverts, traffic signals; machinery and equipment; and sanitary sewer lines. There was a significant change to governmental activities capital assets during the year from the purchase of land, construction costs relating to roads, bridges, and culverts, expansion and renovation of the jail, and installation of the new radio communication system. In the business-type activities, sewer pumping stations and sanitary sewer lines were donated by developers, in the amount of \$4,274 thousand. Note 10 to the basic financial statements provides details on the capital asset activity during 2004.

**Delaware County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2004  
Unaudited

Debt - In 2004, the County issued \$20,650 thousand in general obligation bonds. Bond proceeds, in the amount of \$16,075 thousand was used to defease \$14,410 thousand in general obligation bonds. The remaining balance was issued for the jail expansion project, in the amount of \$4,575 thousand. At December 31, 2004, the County had a number of long-term obligations outstanding. These obligations included \$92,021 thousand in general obligation bonds and \$540 thousand of special assessment bonds. Of this amount, \$57,537 thousand will be repaid from business-type activities.

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

**CURRENT ISSUES**

Construction on the enlargement and improvement of the County jail has a projected completion date of October 2005. Installation of the county-wide 800 megahertz system is expected to be completed in December 2005.

During 2004, costs associated with the construction of the new sanitary sewer trunk line that will expand wastewater capabilities pertained solely for the purchase of land. This project over the next two years will include the installation of approximately 21,000 feet of underground sewer lines and will cross underneath the Olentangy River several times. The project will bring sanitary sewer service to over 13,000 acres of land.

The Courts Building Advisory Committee, whose members are appointed by the County Commissioners, is developing plans for the eventual building of a justice center.

Phase I of the multi-departmental document-imaging project is complete. Using digital document imaging, the County is improving the storage and retrieval of public records.

Preliminary studies are being conducted and designs prepared for a new emergency medical services station.

The Preferred Corridor has been selected for the Sawmill Parkway Extension. The road extension project will help alleviate north/south traffic congestion in southern Delaware County. The project team is currently looking at possible alignments through the corridor.

**REQUEST FOR INFORMATION**

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



**BASIC  
FINANCIAL  
STATEMENTS**

**Delaware County, Ohio**  
Statement of Net Assets  
December 31, 2004

|  | Primary Government         |                             |                      |
|--|----------------------------|-----------------------------|----------------------|
|  | Governmental<br>Activities | Business-Type<br>Activities | Total                |
| <b><u>Assets</u></b>                             |                            |                             |                      |
| Equity in Pooled Cash and Cash Equivalents       | \$76,375,312               | \$37,494,771                | \$113,870,083        |
| Cash and Cash Equivalents in Segregated Accounts | 18,468                     | 2,286,712                   | 2,305,180            |
| Investments in Segregated Accounts               | 0                          | 14,721,284                  | 14,721,284           |
| Due from Primary Government                      | 0                          | 0                           | 0                    |
| Accounts Receivable                              | 11,601                     | 1,583,787                   | 1,595,388            |
| Other Receivables                                | 0                          | 0                           | 0                    |
| Sales Taxes Receivable                           | 5,223,704                  | 0                           | 5,223,704            |
| Accrued Interest Receivable                      | 95,519                     | 0                           | 95,519               |
| Due from Other Governments                       | 6,849,124                  | 35,814                      | 6,884,938            |
| External Party Receivable                        | 6,432                      | 0                           | 6,432                |
| Internal Balances                                | (2,909)                    | 2,909                       | 0                    |
| Prepaid Items                                    | 928,494                    | 0                           | 928,494              |
| Materials and Supplies Inventory                 | 378,571                    | 8,911                       | 387,482              |
| Property Taxes Receivable                        | 13,727,912                 | 0                           | 13,727,912           |
| Loans Receivable                                 | 1,139,096                  | 0                           | 1,139,096            |
| Special Assessments Receivable                   | 1,250,006                  | 0                           | 1,250,006            |
| Unamortized Issuance Costs                       | 317,303                    | 536,594                     | 853,897              |
| Nondepreciable Capital Assets                    | 30,848,130                 | 4,438,278                   | 35,286,408           |
| Depreciable Capital Assets, Net                  | 79,901,292                 | 149,751,122                 | 229,652,414          |
| <b>Total Assets</b>                              | <b>217,068,055</b>         | <b>210,860,182</b>          | <b>427,928,237</b>   |
| <b><u>Liabilities</u></b>                        |                            |                             |                      |
| Accrued Wages Payable                            | 1,190,256                  | 94,127                      | 1,284,383            |
| Accounts Payable                                 | 1,156,619                  | 190,827                     | 1,347,446            |
| Contracts Payable                                | 6,568,152                  | 270,645                     | 6,838,797            |
| Retainage Payable                                | 80,303                     | 19,989                      | 100,292              |
| Due to Component Unit                            | 146,838                    | 0                           | 146,838              |
| Due to Other Governments                         | 1,035,720                  | 30,891                      | 1,066,611            |
| External Party Payable                           | 11,581                     | 0                           | 11,581               |
| Accrued Real Estate Taxes Payable                | 0                          | 0                           | 0                    |
| Accrued Interest Payable                         | 133,343                    | 210,696                     | 344,039              |
| Tenant Deposits                                  | 0                          | 0                           | 0                    |
| Claims Payable                                   | 152,214                    | 0                           | 152,214              |
| Deferred Revenue                                 | 15,453,930                 | 497,095                     | 15,951,025           |
| Long-Term Liabilities                            |                            |                             |                      |
| Due Within One Year                              | 3,429,168                  | 3,840,996                   | 7,270,164            |
| Due in More Than One Year                        | 34,240,734                 | 53,855,301                  | 88,096,035           |
| <b>Total Liabilities</b>                         | <b>63,598,858</b>          | <b>59,010,567</b>           | <b>122,609,425</b>   |
| <b><u>Net Assets</u></b>                         |                            |                             |                      |
| Invested in Capital Assets, Net of Related Debt  | 84,699,219                 | 102,470,037                 | 187,169,256          |
| Restricted for:                                  |                            |                             |                      |
| Capital Projects                                 | 9,880,187                  | 5,211,140                   | 15,091,327           |
| Other Purposes                                   | 40,866,601                 | 0                           | 40,866,601           |
| Unrestricted                                     | 18,023,190                 | 44,168,438                  | 62,191,628           |
| <b>Total Net Assets</b>                          | <b>\$153,469,197</b>       | <b>\$151,849,615</b>        | <b>\$305,318,812</b> |

See accompanying notes to the basic financial statements

| Component Units                 |                               |
|---------------------------------|-------------------------------|
| Delaware<br>Creative<br>Housing | Alpha<br>Group of<br>Delaware |
| \$0                             | \$0                           |
| 49,839                          | 309,158                       |
| 0                               | 1,360,657                     |
| 1,356                           | 147,138                       |
| 45,802                          | 68,206                        |
| 15,988                          | 0                             |
| 0                               | 0                             |
| 0                               | 0                             |
| 0                               | 0                             |
| 0                               | 0                             |
| 0                               | 0                             |
| 4,880                           | 22,344                        |
| 0                               | 27,579                        |
| 0                               | 0                             |
| 0                               | 0                             |
| 0                               | 0                             |
| 0                               | 0                             |
| 337,350                         | 0                             |
| 787,169                         | 172,777                       |
| <u>1,242,384</u>                | <u>2,107,859</u>              |
| 0                               | 58,349                        |
| 36,759                          | 10,124                        |
| 0                               | 0                             |
| 0                               | 0                             |
| 0                               | 0                             |
| 6,503                           | 25,048                        |
| 0                               | 0                             |
| 14,165                          | 0                             |
| 53                              | 0                             |
| 2,275                           | 0                             |
| 0                               | 0                             |
| 35,417                          | 0                             |
| 8,975                           | 0                             |
| 73,805                          | 97,027                        |
| <u>177,952</u>                  | <u>190,548</u>                |
| 1,041,739                       | 172,777                       |
| 0                               | 0                             |
| 0                               | 0                             |
| 22,693                          | 1,744,534                     |
| <u>\$1,064,432</u>              | <u>\$1,917,311</u>            |

**Delaware County, Ohio**  
Statement of Activities  
For the Year Ended December 31, 2004

|  | Program Revenues    |                      |   |                                  |
|--|---------------------|----------------------|---|----------------------------------|
|  | Expenses            | Charges for Services | Operating Grants, Contributions, and Interest | Capital Grants and Contributions |
| <b><u>Governmental Activities</u></b>  |                     |                      |   |                                  |
| General Government                     |                     |                      |   |                                  |
| Legislative and Executive              | \$12,934,247        | \$12,604,812         | \$63,257                                      | \$0                              |
| Judicial                               | 6,230,638           | 1,406,252            | 640,474                                       | 0                                |
| Public Safety                          |                     |                      |   |                                  |
| 911                                    | 1,619,840           | 0                    | 118,003                                       | 0                                |
| Emergency Medical Services             | 7,438,586           | 0                    | 4,539   | 0                                |
| Sheriff                                | 10,635,672          | 2,550,175            | 230,686                                       | 0                                |
| Other Public Safety                    | 4,466,449           | 420,372              | 1,426,708                                     | 0                                |
| Public Works                           | 13,371,205          | 2,571,320            | 6,469,705                                     | 345,479                          |
| Health                                 | 10,416,370          | 175,048              | 2,855,338                                     | 0                                |
| Human Services                         |                     |                      |   |                                  |
| Job and Family Services                | 6,082,669           | 5,071                | 4,298,265                                     | 0                                |
| Child Support Enforcement              | 1,445,438           | 267,660              | 772,174                                       | 0                                |
| Children Services                      | 2,036,526           | 0                    | 1,512,610                                     | 0                                |
| Other Human Services                   | 348,343             | 0                    | 58,775  | 0                                |
| Intergovernmental                      | 497,326             | 0                    | 0   | 0                                |
| Interest and Fiscal Charges            | 1,390,360           | 0                    | 0   | 0                                |
| Total Governmental Activities          | <u>78,913,669</u>   | <u>20,000,710</u>    | <u>18,450,534</u>                             | <u>345,479</u>                   |
| <b><u>Business-Type Activities</u></b> |                     |                      |   |                                  |
| Sanitary Engineer                      | 13,849,734          | 10,055,543           | 0   | 13,839,788                       |
| Other Enterprise                       |                     |                      |   |                                  |
| Solid Waste Transfer Station           | 5,936               | 145,674              | 0   | 0                                |
| Storm Water Phase II                   | 31,717              | 130,911              | 0   | 0                                |
| Delaware Area Transit                  | 758,998             | 231,152              | 414,995                                       | 0                                |
| Total Other Enterprise                 | <u>796,651</u>      | <u>507,737</u>       | <u>414,995</u>                                | <u>0</u>                         |
| Total Business-Type Activities         | <u>14,646,385</u>   | <u>10,563,280</u>    | <u>414,995</u>                                | <u>13,839,788</u>                |
| Total Primary Government               | <u>\$93,560,054</u> | <u>\$30,563,990</u>  | <u>\$18,865,529</u>                           | <u>\$14,185,267</u>              |
| <b><u>Component Units</u></b>          |                     |                      |   |                                  |
| Delaware Creative Housing              | \$577,733           | \$0                  | \$170,650                                     | \$234,410                        |
| Alpha Group of Delaware                | 2,072,822           | 2,242,086            | 0   | 0                                |
| Total Component Units                  | <u>\$2,650,555</u>  | <u>\$2,242,086</u>   | <u>\$170,650</u>                              | <u>\$234,410</u>                 |

**General Revenues**

Property Taxes Levied for:  
General Operating  
Public Safety-911  
Health-Mental Retardation and Developmental Disabilities  
Permanent Improvement  
Payment in Lieu of Taxes  
Sales Taxes  
General Operating  
Auto and Gas  
Grants and Entitlements not Restricted to Other Programs  
Interest  
Rental Income  
Other

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Assets

Net Assets at Beginning of Year

Net Assets at End of Year

See accompanying notes to the basic financial statements

| Net (Expense) Revenue and Change in Net Assets |                          |                      |                           |                         |
|--|--------------------------|----------------------|---------------------------|-------------------------|
| Primary Government                             |                          |                      | Component Units           |                         |
| Governmental Activities                        | Business-Type Activities | Total                | Delaware Creative Housing | Alpha Group of Delaware |
| (\$266,178)                                    | \$0                      | (\$266,178)          | \$0                       | \$0                     |
| (4,183,912)                                    | 0                        | (4,183,912)          | 0                         | 0                       |
| (1,501,837)                                    | 0                        | (1,501,837)          | 0                         | 0                       |
| (7,434,047)                                    | 0                        | (7,434,047)          | 0                         | 0                       |
| (7,854,811)                                    | 0                        | (7,854,811)          | 0                         | 0                       |
| (2,619,369)                                    | 0                        | (2,619,369)          | 0                         | 0                       |
| (3,984,701)                                    | 0                        | (3,984,701)          | 0                         | 0                       |
| (7,385,984)                                    | 0                        | (7,385,984)          | 0                         | 0                       |
| (1,779,333)                                    | 0                        | (1,779,333)          | 0                         | 0                       |
| (405,604)                                      | 0                        | (405,604)            | 0                         | 0                       |
| (523,916)                                      | 0                        | (523,916)            | 0                         | 0                       |
| (289,568)                                      | 0                        | (289,568)            | 0                         | 0                       |
| (497,326)                                      | 0                        | (497,326)            | 0                         | 0                       |
| (1,390,360)                                    | 0                        | (1,390,360)          | 0                         | 0                       |
| (40,116,946)                                   | 0                        | (40,116,946)         | 0                         | 0                       |
| 0  | 10,045,597               | 10,045,597           | 0                         | 0                       |
| 0  | 139,738                  | 139,738              | 0                         | 0                       |
| 0  | 99,194                   | 99,194               | 0                         | 0                       |
| 0  | (112,851)                | (112,851)            | 0                         | 0                       |
| 0  | 126,081                  | 126,081              | 0                         | 0                       |
| 0  | 10,171,678               | 10,171,678           | 0                         | 0                       |
| (40,116,946)                                   | 10,171,678               | (29,945,268)         | 0                         | 0                       |
| 0  | 0                        | 0                    | (172,673)                 | 0                       |
| 0  | 0                        | 0                    | 0                         | 169,264                 |
| 0  | 0                        | 0                    | (172,673)                 | 169,264                 |
| 4,209,723                                      | 0                        | 4,209,723            | 0                         | 0                       |
| 976,347  | 0                        | 976,347              | 0                         | 0                       |
| 7,571,087                                      | 0                        | 7,571,087            | 0                         | 0                       |
| 428,068  | 0                        | 428,068              | 0                         | 0                       |
| 112,807  | 0                        | 112,807              | 0                         | 0                       |
| 19,115,337                                     | 0                        | 19,115,337           | 0                         | 0                       |
| 12,745,795                                     | 0                        | 12,745,795           | 0                         | 0                       |
| 3,238,201                                      | 0                        | 3,238,201            | 0                         | 0                       |
| 2,060,519                                      | (7,264)                  | 2,053,255            | 45                        | 51,670                  |
| 0  | 0                        | 0                    | 141,630                   | 0                       |
| 860,068  | 32,005                   | 892,073              | 226,834                   | 116,657                 |
| 51,317,952                                     | 24,741                   | 51,342,693           | 368,509                   | 168,327                 |
| (59,098)                                       | 59,098                   | 0                    | 0                         | 0                       |
| 51,258,854                                     | 83,839                   | 51,342,693           | 368,509                   | 168,327                 |
| 11,141,908                                     | 10,255,517               | 21,397,425           | 195,836                   | 337,591                 |
| 142,327,289                                    | 141,594,098              | 283,921,387          | 868,596                   | 1,579,720               |
| <u>\$153,469,197</u>                           | <u>\$151,849,615</u>     | <u>\$305,318,812</u> | <u>\$1,064,432</u>        | <u>\$1,917,311</u>      |

**Delaware County, Ohio**

Balance Sheet

**Governmental Funds**

December 31, 2004

|  | General             | Auto and<br>Gas     | Developmental<br>Disabilities | Radio<br>Communications |
|--|---------------------|---------------------|-------------------------------|-------------------------|
| <b><u>Assets</u></b>                             |                     |                     |                               |                         |
| Equity in Pooled Cash and Cash Equivalents       | \$13,612,350        | \$22,242,203        | \$3,094,515                   | \$9,319,972             |
| Cash and Cash Equivalents in Segregated Accounts | 18,208              | 0                   | 0                             | 0                       |
| Accounts Receivable                              | 4,304               | 7,297               | 0                             | 0                       |
| Sales Taxes Receivable                           | 3,134,248           | 2,089,456           | 0                             | 0                       |
| Accrued Interest Receivable                      | 95,246              | 0                   | 0                             | 0                       |
| Due from Other Governments                       | 1,783,513           | 3,266,128           | 1,045,441                     | 0                       |
| External Party Receivable                        | 6,432               | 0                   | 0                             | 0                       |
| Interfund Receivable                             | 75,618              | 0                   | 38,046                        | 0                       |
| Prepaid Items                                    | 178,123             | 0                   | 7,565                         | 0                       |
| Materials and Supplies Inventory                 | 91,657              | 261,278             | 4,698                         | 0                       |
| Property Taxes Receivable                        | 4,407,875           | 0                   | 7,846,230                     | 0                       |
| Loans Receivable                                 | 0                   | 0                   | 0                             | 0                       |
| Special Assessments Receivable                   | 0                   | 0                   | 0                             | 0                       |
| Total Assets                                     | <u>\$23,407,574</u> | <u>\$27,866,362</u> | <u>\$12,036,495</u>           | <u>\$9,319,972</u>      |
| <b><u>Liabilities and Fund Balances</u></b>      |                     |                     |                               |                         |
| <b><u>Liabilities</u></b>                        |                     |                     |                               |                         |
| Accrued Wages Payable                            | \$734,235           | \$124,799           | \$104,054                     | \$0                     |
| Accounts Payable                                 | 287,535             | 65,598              | 140,562                       | 782                     |
| Contracts Payable                                | 5,178               | 426,105             | 46,327                        | 5,487,139               |
| Retainage Payable                                | 0                   | 15,612              | 18,883                        | 0                       |
| Due to Component Unit                            | 0                   | 0                   | 146,838                       | 0                       |
| Due to Other Governments                         | 714,840             | 187,411             | 35,470                        | 0                       |
| External Party Payable                           | 259                 | 0                   | 0                             | 0                       |
| Interfund Payable                                | 11,144              | 6,158               | 6,779                         | 0                       |
| Claims Payable                                   | 108,371             | 0                   | 29,173                        | 0                       |
| Deferred Revenue                                 | 5,583,175           | 3,669,338           | 8,446,358                     | 0                       |
| Total Liabilities                                | <u>7,444,737</u>    | <u>4,495,021</u>    | <u>8,974,444</u>              | <u>5,487,921</u>        |
| <b><u>Fund Balances</u></b>                      |                     |                     |                               |                         |
| Reserved for Encumbrances                        | 657,894             | 996,374             | 196,462                       | 2,981,862               |
| Reserved for Loans Receivable                    | 0                   | 0                   | 0                             | 0                       |
| Unreserved, Reported in                          |                     |                     |                               |                         |
| General Fund                                     | 15,304,943          | 0                   | 0                             | 0                       |
| Special Revenue Funds                            | 0                   | 22,374,967          | 2,865,589                     | 0                       |
| Capital Projects Funds                           | 0                   | 0                   | 0                             | 850,189                 |
| Total Fund Balances                              | <u>15,962,837</u>   | <u>23,371,341</u>   | <u>3,062,051</u>              | <u>3,832,051</u>        |
| Total Liabilities and Fund Balances              | <u>\$23,407,574</u> | <u>\$27,866,362</u> | <u>\$12,036,495</u>           | <u>\$9,319,972</u>      |

See accompanying notes to the basic financial statements

| Other<br>Governmental | Total<br>Governmental<br>Funds |
|-----------------------|--------------------------------|
| \$27,279,796          | \$75,548,836                   |
| 260                   | 18,468                         |
| 0                     | 11,601                         |
| 0                     | 5,223,704                      |
| 273                   | 95,519                         |
| 754,042               | 6,849,124                      |
| 0                     | 6,432                          |
| 6,838                 | 120,502                        |
| 84,733                | 270,421                        |
| 20,938                | 378,571                        |
| 1,473,807             | 13,727,912                     |
| 1,139,096             | 1,139,096                      |
| 1,250,006             | 1,250,006                      |
| <u>\$32,009,789</u>   | <u>\$104,640,192</u>           |

|                  |                   |
|------------------|-------------------|
| \$225,182        | \$1,188,270       |
| 662,142          | 1,156,619         |
| 603,403          | 6,568,152         |
| 45,808           | 80,303            |
| 0                | 146,838           |
| 97,302           | 1,035,023         |
| 11,322           | 11,581            |
| 99,330           | 123,411           |
| 0                | 137,544           |
| 3,743,224        | 21,442,095        |
| <u>5,487,713</u> | <u>31,889,836</u> |

|                     |                      |
|---------------------|----------------------|
| 1,263,702           | 6,096,294            |
| 987,065             | 987,065              |
| 0                   | 15,304,943           |
| 12,086,558          | 37,327,114           |
| 12,184,751          | 13,034,940           |
| <u>26,522,076</u>   | <u>72,750,356</u>    |
| <u>\$32,009,789</u> | <u>\$104,640,192</u> |

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**Delaware County, Ohio**  
 Reconciliation of Total Governmental Fund Balances  
 to Net Assets of Governmental Activities  
 December 31, 2004

Total Governmental Fund Balances \$72,750,356

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

Capital assets used in governmental activities are not  
 financial resources and, therefore, are not reported in the funds. 110,749,422

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

|                                |           |           |
|--------------------------------|-----------|-----------|
| Accrued Interest Receivable    | 95,246    |           |
| Due from Other Governments     | 4,188,521 |           |
| External Party Receivable      | 6,432     |           |
| Interfund Receivable           | 36,260    |           |
| Property Taxes Receivable      | 410,068   |           |
| Special Assessments Receivable | 1,251,638 | 5,988,165 |

Unamortized issuance costs represent deferred charges which  
 do not provide current financial resources and, therefore, are  
 not reported in the funds. 317,303

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

|                                  |              |              |
|----------------------------------|--------------|--------------|
| Accrued Interest Payable         | (133,343)    |              |
| General Obligation Bonds Payable | (34,567,547) |              |
| Special Assessment Bonds Payable | (540,000)    |              |
| Compensated Absences Payable     | (2,555,008)  | (37,795,898) |

An internal service fund is used by management to charge  
 the cost of insurance to individual funds. The assets and  
 liabilities of the internal service fund are included in  
 governmental activities on the statement of net assets. 1,459,849

Net Assets of Governmental Activities \$153,469,197

See accompanying notes to the basic financial statements

**Delaware County, Ohio**  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
**Governmental Funds**  
For the Year Ended December 31, 2004

|   | General             | Auto and<br>Gas     | Developmental<br>Disabilities | Radio<br>Communications |
|---|---------------------|---------------------|-------------------------------|-------------------------|
| <b>Revenues</b>                                 |                     |                     |                               |                         |
| Property Taxes                                  | \$4,147,695         | \$0                 | \$7,463,364                   | \$0                     |
| Payment in Lieu of Taxes                        | 0                   | 0                   | 0                             | 0                       |
| Sales Taxes                                     | 19,115,337          | 12,745,795          | 0                             | 0                       |
| Special Assessments                             | 0                   | 0                   | 0                             | 0                       |
| Charges for Services                            | 10,829,034          | 1,464,347           | 175,048                       | 0                       |
| Licenses and Permits                            | 2,007,813           | 199,113             | 0                             | 0                       |
| Fines and Forfeitures                           | 495,535             | 0                   | 0                             | 0                       |
| Intergovernmental                               | 3,933,368           | 6,216,114           | 2,900,506                     | 0                       |
| Interest  | 1,997,675           | 0                   | 0                             | 0                       |
| Donations                                       | 9,195               | 0                   | 0                             | 0                       |
| Other   | 294,429             | 39,363              | 65,385                        | 2,755                   |
| <b>Total Revenues</b>                           | <b>42,830,081</b>   | <b>20,664,732</b>   | <b>10,604,303</b>             | <b>2,755</b>            |
| <b>Expenditures</b>                             |                     |                     |                               |                         |
| Current   |                     |                     |                               |                         |
| General Government                              |                     |                     |                               |                         |
| Legislative and Executive                       | 8,347,521           | 0                   | 0                             | 0                       |
| Judicial  | 6,074,429           | 0                   | 0                             | 0                       |
| Public Safety                                   | 20,553,454          | 0                   | 0                             | 0                       |
| Public Works                                    | 233,493             | 16,153,680          | 0                             | 0                       |
| Health  | 1,150               | 0                   | 10,406,084                    | 0                       |
| Human Services                                  | 358,849             | 0                   | 0                             | 0                       |
| Capital Outlay                                  | 0                   | 0                   | 0                             | 7,002,300               |
| Intergovernmental                               | 493,200             | 0                   | 0                             | 0                       |
| Debt Service                                    |                     |                     |                               |                         |
| Principal Retirement                            | 1,850,000           | 0                   | 0                             | 0                       |
| Interest and Fiscal Charges                     | 1,277,501           | 0                   | 0                             | 0                       |
| Issuance Costs                                  | 239,861             | 0                   | 0                             | 0                       |
| <b>Total Expenditures</b>                       | <b>39,429,458</b>   | <b>16,153,680</b>   | <b>10,406,084</b>             | <b>7,002,300</b>        |
| Excess of Revenues Over<br>(Under) Expenditures | 3,400,623           | 4,511,052           | 198,219                       | (6,999,545)             |
| <b>Other Financing Sources (Uses)</b>           |                     |                     |                               |                         |
| Refunding Bonds Issued                          | 16,075,000          | 0                   | 0                             | 0                       |
| Bonds Issued                                    | 0                   | 0                   | 0                             | 0                       |
| Premium on Refunding Bonds Issued               | 357,414             | 0                   | 0                             | 0                       |
| Premium on Bonds Issued                         | 78,316              | 0                   | 0                             | 0                       |
| Payment to Bond Refunding Escrow Agent          | (16,238,701)        | 0                   | 0                             | 0                       |
| Transfers In                                    | 150,902             | 44,804              | 0                             | 0                       |
| Transfers Out                                   | (3,918,599)         | 0                   | 0                             | 0                       |
| <b>Total Other Financing Sources (Uses)</b>     | <b>(3,495,668)</b>  | <b>44,804</b>       | <b>0</b>                      | <b>0</b>                |
| Change in Fund Balances                         | (95,045)            | 4,555,856           | 198,219                       | (6,999,545)             |
| Fund Balances at Beginning of Year              | 16,057,882          | 18,815,485          | 2,863,832                     | 10,831,596              |
| Fund Balances at End of Year                    | <b>\$15,962,837</b> | <b>\$23,371,341</b> | <b>\$3,062,051</b>            | <b>\$3,832,051</b>      |

See accompanying notes to the basic financial statements

| Other<br>Governmental | Total<br>Governmental<br>Funds |
|-----------------------|--------------------------------|
| \$1,374,000           | \$12,985,059                   |
| 112,807               | 112,807                        |
| 0                     | 31,861,132                     |
| 668,890               | 668,890                        |
| 3,618,380             | 16,086,809                     |
| 194,385               | 2,401,311                      |
| 243,824               | 739,359                        |
| 9,349,883             | 22,399,871                     |
| 100,396               | 2,098,071                      |
| 0                     | 9,195                          |
| 456,935               | 858,867                        |
| 16,119,500            | 90,221,371                     |
| 3,964,162             | 12,311,683                     |
| 73,700                | 6,148,129                      |
| 2,970,284             | 23,523,738                     |
| 476,114               | 16,863,287                     |
| 97,888                | 10,505,122                     |
| 9,459,932             | 9,818,781                      |
| 2,154,205             | 9,156,505                      |
| 0                     | 493,200                        |
| 95,000                | 1,945,000                      |
| 30,317                | 1,307,818                      |
| 0                     | 239,861                        |
| 19,321,602            | 92,313,124                     |
| (3,202,102)           | (2,091,753)                    |
| 0                     | 16,075,000                     |
| 4,575,000             | 4,575,000                      |
| 0                     | 357,414                        |
| 0                     | 78,316                         |
| 0                     | (16,238,701)                   |
| 4,961,988             | 5,157,694                      |
| (1,298,193)           | (5,216,792)                    |
| 8,238,795             | 4,787,931                      |
| 5,036,693             | 2,696,178                      |
| 21,485,383            | 70,054,178                     |
| \$26,522,076          | \$72,750,356                   |

**Delaware County, Ohio**  
 Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances  
 of Governmental Funds to Statement of Activities  
 For the Year Ended December 31, 2004

Change in Fund Balances - Total Governmental Funds \$2,696,178

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

Governmental funds report capital outlays as expenditures. However, on the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current year:

|  |                    |            |
|--|--------------------|------------|
| Capital Outlay - Nondepreciable Capital Assets | 13,977,326         |            |
| Capital Outlay - Depreciable Capital Assets    | 3,581,445          |            |
| Depreciation                                   | <u>(5,278,374)</u> | 12,280,397 |

The book value of capital assets is removed from the capital asset account on the statement of net assets when disposed of resulting in a loss on disposal of capital assets on the statement of activities. (460,326)

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

|                      |              |           |
|----------------------|--------------|-----------|
| Property Taxes       | 200,166      |           |
| Special Assessments  | 39,451       |           |
| Charges for Services | (55,152)     |           |
| Licenses and Permits | 12,287       |           |
| Intergovernmental    | (362,175)    |           |
| Interest             | 57,526       |           |
| Other                | <u>1,201</u> | (106,696) |

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

|   |               |            |
|---|---------------|------------|
| General Obligation Bonds Payable          | 1,850,000     |            |
| General Obligation Bonds Payable Refunded | 14,410,000    |            |
| Accounting Loss                           | 1,828,701     |            |
| Special Assessment Bonds Payable          | <u>95,000</u> | 18,183,701 |

Bond proceeds are other financing sources in the governmental funds, but the issuance increases long-term liabilities on the statement of net assets. Governmental funds report the effect of premiums when the debt is first issued; however, these amounts are deferred and amortized on the statement of activities.

|                              |                  |              |
|------------------------------|------------------|--------------|
| General Obligation Bonds     | (20,650,000)     |              |
| Serial and Term Bond Premium | <u>(435,730)</u> | (21,085,730) |

Interest is reported as an expenditure when due in the governmental funds, but is accrued on outstanding obligations on the statement of net assets. Premiums are reported as revenues when the debt is first issued; however, these amounts are deferred and amortized on the statement of activities.

|                                 |               |          |
|---------------------------------|---------------|----------|
| Accrued Interest Payable        | (9,466)       |          |
| Amortization of Accounting Loss | (83,123)      |          |
| Amortization of Premium         | <u>34,711</u> | (57,878) |

continued

**Delaware County, Ohio**  
 Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances  
 of Governmental Funds to Statement of Activities (continued)  
 For the Year Ended December 31, 2004

Issuance costs are reported as an expenditure when paid in the governmental funds,  
 but is accrued on outstanding debt on the statement of net assets.

|                                |                 |         |
|--------------------------------|-----------------|---------|
| Unamortized Issuance Costs     | \$239,861       |         |
| Amortization of Issuance Costs | <u>(24,664)</u> |         |
|                                |                 | 215,197 |

Some expenses reported on the statement of activities do not require the use of  
 current financial resources and, therefore, are not reported as expenditures in  
 governmental funds:

|                              |  |           |
|------------------------------|--|-----------|
| Compensated Absences Payable |  | (546,251) |
|------------------------------|--|-----------|

The internal service fund used by management to charge the cost of  
 insurance to individual funds is not reported on the statement  
 of activities. Governmental expenditures and related internal service  
 fund revenues are eliminated. The change for governmental funds  
 is reported for the year.

|   |  |                            |
|---|--|----------------------------|
|   |  | <u>23,316</u>              |
| Change in Net Assets of Governmental Activities |  | <u><u>\$11,141,908</u></u> |

See accompanying notes to the basic financial statements

**Delaware County, Ohio**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**General Fund**  
For the Year Ended December 31, 2004

|  | Budgeted Amounts    |                    | Actual              | Variance with<br>Final Budget<br>Over (Under) |
|--|---------------------|--------------------|---------------------|---|
|  | Original            | Final              |                     |   |
| <b><u>Revenues</u></b>                       |                     |                    |                     |   |
| Property Taxes                               | \$4,244,462         | \$4,244,462        | \$4,187,358         | (\$57,104)                                    |
| Sales Taxes                                  | 19,500,000          | 19,500,000         | 18,883,491          | (616,509)                                     |
| Charges for Services                         | 10,393,848          | 10,417,348         | 10,919,808          | 502,460                                       |
| Licenses and Permits                         | 2,308,100           | 2,308,100          | 2,012,497           | (295,603)                                     |
| Fines and Forfeitures                        | 505,343             | 507,643            | 493,228             | (14,415)                                      |
| Intergovernmental                            | 3,709,926           | 3,927,926          | 3,887,671           | (40,255)                                      |
| Interest                                     | 1,835,150           | 1,835,150          | 1,933,161           | 98,011  |
| Other  | 516,534             | 199,337            | 278,612             | 79,275  |
| <b>Total Revenues</b>                        | <b>43,013,363</b>   | <b>42,939,966</b>  | <b>42,595,826</b>   | <b>(344,140)</b>                              |
| <b><u>Expenditures</u></b>                   |                     |                    |                     |   |
| Current                                      |                     |                    |                     |   |
| General Government                           |                     |                    |                     |   |
| Legislative and Executive                    | 8,872,200           | 9,000,348          | 8,330,736           | 669,612                                       |
| Judicial                                     | 6,500,172           | 6,579,707          | 6,221,621           | 358,086                                       |
| Public Safety                                | 21,481,151          | 21,927,802         | 20,874,591          | 1,053,211                                     |
| Public Works                                 | 234,848             | 235,481            | 229,638             | 5,843   |
| Human Services                               | 415,299             | 415,299            | 355,451             | 59,848  |
| Other  | 45,000              | 45,000             | 14,797              | 30,203  |
| Intergovernmental                            | 593,200             | 493,651            | 493,200             | 451   |
| <b>Total Expenditures</b>                    | <b>38,141,870</b>   | <b>38,697,288</b>  | <b>36,520,034</b>   | <b>2,177,254</b>                              |
| Excess of Revenues Over<br>Expenditures      | 4,871,493           | 4,242,678          | 6,075,792           | 1,833,114                                     |
| <b><u>Other Financing Sources (Uses)</u></b> |                     |                    |                     |   |
| Advances In                                  | 0                   | 53,200             | 53,200              | 0   |
| Advances Out                                 | 0                   | (20,000)           | (20,000)            | 0   |
| Transfers In                                 | 150,000             | 150,000            | 150,000             | 0   |
| Transfers Out                                | (6,247,025)         | (7,504,683)        | (7,010,997)         | 493,686                                       |
| <b>Total Other Financing Sources (Uses)</b>  | <b>(6,097,025)</b>  | <b>(7,321,483)</b> | <b>(6,827,797)</b>  | <b>493,686</b>                                |
| Change in Fund Balance                       | (1,225,532)         | (3,078,805)        | (752,005)           | 2,326,800                                     |
| Fund Balance at Beginning of Year            | 11,750,924          | 11,750,924         | 11,750,924          | 0   |
| Prior Year Encumbrances Appropriated         | 916,431             | 916,431            | 916,431             | 0   |
| <b>Fund Balance at End of Year</b>           | <b>\$11,441,823</b> | <b>\$9,588,550</b> | <b>\$11,915,350</b> | <b>\$2,326,800</b>                            |

See accompanying notes to the basic financial statements

**Delaware County, Ohio**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Auto and Gas Fund**  
For the Year Ended December 31, 2004

|   | <u>Budgeted Amounts</u> |                     | <u>Actual</u>       | <u>Variance with<br/>Final Budget<br/>Over (Under)</u> |
|---|-------------------------|---------------------|---------------------|--|
|   | <u>Original</u>         | <u>Final</u>        |                     |  |
| <b><u>Revenues</u></b>                          |                         |                     |                     |  |
| Sales Taxes                                     | \$13,062,000            | \$13,062,000        | \$12,591,301        | (\$470,699)  |
| Charges for Services                            | 1,775,000               | 1,775,000           | 1,400,165           | (374,835)  |
| Licenses and Permits                            | 230,000                 | 230,000             | 199,763             | (30,237)   |
| Intergovernmental                               | 8,918,500               | 5,675,000           | 5,902,231           | 227,231  |
| Other   | 23,500                  | 55,000              | 68,742              | 13,742   |
| <b>Total Revenues</b>                           | <b>24,009,000</b>       | <b>20,797,000</b>   | <b>20,162,202</b>   | <b>(634,798)</b>                                       |
| <b><u>Expenditures</u></b>                      |                         |                     |                     |  |
| Current   |                         |                     |                     |  |
| Public Works                                    | 25,370,075              | 26,387,792          | 18,702,697          | 7,685,095  |
| Excess of Revenues Over<br>(Under) Expenditures | (1,361,075)             | (5,590,792)         | 1,459,505           | 7,050,297  |
| <b><u>Other Financing Sources</u></b>           |                         |                     |                     |  |
| Transfers In                                    | 530,000                 | 245,000             | 44,804              | (200,196)  |
| Change in Fund Balance                          | (831,075)               | (5,345,792)         | 1,504,309           | 6,850,101  |
| Fund Balance at Beginning of Year               | 19,115,185              | 19,115,185          | 19,115,185          | 0  |
| Prior Year Encumbrances Appropriated            | 59,227                  | 59,227              | 59,227              | 0  |
| <b>Fund Balance at End of Year</b>              | <b>\$18,343,337</b>     | <b>\$13,828,620</b> | <b>\$20,678,721</b> | <b>\$6,850,101</b>                                     |

See accompanying notes to the basic financial statements

**Delaware County, Ohio**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Developmental Disabilities Fund**  
For the Year Ended December 31, 2004

|  | <u>Budgeted Amounts</u> |                    | <u>Actual</u>      | <u>Variance with<br/>Final Budget<br/>Over (Under)</u> |
|--|-------------------------|--------------------|--------------------|--|
|  | <u>Original</u>         | <u>Final</u>       |                    |  |
| <b><u>Revenues</u></b>                   |                         |                    |                    |  |
| Property Taxes                           | \$7,072,878             | \$7,358,654        | \$7,537,122        | \$178,468  |
| Charges for Services                     | 251,500                 | 250,500            | 175,048            | (75,452)   |
| Intergovernmental                        | 3,750,000               | 3,750,000          | 2,490,490          | (1,259,510)  |
| Other                                    | 44,500                  | 45,500             | 65,385             | 19,885   |
| <b>Total Revenues</b>                    | <b>11,118,878</b>       | <b>11,404,654</b>  | <b>10,268,045</b>  | <b>(1,136,609)</b>                                     |
| <b><u>Expenditures</u></b>               |                         |                    |                    |  |
| Current                                  |                         |                    |                    |  |
| Health                                   | 12,978,612              | 12,578,612         | 10,679,685         | 1,898,927  |
| Excess of Revenues<br>Under Expenditures | (1,859,734)             | (1,173,958)        | (411,640)          | 762,318  |
| <b><u>Other Financing Sources</u></b>    |                         |                    |                    |  |
| Transfers In                             | 100                     | 100                | 0                  | (100)  |
| <b>Change in Fund Balance</b>            | <b>(1,859,634)</b>      | <b>(1,173,858)</b> | <b>(411,640)</b>   | <b>762,218</b>   |
| <b>Fund Balance at Beginning of Year</b> | <b>2,591,598</b>        | <b>2,591,598</b>   | <b>2,591,598</b>   | <b>0</b>   |
| <b>Fund Balance at End of Year</b>       | <b>\$731,964</b>        | <b>\$1,417,740</b> | <b>\$2,179,958</b> | <b>\$762,218</b>                                       |

See accompanying notes to the basic financial statements



**Delaware County, Ohio**  
Statement of Fund Net Assets  
**Proprietary Funds**  
December 31, 2004

|  | Sanitary<br>Engineer | Other<br>Enterprise | Total<br>Enterprise<br>Funds | Governmental<br>Activity -<br>Internal Service<br>Fund |
|--|----------------------|---------------------|------------------------------|--|
| <b><u>Assets</u></b>                             |                      |                     |                              |  |
| <b><u>Current Assets</u></b>                     |                      |                     |                              |  |
| Equity in Pooled Cash and Cash Equivalents       | \$36,136,308         | \$1,358,463         | \$37,494,771                 | \$826,476  |
| Cash and Cash Equivalents in Segregated Accounts | 2,286,712            | 0                   | 2,286,712                    | 0  |
| Investments in Segregated Accounts               | 14,721,284           | 0                   | 14,721,284                   | 0  |
| Accounts Receivable                              | 1,558,881            | 24,906              | 1,583,787                    | 0  |
| Due from Other Governments                       | 0                    | 35,814              | 35,814                       | 0  |
| Interfund Receivable                             | 1,708                | 1,201               | 2,909                        | 0  |
| Prepaid Items                                    | 0                    | 0                   | 0                            | 658,073  |
| Materials and Supplies Inventory                 | 7,861                | 1,050               | 8,911                        | 0  |
| <b>Total Current Assets</b>                      | <b>54,712,754</b>    | <b>1,421,434</b>    | <b>56,134,188</b>            | <b>1,484,549</b>                                       |
| <b><u>Noncurrent Assets</u></b>                  |                      |                     |                              |  |
| Unamortized Issuance Costs                       | 536,594              | 0                   | 536,594                      | 0  |
| Nondepreciable Capital Assets                    | 4,389,393            | 48,885              | 4,438,278                    | 0  |
| Depreciable Capital Assets, Net                  | 149,519,762          | 231,360             | 149,751,122                  | 0  |
| <b>Total Noncurrent Assets</b>                   | <b>154,445,749</b>   | <b>280,245</b>      | <b>154,725,994</b>           | <b>0</b>   |
| <b>Total Assets</b>                              | <b>209,158,503</b>   | <b>1,701,679</b>    | <b>210,860,182</b>           | <b>1,484,549</b>                                       |
| <b><u>Liabilities</u></b>                        |                      |                     |                              |  |
| <b><u>Current Liabilities</u></b>                |                      |                     |                              |  |
| Accrued Wages Payable                            | 72,885               | 21,242              | 94,127                       | 1,986  |
| Accounts Payable                                 | 182,694              | 8,133               | 190,827                      | 0  |
| Contracts Payable                                | 270,645              | 0                   | 270,645                      | 0  |
| Retainage Payable                                | 19,989               | 0                   | 19,989                       | 0  |
| Due to Other Governments                         | 24,769               | 6,122               | 30,891                       | 697  |
| Accrued Interest Payable                         | 210,696              | 0                   | 210,696                      | 0  |
| Claims Payable                                   | 0                    | 0                   | 0                            | 14,670   |
| Deferred Revenue                                 | 497,095              | 0                   | 497,095                      | 0  |
| Compensated Absences Payable                     | 75,406               | 5,590               | 80,996                       | 3,063  |
| General Obligation Bonds Payable                 | 3,760,000            | 0                   | 3,760,000                    | 0  |
| <b>Total Current Liabilities</b>                 | <b>5,114,179</b>     | <b>41,087</b>       | <b>5,155,266</b>             | <b>20,416</b>  |
| <b><u>Long-Term Liabilities</u></b>              |                      |                     |                              |  |
| Compensated Absences Payable                     | 64,113               | 13,933              | 78,046                       | 4,284  |
| General Obligation Bonds Payable                 | 53,777,255           | 0                   | 53,777,255                   | 0  |
| <b>Total Long-Term Liabilities</b>               | <b>53,841,368</b>    | <b>13,933</b>       | <b>53,855,301</b>            | <b>4,284</b>   |
| <b>Total Liabilities</b>                         | <b>58,955,547</b>    | <b>55,020</b>       | <b>59,010,567</b>            | <b>24,700</b>  |
| <b><u>Net Assets</u></b>                         |                      |                     |                              |  |
| Invested in Capital Assets, Net of Related Debt  | 102,189,792          | 280,245             | 102,470,037                  | 0  |
| Restricted for Capital                           | 5,211,140            | 0                   | 5,211,140                    | 0  |
| Unrestricted                                     | 42,802,024           | 1,366,414           | 44,168,438                   | 1,459,849  |
| <b>Total Net Assets</b>                          | <b>\$150,202,956</b> | <b>\$1,646,659</b>  | <b>\$151,849,615</b>         | <b>\$1,459,849</b>                                     |

