

Mary Taylor, CPA
Auditor of State

DELAWARE COUNTY

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DELAWARE COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2006

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR PROGRAM TITLE	PASS THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL CFDA NUMBER	DISBURSEMENTS
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>Passed through the Ohio Department of Development</i>			
Community Development Block Grant	B-F-04-020-1	14.228	\$129,055
Community Development Block Grant	B-C-04-020-1	14.228	33,615
Community Development Block Grant	B-F-05-020-1	14.228	104,317
Total Community Development Block Grant			<u>266,987</u>
Home Investment Partnership Program	B-C-04-020-2	14.239	247,478
Total U.S. Department of Development			<u>514,465</u>
U.S. DEPARTMENT OF INTERIOR			
Payment in Lieu of Taxes		15.226	20,987
U.S. DEPARTMENT OF JUSTICE			
<i>Passed through the Ohio Office of Criminal Justice Services</i>			
Edward Byrne Memorial Justice Assistance Grant Program - Juvenile Drug Court	2005-JG-C01-6419	16.738	85,517
Edward Byrne Memorial Justice Assistance Grant Program - Day Reporting Center	2005-JG-C01-6270	16.738	73,103
Edward Byrne Memorial Justice Assistance Grant Program - L.E.A.P. Ahead	2005-JG-A01-6405	16.738	56,556
Total Office of Criminal Justice Services			<u>215,176</u>
<i>Passed through the Ohio Office of Attorney General</i>			
Crime Victims Assistance	2007VAGENE445	16.575	22,466
Crime Victims Assistance	2006/2007VADSCE474	16.575	26,268
Crime Victims Assistance	2006/2007VADSCE035	16.575	35,624
Total Office of Attorney General - Crime Victims Assistance			<u>84,358</u>
TOTAL U.S. DEPARTMENT OF JUSTICE			299,534
U. S. DEPARTMENT OF LABOR EMPLOYMENT & TRAINING ADMIN			
<i>Passed through the Ohio Department of Job & Family Services</i>			
Workforce Investment Act Cluster:			
Workforce Investment Act - Adult Direct	316400065		6,548
Workforce Investment Act - Adult Allocated	316400065		58,067
Workforce Investment Act - Adult Total		17.258	<u>64,615</u>
Workforce Investment Act - Youth Direct	316400065		43,016
Workforce Investment Act - Youth Allocated	316400065		72,231
Workforce Investment Act -Youth Total	316400065	17.259	<u>115,247</u>
Workforce Investment Act - Dislocated Worker Direct			40,817
Workforce Investment Act - Dislocated Worker Allocated			100,334
Workforce Investment Act - Dislocated Worker Total	316400065	17.260	<u>141,151</u>
TOTAL U.S. DEPARTMENT OF LABOR - Workforce Investment Act Cluster			321,013
U.S. DEPARTMENT OF TRANSPORTATION			
<i>Passed through the Ohio Department of Transportation</i>			
Highway Planning & Construction Grant	PID #80477	20.205	58,090
Formula Grant for Other than Urbanized Areas	RPT-4021-025-061	20.509	327,368
Formula Grant for Other than Urbanized Areas	RPT-0021-025-062	20.509	150,601
Formula Grant for Other than Urbanized Areas Total			<u>477,969</u>
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			536,059
U.S. ELECTION ASSISITANCE COMMISSION			
<i>Passed through the Ohio Secretary Of State</i>			
Voter Education and Poll Worker Training Grant	05-SOS-HAVA-21	39.011	24,957
Help America Vote Act	E06-0580-21	90.401	1,390,864
Election Assistance for Individuals with Disabilities	06-SOS-HHHS-21	93.617	14,539
TOTAL U.S. ELECTION ASSISITANCE COMMISSION			<u>1,430,360</u>

DELAWARE COUNTY
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2006

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR PROGRAM TITLE	PASS THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL CFDA NUMBER	DISBURSEMENTS
U.S. DEPARTMENT OF HOMELAND SECURITY			
<i>Passed through the Ohio Department of Public Safety Emergency Management Agency</i>			
State Domestic Preparedness Equipment Support Program:			
ODP Citizens Corps Program Grant	2004-GC-T4-0025		1,770
State Homeland Security Grant Program (SHSP)	2004-GE-T4-0025		53,732
Total - State Domestic Preparedness Equipment Support Program		97.004	<u>55,502</u>
Homeland Security Grant Program:			
Citizens Corps Program Grant	2005-GC-T5-0001		6,446
Citizens Corps Program Grant	2006-GC-T6-0051		2,603
State Homeland Security Grant Program (SHSP)	2005-GE-T5-0001		269,304
Total - Homeland Security Grant Program		97.067	<u>278,353</u>
Emergency Management Performance Grant:			
Emergency Management Performance Grant	2006-EME60042	97.042	<u>39,074</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			<u>372,929</u>
U.S. DEPARTMENT OF EDUCATION			
<i>Passed through the Ohio Department of Education</i>			
Special Education Cluster			
Special Education - Grants to States	065953-6BSF-2004/2005/2006	84.027	12,113
Special Education - Preschool Grant	065953-PGS1-2004/2005/2006	84.173	38,452
Total - Special Education Cluster			<u>50,565</u>
Innovative Education Program Strategies	065953-C2S1-2004/2005/2006	84.298	173
TOTAL U.S. DEPARTMENT OF EDUCATION			<u>50,738</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Passed through the Ohio Department of Jobs and Family Services</i>			
Promoting Safe and Stable Families	316400065	93.556	45,417
Child Welfare Services - State Grants	316400065	93.645	121,882
Child Abuse Challenging Grants	316400065	93.672	1,880
Chafee Foster Care Independence Program	316400065	93.674	25,901
<i>Passed through the Ohio Department of Mental Retardation and Developmental Disabilities</i>			
Social Services Block Grant	316400065	93.667	110,371
State Children's Health Insurance Program	316400065	93.767	3,628
Medical Assistance Program - Waiver Services	316400065	93.778	670,789
Medical Assistance Program - Targeted Case Management	316400065	93.778	113,980
Medical Assistance Program - Waiver Administration	316400065	93.778	25,800
Total - Medical Assistance Program			<u>810,569</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>1,119,648</u>
TOTAL FEDERAL ASSISTANCE			<u><u>\$4,665,733</u></u>

DELAWARE COUNTY

NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2006

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 - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS

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

These loans are collateralized by mortgages on the property. At December 31, 2006, the gross amount of loans outstanding under this program was \$612,273. Delinquent amounts due are \$165.

NOTE C – HOMELAND SECURITY GRANT CLUSTER

The County reported the following federal programs for the Homeland Security Grant Cluster on the Federal Awards Expenditure Schedule. Several programs for federal fiscal year 2005 were incorporated into the State Domestic Preparedness Equipment Support Program (CFDA #97.004) and Homeland Security Grant Program (CFDA #97.067) in accordance with guidance from the U.S. Department of Homeland Security:

CFDA#	Program	Amount
97.004	State Domestic Preparedness Equipment Program	\$53,732
97.053	Citizens Corps Program	1,770
97.004	Total - State Domestic Preparedness Equipment Support Program	\$55,502
97.053	Citizens Corps Program	\$9,049
97.073	State Homeland Security Program	269,304
97.067	Total - Homeland Security Grant Program	\$278,353

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 expenditures of non-Federal matching funds are not included on the Schedule.

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Mary Taylor, CPA

Auditor of State

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 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, 2006, which collectively comprises the County's basic financial statements and have issued our report thereon dated June 11, 2007. 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*. Other auditors audited the financial statements of Alpha Group of Delaware, Inc. and Delaware Creative Housing, Inc., the County's two discretely presented component units, as described in our opinion on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our audit procedures for expressing our opinions on the financial statements, but not to opine on the effectiveness of the County's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the County's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified a certain deficiency in internal control over financial reporting that we consider a significant deficiency.

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the County's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

We consider the following deficiency described in the accompanying schedule of findings to be a significant deficiency in internal control over financial reporting: 2006-001.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the County's internal control will not prevent or detect a material financial statement misstatement.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and accordingly, would not necessarily disclose all significant deficiencies that are also material weaknesses. We believe the significant deficiency described above is not a material weakness.

We also noted certain internal control matters that we reported to the County's management in a separate letter dated June 11, 2007.

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 instances of noncompliance or other matters that we must report under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2006-001 and 2006-002.

We also noted certain noncompliance or other matters not requiring inclusion in this report that we reported to the County's management in a separate letter dated June 11, 2007.

The County's responses to the findings identified in our audit are described in the accompanying schedule of findings. We did not audit the County's responses and, accordingly, we express no opinion on them.

We intend this report solely for the information and use of the audit committee, management, the Board of County Commissioners, and federal awarding agencies and pass-through entities. We intend it for no one other than these specified parties.



Mary Taylor, CPA
Auditor of State

June 11, 2007



Mary Taylor, CPA

Auditor of State

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

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, 2006. 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 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 apply to each of its major federal programs for the year ended December 31, 2006. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements that OMB Circular A-133 requires us to report, which is described in the accompanying schedule of findings as item 2006-003.

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.

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.