See accompanying notes to the basic financial statements

**Delaware County, Ohio**  
Statement of Revenues, Expenses, and Changes in Fund Net Assets  
**Proprietary Funds**  
For the Year Ended December 31, 2004

|   | Sanitary<br>Engineer | Other<br>Enterprise | Total<br>Enterprise<br>Funds | Governmental<br>Activity -<br>Internal Service<br>Fund |
|---|----------------------|---------------------|------------------------------|--|
| <b><u>Operating Revenues</u></b>                    |                      |                     |                              |  |
| Charges for Services                                | \$10,055,543         | \$507,737           | \$10,563,280                 | \$6,880,401  |
| Other   | 30,310               | 1,695               | 32,005                       | 0  |
| Total Operating Revenues                            | <u>10,085,853</u>    | <u>509,432</u>      | <u>10,595,285</u>            | <u>6,880,401</u>                                       |
| <b><u>Operating Expenses</u></b>                    |                      |                     |                              |  |
| Personal Services                                   | 1,831,714            | 411,820             | 2,243,534                    | 51,372   |
| Fringe Benefits                                     | 734,896              | 88,456              | 823,352                      | 6,643,253  |
| Services and Charges                                | 2,357,614            | 123,091             | 2,480,705                    | 116,489  |
| Materials and Supplies                              | 581,154              | 87,691              | 668,845                      | 903  |
| Claims  | 0                    | 0                   | 0                            | 45,068   |
| Depreciation  | 5,441,098            | 85,055              | 5,526,153                    | 0  |
| Total Operating Expenses                            | <u>10,946,476</u>    | <u>796,113</u>      | <u>11,742,589</u>            | <u>6,857,085</u>                                       |
| Operating Income (Loss)                             | <u>(860,623)</u>     | <u>(286,681)</u>    | <u>(1,147,304)</u>           | <u>23,316</u>  |
| <b><u>Non-Operating Revenues (Expenses)</u></b>     |                      |                     |                              |  |
| Operating Grants                                    | 0                    | 414,995             | 414,995                      | 0  |
| Interest Expense                                    | (2,903,258)          | (538)               | (2,903,796)                  | 0  |
| Decrease in Fair Value of Investments               | (7,264)              | 0                   | (7,264)                      | 0  |
| Total Non-Operating Revenues (Expenses)             | <u>(2,910,522)</u>   | <u>414,457</u>      | <u>(2,496,065)</u>           | <u>0</u>   |
| Income (Loss) Before Transfers<br>and Contributions | <u>(3,771,145)</u>   | <u>127,776</u>      | <u>(3,643,369)</u>           | <u>23,316</u>  |
| Transfers In  | 0                    | 60,000              | 60,000                       | 0  |
| Transfers Out                                       | (902)                | 0                   | (902)                        | 0  |
| Capital Contributions                               | 13,839,788           | 0                   | 13,839,788                   | 0  |
| Change in Net Assets                                | <u>10,067,741</u>    | <u>187,776</u>      | <u>10,255,517</u>            | <u>23,316</u>  |
| Net Assets at Beginning of Year                     | <u>140,135,215</u>   | <u>1,458,883</u>    | <u>141,594,098</u>           | <u>1,436,533</u>                                       |
| Net Assets at End of Year                           | <u>\$150,202,956</u> | <u>\$1,646,659</u>  | <u>\$151,849,615</u>         | <u>\$1,459,849</u>                                     |

See accompanying notes to the basic financial statements

**Delaware County, Ohio**  
Statement of Cash Flows  
**Proprietary Funds**  
For the Year Ended December 31, 2004

|  | Sanitary<br>Engineer       | Other<br>Enterprise       | Total<br>Enterprise<br>Funds | Governmental<br>Activity -<br>Internal Service<br>Fund |
|--|----------------------------|---------------------------|------------------------------|--|
| <b><u>Increase (Decrease) in Cash and Cash Equivalents</u></b>             |                            |                           |                              |  |
| <b><u>Cash Flows from Operating Activities</u></b>                         |                            |                           |                              |  |
| Cash Received from Customers   | \$9,249,917                | \$483,530                 | \$9,733,447                  | \$6,880,401  |
| Cash Received from Other Revenues  | 28,602                     | 1,695                     | 30,297                       | 0  |
| Cash Payments for Personal Services  | (1,833,760)                | (388,445)                 | (2,222,205)                  | (51,466)   |
| Cash Payments for Fringe Benefits  | (735,143)                  | (85,450)                  | (820,593)                    | (6,782,486)  |
| Cash Payments for Services and Charges                                     | (2,344,730)                | (122,045)                 | (2,466,775)                  | (128,556)  |
| Cash Payments for Materials and Supplies                                   | (609,711)                  | (89,601)                  | (699,312)                    | (903)  |
| Cash Payments for Claims   | 0                          | 0                         | 0                            | (777,484)  |
| Net Cash Provided by (Used for)<br>Operating Activities                    | <u>3,755,175</u>           | <u>(200,316)</u>          | <u>3,554,859</u>             | <u>(860,494)</u>                                       |
| <b><u>Cash Flows from Noncapital Financing Activities</u></b>              |                            |                           |                              |  |
| Cash Received from Line of Credit  | 0                          | 50,000                    | 50,000                       | 0  |
| Cash Payments for Principal on Line of Credit                              | 0                          | (80,000)                  | (80,000)                     | 0  |
| Cash Payments for Interest on Line of Credit                               | 0                          | (2,295)                   | (2,295)                      | 0  |
| Cash Received from Operating Grants  | 0                          | 443,369                   | 443,369                      | 0  |
| Cash Received from Transfers In  | 0                          | 60,000                    | 60,000                       | 0  |
| Cash Payments for Transfers Out  | (902)                      | 0                         | (902)                        | 0  |
| Net Cash Provided by (Used for) Noncapital<br>Financing Activities         | <u>(902)</u>               | <u>471,074</u>            | <u>470,172</u>               | <u>0</u>   |
| <b><u>Cash Flows from Capital and Related<br/>Financing Activities</u></b> |                            |                           |                              |  |
| Cash Received from Tap In Fees   | 8,988,189                  | 0                         | 8,988,189                    | 0  |
| Cash Payments for Acquisition of Capital Assets                            | (114,840)                  | 0                         | (114,840)                    | 0  |
| Cash Payments for Principal on OWDA Loans                                  | (412,233)                  | 0                         | (412,233)                    | 0  |
| Cash Payments for Interest on OWDA Loans                                   | (26,257)                   | 0                         | (26,257)                     | 0  |
| Cash Payments for Principal on General<br>Obligation Bonds                 | (3,650,000)                | 0                         | (3,650,000)                  | 0  |
| Cash Payments for Interest on General<br>Obligation Bonds                  | (2,653,949)                | 0                         | (2,653,949)                  | 0  |
| Net Cash Provided by Capital<br>and Related Financing Activities           | <u>2,130,910</u>           | <u>0</u>                  | <u>2,130,910</u>             | <u>0</u>   |
| <b><u>Cash Flows from Investing Activities</u></b>                         |                            |                           |                              |  |
| Change in Fair Value   | (16,620)                   | 0                         | (16,620)                     | 0  |
| Cash Received from Sale of Investments                                     | 19,770,495                 | 0                         | 19,770,495                   | 0  |
| Cash Payments for Purchase of Investments                                  | (18,280,540)               | 0                         | (18,280,540)                 | 0  |
| Net Cash Flows Provided by Investing Activities                            | <u>1,473,335</u>           | <u>0</u>                  | <u>1,473,335</u>             | <u>0</u>   |
| Net Increase (Decrease) in Cash and Cash Equivalents                       | 7,358,518                  | 270,758                   | 7,629,276                    | (860,494)  |
| Cash and Cash Equivalents at Beginning of Year                             | <u>31,064,502</u>          | <u>1,087,705</u>          | <u>32,152,207</u>            | <u>1,686,970</u>                                       |
| Cash and Cash Equivalents at End of Year                                   | <u><u>\$38,423,020</u></u> | <u><u>\$1,358,463</u></u> | <u><u>\$39,781,483</u></u>   | <u><u>\$826,476</u></u>                                |

continued

**Delaware County, Ohio**  
Statement of Cash Flows  
**Proprietary Funds (continued)**  
For the Year Ended December 31, 2004

|   | Sanitary<br>Engineer | Other<br>Enterprise | Total<br>Enterprise<br>Funds | Governmental<br>Activity -<br>Internal Service<br>Fund |
|---|----------------------|---------------------|------------------------------|--|
| <b>Reconciliation of Operating Income (Loss)</b>                      |                      |                     |                              |  |
| <b><u>to Net Cash Provided by (Used for) Operating Activities</u></b> |                      |                     |                              |  |
| Operating Income (Loss)   | (\$860,623)          | (\$286,681)         | (\$1,147,304)                | \$23,316   |
| <b>Adjustments to Reconcile Operating Income (Loss)</b>               |                      |                     |                              |  |
| <b><u>to Net Cash Provided by (Used for) Operating Activities</u></b> |                      |                     |                              |  |
| Depreciation  | 5,441,098            | 85,055              | 5,526,153                    | 0  |
| Changes in Assets and Liabilities:                                    |                      |                     |                              |  |
| Increase in Accounts Receivable                                       | (755,105)            | (21,094)            | (776,199)                    | 0  |
| Increase in Due from Other Governments                                | 0                    | (35,814)            | (35,814)                     | 0  |
| (Increase) Decrease in Interfund Receivable                           | (1,708)              | 32,701              | 30,993                       | 0  |
| Increase in Prepaid Items   | 0                    | 0                   | 0                            | (139,231)  |
| Increase in Materials and Supplies Inventory                          | (3,839)              | (1,050)             | (4,889)                      | 0  |
| Increase in Accrued Wages Payable                                     | 13,540               | 10,411              | 23,951                       | 425  |
| Increase (Decrease) in Accounts Payable                               | (20,864)             | 186                 | (20,678)                     | (12,067)   |
| Increase in Contracts Payable   | 25,503               | 0                   | 25,503                       | 0  |
| Increase in Retainage Payable   | 19,989               | 0                   | 19,989                       | 0  |
| Increase (Decrease) in Due to Other Governments                       | (6,624)              | 3,006               | (3,618)                      | (2)  |
| Decrease in Interfund Payable   | (30,085)             | 0                   | (30,085)                     | 0  |
| Decrease in Claims Payable  | 0                    | 0                   | 0                            | (732,416)  |
| Decrease in Deferred Revenue  | (50,521)             | 0                   | (50,521)                     | 0  |
| Increase (Decrease) in Compensated<br>Absences Payable                | (15,586)             | 12,964              | (2,622)                      | (519)  |
| Net Cash Provided by (Used for)<br>Operating Activities               | <u>\$3,755,175</u>   | <u>(\$200,316)</u>  | <u>\$3,554,859</u>           | <u>(\$860,494)</u>                                     |

**Noncash Capital and Related Financing Activity:**

In 2004, the Sanitary Engineer enterprise fund received capital assets from developers and tap fee credits, in the amount of \$4,522,050 and \$329,549, respectively.

**Noncash Investing Activity:**

In 2004, there was an increase in the fair value of investments in the Sanitary Engineer enterprise fund, in the amount of \$9,356.

See accompanying notes to the basic financial statements

**Delaware County, Ohio**  
Statement of Fiduciary Assets and Liabilities  
**Agency Funds**  
December 31, 2004

**Assets**

|  |                                 |
|--|---------------------------------|
| Equity in Pooled Cash and Cash Equivalents       | \$17,316,337                    |
| Cash and Cash Equivalents in Segregated Accounts | 1,800,830                       |
| Due from Other Governments                       | 4,297,168                       |
| External Party Receivable                        | 11,581                          |
| Property Taxes Receivable                        | 228,557,277                     |
| Special Assessments Receivable                   | <u>748,387</u>                  |
| <br>Total Assets                                 | <br><u><u>\$252,731,580</u></u> |

**Liabilities**

|                          |                                 |
|--------------------------|---------------------------------|
| Due to Other Governments | \$250,128,389                   |
| External Party Payable   | 6,432                           |
| Payroll Withholdings     | 656,770                         |
| Undistributed Assets     | <u>1,939,989</u>                |
| <br>Total Liabilities    | <br><u><u>\$252,731,580</u></u> |

See accompanying notes to the basic financial statements

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2004**

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**NOTE 1 - DESCRIPTION OF DELAWARE COUNTY AND THE REPORTING ENTITY**

**A. The County**

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

**B. Reporting Entity**

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

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

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

The component unit columns on the financial statements include the financial data of the County's discretely presented component units. They are reported in separate columns to emphasize that they are legally separate from the County.

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

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2004**

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Alpha Group of Delaware, Inc. - Alpha Group of Delaware, Inc. (Company) is a legally separate, not-for-profit corporation served by a board of trustees whose appointment is approved by the Delaware County Board of Developmental Disabilities (DCBDD). The Company, under a contractual agreement with the DCBDD, provides sheltered employment for mentally disabled or handicapped adults in Delaware County. The DCBDD provides the Company 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, and other funds as necessary for the operation of the Company. Based on the significant services and resources provided by the County to the Company, and the Company's sole purpose of providing assistance to the mentally disabled and handicapped adults of Delaware County, the Company is presented as a component unit of Delaware County. Separately issued financial statements can be obtained from Alpha Group of Delaware, Inc., 1000 Alpha Drive, Delaware, Ohio 43015.

Joint Ventures - The County participates in two joint ventures, the Delaware-Morrow Mental Health and Recovery Services Board and the Delaware County Regional Planning Commission. (See Note 22)

Jointly Governed Organizations - The County participates in two jointly governed organizations, the Delaware-Knox-Marion-Morrow Joint Solid Waste Management District and the Central Ohio Youth Center. (See Note 23)

Insurance Pools - The County participates in three insurance pools, the County Commissioners Association Service Corporation, the County Employee Benefits Consortium of Ohio, Inc., and the County Risk Sharing Authority (CORSA). (See Note 24)

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

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of Delaware County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The County also applies Financial Accounting Standards Board (FASB) Statements and Interpretations issued on or before November 30, 1989, to its governmental and business-type activities and to its enterprise funds provided they do not conflict with or contradict GASB pronouncements. The County has elected not to apply FASB Statements and Interpretations issued after November 30, 1989, to its business-type activities and enterprise funds. Following are the more significant of the County's accounting policies.

**A. Basis of Presentation**

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

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2004**

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Government-Wide Financial Statements

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

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

Fund Financial Statements

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

B. Fund Accounting

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

Governmental Funds

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

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



**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2004**

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Auto and Gas Fund - This fund accounts for state gasoline tax and motor vehicle registration fees as well as a .5 percent voted sales tax for maintenance and improvement of County roads.

Developmental Disabilities Fund - This fund accounts for the operation of a school and the costs of administering a workshop for the developmentally disabled. Revenue sources are a county-wide property tax levy and state and federal grants.

Radio Communications Fund - This fund accounts for bond proceeds issued in 2003 used to acquire and install a county-wide communication system consisting of communication towers, microwave dishes, and radio equipment.

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

Proprietary Funds

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

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

Sanitary Engineer Fund - This fund accounts for the provision of wastewater treatment services to residential and commercial users within the County.

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

Internal Service Fund - The internal service fund accounts for the financing of services provided by one department to other departments of the County on a cost reimbursement basis. The County's internal service fund accounts for the activities of the employee health care benefits program.

Fiduciary Funds

Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds, and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are not available to support the County's own programs. The County did not have any trust funds in 2004. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The County's agency funds account for assets held by the County for political subdivisions in which the County acts as fiscal agent and for taxes, state-levied shared revenues, and fines and forfeitures collected and distributed to other political subdivisions.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2004**

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C. Measurement Focus

Government-Wide Financial Statements

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

Fund Financial Statements

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

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

D. Basis of Accounting

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

Revenues - Exchange and Nonexchange Transactions

Revenues resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the County, available means expected to be received within sixty days after year end.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2004**

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Nonexchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, sales taxes, grants, entitlements, and donations. On the accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied. Revenue from sales taxes is recognized in the year in which the sales are made. Revenue from grants, entitlements, and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the County must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On the modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered both measurable and available at year end: sales taxes, charges for services, fines and forfeitures, state-levied locally shared taxes (including gasoline tax and motor vehicle license tax), grants, and interest.

Deferred Revenues

Deferred revenues arise when assets are recognized before the revenue recognition criteria have been satisfied.

Property taxes for which there was an enforceable legal claim at December 31, 2004, but were levied to finance 2005 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements were met have also been recorded as deferred revenue.

On governmental fund financial statements, receivables that were not collected within the available period are recorded as deferred revenue.

Expenses/Expenditures

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

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

E. Budgetary Process

All funds, except agency funds, are legally required to be budgeted and appropriated. The major documents prepared are the certificate of estimated resources and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources establishes a limit on the amount the County Commissioners may appropriate. The appropriations resolution is the County Commissioners' authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the County Commissioners. The legal level of control has been established by the County Commissioners at the fund, program, department, and object level for all funds.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2004**

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The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the County Auditor. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the amended certificate of estimated resources in effect at the time final appropriations were passed by the County Commissioners.

The appropriations resolution is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. The amounts reported as the original budgeted amounts reflect the first appropriations resolution for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the County Commissioners during the year.

**F. Cash and Investments**

To improve cash management, cash received by the County is pooled and invested. Individual fund integrity is maintained through County records. Interest in the pool is presented as "Equity in Pooled Cash and Cash Equivalents".

Cash and cash equivalents that are held separately within departments of the County, and not included in the county treasury, are recorded as "Cash and Cash Equivalents in Segregated Accounts".

Investments are reported at fair value, which is based on quoted market price or current share price. STAR Ohio is an investment pool, managed by the State Treasurer's Office, which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price, which is the price the investment could be sold for on December 31, 2004.

Interest earnings are allocated to County funds according to State statutes, grant requirements, or debt related restrictions. Interest revenue credited to the General Fund during 2004 was \$1,997,675 which includes \$1,853,346 assigned from other County funds.

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

**G. Prepaid Items**

Payments made to vendors for services that will benefit periods beyond December 31, 2004, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

**H. Inventory**

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

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2004**

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I. Loans Receivable

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

J. Unamortized Issuance Costs/Bond Discount and Premium/Accounting Loss

Issuance costs, bond discounts and premiums, and accounting losses are deferred and amortized over the term of the bonds using the bonds-outstanding method, which approximates the effective interest method. Issuance costs are recorded as deferred charges. Bond discounts and accounting losses are presented as a reduction to the face amount of bonds payable. Bond premiums are presented as an addition to the face amount of the bonds payable.

K. Capital Assets

General capital assets are capital assets which are associated with and generally arise from governmental activities. They generally result from expenditures in governmental funds. General capital assets are reported in the governmental activities column on the government-wide statement of net assets but are not reported on the fund financial statements. Capital assets used by the proprietary funds are reported in both the business-type activities column on the government-wide statement of net assets and in the respective funds.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and reductions during the year. Donated capital assets are recorded at their fair market value on the date donated. The County maintains a capitalization threshold of five thousand dollars. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized. Interest incurred during the construction of enterprise fund capital assets is also capitalized.

All capital assets are depreciated, except for land, land improvements, and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives:

| Description                                   | Governmental<br>Activities<br>Estimated Lives | Business-Type<br>Activities<br>Estimated Lives |
|---|---|--|
| Buildings                                     | 40-100 years                                  | 40 years                                       |
| Improvements Other than Buildings             | 40-100 years                                  | 40 years                                       |
| Roads, Bridges, Culverts, and Traffic Signals | 50 years                                      | N/A  |
| Machinery and Equipment                       | 5-15 years                                    | 5-10 years                                     |
| Sewer Lines                                   | N/A   | 70 years                                       |

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2004**

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L. Interfund Receivables/Payables

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

M. Compensated Absences

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

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

N. Accrued Liabilities and Long-Term Obligations

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

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

O. Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any borrowing used for the acquisition, construction, or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through constitutional provisions or enabling legislation adopted or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net assets restricted for other purposes include activities of the Engineer, Developmental Disabilities, Sheriff, Job and Family Services, Children Services, and Courts. The County's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available. The amount of net assets restricted for other purposes created by enabling legislation was \$19,709,558.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2004**

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P. Fund Balance Reserves

The County reserves those portions of fund balance which are legally segregated for a specific future use or which do not represent available expendable resources and, therefore, are not available for appropriation or expenditure. Fund balance reserves have been established for encumbrances and loans receivable.

Q. Operating Revenues and Expenses

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

R. Capital Contributions

Capital contributions on the proprietary fund financial statements arise from outside contributions of capital assets, from grants, or from outside contributions of resources restricted to capital acquisition and construction.

S. Interfund Transactions

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

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

T. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of management and are either unusual in nature or infrequent in occurrence.

U. Estimates

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

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2004**

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**NOTE 3 - CHANGE IN ACCOUNTING PRINCIPLES**

For 2004, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 39, "Determining Whether Certain Organizations are Component Units", GASB Statement No. 46, "Net Assets Restricted by Enabling Legislation", and GASB Technical Bulletin 2004-2, "Recognition of Pension and Other Postemployment Benefits Expenditures/Expenses and Liabilities by Cost-Sharing Employers".

GASB Statement No. 39 establishes additional guidance on the application of existing standards for determining whether certain organizations should be reported as component units based on the nature and significance of their relationship to the primary government. The implementation of this statement did not result in any change to the County's financial statements.

GASB Statement No. 46 defines enabling legislation and specifies how net assets should be reported in the financial statements when there are changes in such legislation. The Statement also requires governments to disclose in the notes to the financial statements the amount of net assets restricted by enabling legislation.

GASB Technical Bulletin 2004-2 clarifies the application of accounting for employers' contractually required contributions to cost-sharing multiple employer pension and other postemployment benefits plans. The implementation of this statement did not result in any change to the County's financial statements.

**NOTE 4 - ACCOUNTABILITY AND COMPLIANCE**

**A. Accountability**

At December 31, 2004, the Concealed Handgun special revenue fund had deficit net assets, in the amount of \$1,189. The deficit was due to an outstanding advance from the General Fund. The General Fund advanced funds to the Concealed Handgun Fund for the purchase of equipment and supplies to comply with the new law that authorized the sale of licenses by County Sheriffs to those who wish to carry a concealed handgun.

**B. Compliance**

Appropriations exceeded estimated resources in the Delaware Area Transit enterprise fund, in the amount of \$122,306. Appropriations had included a large repayment on the line of credit and the department had not requested that the appropriations be reduced before the end of the year.

**NOTE 5 - 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 Statements of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual - for the General Fund, and the Auto and Gas and Developmental Disabilities special revenue funds are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis are that:



**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2004**

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Outstanding year end encumbrances are treated as expenditures (budget basis) rather than as a reservation of fund balance (GAAP basis).

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

|   | Change in Fund Balance |              |                            |
|---|------------------------|--------------|----------------------------|
|   | General                | Auto and Gas | Developmental Disabilities |
| GAAP Basis  | (\$95,045)             | \$4,555,856  | \$198,219                  |
| <u>Increase (Decrease) Due To</u>                   |                        |              |                            |
| Revenue Accruals:                                   |                        |              |                            |
| Accrued 2003, Received in Cash 2004                 | 3,760,393              | 1,189,078    | 241,957                    |
| Accrued 2004, Not Yet Received in Cash              | (3,948,322)            | (1,693,543)  | (483,359)                  |
| Expenditure Accruals:                               |                        |              |                            |
| Accrued 2003, Paid in Cash 2004                     | (1,250,823)            | (1,957,012)  | (391,376)                  |
| Accrued 2004, Not Yet Paid in Cash                  | 1,890,823              | 825,683      | 528,086                    |
| Cash Adjustments:                                   |                        |              |                            |
| Unrecorded Activity 2003                            | 420,991                | 2,235        | 367,559                    |
| Unrecorded Activity 2004                            | (442,630)              | (300)        | (462,415)                  |
| Prepaid Items                                       | 62,327                 | 0            | 38,902                     |
| Materials and Supplies Inventory                    | (2,596)                | 145,494      | 2,929                      |
| Nonbudgeted Activity                                | (2,013)                | 0            | 0                          |
| Advances In   | 53,200                 | 0            | 0                          |
| Advances Out  | (20,000)               | 0            | 0                          |
| Encumbrances Outstanding at Year End (Budget Basis) | (1,178,310)            | (1,563,182)  | (452,142)                  |
| Budget Basis  | (\$752,005)            | \$1,504,309  | (\$411,640)                |

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2004**

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**NOTE 6 - DEPOSITS AND INVESTMENTS**

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

Moneys held by the County, which are not considered active, are classified as inactive. Beginning June 15, 2004, inactive moneys may be deposited or invested in the following securities provided a written investment policy has been filed with the Ohio Auditor of State:

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

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2004**

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

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

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

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

At year end, the County had \$191,400 in undeposited cash on hand which is included as part of "Equity in Pooled Cash and Cash Equivalents".

The following information classifies deposits and investments by categories of risk as defined in GASB Statement No. 3, "Deposits with Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements".

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2004**

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At year end, the carrying amount of the County's deposits was \$90,479,627 and the bank balance was \$93,745,609. Of the bank balance \$868,604 was covered by federal depository insurance. The remaining amounts were uninsured and uncollateralized. Although all State statutory requirements for the deposit of money had been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

The County'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 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. Mutual funds and STAR Ohio are unclassified investments since they are not evidenced by securities that exist in physical or book entry form.

|   | Category 3          | Fair<br>Value       |
|---|---------------------|---------------------|
| Federal Farm Credit Bank Notes                  | \$1,225,123         | \$1,225,123         |
| Federal Home Loan Bank Notes                    | 3,834,463           | 3,834,463           |
| Federal Home Loan Mortgage<br>Corporation Notes | 6,346,166           | 6,346,166           |
| Federal National Mortgage Association Notes     | 6,619,736           | 6,619,736           |
| U. S. Treasury Notes                            | 976,197             | 976,197             |
|   | <u>\$19,001,685</u> | <u>19,001,685</u>   |
| Mutual Funds                                    |                     | 44,571              |
| STAR Ohio                                       |                     | <u>40,296,431</u>   |
| Total Investments                               |                     | <u>\$59,342,687</u> |

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2004**

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

|   | Cash and Cash<br>Equivalents/Deposits | Investments  |
|---|---------------------------------------|--------------|
| GASB Statement No. 9                            | \$135,292,430                         | \$14,721,284 |
| Cash on Hand                                    | (191,400)                             | 0            |
| Investments of the Cash<br>Management Pool      |                                       |              |
| Federal Home Loan Mortgage<br>Corporation Notes | (848,385)                             | 848,385      |
| Federal National Mortgage<br>Association Notes  | (3,432,016)                           | 3,432,016    |
| Mutual Funds                                    | (44,571)                              | 44,571       |
| STAR Ohio                                       | (40,296,431)                          | 40,296,431   |
| GASB Statement No. 3                            | \$90,479,627                          | \$59,342,687 |

**NOTE 7 - RECEIVABLES**

Receivables at December 31, 2004, consisted of accounts (billings for user charged services); sales taxes; accrued interest; intergovernmental receivables arising from grants, entitlements, and shared revenues; amounts due from external parties; interfund; property taxes; loans; and special assessments. All receivables are considered collectible in full and within one year, except for loans and special assessments. Special assessments, in the amount of \$440,000, will not be received within one year. Delinquent special assessments were \$12,300.

Loans receivable represent low interest loans for development projects granted to eligible County businesses under the Federal Community Block Grant program. The loans have an annual interest rate of 5 to 7 percent and are to be repaid over periods ranging from seven to twenty years. Loans, in the amount of \$186,796, were issued in 2004. During 2004, principal, in the amount of \$256,290, was repaid. Loans outstanding at December 31, 2004, were \$1,139,096. Loans receivable, in the amount of \$987,065, will not be received within one year.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2004**

A summary of the principal items of intergovernmental receivables follows:

|                                  | Amount    |
|----------------------------------|-----------|
| Governmental Activities          |           |
| Major Funds                      |           |
| General Fund                     |           |
| Fines and Forfeitures            | \$29,202  |
| Local Government                 | 1,310,059 |
| Board of Elections               | 10,681    |
| Homestead and Rollback           | 268,504   |
| Grants                           | 132,443   |
| Charges for Services             | 32,624    |
| Total General Fund               | 1,783,513 |
| Auto and Gas                     |           |
| Gasoline Tax                     | 969,351   |
| Motor Vehicle License Tax        | 2,040,282 |
| Grants                           | 91,095    |
| Charges for Services             | 165,400   |
| Total Auto and Gas               | 3,266,128 |
| Developmental Disabilities       |           |
| Homestead and Rollback           | 469,964   |
| Grants                           | 575,477   |
| Total Developmental Disabilities | 1,045,441 |
| Total Major Funds                | 6,095,082 |
| Nonmajor Funds                   |           |
| 911                              | 60,673    |
| Job and Family Services          | 204       |
| Children Services                | 357,049   |
| Road and Bridge                  | 11,963    |
| Victim Services                  | 65,597    |
| Community Based Corrections      | 53,399    |
| Community Services               | 34,646    |
| Drug Court                       | 21,334    |
| Youth Services                   | 8,324     |
|                                  | continued |

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2004**

|                                   | Amount      |
|-----------------------------------|-------------|
| Nonmajor Funds (continued)        |             |
| Drug Enforcement and Education    | \$170       |
| Community Development Block Grant | 61,370      |
| Child Support Enforcement Agency  | 52,382      |
| Indigent Driver                   | 81          |
| Permanent Improvement             | 26,850      |
| Total Nonmajor Funds              | 754,042     |
| Total Governmental Activities     | \$6,849,124 |
| <br>Business-Type Activities      |             |
| Nonmajor Funds                    |             |
| Delaware Area Transit             | \$35,814    |
| <br>Agency Funds                  |             |
| Estate Tax                        | \$5,173     |
| Library Support                   | 1,494,346   |
| Local Government                  | 1,517,464   |
| Auto Tags                         | 604,227     |
| Township Gas                      | 675,958     |
| Total Agency Funds                | \$4,297,168 |

**NOTE 8 - PERMISSIVE SALES AND USE TAX**

In November, 1971, the County Commissioners, by resolution, imposed a one-half of one percent sales tax on all retail sales made in the County, except sales of motor vehicles, and on the storage, use, or consumption of tangible personal property, including motor vehicles not subject to the sales tax. As required by State statute, the County Commissioners established how the sales tax proceeds would be allocated prior to the election. The collection of the sales tax went into effect on January 1, 1972, and the proceeds of the tax were credited entirely to the General Fund. In 1996, the County Commissioners, by resolution, imposed an additional .75 percent sales tax. The sales tax was to be collected from October 1, 1996, through September 20, 1998. Concurrently with the additional sales tax, the County Commissioners authorized the reduction of one mill of property tax. In July, 1998, the 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 extension was approved by the voters, thereby extending the effective date of collections through December 31, 2008. Of the additional .75 percent sales tax, .5 percent is designated for maintenance and improvement of County roads with the remaining .25 percent allocated to the General Fund to compensate for the corresponding reduction of property tax revenues.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2004**

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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 taxes to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of each month.

**NOTE 9 - PAYMENT IN LIEU OF TAXES**

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

**NOTE 10 - PROPERTY TAXES**

Property taxes include amounts levied against all real property, public utility property, and tangible personal property located in the County. Real property tax revenues received in 2004 represent the collection of 2003 taxes. Real property taxes received in 2004 were levied after October 1, 2003, on the assessed values as of January 1, 2003, the lien date. Assessed values for real property taxes are established by State statute at 35 percent of appraised market value. Real property taxes are payable annually or semiannually. If paid annually, payment is due December 31; if paid semiannually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits alternate payment dates to be established.

Public utility property tax revenues received in 2004 represent the collection of 2003 taxes. Public utility real and tangible personal property taxes received in 2004 became a lien on December 31, 2002, were levied after October 1, 2003, and are collected with real property taxes. Public utility real property is assessed at 35 percent of true value; public utility tangible personal property is currently assessed at varying percentages of true value.

Tangible personal property tax revenues received in 2004 (other than public utility property) represent the collection of 2004 taxes. Tangible personal property taxes received in 2004 were levied after October 1, 2003, on the true value as of December 31, 2003. Tangible personal property is currently assessed at 25 percent of true value for capital assets and 22 percent for inventory. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semiannually. If paid annually, the first payment is due April 30; if paid semiannually, the first payment is due April 30, with the remainder payable by September 20.

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



**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2004**

Accrued property taxes receivable represents real property, public utility property, and tangible personal property taxes which were measurable as of December 31, 2004, and for which there was an enforceable legal claim. 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 2004 operations.

Collectible delinquent real property taxes have been recorded as a receivable and revenue on the full accrual basis. On the modified accrual basis, the revenue is deferred.

The full tax rate for all County operations for the year ended December 31, 2004, was \$3.51 per \$1,000 of assessed value. The assessed values of real property, public utility property, and tangible personal property upon which 2004 property tax receipts were based are as follows:

| Category                   | Amount          |
|----------------------------|-----------------|
| Real Property              | \$4,180,074,170 |
| Public Utility Property    | 136,313,060     |
| Tangible Personal Property | 242,090,769     |
| Total Assessed Value       | \$4,558,477,999 |

**NOTE 11 - CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2004, was as follows:

|  | Balance<br>January 1,<br>2004 | Additions  | Reductions   | Balance<br>December 31,<br>2004 |
|--|-------------------------------|------------|--------------|---------------------------------|
| Governmental Activities:                         |                               |            |              |                                 |
| Nondepreciable Capital Assets                    |                               |            |              |                                 |
| Land   | \$7,157,496                   | \$996,130  | \$0          | \$8,153,626                     |
| Land Improvements                                | 6,837,217                     | 55,553     | (3,938)      | 6,888,832                       |
| Construction in Progress                         | 13,583,831                    | 12,925,643 | (10,703,802) | 15,805,672                      |
| Total Nondepreciable Capital Assets              | 27,578,544                    | 13,977,326 | (10,707,740) | 30,848,130                      |
| Depreciable Capital Assets                       |                               |            |              |                                 |
| Buildings  | 40,316,213                    | 413,067    | 0            | 40,729,280                      |
| Improvements Other than Buildings                | 1,153,318                     | 30,029     | 0            | 1,183,347                       |
| Roads, Bridges, Culverts, and<br>Traffic Signals | 52,571,700                    | 12,864,047 | (953,710)    | 64,482,037                      |
| Machinery and Equipment                          | 13,403,682                    | 978,104    | (247,714)    | 14,134,072                      |
| Total Depreciable Capital Assets                 | 107,444,913                   | 14,285,247 | (1,201,424)  | 120,528,736                     |

continued

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2004**

|  | Balance<br>January 1,<br>2004 | Additions    | Reductions     | Balance<br>December 31,<br>2004 |
|--|-------------------------------|--------------|----------------|---------------------------------|
| Less Accumulated Depreciation for                |                               |              |                |                                 |
| Buildings  | (\$6,490,128)                 | (\$799,186)  | \$0            | (\$7,289,314)                   |
| Improvements Other than Buildings                | (173,342)                     | (61,997)     | 0              | (235,339)                       |
| Roads, Bridges, Culverts, and<br>Traffic Signals | (21,857,371)                  | (3,335,512)  | 546,152        | (24,646,731)                    |
| Machinery and Equipment                          | (7,573,265)                   | (1,081,679)  | 198,884        | (8,456,060)                     |
| Total Accumulated Depreciation                   | (36,094,106)                  | (5,278,374)  | 745,036        | (40,627,444)                    |
| Total Depreciable Capital Assets, Net            | 71,350,807                    | 9,006,873    | (456,388)      | 79,901,292                      |
| Governmental Activities Capital Assets, Net      | \$98,929,351                  | \$22,984,199 | (\$11,164,128) | \$110,749,422                   |
|  |                               |              |                |                                 |
|  | Balance<br>January 1,<br>2004 | Additions    | Reductions     | Balance<br>December 31,<br>2004 |
| Business-Type Activities:                        |                               |              |                |                                 |
| Nondepreciable Capital Assets                    |                               |              |                |                                 |
| Land   | \$3,713,690                   | \$248,860    | \$0            | \$3,962,550                     |
| Construction in Progress                         | 132,058                       | 343,670      | 0              | 475,728                         |
| Total Nondepreciable Capital Assets              | 3,845,748                     | 592,530      | 0              | 4,438,278                       |
| Depreciable Capital Assets                       |                               |              |                |                                 |
| Buildings  | 73,142,610                    | 173,442      | 0              | 73,316,052                      |
| Machinery and Equipment                          | 25,979,962                    | 158,235      | (1,491,614)    | 24,646,583                      |
| Sewer Lines                                      | 80,624,129                    | 4,273,596    | 0              | 84,897,725                      |
| Total Depreciable Capital Assets                 | 179,746,701                   | 4,605,273    | (1,491,614)    | 182,860,360                     |
| Less Accumulated Depreciation for                |                               |              |                |                                 |
| Buildings  | (8,859,176)                   | (1,906,585)  |                | (10,765,761)                    |
| Machinery and Equipment                          | (14,073,761)                  | (2,392,424)  | 1,491,614      | (14,974,571)                    |
| Sewer Lines                                      | (6,141,762)                   | (1,227,144)  | 0              | (7,368,906)                     |
| Total Accumulated Depreciation                   | (29,074,699)                  | (5,526,153)  | 1,491,614      | (33,109,238)                    |
| Total Depreciable Capital Assets, Net            | 150,672,002                   | (920,880)    | 0              | 149,751,122                     |
| Business-Type Activities Capital Assets, Net     | \$154,517,750                 | (\$328,350)  | \$0            | \$154,189,400                   |

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2004**

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Depreciation expense was charged to governmental functions as follows:

|  |             |
|--|-------------|
| Governmental Activities                              |             |
| General Government                                   |             |
| Legislative and Executive                            | \$547,403   |
| Judicial   | 92,157      |
| Public Safety  |             |
| 911  | 104,826     |
| Emergency Medical Services                           | 241,401     |
| Sheriff  | 315,018     |
| Other Public Safety                                  | 41,458      |
| Public Works   | 3,673,081   |
| Health   | 148,545     |
| Human Services                                       |             |
| Job and Family Services                              | 97,507      |
| Child Support Enforcement                            | 9,707       |
| Other Human Services                                 | 2,356       |
| Intergovernmental                                    | 4,915       |
| Total Depreciation Expense - Governmental Activities | \$5,278,374 |

**NOTE 12 - INTERFUND RECEIVABLES/PAYABLES**

At December 31, 2004, the General Fund had an interfund receivable, in the amount of \$75,618, to provide cash flow resources until the receipt of grant moneys and for services provided by the General Fund to the Auto and Gas and Developmental Disabilities special revenue funds, and other governmental funds, in the amount of \$6,158, \$1,877, and \$67,583, respectively.

The Developmental Disabilities special revenue fund had an interfund receivable, in the amount of \$38,046, for services provided to the General Fund and other governmental funds, in the amount of \$7,500 and \$30,546, respectively.

Other governmental funds had an interfund receivable, in the amount of \$6,838, from the General Fund and Developmental Disabilities special revenue fund for services provided, in the amount of \$1,936 and \$4,902, respectively.

The Sewer enterprise fund had an interfund receivable, in the amount of \$1,708, for services provided to the General Fund.

Other enterprise funds had an interfund receivable, in the amount of \$1,201, for services provided to other governmental funds.

All of the interfund receivables will to be paid within one year.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2004**

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**NOTE 13 - RISK MANAGEMENT**

A. General Liability

The County participates in a risk-sharing pool, the County Risk Sharing Authority (CORSA), for property, casualty, and public officials' insurance coverage. The County retains the risk for property, casualty, and public officials' insurance coverage for up to \$100,000 per occurrence. Following these deductibles, the pool retains the risk per occurrence up to \$1,000,000. An excess policy insures claims exceeding this self-insured retention up to \$10,000,000. The County would retain any losses above the excess policy level. Settlement amounts have not exceeded insurance coverage for the last three years. By moving to the CORSA program, the County increased its coverage limit by \$2,000,000 and reduced its retention level for casualty insurance from \$500,000 to \$100,000 per occurrence.

B. Health Benefits

From 1990 through 2003, the County operated a limited risk management program for employee health care benefits. A third party administrator reviewed, and the County paid, all claims.

The liability for unpaid claims of \$14,670 reported in the Health Insurance internal service fund at December 31, 2004, is based on the existing unpaid claims and an estimate for incurred but unreported claims at year end from the prior self-insurance program. 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 in 2003 and 2004 were:

|      | Balance at<br>Beginning<br>of Year | Current Year<br>Claims and<br>Changes in<br>Estimates | Claim<br>Payments | Balance at<br>Year End |
|------|------------------------------------|---|-------------------|------------------------|
| 2003 | \$460,995                          | \$5,693,121   | \$5,407,030       | \$747,086              |
| 2004 | 747,086                            | 45,068  | 777,484           | 14,670                 |

In 2004, the County participated in a risk-sharing pool, the County Employee Benefits Consortium of Ohio, Inc. (CEBCO). CEBCO charges a fixed premium per month per enrolled employee. The premiums, along with an administrative charge, are paid into the Health Insurance internal service fund by the participating County funds and, in turn, the premiums are paid to CEBCO. Premiums charged by CEBCO are based upon the County's claims experience. An excess coverage policy covers annual individual claims in excess of \$75,000 with an unlimited maximum. CEBCO retains liability for claims that exceed the expected losses and charged premiums.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2004**

C. Workers' Compensation

For 2004, the County participated in the County Commissioners Association Service Corporation (Plan), a workers' compensation 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, annually the Plan's executive committee calculates the total savings which 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 rate equalization rebates to the various participants.

Participation in the Plan is limited to counties that can meet the Plans' 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 representatives of the Plan to access loss experience for three years following the last year of participation.

**NOTE 14 - SIGNIFICANT CONTRACTUAL COMMITMENTS**

The County has outstanding contracts for professional services and construction. The following amounts remain on these contracts as of December 31, 2004:

| Vendor                        | Contract<br>Amount | Amount Paid<br>as of 12/31/04 | Outstanding<br>Balance |
|-------------------------------|--------------------|-------------------------------|------------------------|
| Kenny Huston Company          | \$1,120,000        | \$52,302                      | \$1,067,698            |
| Jess Howard Electric Company  | 1,175,642          | 20,785                        | 1,154,857              |
| Bruner Corporation            | 1,009,013          | 0                             | 1,009,013              |
| JG Contracting Company        | 2,295,315          | 445,274                       | 1,850,041              |
| Motorola                      | 11,473,031         | 3,062,217                     | 8,410,814              |
| Complete General Construction | 609,000            | 143,386                       | 465,614                |
| Trucco Construction           | 16,215,835         | 0                             | 16,215,835             |
| Harris Corporation            | 1,442,150          | 0                             | 1,442,150              |

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2004**

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**NOTE 15 - DEFINED BENEFIT PENSION PLANS**

**A. Ohio Public Employees Retirement System**

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

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional and combined plans. Members of the member-directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642.

For the year ended December 31, 2004, members of all three plans, except those in law enforcement or public safety participating in the traditional plan, were required to contribute 8.5 percent of their annual covered salary to fund pension obligations. Members participating in the traditional plan, who were in law enforcement, contributed 10.1 percent of their annual covered salary; members in public safety contributed 9 percent. The County's contribution rate for pension benefits for 2004 was 9.55 percent, except for those plan members in law enforcement or public safety. For those classifications, the County's pension contributions were 12.7 percent of covered payroll. The Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contribution for pension obligations to the traditional and combined plans for the years ended December 31, 2004, 2003, and 2002 was \$3,625,046, \$2,956,749, and \$2,750,051, respectively; 90 percent has been contributed for 2004 and 100 percent has been contributed for 2003 and 2002. The unpaid contribution for 2004, in the amount of \$379,532, is recorded as a liability. Contributions to the member-directed plan for 2004 were \$53,252 made by the County and \$33,405 made by plan members.

**B. State Teachers Retirement System**

Certified teachers, employed by the school for Developmental Disabilities, 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 to members and death and survivor benefits to 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.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2004**

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New members have a choice of three retirement plans, a Defined Benefit Plan (DBP), a Defined Contribution Plan (DCP), and a Combined Plan (CP). The DBP offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service or on an allowance based on member contributions and earned interest matched by STRS funds multiplied by an actuarially determined annuity factor. The DCP allows members to place all of their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age fifty and termination of employment. The CP offers features of both the DBP and DCP. In the CP, member contributions are invested by the member and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DBP. DCP and CP members will transfer to the DBP during their fifth year of membership unless they permanently select the DCP or CP. Existing members with less than five years of service credit as of June 30, 2001, were given the option of making a one time irrevocable decision to transfer their account balance from the existing DBP into the DCP or CP. This option expired on December 31, 2001.

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

Plan members were required to contribute 10 percent of their annual covered salary and the County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. 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 required contribution for pension obligations for the DBP for the years ended December 31, 2004, 2003, and 2002 was \$51,692, \$55,765, and \$46,361, respectively; 96 percent has been contributed for fiscal years 2004, and 100 percent has been contributed for fiscal years 2003 and 2002. There were no contributions for the DCP and CP for the fiscal year ended June 30, 2004.