Federal Awards Expenditures Schedule

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund and the aggregate remaining fund information of Delaware County, Ohio as of and for the year ended December 31, 2006, and have issued our report thereon dated June 11, 2007, wherein we noted the financial statements of Alpha Group of Delaware, Inc., and Delaware Creative Housing, Inc., the County's two discretely presented component units, were audited by other auditors, as described in our opinion on the County's financial statements. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying federal awards expenditures schedule 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 audit 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.



Mary Taylor, CPA
Auditor of State

June 11, 2007

DELAWARE COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2006

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	Yes
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	Yes
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	Yes
(d)(1)(vii)	Major Programs (list):	Edward Byrne Memorial Justice Assistance Grant Program –CFDA #16.738 Help America Vote Act – CFDA #90.401 Medical Assistance Program – CFDA #93.778
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

DELAWARE COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2006
(Continued)

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

FINDING NUMBER 2006-001

Non-Compliance Citation and Significant Deficiency

Ohio Revised Code § 5705.41(D) states that no orders or contracts involving the expenditure of money are to be made unless there is attached thereto a certificate of the County Auditor certifying that the amount required for the order or contract has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances. Every such contract made without such a certificate shall be null and void and no warrant shall be issued in payment of any amount due thereon.

There are several exceptions to the standard requirement stated above that a fiscal officer's certificate must be obtained prior to a subdivision or taxing authority entering into a contract or order involving the expenditure of money. The main exceptions are: "then and now" certificates, blanket certificates, and super blanket certificates, which are provided for in sections 5705.41(D)(1) and 5705.41(D)(3), respectively, of the Ohio Revised Code.

1. "Then and Now" certificate – If the fiscal officer can certify that both at the time that the contract or order was made ("then"), and at the time that the fiscal officer is completing the certification ("now"), that sufficient funds were available or in the process of collection, to the credit of a proper fund, properly appropriated and free from any previous encumbrance, the Commissioners can authorize the drawing of a warrant for the payment of the amount due. The Commissioners have thirty days from the receipt of the "then and now" certificate to approve payment by ordinance or resolution.

Amounts of less than \$100 may be paid by the fiscal officer without a resolution or ordinance upon completion of the "then and now" certificate, provided that the expenditure is otherwise lawful. This does not eliminate any otherwise applicable requirement for approval of expenditures by the Commissioners.

2. Blanket Certificate – Fiscal officers may prepare "blanket" certificates for a certain sum of money not in excess of an amount established by resolution or ordinance adopted by a majority of the members of the legislative authority against any specific line item account over a period not running beyond the end of the current fiscal year. The blanket certificates may, but need not, be limited to a specific vendor. Only one blanket certificate may be outstanding at one particular time for any one particular line item appropriation.

3. Super Blanket Certificate – The Commissioners may also make expenditures and contracts for any amount from a specific line-item appropriation account in a specified fund upon certification of the fiscal officer for most professional services, fuel, oil, food items, and any other specific recurring and reasonably predictable operating expense. This certification is not to extend beyond the current year. More than one super blanket certificate may be outstanding at a particular time for any line item appropriation.

Twelve percent of the transactions tested were not properly certified at the time the commitment was incurred and none of the exceptions provided for were used. Failure to properly certify the availability of funds can result in overspending funds and negative fund cash balances.

Unless the exceptions noted above are used, prior certification is not only required by statute but is a key control in the disbursement process to assure that purchase commitments receive prior approval. To improve controls over disbursements and to help reduce the possibility of the County's funds exceeding budgetary spending limitations, we recommend that the County Auditor certify the funds are or will be available prior to obligation by the County. When prior certification is not possible, "then and now" certification should be used.

DELAWARE COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2006
(Continued)

2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (continued)

FINDING NUMBER 2006-001 (continued)

Non-Compliance and Significant Deficiency (continued)

We recommend the County Auditor certify purchases to which section 5705.41(D) applies. The most convenient certification method is to use purchase orders that include the certification language 5705.41(D) requires to authorize disbursements. The County Auditor should sign the certification at the time the County incurs a commitment, and only when the requirements of 5705.41(D) are satisfied. The County Auditor should post approved purchase commitments to the proper appropriation code, to reduce the available appropriation. Also, it is recommended that the County Commissioners properly approve Then and Now Certificates in excess of \$100 in a separate resolution within 30 days.

Official's Response:

It is our understanding that the State Auditors reviewed twenty-five expenditures and that three of the transactions were in violation of the code. Internally, we expanded the review to include all the expenses of the Primary Government, for the period of January 1, 2006 – December 31, 2006, and have concluded that the fiscal officer did not certify eight percent of the transactions at the time the commitment was incurred.

To assist the County's compliance with this code, a summary report has been developed that provides an overall percentage of transactions that are compliant while a detail report lists all the individual transaction information for a specific department. These reports are to be generated on a regular basis by the department managers to monitor progress.

In addition, we will analyze alternative methods, such as, and "then and now" certificates, additional blanket and super blanket certificates, to determine if their use would be beneficial to the County.

FINDING NUMBER 2006-002

Non-Compliance

Provisions of the Ohio Revised Code address circumstances in which a public official or employee is prohibited from using the authority or influence of his office or employment to secure anything of value that substantially and improperly influences the official or employee in the exercise of his duties, and from having an interest in a public contract.

Ohio Revised Code § 2921.42(A)(1) provides that no public official shall knowingly authorize or employ the authority or influence of his office to secure authorization of any public contract in which he, a member of his family, or any of his business associates has an interest.

Ohio Revised Code § 307.86 requires competitive bidding where anything to be purchased, leased, leased with an option or agreement to purchase, or constructed, including, but not limited to, any product, structure, construction, reconstruction, improvement, maintenance, repair, or service, except the services of an accountant, architect, attorney at law, physician, professional engineer, construction project manager, consultant, surveyor, or appraiser, by or on behalf of the county or contracting authority, as defined in section 307.92 of the Revised Code, at a cost in excess of twenty-five thousand dollars with certain exceptions.

DELAWARE COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2006
(Continued)

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

FINDING NUMBER 2006-002 (continued)

Non-Compliance

In 2005 and 2006, the Sheriff purchased four undercover vehicles from an automotive dealership where his son was employed as a salesman. The Sheriff's son earned commissions on these transactions. The total gross purchase price of the four vehicles including fees was \$80,385; for two of these purchases seized vehicles were traded-in, and the total net amount paid to the dealership for the purchase of the four vehicles was \$51,385.

In addition, one of the purchased vehicles noted above had a gross purchase price of \$35,760 and was not competitively bid as required by Ohio Revised Code § 307.86.

We recommend that prior to executing public contracts, public officials ensure they do not have an interest in such contracts, and that competitive bidding procedures be completed when applicable.

The matter will be referred to the Ohio Ethics Commission.

Official's Response:

Management chose not to respond to this finding.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

1. Non-Compliance--Cash Management

Finding Number	2006-003
CFDA Title and Number	Edward Byrne Memorial Justice Assistance Grant Program— CFDA# 16.738
Federal Award Number / Year	2005-JG-A01-6405
Federal Agency	United States Department of Justice

The **Standard Federal Subgrant Conditions Handbook** issued by the Ohio Office of Criminal Justice Services (OCJS) establishes policies and procedures governing the management and safeguarding of granted confidential funds which are used in carrying out undercover purchases of drug evidence and information.

Chapter 15, Confidential Funds, of the Standard Federal Subgrant Conditions Handbook provides that "For security purposes there should be a 48-hour limit on the amount of time funds advanced for...expenditure may be held outstanding. If it becomes apparent at any point within the 48-hour period that the expenditure will not materialize, the funds should be returned to the advancing cashier as soon as possible. Regardless of circumstances, within 48 hours of the advance the fund cashier should be presented with either the unexpended funds, an executed voucher for payment for information or purchase of evidence or written notification by management that an extension has been granted."

DELAWARE COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2006
(Continued)

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS (continued)
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FINDING NUMBER 2006-003 (continued)

Non-Compliance

The expenditure of funds for purchase of evidence or information is subject to uncertain timeframes and exact amounts frequently are not known until negotiated at the time of purchase. While the Sheriff's Department had strong internal controls to track the flow of confidential funds advanced to and from undercover deputies, because of the challenges of coordinating an exact time and amount of purchases, the undercover deputies held 79% of confidential fund advances for more than 48 hours during 2006. Additional 48-hour extensions were not granted by the officer in charge of these funds.

We recommend the Sheriff's Department implement a system to account for confidential funds which complies with the guidance described in Chapter 15 of the *Standard Federal Subgrant Conditions Handbook* and utilize forms to evidence approval of 48-hour extensions for unexpended funds advanced.

Officials' Response:

We have reviewed the citation issued and have contacted the Ohio Office of Criminal Justice Services (OCJS) and several other Drug Task Force Commanders throughout the State to assist us in interpretation of Chapter 15 of the *Standard Federal Subgrant Conditions Handbook*.