**NOTE 16 - POSTEMPLOYMENT BENEFITS**

**A. Ohio Public Employees Retirement System**

The Ohio Public Employees Retirement System (OPERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit with either the traditional or combined plans. Health care coverage for disability recipients and primary survivor recipients is available. Members of the member-directed plan do not qualify for postretirement health care coverage. The health care coverage provided by OPERS 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 Employers". A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of postretirement health care based on authority granted by State statute. The 2004 employer contribution rate was 13.55 percent of covered payroll (16.7 percent for law enforcement and public safety); 4.00 percent was the portion used to fund health care.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2004**

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Benefits are advance-funded using the entry age normal actuarial cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2003, include a rate of return on investments of 8 percent, an annual increase in active employee total payroll of 4 percent compounded annually (assuming no change in the number of active employees), and an additional increase in total payroll of between .5 percent and 6.3 percent based on additional annual pay increases. Health care premiums were assumed to increase 1 to 6 percent annually for the next eight years and 4 percent annually after eight years.

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 annually.

The number of active contributing participants in the traditional and combined plans was 369,885. Actual employer contributions for 2004 which were used to fund postemployment benefits was \$1,489,871. The actual contribution and the actuarial required contribution amounts are the same. OPERS's net assets available for the payment of benefits at December 31, 2003 (the latest information available), was \$10.5 billion. The actuarial accrued liability and the unfunded actuarial accrued liability were \$26.9 billion and \$16.4 billion, respectively.

On September 9, 2004, the OPERS Retirement Board adopted a Health Care Preservation Plan (HCPP) with an effective date of January 1, 2007. The HCPP restructures OPERS' health care coverage to improve the financial solvency of the fund in response to increasing health care costs.

**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 monthly Medicare premiums. Benefit provisions and the obligation to contribute are established by STRS based on authority granted by State statute. STRS is funded on a pay-as-you-go basis.

STRS retirees who participated in the Defined Benefit Plan or the Combined Plan and their dependents are eligible for health care coverage. The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS. All benefit recipients pay a portion of the health care cost in the form of a monthly premium. By law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. For fiscal year 2004, the Board allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. For the County, this amount was \$3,976.

STRS pays health care benefits from the Health Care Stabilization Fund. The balance in the Fund was \$3.1 billion at June 30, 2004. For the fiscal year ended June 30, 2004, net health care costs paid by STRS were \$268,739,000, and STRS had 111,853 eligible benefit recipients.

**NOTE 17 - OTHER BENEFITS**

**A. Compensated Absences**

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



**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2004**

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

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

**B. Health Care Benefits**

Health care benefits are provided to most employees through the County Employee Benefits Consortium of Ohio (CEBCO). The County paid the entire amount of the monthly premium for benefits received in 2004; however, in November 2004, the Commissioners approved a two-tiered benefit program with an employee share for the plan that provides a higher level of health care coverage.

**NOTE 18 - LONG-TERM OBLIGATIONS**

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

|                                   | <u>Original<br/>Issue Date</u> | <u>Interest<br/>Rate</u> | <u>Original<br/>Issue Amount</u> |
|-----------------------------------|--------------------------------|--------------------------|----------------------------------|
| <b>General Obligation Bonds</b>   |                                |                          |                                  |
| 1997 Capital Facilities           | 1997                           | 4.0 - 4.8%               | \$5,000,000                      |
| 2000 Capital Facilities           | 2000                           | 4.95 - 6                 | 16,115,000                       |
| 2003 Capital Facilities Refunding | 2003                           | 1.2 - 3.5                | 23,305,000                       |
| 2004 Capital Facilities Refunding | 2004                           | 2 - 5                    | 16,075,000                       |
| 2004 Jail                         | 2004                           | 2 - 3.9                  | 4,575,000                        |
| 1995 Sewer Improvements           | 1995                           | 4.3 - 5.5                | 23,145,000                       |
| 1999 Sewer Improvements           | 1999                           | 3.3 - 5.05               | 57,550,000                       |
| <b>Special Assessment Bonds</b>   |                                |                          |                                  |
| 1999 Road Improvements            | 1999                           | 4.0 - 4.9                | 970,000                          |
| <b>OWDA Loans</b>                 |                                |                          |                                  |
| Sanitary Sewer                    | 1980                           | 6.44                     | 5,378,537                        |

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2004**

The County's long-term obligations activity for the year ended December 31, 2004, was as follows:

|                                   | Balance<br>January 1,<br>2004 | Additions    | Reductions   | Balance<br>December 31,<br>2004 | Due Within<br>One Year |
|-----------------------------------|-------------------------------|--------------|--------------|---------------------------------|------------------------|
| <u>Governmental Activities</u>    |                               |              |              |                                 |                        |
| General Obligation Bonds          |                               |              |              |                                 |                        |
| 1997 Capital Facilities           | \$4,270,000                   | \$0          | \$185,000    | \$4,085,000                     | \$205,000              |
| 2000 Capital Facilities           | 15,150,000                    | 0            | 14,770,000   | 380,000                         | 380,000                |
| 2003 Capital Facilities           | 12,000,000                    | 0            | 1,085,000    | 10,915,000                      | 1,100,000              |
| Bond Premium                      | 102,106                       | 0            | 11,345       | 90,761                          | 0                      |
| 2004 Capital Facilities Refunding | 0                             | 16,075,000   | 220,000      | 15,855,000                      | 145,000                |
| Bond Premium                      | 0                             | 357,414      | 16,246       | 341,168                         | 0                      |
| Accounting Loss                   | 0                             | (1,745,578)  | 0            | (1,745,578)                     | 0                      |
| 2004 Jail                         | 0                             | 4,575,000    | 0            | 4,575,000                       | 400,000                |
| Bond Premium                      | 0                             | 78,316       | 7,120        | 71,196                          | 0                      |
| Total General Obligation Bonds    | 31,522,106                    | 19,340,152   | 16,294,711   | 34,567,547                      | 2,230,000              |
| Special Assessment Bonds          |                               |              |              |                                 |                        |
| 1999 Road Improvements            | 635,000                       | 0            | 95,000       | 540,000                         | 100,000                |
| Other Long-Term Obligations       |                               |              |              |                                 |                        |
| Compensated Absences Payable      | 2,016,623                     | 570,020      | 24,288       | 2,562,355                       | 1,099,168              |
| Total Governmental Activities     | \$34,173,729                  | \$19,910,172 | \$16,413,999 | \$37,669,902                    | \$3,429,168            |
| <br>                              |                               |              |              |                                 |                        |
|                                   | Balance<br>January 1,<br>2004 | Additions    | Reductions   | Balance<br>December 31,<br>2004 | Due Within<br>One Year |
| <u>Business-Type Activities</u>   |                               |              |              |                                 |                        |
| General Obligation Bonds          |                               |              |              |                                 |                        |
| 1995 Sewer Improvements           | \$1,385,000                   | \$0          | \$675,000    | \$710,000                       | \$710,000              |
| 1999 Sewer Improvements           | 49,890,000                    | 0            | 2,050,000    | 47,840,000                      | 2,110,000              |
| Bond Discount                     | (833,169)                     | 34,235       | 0            | (798,934)                       | 0                      |
| 2003 Capital Facilities           | 6,000,000                     | 0            | 540,000      | 5,460,000                       | 550,000                |
| Bond Premium                      | 51,102                        | 0            | 5,678        | 45,424                          | 0                      |
| 2003 Capital Facilities Refunding | 5,305,000                     | 0            | 385,000      | 4,920,000                       | 390,000                |
| Accounting Loss                   | (829,962)                     | 165,993      | 0            | (663,969)                       | 0                      |
| Bond Premium                      | 30,918                        | 0            | 6,184        | 24,734                          | 0                      |
| Total General Obligation Bonds    | 60,998,889                    | 200,228      | 3,661,862    | 57,537,255                      | 3,760,000              |
| OWDA Loans Payable                | 412,233                       | 0            | 412,233      | 0                               | 0                      |
| Compensated Absences Payable      | 161,664                       | 14,250       | 16,872       | 159,042                         | 80,996                 |
| Total Business-Type Activities    | \$61,572,786                  | \$214,478    | \$4,090,967  | \$57,696,297                    | \$3,840,996            |

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2004**

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General Obligation Bonds

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

As of December 31, 2004, the County had unexpended bond proceeds related to the 2003 Capital Facilities general obligation bonds for the county-wide radio communication system and installation of sewer lines, in the amount of \$3,832,051 and \$5,211,140, respectively. In addition, the County had unexpended bond proceeds related to the 2004 Jail general obligation bonds for the expansion of the jail of \$2,696,461.

On December 1, 2003, the County issued \$5,305,000 in general obligation refunding bonds with interest rates of 1.2 percent to 3.5 percent, to refund \$9,520,000 of the 1995 Sewer Improvement general obligation bonds. The Sanitary Engineer enterprise fund contributed \$5,000,000 to the defeasance of the bonds. At December 31, 2004, \$8,770,000 of the refunded bonds was outstanding and is considered defeased by assets held in an irrevocable trust, in the amount of \$9,953,294. Accordingly, the trust account assets and the liability for the defeased bonds are not included on the County's financial statements.

On August 15, 2004, the County issued \$16,075,000 in general obligation refunding bonds with interest rates of 2.0 percent to 5.0 percent, to refund \$14,410,000 of 2000 Capital Facilities general obligation bonds. The County did not contribute any cash to defease of the bonds. The net proceeds of \$16,238,701 (after payment of \$186,708 in underwriting fees, insurance, and other issuance costs) were used to purchase U. S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded general obligation bonds. As a result, \$14,410,000 of the 2000 Capital Facilities general obligation bonds is considered to be defeased and the liability for those bonds was removed from the County's long-term obligations.

Although the refunding will result in the recognition of an accounting loss of \$1,828,701 for the year ended December 31, 2004, the County in effect lowered its aggregated debt service payments by \$764,801 over the next six years and obtained an economic gain (difference between the present values of the old and new debt service payments) of \$497,648.

At December 31, 2004, \$14,410,000 of the refunded bonds was outstanding and is considered defeased by assets held in an irrevocable trust, in the amount of \$15,986,713. Accordingly, the trust account assets and the liability for the defeased bonds are not included on the County's financial statements.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2004**

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

| Year | Mandatory Redemption Amounts |                            |
|------|------------------------------|----------------------------|
|      | 1997 Capital<br>Facilities   | 1999 Sewer<br>Improvements |
| 2011 | \$325,000                    | \$0                        |
| 2012 | 350,000                      | 0                          |
| 2013 | 375,000                      | 0                          |
| 2014 | 400,000                      | 0                          |
| 2015 | 425,000                      | 0                          |
| 2016 | 455,000                      | 0                          |
| 2017 | 205,000                      | 0                          |
| 2018 | 0                            | 0                          |
| 2019 | 0                            | 2,500,000                  |
| 2020 | 0                            | 2,645,000                  |
| 2021 | 0                            | 2,795,000                  |
| 2022 | 0                            | 2,950,000                  |
| 2023 | 0                            | 3,115,000                  |

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

| Redemption Dates                       | Redemption Dates (All Inclusive) |                               |                               |
|--|----------------------------------|-------------------------------|-------------------------------|
|  | 1997<br>Capital<br>Facilities    | 1999<br>Sewer<br>Improvements | 2004<br>Capital<br>Facilities |
| December 1, 2007, to November 30, 2008 | 101%                             |                               |                               |
| December 1, 2008 and thereafter        | 100                              |                               |                               |
| December 1, 2009 to November 30, 2010  |                                  | 101%                          | 102%                          |
| December 1, 2010 to November 30, 2011  |                                  | 100                           | 101.5                         |
| December 1, 2011 and thereafter        |                                  | 100                           |                               |
| December 1, 2011 to November 30, 2012  |                                  |                               | 101                           |
| December 1, 2012 to November 30, 2013  |                                  |                               | 100.5                         |
| December 1, 2013 and thereafter        |                                  |                               | 100                           |

**Special Assessment Bonds**

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

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2004**

Compensated Absences Payable

The compensated absences liability will be paid from the fund from which the employees' salaries are paid. These funds include the General Fund; Auto and Gas, Developmental Disabilities, Real Estate Assessment, 911, Job and Family Services, Delinquent Real Estate Tax Account Collection Treasurer, Title Administration, Road and Bridge, Dog and Kennel, Emergency Management Agency, Victim Services, Community Based Corrections, Drug Court, Youth Services, Data Center, Joint Economic Development, DRETAC Prosecutor, and Child Support Enforcement Agency special revenue funds; and the Sanitary Engineer and Delaware Area Transit enterprise funds.

OWDA Loans

OWDA loans consist of money owed to the Ohio Water Development Authority for the construction of the wastewater facility. OWDA loans are payable solely from the gross revenues of the Sanitary Engineer enterprise fund.

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors should not exceed 1 percent of the total assessed valuation of the County. The Revised Code further provides that the total voted and unvoted net debt of the County less the same exempt debt should not exceed a sum equal to 3 percent of the first \$100,000,000, plus 1.5 percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus 2.5 percent of such valuation in excess of \$300,000,000.

The effect of the debt limitations described above is an overall debt margin of \$76,651,950 at December 31, 2004.

The following is a summary of the County's future annual debt service requirements for general long-term obligations:

| Year      | Governmental Activities  |              |                           |          |
|-----------|--------------------------|--------------|---------------------------|----------|
|           | General Obligation Bonds |              | Special Assessments Bonds |          |
|           | Principal                | Interest     | Principal                 | Interest |
| 2005      | \$2,230,000              | \$1,574,171  | \$100,000                 | \$25,948 |
| 2006      | 2,295,000                | 1,337,107    | 100,000                   | 21,247   |
| 2007      | 2,355,000                | 1,273,700    | 105,000                   | 16,498   |
| 2008      | 2,420,000                | 1,209,073    | 115,000                   | 11,458   |
| 2009      | 2,510,000                | 1,126,569    | 120,000                   | 5,880    |
| 2010-2014 | 12,715,000               | 4,181,325    | 0                         | 0        |
| 2015-2019 | 5,070,000                | 2,244,000    | 0                         | 0        |
| 2020-2024 | 5,160,000                | 1,042,250    | 0                         | 0        |
| 2025-2025 | 1,055,000                | 52,750       | 0                         | 0        |
|           | \$35,810,000             | \$14,040,945 | \$540,000                 | \$81,031 |

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2004**

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

| Year      | Business-Type<br>Activities |              |
|-----------|-----------------------------|--------------|
|           | General Obligation Bonds    |              |
|           | Principal                   | Interest     |
| 2005      | \$3,760,000                 | \$2,528,350  |
| 2006      | 3,885,000                   | 2,387,530    |
| 2007      | 3,985,000                   | 2,263,068    |
| 2008      | 4,100,000                   | 2,130,680    |
| 2009      | 4,010,000                   | 1,984,194    |
| 2010-2014 | 11,965,000                  | 8,081,915    |
| 2015-2019 | 12,435,000                  | 5,413,445    |
| 2020-2024 | 14,790,000                  | 2,183,575    |
|           | \$58,930,000                | \$26,972,757 |

Conduit Debt

Prior to 1995, the County issued thirteen series of Industrial Revenue Bonds and three series of Hospital Revenue Bonds, in the amount of \$39,600,000 and \$19,568,368, respectively. The proceeds were used 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. The County is not obligated in any way to pay the debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation.

In 1998, the County issued \$3,500,000 in Hospital Revenue Bonds. The proceeds were used for the construction of a health care facility. The County is not obligated in any way to pay the debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. As of December 31, 2004, \$3,500,000 of these bonds was outstanding.

In 1999, the County issued two series of Hospital Revenue Bonds, in the amount of \$2,555,000 and \$10,770,000, respectively. The proceeds were used for the construction of health care facilities. The County is not obligated in any way to pay the debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. As of December 31, 2004, \$13,255,000 of these bonds was outstanding.

In 2003, the County issued one series of Economic Development Revenue bonds, in the amount of \$4,590,000. The proceeds were used for the acquisition of land and existing buildings and structures in Liberty Township for the Columbus Zoological Park Association. The County is not obligated in any way to pay the debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. As of December 31, 2004, \$4,400,000 of these bonds was outstanding.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2004**

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**NOTE 19 - INTERFUND TRANSFERS**

During 2004, the General Fund made transfers to the Auto and Gas special revenue fund, to other governmental funds, and to other enterprise funds, in the amount of \$44,804, \$3,813,795, and \$60,000, respectively, to subsidize various programs in other funds. Nonmajor governmental funds made transfers to the General Fund, and to other governmental funds, in the amount of \$150,000, and \$1,148,193, respectively, to distribute moneys to other funds as allowed by State law and to move resources from discontinued funds to other funds as applicable. The Sanitary Engineer enterprise fund made transfers to the General Fund, in the amount of \$902.

**NOTE 20 - DELAWARE CREATIVE HOUSING, INC.**

As indicated in Note 1 to the basic financial statements, the following disclosures are made on behalf of Delaware Creative Housing, Inc. (DCH).

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

DCH is served by a seven member board of trustees that includes one representative from the Alpha Group of Delaware, Inc., one representative from the ARC of Delaware County, one representative from the Delaware County Board of Developmental Disabilities, and four at-large representatives. The Delaware County Board of Developmental Disabilities intends to finance any operating deficits incurred by DCH and, in the case of dissolution, would receive all assets remaining after the payment of outstanding liabilities.

The financial statements are prepared on the accrual basis of accounting. Under the accrual basis of accounting, revenues are recorded at the time they are earned and expenses are recorded at the time the liabilities are incurred.

DCH's money is held in segregated accounts.

Accounts Receivable - Accounts receivable represent rent and are considered fully collectable.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2004**

Capital Assets - Additions and improvements to property and equipment are recorded at cost when purchased and at fair market value when donated. DCH has established a capitalization threshold of \$1,000. A summary of DCH's capital assets at December 31, 2004, follows:

|  | Balance<br>January 1,<br>2004 | Additions        | Reductions      | Balance<br>December 31,<br>2004 |
|--|-------------------------------|------------------|-----------------|---------------------------------|
| <b>Nondepreciable Capital Assets</b>         |                               |                  |                 |                                 |
| Land   | \$201,771                     | \$19,311         | \$0             | \$221,082                       |
| Construction in Progress                     | 142,321                       | 0                | 26,053          | 116,268                         |
| <b>Total Nondepreciable Capital Assets</b>   | <b>344,092</b>                | <b>19,311</b>    | <b>26,053</b>   | <b>337,350</b>                  |
| <b>Depreciable Capital Assets</b>            |                               |                  |                 |                                 |
| Buildings                                    | 541,474                       | 285,459          | 0               | 826,933                         |
| Building Improvements                        | 108,560                       | 0                | 0               | 108,560                         |
| Furniture                                    | 4,315                         | 0                | 0               | 4,315                           |
| Vehicles                                     | 0                             | 14,124           | 0               | 14,124                          |
| <b>Total Depreciable Capital Assets</b>      | <b>654,349</b>                | <b>299,583</b>   | <b>0</b>        | <b>953,932</b>                  |
| <b>Less Accumulated Depreciation for</b>     |                               |                  |                 |                                 |
| Buildings                                    | (101,204)                     | (18,032)         | 0               | (119,236)                       |
| Building Improvements                        | (34,713)                      | (7,250)          | 0               | (41,963)                        |
| Furniture                                    | (2,950)                       | (410)            | 0               | (3,360)                         |
| Vehicles                                     | 0                             | (2,204)          | 0               | (2,204)                         |
| <b>Total Accumulated Depreciation</b>        | <b>(138,867)</b>              | <b>(27,896)</b>  | <b>0</b>        | <b>(166,763)</b>                |
| <b>Total Depreciable Capital Assets, Net</b> | <b>515,482</b>                | <b>271,687</b>   | <b>0</b>        | <b>787,169</b>                  |
| <b>Total Capital Assets, Net</b>             | <b>\$859,574</b>              | <b>\$290,998</b> | <b>\$26,053</b> | <b>\$1,124,519</b>              |

Related Party Transaction - The County provides a significant amount of support to DCH in the form of rental subsidies, housing grants, and program grants. This support was \$268,394 in 2004. The County also contributed \$234,410 in capital grants for the purchase and improvement of real estate in 2004.

Long-Term Debt - DCH had the following long-term obligations at December 31, 2004:

|                            | Balance<br>January 1,<br>2004 | Additions       | Reductions     | Balance<br>December 31,<br>2004 | Due Within<br>One Year |
|----------------------------|-------------------------------|-----------------|----------------|---------------------------------|------------------------|
| Delaware County Bank 4.75% | \$73,796                      | \$0             | \$5,753        | \$68,043                        | \$5,815                |
| Delaware County Bank 5.6%  | 0                             | 15,500          | 763            | 14,737                          | 3,160                  |
| <b>Total Bank Loans</b>    | <b>\$73,796</b>               | <b>\$15,500</b> | <b>\$6,516</b> | <b>\$82,780</b>                 | <b>\$8,975</b>         |



**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2004**

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The future annual debt service requirements are as follows:

| Year      | Principal | Interest |
|-----------|-----------|----------|
| 2005      | \$8,975   | \$5,324  |
| 2006      | 9,577     | 4,722    |
| 2007      | 10,220    | 4,079    |
| 2008      | 10,906    | 3,410    |
| 2009      | 8,655     | 2,715    |
| 2010-2013 | 34,447    | 4,860    |
|           | \$82,780  | \$25,110 |

Lease Commitments - DCH leases office space under a 40-month lease agreement expiring in March 2007 and leases a vehicle under a 36-month lease agreement expiring in July 2007. Rent expense relating to the operating leases for the year ended December 31, 2004, was \$35,736 and \$1,264, respectively.

Estimated future minimum lease payments under the noncancelable operating leases for the year ending December 31, 2005, 2006, and 2007 are \$39,527, \$39,527, and \$9,882, respectively.

Commitment and Contingencies - Effective September 1, 2004, DCH entered into an “agreement to hold property” with the Union County Board of Mental Retardation and Development Disabilities (UCBMRDD). This agreement allows DCH to hold title to the land on behalf of UCBMRDD and operate the properties for the benefit of persons with disabilities. In accordance with the agreement, UCBMRDD maintains a collateralized interest in all land and buildings through mortgage notes totaling approximately \$541,000. Upon termination of the agreement the properties revert back to UCBMRDD.

**NOTE 21 - ALPHA GROUP OF DELAWARE, INC.**

As indicated in Note 1 to the basic financial statements, the following disclosures are made on behalf of Alpha Group of Delaware, Inc. (Company) and Adfinium, LLC, its single member limited liability company. Adfinium has been included as a blended component unit of the Company for the year ended December 31, 2004.

The financial statements are prepared on the accrual basis of accounting. Under the accrual basis of accounting, revenues are recorded at the time they are earned and expenses are recorded at the time the liabilities are incurred.

The Company’s money is held in segregated accounts. For purposes of the statement of cash flows, the Company considers all highly liquid instruments purchased with a maturity of three months or less to be cash equivalents. Of the bank balance, total uninsured and uncollateralized cash and certificates of deposit approximated \$735,000.

Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at fair value. Unrealized gains and losses are included on the statement of activities. The Company’s investments as of December 31, 2004, consisted of a money market fund, certificates of deposit, and mutual funds, in the amount of \$1,360,657, reported at fair value. Net unrealized gains for 2004 was \$34,000.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2004**

Receivables - The Company receives approximately 94 percent of its revenue from four customers. The most significant contract is with the Delaware County Board of Developmental Disabilities, including Alpha Group Rehabilitation revenues. Receivables from these four customers aggregated \$195,000 and are considered fully collectable.

Inventory - Inventory items consist of supplies used in the production process and are valued at the lower of cost (first-in, first-out method) or market.

Capital Assets - Additions and improvements to property and equipment are recorded at cost when purchased and at fair market value when donated. A summary of the Company's capital assets at December 31, 2004, follows:

|                                   | Balance<br>January 1,<br>2004 | Additions       | Reductions       | Balance<br>December 31,<br>2004 |
|-----------------------------------|-------------------------------|-----------------|------------------|---------------------------------|
| Depreciable Capital Assets        |                               |                 |                  |                                 |
| Buildings                         | \$52,476                      | \$4,664         | \$5,279          | \$51,861                        |
| Machinery and Equipment           | 159,576                       | 45,902          | 23,735           | 181,743                         |
| Vehicles                          | 164,961                       | 52,679          | 4,000            | 213,640                         |
| Total Depreciable Capital Assets  | <u>377,013</u>                | <u>103,245</u>  | <u>33,014</u>    | <u>447,244</u>                  |
| Less Accumulated Depreciation for |                               |                 |                  |                                 |
| Buildings                         | (21,112)                      | (2,027)         | 1,606            | (21,533)                        |
| Machinery and Equipment           | (124,946)                     | (14,782)        | 22,489           | (117,239)                       |
| Vehicles                          | (124,285)                     | (15,143)        | 3,733            | (135,695)                       |
| Total Accumulated Depreciation    | <u>(270,343)</u>              | <u>(31,952)</u> | <u>27,828</u>    | <u>(274,467)</u>                |
| Total Capital Assets, Net         | <u>\$106,670</u>              | <u>\$71,293</u> | <u>(\$5,186)</u> | <u>\$172,777</u>                |

Capital assets are depreciated on a straight-line basis and accelerated methods over the estimated useful lives of the assets.

Compensated Absences - Full-time, permanent employees are granted compensated absences benefits in varying amounts to specified maximums depending on tenure. Generally, employees are allowed to carry over from year to year up to sixteen weeks of accrued compensated absences. Employees who are employed one to seven years are entitled to 50 percent of their accrued compensated absences upon termination of employment. Beginning with their eighth year of employment, employees are entitled to 100 percent of their accrued compensated absences upon termination of employment.

Related Party Transaction - The County provides management and staff personnel, at no charge, to the Company. In addition, management services and salaries, land and facilities, utilities, and certain other general and administrative costs are provided by the County to the Company. The Company's management has estimated the value of this support to be approximately \$195,000 for the year ended December 31, 2004. In addition, certain assets used exclusively by the Company are titled for insurance purposes in the name of the County.

Subsequent Event - The Company approved a year of service contribution payment for 2005. The payout was based on certain requirements including prior years services. Any additional payments beyond 2005 would need to be approved by the Board. The total expense to be incurred during the first quarter of 2005 cannot exceed \$75,000.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2004**

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**NOTE 22 - JOINT VENTURES**

**A. The Delaware-Morrow Mental Health and Recovery Services Board**

The Delaware-Morrow Mental Health and Recovery Services Board (Board) is a joint venture between Delaware and Morrow counties. The headquarters for the Board is in Delaware County. The Board provides mental health and recovery services. Statutorily created, the Board is made up of eighteen members, with ten appointed by the County Commissioners, four by the State Director of Alcohol and Drug Addiction Services, and four by the State Director of Mental Health. The County Commissioners' appointments are based on county population, with the largest county in population having the most appointed members. With respect to the county's population, six of the ten members are appointed by the Delaware County Commissioners while four are appointed by the Morrow County Commissioners. Revenues to provide mental health and recovery services are generated through a one mill district wide tax levy and through state and federal grants. The Board does not have any outstanding debt. The Board is not accumulating significant financial resources nor experiencing fiscal stress that may cause an additional benefit or burden on the County. The existence of the Board depends upon the continuing participation of the County; however, the County does not have an equity interest in the Board. The County collected \$4,109,675 in property taxes for the Board during 2004. Separate financial statements may be obtained from the Delaware-Morrow Mental Health and Recovery Services Board, 40 North Sandusky Street, Suite 301, Delaware, Ohio 43015.

**B. Delaware County Regional Planning Commission**

The Delaware County Regional Planning Commission (Commission) is statutorily created according to Section 713.23 of the Ohio Revised Code. County offices represented on the Commission include the three Delaware County Commissioners, Engineer, Sanitary Engineer, Building Department, and Board of Health. The Commission is jointly governed among Delaware County, municipalities, and townships. Each member's control over the operation of the Commission is limited to its representation on the Board. The Commission makes studies, maps, plans, recommendations, and reports concerning the physical, environmental, social, economic, and governmental characteristics, functions, and services of the County. Continued existence of the Commission is dependent on the County's continued participation; however, the County does not have an equity interest in the Commission. The Commission is not accumulating significant financial resources nor experiencing fiscal stress that may cause an additional financial benefit or burden on the County. In 2004, the County paid fees of \$84,791 which represents 56 percent of total contributions. Separate financial statements may be obtained from the Regional Planning Commission, 50 Channing Street, 2nd Floor, Delaware, Ohio 43015.

**NOTE 23 - JOINTLY GOVERNED ORGANIZATIONS**

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

The Delaware-Knox-Marion-Morrow Joint Solid Waste Management District (District) makes the disposal of waste in the four county area more comprehensive in terms of recycling, incinerating, and land filling. The Board of Directors consists of twelve members; the three county commissioners of each of the four counties. The Board exercises total control over the operation of the District including budgeting, appropriating, contracting, and designating management; however, the County has no ongoing financial interest or responsibility for the District. Most of the District's revenue was received from private haulers. Information can be obtained from the Delaware-Knox-Marion-Morrow Joint Solid Waste Management District, Keith Bailey, 222 West Center Street, Marion, Ohio 43302.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2004**

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**B. Central Ohio Youth Center**

The Central Ohio Youth Center (Center) is a jointly governed organization including Champaign, Delaware, Logan, Madison, and Union counties. The Center provides facilities for the training, treatment, and rehabilitation of delinquent, dependent, abused, or neglected children and was established under Section 2151.34 of the Ohio Revised Code. The operation of the Center is controlled by a joint board of trustees whose membership consists of two appointees of the Union County Commissioners, two appointees of the Delaware County Commissioners, and one appointee 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 board of trustees who exercise control over the operation and maintenance of the Center. Union County serves as the fiscal agent. Each county is charged for their share of the operating cost of the Center based on the number of individuals from their county in attendance. In 2004, Delaware County contributed \$524,176 for the Center's operations which represents 38.3 percent of total contributions.

**NOTE 24 - INSURANCE POOLS**

**A. County Commissioners Association Service Corporation**

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 an insurance 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, 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 December of each year. No participant can have more than one member on the group executive committee in any year, and each elected member shall be a County Commissioner.

**B. County Employee Benefits Consortium of Ohio, Inc.**

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

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2004**

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

**C. The County Risk Sharing Authority, Inc.**

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

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

**NOTE 25 - RELATED ORGANIZATION**

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

**NOTE 26 - CONTINGENT LIABILITIES**

**A. Litigation**

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

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2004**

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**B. Federal and State Grants**

For the period January 1, 2004, to December 31, 2004, the County received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designees. Such audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under the terms of the grant. Based on prior experience, the County believes such disallowances, if any, would be immaterial.

**Delaware County, Ohio**  
**Combining Statements - Nonmajor Governmental Funds**

**Nonmajor Special Revenue Funds**

Special revenue funds are used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditure for specified purposes. Following is a description of the County's nonmajor special revenue funds:

**Real Estate Assessment**

To account for State mandated county-wide real estate reappraisals that are funded by charges to the political subdivisions located within the County.

**County Reserve**

To account for transfers from the General Fund to be set aside for future operations.

**911**

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

**Ditch Maintenance**

To account for special assessment revenue which will be used to provide irrigation ditches and maintain existing ditches.

**Job and Family Services**

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.

**Children Services**

To account for moneys received from federal and state grants, support collections, and social security. Major expenditures are for foster homes, emergency shelters, medical treatment, school supplies, counseling, and parental training.

**Revolving Loan**

To account for community development block grant moneys that were given to the Community Improvement Corporation (CIC), a non-profit organization, to establish and administer a revolving loan program. The money may be invested by CIC and lent to small businesses who employ county residents.

**Delinquent Real Estate Tax Account Collection Treasurer**

To account for 5 percent of all certified delinquent real estate taxes and assessments used for collecting delinquent property taxes.

**Title Administration**

To account for title fees collected by the Clerk of Courts.

**Road and Bridge**

To account for fines and forfeitures from the court system and used for road repairs.

continued

**Delaware County, Ohio**  
**Combining Statements - Nonmajor Governmental Funds**

**Nonmajor Special Revenue Funds (continued)**

**Other Public Safety**

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

|                             |                                |
|-----------------------------|--------------------------------|
| Dog and Kennel              | Community Services             |
| Emergency Management Agency | Drug Court                     |
| Victim Services             | Youth Services                 |
| Domestic Violence           | Concealed Handgun              |
| Community Based Corrections | Law Enforcement Corrections    |
| Indigent Guardianship       | Drug Enforcement and Education |

**Other**

To account for a combination of funds operated by the County and subsidized in part by federal, state, and local moneys. These funds are:

|                                   |                                  |
|-----------------------------------|----------------------------------|
| Data Center                       | DRETAC Prosecutor                |
| Educational Service Center        | Child Support Enforcement Agency |
| Joint Economic Development        | Recorder                         |
| Litter                            | Court                            |
| Workforce Incentive Act           | Indigent Driver                  |
| Children Trust                    | Legal Research                   |
| Community Development Block Grant | Help America Vote                |

**Nonmajor Debt Service Fund**

Debt service funds are used to account for the accumulation of financial resources for, and the payment of, general long-term obligation principal, interest, and related costs. The activity has been reclassified on a GAAP basis to the appropriate funds.

**Bond Retirement**

To account for principal and interest payments on general obligation bonds issued for capital improvements.

**Nonmajor 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 enterprise funds). Following is a description of the County's nonmajor capital projects funds:

**Permanent Improvement**

To account for property tax moneys that are to be used for major equipment purchases or renovations of County buildings.

continued



**Delaware County, Ohio**  
**Combining Statements - Nonmajor Governmental Funds**

**Nonmajor Capital Projects Funds (continued)**

**EMS**

To account for resources used to acquire major equipment and to construct new stations for the County's emergency services.

**County Drainage**

To account for resources used to construct and modify ditches for improvements to the County's drainage systems.

**20/20**

To account for major capital improvements including computers and related technology, construction, and remodeling of County buildings.

**Issue II**

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

**Roadway**

To account for the resources used to construct roads within the Tartan Fields subdivision as well as the Greif Brothers, the Highland Drive, and the Carter Burgess developments.

**Delaware County, Ohio**  
Combining Balance Sheet  
**Nonmajor Governmental Funds**  
December 31, 2004

|  | Nonmajor<br>Special<br>Revenue<br>Funds | Nonmajor<br>Capital<br>Projects<br>Funds | Total<br>Nonmajor<br>Governmental<br>Funds |
|--|---|--|--|
| <b><u>Assets</u></b>                             |   |  |  |
| Equity in Pooled Cash and Cash Equivalents       | \$14,116,661                            | \$13,163,135                             | \$27,279,796                               |
| Cash and Cash Equivalents in Segregated Accounts | 260                                     | 0  | 260  |
| Accrued Interest Receivable                      | 273                                     | 0  | 273  |
| Due from Other Governments                       | 727,192                                 | 26,850                                   | 754,042                                    |
| Interfund Receivable                             | 6,838                                   | 0  | 6,838                                      |
| Prepaid Items                                    | 84,733                                  | 0  | 84,733                                     |
| Materials and Supplies Inventory                 | 20,938                                  | 0  | 20,938                                     |
| Property Taxes Receivable                        | 1,023,611                               | 450,196                                  | 1,473,807                                  |
| Loans Receivable                                 | 1,139,096                               | 0  | 1,139,096                                  |
| Special Assessments Receivable                   | 674,996                                 | 575,010                                  | 1,250,006                                  |
|  | <hr/>                                   | <hr/>                                    | <hr/>                                      |
| Total Assets                                     | \$17,794,598                            | \$14,215,191                             | \$32,009,789                               |
|  | <hr/>                                   | <hr/>                                    | <hr/>                                      |
| <b><u>Liabilities</u></b>                        |   |  |  |
| Accrued Wages Payable                            | \$225,182                               | \$0                                      | \$225,182                                  |
| Accounts Payable                                 | 640,064                                 | 22,078                                   | 662,142                                    |
| Contracts Payable                                | 757                                     | 602,646                                  | 603,403                                    |
| Retainage Payable                                | 0                                       | 45,808                                   | 45,808                                     |
| Due to Other Governments                         | 97,302                                  | 0  | 97,302                                     |
| External Party Payable                           | 11,322                                  | 0  | 11,322                                     |
| Interfund Payable                                | 99,330                                  | 0  | 99,330                                     |
| Deferred Revenue                                 | 2,691,168                               | 1,052,056                                | 3,743,224                                  |
|  | <hr/>                                   | <hr/>                                    | <hr/>                                      |
| Total Liabilities                                | 3,765,125                               | 1,722,588                                | 5,487,713                                  |
|  | <hr/>                                   | <hr/>                                    | <hr/>                                      |
| <b><u>Fund Balance</u></b>                       |   |  |  |
| Reserved for Encumbrances                        | 955,850                                 | 307,852                                  | 1,263,702                                  |
| Reserved for Loans Receivable                    | 987,065                                 | 0  | 987,065                                    |
| Unreserved, Reported in:                         |   |  |  |
| Special Revenue Funds                            | 12,086,558                              | 0  | 12,086,558                                 |
| Capital Projects Funds                           | 0                                       | 12,184,751                               | 12,184,751                                 |
|  | <hr/>                                   | <hr/>                                    | <hr/>                                      |
| Total Fund Balances                              | 14,029,473                              | 12,492,603                               | 26,522,076                                 |
|  | <hr/>                                   | <hr/>                                    | <hr/>                                      |
| Total Liabilities and Fund Balances              | \$17,794,598                            | \$14,215,191                             | \$32,009,789                               |
|  | <hr/>                                   | <hr/>                                    | <hr/>                                      |

**Delaware County, Ohio**  
Combining Balance Sheet  
**Nonmajor Special Revenue Funds**  
December 31, 2004

|  | Real<br>Estate<br>Assessment | County<br>Reserve  | 911                | Ditch<br>Maintenance |
|--|------------------------------|--------------------|--------------------|----------------------|
| <b><u>Assets</u></b>                             |                              |                    |                    |                      |
| Equity in Pooled Cash and Cash Equivalents       | \$1,890,525                  | \$2,463,377        | \$1,169,706        | \$1,530,331          |
| Cash and Cash Equivalents in Segregated Accounts | 0                            | 0                  | 0                  | 0                    |
| Accrued Interest Receivable                      | 0                            | 0                  | 0                  | 0                    |
| Due from Other Governments                       | 0                            | 0                  | 60,673             | 0                    |
| Interfund Receivable                             | 0                            | 0                  | 0                  | 0                    |
| Prepaid Items                                    | 36,423                       | 0                  | 3,792              | 0                    |
| Materials and Supplies Inventory                 | 5,059                        | 0                  | 225                | 2,400                |
| Property Taxes Receivable                        | 0                            | 0                  | 1,023,611          | 0                    |
| Loans Receivable                                 | 0                            | 0                  | 0                  | 0                    |
| Special Assessments Receivable                   | 0                            | 0                  | 0                  | 674,996              |
| <b>Total Assets</b>                              | <b>\$1,932,007</b>           | <b>\$2,463,377</b> | <b>\$2,258,007</b> | <b>\$2,207,727</b>   |
| <b><u>Liabilities</u></b>                        |                              |                    |                    |                      |
| Accrued Wages Payable                            | \$25,021                     | \$0                | \$21,616           | \$0                  |
| Accounts Payable                                 | 136,796                      | 0                  | 12,297             | 40                   |
| Contracts Payable                                | 0                            | 0                  | 0                  | 0                    |
| Due to Other Governments                         | 8,538                        | 0                  | 6,690              | 0                    |
| External Party Payable                           | 0                            | 0                  | 0                  | 0                    |
| Interfund Payable                                | 0                            | 0                  | 0                  | 0                    |
| Deferred Revenue                                 | 0                            | 0                  | 1,084,284          | 674,996              |
| <b>Total Liabilities</b>                         | <b>170,355</b>               | <b>0</b>           | <b>1,124,887</b>   | <b>675,036</b>       |
| <b><u>Fund Balance</u></b>                       |                              |                    |                    |                      |
| Reserved for Encumbrances                        | 243,829                      | 0                  | 45,811             | 0                    |
| Reserved for Loans Receivable                    | 0                            | 0                  | 0                  | 0                    |
| Unreserved                                       | 1,517,823                    | 2,463,377          | 1,087,309          | 1,532,691            |
| <b>Total Fund Balances</b>                       | <b>1,761,652</b>             | <b>2,463,377</b>   | <b>1,133,120</b>   | <b>1,532,691</b>     |
| <b>Total Liabilities and Fund Balances</b>       | <b>\$1,932,007</b>           | <b>\$2,463,377</b> | <b>\$2,258,007</b> | <b>\$2,207,727</b>   |

continued

**Delaware County, Ohio**  
Combining Balance Sheet  
**Nonmajor Special Revenue Funds (continued)**  
December 31, 2004

|  | Job and<br>Family<br>Services | Children<br>Services | Revolving<br>Loan  | Delinquent<br>Real Estate<br>Tax Account<br>Collection<br>Treasurer |
|--|-------------------------------|----------------------|--------------------|---|
| <b><u>Assets</u></b>                             |                               |                      |                    |   |
| Equity in Pooled Cash and Cash Equivalents       | \$1,012,359                   | \$463,534            | \$1,386,649        | \$640,500   |
| Cash and Cash Equivalents in Segregated Accounts | 0                             | 0                    | 0                  | 0   |
| Accrued Interest Receivable                      | 0                             | 0                    | 273                | 0   |
| Due from Other Governments                       | 204                           | 357,049              | 0                  | 0   |
| Interfund Receivable                             | 0                             | 6,838                | 0                  | 0   |
| Prepaid Items                                    | 1,047                         | 0                    | 0                  | 0   |
| Materials and Supplies Inventory                 | 464                           | 0                    | 0                  | 0   |
| Property Taxes Receivable                        | 0                             | 0                    | 0                  | 0   |
| Loans Receivable                                 | 0                             | 0                    | 1,108,762          | 0   |
| Special Assessments Receivable                   | 0                             | 0                    | 0                  | 0   |
| Total Assets                                     | <u>\$1,014,074</u>            | <u>\$827,421</u>     | <u>\$2,495,684</u> | <u>\$640,500</u>  |
| <b><u>Liabilities</u></b>                        |                               |                      |                    |   |
| Accrued Wages Payable                            | \$83,751                      | \$0                  | \$0                | \$1,688   |
| Accounts Payable                                 | 23,172                        | 211,570              | 33,185             | 0   |
| Contracts Payable                                | 364                           | 0                    | 0                  | 0   |
| Due to Other Governments                         | 33,032                        | 175                  | 14,916             | 570   |
| External Party Payable                           | 10,799                        | 523                  | 0                  | 0   |
| Interfund Payable                                | 1,231                         | 30,701               | 0                  | 0   |
| Deferred Revenue                                 | 438,878                       | 211,691              | 0                  | 0   |
| Total Liabilities                                | <u>591,227</u>                | <u>454,660</u>       | <u>48,101</u>      | <u>2,258</u>  |
| <b><u>Fund Balance</u></b>                       |                               |                      |                    |   |
| Reserved for Encumbrances                        | 270,716                       | 67,297               | 92,881             | 21,000  |
| Reserved for Loans Receivable                    | 0                             | 0                    | 968,520            | 0   |
| Unreserved                                       | 152,131                       | 305,464              | 1,386,182          | 617,242   |
| Total Fund Balances                              | <u>422,847</u>                | <u>372,761</u>       | <u>2,447,583</u>   | <u>638,242</u>  |
| Total Liabilities and Fund Balances              | <u>\$1,014,074</u>            | <u>\$827,421</u>     | <u>\$2,495,684</u> | <u>\$640,500</u>  |

| <u>Title</u><br><u>Administration</u> | <u>Road and</u><br><u>Bridge</u> | <u>Other Public</u><br><u>Safety</u> | <u>Other</u>       | <u>Total</u>        |
|---------------------------------------|----------------------------------|--------------------------------------|--------------------|---------------------|
| \$674,935                             | \$358,542                        | \$998,383                            | \$1,527,820        | \$14,116,661        |
| 200                                   | 0                                | 25                                   | 35                 | 260                 |
| 0                                     | 0                                | 0                                    | 0                  | 273                 |
| 0                                     | 11,963                           | 183,470                              | 113,833            | 727,192             |
| 0                                     | 0                                | 0                                    | 0                  | 6,838               |
| 3,746                                 | 0                                | 3,479                                | 36,246             | 84,733              |
| 0                                     | 0                                | 4,380                                | 8,410              | 20,938              |
| 0                                     | 0                                | 0                                    | 0                  | 1,023,611           |
| 0                                     | 0                                | 0                                    | 30,334             | 1,139,096           |
| 0                                     | 0                                | 0                                    | 0                  | 674,996             |
| <u>\$678,881</u>                      | <u>\$370,505</u>                 | <u>\$1,189,737</u>                   | <u>\$1,716,678</u> | <u>\$17,794,598</u> |
| \$10,858                              | \$1,925                          | \$35,920                             | \$44,403           | \$225,182           |
| 394                                   | 0                                | 46,240                               | 176,370            | 640,064             |
| 44                                    | 0                                | 0                                    | 349                | 757                 |
| 3,510                                 | 726                              | 13,491                               | 15,654             | 97,302              |
| 0                                     | 0                                | 0                                    | 0                  | 11,322              |
| 5,647                                 | 0                                | 5,000                                | 56,751             | 99,330              |
| 0                                     | 0                                | 75,491                               | 205,828            | 2,691,168           |
| <u>20,453</u>                         | <u>2,651</u>                     | <u>176,142</u>                       | <u>499,355</u>     | <u>3,765,125</u>    |
| 0                                     | 1,051                            | 79,570                               | 133,695            | 955,850             |
| 0                                     | 0                                | 0                                    | 18,545             | 987,065             |
| <u>658,428</u>                        | <u>366,803</u>                   | <u>934,025</u>                       | <u>1,065,083</u>   | <u>12,086,558</u>   |
| <u>658,428</u>                        | <u>367,854</u>                   | <u>1,013,595</u>                     | <u>1,217,323</u>   | <u>14,029,473</u>   |
| <u>\$678,881</u>                      | <u>\$370,505</u>                 | <u>\$1,189,737</u>                   | <u>\$1,716,678</u> | <u>\$17,794,598</u> |