We feel that the 48-hour time limit is extremely restrictive and would cause funds to change hands much more frequently. The Drug Task Force has very good policies and procedures which dictate the internal controls to track the flow of confidential funds to narcotics detectives and officers. Through discussion with other Task Force Commanders it seems that our procedures mirror other Drug Task Forces in the State. In the future we will develop a new system of internal controls for grant confidential funds use that would comply with Chapter 15.

DELAWARE COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS
 OMB CIRCULAR A -133 § .315 (b)
 DECEMBER 31, 2006

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain
2005-001	Contrary to Commissioners' Resolution #04-1601, a sanitary sewer surcharge was not billed and collected from applicable customers for the final three quarters of 2005.	Yes	Fully Corrected; the Commissioners adopted a resolution to suspend billing and collection of the surcharge for the last three quarters of 2005 and 2006, and have developed a new sanitary sewer surcharge program which was implemented in early 2007.



Delaware County, Ohio

Comprehensive Annual Financial Report

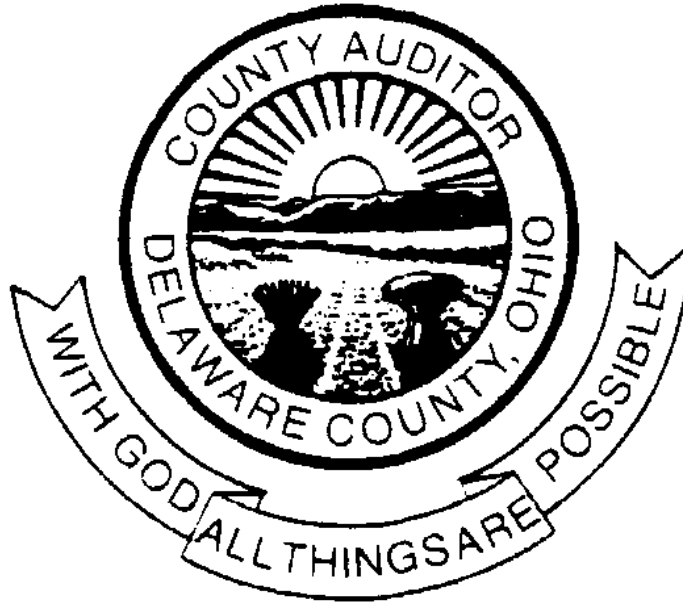
For The Year Ended December 31, 2006



Introductory Section

Delaware County, Ohio

Comprehensive Annual Financial Report
For the Year Ended December 31, 2006



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

Dustyn Vanzant

Payroll

Dedra Hall
Linda O'Rourke

Delaware County, Ohio
 Comprehensive Annual Financial Report
 For the Year Ended December 31, 2006
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I. INTRODUCTORY SECTION

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Todd A. Hanks Delaware County Auditor

June 11, 2007

To: The Citizens of Delaware County
The Board of County Commissioners:
Honorable Glenn A. Evans
Honorable Kris Jordan
Honorable James D. Ward

The Comprehensive Annual Financial Report (CAFR) for Delaware County for the year ended December 31, 2006, is hereby submitted. State law requires that the County file basic financial statements to the Auditor of State within one hundred and fifty days after the close of the fiscal year. This published report fulfills that requirement and further provides an in-depth review of the County's financial activities.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that has been established. Such controls are designed to ensure that the assets of the County are protected from loss, theft, or misuse and to ensure the reliability of financial records for preparing financial statements. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance first recognizes that the cost of internal controls should not exceed the benefits likely to be derived from their implementation. Secondly, the evaluation of costs and benefits require estimates and judgments by management.

Included in this report, at the front of the financial section, is an unqualified opinion on Delaware County's financial statements for the year ended December 31, 2006, rendered by Mary Taylor, CPA, Auditor of the State of Ohio. This independent accountants' report provides assurance that the financial statements are free of material misstatements.

Management's Discussion and Analysis (MD&A) immediately follows the independent accountants' report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

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

Delaware County, Ohio

DELAWARE COUNTY PROFILE

Delaware County was established and organized in 1808. The name Delaware is derived from the Delaware Indians who came from the Delaware River area near Philadelphia. The County encompasses nineteen townships and ten municipalities, of which the City of Delaware is the largest. Located directly north of Columbus, the County comprises an area of four hundred fifty- nine square miles and is located within five hundred miles of 58 percent of the United States' population.

Delaware County has been designated as the fastest growing county in the State of Ohio and the thirteenth fastest-growing county in the United States since 2000. 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 156,697 in 2006. The high quality of schools, a rich cultural life, housing affordability, a low crime rate, and an excellent road network continue to attract new residents.

The County provides a wide range of services to its people including, but not limited to, general government legislative and executive and judicial, public safety, public works, health, and human services. The County operates under the powers granted to it by Ohio statutes. A three-member board of County Commissioners is elected at-large in even-numbered years for overlapping four-year terms. The Commissioners serve as the taxing authority, contracting body, and administrators of public services for the County. The Commissioners create and adopt the annual operating budget and approve expenditures of County funds.

The County Auditor serves as the chief fiscal officer for the County and tax assessor for all political subdivisions within the County. As chief fiscal officer, the Auditor ensures that no County contract or obligation is made without his certification that funds are appropriated, are available for payment, or in the process of collection. The Auditor is also responsible for maintaining a permanent record of all financial matters, establishing tax rates for real estate, and assessing the value of real property. After collection by the County Treasurer, tax receipts are distributed by the Auditor to the appropriate political 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.

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 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 that are financially dependent on the County or for which the County is financially accountable. The County's two discretely presented component units, which have contractual agreements with the Delaware County Board of Developmental Disabilities, are Delaware Creative Housing, Inc. and Alpha Group of Delaware, Inc.

Delaware County, Ohio

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.

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 object level within a department or fund. The department head or the County Commissioners approve the purchase orders and the Auditor encumbers the funds. Any purchase order that exceeds the available appropriation is rejected until additional appropriation authority is secured. A computerized certification system allows the Auditor's Office to ascertain the status of a department's appropriation prior to authorizing additional purchases from a particular account.

LOCAL ECONOMY

Current indicators of the County's economic condition include the growth in the number of real estate parcels and active businesses. Delaware County now has more than 77,900 real estate parcels, an increase from 37,926 in 1990. Assessed valuation for the County increased 72 percent between 2001 and 2006 to \$5.796 billion. The active number of businesses grew to 3,123, an increase of 65 percent from the 1,897 businesses in 2000. The pace of growth is further demonstrated by the \$351.8 million increase in 2006 in the value of new residential and commercial and industrial construction.

Recent data released from the U.S. Census Bureau ranks Delaware County as the fastest growing county in the state of Ohio and the thirteenth fastest growing in the nation. Even as the population continues to grow, the unemployment rate of the County has remained one of the lowest in the State. Compared to a State average of 5.9 percent, Delaware County's 2006 unemployment rate stood at 3.9 percent. This is due to the stable and diverse business environment in the area. Many of the top ten employers in the County are nationally recognized. J.P. Morgan Chase and Co., Kroger Company, Wal Mart, and American Showa are examples. The County, Ohio Wesleyan University, the school systems, Ohio Health/Grady Memorial Hospital, Greif Brothers, and Mettler-Toledo also provide a stable base of employment.

The Polaris Fashion Center, Central Ohio's largest retail mall with five 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 built a new adjoining interchange on Interstate 71. This project was completed at the end of 2006.

Delaware County also boasts of more than seven hundred thirty active farms with an average size of two hundred thirty acres. Approximately 49.2 percent of the County's area is still dedicated to agricultural use - and most of it is family-owned. Corn, soybeans, and wheat are the leading crops.

Delaware County, Ohio

The future of Delaware County continues to look bright. *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 J.P. Morgan Chase 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, community reinvestment areas, tax increment financing areas, and working with area businesses to help pay economic dividends in the future. In addition, the County established a Port Authority to support the creation of jobs and employment opportunities. Construction began on the 300,000 square foot Citigroup, Inc. data center located in Liberty Township. The total construction costs are estimated at \$385 million. Completion is expected at the end of 2007.

LONG-TERM FINANCIAL PLANNING

Management of the County is committed to maintaining a historic year-end cash carryover balance of 20 percent of General Fund revenues. This level of unreserved fund balance will ensure the continued operation of government and provision of services to residents. The County also maintains funds in the Reserve special revenue fund that may be utilized if a budget shortfall would develop during a year. This fiscal stability is vital to maintain the credit worthiness of the County.

With input from a citizens committee, the County has developed a capital improvement plan. The plan includes recommendations for new buildings, roads, sewer services, and technology needs through the year 2020. The recently completed sewer master plan and County thoroughfare plan further details the plans to manage future developments.

To help meet these capital improvement needs, the County Commissioners have set strict budgetary controls on County day-to-day operations. Many offices and departments for 2006 received minimum or no increase for operating expenses. Travel and tuition reimbursement policies are also annually reviewed and set based upon available resources.

To finance the construction or acquisition of infrastructure and other assets or to refinance existing debt for the purpose of meeting its capital improvement plan, the County may periodically enter into debt obligations. The County maintains a manageable debt burden with the annual cost associated with long-term obligations being paid within available resources.

RELEVANT FINANCIAL POLICIES

It is the County's policy to ensure that current year revenues are sufficient to fund current year expenditures without the use of non-recurring revenues. Expenditures are set based upon available revenues with the County Commissioners determining the level of funding for each department or office within the primary government.

The County Treasurer manages the investments of County funds by adhering to the Investment and Depository Policy that has been approved by the County's Investment Advisory Committee. Any financial institution that holds County funds must also agree to the requirements of this policy. This policy details the objectives and allowable rules for the safekeeping of County funds.

Delaware County, Ohio

The County Auditor's capital assets policy is designed to provide accountability and control over the County's capital assets and to assist departments in gathering and maintaining information needed for the preparation of the financial statements.

The County Auditor's Financial Standards Manual assists departments in day-to-day accounting procedures and practices.

MAJOR INITIATIVES

Significant advancement has been made in the emergency communication area with the completion of the county-wide 800 megahertz radio system that includes twelve towers and buildings. This single wireless countywide system allows more than 600 public safety users from 30 agencies to communicate on the same digital radio frequency. The general obligation bonds issued in 2003 and local funds paid for this project.

The opening of the new addition to the jail occurred in 2006 as the construction was completed. The project included a new two-story male dormitory that added ninety-six beds and a new twenty bed female dormitory as well as renovations to the kitchen area, an additional one thousand square feet of new program space, and upgrades to the security and detention equipment. Proceeds from the 2004 general obligation bonds provided the majority of the funding for this 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. Sales tax receipts are providing the funding for these projects. In addition, construction is well under way on the new Sawmill Parkway Extension from Home Road to Hyatts Road. This new road extension will eventually connect to U.S. Highway 42. A combination of motor vehicle gas tax receipts and special assessments are paying for current construction costs.

To meet the growing demand for sanitary sewer service, the County completed construction of a new trunk sewer line that will enable over 13,000 acres of land to be developed. The Perry-Taggart improvement project has installed approximately 21,000 feet of sanitary sewer lines and will serve nearly 20,000 residential equivalent units or about 58,000 people. Proceeds from the 2003 general obligation bond issue as well as tap in fees are funding this project.

Construction is well underway for the completion of a new 61,000 square foot facility for senior citizens. Voters approved a property tax levy to provide a complex that will allow the Council for Older Adults to consolidate and expand its services into one location. General obligation bonds were issued in 2005, in the amount of \$12,000,000, to fund the purchase of land and construction of the facility.

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 Commissioners have selected Design Group as the architectural/engineering firm to assist the County in the design of this facility. The new justice center will house the County's common pleas, juvenile, and probate courts as well as several County departments. Funding for this multi-million dollar project has not yet been determined.

Delaware County, Ohio

In 2007 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 County recently opened a new Bureau of Motor Vehicles Deputy Registrar office to serve the growing number of residents in the southern section of the County. We will continue to explore and implement opportunities to improve the delivery of services to our citizens.

AWARDS AND ACKNOWLEDGEMENTS

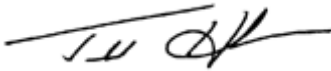
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Delaware County for its Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2005. This was the fourteenth consecutive year that the County has received this prestigious award recognizing conformance with the highest standards for preparation of state and local government financial reports. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report (CAFR) that satisfies both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe this current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

The year 2006 also brought with it the second award for Delaware County's Popular Annual Financial Report (PAFR) by the Government Finance Officers Association of the United States and Canada (GFOA). We anticipate that the PAFR will follow the CAFR in terms of success and recognition.

This report is the result of professionalism and cooperation within Delaware County Government and would not have been attained without the efforts of all offices and departments. It is with great appreciation that I thank all who assisted and contributed to its preparation especially the Fiscal Services Division of my office.

Respectfully submitted,



Todd A. Hanks
Delaware County Auditor

Delaware County, Ohio

Elected Officials

December 31, 2006

Board of Commissioners

Glenn Evans
Kristopher Jordan
James Ward

County Engineer

Christian E. Bauserman

County Auditor

Todd Hanks

Clerk of Courts

Jan Antonoplos

County Treasurer

Dale M. Wilgus

County Coroner

Dr. Mark Hickman

County Recorder

Andrew Brenner

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, 2005

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.



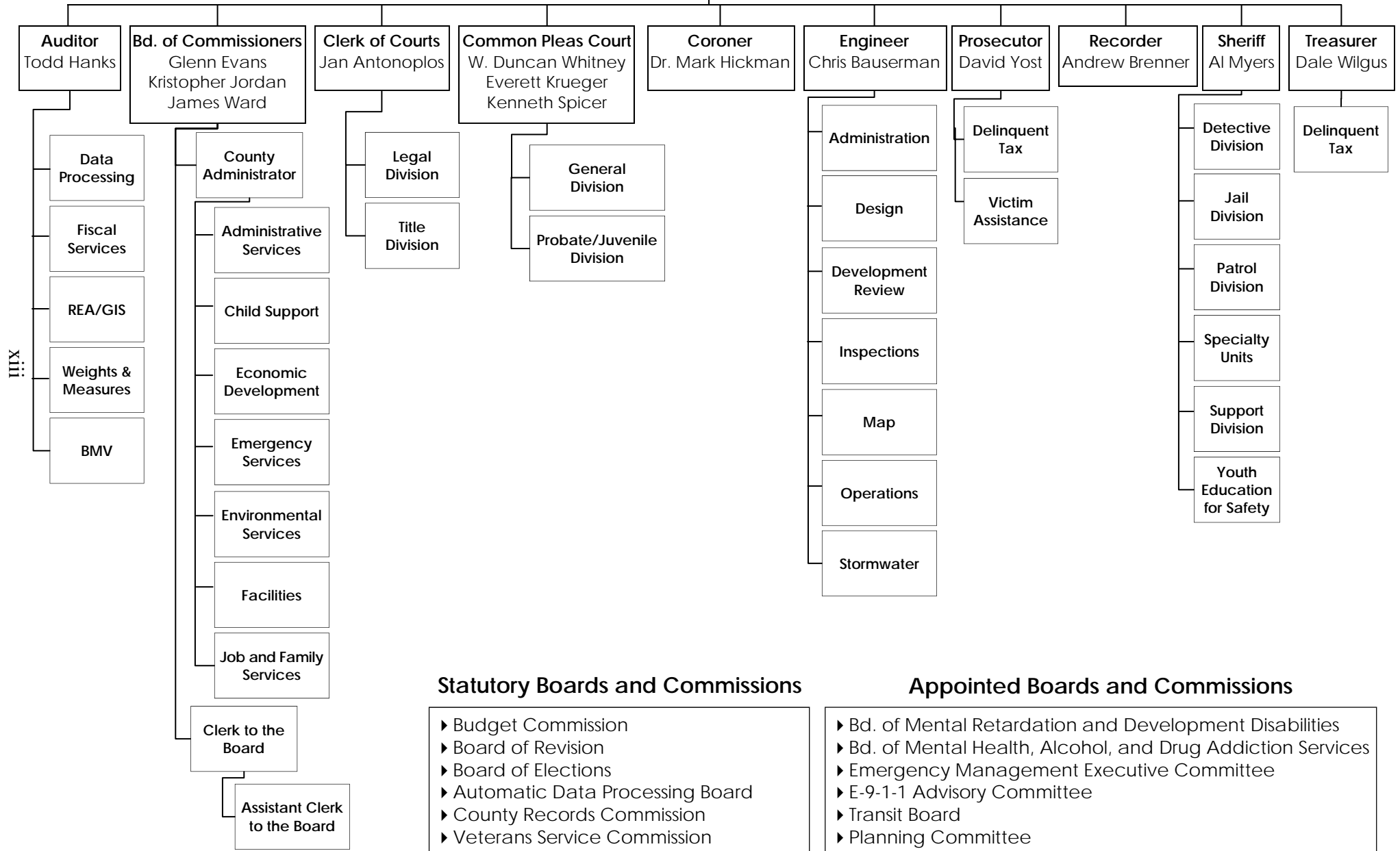
President

Executive Director

Delaware County Government Organizational Chart

(as of December 31, 2006)

Citizens of Delaware County



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Financial Section

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Mary Taylor, CPA

Auditor of State

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, 2006, 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., or 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 opinion, 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, 2006, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Auto and Gas, and Developmental Disabilities funds 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 11, 2007, 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 nonmajor 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 nonmajor 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 or statistical tables to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.



Mary Taylor, CPA
Auditor of State

June 11, 2007

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2006
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, 2006. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

HIGHLIGHTS

Highlights for 2006 are as follows:

The County's total net assets increased by \$25,910 thousand, or 7.9 percent, resulting from a significant increase in property taxes and interest revenues as well as effective budgetary controls. Overall, net assets have increased by 35 percent over the last five years reflecting continued improvement in County operations.

The unrestricted net assets of the County's governmental activities are \$23,043 thousand and may be used to meet the County's ongoing obligations. The unrestricted net assets of the County's business type activities are \$52,021 thousand and may be used to meet the ongoing obligations of the County's sanitary sewer, transfer station, storm water, and public transportation activities.

Construction was completed on the enlargement and improvement of the County Jail that added one thousand square feet of new program space and upgraded the security and detention equipment. This project included a new two-story male dormitory that added ninety-six beds and a new twenty bed female dormitory.