**Delaware County, Ohio**  
Combining Balance Sheet  
**Nonmajor Capital Projects Funds**  
December 31, 2004

|  | Permanent<br>Improvement | EMS                | County<br>Drainage | 20/20               |
|--|--------------------------|--------------------|--------------------|---------------------|
| <b><u>Assets</u></b>                       |                          |                    |                    |                     |
| Equity in Pooled Cash and Cash Equivalents | \$639,870                | \$1,342,170        | \$81,640           | \$10,863,272        |
| Due from Other Governments                 | 26,850                   | 0                  | 0                  | 0                   |
| Property Taxes Receivable                  | 450,196                  | 0                  | 0                  | 0                   |
| Special Assessments Receivable             | 0                        | 0                  | 35,010             | 0                   |
| Total Assets                               | <u>\$1,116,916</u>       | <u>\$1,342,170</u> | <u>\$116,650</u>   | <u>\$10,863,272</u> |
| <b><u>Liabilities</u></b>                  |                          |                    |                    |                     |
| Accounts Payable                           | \$0                      | \$0                | \$0                | \$22,078            |
| Contracts Payable                          | 0                        | 0                  | 0                  | 602,646             |
| Retainage Payable                          | 0                        | 0                  | 0                  | 45,808              |
| Deferred Revenue                           | 477,046                  | 0                  | 35,010             | 0                   |
| Total Liabilities                          | <u>477,046</u>           | <u>0</u>           | <u>35,010</u>      | <u>670,532</u>      |
| <b><u>Fund Balance</u></b>                 |                          |                    |                    |                     |
| Reserved for Encumbrances                  | 11,900                   | 2,045              | 1,040              | 292,867             |
| Unreserved                                 | 627,970                  | 1,340,125          | 80,600             | 9,899,873           |
| Total Fund Balances                        | <u>639,870</u>           | <u>1,342,170</u>   | <u>81,640</u>      | <u>10,192,740</u>   |
| Total Liabilities and Fund Balances        | <u>\$1,116,916</u>       | <u>\$1,342,170</u> | <u>\$116,650</u>   | <u>\$10,863,272</u> |

| <u>Issue II</u> | <u>Roadway</u>   | <u>Total</u>        |
|-----------------|------------------|---------------------|
| \$2,280         | \$233,903        | \$13,163,135        |
| 0               | 0                | 26,850              |
| 0               | 0                | 450,196             |
| 0               | 540,000          | 575,010             |
| <u>\$2,280</u>  | <u>\$773,903</u> | <u>\$14,215,191</u> |
| \$0             | \$0              | \$22,078            |
| 0               | 0                | 602,646             |
| 0               | 0                | 45,808              |
| 0               | 540,000          | 1,052,056           |
| <u>0</u>        | <u>540,000</u>   | <u>1,722,588</u>    |
| 0               | 0                | 307,852             |
| 2,280           | 233,903          | 12,184,751          |
| <u>2,280</u>    | <u>233,903</u>   | <u>12,492,603</u>   |
| <u>\$2,280</u>  | <u>\$773,903</u> | <u>\$14,215,191</u> |

**Delaware County, Ohio**  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
**Nonmajor Governmental Funds**  
For the Year Ended December 31, 2004

|  | Nonmajor<br>Special<br>Revenue<br>Funds | Nonmajor<br>Capital<br>Projects<br>Funds | Total<br>Nonmajor<br>Governmental<br>Funds |
|--|---|--|--|
| <b><u>Revenues</u></b>                       |   |  |  |
| Property Taxes                               | \$961,864                               | \$412,136                                | \$1,374,000                                |
| Payment in Lieu of Taxes                     | 0                                       | 112,807                                  | 112,807                                    |
| Special Assessments                          | 554,795                                 | 114,095                                  | 668,890                                    |
| Charges for Services                         | 3,618,380                               | 0  | 3,618,380                                  |
| Licenses and Permits                         | 194,385                                 | 0  | 194,385                                    |
| Fines and Forfeitures                        | 243,824                                 | 0  | 243,824                                    |
| Intergovernmental                            | 9,151,511                               | 198,372                                  | 9,349,883                                  |
| Interest                                     | 68,161                                  | 32,235                                   | 100,396                                    |
| Other  | 431,725                                 | 25,210                                   | 456,935                                    |
| Total Revenues                               | <u>15,224,645</u>                       | <u>894,855</u>                           | <u>16,119,500</u>                          |
| <b><u>Expenditures</u></b>                   |   |  |  |
| Current                                      |   |  |  |
| General Government                           |   |  |  |
| Legislative and Executive                    | 3,964,162                               | 0  | 3,964,162                                  |
| Judicial                                     | 73,700                                  | 0  | 73,700                                     |
| Public Safety                                | 2,970,284                               | 0  | 2,970,284                                  |
| Public Works                                 | 476,114                                 | 0  | 476,114                                    |
| Health                                       | 97,888                                  | 0  | 97,888                                     |
| Human Services                               | 9,459,932                               | 0  | 9,459,932                                  |
| Capital Outlay                               | 0                                       | 2,154,205                                | 2,154,205                                  |
| Debt Service                                 |   |  |  |
| Principal Retirement                         | 0                                       | 95,000                                   | 95,000                                     |
| Interest and Fiscal Charges                  | 0                                       | 30,317                                   | 30,317                                     |
| Total Expenditures                           | <u>17,042,080</u>                       | <u>2,279,522</u>                         | <u>19,321,602</u>                          |
| Excess of Revenues<br>Under Expenditures     | <u>(1,817,435)</u>                      | <u>(1,384,667)</u>                       | <u>(3,202,102)</u>                         |
| <b><u>Other Financing Sources (Uses)</u></b> |   |  |  |
| Bonds Issued                                 | 0                                       | 4,575,000                                | 4,575,000                                  |
| Transfers In                                 | 4,341,988                               | 620,000                                  | 4,961,988                                  |
| Transfers Out                                | (1,298,193)                             | 0  | (1,298,193)                                |
| Total Other Financing Sources (Uses)         | <u>3,043,795</u>                        | <u>5,195,000</u>                         | <u>8,238,795</u>                           |
| Change in Fund Balances                      | 1,226,360                               | 3,810,333                                | 5,036,693                                  |
| Fund Balances at Beginning of Year           | <u>12,803,113</u>                       | <u>8,682,270</u>                         | <u>21,485,383</u>                          |
| Fund Balances at End of Year                 | <u><u>\$14,029,473</u></u>              | <u><u>\$12,492,603</u></u>               | <u><u>\$26,522,076</u></u>                 |



**Delaware County, Ohio**  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
**Nonmajor Special Revenue Funds**  
For the Year Ended December 31, 2004

|   | Real<br>Estate<br>Assessment | County<br>Reserve         | 911                       | Ditch<br>Maintenance      |
|---|------------------------------|---------------------------|---------------------------|---------------------------|
| <b><u>Revenues</u></b>                          |                              |                           |                           |                           |
| Property Taxes                                  | \$0                          | \$0                       | \$961,864                 | \$0                       |
| Special Assessments                             | 0                            | 0                         | 0                         | 554,795                   |
| Charges for Services                            | 1,878,040                    | 0                         | 0                         | 78,225                    |
| Licenses and Permits                            | 0                            | 0                         | 0                         | 0                         |
| Fines and Forfeitures                           | 0                            | 0                         | 0                         | 0                         |
| Intergovernmental                               | 0                            | 0                         | 114,164                   | 0                         |
| Interest  | 0                            | 0                         | 0                         | 0                         |
| Other   | 779                          | 0                         | 2,228                     | 91                        |
| Total Revenues                                  | <u>1,878,819</u>             | <u>0</u>                  | <u>1,078,256</u>          | <u>633,111</u>            |
| <b><u>Expenditures</u></b>                      |                              |                           |                           |                           |
| Current   |                              |                           |                           |                           |
| General Government                              |                              |                           |                           |                           |
| Legislative and Executive                       | 1,967,509                    | 0                         | 0                         | 0                         |
| Judicial  | 0                            | 0                         | 0                         | 0                         |
| Public Safety                                   | 0                            | 0                         | 899,145                   | 0                         |
| Public Works                                    | 0                            | 0                         | 0                         | 200,473                   |
| Health  | 0                            | 0                         | 0                         | 0                         |
| Human Services                                  | 0                            | 0                         | 0                         | 0                         |
| Total Expenditures                              | <u>1,967,509</u>             | <u>0</u>                  | <u>899,145</u>            | <u>200,473</u>            |
| Excess of Revenues Over<br>(Under) Expenditures | <u>(88,690)</u>              | <u>0</u>                  | <u>179,111</u>            | <u>432,638</u>            |
| <b><u>Other Financing Sources (Uses)</u></b>    |                              |                           |                           |                           |
| Transfers In                                    | 0                            | 250,000                   | 0                         | 7,287                     |
| Transfers Out                                   | 0                            | 0                         | 0                         | 0                         |
| Total Other Financing Sources (Uses)            | <u>0</u>                     | <u>250,000</u>            | <u>0</u>                  | <u>7,287</u>              |
| Change in Fund Balances                         | (88,690)                     | 250,000                   | 179,111                   | 439,925                   |
| Fund Balances at Beginning of Year              | <u>1,850,342</u>             | <u>2,213,377</u>          | <u>954,009</u>            | <u>1,092,766</u>          |
| Fund Balances at End of Year                    | <u><u>\$1,761,652</u></u>    | <u><u>\$2,463,377</u></u> | <u><u>\$1,133,120</u></u> | <u><u>\$1,532,691</u></u> |

continued

**Delaware County, Ohio**  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
**Nonmajor Special Revenue Funds (continued)**  
For the Year Ended December 31, 2004

|   | Job and<br>Family<br>Services | Children<br>Services    | Revolving<br>Loan         | Delinquent<br>Real Estate<br>Tax Account<br>Collection<br>Treasurer |
|---|-------------------------------|-------------------------|---------------------------|---|
| <b><u>Revenues</u></b>                          |                               |                         |                           |   |
| Property Taxes                                  | \$0                           | \$0                     | \$0                       | \$0   |
| Special Assessments                             | 0                             | 0                       | 0                         | 0   |
| Charges for Services                            | 5,071                         | 0                       | 0                         | 175,838   |
| Licenses and Permits                            | 0                             | 0                       | 0                         | 0   |
| Fines and Forfeitures                           | 0                             | 0                       | 0                         | 0   |
| Intergovernmental                               | 4,409,504                     | 1,572,957               | 0                         | 0   |
| Interest  | 0                             | 0                       | 68,099                    | 0   |
| Other   | 254,369                       | 53,522                  | 0                         | 0   |
| Total Revenues                                  | <u>4,668,944</u>              | <u>1,626,479</u>        | <u>68,099</u>             | <u>175,838</u>  |
| <b><u>Expenditures</u></b>                      |                               |                         |                           |   |
| Current   |                               |                         |                           |   |
| General Government                              |                               |                         |                           |   |
| Legislative and Executive                       | 0                             | 0                       | 257,326                   | 124,294   |
| Judicial  | 0                             | 0                       | 0                         | 0   |
| Public Safety                                   | 0                             | 0                       | 0                         | 0   |
| Public Works                                    | 0                             | 0                       | 0                         | 0   |
| Health  | 0                             | 0                       | 0                         | 0   |
| Human Services                                  | 5,871,543                     | 1,977,751               | 0                         | 0   |
| Total Expenditures                              | <u>5,871,543</u>              | <u>1,977,751</u>        | <u>257,326</u>            | <u>124,294</u>  |
| Excess of Revenues Over<br>(Under) Expenditures | <u>(1,202,599)</u>            | <u>(351,272)</u>        | <u>(189,227)</u>          | <u>51,544</u>   |
| <b><u>Other Financing Sources (Uses)</u></b>    |                               |                         |                           |   |
| Transfers In                                    | 1,360,378                     | 1,687,815               | 0                         | 0   |
| Transfers Out                                   | 0                             | (1,109,193)             | 0                         | 0   |
| Total Other Financing Sources (Uses)            | <u>1,360,378</u>              | <u>578,622</u>          | <u>0</u>                  | <u>0</u>  |
| Change in Fund Balances                         | 157,779                       | 227,350                 | (189,227)                 | 51,544  |
| Fund Balances at Beginning of Year              | <u>265,068</u>                | <u>145,411</u>          | <u>2,636,810</u>          | <u>586,698</u>  |
| Fund Balances at End of Year                    | <u><u>\$422,847</u></u>       | <u><u>\$372,761</u></u> | <u><u>\$2,447,583</u></u> | <u><u>\$638,242</u></u>   |

| <u>Title Administration</u> | <u>Road and Bridge</u> | <u>Other Public Safety</u> | <u>Other</u>       | <u>Total</u>        |
|-----------------------------|------------------------|----------------------------|--------------------|---------------------|
| \$0                         | \$0                    | \$0                        | \$0                | \$961,864           |
| 0                           | 0                      | 0                          | 0                  | 554,795             |
| 518,753                     | 0                      | 217,335                    | 745,118            | 3,618,380           |
| 0                           | 0                      | 194,385                    | 0                  | 194,385             |
| 0                           | 208,059                | 35,765                     | 0                  | 243,824             |
| 0                           | 0                      | 1,735,471                  | 1,319,415          | 9,151,511           |
| 0                           | 0                      | 0                          | 62                 | 68,161              |
| 0                           | 0                      | 97,576                     | 23,160             | 431,725             |
| <u>518,753</u>              | <u>208,059</u>         | <u>2,280,532</u>           | <u>2,087,755</u>   | <u>15,224,645</u>   |
| 460,622                     | 0                      | 0                          | 1,154,411          | 3,964,162           |
| 0                           | 0                      | 0                          | 73,700             | 73,700              |
| 0                           | 0                      | 2,071,139                  | 0                  | 2,970,284           |
| 0                           | 74,061                 | 0                          | 201,580            | 476,114             |
| 0                           | 0                      | 0                          | 97,888             | 97,888              |
| 0                           | 0                      | 0                          | 1,610,638          | 9,459,932           |
| <u>460,622</u>              | <u>74,061</u>          | <u>2,071,139</u>           | <u>3,138,217</u>   | <u>17,042,080</u>   |
| <u>58,131</u>               | <u>133,998</u>         | <u>209,393</u>             | <u>(1,050,462)</u> | <u>(1,817,435)</u>  |
| 0                           | 0                      | 201,969                    | 834,539            | 4,341,988           |
| <u>(150,000)</u>            | <u>0</u>               | <u>0</u>                   | <u>(39,000)</u>    | <u>(1,298,193)</u>  |
| <u>(150,000)</u>            | <u>0</u>               | <u>201,969</u>             | <u>795,539</u>     | <u>3,043,795</u>    |
| (91,869)                    | 133,998                | 411,362                    | (254,923)          | 1,226,360           |
| <u>750,297</u>              | <u>233,856</u>         | <u>602,233</u>             | <u>1,472,246</u>   | <u>12,803,113</u>   |
| <u>\$658,428</u>            | <u>\$367,854</u>       | <u>\$1,013,595</u>         | <u>\$1,217,323</u> | <u>\$14,029,473</u> |

**Delaware County, Ohio**  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
**Nonmajor Capital Projects Funds**  
For the Year Ended December 31, 2004

|   | Permanent<br>Improvement | EMS                | County<br>Drainage | 20/20               |
|---|--------------------------|--------------------|--------------------|---------------------|
| <b><u>Revenues</u></b>                          |                          |                    |                    |                     |
| Property Taxes                                  | \$412,136                | \$0                | \$0                | \$0                 |
| Payment in Lieu of Taxes                        | 0                        | 0                  | 0                  | 0                   |
| Special Assessments                             | 0                        | 0                  | 19,095             | 0                   |
| Intergovernmental                               | 49,843                   | 0                  | 0                  | 0                   |
| Interest  | 0                        | 0                  | 0                  | 0                   |
| Other   | 0                        | 0                  | 7,106              | 18,104              |
| <b>Total Revenues</b>                           | <b>461,979</b>           | <b>0</b>           | <b>26,201</b>      | <b>18,104</b>       |
| <b><u>Expenditures</u></b>                      |                          |                    |                    |                     |
| Capital Outlay                                  | 236,374                  | 75,497             | 34,049             | 1,661,811           |
| Debt Service                                    |                          |                    |                    |                     |
| Principal Retirement                            | 0                        | 0                  | 0                  | 0                   |
| Interest and Fiscal Charges                     | 0                        | 0                  | 0                  | 0                   |
| <b>Total Expenditures</b>                       | <b>236,374</b>           | <b>75,497</b>      | <b>34,049</b>      | <b>1,661,811</b>    |
| Excess of Revenues Over<br>(Under) Expenditures | 225,605                  | (75,497)           | (7,848)            | (1,643,707)         |
| <b><u>Other Financing Sources</u></b>           |                          |                    |                    |                     |
| Bonds Issued                                    | 0                        | 0                  | 0                  | 4,575,000           |
| Transfers In                                    | 0                        | 300,000            | 20,000             | 300,000             |
| <b>Total Other Financing Sources</b>            | <b>0</b>                 | <b>300,000</b>     | <b>20,000</b>      | <b>4,875,000</b>    |
| <b>Change in Fund Balances</b>                  | <b>225,605</b>           | <b>224,503</b>     | <b>12,152</b>      | <b>3,231,293</b>    |
| <b>Fund Balances at Beginning of Year</b>       | <b>414,265</b>           | <b>1,117,667</b>   | <b>69,488</b>      | <b>6,961,447</b>    |
| <b>Fund Balances at End of Year</b>             | <b>\$639,870</b>         | <b>\$1,342,170</b> | <b>\$81,640</b>    | <b>\$10,192,740</b> |

| <u>Issue II</u> | <u>Roadway</u>   | <u>Total</u>        |
|-----------------|------------------|---------------------|
| \$0             | \$0              | \$412,136           |
| 0               | 112,807          | 112,807             |
| 0               | 95,000           | 114,095             |
| 136,383         | 12,146           | 198,372             |
| 0               | 32,235           | 32,235              |
| 0               | 0                | 25,210              |
| <u>136,383</u>  | <u>252,188</u>   | <u>894,855</u>      |
| 136,383         | 10,091           | 2,154,205           |
| 0               | 95,000           | 95,000              |
| 0               | 30,317           | 30,317              |
| <u>136,383</u>  | <u>135,408</u>   | <u>2,279,522</u>    |
| 0               | 116,780          | (1,384,667)         |
| 0               | 0                | 4,575,000           |
| 0               | 0                | 620,000             |
| <u>0</u>        | <u>0</u>         | <u>5,195,000</u>    |
| 0               | 116,780          | 3,810,333           |
| 2,280           | 117,123          | 8,682,270           |
| <u>\$2,280</u>  | <u>\$233,903</u> | <u>\$12,492,603</u> |

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**Delaware County, Ohio**  
**Combining Statements - Nonmajor Proprietary Funds**

**Nonmajor Enterprise Funds**

Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. Following is a description of the County's nonmajor enterprise funds:

**Solid Waste Transfer Station**

To account for the operation of the County transfer facility.

**Storm Water Phase II**

To account for the operation of the storm water run off system in the County.

**Delaware Area Transit**

To account for the operation of the Delaware County Transit system.

**Internal Service Fund**

The internal service fund accounts for the financing of services provided by one department to other departments of the County on a cost reimbursement basis.

**Health Insurance**

To account for the activities of the self insurance program for employee health care benefits.

**Delaware County, Ohio**  
Combining Statement of Fund Net Assets  
**Nonmajor Enterprise Funds**  
December 31, 2004

|  | Solid Waste<br>Transfer Station | Storm Water<br>Phase II | Delaware Area<br>Transit | Total       |
|--|---------------------------------|-------------------------|--------------------------|-------------|
| <b><u>Assets</u></b>                       |                                 |                         |                          |             |
| <b><u>Current Assets</u></b>               |                                 |                         |                          |             |
| Equity in Pooled Cash and Cash Equivalents | \$1,217,238                     | \$108,455               | \$32,770                 | \$1,358,463 |
| Accounts Receivable                        | 10,283                          | 0                       | 14,623                   | 24,906      |
| Due from Other Governments                 | 0                               | 0                       | 35,814                   | 35,814      |
| Interfund Receivable                       | 0                               | 0                       | 1,201                    | 1,201       |
| Materials and Supplies Inventory           | 0                               | 0                       | 1,050                    | 1,050       |
| Total Current Assets                       | 1,227,521                       | 108,455                 | 85,458                   | 1,421,434   |
| <b><u>Noncurrent Assets</u></b>            |                                 |                         |                          |             |
| Nondepreciable Capital Assets              | 48,885                          | 0                       | 0                        | 48,885      |
| Depreciable Capital Assets, Net            | 129,823                         | 0                       | 101,537                  | 231,360     |
| Total Noncurrent Assets                    | 178,708                         | 0                       | 101,537                  | 280,245     |
| Total Assets                               | 1,406,229                       | 108,455                 | 186,995                  | 1,701,679   |
| <b><u>Liabilities</u></b>                  |                                 |                         |                          |             |
| <b><u>Current Liabilities</u></b>          |                                 |                         |                          |             |
| Accrued Wages Payable                      | 0                               | 5,177                   | 16,065                   | 21,242      |
| Accounts Payable                           | 37                              | 3,500                   | 4,596                    | 8,133       |
| Due to Other Governments                   | 0                               | 914                     | 5,208                    | 6,122       |
| Compensated Absences Payable               | 0                               | 461                     | 5,129                    | 5,590       |
| Total Current Liabilities                  | 37                              | 10,052                  | 30,998                   | 41,087      |
| <b><u>Long-Term Liabilities</u></b>        |                                 |                         |                          |             |
| Compensated Absences Payable               | 0                               | 0                       | 13,933                   | 13,933      |
| Total Liabilities                          | 37                              | 10,052                  | 44,931                   | 55,020      |
| <b><u>Net Assets</u></b>                   |                                 |                         |                          |             |
| Invested in Capital Assets                 | 178,708                         | 0                       | 101,537                  | 280,245     |
| Unrestricted                               | 1,227,484                       | 98,403                  | 40,527                   | 1,366,414   |
| Total Net Assets                           | \$1,406,192                     | \$98,403                | \$142,064                | \$1,646,659 |



**Delaware County, Ohio**  
Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets  
**Nonmajor Enterprise Funds**  
For the Year Ended December 31, 2004

|   | Solid Waste<br>Transfer Station | Storm Water<br>Phase II | Delaware Area<br>Transit | Total              |
|---|---------------------------------|-------------------------|--------------------------|--------------------|
| <b><u>Operating Revenues</u></b>                |                                 |                         |                          |                    |
| Charges for Services                            | \$145,674                       | \$130,911               | \$231,152                | \$507,737          |
| Other   | 0                               | 0                       | 1,695                    | 1,695              |
| Total Operating Revenues                        | <u>145,674</u>                  | <u>130,911</u>          | <u>232,847</u>           | <u>509,432</u>     |
| <b><u>Operating Expenses</u></b>                |                                 |                         |                          |                    |
| Personal Services                               | 0                               | 22,820                  | 389,000                  | 411,820            |
| Fringe Benefits                                 | 0                               | 5,397                   | 83,059                   | 88,456             |
| Services and Charges                            | 139                             | 3,500                   | 119,452                  | 123,091            |
| Materials and Supplies                          | 813                             | 0                       | 86,878                   | 87,691             |
| Depreciation                                    | 4,984                           | 0                       | 80,071                   | 85,055             |
| Total Operating Expenses                        | <u>5,936</u>                    | <u>31,717</u>           | <u>758,460</u>           | <u>796,113</u>     |
| Operating Income (Loss)                         | <u>139,738</u>                  | <u>99,194</u>           | <u>(525,613)</u>         | <u>(286,681)</u>   |
| <b><u>Non-Operating Revenues (Expenses)</u></b> |                                 |                         |                          |                    |
| Operating Grants                                | 0                               | 0                       | 414,995                  | 414,995            |
| Interest Expense                                | 0                               | 0                       | (538)                    | (538)              |
| Total Non-Operating Revenues (Expenses)         | <u>0</u>                        | <u>0</u>                | <u>414,457</u>           | <u>414,457</u>     |
| Income (Loss) Before Transfers                  | 139,738                         | 99,194                  | (111,156)                | 127,776            |
| Transfers In                                    | <u>0</u>                        | <u>0</u>                | <u>60,000</u>            | <u>60,000</u>      |
| Change in Net Assets                            | 139,738                         | 99,194                  | (51,156)                 | 187,776            |
| Net Assets (Deficit) at Beginning of Year       | <u>1,266,454</u>                | <u>(791)</u>            | <u>193,220</u>           | <u>1,458,883</u>   |
| Net Assets at End of Year                       | <u>\$1,406,192</u>              | <u>\$98,403</u>         | <u>\$142,064</u>         | <u>\$1,646,659</u> |

**Delaware County, Ohio**  
Combining Statement of Cash Flows  
**Nonmajor Enterprise Funds**  
For the Year Ended December 31, 2004

|  | Solid Waste<br>Transfer Station | Storm Water<br>Phase II | Delaware Area<br>Transit | Total              |
|--|---------------------------------|-------------------------|--------------------------|--------------------|
| <b><u>Increase (Decrease) in Cash and Cash Equivalents</u></b>   |                                 |                         |                          |                    |
| <b><u>Cash Flows from Operating Activities</u></b>   |                                 |                         |                          |                    |
| Cash Received from Customers   | \$146,853                       | \$130,911               | \$205,766                | \$483,530          |
| Cash Received from Other Revenues  | 0                               | 0                       | 1,695                    | 1,695              |
| Cash Payments for Personal Services  | 0                               | (17,727)                | (370,718)                | (388,445)          |
| Cash Payments for Fringe Benefits  | 0                               | (4,729)                 | (80,721)                 | (85,450)           |
| Cash Payments for Services and Charges   | (163)                           | 0                       | (121,882)                | (122,045)          |
| Cash Payments for Materials and Supplies   | (813)                           | 0                       | (88,788)                 | (89,601)           |
| Net Cash Provided by (Used for)<br>Operating Activities  | <u>145,877</u>                  | <u>108,455</u>          | <u>(454,648)</u>         | <u>(200,316)</u>   |
| <b><u>Cash Flows from Noncapital Financing Activities</u></b>  |                                 |                         |                          |                    |
| Cash Received from Line of Credit  | 0                               | 0                       | 50,000                   | 50,000             |
| Cash Payments for Principal on Line of Credit  | 0                               | 0                       | (80,000)                 | (80,000)           |
| Cash Payments for Interest on Line of Credit   | 0                               | 0                       | (2,295)                  | (2,295)            |
| Cash Received from Operating Grants  | 0                               | 0                       | 443,369                  | 443,369            |
| Cash Received from Transfers In  | 0                               | 0                       | 60,000                   | 60,000             |
| Net Cash Provided by Noncapital<br>Financing Activities  | <u>0</u>                        | <u>0</u>                | <u>471,074</u>           | <u>471,074</u>     |
| Net Increase in Cash and Cash Equivalents  | 145,877                         | 108,455                 | 16,426                   | 270,758            |
| Cash and Cash Equivalents at Beginning of Year   | <u>1,071,361</u>                | <u>0</u>                | <u>16,344</u>            | <u>1,087,705</u>   |
| Cash and Cash Equivalents at End of Year   | <u>\$1,217,238</u>              | <u>\$108,455</u>        | <u>\$32,770</u>          | <u>\$1,358,463</u> |
| <b><u>Reconciliation of Operating Income (Loss)<br/>to Net Cash Provided by (Used for) Operating Activities</u></b>        |                                 |                         |                          |                    |
| Operating Income (Loss)  | \$139,738                       | \$99,194                | (\$525,613)              | (\$286,681)        |
| <b><u>Adjustments to Reconcile Operating Income (Loss)<br/>to Net Cash Provided by (Used for) Operating Activities</u></b> |                                 |                         |                          |                    |
| Depreciation   | 4,984                           | 0                       | 80,071                   | 85,055             |
| Changes in Assets and Liabilities:   |                                 |                         |                          |                    |
| Increase in Accounts Receivable  | (10,283)                        | 0                       | (10,811)                 | (21,094)           |
| Increase in Due from Other Governments   | 0                               | 0                       | (35,814)                 | (35,814)           |
| Decrease in Interfund Receivable   | 11,462                          | 0                       | 21,239                   | 32,701             |
| Increase in Materials and Supplies Inventory   | 0                               | 0                       | (1,050)                  | (1,050)            |
| Increase in Accrued Wages Payable  | 0                               | 4,632                   | 5,779                    | 10,411             |
| Increase (Decrease) in Accounts Payable  | (24)                            | 3,500                   | (3,290)                  | 186                |
| Increase in Due to Other Governments   | 0                               | 668                     | 2,338                    | 3,006              |
| Increase in Compensated Absences Payable   | 0                               | 461                     | 12,503                   | 12,964             |
| Net Cash Provided by (Used for)<br>Operating Activities  | <u>\$145,877</u>                | <u>\$108,455</u>        | <u>(\$454,648)</u>       | <u>(\$200,316)</u> |

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

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

**Agency Funds**

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

**District Board of Health**

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

**Soil and Water**

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

**Joint Mental Health Board**

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

**Regional Planning Commission**

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

**Estate Tax**

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

**Real Estate Taxes**

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

**Personal Property Taxes**

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

**Cigarette Tax**

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

**Manufactured Home Tax**

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

continued

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

**Agency Funds (continued)**

**Library Support**

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

**Local Government**

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

**Auto Tags**

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

**Payroll Revolving**

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

**Park District**

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

**County Courts**

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

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

**Other Agency Funds**

Township Gas

Lodging Tax

Ohio Elections

Vision Insurance

Child Support Enforcement

Sheriff

Inmate

Regional Council of Governments

Treasurer

Property Tax Replacement

Annexation

Housing Trust

**Delaware County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
**Agency Funds**  
For the Year Ended December 31, 2004

|  | Balance at<br>January 1,<br>2004 | Additions           | Reductions          | Balance at<br>December 31,<br>2004 |
|--|----------------------------------|---------------------|---------------------|------------------------------------|
| <b>District Board of Health</b>            |                                  |                     |                     |                                    |
| <u>Assets</u>                              |                                  |                     |                     |                                    |
| Equity in Pooled Cash and Cash Equivalents | \$1,344,899                      | \$4,980,081         | \$4,904,544         | \$1,420,436                        |
| Due from External Party                    | 0                                | 259                 | 0                   | 259                                |
| Total Assets                               | <u>\$1,344,899</u>               | <u>\$4,980,340</u>  | <u>\$4,904,544</u>  | <u>\$1,420,695</u>                 |
| <u>Liabilities</u>                         |                                  |                     |                     |                                    |
| Due to Other Governments                   | <u>\$1,344,899</u>               | <u>\$4,980,340</u>  | <u>\$4,904,544</u>  | <u>\$1,420,695</u>                 |
| <b>Soil and Water</b>                      |                                  |                     |                     |                                    |
| <u>Assets</u>                              |                                  |                     |                     |                                    |
| Equity in Pooled Cash and Cash Equivalents | \$89,807                         | \$618,183           | \$581,026           | \$126,964                          |
| <u>Liabilities</u>                         |                                  |                     |                     |                                    |
| Due to Other Governments                   | <u>\$89,807</u>                  | <u>\$618,183</u>    | <u>\$581,026</u>    | <u>\$126,964</u>                   |
| <b>Joint Mental Health Board</b>           |                                  |                     |                     |                                    |
| <u>Assets</u>                              |                                  |                     |                     |                                    |
| Equity in Pooled Cash and Cash Equivalents | \$5,417,346                      | \$12,138,954        | \$10,407,859        | \$7,148,441                        |
| <u>Liabilities</u>                         |                                  |                     |                     |                                    |
| Due to Other Governments                   | \$5,417,346                      | \$12,132,522        | \$10,407,859        | \$7,142,009                        |
| External Party Payable                     | 0                                | 6,432               | 0                   | 6,432                              |
| Total Liabilities                          | <u>\$5,417,346</u>               | <u>\$12,138,954</u> | <u>\$10,407,859</u> | <u>\$7,148,441</u>                 |
| <b>Regional Planning Commission</b>        |                                  |                     |                     |                                    |
| <u>Assets</u>                              |                                  |                     |                     |                                    |
| Equity in Pooled Cash and Cash Equivalents | \$171,423                        | \$550,941           | \$619,467           | \$102,897                          |
| <u>Liabilities</u>                         |                                  |                     |                     |                                    |
| Due to Other Governments                   | <u>\$171,423</u>                 | <u>\$550,941</u>    | <u>\$619,467</u>    | <u>\$102,897</u>                   |
| <b>Estate Tax</b>                          |                                  |                     |                     |                                    |
| <u>Assets</u>                              |                                  |                     |                     |                                    |
| Equity in Pooled Cash and Cash Equivalents | \$1,312,100                      | \$3,132,660         | \$3,104,053         | \$1,340,707                        |
| Due from Other Governments                 | 0                                | 5,173               | 0                   | 5,173                              |
| Total Assets                               | <u>\$1,312,100</u>               | <u>\$3,137,833</u>  | <u>\$3,104,053</u>  | <u>\$1,345,880</u>                 |
| <u>Liabilities</u>                         |                                  |                     |                     |                                    |
| Due to Other Governments                   | <u>\$1,312,100</u>               | <u>\$3,137,833</u>  | <u>\$3,104,053</u>  | <u>\$1,345,880</u>                 |

continued

**Delaware County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
**Agency Funds (continued)**  
For the Year Ended December 31, 2004

|  | Balance at<br>January 1,<br>2004 | Additions            | Reductions           | Balance at<br>December 31,<br>2004 |
|--|----------------------------------|----------------------|----------------------|------------------------------------|
| <b>Real Estate Taxes</b>                   |                                  |                      |                      |                                    |
| <u>Assets</u>                              |                                  |                      |                      |                                    |
| Equity in Pooled Cash and Cash Equivalents | \$5,355,575                      | \$168,989,394        | \$169,482,004        | \$4,862,965                        |
| Property Taxes Receivable                  | 167,402,824                      | 208,883,146          | 167,402,824          | 208,883,146                        |
| Special Assessments Receivable             | 530,627                          | 748,387              | 530,627              | 748,387                            |
| Total Assets                               | <u>\$173,289,026</u>             | <u>\$378,620,927</u> | <u>\$337,415,455</u> | <u>\$214,494,498</u>               |
| <u>Liabilities</u>                         |                                  |                      |                      |                                    |
| Due to Other Governments                   | <u>\$173,289,026</u>             | <u>\$378,620,927</u> | <u>\$337,415,455</u> | <u>\$214,494,498</u>               |
| <b>Personal Property Taxes</b>             |                                  |                      |                      |                                    |
| <u>Assets</u>                              |                                  |                      |                      |                                    |
| Equity in Pooled Cash and Cash Equivalents | \$732,531                        | \$15,928,685         | \$16,277,701         | \$383,515                          |
| Property Taxes Receivable                  | 16,890,089                       | 19,307,040           | 16,890,089           | 19,307,040                         |
| Total Assets                               | <u>\$17,622,620</u>              | <u>\$35,235,725</u>  | <u>\$33,167,790</u>  | <u>\$19,690,555</u>                |
| <u>Liabilities</u>                         |                                  |                      |                      |                                    |
| Due to Other Governments                   | <u>\$17,622,620</u>              | <u>\$35,235,725</u>  | <u>\$33,167,790</u>  | <u>\$19,690,555</u>                |
| <b>Cigarette Tax</b>                       |                                  |                      |                      |                                    |
| <u>Assets</u>                              |                                  |                      |                      |                                    |
| Equity in Pooled Cash and Cash Equivalents | \$0                              | \$2,622              | \$2,622              | \$0                                |
| <u>Liabilities</u>                         |                                  |                      |                      |                                    |
| Due to Other Governments                   | \$0                              | \$2,622              | \$2,622              | \$0                                |
| <b>Manufactured Home Tax</b>               |                                  |                      |                      |                                    |
| <u>Assets</u>                              |                                  |                      |                      |                                    |
| Equity in Pooled Cash and Cash Equivalents | \$54,464                         | \$202,436            | \$226,337            | \$30,563                           |
| Property Taxes Receivable                  | 330,758                          | 367,091              | 330,758              | 367,091                            |
| Total Assets                               | <u>\$385,222</u>                 | <u>\$569,527</u>     | <u>\$557,095</u>     | <u>\$397,654</u>                   |
| <u>Liabilities</u>                         |                                  |                      |                      |                                    |
| Due to Other Governments                   | <u>\$385,222</u>                 | <u>\$569,527</u>     | <u>\$557,095</u>     | <u>\$397,654</u>                   |
| <b>Library Support</b>                     |                                  |                      |                      |                                    |
| <u>Assets</u>                              |                                  |                      |                      |                                    |
| Equity in Pooled Cash and Cash Equivalents | \$0                              | \$2,977,713          | \$2,977,713          | \$0                                |
| Due from Other Governments                 | 1,479,557                        | 1,494,346            | 1,479,557            | 1,494,346                          |
| Total Assets                               | <u>\$1,479,557</u>               | <u>\$4,472,059</u>   | <u>\$4,457,270</u>   | <u>\$1,494,346</u>                 |
| <u>Liabilities</u>                         |                                  |                      |                      |                                    |
| Due to Other Governments                   | <u>\$1,479,557</u>               | <u>\$4,472,059</u>   | <u>\$4,457,270</u>   | <u>\$1,494,346</u>                 |

continued

**Delaware County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
**Agency Funds (continued)**  
For the Year Ended December 31, 2004

|   | Balance at<br>January 1,<br>2004 | Additions           | Reductions          | Balance at<br>December 31,<br>2004 |
|---|----------------------------------|---------------------|---------------------|------------------------------------|
| <b>Local Government</b>                             |                                  |                     |                     |                                    |
| <u>Assets</u>                                       |                                  |                     |                     |                                    |
| Equity in Pooled Cash and Cash Equivalents          | \$0                              | \$2,943,340         | \$2,933,200         | \$10,140                           |
| Due from Other Governments                          | 1,518,606                        | 1,517,464           | 1,518,606           | 1,517,464                          |
| Total Assets  | <u>\$1,518,606</u>               | <u>\$4,460,804</u>  | <u>\$4,451,806</u>  | <u>\$1,527,604</u>                 |
| <u>Liabilities</u>                                  |                                  |                     |                     |                                    |
| Due to Other Governments                            | <u>\$1,518,606</u>               | <u>\$4,460,804</u>  | <u>\$4,451,806</u>  | <u>\$1,527,604</u>                 |
| <b>Auto Tags</b>                                    |                                  |                     |                     |                                    |
| <u>Assets</u>                                       |                                  |                     |                     |                                    |
| Equity in Pooled Cash and Cash Equivalents          | \$0                              | \$1,172,872         | \$1,172,872         | \$0                                |
| Due from Other Governments                          | 550,023                          | 604,227             | 550,023             | 604,227                            |
| Total Assets  | <u>\$550,023</u>                 | <u>\$1,777,099</u>  | <u>\$1,722,895</u>  | <u>\$604,227</u>                   |
| <u>Liabilities</u>                                  |                                  |                     |                     |                                    |
| Due to Other Governments                            | <u>\$550,023</u>                 | <u>\$1,777,099</u>  | <u>\$1,722,895</u>  | <u>\$604,227</u>                   |
| <b>Payroll Revolving</b>                            |                                  |                     |                     |                                    |
| <u>Assets</u>                                       |                                  |                     |                     |                                    |
| Equity in Pooled Cash and Cash Equivalents          | \$607,112                        | \$42,069,878        | \$42,020,220        | \$656,770                          |
| <u>Liabilities</u>                                  |                                  |                     |                     |                                    |
| Payroll Withholdings                                | <u>\$607,112</u>                 | <u>\$42,069,878</u> | <u>\$42,020,220</u> | <u>\$656,770</u>                   |
| <b>Park District</b>                                |                                  |                     |                     |                                    |
| <u>Assets</u>                                       |                                  |                     |                     |                                    |
| Equity in Pooled Cash and Cash Equivalents          | \$469,280                        | \$1,656,467         | \$1,512,689         | \$613,058                          |
| <u>Liabilities</u>                                  |                                  |                     |                     |                                    |
| Due to Other Governments                            | <u>\$469,280</u>                 | <u>\$1,656,467</u>  | <u>\$1,512,689</u>  | <u>\$613,058</u>                   |
| <b>County Courts</b>                                |                                  |                     |                     |                                    |
| <u>Assets</u>                                       |                                  |                     |                     |                                    |
| Cash and Cash Equivalents<br>in Segregated Accounts | \$878,182                        | \$29,621,685        | \$29,373,372        | \$1,126,495                        |
| <u>Liabilities</u>                                  |                                  |                     |                     |                                    |
| Undistributed Assets                                | <u>\$878,182</u>                 | <u>\$29,621,685</u> | <u>\$29,373,372</u> | <u>\$1,126,495</u>                 |

continued

**Delaware County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
**Agency Funds (continued)**  
For the Year Ended December 31, 2004

|   | Balance at<br>January 1,<br>2004 | Additions          | Reductions         | Balance at<br>December 31,<br>2004 |
|---|----------------------------------|--------------------|--------------------|------------------------------------|
| <b>Township Gas</b>                                 |                                  |                    |                    |                                    |
| <u><b>Assets</b></u>                                |                                  |                    |                    |                                    |
| Equity in Pooled Cash and Cash Equivalents          | \$0                              | \$1,289,685        | \$1,289,685        | \$0                                |
| Due from Other Governments                          | 505,785                          | 675,958            | 505,785            | 675,958                            |
| Total Assets  | <u>\$505,785</u>                 | <u>\$1,965,643</u> | <u>\$1,795,470</u> | <u>\$675,958</u>                   |
| <u><b>Liabilities</b></u>                           |                                  |                    |                    |                                    |
| Due to Other Governments                            | <u>\$505,785</u>                 | <u>\$1,965,643</u> | <u>\$1,795,470</u> | <u>\$675,958</u>                   |
| <b>Lodging Tax</b>                                  |                                  |                    |                    |                                    |
| <u><b>Assets</b></u>                                |                                  |                    |                    |                                    |
| Equity in Pooled Cash and Cash Equivalents          | \$0                              | \$149,349          | \$149,349          | \$0                                |
| <u><b>Liabilities</b></u>                           |                                  |                    |                    |                                    |
| Undistributed Assets                                | <u>\$0</u>                       | <u>\$149,349</u>   | <u>\$149,349</u>   | <u>\$0</u>                         |
| <b>Ohio Elections</b>                               |                                  |                    |                    |                                    |
| <u><b>Assets</b></u>                                |                                  |                    |                    |                                    |
| Equity in Pooled Cash and Cash Equivalents          | \$270                            | \$425              | \$695              | \$0                                |
| <u><b>Liabilities</b></u>                           |                                  |                    |                    |                                    |
| Due to Other Governments                            | <u>\$270</u>                     | <u>\$425</u>       | <u>\$695</u>       | <u>\$0</u>                         |
| <b>Vision Insurance</b>                             |                                  |                    |                    |                                    |
| <u><b>Assets</b></u>                                |                                  |                    |                    |                                    |
| Equity in Pooled Cash and Cash Equivalents          | \$19,069                         | \$304,315          | \$300,548          | \$22,836                           |
| <u><b>Liabilities</b></u>                           |                                  |                    |                    |                                    |
| Undistributed Assets                                | <u>\$19,069</u>                  | <u>\$304,315</u>   | <u>\$300,548</u>   | <u>\$22,836</u>                    |
| <b>Child Support Enforcement</b>                    |                                  |                    |                    |                                    |
| <u><b>Assets</b></u>                                |                                  |                    |                    |                                    |
| Cash and Cash Equivalents<br>in Segregated Accounts | \$82,576                         | \$468,799          | \$537,760          | \$13,615                           |
| <u><b>Liabilities</b></u>                           |                                  |                    |                    |                                    |
| Undistributed Assets                                | <u>\$82,576</u>                  | <u>\$468,799</u>   | <u>\$537,760</u>   | <u>\$13,615</u>                    |

continued



**Delaware County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
**Agency Funds (continued)**  
For the Year Ended December 31, 2004

|   | Balance at<br>January 1,<br>2004 | Additions   | Reductions  | Balance at<br>December 31,<br>2004 |
|---|----------------------------------|-------------|-------------|------------------------------------|
| <b>Sheriff</b>                                      |                                  |             |             |                                    |
| <u>Assets</u>                                       |                                  |             |             |                                    |
| Cash and Cash Equivalents<br>in Segregated Accounts | \$477,394                        | \$9,233,579 | \$9,069,723 | \$641,250                          |
| <u>Liabilities</u>                                  |                                  |             |             |                                    |
| Undistributed Assets                                | \$477,394                        | \$9,233,579 | \$9,069,723 | \$641,250                          |
| <b>Inmate</b>                                       |                                  |             |             |                                    |
| <u>Assets</u>                                       |                                  |             |             |                                    |
| Cash and Cash Equivalents<br>in Segregated Accounts | \$16,730                         | \$182,699   | \$179,959   | \$19,470                           |
| <u>Liabilities</u>                                  |                                  |             |             |                                    |
| Undistributed Assets                                | \$16,730                         | \$182,699   | \$179,959   | \$19,470                           |
| <b>Regional Council of Governments</b>              |                                  |             |             |                                    |
| <u>Assets</u>                                       |                                  |             |             |                                    |
| Equity in Pooled Cash and Cash Equivalents          | \$77,225                         | \$374,144   | \$348,597   | \$102,772                          |
| External Party Receivable                           | 0                                | 11,322      | 0           | 11,322                             |
| Total Assets  | \$77,225                         | \$385,466   | \$348,597   | \$114,094                          |
| <u>Liabilities</u>                                  |                                  |             |             |                                    |
| Due to Other Governments                            | \$77,225                         | \$385,466   | \$348,597   | \$114,094                          |
| <b>Treasurer</b>                                    |                                  |             |             |                                    |
| <u>Assets</u>                                       |                                  |             |             |                                    |
| Equity in Pooled Cash and Cash Equivalents          | \$114,590                        | \$2,926     | \$1,193     | \$116,323                          |
| <u>Liabilities</u>                                  |                                  |             |             |                                    |
| Undistributed Assets                                | \$114,590                        | \$2,926     | \$1,193     | \$116,323                          |
| <b>Property Tax Replacement</b>                     |                                  |             |             |                                    |
| <u>Assets</u>                                       |                                  |             |             |                                    |
| Equity in Pooled Cash and Cash Equivalents          | \$0                              | \$201,042   | \$201,042   | \$0                                |
| <u>Liabilities</u>                                  |                                  |             |             |                                    |
| Due to Other Governments                            | \$0                              | \$201,042   | \$201,042   | \$0                                |
| <b>Annexation</b>                                   |                                  |             |             |                                    |
| <u>Assets</u>                                       |                                  |             |             |                                    |
| Equity in Pooled Cash and Cash Equivalents          | \$950                            | \$0         | \$950       | \$0                                |
| <u>Liabilities</u>                                  |                                  |             |             |                                    |
| Due to Other Governments                            | \$950                            | \$0         | \$950       | \$0                                |

continued

**Delaware County, Ohio**  
Combining Statement of Changes in Assets and Liabilities  
**Agency Funds (continued)**  
For the Year Ended December 31, 2004

|  | Balance at<br>January 1,<br>2004 | Additions     | Reductions    | Balance at<br>December 31,<br>2004 |
|--|----------------------------------|---------------|---------------|------------------------------------|
| <b>Housing Trust</b>                       |                                  |               |               |                                    |
| <b><u>Assets</u></b>                       |                                  |               |               |                                    |
| Equity in Pooled Cash and Cash Equivalents | \$480,522                        | \$1,721,135   | \$1,823,707   | \$377,950                          |
| <b><u>Liabilities</u></b>                  |                                  |               |               |                                    |
| Due to Other Governments                   | \$480,522                        | \$1,721,135   | \$1,823,707   | \$377,950                          |
| <b>Total - All Funds</b>                   |                                  |               |               |                                    |
| <b><u>Assets</u></b>                       |                                  |               |               |                                    |
| Equity in Pooled Cash and Cash Equivalents | \$16,247,163                     | \$261,407,247 | \$260,338,073 | \$17,316,337                       |
| Cash and Cash Equivalents                  |                                  |               |               |                                    |
| in Segregated Accounts                     | 1,454,882                        | 39,506,762    | 39,160,814    | 1,800,830                          |
| Due from Other Governments                 | 4,053,971                        | 4,297,168     | 4,053,971     | 4,297,168                          |
| External Party Receivable                  | 0                                | 11,581        | 0             | 11,581                             |
| Property Taxes Receivable                  | 184,623,671                      | 228,557,277   | 184,623,671   | 228,557,277                        |
| Special Assessments Receivable             | 530,627                          | 748,387       | 530,627       | 748,387                            |
| Total Assets                               | \$206,910,314                    | \$534,528,422 | \$488,707,156 | \$252,731,580                      |
| <b><u>Liabilities</u></b>                  |                                  |               |               |                                    |
| Due to Other Governments                   | \$204,714,661                    | \$452,488,760 | \$407,075,032 | \$250,128,389                      |
| External Party Payable                     | 0                                | 6,432         | 0             | 6,432                              |
| Payroll Withholdings                       | 607,112                          | 42,069,878    | 42,020,220    | 656,770                            |
| Undistributed Assets                       | 1,588,541                        | 39,963,352    | 39,611,904    | 1,939,989                          |
| Total Liabilities                          | \$206,910,314                    | \$534,528,422 | \$488,707,156 | \$252,731,580                      |