Construction was completed on the twelve towers and buildings containing the microwave and communication equipment for the new county-wide 800 megahertz system. This system allows public safety personnel to communicate on the same digital radio frequency and enables communication with similar agencies across the state.

Construction was completed on the new sanitary sewer trunk line that expands sewer service in the southern section of the County.

Construction continued on the Council for Older Adults facility which will consolidate senior services into one complex.

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, and Sanitary Engineer funds.

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2006
Unaudited

REPORTING THE COUNTY AS A WHOLE

The Statement of Net Assets and the Statement of Activities reflect how the County did financially during 2006. 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, 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.

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2006
Unaudited

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

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 2006 and 2005.

Table 1
Net Assets
(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2006	2005	2006	2005	2006	2005
<u>Assets</u>						
Current and Other Assets	\$119,607	\$114,033	\$54,121	\$54,904	\$173,728	\$168,937
Capital Assets, Net	142,247	131,282	171,777	162,997	314,024	294,279
Total Assets	<u>261,854</u>	<u>245,315</u>	<u>225,898</u>	<u>217,901</u>	<u>487,752</u>	<u>463,216</u>
<u>Liabilities</u>						
Current and Other Liabilities	34,556	29,059	1,463	2,280	36,019	31,339
Long-Term Liabilities	45,384	47,744	50,460	54,154	95,844	101,898
Total Liabilities	<u>79,940</u>	<u>76,803</u>	<u>51,923</u>	<u>56,434</u>	<u>131,863</u>	<u>133,237</u>
<u>Net Assets</u>						
Invested in Capital Assets, Net of Related Debt	105,578	97,188	121,954	109,521	227,532	206,709
Restricted	53,293	49,327	0	0	53,293	49,327
Unrestricted	23,043	21,997	52,021	51,946	75,064	73,943
Total Net Assets	<u>\$181,914</u>	<u>\$168,512</u>	<u>\$173,975</u>	<u>\$161,467</u>	<u>\$355,889</u>	<u>\$329,979</u>

Current and other assets for governmental activities increased from an increase in property taxes receivable and amounts due from other governments. Property tax receivable increased by \$5 million from an increase in assessed property values for general purposes. In addition, in 2006 the voters approved an increase in property taxes of .14 mills for 911 services and approved a 2.1 mills replacement property tax levy for developmental disabilities that began collection in 2007. Receivables for grants increased by \$2.1 million principally within Job and Family Services, Workforce Investment Act, and the County Engineer departments.

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2006
Unaudited

Net capital assets for governmental activities increased significantly from the continued installation of radio communication systems, construction of a new jail facility, construction of a new Council for Older Adults facility, roads, bridges, and the purchase of land. Current and other liabilities for governmental activities did not increase significantly. Long-term liabilities decreased from the repayment of outstanding bonded debt.

In business-type activities, current and other assets decreased from the cash expended for the construction of a new sanitary sewer trunk line. Net capital assets increased from the completed construction of the new sanitary sewer trunk line and contributions from developers. Current and other liabilities decreased due to the completion of the sanitary sewer trunk line. Long-term liabilities decreased from the repayment of outstanding bonded debt.

Invested in capital assets, net of related debt, increased significantly from the purchase of land and the construction of buildings and infrastructure. Unrestricted net assets did not change significantly.

Table 2 reflects the changes in net assets for 2006 and 2005.

Table 2
Changes in Net Assets
(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2006	2005	2006	2005	2006	2005
Revenues						
Program Revenues						
Charges for Services	\$20,640	\$22,164	\$12,258	\$10,535	\$32,898	\$32,699
Operating Grants, Contributions, and Interest	23,889	19,166	794	605	24,683	19,771
Capital Grants, Contributions, and Interest	954	580	15,072	13,168	16,026	13,748
Total Program Revenues	45,483	41,910	28,124	24,308	73,607	66,218
General Revenues						
Property Taxes	17,187	13,871	0	0	17,187	13,871
Payment in Lieu of Taxes	62	141	0	0	62	141
Sales Taxes	33,762	32,540	0	0	33,762	32,540
Grants and Entitlements	3,720	3,331	0	0	3,720	3,331
Interest	8,555	4,878	0	21	8,555	4,899
Gain on Sale of Capital Assets	0	0	0	108	0	108
Other	1,020	1,229	67	132	1,087	1,361
Total General Revenues	64,306	55,990	67	261	64,373	56,251
Total Revenues	109,789	97,900	28,191	24,569	137,980	122,469
Program Expenses						
General Government						
Legislative and Executive	16,889	13,805	0	0	16,889	13,805
Judicial	6,748	6,479	0	0	6,748	6,479
Public Safety						
911	2,867	1,699	0	0	2,867	1,699
Emergency Medical Services	7,510	7,468	0	0	7,510	7,468
Sheriff	13,654	11,800	0	0	13,654	11,800
Other Public Safety	3,996	4,098	0	0	3,996	4,098
Public Works	20,675	14,677	0	0	20,675	14,677
Health	10,385	10,518	0	0	10,385	10,518

(continued)

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2006
Unaudited

Table 2
Changes in Net Assets
(In Thousands)
(continued)

	Governmental Activities		Business-Type Activities		Total	
	2006	2005	2006	2005	2006	2005
Human Services						
Job and Family Services	\$6,860	\$6,587	\$0	\$0	\$6,860	\$6,587
Child Support Enforcement	1,406	1,379	0	0	1,406	1,379
Children Services	1,972	1,639	0	0	1,972	1,639
Other Human Services	340	438	0	0	340	438
Intergovernmental	698	552	0	0	698	552
Interest and Fiscal Charges	2,327	1,658	0	0	2,327	1,658
Sanitary Engineer	0	0	14,511	13,902	14,511	13,902
Solid Waste Transfer Station	0	0	8	7	8	7
Storm Water Phase II	0	0	286	297	286	297
Delaware Area Transit	0	0	938	806	938	806
Total Expenses	96,327	82,797	15,743	15,012	112,070	97,809
Excess of Revenues Over						
Expenses Before Transfers	13,462	15,103	12,448	9,557	25,910	24,660
Transfers	(60)	(60)	60	60	0	0
Increase in Net Assets	13,402	15,043	12,508	9,617	25,910	24,660
Net Assets at Beginning of Year	168,512	153,469	161,467	151,850	329,979	305,319
Net Assets at End of Year	\$181,914	\$168,512	\$173,975	\$161,467	\$355,889	\$329,979

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.

Charges for services program revenues for governmental activities decreased somewhat from a slowdown in property transfers and inspection fees. Operating grants for governmental activities increased in 2006 from additional funding for the Job and Family Services department, funding to purchase new voter equipment, and increases in motor vehicle license fees and gasoline taxes. Capital grants for governmental activities increased during 2006 from homestead, rollback, tangible property reimbursement, and personal property exemption revenues for the construction of the Council for Older Adults facility.

Charges for services program revenues for business-type activities increased significantly as fees were charged to users of the new sanitary sewer system. Starting November 1, 2005, all sewer fees were increased by 6 percent. Capital grants and contributions increased from tap in fees and developer donated sewer lines and manholes.

The biggest changes in general revenues for governmental activities related to property taxes and interest. Property taxes increased due to growth in the County, increases in assessed valuation, and the County increasing their General Fund inside millage by .2 mills. The continued increase in interest rates, along with the availability of cash to invest, resulted in a 75 percent increase in interest revenue.

Overall, expenses for governmental activities increased by 16 percent which is related to construction performed by the County Engineer for the townships, the increase in costs associated with operating the expanded jail facility, and increased interest and fiscal charges expenses for the interest related to the debt issued for the construction of the Council for Older Adults facility.

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2006
Unaudited

The County's sanitary engineer operations accounted for 92 percent of the expenses of the County's business-type activities in 2006 and 93 percent in 2005. 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.

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)

	Total Cost of Services		Net Cost of Services	
	2006	2005	2006	2005
General Government				
Legislative and Executive	\$16,889	\$13,805	\$2,740	\$424
Judicial	6,748	6,479	4,786	4,952
Public Safety				
911	2,867	1,699	2,661	1,565
Emergency Medical Services	7,510	7,468	7,510	7,468
Sheriff	13,654	11,800	10,869	8,781
Other Public Safety	3,996	4,098	2,476	2,481
Public Works	20,675	14,677	9,461	3,709
Health	10,385	10,518	6,764	6,455
Human Services				
Job and Family Services	6,860	6,587	329	2,011
Child Support Enforcement	1,406	1,379	(45)	(61)
Children Services	1,972	1,639	680	554
Other Human Services	340	438	(412)	338
Intergovernmental	698	552	698	552
Interest Expense and Fiscal Charges	2,327	1,658	2,327	1,658
Total Expenses	<u>\$96,327</u>	<u>\$82,797</u>	<u>\$50,844</u>	<u>\$40,887</u>

It should be noted that for the legislative and executive and judicial programs, approximately 68 percent of the costs of services are derived from program revenues, including charges for services. This was a decrease of 5 percent from 2005. 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 (35 percent) and human services expenses (95 percent) are funded by charges for services and operating grants. The remainder is funded by property taxes.