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

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**General Fund**  
For the Year Ended December 31, 2004

|  | Budgeted Amounts  |                   | Actual            | Variance with<br>Final Budget<br>Over (Under) |
|--|-------------------|-------------------|-------------------|---|
|  | Original          | Final             |                   |   |
| <b><u>Revenues</u></b>                         |                   |                   |                   |   |
| Property Taxes                                 | \$4,244,462       | \$4,244,462       | \$4,187,358       | (\$57,104)                                    |
| Sales Taxes                                    | 19,500,000        | 19,500,000        | 18,883,491        | (616,509)                                     |
| Charges for Services                           | 10,393,848        | 10,417,348        | 10,919,808        | 502,460                                       |
| Licenses and Permits                           | 2,308,100         | 2,308,100         | 2,012,497         | (295,603)                                     |
| Fines and Forfeitures                          | 505,343           | 507,643           | 493,228           | (14,415)                                      |
| Intergovernmental                              | 3,709,926         | 3,927,926         | 3,887,671         | (40,255)                                      |
| Interest                                       | 1,835,150         | 1,835,150         | 1,933,161         | 98,011  |
| Other  | 516,534           | 199,337           | 278,612           | 79,275  |
| <b>Total Revenues</b>                          | <b>43,013,363</b> | <b>42,939,966</b> | <b>42,595,826</b> | <b>(344,140)</b>                              |
| <b><u>Expenditures</u></b>                     |                   |                   |                   |   |
| Current  |                   |                   |                   |   |
| General Government - Legislative and Executive |                   |                   |                   |   |
| Auditor  |                   |                   |                   |   |
| Personal Services                              | 456,906           | 456,906           | 444,853           | 12,053  |
| Fringe Benefits                                | 189,877           | 189,877           | 185,739           | 4,138   |
| Services and Charges                           | 41,244            | 41,244            | 30,909            | 10,335  |
| Materials and Supplies                         | 13,922            | 13,922            | 12,437            | 1,485   |
| <b>Total Auditor</b>                           | <b>701,949</b>    | <b>701,949</b>    | <b>673,938</b>    | <b>28,011</b>                                 |
| Auditor - Personal Property                    |                   |                   |                   |   |
| Services and Charges                           | 482               | 482               | 482               | 0   |
| Board of Revision/Budget Commission            |                   |                   |                   |   |
| Services and Charges                           | 250               | 250               | 0                 | 250   |
| Commissioners - Administrative                 |                   |                   |                   |   |
| Personal Services                              | 369,765           | 369,765           | 369,764           | 1   |
| Fringe Benefits                                | 118,917           | 118,969           | 118,969           | 0   |
| Services and Charges                           | 19,709            | 15,609            | 10,375            | 5,234   |
| Materials and Supplies                         | 4,221             | 8,269             | 7,735             | 534   |
| <b>Total Commissioners - Administrative</b>    | <b>512,612</b>    | <b>512,612</b>    | <b>506,843</b>    | <b>5,769</b>                                  |
| Commissioners - General                        |                   |                   |                   |   |
| Services and Charges                           | 604,870           | 596,170           | 501,139           | 95,031  |
| Materials and Supplies                         | 12,188            | 20,888            | 20,241            | 647   |
| <b>Total Commissioners - General</b>           | <b>617,058</b>    | <b>617,058</b>    | <b>521,380</b>    | <b>95,678</b>                                 |
| Record Center                                  |                   |                   |                   |   |
| Personal Services                              | 80,521            | 79,535            | 78,934            | 601   |
| Fringe Benefits                                | 31,333            | 32,345            | 32,344            | 1   |
| Services and Charges                           | 37,304            | 37,278            | 29,424            | 7,854   |
| Materials and Supplies                         | 18,128            | 18,128            | 10,836            | 7,292   |
| <b>Total Record Center</b>                     | <b>167,286</b>    | <b>167,286</b>    | <b>151,538</b>    | <b>15,748</b>                                 |

continued

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**General Fund (continued)**  
For the Year Ended December 31, 2004

|                                  | Budgeted Amounts |                  | Actual           | Variance with<br>Final Budget<br>Over (Under) |
|----------------------------------|------------------|------------------|------------------|---|
|                                  | Original         | Final            |                  |   |
| Lands and Buildings              |                  |                  |                  |   |
| Personal Services                | \$675,418        | \$675,418        | \$648,559        | \$26,859                                      |
| Fringe Benefits                  | 302,451          | 302,451          | 299,954          | 2,497   |
| Services and Charges             | 1,264,880        | 1,242,832        | 1,182,225        | 60,607  |
| Materials and Supplies           | 139,812          | 139,812          | 127,742          | 12,070  |
| Capital Outlay                   |                  |                  |                  | 0   |
| <b>Total Lands and Buildings</b> | <b>2,382,561</b> | <b>2,360,513</b> | <b>2,258,480</b> | <b>102,033</b>                                |
| County Garage                    |                  |                  |                  |   |
| Personal Services                | 97,257           | 97,257           | 92,189           | 5,068   |
| Fringe Benefits                  | 48,812           | 48,812           | 41,370           | 7,442   |
| Services and Charges             | 29,703           | 29,703           | 22,662           | 7,041   |
| Materials and Supplies           | 416,281          | 450,281          | 422,914          | 27,367  |
| <b>Total County Garage</b>       | <b>592,053</b>   | <b>626,053</b>   | <b>579,135</b>   | <b>46,918</b>                                 |
| Zoning                           |                  |                  |                  |   |
| Services and Charges             | 2,520            | 2,520            | 1,502            | 1,018   |
| Materials and Supplies           | 200              | 200              |                  | 200   |
| <b>Total Zoning</b>              | <b>2,720</b>     | <b>2,720</b>     | <b>1,502</b>     | <b>1,218</b>                                  |
| Human Resources                  |                  |                  |                  |   |
| Personal Services                | 120,094          | 118,953          | 118,725          | 228   |
| Fringe Benefits                  | 53,485           | 53,485           | 46,607           | 6,878   |
| Services and Charges             | 138,165          | 136,665          | 115,645          | 21,020  |
| Materials and Supplies           | 5,712            | 5,712            | 2,665            | 3,047   |
| <b>Total Human Resources</b>     | <b>317,456</b>   | <b>314,815</b>   | <b>283,642</b>   | <b>31,173</b>                                 |
| Employee Relations               |                  |                  |                  |   |
| Services and Charges             | 35,498           | 35,498           | 28,629           | 6,869   |
| Materials and Supplies           | 2,270            | 2,270            | 1,659            | 611   |
| <b>Total Employee Relations</b>  | <b>37,768</b>    | <b>37,768</b>    | <b>30,288</b>    | <b>7,480</b>                                  |
| Prosecutor                       |                  |                  |                  |   |
| Personal Services                | 741,081          | 753,141          | 750,491          | 2,650   |
| Fringe Benefits                  | 232,821          | 234,630          | 232,112          | 2,518   |
| Services and Charges             | 131,700          | 139,155          | 137,032          | 2,123   |
| Materials and Supplies           | 26,346           | 23,346           | 22,258           | 1,088   |
| <b>Total Prosecutor</b>          | <b>1,131,948</b> | <b>1,150,272</b> | <b>1,141,893</b> | <b>8,379</b>                                  |
| Recorder                         |                  |                  |                  |   |
| Personal Services                | 258,716          | 258,716          | 245,378          | 13,338  |
| Fringe Benefits                  | 124,724          | 124,724          | 120,065          | 4,659   |
| Services and Charges             | 11,736           | 11,736           | 4,977            | 6,759   |
| Materials and Supplies           | 3,352            | 3,352            | 1,637            | 1,715   |
| <b>Total Recorder</b>            | <b>398,528</b>   | <b>398,528</b>   | <b>372,057</b>   | <b>26,471</b>                                 |
| Treasurer                        |                  |                  |                  |   |
| Personal Services                | 161,010          | 161,010          | 160,989          | 21  |
| Fringe Benefits                  | 68,971           | 68,971           | 67,207           | 1,764   |
| Services and Charges             | 58,500           | 58,500           | 33,839           | 24,661  |
| Materials and Supplies           | 2,600            | 2,600            | 1,542            | 1,058   |
| <b>Total Treasurer</b>           | <b>291,081</b>   | <b>291,081</b>   | <b>263,577</b>   | <b>27,504</b>                                 |

continued

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**General Fund (continued)**  
For the Year Ended December 31, 2004

|   | Budgeted Amounts |                  | Actual           | Variance with<br>Final Budget<br>Over (Under) |
|---|------------------|------------------|------------------|---|
|   | Original         | Final            |                  |   |
| Board of Elections                                      |                  |                  |                  |   |
| Personal Services                                       | \$359,192        | \$403,737        | \$403,735        | \$2   |
| Fringe Benefits   | 214,911          | 221,759          | 205,641          | 16,118  |
| Services and Charges                                    | 221,546          | 270,666          | 268,181          | 2,485   |
| Materials and Supplies                                  | 16,000           | 16,000           | 15,936           | 64  |
| Total Board of Elections                                | <u>811,649</u>   | <u>912,162</u>   | <u>893,493</u>   | <u>18,669</u>                                 |
| Property and Casualty Insurance                         |                  |                  |                  |   |
| Personal Services                                       | 51,765           | 51,765           | 51,444           | 321   |
| Fringe Benefits   | 18,801           | 18,807           | 18,807           | 0   |
| Services and Charges                                    | 833,825          | 833,819          | 581,736          | 252,083                                       |
| Materials and Supplies                                  | 2,408            | 2,408            | 501              | 1,907   |
| Total Property and Casualty Insurance                   | <u>906,799</u>   | <u>906,799</u>   | <u>652,488</u>   | <u>254,311</u>                                |
| Total General Government -<br>Legislative and Executive | <u>8,872,200</u> | <u>9,000,348</u> | <u>8,330,736</u> | <u>669,612</u>                                |
| General Government - Judicial                           |                  |                  |                  |   |
| Law Library   |                  |                  |                  |   |
| Personal Services                                       | 13,260           | 13,260           | 9,188            | 4,072   |
| Fringe Benefits   | 2,115            | 2,115            | 1,479            | 636   |
| Total Law Library                                       | <u>15,375</u>    | <u>15,375</u>    | <u>10,667</u>    | <u>4,708</u>                                  |
| Public Defender   |                  |                  |                  |   |
| Personal Services                                       | 58,790           | 58,790           | 58,777           | 13  |
| Fringe Benefits   | 24,916           | 24,916           | 24,846           | 70  |
| Services and Charges                                    | 1,505,924        | 1,505,924        | 1,337,508        | 168,416                                       |
| Materials and Supplies                                  | 1,100            | 1,100            | 717              | 383   |
| Total Public Defender                                   | <u>1,590,730</u> | <u>1,590,730</u> | <u>1,421,848</u> | <u>168,882</u>                                |
| Clerk of Courts   |                  |                  |                  |   |
| Personal Services                                       | 391,510          | 391,510          | 391,069          | 441   |
| Fringe Benefits   | 194,536          | 194,536          | 170,877          | 23,659  |
| Services and Charges                                    | 20,500           | 20,500           | 19,676           | 824   |
| Materials and Supplies                                  | 14,000           | 14,000           | 11,487           | 2,513   |
| Total Clerk of Courts                                   | <u>620,546</u>   | <u>620,546</u>   | <u>593,109</u>   | <u>27,437</u>                                 |
| Common Pleas Court                                      |                  |                  |                  |   |
| Personal Services                                       | 627,296          | 675,987          | 664,684          | 11,303  |
| Fringe Benefits   | 280,033          | 259,262          | 242,853          | 16,409  |
| Services and Charges                                    | 64,856           | 68,856           | 64,073           | 4,783   |
| Materials and Supplies                                  | 34,079           | 30,079           | 26,808           | 3,271   |
| Capital Outlay  | 19,600           | 19,600           | 18,900           | 700   |
| Total Common Pleas Court                                | <u>1,025,864</u> | <u>1,053,784</u> | <u>1,017,318</u> | <u>36,466</u>                                 |
| Court of Appeals  |                  |                  |                  |   |
| Services and Charges                                    | <u>20,000</u>    | <u>20,000</u>    | <u>19,536</u>    | <u>464</u>                                    |

continued

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**General Fund (continued)**  
For the Year Ended December 31, 2004

|                                     | Budgeted Amounts  |                   | Actual            | Variance with<br>Final Budget<br>Over (Under) |
|-------------------------------------|-------------------|-------------------|-------------------|---|
|                                     | Original          | Final             |                   |   |
| Adult Court Services                |                   |                   |                   |   |
| Personal Services                   | \$163,497         | \$185,786         | \$181,146         | \$4,640                                       |
| Fringe Benefits                     | 75,334            | 83,770            | 83,749            | 21  |
| Services and Charges                | 14,907            | 22,597            | 18,663            | 3,934   |
| Materials and Supplies              | 11,571            | 12,771            | 12,274            | 497   |
| Total Adult Court Services          | <u>265,309</u>    | <u>304,924</u>    | <u>295,832</u>    | <u>9,092</u>                                  |
| Juvenile Court                      |                   |                   |                   |   |
| Personal Services                   | 985,000           | 985,000           | 983,221           | 1,779   |
| Fringe Benefits                     | 382,228           | 382,228           | 354,494           | 27,734  |
| Services and Charges                | 316,399           | 316,399           | 315,288           | 1,111   |
| Materials and Supplies              | 20,515            | 20,515            | 20,334            | 181   |
| Total Juvenile Court                | <u>1,704,142</u>  | <u>1,704,142</u>  | <u>1,673,337</u>  | <u>30,805</u>                                 |
| Detention Center                    |                   |                   |                   |   |
| Services and Charges                | <u>560,500</u>    | <u>560,500</u>    | <u>525,465</u>    | <u>35,035</u>                                 |
| Probate Court                       |                   |                   |                   |   |
| Personal Services                   | 167,326           | 167,326           | 166,486           | 840   |
| Fringe Benefits                     | 89,249            | 89,249            | 85,825            | 3,424   |
| Services and Charges                | 18,500            | 18,500            | 17,583            | 917   |
| Materials and Supplies              | 4,433             | 4,433             | 4,348             | 85  |
| Total Probate Court                 | <u>279,508</u>    | <u>279,508</u>    | <u>274,242</u>    | <u>5,266</u>                                  |
| Jury Commission                     |                   |                   |                   |   |
| Personal Services                   | 66,343            | 66,343            | 66,337            | 6   |
| Fringe Benefits                     | 30,562            | 30,562            | 29,964            | 598   |
| Services and Charges                | 121,173           | 132,173           | 125,569           | 6,604   |
| Materials and Supplies              | 633               | 1,633             | 1,497             | 136   |
| Total Jury Commission               | <u>218,711</u>    | <u>230,711</u>    | <u>223,367</u>    | <u>7,344</u>                                  |
| Municipal Court                     |                   |                   |                   |   |
| Personal Services                   | 5,000             | 5,000             | 2,304             | 2,696   |
| Fringe Benefits                     | 798               | 798               | 371               | 427   |
| Services and Charges                | 193,689           | 193,689           | 164,225           | 29,464  |
| Total Municipal Court               | <u>199,487</u>    | <u>199,487</u>    | <u>166,900</u>    | <u>32,587</u>                                 |
| Total General Government - Judicial | <u>6,500,172</u>  | <u>6,579,707</u>  | <u>6,221,621</u>  | <u>358,086</u>                                |
| Total General Government            | <u>15,372,372</u> | <u>15,580,055</u> | <u>14,552,357</u> | <u>1,027,698</u>                              |
| Public Safety                       |                   |                   |                   |   |
| Code Compliance                     |                   |                   |                   |   |
| Personal Services                   | 1,448,778         | 1,405,878         | 1,322,230         | 83,648  |
| Fringe Benefits                     | 540,765           | 539,112           | 476,587           | 62,525  |
| Services and Charges                | 112,451           | 159,351           | 145,614           | 13,737  |
| Materials and Supplies              | 23,566            | 22,719            | 17,998            | 4,721   |
| Total Code Compliance               | <u>2,125,560</u>  | <u>2,127,060</u>  | <u>1,962,429</u>  | <u>164,631</u>                                |

continued

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**General Fund (continued)**  
For the Year Ended December 31, 2004

|                                  | Budgeted Amounts |                  | Actual           | Variance with<br>Final Budget<br>Over (Under) |
|----------------------------------|------------------|------------------|------------------|---|
|                                  | Original         | Final            |                  |   |
| Safety                           |                  |                  |                  |   |
| Personal Services                | \$39,204         | \$40,164         | \$40,163         | \$1   |
| Fringe Benefits                  | 14,023           | 14,204           | 14,048           | 156   |
| Services and Charges             | 2,005            | 2,005            | 1,286            | 719   |
| Materials and Supplies           | 1,765            | 1,765            | 1,458            | 307   |
| Total Safety                     | <u>56,997</u>    | <u>58,138</u>    | <u>56,955</u>    | <u>1,183</u>                                  |
| Emergency Medical Services       |                  |                  |                  |   |
| Personal Services                | 4,541,748        | 4,396,248        | 4,284,378        | 111,870                                       |
| Fringe Benefits                  | 1,529,409        | 1,581,909        | 1,548,405        | 33,504  |
| Services and Charges             | 1,028,308        | 1,089,308        | 1,067,985        | 21,323  |
| Materials and Supplies           | 174,579          | 181,579          | 158,318          | 23,261  |
| Capital Outlay                   | 115,000          | 272,424          | 270,297          | 2,127   |
| Total Emergency Medical Services | <u>7,389,044</u> | <u>7,521,468</u> | <u>7,329,383</u> | <u>192,085</u>                                |
| 911 Dispatching                  |                  |                  |                  |   |
| Personal Services                | 528,644          | 528,644          | 428,707          | 99,937  |
| Fringe Benefits                  | 377,240          | 377,241          | 173,132          | 204,109                                       |
| Services and Charges             | 63,033           | 63,033           | 58,838           | 4,195   |
| Materials and Supplies           | 12,696           | 12,696           | 10,188           | 2,508   |
| Total 911 Dispatching            | <u>981,613</u>   | <u>981,614</u>   | <u>670,865</u>   | <u>310,749</u>                                |
| Railroad Task Force              |                  |                  |                  |   |
| Services and Charges             | 400              | 400              | 345              | 55  |
| Materials and Supplies           | 105              | 105              | 105              | 0   |
| Total Railroad Task Force        | <u>505</u>       | <u>505</u>       | <u>450</u>       | <u>55</u>                                     |
| Victim's Assistance              |                  |                  |                  |   |
| Personal Services                | 64,778           | 74,756           | 73,579           | 1,177   |
| Fringe Benefits                  | 25,872           | 28,531           | 26,364           | 2,167   |
| Services and Charges             | 7,002            | 7,002            | 4,523            | 2,479   |
| Materials and Supplies           | 2,397            | 2,397            | 1,086            | 1,311   |
| Total Victim's Assistance        | <u>100,049</u>   | <u>112,686</u>   | <u>105,552</u>   | <u>7,134</u>                                  |
| Coroner                          |                  |                  |                  |   |
| Personal Services                | 50,944           | 50,990           | 50,989           | 1   |
| Fringe Benefits                  | 20,605           | 20,559           | 19,300           | 1,259   |
| Services and Charges             | 35,339           | 40,339           | 39,659           | 680   |
| Materials and Supplies           | 400              | 400              | 0                | 400   |
| Total Coroner                    | <u>107,288</u>   | <u>112,288</u>   | <u>109,948</u>   | <u>2,340</u>                                  |
| Sheriff                          |                  |                  |                  |   |
| Personal Services                | 2,707,857        | 2,575,517        | 2,543,061        | 32,456  |
| Fringe Benefits                  | 1,112,161        | 1,085,161        | 1,040,253        | 44,908  |
| Services and Charges             | 249,212          | 270,952          | 264,316          | 6,636   |
| Materials and Supplies           | 297,350          | 218,750          | 210,417          | 8,333   |
| Capital Outlay                   | 264,000          | 225,300          | 225,281          | 19  |
| Total Sheriff                    | <u>4,630,580</u> | <u>4,375,680</u> | <u>4,283,328</u> | <u>92,352</u>                                 |
| Prisoner Transport               |                  |                  |                  |   |
| Services and Charges             | <u>55,479</u>    | <u>73,729</u>    | <u>52,000</u>    | <u>21,729</u>                                 |

continued



**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**General Fund (continued)**  
For the Year Ended December 31, 2004

|                                     | Budgeted Amounts |                  | Actual           | Variance with<br>Final Budget<br>Over (Under) |
|-------------------------------------|------------------|------------------|------------------|---|
|                                     | Original         | Final            |                  |   |
| Jail/Pay for Stay                   |                  |                  |                  |   |
| Personal Services                   | \$1,403,441      | \$1,403,540      | \$1,369,433      | \$34,107                                      |
| Fringe Benefits                     | 605,705          | 605,704          | 603,204          | 2,500   |
| Services and Charges                | 562,817          | 923,617          | 885,932          | 37,685  |
| Materials and Supplies              | 251,481          | 378,681          | 342,816          | 35,865  |
| Capital Outlay                      | 8,000            | 0                | 0                | 0   |
| Total Jail/Pay for Stay             | <u>2,831,444</u> | <u>3,311,542</u> | <u>3,201,385</u> | <u>110,157</u>                                |
| Sheriff/Conveyance                  |                  |                  |                  |   |
| Personal Services                   | 1,692,428        | 1,719,428        | 1,710,144        | 9,284   |
| Fringe Benefits                     | 646,499          | 662,499          | 660,381          | 2,118   |
| Services and Charges                | 17,502           | 17,502           | 16,759           | 743   |
| Materials and Supplies              | 17,655           | 17,655           | 17,152           | 503   |
| Capital Outlay                      |                  |                  |                  | 0   |
| Total Sheriff/Conveyance            | <u>2,374,084</u> | <u>2,417,084</u> | <u>2,404,436</u> | <u>12,648</u>                                 |
| Sheriff/Court Security              |                  |                  |                  |   |
| Personal Services                   | 215,422          | 211,422          | 208,708          | 2,714   |
| Fringe Benefits                     | 67,786           | 76,286           | 76,109           | 177   |
| Services and Charges                | 4,071            | 4,071            | 2,158            | 1,913   |
| Materials and Supplies              | 1,748            | 1,748            | 1,370            | 378   |
| Total Sheriff/Court Security        | <u>289,027</u>   | <u>293,527</u>   | <u>288,345</u>   | <u>5,182</u>                                  |
| Firing Range                        |                  |                  |                  |   |
| Services and Charges                | 600              | 600              | 195              | 405   |
| Materials and Supplies              | 1,800            | 1,800            | 1,137            | 663   |
| Total Firing Range                  | <u>2,400</u>     | <u>2,400</u>     | <u>1,332</u>     | <u>1,068</u>                                  |
| Web Check                           |                  |                  |                  |   |
| Services and Charges                | <u>3,890</u>     | <u>6,890</u>     | <u>5,595</u>     | <u>1,295</u>                                  |
| Sheriff/Contract Deputies           |                  |                  |                  |   |
| Personal Services                   | 135,423          | 135,423          | 135,377          | 46  |
| Fringe Benefits                     | 58,806           | 58,806           | 52,770           | 6,036   |
| Total Sheriff/Contract Deputies     | <u>194,229</u>   | <u>194,229</u>   | <u>188,147</u>   | <u>6,082</u>                                  |
| Community Service Restitution       |                  |                  |                  |   |
| Personal Services                   | 42,500           | 42,500           | 27,128           | 15,372  |
| Fringe Benefits                     | 11,579           | 11,579           | 7,478            | 4,101   |
| Services and Charges                | 16,300           | 16,300           | 0                | 16,300  |
| Materials and Supplies              | 4,600            | 4,600            | 89               | 4,511   |
| Total Community Service Restitution | <u>74,979</u>    | <u>74,979</u>    | <u>34,695</u>    | <u>40,284</u>                                 |
| School Liaison                      |                  |                  |                  |   |
| Personal Services                   | 70,000           | 70,000           | 42,448           | 27,552  |
| Fringe Benefits                     | 28,445           | 28,445           | 17,115           | 11,330  |
| Services and Charges                | 1,500            | 1,500            | 1,316            | 184   |
| Total School Liaison                | <u>99,945</u>    | <u>99,945</u>    | <u>60,879</u>    | <u>39,066</u>                                 |

continued

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**General Fund (continued)**  
For the Year Ended December 31, 2004

|  | Budgeted Amounts  |                   | Actual            | Variance with<br>Final Budget<br>Over (Under) |
|--|-------------------|-------------------|-------------------|---|
|  | Original          | Final             |                   |   |
| Team Mentor                            |                   |                   |                   |   |
| Personal Services                      | \$32,000          | \$32,000          | \$27,306          | \$4,694                                       |
| Fringe Benefits                        | 9,904             | 9,904             | 8,285             | 1,619   |
| Services and Charges                   | 6,400             | 6,400             | 0                 | 6,400   |
| Materials and Supplies                 | 3,000             | 3,000             | 400               | 2,600   |
| Total Team Mentor                      | <u>51,304</u>     | <u>51,304</u>     | <u>35,991</u>     | <u>15,313</u>                                 |
| JSO Program and Special Projects       |                   |                   |                   |   |
| Personal Services                      | 10,000            | 14,000            | 12,660            | 1,340   |
| Fringe Benefits                        | 2,795             | 3,655             | 3,632             | 23  |
| Services and Charges                   | 89,939            | 85,079            | 64,685            | 20,394  |
| Materials and Supplies                 | 10,000            | 10,000            | 1,899             | 8,101   |
| Total JSO Program and Special Projects | <u>112,734</u>    | <u>112,734</u>    | <u>82,876</u>     | <u>29,858</u>                                 |
| Total Public Safety                    | <u>21,481,151</u> | <u>21,927,802</u> | <u>20,874,591</u> | <u>1,053,211</u>                              |
| Public Works                           |                   |                   |                   |   |
| Map Room                               |                   |                   |                   |   |
| Personal Services                      | 147,651           | 148,196           | 147,823           | 373   |
| Fringe Benefits                        | 61,290            | 61,378            | 61,343            | 35  |
| Services and Charges                   | 19,807            | 19,807            | 18,263            | 1,544   |
| Materials and Supplies                 | 6,100             | 6,100             | 2,209             | 3,891   |
| Total Public Works                     | <u>234,848</u>    | <u>235,481</u>    | <u>229,638</u>    | <u>5,843</u>                                  |
| Human Services                         |                   |                   |                   |   |
| County Home                            |                   |                   |                   |   |
| Services and Charges                   | <u>105,000</u>    | <u>105,000</u>    | <u>71,250</u>     | <u>33,750</u>                                 |
| Veterans Services                      |                   |                   |                   |   |
| Personal Services                      | 141,453           | 135,678           | 131,766           | 3,912   |
| Fringe Benefits                        | 46,374            | 52,149            | 51,143            | 1,006   |
| Services and Charges                   | 102,149           | 97,149            | 79,676            | 17,473  |
| Materials and Supplies                 | 20,323            | 25,323            | 21,616            | 3,707   |
| Total Veterans Services                | <u>310,299</u>    | <u>310,299</u>    | <u>284,201</u>    | <u>26,098</u>                                 |
| Total Human Services                   | <u>415,299</u>    | <u>415,299</u>    | <u>355,451</u>    | <u>59,848</u>                                 |
| Other                                  |                   |                   |                   |   |
| Services and Charges                   | <u>45,000</u>     | <u>45,000</u>     | <u>14,797</u>     | <u>30,203</u>                                 |
| Intergovernmental                      | <u>593,200</u>    | <u>493,651</u>    | <u>493,200</u>    | <u>451</u>                                    |
| Total Expenditures                     | <u>38,141,870</u> | <u>38,697,288</u> | <u>36,520,034</u> | <u>2,177,254</u>                              |
| Excess of Revenues Over Expenditures   | <u>4,871,493</u>  | <u>4,242,678</u>  | <u>6,075,792</u>  | <u>1,833,114</u>                              |

continued

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**General Fund (continued)**  
For the Year Ended December 31, 2004

|  | Budgeted Amounts    |                    | Actual              | Variance with<br>Final Budget<br>Over (Under) |
|--|---------------------|--------------------|---------------------|---|
|  | Original            | Final              |                     |   |
| <b><u>Other Financing Sources (Uses)</u></b> |                     |                    |                     |   |
| Advances In                                  | \$0                 | \$53,200           | \$53,200            | \$0   |
| Advances Out                                 | 0                   | (20,000)           | (20,000)            | 0   |
| Transfers In                                 | 150,000             | 150,000            | 150,000             | 0   |
| Transfers Out                                | (6,247,025)         | (7,504,683)        | (7,010,997)         | 493,686                                       |
| Total Other Financing Sources (Uses)         | (6,097,025)         | (7,321,483)        | (6,827,797)         | 493,686                                       |
| Change in Fund Balance                       | (1,225,532)         | (3,078,805)        | (752,005)           | 2,326,800                                     |
| Fund Balance at Beginning of Year            | 11,750,924          | 11,750,924         | 11,750,924          | 0   |
| Prior Year Encumbrances Appropriated         | 916,431             | 916,431            | 916,431             | 0   |
| Fund Balance at End of Year                  | <u>\$11,441,823</u> | <u>\$9,588,550</u> | <u>\$11,915,350</u> | <u>\$2,326,800</u>                            |

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Auto and Gas Special Revenue Fund**  
For the Year Ended December 31, 2004

|   | <u>Budgeted Amounts</u>    |                            |                            | Variance with<br>Final Budget<br>Over (Under) |
|---|----------------------------|----------------------------|----------------------------|---|
|   | <u>Original</u>            | <u>Final</u>               | <u>Actual</u>              |   |
| <b><u>Revenues</u></b>                          |                            |                            |                            |   |
| Sales Taxes                                     | \$13,062,000               | \$13,062,000               | \$12,591,301               | (\$470,699)                                   |
| Charges for Services                            | 1,775,000                  | 1,775,000                  | 1,400,165                  | (374,835)                                     |
| Licenses and Permits                            | 230,000                    | 230,000                    | 199,763                    | (30,237)                                      |
| Intergovernmental                               | 8,918,500                  | 5,675,000                  | 5,902,231                  | 227,231                                       |
| Other   | 23,500                     | 55,000                     | 68,742                     | 13,742  |
| Total Revenues                                  | <u>24,009,000</u>          | <u>20,797,000</u>          | <u>20,162,202</u>          | <u>(634,798)</u>                              |
| <b><u>Expenditures</u></b>                      |                            |                            |                            |   |
| Current   |                            |                            |                            |   |
| Public Works                                    |                            |                            |                            |   |
| Personal Services                               | 2,883,211                  | 3,000,212                  | 2,896,654                  | 103,558                                       |
| Fringe Benefits                                 | 1,186,478                  | 1,239,574                  | 1,065,497                  | 174,077                                       |
| Services and Charges                            | 1,902,680                  | 2,397,823                  | 1,812,482                  | 585,341                                       |
| Materials and Supplies                          | 1,359,036                  | 1,394,043                  | 1,164,609                  | 229,434                                       |
| Capital Outlay                                  | 18,038,670                 | 18,356,140                 | 11,763,455                 | 6,592,685                                     |
| Total Expenditures                              | <u>25,370,075</u>          | <u>26,387,792</u>          | <u>18,702,697</u>          | <u>7,685,095</u>                              |
| Excess of Revenues Over<br>(Under) Expenditures | (1,361,075)                | (5,590,792)                | 1,459,505                  | 7,050,297                                     |
| <b><u>Other Financing Sources</u></b>           |                            |                            |                            |   |
| Transfers In                                    | <u>530,000</u>             | <u>245,000</u>             | <u>44,804</u>              | <u>(200,196)</u>                              |
| Change in Fund Balance                          | (831,075)                  | (5,345,792)                | 1,504,309                  | 6,850,101                                     |
| Fund Balance at Beginning of Year               | 19,115,185                 | 19,115,185                 | 19,115,185                 | 0   |
| Prior Year Encumbrances Appropriated            | <u>59,227</u>              | <u>59,227</u>              | <u>59,227</u>              | <u>0</u>                                      |
| Fund Balance at End of Year                     | <u><u>\$18,343,337</u></u> | <u><u>\$13,828,620</u></u> | <u><u>\$20,678,721</u></u> | <u><u>\$6,850,101</u></u>                     |

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Developmental Disabilities Special Revenue Fund**  
For the Year Ended December 31, 2004

|  | <u>Budgeted Amounts</u> |                    | <u>Actual</u>      | <u>Variance with<br/>Final Budget<br/>Over (Under)</u> |
|--|-------------------------|--------------------|--------------------|--|
|  | <u>Original</u>         | <u>Final</u>       |                    |  |
| <b><u>Revenues</u></b>                   |                         |                    |                    |  |
| Property Taxes                           | \$7,072,878             | \$7,358,654        | \$7,537,122        | \$178,468  |
| Charges for Services                     | 251,500                 | 250,500            | 175,048            | (75,452)   |
| Intergovernmental                        | 3,750,000               | 3,750,000          | 2,490,490          | (1,259,510)  |
| Other                                    | 44,500                  | 45,500             | 65,385             | 19,885   |
| <b>Total Revenues</b>                    | <b>11,118,878</b>       | <b>11,404,654</b>  | <b>10,268,045</b>  | <b>(1,136,609)</b>                                     |
| <b><u>Expenditures</u></b>               |                         |                    |                    |  |
| Current                                  |                         |                    |                    |  |
| Health                                   |                         |                    |                    |  |
| Personal Services                        | 3,437,862               | 3,037,862          | 2,890,261          | 147,601  |
| Fringe Benefits                          | 1,454,115               | 1,454,115          | 1,019,141          | 434,974  |
| Services and Charges                     | 6,734,215               | 6,834,215          | 6,083,588          | 750,627  |
| Materials and Supplies                   | 502,420                 | 402,420            | 159,264            | 243,156  |
| Other                                    | 350,000                 | 350,000            | 239,982            | 110,018  |
| Capital Outlay                           | 500,000                 | 500,000            | 287,449            | 212,551  |
| <b>Total Expenditures</b>                | <b>12,978,612</b>       | <b>12,578,612</b>  | <b>10,679,685</b>  | <b>1,898,927</b>                                       |
| Excess of Revenues<br>Under Expenditures | (1,859,734)             | (1,173,958)        | (411,640)          | 762,318  |
| <b><u>Other Financing Sources</u></b>    |                         |                    |                    |  |
| Transfers In                             | 100                     | 100                | 0                  | (100)  |
| <b>Change in Fund Balance</b>            | <b>(1,859,634)</b>      | <b>(1,173,858)</b> | <b>(411,640)</b>   | <b>762,218</b>   |
| Fund Balance at Beginning of Year        | 2,591,598               | 2,591,598          | 2,591,598          | 0  |
| <b>Fund Balance at End of Year</b>       | <b>\$731,964</b>        | <b>\$1,417,740</b> | <b>\$2,179,958</b> | <b>\$762,218</b>                                       |

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Radio Communications Capital Projects Fund**  
For the Year Ended December 31, 2004

|                                   | Budgeted Amounts    |                    | Actual             | Variance with<br>Final Budget<br>Over (Under) |
|-----------------------------------|---------------------|--------------------|--------------------|---|
|                                   | Original            | Final              |                    |   |
| <b><u>Revenues</u></b>            |                     |                    |                    |   |
| Other                             | \$0                 | \$0                | \$2,755            | \$2,755                                       |
| <b><u>Expenditures</u></b>        |                     |                    |                    |   |
| Capital Outlay                    |                     |                    |                    |   |
| Capital Outlay                    | 0                   | 4,970,461          | 4,497,023          | 473,438                                       |
| Change in Fund Balance            | 0                   | (4,970,461)        | (4,494,268)        | 476,193                                       |
| Fund Balance at Beginning of Year | 10,831,596          | 10,831,596         | 10,831,596         | 0   |
| Fund Balance at End of Year       | <u>\$10,831,596</u> | <u>\$5,861,135</u> | <u>\$6,337,328</u> | <u>\$476,193</u>                              |

**Delaware County, Ohio**  
Schedule of Revenues, Expenses, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Sanitary Engineer Enterprise Fund**  
For the Year Ended December 31, 2004

|                                      | <u>Budgeted Amounts</u> |                     |                     | Variance with<br>Final Budget<br>Over (Under) |
|--------------------------------------|-------------------------|---------------------|---------------------|---|
|                                      | <u>Original</u>         | <u>Final</u>        | <u>Actual</u>       |   |
| <b><u>Revenues</u></b>               |                         |                     |                     |   |
| Charges for Services                 | \$9,094,050             | \$8,806,050         | \$9,254,835         | \$448,785                                     |
| Tap In Fees                          | 11,210,000              | 11,210,000          | 8,988,189           | (2,221,811)                                   |
| Licenses and Permits                 | 87,600                  | 89,100              | 2,125               | (86,975)                                      |
| Bonds Issued                         | 5,000,000               | 0                   | 0                   | 0   |
| Other                                | 35,000                  | 36,000              | 28,602              | (7,398)                                       |
| <b>Total Revenues</b>                | <b>25,426,650</b>       | <b>20,141,150</b>   | <b>18,273,751</b>   | <b>(1,867,399)</b>                            |
| <b><u>Expenses</u></b>               |                         |                     |                     |   |
| Personal Services                    | 2,137,146               | 2,045,646           | 1,833,760           | 211,886                                       |
| Fringe Benefits                      | 918,523                 | 893,223             | 735,143             | 158,080                                       |
| Services and Charges                 | 3,139,851               | 3,124,251           | 2,254,873           | 869,378                                       |
| Materials and Supplies               | 591,837                 | 692,437             | 639,877             | 52,560  |
| Capital Outlay                       | 12,200,571              | 2,090,571           | 1,014,726           | 1,075,845                                     |
| <b>Total Expenses</b>                | <b>18,987,928</b>       | <b>8,846,128</b>    | <b>6,478,379</b>    | <b>2,367,749</b>                              |
| Excess of Revenues Over Expenses     | 6,438,722               | 11,295,022          | 11,795,372          | 500,350                                       |
| Transfers Out                        | (8,997,351)             | (6,743,341)         | (6,743,341)         | 0   |
| Change in Fund Balance               | (2,558,629)             | 4,551,681           | 5,052,031           | 500,350                                       |
| Fund Balance at Beginning of Year    | 46,753,277              | 46,753,277          | 46,753,277          | 0   |
| Prior Year Encumbrances Appropriated | 519,676                 | 519,676             | 519,676             | 0   |
| <b>Fund Balance at End of Year</b>   | <b>\$44,714,324</b>     | <b>\$51,824,634</b> | <b>\$52,324,984</b> | <b>\$500,350</b>                              |

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Real Estate Assessment Special Revenue Fund**  
For the Year Ended December 31, 2004

|                                      | <u>Budgeted Amounts</u> |                    |                    | Variance with<br>Final Budget<br>Over (Under) |
|--------------------------------------|-------------------------|--------------------|--------------------|---|
|                                      | <u>Original</u>         | <u>Final</u>       | <u>Actual</u>      |   |
| <b><u>Revenues</u></b>               |                         |                    |                    |   |
| Charges for Services                 | \$1,830,185             | \$1,830,185        | \$1,878,040        | \$47,855                                      |
| Other                                | 1,200                   | 1,200              | 779                | (421)   |
| Total Revenues                       | <u>1,831,385</u>        | <u>1,831,385</u>   | <u>1,878,819</u>   | <u>47,434</u>                                 |
| <b><u>Expenditures</u></b>           |                         |                    |                    |   |
| Current                              |                         |                    |                    |   |
| Legislative and Executive            |                         |                    |                    |   |
| Personal Services                    | 666,071                 | 662,971            | 623,463            | 39,508  |
| Fringe Benefits                      | 275,403                 | 272,403            | 230,794            | 41,609  |
| Services and Charges                 | 1,885,789               | 1,863,989          | 1,561,335          | 302,654                                       |
| Materials and Supplies               | 64,644                  | 64,644             | 51,047             | 13,597  |
| Capital Outlay                       | 212,000                 | 239,900            | 227,900            | 12,000  |
| Total Expenditures                   | <u>3,103,907</u>        | <u>3,103,907</u>   | <u>2,694,539</u>   | <u>409,368</u>                                |
| Change in Fund Balance               | (1,272,522)             | (1,272,522)        | (815,720)          | 456,802                                       |
| Fund Balance at Beginning of Year    | 1,817,787               | 1,817,787          | 1,817,787          | 0   |
| Prior Year Encumbrances Appropriated | 550,833                 | 550,833            | 550,833            | 0   |
| Fund Balance at End of Year          | <u>\$1,096,098</u>      | <u>\$1,096,098</u> | <u>\$1,552,900</u> | <u>\$456,802</u>                              |



**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**County Reserve Special Revenue Fund**  
For the Year Ended December 31, 2004

|   | <u>Budgeted Amounts</u> |                    | <u>Actual</u>      | <u>Variance with<br/>Final Budget<br/>Over (Under)</u> |
|---|-------------------------|--------------------|--------------------|--|
|   | <u>Original</u>         | <u>Final</u>       |                    |  |
| <b><u>Revenues</u></b>                  |                         |                    |                    |  |
| Total Revenues                          | \$0                     | \$0                | \$0                | \$0  |
| <b><u>Expenditures</u></b>              |                         |                    |                    |  |
| Total Expenditures                      | 0                       | 0                  | 0                  | 0  |
| Excess of Revenues Over<br>Expenditures | 0                       | 0                  | 0                  | 0  |
| <b><u>Other Financing Sources</u></b>   |                         |                    |                    |  |
| Transfers In                            | 0                       | 0                  | 250,000            | 250,000  |
| Change in Fund Balance                  | 0                       | 0                  | 250,000            | 250,000  |
| Fund Balance at Beginning of Year       | 2,213,377               | 2,213,377          | 2,213,377          | 0  |
| Fund Balance at End of Year             | <u>\$2,213,377</u>      | <u>\$2,213,377</u> | <u>\$2,463,377</u> | <u>\$250,000</u>                                       |

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**911 Special Revenue Fund**  
For the Year Ended December 31, 2004

|                                      | <u>Budgeted Amounts</u> |                         |                           | Variance with<br>Final Budget<br>Over (Under) |
|--------------------------------------|-------------------------|-------------------------|---------------------------|---|
|                                      | <u>Original</u>         | <u>Final</u>            | <u>Actual</u>             |   |
| <b><u>Revenues</u></b>               |                         |                         |                           |   |
| Property Taxes                       | \$938,442               | \$961,897               | \$970,573                 | \$8,676                                       |
| Intergovernmental                    | 104,304                 | 104,304                 | 114,164                   | 9,860   |
| Other                                | 2,409                   | 2,409                   | 2,228                     | (181)   |
| Total Revenues                       | <u>1,045,155</u>        | <u>1,068,610</u>        | <u>1,086,965</u>          | <u>18,355</u>                                 |
| <b><u>Expenditures</u></b>           |                         |                         |                           |   |
| Current                              |                         |                         |                           |   |
| Public Safety                        |                         |                         |                           |   |
| Personal Services                    | 557,125                 | 557,125                 | 449,497                   | 107,628                                       |
| Fringe Benefits                      | 199,626                 | 199,626                 | 180,543                   | 19,083  |
| Services and Charges                 | 178,179                 | 212,156                 | 193,610                   | 18,546  |
| Materials and Supplies               | 18,704                  | 27,629                  | 23,018                    | 4,611   |
| Capital Outlay                       | 184,499                 | 143,697                 | 101,563                   | 42,134  |
| Total Expenditures                   | <u>1,138,133</u>        | <u>1,140,233</u>        | <u>948,231</u>            | <u>192,002</u>                                |
| Change in Fund Balance               | (92,978)                | (71,623)                | 138,734                   | 210,357                                       |
| Fund Balance at Beginning of Year    | 885,097                 | 885,097                 | 885,097                   | 0   |
| Prior Year Encumbrances Appropriated | 69,231                  | 69,231                  | 69,231                    | 0   |
| Fund Balance at End of Year          | <u><u>\$861,350</u></u> | <u><u>\$882,705</u></u> | <u><u>\$1,093,062</u></u> | <u><u>\$210,357</u></u>                       |

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Ditch Maintenance Special Revenue Fund**  
For the Year Ended December 31, 2004

|   | <u>Budgeted Amounts</u> |                    |                    | Variance with<br>Final Budget<br>Over (Under) |
|---|-------------------------|--------------------|--------------------|---|
|   | <u>Original</u>         | <u>Final</u>       | <u>Actual</u>      |   |
| <b><u>Revenues</u></b>                  |                         |                    |                    |   |
| Special Assessments                     | \$550,000               | \$500,000          | \$554,795          | \$54,795                                      |
| Charges for Services                    | 0                       | 50,000             | 78,225             | 28,225  |
| Other                                   | 0                       | 0                  | 91                 | 91  |
| Total Revenues                          | <u>550,000</u>          | <u>550,000</u>     | <u>633,111</u>     | <u>83,111</u>                                 |
| <b><u>Expenditures</u></b>              |                         |                    |                    |   |
| Current                                 |                         |                    |                    |   |
| Public Works                            |                         |                    |                    |   |
| Services and Charges                    | 296,250                 | 296,250            | 185,051            | 111,199                                       |
| Materials and Supplies                  | 43,000                  | 43,000             | 16,002             | 26,998  |
| Total Expenditures                      | <u>339,250</u>          | <u>339,250</u>     | <u>201,053</u>     | <u>138,197</u>                                |
| Excess of Revenues Over<br>Expenditures | 210,750                 | 210,750            | 432,058            | 221,308                                       |
| <b><u>Other Financing Sources</u></b>   |                         |                    |                    |   |
| Transfers In                            | 0                       | 0                  | 7,287              | 7,287   |
| Change in Fund Balance                  | 210,750                 | 210,750            | 439,345            | 228,595                                       |
| Fund Balance at Beginning of Year       | <u>1,090,986</u>        | <u>1,090,986</u>   | <u>1,090,986</u>   | <u>0</u>                                      |
| Fund Balance at End of Year             | <u>\$1,301,736</u>      | <u>\$1,301,736</u> | <u>\$1,530,331</u> | <u>\$228,595</u>                              |

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Job and Family Services Special Revenue Fund**  
For the Year Ended December 31, 2004

|  | <u>Budgeted Amounts</u> |                  | <u>Actual</u>    | <u>Variance with<br/>Final Budget<br/>Over (Under)</u> |
|--|-------------------------|------------------|------------------|--|
|  | <u>Original</u>         | <u>Final</u>     |                  |  |
| <b><u>Revenues</u></b>                   |                         |                  |                  |  |
| Charges for Services                     | \$0                     | \$0              | \$5,071          | \$5,071  |
| Intergovernmental                        | 4,680,289               | 4,680,289        | 4,848,049        | 167,760  |
| Other                                    | 278,500                 | 278,500          | 265,176          | (13,324)   |
| <b>Total Revenues</b>                    | <b>4,958,789</b>        | <b>4,958,789</b> | <b>5,118,296</b> | <b>159,507</b>   |
| <b><u>Expenditures</u></b>               |                         |                  |                  |  |
| Current                                  |                         |                  |                  |  |
| Human Services                           |                         |                  |                  |  |
| Personal Services                        | 2,391,496               | 2,391,496        | 2,233,625        | 157,871  |
| Fringe Benefits                          | 1,020,803               | 1,020,803        | 925,166          | 95,637   |
| Services and Charges                     | 3,340,556               | 3,345,056        | 2,997,702        | 347,354  |
| Materials and Supplies                   | 42,077                  | 61,284           | 39,545           | 21,739   |
| Capital Outlay                           | 27,000                  | 20,000           | 14,571           | 5,429  |
| <b>Total Expenditures</b>                | <b>6,821,932</b>        | <b>6,838,639</b> | <b>6,210,609</b> | <b>628,030</b>   |
| Excess of Revenues<br>Under Expenditures | (1,863,143)             | (1,879,850)      | (1,092,313)      | 787,537  |
| <b><u>Other Financing Sources</u></b>    |                         |                  |                  |  |
| Transfers In                             | 1,527,185               | 1,527,185        | 1,360,378        | (166,807)  |
| Change in Fund Balance                   | (335,958)               | (352,665)        | 268,065          | 620,730  |
| Fund Balance at Beginning of Year        | 214,950                 | 214,950          | 214,950          | 0  |
| Prior Year Encumbrances Appropriated     | 240,429                 | 240,429          | 240,429          | 0  |
| <b>Fund Balance at End of Year</b>       | <b>\$119,421</b>        | <b>\$102,714</b> | <b>\$723,444</b> | <b>\$620,730</b>                                       |

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Children Services Special Revenue Fund**  
For the Year Ended December 31, 2004

|  | <u>Budgeted Amounts</u> |                  |                  | Variance with<br>Final Budget<br>Over (Under) |
|--|-------------------------|------------------|------------------|---|
|  | <u>Original</u>         | <u>Final</u>     | <u>Actual</u>    |   |
| <b><u>Revenues</u></b>                       |                         |                  |                  |   |
| Intergovernmental                            | \$1,259,560             | \$1,459,560      | \$1,558,728      | \$99,168                                      |
| Other  | 245,000                 | 50,000           | 53,522           | 3,522   |
| Total Revenues                               | <u>1,504,560</u>        | <u>1,509,560</u> | <u>1,612,250</u> | <u>102,690</u>                                |
| <b><u>Expenditures</u></b>                   |                         |                  |                  |   |
| Current                                      |                         |                  |                  |   |
| Human Services                               |                         |                  |                  |   |
| Services and Charges                         | 1,651,994               | 2,191,994        | 2,187,779        | 4,215   |
| Materials and Supplies                       | 49,167                  | 54,167           | 43,453           | 10,714  |
| Total Expenditures                           | <u>1,701,161</u>        | <u>2,246,161</u> | <u>2,231,232</u> | <u>14,929</u>                                 |
| Excess of Revenues<br>Under Expenditures     | <u>(196,601)</u>        | <u>(736,601)</u> | <u>(618,982)</u> | <u>117,619</u>                                |
| <b><u>Other Financing Sources (Uses)</u></b> |                         |                  |                  |   |
| Transfers In                                 | 1,287,815               | 1,687,815        | 1,687,815        | 0   |
| Transfers Out                                | (1,315,000)             | (1,110,000)      | (1,109,193)      | 807   |
| Total Other Financing Sources (Uses)         | <u>(27,185)</u>         | <u>577,815</u>   | <u>578,622</u>   | <u>807</u>                                    |
| Change in Fund Balance                       | (223,786)               | (158,786)        | (40,360)         | 118,426                                       |
| Fund Balance at Beginning of Year            | 219,114                 | 219,114          | 219,114          | 0   |
| Prior Year Encumbrances Appropriated         | <u>26,000</u>           | <u>26,000</u>    | <u>26,000</u>    | <u>0</u>                                      |
| Fund Balance at End of Year                  | <u>\$21,328</u>         | <u>\$86,328</u>  | <u>\$204,754</u> | <u>\$118,426</u>                              |

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Revolving Loan Special Revenue Fund**  
For the Year Ended December 31, 2004

|   | <u>Budgeted Amounts</u> |                  | <u>Actual</u>      | <u>Variance with<br/>Final Budget<br/>Over (Under)</u> |
|---|-------------------------|------------------|--------------------|--|
|   | <u>Original</u>         | <u>Final</u>     |                    |  |
| <b><u>Revenues</u></b>                            |                         |                  |                    |  |
| Interest  | \$51,480                | \$51,480         | \$67,887           | \$16,407   |
| Repayment of Loans                                | 182,520                 | 182,520          | 244,499            | 61,979   |
| Total Revenues                                    | 234,000                 | 234,000          | 312,386            | 78,386   |
| <b><u>Expenditures</u></b>                        |                         |                  |                    |  |
| Current   |                         |                  |                    |  |
| Legislative and Executive<br>Services and Charges | 1,464,603               | 964,603          | 552,616            | 411,987  |
| Change in Fund Balance                            | (1,230,603)             | (730,603)        | (240,230)          | 490,373  |
| Fund Balance at Beginning of Year                 | 1,401,793               | 1,401,793        | 1,401,793          | 0  |
| Prior Year Encumbrances Appropriated              | 112,103                 | 112,103          | 112,103            | 0  |
| Fund Balance at End of Year                       | <u>\$283,293</u>        | <u>\$783,293</u> | <u>\$1,273,666</u> | <u>\$490,373</u>                                       |

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Delinquent Real Estate Tax Account Collection Treasurer Special Revenue Fund**  
For the Year Ended December 31, 2004

|   | <u>Budgeted Amounts</u> |                  |                  | Variance with<br>Final Budget<br>Over (Under) |
|---|-------------------------|------------------|------------------|---|
|   | <u>Original</u>         | <u>Final</u>     | <u>Actual</u>    |   |
| <b><u>Revenues</u></b>                  |                         |                  |                  |   |
| Charges for Services                    | \$200,000               | \$175,500        | \$175,838        | \$338   |
| <b><u>Expenditures</u></b>              |                         |                  |                  |   |
| Current                                 |                         |                  |                  |   |
| Legislative and Executive               |                         |                  |                  |   |
| Personal Services                       | 47,230                  | 47,230           | 45,362           | 1,868   |
| Fringe Benefits                         | 24,183                  | 24,183           | 23,512           | 671   |
| Services and Charges                    | 90,000                  | 90,000           | 75,543           | 14,457  |
| Materials and Supplies                  | 8,000                   | 8,000            | 477              | 7,523   |
| Total Expenditures                      | 169,413                 | 169,413          | 144,894          | 24,519  |
| Excess of Revenues Over<br>Expenditures | 30,587                  | 6,087            | 30,944           | 24,857  |
| <b><u>Other Financing Uses</u></b>      |                         |                  |                  |   |
| Transfers Out                           | (3,000)                 | (3,000)          | 0                | 3,000   |
| Change in Fund Balance                  | 27,587                  | 3,087            | 30,944           | 27,857  |
| Fund Balance at Beginning of Year       | 588,556                 | 588,556          | 588,556          | 0   |
| Fund Balance at End of Year             | <u>\$616,143</u>        | <u>\$591,643</u> | <u>\$619,500</u> | <u>\$27,857</u>                               |

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Title Administration Special Revenue Fund**  
For the Year Ended December 31, 2004

|   | <u>Budgeted Amounts</u> |                  | <u>Actual</u>    | <u>Variance with<br/>Final Budget<br/>Over (Under)</u> |
|---|-------------------------|------------------|------------------|--|
|   | <u>Original</u>         | <u>Final</u>     |                  |  |
| <b><u>Revenues</u></b>                          |                         |                  |                  |  |
| Charges for Services                            | \$425,000               | \$505,000        | \$519,309        | \$14,309   |
| <b><u>Expenditures</u></b>                      |                         |                  |                  |  |
| Current   |                         |                  |                  |  |
| Legislative and Executive                       |                         |                  |                  |  |
| Personal Services                               | 258,729                 | 258,729          | 244,838          | 13,891   |
| Fringe Benefits                                 | 148,938                 | 147,914          | 106,377          | 41,537   |
| Services and Charges                            | 99,254                  | 100,278          | 91,681           | 8,597  |
| Materials and Supplies                          | 12,650                  | 18,150           | 13,452           | 4,698  |
| Total Expenditures                              | 519,571                 | 525,071          | 456,348          | 68,723   |
| Excess of Revenues Over<br>(Under) Expenditures | (94,571)                | (20,071)         | 62,961           | 83,032   |
| <b><u>Other Financing Uses</u></b>              |                         |                  |                  |  |
| Transfers Out                                   | (150,000)               | (150,000)        | (150,000)        | 0  |
| Change in Fund Balance                          | (244,571)               | (170,071)        | (87,039)         | 83,032   |
| Fund Balance at Beginning of Year               | 725,604                 | 725,604          | 725,604          | 0  |
| Fund Balance at End of Year                     | <u>\$481,033</u>        | <u>\$555,533</u> | <u>\$638,565</u> | <u>\$83,032</u>  |



**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Road and Bridge Special Revenue Fund**  
For the Year Ended December 31, 2004

|                                      | <u>Budgeted Amounts</u> |              | <u>Actual</u> | <u>Variance with<br/>Final Budget<br/>Over (Under)</u> |
|--------------------------------------|-------------------------|--------------|---------------|--|
|                                      | <u>Original</u>         | <u>Final</u> |               |  |
| <b><u>Revenues</u></b>               |                         |              |               |  |
| Fines and Forfeitures                | \$215,000               | \$215,000    | \$214,168     | (\$832)  |
| <b><u>Expenditures</u></b>           |                         |              |               |  |
| Current                              |                         |              |               |  |
| Public Works                         |                         |              |               |  |
| Personal Services                    | 55,731                  | 55,731       | 52,208        | 3,523  |
| Fringe Benefits                      | 23,124                  | 23,124       | 20,372        | 2,752  |
| Services and Charges                 | 2,649                   | 2,649        | 440           | 2,209  |
| Materials and Supplies               | 2,377                   | 2,377        | 1,600         | 777  |
| Capital Outlay                       | 50,000                  | 50,000       | 0             | 50,000   |
| Total Expenditures                   | 133,881                 | 133,881      | 74,620        | 59,261   |
| Change in Fund Balance               | 81,119                  | 81,119       | 139,548       | 58,429   |
| Fund Balance at Beginning of Year    | 217,667                 | 217,667      | 217,667       | 0  |
| Prior Year Encumbrances Appropriated | 276                     | 276          | 276           | 0  |
| Fund Balance at End of Year          | \$299,062               | \$299,062    | \$357,491     | \$58,429   |

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Dog and Kennel Special Revenue Fund**  
For the Year Ended December 31, 2004

|  | <u>Budgeted Amounts</u> |                        |                         | Variance with<br>Final Budget<br>Over (Under) |
|--|-------------------------|------------------------|-------------------------|---|
|  | <u>Original</u>         | <u>Final</u>           | <u>Actual</u>           |   |
| <b><u>Revenues</u></b>                   |                         |                        |                         |   |
| Charges for Services                     | \$900                   | \$900                  | \$1,378                 | \$478   |
| Licenses and Permits                     | 145,000                 | 145,000                | 144,283                 | (717)   |
| Fines and Forfeitures                    | 20,000                  | 20,000                 | 33,318                  | 13,318  |
| Other                                    | 0                       | 0                      | 1,840                   | 1,840   |
| Total Revenues                           | <u>165,900</u>          | <u>165,900</u>         | <u>180,819</u>          | <u>14,919</u>                                 |
| <b><u>Expenditures</u></b>               |                         |                        |                         |   |
| Current                                  |                         |                        |                         |   |
| Public Safety                            |                         |                        |                         |   |
| Personal Services                        | 153,911                 | 153,911                | 149,859                 | 4,052   |
| Fringe Benefits                          | 61,491                  | 61,491                 | 55,433                  | 6,058   |
| Services and Charges                     | 25,957                  | 27,220                 | 24,483                  | 2,737   |
| Materials and Supplies                   | 6,251                   | 9,944                  | 8,829                   | 1,115   |
| Capital Outlay                           | 20,000                  | 15,044                 | 15,044                  | 0   |
| Total Expenditures                       | <u>267,610</u>          | <u>267,610</u>         | <u>253,648</u>          | <u>13,962</u>                                 |
| Excess of Revenues<br>Under Expenditures | (101,710)               | (101,710)              | (72,829)                | 28,881  |
| <b><u>Other Financing Sources</u></b>    |                         |                        |                         |   |
| Transfers In                             | <u>100,000</u>          | <u>100,000</u>         | <u>100,000</u>          | <u>0</u>                                      |
| Change in Fund Balance                   | (1,710)                 | (1,710)                | 27,171                  | 28,881  |
| Fund Balance at Beginning of Year        | 86,104                  | 86,104                 | 86,104                  | 0   |
| Prior Year Encumbrances Appropriated     | <u>4,838</u>            | <u>4,838</u>           | <u>4,838</u>            | <u>0</u>                                      |
| Fund Balance at End of Year              | <u><u>\$89,232</u></u>  | <u><u>\$89,232</u></u> | <u><u>\$118,113</u></u> | <u><u>\$28,881</u></u>                        |

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Emergency Management Agency Special Revenue Fund**  
For the Year Ended December 31, 2004

|  | <u>Budgeted Amounts</u> |                        |                        | Variance with<br>Final Budget<br>Over (Under) |
|--|-------------------------|------------------------|------------------------|---|
|  | <u>Original</u>         | <u>Final</u>           | <u>Actual</u>          |   |
| <b><u>Revenues</u></b>                       |                         |                        |                        |   |
| Charges for Services                         | \$72,447                | \$72,447               | \$72,443               | (\$4)   |
| Intergovernmental                            | 449,171                 | 516,252                | 508,614                | (7,638)                                       |
| Total Revenues                               | <u>521,618</u>          | <u>588,699</u>         | <u>581,057</u>         | <u>(7,642)</u>                                |
| <b><u>Expenditures</u></b>                   |                         |                        |                        |   |
| Current                                      |                         |                        |                        |   |
| Public Safety                                |                         |                        |                        |   |
| Personal Services                            | 129,288                 | 117,733                | 114,121                | 3,612   |
| Fringe Benefits                              | 42,922                  | 38,582                 | 37,237                 | 1,345   |
| Services and Charges                         | 8,363                   | 54,049                 | 46,399                 | 7,650   |
| Materials and Supplies                       | 357,730                 | 234,790                | 232,219                | 2,571   |
| Capital Outlay                               | 50,000                  | 192,597                | 192,597                | 0   |
| Total Expenditures                           | <u>588,303</u>          | <u>637,751</u>         | <u>622,573</u>         | <u>15,178</u>                                 |
| Excess of Revenues<br>Under Expenditures     | <u>(66,685)</u>         | <u>(49,052)</u>        | <u>(41,516)</u>        | <u>7,536</u>                                  |
| <b><u>Other Financing Sources (Uses)</u></b> |                         |                        |                        |   |
| Advances Out                                 | 0                       | (19,442)               | (19,442)               | 0   |
| Transfers In                                 | 53,000                  | 53,000                 | 53,000                 | 0   |
| Total Other Financing Sources (Uses)         | <u>53,000</u>           | <u>33,558</u>          | <u>33,558</u>          | <u>0</u>                                      |
| Change in Fund Balance                       | (13,685)                | (15,494)               | (7,958)                | 7,536   |
| Fund Balance at Beginning of Year            | 21,543                  | 21,543                 | 21,543                 | 0   |
| Prior Year Encumbrances Appropriated         | <u>12,082</u>           | <u>12,082</u>          | <u>12,082</u>          | <u>0</u>                                      |
| Fund Balance at End of Year                  | <u><u>\$19,940</u></u>  | <u><u>\$18,131</u></u> | <u><u>\$25,667</u></u> | <u><u>\$7,536</u></u>                         |

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Victim Services Special Revenue Fund**  
For the Year Ended December 31, 2004

|  | <u>Budgeted Amounts</u> |                 |                 | Variance with<br>Final Budget<br>Over (Under) |
|--|-------------------------|-----------------|-----------------|---|
|  | <u>Original</u>         | <u>Final</u>    | <u>Actual</u>   |   |
| <b><u>Revenues</u></b>                         |                         |                 |                 |   |
| Charges for Services                           | \$16,830                | \$0             | \$0             | \$0   |
| Intergovernmental                              | 93,643                  | 85,658          | 85,241          | (417)   |
| Other  | 17,523                  | 15,298          | 15,300          | 2   |
| <b>Total Revenues</b>                          | <b>127,996</b>          | <b>100,956</b>  | <b>100,541</b>  | <b>(415)</b>                                  |
| <b><u>Expenditures</u></b>                     |                         |                 |                 |   |
| Current  |                         |                 |                 |   |
| Public Safety                                  |                         |                 |                 |   |
| State Victim's Assistance Grant Prosecutor     |                         |                 |                 |   |
| Personal Services                              | 16,910                  | 20,910          | 20,401          | 509   |
| Fringe Benefits                                | 11,025                  | 11,625          | 6,538           | 5,087   |
| Materials and Supplies                         | 0                       | 920             | 920             | 0   |
| Juvenile Court's Victims of Crime Grant        |                         |                 |                 |   |
| Personal Services                              | 38,020                  | 22,020          | 21,860          | 160   |
| Fringe Benefits                                | 18,544                  | 4,044           | 3,576           | 468   |
| Services and Charges                           | 39,348                  | 40,748          | 34,458          | 6,290   |
| State Victim's Assistance Grant Juvenile Court |                         |                 |                 |   |
| Services and Charges                           | 25,799                  | 24,609          | 20,165          | 4,444   |
| Materials and Supplies                         | 500                     | 0               | 0               | 0   |
| <b>Total Expenditures</b>                      | <b>150,146</b>          | <b>124,876</b>  | <b>107,918</b>  | <b>16,958</b>                                 |
| Excess of Revenues<br>Under Expenditures       | (22,150)                | (23,920)        | (7,377)         | 16,543  |
| <b><u>Other Financing Sources</u></b>          |                         |                 |                 |   |
| Transfers In                                   | 14,736                  | 14,736          | 14,736          | 0   |
| Change in Fund Balance                         | (7,414)                 | (9,184)         | 7,359           | 16,543  |
| Fund Balance at Beginning of Year              | 14,954                  | 14,954          | 14,954          | 0   |
| Prior Year Encumbrances Appropriated           | 10,645                  | 10,645          | 10,645          | 0   |
| <b>Fund Balance at End of Year</b>             | <b>\$18,185</b>         | <b>\$16,415</b> | <b>\$32,958</b> | <b>\$16,543</b>                               |

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Domestic Violence Special Revenue Fund**  
For the Year Ended December 31, 2004

|                                   | <u>Budgeted Amounts</u> |                 | <u>Actual</u>   | <u>Variance with<br/>Final Budget<br/>Over (Under)</u> |
|-----------------------------------|-------------------------|-----------------|-----------------|--|
|                                   | <u>Original</u>         | <u>Final</u>    |                 |  |
| <b><u>Revenues</u></b>            |                         |                 |                 |  |
| Charges for Services              | \$0                     | \$15,000        | \$13,345        | (\$1,655)  |
| Licenses and Permits              | 30,000                  | 15,000          | 15,889          | 889  |
| Total Revenues                    | 30,000                  | 30,000          | 29,234          | (766)  |
| <b><u>Expenditures</u></b>        |                         |                 |                 |  |
| Current                           |                         |                 |                 |  |
| Public Safety                     |                         |                 |                 |  |
| Services and Charges              | 30,000                  | 30,000          | 29,231          | 769  |
| Change in Fund Balance            | 0                       | 0               | 3               | 3  |
| Fund Balance at Beginning of Year | 12,924                  | 12,924          | 12,924          | 0  |
| Fund Balance at End of Year       | <u>\$12,924</u>         | <u>\$12,924</u> | <u>\$12,927</u> | <u>\$3</u>   |

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Community Based Corrections Special Revenue Fund**  
For the Year Ended December 31, 2004

|   | <u>Budgeted Amounts</u> |                 |                 | Variance with<br>Final Budget<br>Over (Under) |
|---|-------------------------|-----------------|-----------------|---|
|   | <u>Original</u>         | <u>Final</u>    | <u>Actual</u>   |   |
| <b><u>Revenues</u></b>                          |                         |                 |                 |   |
| Charges for Services                            | \$40,000                | \$70,000        | \$73,398        | \$3,398                                       |
| Intergovernmental                               | 243,793                 | 198,342         | 198,913         | 571   |
| <b>Total Revenues</b>                           | <b>283,793</b>          | <b>268,342</b>  | <b>272,311</b>  | <b>3,969</b>                                  |
| <b><u>Expenditures</u></b>                      |                         |                 |                 |   |
| Current   |                         |                 |                 |   |
| Public Safety                                   |                         |                 |                 |   |
| Community Based Corrections                     |                         |                 |                 |   |
| Personal Services                               | 59,424                  | 59,622          | 59,613          | 9   |
| Fringe Benefits                                 | 28,978                  | 26,744          | 26,720          | 24  |
| Services and Charges                            | 2,696                   | 2,401           | 1,599           | 802   |
| Materials and Supplies                          | 0                       | 1,813           | 1,775           | 38  |
| Intensive Supervision                           |                         |                 |                 |   |
| Services and Charges                            | 9,320                   | 10,320          | 6,886           | 3,434   |
| Materials and Supplies                          | 10,755                  | 23,755          | 18,922          | 4,833   |
| Intensive Supervision Electronic Monitoring     |                         |                 |                 |   |
| Services and Charges                            | 19,684                  | 29,684          | 29,444          | 240   |
| Materials and Supplies                          | 5,956                   | 5,956           | 2,956           | 3,000   |
| Day Report Center                               |                         |                 |                 |   |
| Personal Services                               | 67,724                  | 60,724          | 60,356          | 368   |
| Fringe Benefits                                 | 35,763                  | 33,221          | 28,670          | 4,551   |
| Services and Charges                            | 52,020                  | 18,020          | 17,350          | 670   |
| Materials and Supplies                          | 3,397                   | 13,000          | 10,900          | 2,100   |
| <b>Total Expenditures</b>                       | <b>295,717</b>          | <b>285,260</b>  | <b>265,191</b>  | <b>20,069</b>                                 |
| Excess of Revenues Over<br>(Under) Expenditures | (11,924)                | (16,918)        | 7,120           | 24,038  |
| <b><u>Other Financing Sources (Uses)</u></b>    |                         |                 |                 |   |
| Advances Out                                    | 0                       | (18,758)        | (18,758)        | 0   |
| Transfers In                                    | 0                       | 34,233          | 34,233          | 0   |
| <b>Total Other Financing Sources (Uses)</b>     | <b>0</b>                | <b>15,475</b>   | <b>15,475</b>   | <b>0</b>                                      |
| Change in Fund Balance                          | (11,924)                | (1,443)         | 22,595          | 24,038  |
| Fund Balance at Beginning of Year               | 55,460                  | 55,460          | 55,460          | 0   |
| Prior Year Encumbrances Appropriated            | 8,851                   | 8,851           | 8,851           | 0   |
| <b>Fund Balance at End of Year</b>              | <b>\$52,387</b>         | <b>\$62,868</b> | <b>\$86,906</b> | <b>\$24,038</b>                               |

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Indigent Guardianship Special Revenue Fund**  
For the Year Ended December 31, 2004

|                                   | <u>Budgeted Amounts</u> |                 | <u>Actual</u>   | <u>Variance with<br/>Final Budget<br/>Over (Under)</u> |
|-----------------------------------|-------------------------|-----------------|-----------------|--|
|                                   | <u>Original</u>         | <u>Final</u>    |                 |  |
| <b><u>Revenues</u></b>            |                         |                 |                 |  |
| Charges for Services              | \$44,000                | \$27,000        | \$26,493        | (\$507)  |
| <b><u>Expenditures</u></b>        |                         |                 |                 |  |
| Current                           |                         |                 |                 |  |
| Public Safety                     |                         |                 |                 |  |
| Services and Charges              | 44,000                  | 34,000          | 14,975          | 19,025   |
| Change in Fund Balance            | 0                       | (7,000)         | 11,518          | 18,518   |
| Fund Balance at Beginning of Year | 17,679                  | 17,679          | 17,679          | 0  |
| Fund Balance at End of Year       | <u>\$17,679</u>         | <u>\$10,679</u> | <u>\$29,197</u> | <u>\$18,518</u>  |

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Community Services Special Revenue Fund**  
For the Year Ended December 31, 2004

|   | <u>Budgeted Amounts</u> |                        |                        | Variance with<br>Final Budget<br>Over (Under) |
|---|-------------------------|------------------------|------------------------|---|
|   | <u>Original</u>         | <u>Final</u>           | <u>Actual</u>          |   |
| <b><u>Revenues</u></b>                  |                         |                        |                        |   |
| Charges for Services                    | \$23,000                | \$19,000               | \$19,286               | \$286   |
| Fines and Forfeitures                   | 12,500                  | 0                      | 0                      | 0   |
| Intergovernmental                       | 117,797                 | 88,197                 | 88,263                 | 66  |
| Other                                   | 1,978                   | 34,600                 | 43,307                 | 8,707   |
| Total Revenues                          | <u>155,275</u>          | <u>141,797</u>         | <u>150,856</u>         | <u>9,059</u>                                  |
| <b><u>Expenditures</u></b>              |                         |                        |                        |   |
| Current                                 |                         |                        |                        |   |
| Public Safety                           |                         |                        |                        |   |
| Dispute Resolution                      |                         |                        |                        |   |
| Services and Charges                    | 12,000                  | 12,000                 | 11,925                 | 75  |
| Juvenile Accountability Incentive Grant |                         |                        |                        |   |
| Personal Services                       | 20,000                  | 20,000                 | 19,138                 | 862   |
| Fringe Benefits                         | 3,190                   | 3,190                  | 3,126                  | 64  |
| Services and Charges                    | 19,500                  | 6,500                  | 832                    | 5,668   |
| Juvenile Diversion Program              |                         |                        |                        |   |
| Personal Services                       | 69,000                  | 71,830                 | 71,828                 | 2   |
| Fringe Benefits                         | 22,285                  | 25,180                 | 24,815                 | 365   |
| Materials and Supplies                  | 2,715                   | 2,990                  | 1,073                  | 1,917   |
| Total Expenditures                      | <u>148,690</u>          | <u>141,690</u>         | <u>132,737</u>         | <u>8,953</u>                                  |
| Change in Fund Balance                  | 6,585                   | 107                    | 18,119                 | 18,012  |
| Fund Balance at Beginning of Year       | <u>15,643</u>           | <u>15,643</u>          | <u>15,643</u>          | <u>0</u>                                      |
| Fund Balance at End of Year             | <u><u>\$22,228</u></u>  | <u><u>\$15,750</u></u> | <u><u>\$33,762</u></u> | <u><u>\$18,012</u></u>                        |



**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Drug Court Special Revenue Fund**  
For the Year Ended December 31, 2004

|                                   | <u>Budgeted Amounts</u> |                        | <u>Actual</u>          | <u>Variance with<br/>Final Budget<br/>Over (Under)</u> |
|-----------------------------------|-------------------------|------------------------|------------------------|--|
|                                   | <u>Original</u>         | <u>Final</u>           |                        |  |
| <b><u>Revenues</u></b>            |                         |                        |                        |  |
| Intergovernmental                 | \$159,999               | \$142,624              | \$159,524              | \$16,900   |
| Other                             | 35,000                  | 35,000                 | 35,526                 | 526  |
| Total Revenues                    | <u>194,999</u>          | <u>177,624</u>         | <u>195,050</u>         | <u>17,426</u>  |
| <b><u>Expenditures</u></b>        |                         |                        |                        |  |
| Current                           |                         |                        |                        |  |
| Public Safety                     |                         |                        |                        |  |
| Juvenile Drug Court               |                         |                        |                        |  |
| Personal Services                 | 53,000                  | 63,200                 | 63,159                 | 41   |
| Fringe Benefits                   | 18,294                  | 21,664                 | 21,345                 | 319  |
| Services and Charges              | 8,456                   | 0                      | 0                      | 0  |
| Materials and Supplies            | 5,250                   | 136                    | 0                      | 136  |
| Family Drug Court                 |                         |                        |                        |  |
| Personal Services                 | 75,000                  | 75,000                 | 64,590                 | 10,410   |
| Fringe Benefits                   | 24,443                  | 24,443                 | 22,321                 | 2,122  |
| Services and Charges              | 3,500                   | 3,500                  | 2,840                  | 660  |
| Materials and Supplies            | 2,500                   | 2,500                  | 0                      | 2,500  |
| Total Expenditures                | <u>190,443</u>          | <u>190,443</u>         | <u>174,255</u>         | <u>16,188</u>  |
| Change in Fund Balance            | 4,556                   | (12,819)               | 20,795                 | 33,614   |
| Fund Balance at Beginning of Year | <u>33,560</u>           | <u>33,560</u>          | <u>33,560</u>          | <u>0</u>   |
| Fund Balance at End of Year       | <u><u>\$38,116</u></u>  | <u><u>\$20,741</u></u> | <u><u>\$54,355</u></u> | <u><u>\$33,614</u></u>                                 |

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Youth Services Special Revenue Fund**  
For the Year Ended December 31, 2004

|                                      | <u>Budgeted Amounts</u> |                  |                  | Variance with<br>Final Budget<br>Over (Under) |
|--------------------------------------|-------------------------|------------------|------------------|---|
|                                      | <u>Original</u>         | <u>Final</u>     | <u>Actual</u>    |   |
| <b><u>Revenues</u></b>               |                         |                  |                  |   |
| Charges for Services                 | \$223,000               | \$12,500         | \$12,154         | (\$346)                                       |
| Fines and Forfeitures                | 20,300                  | 0                | 0                | 0   |
| Intergovernmental                    | 708,596                 | 684,796          | 685,005          | 209   |
| Other                                | 0                       | 500              | 500              | 0   |
| <b>Total Revenues</b>                | <b>951,896</b>          | <b>697,796</b>   | <b>697,659</b>   | <b>(137)</b>                                  |
| <b><u>Expenditures</u></b>           |                         |                  |                  |   |
| Current                              |                         |                  |                  |   |
| Public Safety                        |                         |                  |                  |   |
| Probation                            |                         |                  |                  |   |
| Services and Charges                 | 23,500                  | 23,500           | 22,980           | 520   |
| Materials and Supplies               | 1,500                   | 1,500            | 1,105            | 395   |
| Care and Custody Subsidy             |                         |                  |                  |   |
| Personal Services                    | 310,000                 | 240,000          | 234,161          | 5,839   |
| Fringe Benefits                      | 122,649                 | 91,649           | 79,026           | 12,623  |
| Services and Charges                 | 354,878                 | 126,878          | 88,932           | 37,946  |
| CSOM                                 |                         |                  |                  |   |
| Personal Services                    | 90,000                  | 78,000           | 76,147           | 1,853   |
| Fringe Benefits                      | 29,235                  | 18,735           | 15,333           | 3,402   |
| Services and Charges                 | 52,100                  | 31,100           | 27,988           | 3,112   |
| Materials and Supplies               | 0                       | 4,500            | 2,275            | 2,225   |
| <b>Total Expenditures</b>            | <b>983,862</b>          | <b>615,862</b>   | <b>547,947</b>   | <b>67,915</b>                                 |
| Change in Fund Balance               | (31,966)                | 81,934           | 149,712          | 67,778  |
| Fund Balance at Beginning of Year    | 226,160                 | 226,160          | 226,160          | 0   |
| Prior Year Encumbrances Appropriated | 40,978                  | 40,978           | 40,978           | 0   |
| <b>Fund Balance at End of Year</b>   | <b>\$235,172</b>        | <b>\$349,072</b> | <b>\$416,850</b> | <b>\$67,778</b>                               |

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Concealed Handgun Special Revenue Fund**  
For the Year Ended December 31, 2004

|  | <u>Budgeted Amounts</u> |                |                | Variance with<br>Final Budget<br>Over (Under) |
|--|-------------------------|----------------|----------------|---|
|  | <u>Original</u>         | <u>Final</u>   | <u>Actual</u>  |   |
| <b><u>Revenues</u></b>                       |                         |                |                |   |
| Licenses and Permits                         | \$33,000                | \$33,000       | \$32,965       | (\$35)  |
| Other  | 1,100                   | 1,100          | 1,103          | 3   |
| Total Revenues                               | <u>34,100</u>           | <u>34,100</u>  | <u>34,068</u>  | <u>(32)</u>                                   |
| <b><u>Expenditures</u></b>                   |                         |                |                |   |
| Current                                      |                         |                |                |   |
| Public Safety                                |                         |                |                |   |
| Personal Services                            | 2,600                   | 2,600          | 2,599          | 1   |
| Fringe Benefits                              | 519                     | 519            | 390            | 129   |
| Services and Charges                         | 19,300                  | 19,300         | 18,799         | 501   |
| Materials and Supplies                       | 5,431                   | 5,431          | 5,313          | 118   |
| Capital Outlay                               | 8,200                   | 8,200          | 8,200          | 0   |
| Total Expenditures                           | <u>36,050</u>           | <u>36,050</u>  | <u>35,301</u>  | <u>749</u>                                    |
| Excess of Revenues<br>Under Expenditures     | <u>(1,950)</u>          | <u>(1,950)</u> | <u>(1,233)</u> | <u>717</u>                                    |
| <b><u>Other Financing Sources (Uses)</u></b> |                         |                |                |   |
| Advances In                                  | 0                       | 20,000         | 20,000         | 0   |
| Advances Out                                 | 0                       | (15,000)       | (15,000)       | 0   |
| Total Other Financing Sources (Uses)         | <u>0</u>                | <u>5,000</u>   | <u>5,000</u>   | <u>0</u>                                      |
| Change in Fund Balance                       | (1,950)                 | 3,050          | 3,767          | 717   |
| Fund Balance at Beginning of Year            | <u>0</u>                | <u>0</u>       | <u>0</u>       | <u>0</u>                                      |
| Fund Balance at End of Year                  | <u>(\$1,950)</u>        | <u>\$3,050</u> | <u>\$3,767</u> | <u>\$717</u>                                  |

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Law Enforcement Corrections Special Revenue Fund**  
For the Year Ended December 31, 2004

|                                   | <u>Budgeted Amounts</u> |              | <u>Actual</u>   | <u>Variance with<br/>Final Budget<br/>Over (Under)</u> |
|-----------------------------------|-------------------------|--------------|-----------------|--|
|                                   | <u>Original</u>         | <u>Final</u> |                 |  |
| <b><u>Revenues</u></b>            |                         |              |                 |  |
| Total Revenues                    | \$0                     | \$0          | \$0             | \$0  |
| <b><u>Expenditures</u></b>        |                         |              |                 |  |
| Current                           |                         |              |                 |  |
| Public Safety                     |                         |              |                 |  |
| Materials and Supplies            | 58,029                  | 58,029       | 24,989          | 33,040   |
| Change in Fund Balance            | (58,029)                | (58,029)     | (24,989)        | 33,040   |
| Fund Balance at Beginning of Year | 58,029                  | 58,029       | 58,029          | 0  |
| Fund Balance at End of Year       | <u>\$0</u>              | <u>\$0</u>   | <u>\$33,040</u> | <u>\$33,040</u>  |

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Drug Enforcement and Education Special Revenue Fund**  
For the Year Ended December 31, 2004

|                                   | <u>Budgeted Amounts</u> |                | <u>Actual</u>  | <u>Variance with<br/>Final Budget<br/>Over (Under)</u> |
|-----------------------------------|-------------------------|----------------|----------------|--|
|                                   | <u>Original</u>         | <u>Final</u>   |                |  |
| <b><u>Revenues</u></b>            |                         |                |                |  |
| Fines and Forfeitures             | \$4,000                 | \$4,000        | \$2,675        | (\$1,325)  |
| <b><u>Expenditures</u></b>        |                         |                |                |  |
| Current                           |                         |                |                |  |
| Public Safety                     |                         |                |                |  |
| Services and Charges              | 4,000                   | 2,000          | 601            | 1,399  |
| Materials and Supplies            | 5,000                   | 3,500          | 1,376          | 2,124  |
| Total Expenditures                | 9,000                   | 5,500          | 1,977          | 3,523  |
| Change in Fund Balance            | (5,000)                 | (1,500)        | 698            | 2,198  |
| Fund Balance at Beginning of Year | 6,087                   | 6,087          | 6,087          | 0  |
| Fund Balance at End of Year       | <u>\$1,087</u>          | <u>\$4,587</u> | <u>\$6,785</u> | <u>\$2,198</u>   |

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Data Center Special Revenue Fund**  
For the Year Ended December 31, 2004

|  | <u>Budgeted Amounts</u> |                 |                 | Variance with<br>Final Budget<br>Over (Under) |
|--|-------------------------|-----------------|-----------------|---|
|  | <u>Original</u>         | <u>Final</u>    | <u>Actual</u>   |   |
| <b><u>Revenues</u></b>                   |                         |                 |                 |   |
| Charges for Services                     | \$200                   | \$1,300         | \$1,329         | \$29  |
| <b><u>Expenditures</u></b>               |                         |                 |                 |   |
| Current                                  |                         |                 |                 |   |
| Legislative and Executive                |                         |                 |                 |   |
| Personal Services                        | 306,180                 | 306,180         | 304,946         | 1,234   |
| Fringe Benefits                          | 113,215                 | 113,215         | 104,827         | 8,388   |
| Services and Charges                     | 201,270                 | 201,270         | 185,319         | 15,951  |
| Materials and Supplies                   | 38,828                  | 38,828          | 35,611          | 3,217   |
| Capital Outlay                           | 33,000                  | 47,000          | 47,000          | 0   |
| Total Expenditures                       | 692,493                 | 706,493         | 677,703         | 28,790  |
| Excess of Revenues<br>Under Expenditures | (692,293)               | (705,193)       | (676,374)       | 28,819  |
| <b><u>Other Financing Sources</u></b>    |                         |                 |                 |   |
| Transfers In                             | 617,929                 | 631,929         | 631,929         | 0   |
| Change in Fund Balance                   | (74,364)                | (73,264)        | (44,445)        | 28,819  |
| Fund Balance at Beginning of Year        | 47,062                  | 47,062          | 47,062          | 0   |
| Prior Year Encumbrances Appropriated     | 42,545                  | 42,545          | 42,545          | 0   |
| Fund Balance at End of Year              | <u>\$15,243</u>         | <u>\$16,343</u> | <u>\$45,162</u> | <u>\$28,819</u>                               |