In 2006, 53 percent of the revenues to provide the County's services were derived from the County's general revenues; that being primarily property taxes, sales taxes, and state shared revenues.

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2006
Unaudited

GOVERNMENTAL FUNDS FINANCIAL ANALYSIS

The County's major governmental funds are the General Fund, Auto and Gas Fund, and Developmental Disabilities Fund. The fund balance of the General Fund increased 11 percent. Most of this increase can be attributed to increased interest revenues.

The Auto and Gas special revenue fund decreased by \$688 thousand due to a decrease in revenues for inspection fees and an increase in costs associated with road and bridge construction for the townships. The Developmental Disabilities special revenue fund continued to increase, in the amount of \$1,475 thousand, from maintaining costs of operations below property taxes and grants received.

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 for three of the four funds, all but the Delaware Area Transit 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. In addition, sewer fees were increased by 6 percent on November 1, 2005.

The Solid Waste Transfer Station fund continues to collect fees from its contract with the operators of the transfer station. The fees are used to maintain and upgrade the transfer station.

The Storm Water Phase II fund collected a full year of collections. This National Pollutant Discharge Elimination System Storm Water Program regulates sources of storm water to protect water quality.

Delaware Area Transit Fund had a positive change in net assets. 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. For revenues, changes from original to final budget and from final budget to actual revenues received were not significant. The same can be said for expenditures.

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2006
Unaudited

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2006, was \$105,578 thousand and \$121,954 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, and traffic signals; machinery and equipment; and sewer lines. Property was purchased in 2006 for easements to construct roads and bridges. A significant amount in construction in progress within governmental activities was finalized in 2006 and recorded as depreciable capital assets. There is still a significant amount of construction in progress from the construction costs relating to roads, bridges, and culverts; and the construction of the Council for Older Adults facility. In business-type activities, sewer pumping stations and sanitary sewer lines were donated by developers, in the amount of \$9,078 thousand. Note 11 to the basic financial statements provides details on the capital asset activity during 2006.

Debt - The County issued \$6,202 thousand in general obligation notes for the maintenance of ditches and the construction of roads within the County and Liberty Township that paid the outstanding general obligation notes, in the amount of \$5,725 thousand. At December 31, 2006, the County's overall long-term obligations included \$94,375 thousand in general obligation bonds and \$340 thousand in special assessment bonds. Of this amount, \$51,285 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 outstanding notes payable and long-term debt can be found in Notes 18 and 19 to the basic financial statements.

CURRENT ISSUES

The contracts for the construction of the new facility for the Council for Older Adults were signed in November 2006. Construction is scheduled to be completed in August 2007.

The Courts Building Advisory Committee, whose members are appointed by the County Commissioners, updated the Judicial System Master Plan. Design Group has been selected as the architectural/engineering firm to assist the County in the design of the new county courthouse.

On March 8, 2007, the County issued \$32,895,000 in revenue bonds to partially refund general obligation bonds previously issued for sewer improvements constructed in 1999. The refunding bonds have interest rates ranging from 4 to 5 percent and refunded \$36,595,000 of the 1999 Sewer Improvements general obligation bonds. The County contributed \$8,000,000 towards the refunding of this debt. The refunding bond issue consists of serial bonds. A premium, in the amount of \$584,260, was received from the issuance of the new bonds. The net proceeds of \$30,060,881 plus the County's contribution of \$8,000,000 (after payments of \$352,604 in underwriter fees, insurance, and other issuance costs and \$3,065,775 to fund the debt service reserve as required by the revenue bond covenants) 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.

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, 2006

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$69,522,193	\$51,987,414	\$121,509,607
Cash and Cash Equivalents in Segregated Accounts	16,153	0	16,153
Cash and Cash Equivalents with Escrow Agent	25,659	0	25,659
Investments	8,472,205	0	8,472,205
Due from Primary Government	0	0	0
Accounts Receivable	20,949	1,654,444	1,675,393
Other Receivables	0	0	0
Sales Taxes Receivable	5,758,141	0	5,758,141
Accrued Interest Receivable	714,663	0	714,663
Due from Other Governments	8,783,721	0	8,783,721
Due from External Party	27,888	0	27,888
Internal Balances	(18,573)	18,573	0
Prepaid Items	1,761,381	3,743	1,765,124
Materials and Supplies Inventory	591,900	7,641	599,541
Property Taxes Receivable	21,603,678	0	21,603,678
Loans Receivable	612,273	0	612,273
Special Assessments Receivable	1,306,981	0	1,306,981
Unamortized Issuance Costs	407,836	449,652	857,488
Nondepreciable Capital Assets	39,470,795	4,089,784	43,560,579
Depreciable Capital Assets, Net	102,776,531	167,686,807	270,463,338
Total Assets	261,854,374	225,898,058	487,752,432
<u>Liabilities</u>			
Accrued Wages Payable	1,309,076	101,230	1,410,306
Accounts Payable	1,484,686	481,880	1,966,566
Contracts Payable	1,671,087	0	1,671,087
Retainage Payable	174,517	0	174,517
Due to Component Unit	74,060	0	74,060
Due to Other Governments	959,694	49,298	1,008,992
Tenant Deposits	0	0	0
Claims Payable	80,396	0	80,396
Deferred Revenue	22,291,617	641,653	22,933,270
Accrued Interest Payable	308,739	188,589	497,328
Notes Payable	6,202,000	0	6,202,000
Long-Term Liabilities			
Due Within One Year	3,728,807	4,075,733	7,804,540
Due in More Than One Year	41,655,707	46,384,480	88,040,187
Total Liabilities	79,940,386	51,922,863	131,863,249
<u>Net Assets</u>			
Invested in Capital Assets, Net of Related Debt	105,578,059	121,954,166	227,532,225
Restricted for:			
Capital Projects	2,982,031	0	2,982,031
Debt Service	25,879	0	25,879
Public Safety	2,165,012	0	2,165,012
Public Works	32,331,046	0	32,331,046
Health	7,165,266	0	7,165,266
Human Services	2,706,246	0	2,706,246
Other Purposes	5,917,625	0	5,917,625
Unrestricted (Deficit)	23,042,824	52,021,029	75,063,853
Total Net Assets	\$181,913,988	\$173,975,195	\$355,889,183

See accompanying notes to the basic financial statements

Component Units	
Delaware Creative Housing	Alpha Group of Delaware
\$12,322	\$1,306,107
0	0
0	0
0	1,621,963
1,388	72,672
0	242,511
8,862	0
0	0
0	0
70,282	0
0	0
0	0
7,795	18,031
0	45,683
0	0
0	0
0	0
0	0
698,682	0
<u>1,526,643</u>	<u>144,307</u>
<u>2,325,974</u>	<u>3,451,274</u>
21,360	70,710
203,009	179,941
0	0
0	0
0	0
0	17,574
6,455	0
0	0
36,327	0
0	0
0	0
16,504	0
<u>87,061</u>	<u>105,644</u>
<u>370,716</u>	<u>373,869</u>
2,121,760	144,307
0	0
0	0
0	0
0	0
0	0
0	0
0	0
(166,502)	2,933,098
<u>\$1,955,258</u>	<u>\$3,077,405</u>

Delaware County, Ohio
Statement of Activities
For the Year Ended December 31, 2006

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants, Contributions, and Interest
<u>Governmental Activities</u>				
General Government				
Legislative and Executive	\$16,888,829	\$12,588,462	\$1,515,390	\$44,675
Judicial	6,748,207	1,396,951	565,797	0
Public Safety				
911	2,867,626	0	206,723	0
Emergency Medical Services	7,510,187	0	0	0
Sheriff	13,654,424	2,480,070	304,971	0
Other Public Safety	3,995,524	430,844	1,089,034	0
Public Works	20,674,441	3,212,484	7,785,636	215,880
Health	10,385,226	213,928	3,406,928	0
Human Services				
Job and Family Services	6,859,993	1,290	6,529,229	0
Child Support Enforcement	1,406,167	315,913	1,135,037	0
Children Services	1,971,588	0	1,291,433	0
Other Human Services	340,080	0	58,775	693,790
Intergovernmental	697,645	0	0	0
Interest and Fiscal Charges	2,326,983	0	0	0
Total Governmental Activities	<u>96,326,920</u>	<u>20,639,942</u>	<u>23,888,953</u>	<u>954,345</u>
<u>Business-Type Activities</u>				
Sanitary Engineer	14,510,687	11,698,334	0	15,072,192
Other Enterprise				
Solid Waste Transfer Station	8,082	99,947	0	0
Storm Water Phase II	286,494	321,479	0	0
Delaware Area Transit	938,170	137,960	794,425	0
Total Other Enterprise	<u>1,232,746</u>	<u>559,386</u>	<u>794,425</u>	<u>0</u>
Total Business-Type Activities	<u>15,743,433</u>	<u>12,257,720</u>	<u>794,425</u>	<u>15,072,192</u>
Total Primary Government	<u>\$112,070,353</u>	<u>\$32,897,662</u>	<u>\$24,683,378</u>	<u>\$16,026,537</u>
<u>Component Units</u>				
Delaware Creative Housing	\$1,054,501	\$521,905	\$0	\$580,043
Alpha Group of Delaware	2,395,798	2,823,659	0	0
Total Component Units	<u>\$3,450,299</u>	<u>\$3,345,564</u>	<u>\$0</u>	<u>\$580,043</u>

General Revenues

Property Taxes Levied for
 General Operating
 Public Safety-911
 Health-Mental Retardation and Developmental Disabilities
 Permanent Improvement
 Council for Older Adults
 Payment in Lieu of Taxes
 Sales Taxes
 General Operating
 Auto and Gas
 Grants and Entitlements not Restricted to Other Programs
 Interest
 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
(\$2,740,302)	\$0	(\$2,740,302)	\$0	\$0
(4,785,459)	0	(4,785,459)	0	0
(2,660,903)	0	(2,660,903)	0	0
(7,510,187)	0	(7,510,187)	0	0
(10,869,383)	0	(10,869,383)	0	0
(2,475,646)	0	(2,475,646)	0	0
(9,460,441)	0	(9,460,441)	0	0
(6,764,370)	0	(6,764,370)	0	0
(329,474)	0	(329,474)	0	0
44,783	0	44,783	0	0
(680,155)	0	(680,155)	0	0
412,485	0	412,485	0	0
(697,645)	0	(697,645)	0	0
(2,326,983)	0	(2,326,983)	0	0
(50,843,680)	0	(50,843,680)	0	0
0	12,259,839	12,259,839	0	0
0	91,865	91,865	0	0
0	34,985	34,985	0	0
0	(5,785)	(5,785)	0	0
0	121,065	121,065	0	0
0	12,380,904	12,380,904	0	0
(50,843,680)	12,380,904	(38,462,776)	0	0
0	0	0	47,447	0
0	0	0	0	427,861
0	0	0	47,447	427,861
6,362,605	0	6,362,605	0	0
1,090,770	0	1,090,770	0	0
8,294,224	0	8,294,224	0	0
523,960	0	523,960	0	0
915,353	0	915,353	0	0
62,360	0	62,360	0	0
20,256,768	0	20,256,768	0	0
13,505,449	0	13,505,449	0	0
3,719,465	0	3,719,465	0	0
8,554,766	0	8,554,766	416	67,746
1,020,109	67,020	1,087,129	122,185	331,012
64,305,829	67,020	64,372,849	122,601	398,758
(60,000)	60,000	0	0	0
64,245,829	127,020	64,372,849	122,601	398,758
13,402,149	12,507,924	25,910,073	170,048	826,619
168,511,839	161,467,271	329,979,110	1,785,210	2,250,786
<u>\$181,913,988</u>	<u>\$173,975,195</u>	<u>\$355,889,183</u>	<u>\$1,955,258</u>	<u>\$3,077,405</u>

Delaware County, Ohio
Balance Sheet
Governmental Funds
December 31, 2006

	General	Auto and Gas	Developmental Disabilities
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$16,007,909	\$24,781,614	\$5,566,633
Cash and Cash Equivalents in Segregated Accounts	15,893	0	0
Investments	0	0	0
Accounts Receivable	12,850	6,306	0
Sales Taxes Receivable	3,454,831	2,303,310	0
Accrued Interest Receivable	624,696	0	0
Due from Other Governments	1,920,941	3,746,005	1,283,250
Due from External Party	23,588	0	4,300
Interfund Receivable	58,209	4,050	0
Prepaid Items	161,263	0	755,479
Materials and Supplies Inventory	131,160	436,085	7,727
Restricted Assets			
Cash and Cash Equivalents with Escrow Agent	0	0	0
Property Taxes Receivable	6,551,142	0	11,277,809
Loans Receivable	0	0	0
Special Assessments Receivable	0	0	0
Total Assets	\$28,962,482	\$31,277,370	\$18,895,198
<u>Liabilities and Fund Balances</u>			
<u>Liabilities</u>			
Accrued Wages Payable	\$815,012	\$105,414	\$121,324
Accounts Payable	577,482	80,900	96,865
Contracts Payable	0	971,939	0
Retainage Payable	0	133,285	0
Due to Component Unit	0	0	74,060
Due to Other Governments	570,512	68,507	66,573
Interfund Payable	30,885	0	37,860
Claims Payable	6,068	0	74,328
Deferred Revenue	8,269,527	3,868,183	12,252,996
Accrued Interest Payable	0	0	0
Notes Payable	0	0	0
Liabilities Payable from Restricted Assets			
Retainage Payable	0	0	0
Total Liabilities	10,269,486	5,228,228	12,724,006
<u>Fund Balances</u>			
Reserved for Encumbrances	709,348	290,831	211,300
Reserved for Loans Receivable	0	0	0
Unreserved, Reported in			
General Fund	17,983,648	0	0
Special Revenue Funds	0	25,758,311	5,959,892
Debt Service Fund	0	0	0
Capital Projects Funds	0	0	0
Total Fund Balances	18,692,996	26,049,142	6,171,192
Total Liabilities and Fund Balances	\$28,962,482	\$31,277,370	\$18,895,198

See accompanying notes to the basic financial statements

Other Governmental	Total Governmental Funds
\$23,166,037	\$69,522,193
260	16,153
8,472,205	8,472,205
1,793	20,949
0	5,758,141
89,967	714,663
1,833,525	8,783,721
0	27,888
69,681	131,940
844,639	1,761,381
16,928	591,900
25,659	25,659
3,774,727	21,603,678
612,273	612,273
1,306,981	1,306,981
<u>\$40,214,675</u>	<u>\$119,349,725</u>

\$267,326	\$1,309,076
729,439	1,484,686
699,148	1,671,087
15,573	148,858
0	74,060
254,102	959,694
81,768	150,513
0	80,396
6,573,424	30,964,130
163,664	163,664
6,202,000	6,202,000
25,659	25,659
<u>15,012,103</u>	<u>43,233,823</u>

1,542,558	2,754,037
322,406	322,406
0	17,983,648
16,638,657	48,356,860
25,879	25,879
6,673,072	6,673,072
<u>25,202,572</u>	<u>76,115,902</u>
<u>\$40,214,675</u>	<u>\$119,349,725</u>

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Delaware County, Ohio
 Reconciliation of Total Governmental Fund Balances
 to Net Assets of Governmental Activities
 December 31, 2006

Total Governmental Fund Balances \$76,115,902

**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. 142,247,326

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

Accounts Receivable	7,180	
Accrued Interest Receivable	618,450	
Due from Other Governments	6,165,245	
Interfund Receivable	87,193	
Property Taxes Receivable	487,374	
Special Assessments Receivable	1,307,071	8,672,513

Unamortized issuance costs represent deferred charges which
 do not provide current financial resources and, therefore, are
 not reported in the funds. 407,836

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

Accrued Interest Payable	(145,075)	
General Obligation Bonds Payable	(41,959,560)	
Special Assessment Bonds Payable	(340,000)	
Compensated Absences Payable	(3,084,954)	(45,529,589)

Net Assets of Governmental Activities \$181,913,988

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, 2006

	General	Auto and Gas	Developmental Disabilities
<u>Revenues</u>			
Property Taxes	\$6,303,879	\$0	\$8,276,765
Payment in Lieu of Taxes	0	0	0
Sales Taxes	20,256,768	13,505,449	0
Special Assessments	0	0	0
Charges for Services	10,576,734	1,843,354	213,928
Licenses and Permits	1,289,442	198,905	0
Fines and Forfeitures	433,452	0	0
Intergovernmental	3,974,639	6,680,107	3,005,184
Interest	8,174,039	0	0
Donations	5,597	0	0
Other	350,368	58,281	42,475
Total Revenues	<u>51,364,918</u>	<u>22,286,096</u>	<u>11,538,352</u>
<u>Expenditures</u>			
Current			
General Government			
Legislative and Executive	9,768,165	0	0
Judicial	6,560,856	0	0
Public Safety	22,977,272	0	0
Public Works	245,964	23,808,961	0
Health	61,618	0	10,063,403
Human Services	338,282	0	0
Capital Outlay	24,209	0	0
Intergovernmental	692,730	0	0
Debt Service			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
Total Expenditures	<u>40,669,096</u>	<u>23,808,961</u>	<u>10,063,403</u>
Excess of Revenues Over (Under) Expenditures	<u>10,695,822</u>	<u>(1,522,865)</u>	<u>1,474,949</u>
<u>Other Financing Sources (Uses)</u>			
Transfers In	0	834,384	0
Transfers Out	(8,838,020)	0	0
Total Other Financing Sources (Uses)	<u>(8,838,020)</u>	<u>834,384</u>	<u>0</u>
Changes in Fund Balances	1,857,802	(688,481)	1,474,949
Fund Balances at Beginning of Year	<u>16,835,194</u>	<u>26,737,623</u>	<u>4,696,243</u>
Fund Balances at End of Year	<u>\$18,692,996</u>	<u>\$26,049,142</u>	<u>\$6,171,192</u>