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Educational Service Center Special Revenue Fund**  
For the Year Ended December 31, 2004

|                                   | <u>Budgeted Amounts</u> |                 | <u>Actual</u>   | <u>Variance with<br/>Final Budget<br/>Over (Under)</u> |
|-----------------------------------|-------------------------|-----------------|-----------------|--|
|                                   | <u>Original</u>         | <u>Final</u>    |                 |  |
| <b><u>Revenues</u></b>            |                         |                 |                 |  |
| Total Revenues                    | \$0                     | \$0             | \$0             | \$0  |
| <b><u>Expenditures</u></b>        |                         |                 |                 |  |
| Total Expenditures                | 0                       | 0               | 0               | 0  |
| Change in Fund Balance            | 0                       | 0               | 0               | 0  |
| Fund Balance at Beginning of Year | 31,779                  | 31,779          | 31,779          | 0  |
| Fund Balance at End of Year       | <u>\$31,779</u>         | <u>\$31,779</u> | <u>\$31,779</u> | <u>\$0</u>   |

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Joint Economic Development Special Revenue Fund**  
For the Year Ended December 31, 2004

|  | <u>Budgeted Amounts</u> |                         |                         | Variance with<br>Final Budget<br>Over (Under) |
|--|-------------------------|-------------------------|-------------------------|---|
|  | <u>Original</u>         | <u>Final</u>            | <u>Actual</u>           |   |
| <b><u>Revenues</u></b>                   |                         |                         |                         |   |
| Charges for Services                     | \$2,500                 | \$2,500                 | \$4,648                 | \$2,148                                       |
| Repayment of Loans                       | 20,220                  | 20,220                  | 11,791                  | (8,429)                                       |
| Other                                    | 8,000                   | 8,000                   | 2,439                   | (5,561)                                       |
| Total Revenues                           | <u>30,720</u>           | <u>30,720</u>           | <u>18,878</u>           | <u>(11,842)</u>                               |
| <b><u>Expenditures</u></b>               |                         |                         |                         |   |
| Current                                  |                         |                         |                         |   |
| Legislative and Executive                |                         |                         |                         |   |
| Personal Services                        | 117,640                 | 117,640                 | 117,551                 | 89  |
| Fringe Benefits                          | 40,963                  | 40,963                  | 40,381                  | 582   |
| Services and Charges                     | 43,248                  | 43,248                  | 30,074                  | 13,174  |
| Materials and Supplies                   | 8,363                   | 8,363                   | 6,091                   | 2,272   |
| Capital Outlay                           | 12,400                  | 12,400                  | 12,400                  | 0   |
| Total Expenditures                       | <u>222,614</u>          | <u>222,614</u>          | <u>206,497</u>          | <u>16,117</u>                                 |
| Excess of Revenues<br>Under Expenditures | (191,894)               | (191,894)               | (187,619)               | 4,275   |
| <b><u>Other Financing Sources</u></b>    |                         |                         |                         |   |
| Transfers In                             | <u>197,000</u>          | <u>197,000</u>          | <u>197,000</u>          | <u>0</u>                                      |
| Change in Fund Balance                   | 5,106                   | 5,106                   | 9,381                   | 4,275   |
| Fund Balance at Beginning of Year        | 168,700                 | 168,700                 | 168,700                 | 0   |
| Prior Year Encumbrances Appropriated     | <u>15,061</u>           | <u>15,061</u>           | <u>15,061</u>           | <u>0</u>                                      |
| Fund Balance at End of Year              | <u><u>\$188,867</u></u> | <u><u>\$188,867</u></u> | <u><u>\$193,142</u></u> | <u><u>\$4,275</u></u>                         |



**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Litter Special Revenue Fund**  
For the Year Ended December 31, 2004

|                                      | <u>Budgeted Amounts</u> |                       |                       | Variance with<br>Final Budget<br>Over (Under) |
|--------------------------------------|-------------------------|-----------------------|-----------------------|---|
|                                      | <u>Original</u>         | <u>Final</u>          | <u>Actual</u>         |   |
| <b><u>Revenues</u></b>               |                         |                       |                       |   |
| Intergovernmental                    | \$84,900                | \$84,900              | \$84,900              | \$0   |
| Other                                | 17,000                  | 17,000                | 17,000                | 0   |
| Total Revenues                       | <u>101,900</u>          | <u>101,900</u>        | <u>101,900</u>        | <u>0</u>                                      |
| <b><u>Expenditures</u></b>           |                         |                       |                       |   |
| Current                              |                         |                       |                       |   |
| Health                               |                         |                       |                       |   |
| Personal Services                    | 59,146                  | 58,460                | 58,329                | 131   |
| Fringe Benefits                      | 18,941                  | 21,817                | 21,815                | 2   |
| Services and Charges                 | 18,757                  | 20,973                | 19,713                | 1,260   |
| Materials and Supplies               | 4,651                   | 3,177                 | 2,121                 | 1,056   |
| Total Expenditures                   | <u>101,495</u>          | <u>104,427</u>        | <u>101,978</u>        | <u>2,449</u>                                  |
| Change in Fund Balance               | 405                     | (2,527)               | (78)                  | 2,449   |
| Fund Balance at Beginning of Year    | 3,307                   | 3,307                 | 3,307                 | 0   |
| Prior Year Encumbrances Appropriated | <u>914</u>              | <u>914</u>            | <u>914</u>            | <u>0</u>                                      |
| Fund Balance at End of Year          | <u><u>\$4,626</u></u>   | <u><u>\$1,694</u></u> | <u><u>\$4,143</u></u> | <u><u>\$2,449</u></u>                         |

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Workforce Investment Act Special Revenue Fund**  
For the Year Ended December 31, 2004

|                                      | <u>Budgeted Amounts</u> |                | <u>Actual</u>   | <u>Variance with<br/>Final Budget<br/>Over (Under)</u> |
|--------------------------------------|-------------------------|----------------|-----------------|--|
|                                      | <u>Original</u>         | <u>Final</u>   |                 |  |
| <b><u>Revenues</u></b>               |                         |                |                 |  |
| Intergovernmental                    | \$165,000               | \$165,000      | \$206,385       | \$41,385   |
| Other                                | 0                       | 0              | 95              | 95   |
| Total Revenues                       | <u>165,000</u>          | <u>165,000</u> | <u>206,480</u>  | <u>41,480</u>  |
| <b><u>Expenditures</u></b>           |                         |                |                 |  |
| Current                              |                         |                |                 |  |
| Human Services                       |                         |                |                 |  |
| Services and Charges                 | 114,718                 | 114,718        | 73,334          | 41,384   |
| Materials and Supplies               | 11,282                  | 11,282         | 7,508           | 3,774  |
| Total Expenditures                   | <u>126,000</u>          | <u>126,000</u> | <u>80,842</u>   | <u>45,158</u>  |
| Excess of Revenues Over Expenditures | 39,000                  | 39,000         | 125,638         | 86,638   |
| <b><u>Other Financing Uses</u></b>   |                         |                |                 |  |
| Transfers Out                        | (39,000)                | (39,000)       | (39,000)        | 0  |
| Change in Fund Balance               | 0                       | 0              | 86,638          | 86,638   |
| Fund Balance at Beginning of Year    | <u>0</u>                | <u>0</u>       | <u>0</u>        | <u>0</u>   |
| Fund Balance at End of Year          | <u>\$0</u>              | <u>\$0</u>     | <u>\$86,638</u> | <u>\$86,638</u>  |

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Children Trust Special Revenue Fund**  
For the Year Ended December 31, 2004

|                                   | <u>Budgeted Amounts</u> |              | <u>Actual</u> | <u>Variance with<br/>Final Budget<br/>Over (Under)</u> |
|-----------------------------------|-------------------------|--------------|---------------|--|
|                                   | <u>Original</u>         | <u>Final</u> |               |  |
| <b><u>Revenues</u></b>            |                         |              |               |  |
| Intergovernmental                 | \$19,592                | \$58,775     | \$58,775      | \$0  |
| <b><u>Expenditures</u></b>        |                         |              |               |  |
| Current                           |                         |              |               |  |
| Human Services                    |                         |              |               |  |
| Services and Charges              | 19,592                  | 58,775       | 58,775        | 0  |
| Change in Fund Balance            | 0                       | 0            | 0             | 0  |
| Fund Balance at Beginning of Year | 0                       | 0            | 0             | 0  |
| Fund Balance at End of Year       | <u>\$0</u>              | <u>\$0</u>   | <u>\$0</u>    | <u>\$0</u>   |

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Community Development Block Grant Special Revenue Fund**  
For the Year Ended December 31, 2004

|   | <u>Budgeted Amounts</u> |                | <u>Actual</u>   | <u>Variance with<br/>Final Budget<br/>Over (Under)</u> |
|---|-------------------------|----------------|-----------------|--|
|   | <u>Original</u>         | <u>Final</u>   |                 |  |
| <b><u>Revenues</u></b>                            |                         |                |                 |  |
| Intergovernmental                                 | \$247,000               | \$145,580      | \$145,580       | \$0  |
| Other   | 25,000                  | 0              | 0               | 0  |
| Total Revenues                                    | 272,000                 | 145,580        | 145,580         | 0  |
| <b><u>Expenditures</u></b>                        |                         |                |                 |  |
| Current   |                         |                |                 |  |
| Legislative and Executive<br>Services and Charges | 252,000                 | 161,294        | 158,551         | 2,743  |
| Change in Fund Balance                            | 20,000                  | (15,714)       | (12,971)        | 2,743  |
| Fund Balance at Beginning of Year                 | 22,971                  | 22,971         | 22,971          | 0  |
| Fund Balance at End of Year                       | <u>\$42,971</u>         | <u>\$7,257</u> | <u>\$10,000</u> | <u>\$2,743</u>   |

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**DRETAC Prosecutor Special Revenue Fund**  
For the Year Ended December 31, 2004

|                                   | <u>Budgeted Amounts</u> |                         | <u>Actual</u>           | <u>Variance with<br/>Final Budget<br/>Over (Under)</u> |
|-----------------------------------|-------------------------|-------------------------|-------------------------|--|
|                                   | <u>Original</u>         | <u>Final</u>            |                         |  |
| <b><u>Revenues</u></b>            |                         |                         |                         |  |
| Taxes                             | \$1,000                 | \$0                     | \$0                     | \$0  |
| Charges for Services              | 100,000                 | 174,000                 | 174,000                 | 0  |
| Total Revenues                    | <u>101,000</u>          | <u>174,000</u>          | <u>174,000</u>          | <u>0</u>   |
| <b><u>Expenditures</u></b>        |                         |                         |                         |  |
| Current                           |                         |                         |                         |  |
| Legislative and Executive         |                         |                         |                         |  |
| Personal Services                 | 96,552                  | 96,552                  | 96,479                  | 73   |
| Fringe Benefits                   | 27,322                  | 27,322                  | 26,944                  | 378  |
| Materials and Supplies            | 2,000                   | 2,000                   | 0                       | 2,000  |
| Total Expenditures                | <u>125,874</u>          | <u>125,874</u>          | <u>123,423</u>          | <u>2,451</u>   |
| Change in Fund Balance            | (24,874)                | 48,126                  | 50,577                  | 2,451  |
| Fund Balance at Beginning of Year | <u>236,742</u>          | <u>236,742</u>          | <u>236,742</u>          | <u>0</u>   |
| Fund Balance at End of Year       | <u><u>\$211,868</u></u> | <u><u>\$284,868</u></u> | <u><u>\$287,319</u></u> | <u><u>\$2,451</u></u>                                  |

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Child Support Enforcement Agency Special Revenue Fund**  
For the Year Ended December 31, 2004

|                                   | <u>Budgeted Amounts</u> |                         |                         | Variance with<br>Final Budget<br>Over (Under) |
|-----------------------------------|-------------------------|-------------------------|-------------------------|---|
|                                   | <u>Original</u>         | <u>Final</u>            | <u>Actual</u>           |   |
| <b><u>Revenues</u></b>            |                         |                         |                         |   |
| Charges for Services              | \$209,000               | \$209,000               | \$242,612               | \$33,612                                      |
| Intergovernmental                 | 875,000                 | 875,000                 | 1,056,417               | 181,417                                       |
| Other                             | 5,000                   | 5,000                   | 3,084                   | (1,916)                                       |
| Total Revenues                    | <u>1,089,000</u>        | <u>1,089,000</u>        | <u>1,302,113</u>        | <u>213,113</u>                                |
| <b><u>Expenditures</u></b>        |                         |                         |                         |   |
| Current                           |                         |                         |                         |   |
| Human Services                    |                         |                         |                         |   |
| Personal Services                 | 683,438                 | 633,438                 | 597,737                 | 35,701  |
| Fringe Benefits                   | 249,603                 | 249,603                 | 227,619                 | 21,984  |
| Services and Charges              | 324,883                 | 590,446                 | 589,565                 | 881   |
| Materials and Supplies            | 10,975                  | 10,975                  | 9,890                   | 1,085   |
| Total Expenditures                | <u>1,268,899</u>        | <u>1,484,462</u>        | <u>1,424,811</u>        | <u>59,651</u>                                 |
| Change in Fund Balance            | (179,899)               | (395,462)               | (122,698)               | 272,764                                       |
| Fund Balance at Beginning of Year | <u>518,055</u>          | <u>518,055</u>          | <u>518,055</u>          | <u>0</u>                                      |
| Fund Balance at End of Year       | <u><u>\$338,156</u></u> | <u><u>\$122,593</u></u> | <u><u>\$395,357</u></u> | <u><u>\$272,764</u></u>                       |

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Recorder Special Revenue Fund**  
For the Year Ended December 31, 2004

|   | <u>Budgeted Amounts</u> |                  | <u>Actual</u>    | <u>Variance with<br/>Final Budget<br/>Over (Under)</u> |
|---|-------------------------|------------------|------------------|--|
|   | <u>Original</u>         | <u>Final</u>     |                  |  |
| <b><u>Revenues</u></b>                            |                         |                  |                  |  |
| Charges for Services                              | \$320,000               | \$225,000        | \$224,188        | (\$812)  |
| <b><u>Expenditures</u></b>                        |                         |                  |                  |  |
| Current   |                         |                  |                  |  |
| Legislative and Executive<br>Services and Charges | 313,856                 | 313,856          | 237,465          | 76,391   |
| Materials and Supplies                            | 15,834                  | 21,950           | 10,435           | 11,515   |
| Total Expenditures                                | 329,690                 | 335,806          | 247,900          | 87,906   |
| Change in Fund Balance                            | (9,690)                 | (110,806)        | (23,712)         | 87,094   |
| Fund Balance at Beginning of Year                 | 164,666                 | 164,666          | 164,666          | 0  |
| Prior Year Encumbrances Appropriated              | 54,890                  | 54,890           | 54,890           | 0  |
| Fund Balance at End of Year                       | <u>\$209,866</u>        | <u>\$108,750</u> | <u>\$195,844</u> | <u>\$87,094</u>  |

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Court Special Revenue Fund**  
For the Year Ended December 31, 2004

|   | <u>Budgeted Amounts</u> |                 |                 | Variance with<br>Final Budget<br>Over (Under) |
|---|-------------------------|-----------------|-----------------|---|
|   | <u>Original</u>         | <u>Final</u>    | <u>Actual</u>   |   |
| <b><u>Revenues</u></b>                          |                         |                 |                 |   |
| Charges for Services                            | \$31,500                | \$67,450        | \$69,313        | \$1,863                                       |
| Fines and Forfeitures                           | 34,900                  | 0               | 0               | 0   |
| Other   | 5,402                   | 250             | 374             | 124   |
| <b>Total Revenues</b>                           | <b>71,802</b>           | <b>67,700</b>   | <b>69,687</b>   | <b>1,987</b>                                  |
| <b><u>Expenditures</u></b>                      |                         |                 |                 |   |
| Current   |                         |                 |                 |   |
| Judicial  |                         |                 |                 |   |
| Clerk of Common Pleas Data/Special Projects     |                         |                 |                 |   |
| Services and Charges                            | 12,600                  | 14,280          | 13,920          | 360   |
| Materials and Supplies                          | 15,450                  | 23,478          | 23,470          | 8   |
| Capital Outlay                                  | 0                       | 16,791          | 16,790          | 1   |
| Juvenile Court Data                             |                         |                 |                 |   |
| Personal Services                               | 15,000                  | 11,000          | 10,646          | 354   |
| Fringe Benefits                                 | 2,393                   | 2,393           | 1,696           | 697   |
| Services and Charges                            | 3,000                   | 3,000           | 3,000           | 0   |
| Probate Court Data                              |                         |                 |                 |   |
| Personal Services                               | 15,000                  | 15,000          | 10,646          | 4,354   |
| Fringe Benefits                                 | 2,392                   | 2,392           | 1,696           | 696   |
| Services and Charges                            | 1,000                   | 1,000           | 308             | 692   |
| <b>Total Expenditures</b>                       | <b>66,835</b>           | <b>89,334</b>   | <b>82,172</b>   | <b>7,162</b>                                  |
| Excess of Revenues Over<br>(Under) Expenditures | 4,967                   | (21,634)        | (12,485)        | 9,149   |
| <b><u>Other Financing Uses</u></b>              |                         |                 |                 |   |
| Transfers Out                                   | (675)                   | (675)           | 0               | 675   |
| <b>Change in Fund Balance</b>                   | <b>4,292</b>            | <b>(22,309)</b> | <b>(12,485)</b> | <b>9,824</b>                                  |
| Fund Balance at Beginning of Year               | 55,062                  | 55,062          | 55,062          | 0   |
| <b>Fund Balance at End of Year</b>              | <b>\$59,354</b>         | <b>\$32,753</b> | <b>\$42,577</b> | <b>\$9,824</b>                                |



**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Indigent Driver Special Revenue Fund**  
For the Year Ended December 31, 2004

|                                   | <u>Budgeted Amounts</u> |                | <u>Actual</u>  | <u>Variance with<br/>Final Budget<br/>Over (Under)</u> |
|-----------------------------------|-------------------------|----------------|----------------|--|
|                                   | <u>Original</u>         | <u>Final</u>   |                |  |
| <b><u>Revenues</u></b>            |                         |                |                |  |
| Charges for Services              | \$0                     | \$100          | \$0            | (\$100)  |
| Intergovernmental                 | 2,200                   | 200            | 150            | (50)   |
| Total Revenues                    | 2,200                   | 300            | 150            | (150)  |
| <b><u>Expenditures</u></b>        |                         |                |                |  |
| Current                           |                         |                |                |  |
| Public Safety                     |                         |                |                |  |
| Services and Charges              | 2,200                   | 1,000          | 100            | 900  |
| Change in Fund Balance            | 0                       | (700)          | 50             | 750  |
| Fund Balance at Beginning of Year | 1,988                   | 1,988          | 1,988          | 0  |
| Fund Balance at End of Year       | <u>\$1,988</u>          | <u>\$1,288</u> | <u>\$2,038</u> | <u>\$750</u>   |

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Legal Research Special Revenue Fund**  
For the Year Ended December 31, 2004

|                                   | <u>Budgeted Amounts</u> |                        | <u>Actual</u>          | <u>Variance with<br/>Final Budget<br/>Over (Under)</u> |
|-----------------------------------|-------------------------|------------------------|------------------------|--|
|                                   | <u>Original</u>         | <u>Final</u>           |                        |  |
| <b><u>Revenues</u></b>            |                         |                        |                        |  |
| Charges for Services              | \$4,500                 | \$4,500                | \$5,561                | \$1,061  |
| Other                             | 150                     | 150                    | 168                    | 18   |
| Total Revenues                    | <u>4,650</u>            | <u>4,650</u>           | <u>5,729</u>           | <u>1,079</u>   |
| <b><u>Expenditures</u></b>        |                         |                        |                        |  |
| Current                           |                         |                        |                        |  |
| Judicial                          |                         |                        |                        |  |
| Services and Charges              | 3,000                   | 3,000                  | 0                      | 3,000  |
| Materials and Supplies            | 3,000                   | 3,000                  | 0                      | 3,000  |
| Total Expenditures                | <u>6,000</u>            | <u>6,000</u>           | <u>0</u>               | <u>6,000</u>   |
| Change in Fund Balance            | (1,350)                 | (1,350)                | 5,729                  | 7,079  |
| Fund Balance at Beginning of Year | <u>19,574</u>           | <u>19,574</u>          | <u>19,574</u>          | <u>0</u>   |
| Fund Balance at End of Year       | <u><u>\$18,224</u></u>  | <u><u>\$18,224</u></u> | <u><u>\$25,303</u></u> | <u><u>\$7,079</u></u>                                  |

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Help America Vote Special Revenue Fund**  
For the Year Ended December 31, 2004

|   | <u>Budgeted Amounts</u> |                   |                   | Variance with<br>Final Budget<br>Over (Under) |
|---|-------------------------|-------------------|-------------------|---|
|   | <u>Original</u>         | <u>Final</u>      | <u>Actual</u>     |   |
| <b><u>Revenues</u></b>                            |                         |                   |                   |   |
| Intergovernmental                                 | \$0                     | \$0               | \$0               | \$0   |
| <b><u>Expenditures</u></b>                        |                         |                   |                   |   |
| Current   |                         |                   |                   |   |
| Legislative and Executive<br>Services and Charges | 14,000                  | 25,450            | 25,450            | 0   |
| Materials and Supplies                            | 35,801                  | 32,038            | 32,038            | 0   |
| Capital Outlay                                    | 7,500                   | 5,418             | 5,418             | 0   |
| Total Expenditures                                | <u>57,301</u>           | <u>62,906</u>     | <u>62,906</u>     | <u>0</u>                                      |
| Excess of Revenues<br>Under Expenditures          | (57,301)                | (62,906)          | (62,906)          | 0   |
| <b><u>Other Financing Sources</u></b>             |                         |                   |                   |   |
| Transfers In                                      | <u>0</u>                | <u>5,610</u>      | <u>5,610</u>      | <u>0</u>                                      |
| Net Change in Fund Balance                        | (57,301)                | (57,296)          | (57,296)          | 0   |
| Fund Balance at Beginning of Year                 | 0                       | 0                 | 0                 | 0   |
| Prior Years Encumbrances Appropriated             | <u>57,301</u>           | <u>57,301</u>     | <u>57,301</u>     | <u>0</u>                                      |
| Fund Balance at End of Year                       | <u><u>\$0</u></u>       | <u><u>\$5</u></u> | <u><u>\$5</u></u> | <u><u>\$0</u></u>                             |

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Bond Retirement Debt Service Fund**  
For the Year Ended December 31, 2004

|  | <u>Budgeted Amounts</u> |              | <u>Actual</u>  | <u>Variance with<br/>Final Budget<br/>Over (Under)</u> |
|--|-------------------------|--------------|----------------|--|
|  | <u>Original</u>         | <u>Final</u> |                |  |
| <b><u>Revenues</u></b>                       |                         |              |                |  |
| Interest                                     | \$0                     | \$7,148      | \$7,148        | \$0  |
| <b><u>Expenditures</u></b>                   |                         |              |                |  |
| Debt Service                                 |                         |              |                |  |
| Principal Retirement                         | 5,112,233               | 5,787,233    | 6,007,233      | (220,000)  |
| Interest and Fiscal Charges                  | 4,096,635               | 4,454,839    | 4,227,885      | 226,954  |
| Total Expenditures                           | 9,208,868               | 10,242,072   | 10,235,118     | 6,954  |
| Excess of Revenues<br>Under Expenditures     | (9,208,868)             | (10,234,924) | (10,227,970)   | 6,954  |
| <b><u>Other Financing Sources (Uses)</u></b> |                         |              |                |  |
| Refunding Bonds Issued                       | 0                       | 16,075,000   | 16,075,000     | 0  |
| Premium on Refunding Bonds Issued            | 0                       | 435,730      | 435,730        | 0  |
| Payment to Bond Refunding Escrow Agent       | 0                       | (16,238,701) | (16,238,701)   | 0  |
| Transfers In                                 | 9,208,868               | 9,961,056    | 9,961,056      | 0  |
| Total Other Financing Sources (Uses)         | 9,208,868               | 10,233,085   | 10,233,085     | 0  |
| Change in Fund Balance                       | 0                       | (1,839)      | 5,115          | 6,954  |
| Fund Balance at Beginning of Year            | 1,839                   | 1,839        | 1,839          | 0  |
| Fund Balance at End of Year                  | <u>\$1,839</u>          | <u>\$0</u>   | <u>\$6,954</u> | <u>\$6,954</u>   |

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Permanent Improvement Capital Projects Fund**  
For the Year Ended December 31, 2004

|                                      | <u>Budgeted Amounts</u> |                         | <u>Actual</u>           | <u>Variance with<br/>Final Budget<br/>Over (Under)</u> |
|--------------------------------------|-------------------------|-------------------------|-------------------------|--|
|                                      | <u>Original</u>         | <u>Final</u>            |                         |  |
| <b><u>Revenues</u></b>               |                         |                         |                         |  |
| Property Taxes                       | \$389,000               | \$409,538               | \$416,104               | \$6,566  |
| Intergovernmental                    | 49,000                  | 49,000                  | 49,843                  | 843  |
| Total Revenues                       | <u>438,000</u>          | <u>458,538</u>          | <u>465,947</u>          | <u>7,409</u>   |
| <b><u>Expenditures</u></b>           |                         |                         |                         |  |
| Capital Outlay                       |                         |                         |                         |  |
| Services and Charges                 | 8,500                   | 8,500                   | 6,720                   | 1,780  |
| Capital Outlay                       | 649,837                 | 649,837                 | 356,233                 | 293,604  |
| Total Expenditures                   | <u>658,337</u>          | <u>658,337</u>          | <u>362,953</u>          | <u>295,384</u>   |
| Change in Fund Balance               | (220,337)               | (199,799)               | 102,994                 | 302,793  |
| Fund Balance at Beginning of Year    | 318,516                 | 318,516                 | 318,516                 | 0  |
| Prior Year Encumbrances Appropriated | <u>195,237</u>          | <u>195,237</u>          | <u>195,237</u>          | <u>0</u>   |
| Fund Balance at End of Year          | <u><u>\$293,416</u></u> | <u><u>\$313,954</u></u> | <u><u>\$616,747</u></u> | <u><u>\$302,793</u></u>                                |

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**EMS Capital Projects Fund**  
For the Year Ended December 31, 2004

|  | <u>Budgeted Amounts</u> |                  | <u>Actual</u>      | <u>Variance with<br/>Final Budget<br/>Over (Under)</u> |
|--|-------------------------|------------------|--------------------|--|
|  | <u>Original</u>         | <u>Final</u>     |                    |  |
| <b><u>Revenues</u></b>                   |                         |                  |                    |  |
| Total Revenues                           | \$0                     | \$0              | \$0                | \$0  |
| <b><u>Expenditures</u></b>               |                         |                  |                    |  |
| Capital Outlay                           |                         |                  |                    |  |
| Services and Charges                     | 2,768                   | 52,768           | 50,000             | 2,768  |
| Materials and Supplies                   | 10,025                  | 6,000            | 0                  | 6,000  |
| Capital Outlay                           | 152,978                 | 157,003          | 27,541             | 129,462  |
| Total Expenditures                       | 165,771                 | 215,771          | 77,541             | 138,230  |
| Excess of Revenues<br>Under Expenditures | (165,771)               | (215,771)        | (77,541)           | 138,230  |
| <b><u>Other Financing Sources</u></b>    |                         |                  |                    |  |
| Transfers In                             | 0                       | 0                | 300,000            | 300,000  |
| Change in Fund Balance                   | (165,771)               | (215,771)        | 222,459            | 438,230  |
| Fund Balance at Beginning of Year        | 1,114,899               | 1,114,899        | 1,114,899          | 0  |
| Prior Year Encumbrances Appropriated     | 2,767                   | 2,767            | 2,767              | 0  |
| Fund Balance at End of Year              | <u>\$951,895</u>        | <u>\$901,895</u> | <u>\$1,340,125</u> | <u>\$438,230</u>                                       |

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**County Drainage Capital Projects Fund**  
For the Year Ended December 31, 2004

|  | <u>Budgeted Amounts</u> |                        |                        | Variance with<br>Final Budget<br>Over (Under) |
|--|-------------------------|------------------------|------------------------|---|
|  | <u>Original</u>         | <u>Final</u>           | <u>Actual</u>          |   |
| <b><u>Revenues</u></b>                   |                         |                        |                        |   |
| Special Assessments                      | \$5,000                 | \$11,000               | \$19,095               | \$8,095                                       |
| Other                                    | 0                       | 2,000                  | 7,106                  | 5,106   |
| Total Revenues                           | <u>5,000</u>            | <u>13,000</u>          | <u>26,201</u>          | <u>13,201</u>                                 |
| <b><u>Expenditures</u></b>               |                         |                        |                        |   |
| Capital Outlay                           |                         |                        |                        |   |
| Services and Charges                     | 21,200                  | 36,151                 | 35,090                 | 1,061   |
| Capital Outlay                           | 12,919                  | 12,919                 | 0                      | 12,919  |
| Total Expenditures                       | <u>34,119</u>           | <u>49,070</u>          | <u>35,090</u>          | <u>13,980</u>                                 |
| Excess of Revenues<br>Under Expenditures | (29,119)                | (36,070)               | (8,889)                | 27,181  |
| <b><u>Other Financing Sources</u></b>    |                         |                        |                        |   |
| Transfers In                             | <u>31,000</u>           | <u>20,000</u>          | <u>20,000</u>          | <u>0</u>                                      |
| Change in Fund Balance                   | 1,881                   | (16,070)               | 11,111                 | 27,181  |
| Fund Balance at Beginning of Year        | 56,569                  | 56,569                 | 56,569                 | 0   |
| Prior Year Encumbrances Appropriated     | <u>12,920</u>           | <u>12,920</u>          | <u>12,920</u>          | <u>0</u>                                      |
| Fund Balance at End of Year              | <u><u>\$71,370</u></u>  | <u><u>\$53,419</u></u> | <u><u>\$80,600</u></u> | <u><u>\$27,181</u></u>                        |

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**20/20 Capital Projects Fund**  
For the Year Ended December 31, 2004

|  | <u>Budgeted Amounts</u> |                    | <u>Actual</u>      | <u>Variance with<br/>Final Budget<br/>Over (Under)</u> |
|--|-------------------------|--------------------|--------------------|--|
|  | <u>Original</u>         | <u>Final</u>       |                    |  |
| <b><u>Revenues</u></b>                   |                         |                    |                    |  |
| Other                                    | \$0                     | \$0                | \$18,104           | \$18,104   |
| <b><u>Expenditures</u></b>               |                         |                    |                    |  |
| Capital Outlay                           |                         |                    |                    |  |
| Services and Charges                     | 0                       | 6,000              | 1,760              | 4,240  |
| Capital Outlay                           | 1,148,564               | 3,779,564          | 1,916,075          | 1,863,489  |
| Total Expenditures                       | 1,148,564               | 3,785,564          | 1,917,835          | 1,867,729  |
| Excess of Revenues<br>Under Expenditures | (1,148,564)             | (3,785,564)        | (1,899,731)        | 1,885,833  |
| <b><u>Other Financing Sources</u></b>    |                         |                    |                    |  |
| Bonds Issued                             | 0                       | 4,575,000          | 4,575,000          | 0  |
| Transfers In                             | 0                       | 0                  | 300,000            | (300,000)  |
| Total Other Financing Sources            | 0                       | 4,575,000          | 4,875,000          | (300,000)  |
| Change in Fund Balance                   | (1,148,564)             | 789,436            | 2,975,269          | 1,585,833  |
| Fund Balance at Beginning of Year        | 6,783,153               | 6,783,153          | 6,783,153          | 0  |
| Prior Year Encumbrances Appropriated     | 218,564                 | 218,564            | 218,564            | 0  |
| Fund Balance at End of Year              | <u>\$5,853,153</u>      | <u>\$7,791,153</u> | <u>\$9,976,986</u> | <u>\$1,585,833</u>                                     |



**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Issue II Capital Projects Fund**  
For the Year Ended December 31, 2004

|                                   | <u>Budgeted Amounts</u> |                       | <u>Actual</u>         | <u>Variance with<br/>Final Budget<br/>Over (Under)</u> |
|-----------------------------------|-------------------------|-----------------------|-----------------------|--|
|                                   | <u>Original</u>         | <u>Final</u>          |                       |  |
| <b><u>Revenues</u></b>            |                         |                       |                       |  |
| Intergovernmental                 | \$198,699               | \$198,699             | \$198,699             | \$0  |
| <b><u>Expenditures</u></b>        |                         |                       |                       |  |
| Capital Outlay                    |                         |                       |                       |  |
| Capital Outlay                    | <u>198,699</u>          | <u>198,699</u>        | <u>198,699</u>        | <u>0</u>   |
| Change in Fund Balance            | 0                       | 0                     | 0                     | 0  |
| Fund Balance at Beginning of Year | <u>2,280</u>            | <u>2,280</u>          | <u>2,280</u>          | <u>0</u>   |
| Fund Balance at End of Year       | <u><u>\$2,280</u></u>   | <u><u>\$2,280</u></u> | <u><u>\$2,280</u></u> | <u><u>\$0</u></u>                                      |

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Roadway Capital Projects Fund**  
For the Year Ended December 31, 2004

|   | <u>Budgeted Amounts</u> |                         |                         | Variance with<br>Final Budget<br>Over (Under) |
|---|-------------------------|-------------------------|-------------------------|---|
|   | <u>Original</u>         | <u>Final</u>            | <u>Actual</u>           |   |
| <b><u>Revenues</u></b>                  |                         |                         |                         |   |
| Payment in Lieu of Taxes                | \$60,550                | \$60,440                | \$112,807               | \$52,367                                      |
| Special Assessments                     | 128,000                 | 128,000                 | 127,235                 | (765)   |
| Intergovernmental                       | 1,011                   | 1,011                   | 12,146                  | 11,135  |
| Total Revenues                          | <u>189,561</u>          | <u>189,451</u>          | <u>252,188</u>          | <u>62,737</u>                                 |
| <b><u>Expenditures</u></b>              |                         |                         |                         |   |
| Capital Outlay                          |                         |                         |                         |   |
| Services and Charges                    | 4,100                   | 4,499                   | 4,091                   | 408   |
| Capital Outlay                          | 65,000                  | 65,000                  | 6,000                   | 59,000  |
| Total Expenditures                      | <u>69,100</u>           | <u>69,499</u>           | <u>10,091</u>           | <u>59,408</u>                                 |
| Excess of Revenues Over<br>Expenditures | 120,461                 | 119,952                 | 242,097                 | 122,145                                       |
| <b><u>Other Financing Uses</u></b>      |                         |                         |                         |   |
| Transfers Out                           | (125,317)               | (125,317)               | (125,317)               | 0   |
| Change in Fund Balance                  | (4,856)                 | (5,365)                 | 116,780                 | 122,145                                       |
| Fund Balance at Beginning of Year       | <u>117,123</u>          | <u>117,123</u>          | <u>117,123</u>          | <u>0</u>                                      |
| Fund Balance at End of Year             | <u><u>\$112,267</u></u> | <u><u>\$111,758</u></u> | <u><u>\$233,903</u></u> | <u><u>\$122,145</u></u>                       |

**Delaware County, Ohio**  
Schedule of Revenues, Expenses, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Solid Waste Transfer Station Enterprise Fund**  
For the Year Ended December 31, 2004

|                                      | <u>Budgeted Amounts</u> |                    | <u>Actual</u>      | <u>Variance with<br/>Final Budget<br/>Over (Under)</u> |
|--------------------------------------|-------------------------|--------------------|--------------------|--|
|                                      | <u>Original</u>         | <u>Final</u>       |                    |  |
| <b><u>Revenues</u></b>               |                         |                    |                    |  |
| Charges for Services                 | \$150,500               | \$150,500          | \$146,853          | (\$3,647)  |
| <b><u>Expenses</u></b>               |                         |                    |                    |  |
| Services and Charges                 | 7,000                   | 7,000              | 163                | 6,837  |
| Materials and Supplies               | 2,721                   | 2,721              | 1,011              | 1,710  |
| Capital Outlay                       | 50,000                  | 50,000             | 0                  | 50,000   |
| Total Expenses                       | 59,721                  | 59,721             | 1,174              | 58,547   |
| Change in Fund Balance               | 90,779                  | 90,779             | 145,679            | 54,900   |
| Fund Balance at Beginning of Year    | 1,071,140               | 1,071,140          | 1,071,140          | 0  |
| Prior Year Encumbrances Appropriated | 221                     | 221                | 221                | 0  |
| Fund Balance at End of Year          | <u>\$1,162,140</u>      | <u>\$1,162,140</u> | <u>\$1,217,040</u> | <u>\$54,900</u>  |

**Delaware County, Ohio**  
Schedule of Revenues, Expenses, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Storm Water Phase II Enterprise Fund**  
For the Year Ended December 31, 2004

|                                   | <u>Budgeted Amounts</u> |                       |                         | Variance with<br>Final Budget<br>Over (Under) |
|-----------------------------------|-------------------------|-----------------------|-------------------------|---|
|                                   | <u>Original</u>         | <u>Final</u>          | <u>Actual</u>           |   |
| <b><u>Revenues</u></b>            |                         |                       |                         |   |
| Charges for Services              | \$230,000               | \$24,000              | \$24,000                | \$0   |
| Licenses and Permits              | 0                       | 105,000               | 106,911                 | 1,911   |
| Total Revenues                    | <u>230,000</u>          | <u>129,000</u>        | <u>130,911</u>          | <u>1,911</u>                                  |
| <b><u>Expenses</u></b>            |                         |                       |                         |   |
| Personal Services                 | 151,557                 | 41,557                | 17,727                  | 23,830  |
| Fringe Benefits                   | 62,814                  | 62,814                | 4,729                   | 58,085  |
| Services and Charges              | 11,195                  | 11,195                | 0                       | 11,195  |
| Materials and Supplies            | 1,300                   | 1,300                 | 0                       | 1,300   |
| Capital Outlay                    | 3,000                   | 3,000                 | 0                       | 3,000   |
| Total Expenses                    | <u>229,866</u>          | <u>119,866</u>        | <u>22,456</u>           | <u>97,410</u>                                 |
| Change in Fund Balance            | 134                     | 9,134                 | 108,455                 | 99,321  |
| Fund Balance at Beginning of Year | <u>0</u>                | <u>0</u>              | <u>0</u>                | <u>0</u>                                      |
| Fund Balance at End of Year       | <u><u>\$134</u></u>     | <u><u>\$9,134</u></u> | <u><u>\$108,455</u></u> | <u><u>\$99,321</u></u>                        |

**Delaware County, Ohio**  
Schedule of Revenues, Expenses, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Delaware Area Transit Enterprise Fund**  
For the Year Ended December 31, 2004

|  | <u>Budgeted Amounts</u> |                    |                 | Variance with<br>Final Budget<br>Over (Under) |
|--|-------------------------|--------------------|-----------------|---|
|  | <u>Original</u>         | <u>Final</u>       | <u>Actual</u>   |   |
| <b><u>Revenues</u></b>                       |                         |                    |                 |   |
| Charges for Services                         | \$280,700               | \$205,766          | \$205,766       | \$0   |
| Other  | 0                       | 1,695              | 1,695           | 0   |
| Operating Grants                             | 515,189                 | 443,369            | 443,369         | 0   |
| Line of Credit Proceeds                      | 0                       | 50,000             | 50,000          | 0   |
| <b>Total Revenues</b>                        | <b>795,889</b>          | <b>700,830</b>     | <b>700,830</b>  | <b>0</b>                                      |
| <b><u>Expenses</u></b>                       |                         |                    |                 |   |
| Personal Services                            | 400,900                 | 379,000            | 370,718         | 8,282   |
| Fringe Benefits                              | 134,620                 | 86,071             | 80,721          | 5,350   |
| Services and Charges                         | 88,000                  | 150,164            | 122,792         | 27,372  |
| Materials and Supplies                       | 104,050                 | 101,950            | 92,384          | 9,566   |
| Capital Outlay                               | 65,000                  | 0                  | 0               | 0   |
| Debt Service                                 |                         |                    |                 |   |
| Line of Credit Payments                      | 0                       | 180,000            | 80,000          | 100,000                                       |
| Interest Expense                             | 0                       | 2,295              | 2,295           | 0   |
| <b>Total Expenses</b>                        | <b>792,570</b>          | <b>899,480</b>     | <b>748,910</b>  | <b>150,570</b>                                |
| Excess of Revenues Over<br>(Under) Expenses  | 3,319                   | (198,650)          | (48,080)        | 150,570                                       |
| Transfers In                                 | 0                       | 60,000             | 60,000          | 0   |
| Change in Fund Balance                       | 3,319                   | (138,650)          | 11,920          | 150,570                                       |
| Fund Balance at Beginning of Year            | 15,184                  | 15,184             | 15,184          | 0   |
| Prior Year Encumbrances Appropriated         | 1,160                   | 1,160              | 1,160           | 0   |
| <b>Fund Balance (Deficit) at End of Year</b> | <b>\$19,663</b>         | <b>(\$122,306)</b> | <b>\$28,264</b> | <b>\$150,570</b>                              |

**Delaware County, Ohio**  
Schedule of Revenues, Expenses, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Health Insurance Internal Service Fund**  
For the Year Ended December 31, 2004

|                                      | <u>Budgeted Amounts</u> |                  | <u>Actual</u>    | <u>Variance with<br/>Final Budget<br/>Over (Under)</u> |
|--------------------------------------|-------------------------|------------------|------------------|--|
|                                      | <u>Original</u>         | <u>Final</u>     |                  |  |
| <b><u>Revenues</u></b>               |                         |                  |                  |  |
| Charges for Services                 | \$6,550,000             | \$6,550,000      | \$6,880,401      | \$330,401  |
| <b><u>Expenses</u></b>               |                         |                  |                  |  |
| Personal Services                    | 51,765                  | 51,765           | 51,466           | 299  |
| Fringe Benefits                      | 6,585,852               | 6,981,989        | 6,782,486        | 199,503  |
| Services and Charges                 | 893,115                 | 946,988          | 919,856          | 27,132   |
| Materials and Supplies               | 2,458                   | 2,448            | 903              | 1,545  |
| Total Expenses                       | 7,533,190               | 7,983,190        | 7,754,711        | 228,479  |
| Change in Fund Balance               | (983,190)               | (1,433,190)      | (874,310)        | 558,880  |
| Fund Balance at Beginning of Year    | 670,305                 | 670,305          | 670,305          | 0  |
| Prior Year Encumbrances Appropriated | 1,016,665               | 1,016,665        | 1,016,665        | 0  |
| Fund Balance at End of Year          | <u>\$703,780</u>        | <u>\$253,780</u> | <u>\$812,660</u> | <u>\$558,880</u>                                       |

**The Following Unaudited Statistical Tables  
Reflect Social and Economic Data,  
Financial Trends, and Fiscal Capacity of the County**

**Delaware County, Ohio**  
Government-Wide Expenses  
Last Three Years

|                             | <u>2004</u>         | <u>2003</u>         | <u>2002</u>         |
|-----------------------------|---------------------|---------------------|---------------------|
| General Government          |                     |                     |                     |
| Legislative and Executive   | \$12,934,247        | \$12,974,146        | \$13,622,062        |
| Judicial                    | 6,230,638           | 6,184,743           | 4,799,098           |
| Public Safety               |                     |                     |                     |
| 911                         | 1,619,840           | 2,870,428           | 1,400,129           |
| Emergency Medical Services  | 7,438,586           | 7,103,203           | 6,114,696           |
| Sheriff                     | 10,635,672          | 9,740,640           | 7,243,547           |
| Other Public Safety         | 4,466,449           | 3,752,320           | 3,985,680           |
| Public Works                | 13,371,205          | 16,679,512          | 10,560,796          |
| Health                      | 10,416,370          | 10,797,440          | 9,224,212           |
| Human Services              |                     |                     |                     |
| Job and Family Services     | 6,082,669           | 6,479,376           | 6,318,827           |
| Child Support Enforcement   | 1,445,438           | 1,208,997           | 1,201,793           |
| Children Services           | 2,036,526           | 2,043,044           | 1,514,948           |
| Other Human Services        | 348,343             | 358,329             | 351,205             |
| Intergovernmental           | 497,326             | 709,069             | 1,491,889           |
| Interest and Fiscal Charges | 1,390,360           | 1,209,548           | 1,211,982           |
| Sanitary Engineer           | 13,849,734          | 13,987,938          | 12,530,549          |
| Other Enterprise            | <u>796,651</u>      | <u>866,882</u>      | <u>1,057,793</u>    |
| Total Expenses              | <u>\$93,560,054</u> | <u>\$96,965,615</u> | <u>\$82,629,206</u> |

Source: Delaware County Auditor



**Delaware County, Ohio**  
 Government-Wide Revenues  
 Last Three Years

|   | <u>2004</u>          | <u>2003</u>          | <u>2002</u>          |
|---|----------------------|----------------------|----------------------|
| Program Revenues  |                      |                      |                      |
| Charges for Services  | \$30,563,990         | \$30,402,271         | \$25,998,799         |
| Operating Grants,<br>Contributions, and Interest            | 18,865,529           | 18,869,644           | 18,436,127           |
| Capital Grants and<br>Contributions                         | 14,185,267           | 19,908,295           | 26,360,792           |
| General Revenues  |                      |                      |                      |
| Property Taxes  | 13,185,225           | 11,992,314           | 11,688,579           |
| Payment in Lieu of Taxes                                    | 112,807              | 39,374               | 14,826               |
| Sales Taxes   | 31,861,132           | 29,111,788           | 26,069,586           |
| Grants and Entitlements not<br>Restricted to Other Programs | 3,238,201            | 3,767,401            | 2,865,038            |
| Interest  | 2,053,255            | 1,381,093            | 2,588,047            |
| Other   | <u>892,073</u>       | <u>1,219,545</u>     | <u>2,152,650</u>     |
| Total Revenues  | <u>\$114,957,479</u> | <u>\$116,691,725</u> | <u>\$116,174,444</u> |

Source: Delaware County Auditor

**Delaware County, Ohio**  
 General Governmental Expenditures by Function (1)  
 Last Ten Years

|                           | <u>2004</u>         | <u>2003</u>         | <u>2002</u>         | <u>2001</u>         |
|---------------------------|---------------------|---------------------|---------------------|---------------------|
| General Government        |                     |                     |                     |                     |
| Legislative and Executive | \$12,311,683        | \$12,416,710        | \$12,413,253        | \$10,554,578        |
| Judicial                  | 6,148,129           | 6,180,438           | 4,636,184           | 4,066,165           |
| Public Safety             | 23,523,738          | 21,468,067          | 18,068,893          | 17,351,026          |
| Public Works              | 16,863,287          | 22,710,802          | 16,171,124          | 13,180,371          |
| Health                    | 10,505,122          | 11,150,524          | 10,204,367          | 8,720,143           |
| Human Services            | 9,818,781           | 10,057,277          | 8,652,447           | 8,612,242           |
| Capital Outlay            | 9,156,505           | 3,966,025           | 9,882,166           | 15,601,443          |
| Intergovernmental         | 493,200             | 713,669             | 488,604             | 0                   |
| Debt Service              | <u>3,492,679</u>    | <u>1,897,819</u>    | <u>1,776,029</u>    | <u>1,760,297</u>    |
| Total Expenditures        | <u>\$92,313,124</u> | <u>\$90,561,331</u> | <u>\$82,293,067</u> | <u>\$79,846,265</u> |

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

Source: Delaware County Auditor

| <u>2000</u>                | <u>1999</u>                | <u>1998</u>                | <u>1997</u>                | <u>1996</u>                | <u>1995</u>                |
|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| \$8,453,781                | \$10,061,255               | \$8,359,108                | \$7,863,030                | \$7,128,521                | \$6,136,895                |
| 3,610,817                  | 3,241,656                  | 2,997,886                  | 2,682,598                  | 2,434,202                  | 2,132,224                  |
| 14,133,000                 | 12,746,761                 | 9,485,500                  | 8,777,597                  | 7,310,626                  | 6,088,706                  |
| 11,840,207                 | 12,385,530                 | 10,396,882                 | 7,984,288                  | 5,624,837                  | 4,192,093                  |
| 8,033,815                  | 7,241,180                  | 6,569,038                  | 6,169,750                  | 5,657,613                  | 5,237,028                  |
| 7,289,035                  | 6,013,303                  | 4,983,271                  | 4,772,655                  | 4,816,873                  | 4,264,981                  |
| 8,763,109                  | 3,747,465                  | 2,229,520                  | 2,643,317                  | 1,096,285                  | 2,956,720                  |
| 0                          | 0                          | 0                          | 0                          | 0                          | 0                          |
| <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><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> |

**Delaware County, Ohio**  
 General Governmental Revenues by Source (1)  
 Last Ten Years

|                          | <u>2004</u>         | <u>2003</u>         | <u>2002</u>         | <u>2001</u>         | <u>2000</u>         |
|--------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Taxes                    | \$44,846,191        | \$41,147,827        | \$37,746,218        | \$33,297,079        | \$32,577,803        |
| Payment in Lieu of Taxes | 112,807             | 39,374              | 14,826              | 0                   | 0                   |
| Special Assessments      | 668,890             | 594,502             | 430,663             | 456,230             | 255,072             |
| Charges for Services     | 16,086,809          | 18,077,458          | 13,853,395          | 8,948,614           | 6,907,769           |
| Licenses and Permits     | 2,401,311           | 2,475,514           | 2,366,827           | 2,199,845           | 2,121,231           |
| Fines and Forfeitures    | 739,359             | 755,235             | 709,245             | 506,311             | 573,665             |
| Intergovernmental        | 22,399,871          | 23,956,935          | 20,504,878          | 22,839,778          | 19,439,921          |
| Interest                 | 2,098,071           | 1,694,405           | 2,728,342           | 5,848,960           | 7,198,778           |
| Other                    | <u>868,062</u>      | <u>1,259,818</u>    | <u>2,636,229</u>    | <u>2,668,038</u>    | <u>2,251,338</u>    |
| Total Revenues           | <u>\$90,221,371</u> | <u>\$90,001,068</u> | <u>\$80,990,623</u> | <u>\$76,764,855</u> | <u>\$71,325,577</u> |

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

Source: Delaware County Auditor

| <u>1999</u>                | <u>1998</u>                | <u>1997</u>                | <u>1996</u>                | <u>1995</u>                |
|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| \$27,241,887               | \$23,494,456               | \$20,174,721               | \$14,226,525               | \$12,290,912               |
| 0                          | 0                          | 0                          | 0                          | 0                          |
| 125,758                    | 14,883                     | 3,654                      | 3,242                      | 11,985                     |
| 6,356,625                  | 5,177,623                  | 4,403,999                  | 3,743,252                  | 3,939,545                  |
| 1,982,309                  | 1,593,226                  | 1,280,438                  | 942,964                    | 756,163                    |
| 653,166                    | 730,114                    | 472,568                    | 528,033                    | 651,646                    |
| 18,932,747                 | 15,745,750                 | 15,559,531                 | 14,627,325                 | 12,834,671                 |
| 3,889,866                  | 3,256,772                  | 2,529,553                  | 2,374,411                  | 2,201,369                  |
| <u>1,680,743</u>           | <u>1,882,969</u>           | <u>1,235,378</u>           | <u>1,306,392</u>           | <u>1,400,866</u>           |
| <u><u>\$60,863,101</u></u> | <u><u>\$51,895,793</u></u> | <u><u>\$45,659,842</u></u> | <u><u>\$37,752,144</u></u> | <u><u>\$34,087,157</u></u> |

**Delaware County, Ohio**

Property Tax Levies and Collections - Real and Public Utility Property Taxes (1)  
Last Ten Years

| <u>Year</u> | <u>Current Taxes Levied (2)</u> | <u>Current Taxes Collected (2)</u> | <u>Percent of Current Taxes Collected</u> | <u>Delinquent Taxes Collected</u> |
|-------------|---------------------------------|------------------------------------|---|-----------------------------------|
| 2004        | \$11,909,546                    | \$11,721,500                       | 98.42%                                    | \$366,149                         |
| 2003        | 11,119,934                      | 10,941,083                         | 98.39                                     | 520,214                           |
| 2002        | 9,906,057                       | 9,713,127                          | 98.05                                     | 401,582                           |
| 2001        | 8,030,063                       | 7,838,047                          | 97.61                                     | 223,683                           |
| 2000        | 9,406,637                       | 9,277,713                          | 98.63                                     | 232,568                           |
| 1999        | 8,308,636                       | 8,180,999                          | 98.46                                     | 265,670                           |
| 1998        | 7,660,802                       | 7,581,572                          | 98.97                                     | 230,680                           |
| 1997        | 7,160,234                       | 7,056,191                          | 98.55                                     | 209,779                           |
| 1996        | 7,285,180                       | 7,186,219                          | 98.64                                     | 220,310                           |
| 1995        | 6,733,244                       | 6,639,017                          | 98.60                                     | 247,748                           |

- (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 rollback 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

| <u>Total<br/>Taxes<br/>Collected</u> | <u>Percent<br/>of Total<br/>Taxes Collected<br/>to Current Levy</u> | <u>Outstanding<br/>Delinquent<br/>Taxes (3)</u> | <u>Ratio of<br/>Delinquent<br/>Taxes to<br/>Current Levy</u> |
|--------------------------------------|---|---|--|
| \$12,087,649                         | 101.50%   | \$264,623                                       | 2.22%  |
| 11,461,297                           | 103.07  | 209,902   | 1.89   |
| 10,114,709                           | 102.11  | 301,759   | 3.05   |
| 8,061,730                            | 100.39  | 246,278   | 3.07   |
| 9,510,281                            | 101.10  | 182,539   | 1.94   |
| 8,446,669                            | 101.66  | 172,018   | 2.07   |
| 7,812,252                            | 101.98  | 124,795   | 1.63   |
| 7,265,970                            | 101.48  | 127,182   | 1.78   |
| 7,406,529                            | 101.67  | 116,385   | 1.60   |
| 6,886,765                            | 102.28  | 124,536   | 1.85   |

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**Delaware County, Ohio**  
Property Tax Levies and Collections - Tangible Personal Property Taxes (1)  
Last Ten Years

| Year | Current<br>Taxes<br>Levied (2) | Current<br>Taxes<br>Collected (2) | Percent<br>of Current<br>Taxes<br>Collected | Delinquent<br>Taxes<br>Collected | Total<br>Taxes<br>Collected |
|------|--------------------------------|-----------------------------------|---|----------------------------------|-----------------------------|
| 2004 | \$914,433                      | \$817,654                         | 89.42%                                      | \$50,628                         | \$868,282                   |
| 2003 | 869,622                        | 788,441                           | 90.66                                       | 44,134                           | 832,575                     |
| 2002 | 1,007,995                      | 938,695                           | 93.12                                       | 33,018                           | 971,713                     |
| 2001 | 852,918                        | 817,863                           | 95.89                                       | 27,478                           | 845,341                     |
| 2000 | 1,012,953                      | 947,360                           | 93.52                                       | 43,291                           | 990,651                     |
| 1999 | 846,122                        | 810,670                           | 95.81                                       | 47,026                           | 857,696                     |
| 1998 | 836,959                        | 796,451                           | 95.16                                       | 37,567                           | 834,018                     |
| 1997 | 675,440                        | 630,861                           | 93.40                                       | 42,057                           | 672,918                     |
| 1996 | 827,657                        | 768,066                           | 92.80                                       | 32,912                           | 800,978                     |
| 1995 | 618,516                        | 573,983                           | 92.80                                       | 32,884                           | 606,867                     |

(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 percent rollbacks.

Source: Delaware County Auditor

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

| Tax/<br>Collection<br>Year | Real Property     |                    | Public Utility Property |                    |
|----------------------------|-------------------|--------------------|-------------------------|--------------------|
|                            | Assessed<br>Value | Estimated<br>Value | Assessed<br>Value       | Estimated<br>Value |
| 2003/2004                  | \$4,180,074,170   | \$11,943,069,057   | \$136,313,060           | \$272,626,120      |
| 2002/2003                  | 3,854,647,180     | 11,013,277,657     | 135,698,000             | 271,396,000        |
| 2001/2002                  | 3,209,609,060     | 9,170,311,600      | 100,756,200             | 201,512,400        |
| 2000/2001                  | 3,014,788,850     | 8,613,682,429      | 125,858,920             | 251,717,840        |
| 1999/2000                  | 2,708,602,720     | 7,738,864,914      | 130,218,860             | 260,437,720        |
| 1998/1999                  | 2,174,605,100     | 6,213,157,429      | 126,479,550             | 252,959,100        |
| 1997/1998                  | 1,977,892,930     | 5,651,122,657      | 120,535,660             | 241,071,320        |
| 1996/1997                  | 1,835,906,040     | 5,245,445,829      | 117,730,590             | 235,461,180        |
| 1995/1996                  | 1,499,727,250     | 4,284,935,000      | 116,854,480             | 233,708,960        |
| 1994/1995                  | 1,376,739,670     | 3,933,541,914      | 124,775,400             | 249,550,800        |

Source: Delaware County Auditor

| Tangible Personal Property |                    | Totals            |                    | Ratio of<br>Assessed Value<br>to Total Estimated<br>Actual Value |
|----------------------------|--------------------|-------------------|--------------------|--|
| Assessed<br>Value          | Estimated<br>Value | Assessed<br>Value | Estimated<br>Value |  |
| \$242,090,769              | \$968,363,076      | \$4,558,477,999   | \$13,184,058,253   | 34.58%   |
| 279,981,303                | 1,119,925,212      | 4,270,326,483     | 12,404,598,869     | 34.43  |
| 245,369,439                | 981,477,756        | 3,555,734,699     | 10,353,301,756     | 34.34  |
| 227,923,350                | 911,693,400        | 3,368,571,120     | 9,777,093,669      | 34.45  |
| 195,778,315                | 783,113,260        | 3,034,599,895     | 8,782,415,894      | 34.55  |
| 177,173,002                | 708,692,008        | 2,478,257,652     | 7,174,808,537      | 34.54  |
| 148,361,631                | 593,446,524        | 2,246,790,221     | 6,485,640,501      | 34.64  |
| 133,240,832                | 532,963,328        | 2,086,877,462     | 6,013,870,337      | 34.70  |
| 115,412,169                | 461,648,676        | 1,731,993,899     | 4,980,292,636      | 34.78  |
| 114,199,912                | 456,799,648        | 1,615,714,982     | 4,639,892,362      | 34.82  |

**Delaware County, Ohio**  
Property Tax Rates  
Direct and Overlapping Governments  
(Dollars per \$1,000 of Assessed Value)  
Last Ten Years

|                                   | 2004   | 2003   | 2002   | 2001   | 2000   | 1999   | 1998   | 1997   | 1996   | 1995   |
|-----------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| General                           | \$1.00 | \$1.00 | \$1.00 | \$1.00 | \$1.80 | \$1.80 | \$1.80 | \$1.80 | \$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   |
| Developmental Disabilities        | 2.10   | 2.10   | 2.10   | 2.10   | 2.10   | 2.10   | 2.10   | 2.10   | 2.10   | 2.10   |
| 911                               | 0.31   | 0.31   | 0.31   | 0.62   | 0.62   | 0.62   | 0.62   | 0.62   | 0.62   | 0.62   |
| Total                             | 3.51   | 3.51   | 3.51   | 3.82   | 4.62   | 4.62   | 4.62   | 4.62   | 5.62   | 5.62   |
| School Districts                  |        |        |        |        |        |        |        |        |        |        |
| Big Walnut                        | 32.16  | 32.40  | 32.00  | 33.81  | 36.29  | 35.88  | 36.50  | 37.69  | 38.62  | 38.00  |
| Delaware                          | 64.73  | 64.97  | 65.37  | 65.54  | 65.95  | 66.91  | 63.89  | 64.14  | 56.10  | 51.60  |
| Out-of-County School Districts    |        |        |        |        |        |        |        |        |        |        |
| Buckeye Valley                    | 33.52  | 33.80  | 34.15  | 34.40  | 35.41  | 35.71  | 35.74  | 35.63  | 36.55  | 30.50  |
| Centerburg                        | 41.16  | 41.16  | 41.16  | 41.16  | 34.10  | 34.10  | 34.10  | 39.20  | 39.50  | 39.50  |
| Dublin                            | 64.60  | 64.60  | 65.22  | 65.22  | 65.22  | 65.50  | 57.90  | 57.90  | 58.41  | 58.41  |
| Elgin                             | 37.85  | 37.85  | 37.85  | 38.30  | 38.30  | 38.10  | 39.17  | 39.17  | 39.40  | 40.80  |
| Highland                          | 22.30  | 22.85  | 22.85  | 23.85  | 23.85  | 24.55  | 24.55  | 24.55  | 21.10  | 23.10  |
| Johnstown-Monroe                  | 39.58  | 39.58  | 39.50  | 39.64  | 40.85  | 43.58  | 44.16  | 42.12  | 42.90  | 40.10  |
| North Union                       | 40.85  | 40.85  | 34.25  | 34.35  | 34.85  | 34.85  | 36.25  | 37.80  | 33.95  | 35.48  |
| Northridge                        | 37.15  | 37.28  | 37.85  | 37.85  | 38.10  | 39.20  | 39.47  | 47.17  | 48.20  | 40.30  |
| Olentangy                         | 50.50  | 50.56  | 37.80  | 49.85  | 49.77  | 41.57  | 42.84  | 41.01  | 43.25  | 43.85  |
| Westerville                       | 63.20  | 63.20  | 63.50  | 49.80  | 59.66  | 61.15  | 61.32  | 61.31  | 61.03  | 60.82  |
| Joint Vocational School Districts |        |        |        |        |        |        |        |        |        |        |
| Central Ohio                      | 0.50   | 0.50   | 1.10   | 1.60   | 1.60   | 1.60   | 1.60   | 1.60   | 1.60   | 1.60   |
| Delaware County                   | 3.20   | 3.20   | 3.20   | 3.40   | 3.40   | 3.40   | 3.40   | 4.40   | 2.50   | 2.50   |
| Knox County                       | 6.40   | 6.40   | 6.40   | 6.40   | 6.40   | 6.40   | 6.40   | 6.40   | 6.40   | 6.40   |
| Licking County                    | 3.00   | 3.00   | 2.00   | 2.00   | 2.00   | 2.00   | 2.00   | 2.00   | 2.00   | 2.00   |
| Tri-Rivers                        | 4.40   | 4.40   | 4.40   | 4.40   | 4.40   | 4.40   | 4.40   | 3.10   | 3.10   | 3.10   |
| Corporations                      |        |        |        |        |        |        |        |        |        |        |
| Ashley                            | 17.60  | 17.60  | 17.60  | 17.10  | 18.60  | 18.60  | 18.60  | 18.60  | 18.60  | 18.60  |
| Columbus                          | 2.10   | 2.10   | 2.10   | 2.10   | 2.10   | 2.10   | 2.10   | 2.10   | 2.10   | 2.10   |
| Delaware                          | 2.70   | 2.70   | 2.70   | 2.70   | 2.70   | 2.70   | 2.70   | 2.70   | 2.70   | 2.70   |
| Dublin                            | 2.97   | 2.97   | 2.97   | 2.97   | 2.97   | 2.97   | 2.97   | 2.98   | 2.98   | 2.98   |
| Galena                            | 3.70   | 3.70   | 3.70   | 3.70   | 3.70   | 3.70   | 3.70   | 8.70   | 8.70   | 10.70  |
| Ostrander                         | 1.30   | 1.30   | 1.30   | 1.30   | 1.30   | 1.30   | 1.30   | 1.30   | 1.30   | 1.30   |
| Powell                            | 4.95   | 5.30   | 3.13   | 3.25   | 3.09   | 2.93   | 3.09   | 2.12   | 2.04   | 2.54   |
| Shawnee Hills                     | 14.92  | 14.92  | 14.92  | 14.92  | 14.92  | 14.92  | 14.92  | 14.92  | 12.20  | 12.20  |
| Sunbury                           | 2.50   | 2.50   | 2.50   | 2.50   | 2.50   | 2.50   | 2.50   | 2.50   | 2.50   | 2.50   |
| Westerville                       | 17.85  | 17.85  | 14.50  | 14.54  | 14.02  | 14.10  | 14.69  | 14.17  | 13.89  | 12.38  |

continued

**Delaware County, Ohio**  
Property Tax Rates  
Direct and Overlapping Governments (continued)  
(Dollars per \$1,000 of Assessed Value)  
Last Ten Years

|  | 2004   | 2003   | 2002   | 2001   | 2000   | 1999   | 1998   | 1997   | 1996   | 1995   |
|--|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| <b>Townships</b>                       |        |        |        |        |        |        |        |        |        |        |
| Berkshire                              | \$0.80 | \$0.80 | \$0.80 | \$0.80 | \$0.80 | \$0.80 | \$0.80 | \$0.80 | \$0.80 | \$0.80 |
| Berlin                                 | 4.60   | 4.60   | 4.10   | 4.10   | 4.10   | 4.10   | 4.10   | 5.90   | 5.90   | 5.10   |
| Brown                                  | 4.90   | 4.90   | 4.90   | 4.90   | 4.90   | 4.90   | 4.90   | 4.90   | 4.90   | 6.40   |
| Concord                                | 11.30  | 11.30  | 11.30  | 11.30  | 11.30  | 12.70  | 12.70  | 12.70  | 12.70  | 12.70  |
| Delaware                               | 2.20   | 2.20   | 2.20   | 2.20   | 2.20   | 2.20   | 2.20   | 2.20   | 2.20   | 2.20   |
| Genoa                                  | 12.10  | 12.10  | 12.10  | 12.10  | 10.10  | 10.50  | 10.50  | 10.50  | 10.00  | 10.00  |
| Harlem                                 | 7.32   | 6.32   | 6.40   | 6.41   | 6.47   | 6.61   | 6.60   | 6.03   | 6.45   | 6.50   |
| Kingston                               | 2.30   | 2.30   | 2.30   | 2.30   | 2.30   | 2.30   | 2.30   | 2.30   | 2.30   | 2.30   |
| Liberty                                | 8.62   | 7.50   | 6.75   | 6.42   | 6.93   | 6.10   | 6.10   | 5.60   | 5.60   | 5.60   |
| Marlboro                               | 2.30   | 2.30   | 2.30   | 2.30   | 2.30   | 2.30   | 2.30   | 2.30   | 2.30   | 2.30   |
| Orange                                 | 13.95  | 12.15  | 11.75  | 11.75  | 6.10   | 6.10   | 6.10   | 6.10   | 6.10   | 6.60   |
| Oxford                                 | 4.50   | 4.50   | 4.50   | 4.50   | 5.40   | 5.40   | 5.40   | 5.40   | 5.40   | 5.40   |
| Porter                                 | 2.50   | 2.50   | 2.50   | 2.50   | 2.50   | 2.50   | 2.50   | 2.50   | 2.50   | 2.50   |
| Radnor                                 | 6.88   | 6.88   | 6.88   | 6.88   | 6.88   | 6.88   | 6.21   | 6.49   | 4.40   | 4.40   |
| Scioto                                 | 5.25   | 6.70   | 5.05   | 7.05   | 7.05   | 7.05   | 6.80   | 6.80   | 6.30   | 6.30   |
| Thompson                               | 2.10   | 2.10   | 2.10   | 2.10   | 2.10   | 2.10   | 2.10   | 2.10   | 2.10   | 2.10   |
| Trenton                                | 2.50   | 2.50   | 2.50   | 2.50   | 2.50   | 2.50   | 2.50   | 2.50   | 2.50   | 2.50   |
| Troy                                   | 2.20   | 2.20   | 2.20   | 2.20   | 2.20   | 2.20   | 2.20   | 2.20   | 2.20   | 2.20   |
| Washington                             | 14.40  | 14.40  | 14.50  | 14.90  | 14.51  | 13.01  | 13.02  | 13.03  | 13.04  | 11.55  |
| <b>Other Untis</b>                     |        |        |        |        |        |        |        |        |        |        |
| Delaware County District Library       | 0.12   | 0.15   | 0.18   | 0.19   | 0.24   | 0.29   | 0.31   | 0.29   | 0.37   | 0.40   |
| 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   | 0.40   | 0.40   | 0.40   | 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   |
| Elm Valley Joint Fire District         | 2.50   | 2.50   | 2.50   | 2.50   |        |        |        |        |        |        |
| Fort Morrow Fire District              | 2.00   | 1.50   | 2.25   | 2.25   | 2.25   | 1.50   | 1.50   | 1.50   | 1.50   | 2.50   |
| Kingston-Porter Fire District          | 7.72   | 7.82   | 6.37   | 6.30   | 6.35   | 6.39   | 4.29   | 4.29   | 4.64   | 4.60   |
| Tri-Township Fire District             | 4.40   | 4.40   | 4.40   | 4.40   | 4.40   | 4.40   | 4.40   | 4.40   | 3.00   | 3.90   |
| Senior Citizens                        | 0.70   | 0.70   | 0.70   | 0.70   | 0.70   | 0.50   | 0.50   | 0.50   | 0.50   | 0.50   |
| Westerville Public Library             | 0.80   | 0.80   |        |        |        |        |        |        |        |        |

Source: Delaware County Auditor

**Delaware County, Ohio**  
Principal Property Taxpayers  
December 31, 2004

|                                     | <u>Assessed Value</u><br>2004<br><u>Collection Year</u> | <u>Percent of Total</u><br>Assessed<br><u>Valuation</u> |
|-------------------------------------|---|---|
| <u>Public Utilities</u>             |   |   |
| Columbus Southern                   | \$71,520,827  | 1.57%   |
| Verizon North Inc.                  | 11,565,659  | 0.25  |
| American Transmission Systems       | 7,398,748   | 0.16  |
| Ohio Bell Telephone Company         | 6,685,605   | 0.15  |
| Columbia Gas of Ohio                | 6,211,910   | 0.14  |
| Ohio Edison Company                 | 4,200,109   | 0.09  |
| Ohio Power Company                  | 3,204,278   | 0.07  |
| United Telephone Company            | 3,190,107   | 0.07  |
| Norfolk Southern Combined           | 2,852,980   | 0.06  |
| <u>Real Property</u>                |   |   |
| Banc One Management Corporation     | 14,831,080  | 0.33  |
| Kroger Company                      | 13,612,090  | 0.30  |
| NP Limited Partnership              | 10,956,410  | 0.24  |
| Meijer Limited Partnership          | 10,735,780  | 0.24  |
| Nationwide Mutual Insurance Company | 8,972,570   | 0.20  |
| Tuller Square Northpointe           | 8,185,450   | 0.18  |
| Knickerbocker Properties, Inc.      | 7,571,140   | 0.17  |
| M/I Schottenstein Homes             | 6,505,320   | 0.14  |
| WalMart Real Estate Business Trust  | 6,243,180   | 0.14  |
| Volvo Associates                    | 6,057,560   | 0.13  |
| <u>Tangible Personal Property</u>   |   |   |
| American Showa, Inc.                | 11,278,160  | 0.25  |
| Sears Roebuck & Company             | 10,005,950  | 0.22  |
| PPG Industries                      | 9,213,730   | 0.20  |
| National Lime & Stone               | 6,785,630   | 0.15  |
| Nippert Company                     | 6,069,870   | 0.13  |
| Banc One Corporation                | 5,313,920   | 0.11  |
| Advance Stores Company              | 4,120,390   | 0.09  |
| ATS Ohio                            | 3,770,680   | 0.08  |
| Weyerhaeuser Company                | 3,572,520   | 0.08  |
| May Department Stores               | 3,228,740   | 0.07  |
| All Other                           | 4,284,617,606   | 93.99   |
| Total                               | <u>\$4,558,477,999</u>                                  | <u>100.00%</u>  |

Source: Delaware County Auditor

**Delaware County, Ohio**  
Special Assessment Billings and Collections (1)  
Last Ten Years

| Year | Special<br>Assessment<br>Billings | Special<br>Assessment<br>Collections | Percent<br>Collected |
|------|-----------------------------------|--------------------------------------|----------------------|
| 2004 | \$986,728                         | \$963,577                            | 97.65%               |
| 2003 | 887,413                           | 864,730                              | 97.44                |
| 2002 | 817,301                           | 729,359                              | 89.24                |
| 2001 | 636,949                           | 562,084                              | 88.25                |
| 2000 | 452,464                           | 415,936                              | 91.93                |
| 1999 | 331,482                           | 308,742                              | 93.14                |
| 1998 | 265,626                           | 246,899                              | 92.95                |
| 1997 | 153,643                           | 129,379                              | 84.21                |
| 1996 | 123,769                           | 110,977                              | 89.66                |
| 1995 | 111,696                           | 84,253                               | 75.43                |

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

Source: Delaware County Auditor

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**Delaware County, Ohio**  
 Computation of Legal Debt Margin  
 December 31, 2004

|   | Total Debt<br>Limit (1) | Total Unvoted<br>Debt Limit (2) |
|---|-------------------------|---------------------------------|
| Assessed Value of County                                    | \$4,558,477,999         | \$4,558,477,999                 |
| Debt Limitation   | 112,461,950             | 45,584,780                      |
| 1997 Capital Facilities                                     | 4,085,000               | 4,085,000                       |
| 2000 Capital Facilities                                     | 380,000                 | 380,000                         |
| 2003 Capital Facilities                                     | 10,915,000              | 10,915,000                      |
| 2004 Capital Facilities Refunding                           | 15,855,000              | 15,855,000                      |
| 2004 Jail   | 4,575,000               | 4,575,000                       |
| 1999 Road Improvements                                      | 540,000                 | 540,000                         |
| 1995 Sewer Improvements                                     | 710,000                 | 710,000                         |
| 1999 Sewer Improvements                                     | 47,840,000              | 47,840,000                      |
| 2003 Capital Facilities                                     | 5,460,000               | 5,460,000                       |
| 2003 Capital Facilities Refunding                           | 4,920,000               | 4,920,000                       |
| Total Debt  | 95,280,000              | 95,280,000                      |
| Exemptions  |                         |                                 |
| 1999 Road Improvements                                      | 540,000                 | 540,000                         |
| 1995 Sewer Improvements                                     | 710,000                 | 710,000                         |
| 1999 Sewer Improvements                                     | 47,840,000              | 47,840,000                      |
| 2003 Capital Facilities                                     | 5,460,000               | 5,460,000                       |
| 2003 Capital Facilities Refunding                           | 4,920,000               | 4,920,000                       |
| Total Exemptions  | 59,470,000              | 59,470,000                      |
| Net Debt  | 35,810,000              | 35,810,000                      |
| Total Legal Debt Margin<br>(Debt Limitation Minus Net Debt) | \$76,651,950            | \$9,774,780                     |

(1) The Debt Limitation is calculated as follows:

|                                 |               |
|---------------------------------|---------------|
| Six Million Plus                | \$6,000,000   |
| 2 1/2 percent of Assessed Value | 106,461,950   |
| in excess of 300,000,000        | \$112,461,950 |

(2) The Debt Limitation Equals 1 Percent of Assessed Value

Source: Delaware County Auditor

**Delaware County, Ohio**  
Ratio of Net General Bonded Debt to Assessed Value  
and Net Bonded Debt Per Capita  
Last Ten Years

| Year | Population | Assessed<br>Value | Gross<br>Bonded<br>Debt (1) | Debt Service<br>Moneys<br>Available |
|------|------------|-------------------|-----------------------------|-------------------------------------|
| 2004 | 109,989    | \$4,558,477,999   | \$35,810,000                | \$0                                 |
| 2003 | 109,989    | 4,270,326,483     | 31,420,000                  | 0                                   |
| 2002 | 109,989    | 3,555,734,699     | 19,930,000                  | 0                                   |
| 2001 | 109,989    | 3,368,571,120     | 20,410,000                  | 0                                   |
| 2000 | 109,989    | 3,034,599,895     | 20,855,000                  | 0                                   |
| 1999 | 66,929     | 2,478,257,652     | 4,875,000                   | 0                                   |
| 1998 | 66,929     | 2,246,790,221     | 5,000,000                   | 0                                   |
| 1997 | 66,929     | 2,086,877,462     | 5,000,000                   | 0                                   |
| 1996 | 66,929     | 1,731,993,899     | 0                           | 0                                   |
| 1995 | 66,929     | 1,615,714,982     | 0                           | 0                                   |

(1) Includes only general obligation bonded debt payable from property taxes.

Source: Delaware County Auditor

| <u>Net Bonded<br/>Debt</u> | <u>Ratio of Net<br/>Bonded Debt to<br/>Assessed Value</u> | <u>Net Bonded<br/>Debt Per<br/>Capita</u> |
|----------------------------|---|---|
| \$35,810,000               | 0.79%   | \$325.58                                  |
| 31,420,000                 | 0.74  | 285.66                                    |
| 19,930,000                 | 0.56  | 181.20                                    |
| 20,410,000                 | 0.61  | 185.56                                    |
| 20,855,000                 | 0.69  | 189.61                                    |
| 4,875,000                  | 0.20  | 72.84                                     |
| 5,000,000                  | 0.22  | 74.71                                     |
| 5,000,000                  | 0.24  | 74.71                                     |
| 0                          | 0.00  | 0.00                                      |
| 0                          | 0.00  | 0.00                                      |

**Delaware County, Ohio**  
Ratio of Annual Debt Service Expenditures for  
General Obligation Bonded Debt to Total General Governmental Expenditures  
Last Ten Years

| Year | Principal (1) | Interest and<br>Fiscal Charges | Total Debt<br>Service | Total<br>Governmental<br>Expenditures (2) | Ratio of Debt<br>Service to Total<br>Governmental<br>Expenditures |
|------|---------------|--------------------------------|-----------------------|---|---|
| 2004 | \$1,850,000   | \$1,277,501                    | \$3,127,501           | \$92,313,124                              | 3.39%   |
| 2003 | 510,000       | 1,150,000                      | 1,660,000             | 90,561,331                                | 1.83  |
| 2002 | 480,000       | 1,172,922                      | 1,652,922             | 82,293,067                                | 2.01  |
| 2001 | 445,000       | 1,193,790                      | 1,638,790             | 79,846,265                                | 2.05  |
| 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  |

(1) Includes only general obligation bonded debt payable from property taxes

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

Source: Delaware County Auditor

**Delaware County, Ohio**  
 Computation of Overlapping General Obligation Bonded Debt  
 December 31, 2004

| <u>Political Subdivision</u>           | <u>Debt<br/>Outstanding (1)</u> | <u>Percentage<br/>Applicable<br/>to County (2)</u> | <u>Amount<br/>Applicable<br/>to County</u> |
|--|---------------------------------|--|--|
| <u>Direct Debt</u>                     |                                 |  |  |
| Delaware County                        | \$35,810,000                    | 100.00%  | \$35,810,000                               |
| All Municipalities Within County       | 38,908,349                      | 100.00   | 38,908,349                                 |
| All Townships Within County            | 7,943,092                       | 100.00   | 7,943,092                                  |
| All School Districts Within County     | 56,596,134                      | 100.00   | 56,596,134                                 |
| Kingston-Porter Fire District          | 110,000                         | 100.00   | 110,000                                    |
| Total Direct Debt                      | <u>139,367,575</u>              |  | <u>139,367,575</u>                         |
| <u>Overlapping Debt</u>                |                                 |  |  |
| Buckeye Valley Local School District   | 10,999,992                      | 93.35  | 10,268,493                                 |
| Centerburg Local School District       | 6,061,995                       | 9.11   | 552,248                                    |
| City of Columbus                       | 644,430,000                     | 1.27   | 8,184,261                                  |
| City of Dublin                         | 54,574,298                      | 12.11  | 6,608,947                                  |
| City of Westerville                    | 6,760,000                       | 22.78  | 1,539,928                                  |
| Delaware County District Library       | 625,721                         | 98.37  | 615,522                                    |
| Dublin City School District            | 166,197,655                     | 12.27  | 20,392,452                                 |
| Highland Local School District         | 2,110,000                       | 4.56   | 96,216                                     |
| Johnstown-Monroe Local School District | 75,000                          | 0.71   | 533  |
| Knox County Career Center              | 304,845                         | 0.73   | 2,225                                      |
| Licking County Career Center           | 31,970,000                      | 0.07   | 22,379                                     |
| North Union Local School District      | 12,624,989                      | 4.35   | 549,187                                    |
| Northridge Local School District       | 7,695,000                       | 0.53   | 40,784                                     |
| Olentangy Local School District        | 240,396,776                     | 98.52  | 236,838,904                                |
| Tri-Rivers Career Center               | 300,000                         | 1.02   | 3,060                                      |
| Washington Township                    | 2,794,999                       | 11.83  | 330,648                                    |
| Westerville City School District       | 122,394,586                     | 29.55  | 36,167,600                                 |
| Total Overlapping Debt                 | <u>1,310,315,856</u>            |  | <u>322,213,386</u>                         |
| Total                                  | <u>\$1,449,683,431</u>          |  | <u>\$461,580,961</u>                       |

(1) Includes only general obligation bonded debt payable from property taxes.

(2) Percentages were determined by dividing the assessed value of the political subdivision located within the boundaries of the County by the total assessed valuation of the political subdivision.

Source: Delaware County Auditor  
 Ohio Municipal Advisory Council

**Delaware County, Ohio**

Demographic Statistics

December 31, 2004

| Census Population |         | Age Distribution 2000 Census |         |            |
|-------------------|---------|------------------------------|---------|------------|
| Year              | County  | Age                          | Number  | Percentage |
| 2000              | 109,989 | Under 5 years                | 8,682   | 7.89%      |
| 1990              | 66,929  | 5-9 years                    | 9,100   | 8.27       |
| 1980              | 53,840  | 10-14 years                  | 8,363   | 7.60       |
| 1970              | 42,908  | 15-19 years                  | 7,777   | 7.07       |
| 1960              | 36,107  | 20-24 years                  | 5,510   | 5.01       |
| 1950              | 30,278  | 25-34 years                  | 15,004  | 13.64      |
| 1940              | 26,780  | 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       |
|                   |         | 78-84 years                  | 2,865   | 2.60       |
|                   |         | 85 years and older           | 892     | 0.81       |
|                   |         | Total                        | 109,989 |            |

| Estimated Population/Last Ten Years |         | Annual Average Unemployment Rate |        |       |       |
|-------------------------------------|---------|----------------------------------|--------|-------|-------|
| Year                                | County  | Year                             | County | State | U.S.  |
| 2004                                | 144,799 | 2004                             | 4.00%  | 6.10% | 5.50% |
| 2003                                | 136,051 | 2003                             | 3.60   | 6.10  | 6.00  |
| 2002                                | 125,399 | 2002                             | 3.30   | 5.70  | 5.80  |
| 2001                                | 124,030 | 2001                             | 2.20   | 4.30  | 4.80  |
| 2000                                | 109,989 | 2000                             | 1.80   | 4.10  | 4.00  |
| 1999                                | 104,961 | 1999                             | 2.10   | 4.20  | 4.20  |
| 1998                                | 98,527  | 1998                             | 2.00   | 4.30  | 4.50  |
| 1997                                | 92,144  | 1997                             | 2.90   | 4.60  | 4.90  |
| 1996                                | 87,536  | 1996                             | 3.50   | 4.90  | 5.40  |
| 1995                                | 78,956  | 1995                             | 3.00   | 4.80  | 5.60  |

Civilian Labor Force Estimates

| Year | Labor Force | Employment | Unemployment | Percentage of Unemployment |
|------|-------------|------------|--------------|----------------------------|
| 2004 | 73,900      | 70,900     | 3,000        | 4.00%                      |
| 2003 | 70,500      | 68,000     | 2,500        | 3.60                       |
| 2002 | 67,700      | 65,400     | 2,300        | 3.30                       |
| 2001 | 61,200      | 59,800     | 1,300        | 2.20                       |
| 2000 | 59,400      | 58,310     | 1,090        | 1.80                       |
| 1999 | 52,300      | 51,200     | 1,100        | 2.10                       |
| 1998 | 48,800      | 47,800     | 1,000        | 2.00                       |
| 1997 | 46,800      | 45,450     | 1,350        | 2.90                       |
| 1996 | 44,300      | 42,760     | 1,550        | 3.00                       |
| 1995 | 42,500      | 41,225     | 1,275        | 3.00                       |

| Public Schools in Delaware County 2004 |        | K-12 School Enrollment |        |
|--|--------|------------------------|--------|
| Total Enrollment                       | 17,023 | 2004                   | 17,023 |
| The Daily Attendance Rate              | 95.15% | 2003                   | 16,023 |
| Delaware County 2004 Graduation Rate   | 92.48% | 2002                   | 15,200 |
| Ohio Average 2004 Graduation Rate      | 84.30% | 2001                   | 15,048 |
|  |        | 2000                   | 13,768 |

| Per Capita Income |          |
|-------------------|----------|
| 2003              | \$38,940 |
| 2002              | 39,816   |
| 2001              | 42,300   |
| 2000              | 41,937   |
| 1999              | 40,250   |
| 1998              | 39,088   |

Source: Ohio Labor Market Information  
Ohio Department of Education

**Delaware County, Ohio**  
 Construction, Bank Deposits, and Property Values  
 Last Ten Years

| Collection Year | New Construction          |                        |               | Bank Deposits (1) | Real Property Values      |                            |                |
|-----------------|---------------------------|------------------------|---------------|-------------------|---------------------------|----------------------------|----------------|
|                 | Agricultural/ Residential | Commercial/ Industrial | Total Value   |                   | Agricultural/ Residential | Commercial/ Industrial (2) | Public Utility |
| 2004            | \$239,679,710             | \$27,910,020           | \$267,589,730 | N/A               | \$3,589,512,490           | \$589,973,330              | \$588,350      |
| 2003            | 192,299,860               | 28,594,740             | 220,894,600   | N/A               | 3,302,791,850             | 551,294,680                | 556,950        |
| 2002            | 187,150,890               | 27,990,800             | 215,141,690   | N/A               | 2,753,065,960             | 455,986,150                | 556,950        |
| 2001            | 178,842,590               | 73,596,520             | 252,439,110   | N/A               | 2,504,397,000             | 509,803,270                | 588,580        |
| 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        |

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

(2) Amounts include mineral lands and rights

Source: Delaware County Auditor  
 Federal Reserve Bank of Cleveland

**Delaware County, Ohio**

Ten Largest Employers

December 31, 2004

| Firm                               | Number of Employees | Primary Product/Service             |
|------------------------------------|---------------------|-------------------------------------|
| Bank One Management Corporation    | 6,000               | Finance                             |
| Kroger Company                     | 1,257               | Retail                              |
| Olentangy Local School District    | 1,131               | K-12 School System                  |
| Delaware County                    | 968                 | Government                          |
| WalMart Real Estate Business Trust | 795                 | Retail                              |
| American Showa, Inc.               | 703                 | Automotive Parts Manufacturer       |
| Delaware City School District      | 526                 | K-12 School System                  |
| Grady Memorial Hospital            | 523                 | Hospital and Medical Services       |
| Ohio Wesleyan University           | 498                 | Private Liberal Arts University     |
| CIGNA Health Care                  | 423                 | Medical and Dental Insurance Claims |

Source: Local Companies



## Delaware County, Ohio

### Miscellaneous Statistics

December 31, 2004

|   |  |
|---|--|
| Date of Incorporation   | 1808   |
| County Seat   | Delaware, Ohio   |
| Area - Square Miles   | 459  |
| Location  |  |
| Delaware County is Located in Central, Ohio<br>approximately 25 miles north of Columbus, Ohio |  |
| Road Mileage  |  |
| U.S. Highways   | 60 Miles   |
| Interstate  | 17 Miles   |
| State Highways  | 211 Miles  |
| County Roads  | 333 Miles  |
| Township Roads  | 521 Miles  |
| Population (2000 Census)  | 109,989  |
| Number of Political Subdivisions Located in Delaware County                                   |  |
| Municipalities  | 10   |
| Townships   | 19   |
| School Districts  | 4  |
| Vocational School   | 1  |
| Communications  |  |
| Radio Stations  | 1 - WINF FM  |
| Television Stations   | 1 - WXCB - TV56  |
| Daily Newspapers  | Delaware Gazette   |
| Weekly Newspapers   | Delaware This Week<br>Sunbury News<br>Suburban News<br>Delaware News |
| Hospitals   |  |
| Grady Memorial Hospital   |  |
| Voter Statistics, Election of November 2004   |  |
| Number of Registered Voters   | 100,676  |
| Number of Voters Last General Election  | 81,175   |
| Percent of Registered Voters Voting   | 80.63%   |
| Cultural  |  |
| Libraries   | 8  |
| Universities  | 2  |
| Historical Societies  | 2  |
| Genealogical Societies  | 1  |
| Delaware County Cultural Arts Center  |  |
| Central Ohio Symphy Orchestra   |  |

continued

**Delaware County, Ohio**  
Miscellaneous Statistics (continued)  
December 31, 2004

|                                   |    |
|-----------------------------------|----|
| 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                           | 9  |
| Motels                            | 10 |
| Bed and Breakfast                 | 3  |
| Airports                          | 1  |

Attractions

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

Sources: Delaware County Auditor  
          Delaware County Board of Elections  
          Delaware County Engineer  
          Ohio Department of Transportation



**Auditor of State  
Betty Montgomery**

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## **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 14, 2005**