See accompanying notes to the basic financial statements

Other Governmental	Total Governmental Funds
\$2,501,194	\$17,081,838
62,360	62,360
0	33,762,217
923,456	923,456
4,887,049	17,521,065
301,675	1,790,022
106,883	540,335
12,165,627	25,825,557
588,650	8,762,689
0	5,597
521,319	972,443
22,058,213	107,247,579
6,489,060	16,257,225
58,267	6,619,123
3,675,551	26,652,823
941,208	24,996,133
0	10,125,021
10,122,718	10,461,000
8,798,470	8,822,679
0	692,730
2,705,000	2,705,000
2,270,034	2,270,034
35,060,308	109,601,768
(13,002,095)	(2,354,189)
8,700,110	9,534,494
(756,474)	(9,594,494)
7,943,636	(60,000)
(5,058,459)	(2,414,189)
30,261,031	78,530,091
\$25,202,572	\$76,115,902

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, 2006

Changes in Fund Balances - Total Governmental Funds (\$2,414,189)

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	14,968,010	
Capital Outlay - Depreciable Capital Assets	2,389,370	
Contributed Capital - Depreciable Capital Assets	44,675	
Depreciation	<u>(5,734,761)</u>	
		11,667,294

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. (701,469)

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

Property Taxes	105,074	
Special Assessments	(55,418)	
Charges for Services	(87,712)	
Fines and Forfeitures	875	
Intergovernmental	2,037,427	
Interest	448,903	
Other	<u>47,666</u>	
		2,496,815

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	2,605,000	
Special Assessment Bonds Payable	<u>100,000</u>	
		2,705,000

The accounting loss on refunded debt is reported as an expenditure at the time of refunding, but is amortized over the life of the new debt on the statement of activities. (93,772)

(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, 2005

Interest is reported as an expenditure when due in the governmental funds, but is accrued on outstanding debt 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	\$27,524	
Amortization of Premium	<u>43,102</u>	
		70,626

Issuance costs are reported as an expenditure when paid in the governmental funds, but is amortized on the statement of activities. (33,803)

Compensated absences reported on the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. (294,353)

Change in Net Assets of Governmental Activities \$13,402,149

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, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Property Taxes	\$6,162,265	\$6,219,071	\$6,318,435	\$99,364
Sales Taxes	20,400,000	20,400,000	20,016,313	(383,687)
Charges for Services	12,424,000	10,666,854	10,514,048	(152,806)
Licenses and Permits	1,738,500	1,738,500	1,290,433	(448,067)
Fines and Forfeitures	324,500	428,000	433,371	5,371
Intergovernmental	3,622,500	3,943,008	3,994,896	51,888
Interest	4,900,000	6,954,252	8,234,747	1,280,495
Other	168,000	168,000	331,010	163,010
Total Revenues	49,739,765	50,517,685	51,133,253	615,568
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	9,536,886	10,496,258	10,118,871	377,387
Judicial	6,826,254	6,962,635	6,680,407	282,228
Public Safety	25,204,559	25,246,331	23,876,408	1,369,923
Public Works	263,394	263,394	256,187	7,207
Health	90,000	90,000	90,000	0
Human Services	376,744	376,744	349,936	26,808
Other	50,000	50,000	24,209	25,791
Intergovernmental	557,000	695,380	692,730	2,650
Total Expenditures	42,904,837	44,180,742	42,088,748	2,091,994
Excess of Revenues Over Expenditures	6,834,928	6,336,943	9,044,505	2,707,562
<u>Other Financing Sources (Uses)</u>				
Advances In	0	115,408	125,919	10,511
Advances Out	0	(31,980)	(31,980)	0
Transfers In	100,000	100,000	0	(100,000)
Transfers Out	(8,058,603)	(8,853,516)	(8,812,151)	41,365
Total Other Financing Sources (Uses)	(7,958,603)	(8,670,088)	(8,718,212)	(48,124)
Changes in Fund Balance	(1,123,675)	(2,333,145)	326,293	2,659,438
Fund Balance at Beginning of Year	12,840,516	12,840,516	12,840,516	0
Prior Year Encumbrances Appropriated	937,569	937,569	937,569	0
Fund Balance at End of Year	\$12,654,410	\$11,444,940	\$14,104,378	\$2,659,438

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, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Sales Taxes	\$13,780,000	\$13,780,000	\$13,345,240	(\$434,760)
Charges for Services	1,925,000	1,925,000	1,584,713	(340,287)
Licenses and Permits	220,000	220,000	204,355	(15,645)
Intergovernmental	6,225,000	6,225,000	6,726,953	501,953
Other	80,000	80,000	40,976	(39,024)
Total Revenues	22,230,000	22,230,000	21,902,237	(327,763)
<u>Expenditures</u>				
Current				
Public Works	25,955,779	25,955,779	23,862,313	2,093,466
Excess of Revenues Under Expenditures	(3,725,779)	(3,725,779)	(1,960,076)	1,765,703
<u>Other Financing Sources</u>				
Sale of Capital Assets	0	0	13,295	13,295
Transfers In	150,000	150,000	834,384	684,384
Total Other Financing Sources	150,000	150,000	847,679	697,679
Changes in Fund Balance	(3,575,779)	(3,575,779)	(1,112,397)	2,463,382
Fund Balance at Beginning of Year	25,119,005	25,119,005	25,119,005	0
Prior Year Encumbrances Appropriated	342,893	342,893	342,893	0
Fund Balance at End of Year	\$21,886,119	\$21,886,119	\$24,349,501	\$2,463,382

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, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Property Taxes	\$7,799,047	\$8,058,903	\$8,217,282	\$158,379
Charges for Services	200,000	200,000	213,528	13,528
Intergovernmental	2,620,000	2,593,406	2,919,901	326,495
Other	44,500	44,500	37,326	(7,174)
Total Revenues	10,663,547	10,896,809	11,388,037	491,228
<u>Expenditures</u>				
Current				
Health	14,728,826	14,717,602	10,988,466	3,729,136
Excess of Revenues Over (Under) Expenditures	(4,065,279)	(3,820,793)	399,571	4,220,364
<u>Other Financing Sources</u>				
Sale of Capital Assets	1,000	1,000	165	(835)
Transfers In	100	100	0	(100)
Total Other Financing Sources	1,100	1,100	165	(935)
Changes in Fund Balance	(4,064,179)	(3,819,693)	399,736	4,219,429
Fund Balance at Beginning of Year	4,267,164	4,267,164	4,267,164	0
Prior Year Encumbrances Appropriated	297,937	297,937	297,937	0
Fund Balance at End of Year	\$500,922	\$745,408	\$4,964,837	\$4,219,429

See accompanying notes to the basic financial statements

Delaware County, Ohio
Statement of Fund Net Assets
Enterprise Funds
December 31, 2006

	Sanitary Engineer	Other Enterprise	Total Enterprise Funds
<u>Assets</u>			
<u>Current Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$50,429,832	\$1,557,582	\$51,987,414
Accounts Receivable	1,637,724	16,720	1,654,444
Interfund Receivable	0	19,265	19,265
Prepaid Items	3,743	0	3,743
Materials and Supplies Inventory	7,008	633	7,641
Total Current Assets	<u>52,078,307</u>	<u>1,594,200</u>	<u>53,672,507</u>
<u>Noncurrent Assets</u>			
Unamortized Issuance Costs	449,652	0	449,652
Nondepreciable Capital Assets	3,958,245	131,539	4,089,784
Depreciable Capital Assets, Net	167,348,228	338,579	167,686,807
Total Noncurrent Assets	<u>171,756,125</u>	<u>470,118</u>	<u>172,226,243</u>
Total Assets	<u>223,834,432</u>	<u>2,064,318</u>	<u>225,898,750</u>
<u>Liabilities</u>			
<u>Current Liabilities</u>			
Accrued Wages Payable	74,027	27,203	101,230
Accounts Payable	468,429	13,451	481,880
Due to Other Governments	33,305	15,993	49,298
Interfund Payable	636	0	636
Deferred Revenue	641,653	0	641,653
Accrued Interest Payable	188,589	0	188,589
General Obligation Bonds Payable	3,985,000	0	3,985,000
Compensated Absences Payable	77,130	56	77,186
Total Current Liabilities	<u>5,468,769</u>	<u>56,703</u>	<u>5,525,472</u>
<u>Long-Term Liabilities</u>			
General Obligation Bonds Payable	46,287,077	0	46,287,077
Compensated Absences Payable	79,716	17,687	97,403
Total Long-Term Liabilities	<u>46,366,793</u>	<u>17,687</u>	<u>46,384,480</u>
Total Liabilities	<u>51,835,562</u>	<u>74,390</u>	<u>51,909,952</u>
<u>Net Assets</u>			
Invested in Capital Assets, Net of Related Debt	121,484,048	470,118	121,954,166
Unrestricted	50,514,822	1,506,207	52,021,029
Total Net Assets	<u>\$171,998,870</u>	<u>\$1,976,325</u>	<u>\$173,975,195</u>

See accompanying notes to the basic financial statements

Delaware County, Ohio
Statement of Revenues, Expenses, and Changes in Fund Net Assets
Enterprise Funds
For the Year Ended December 31, 2006

	Sanitary Engineer	Other Enterprise	Total Enterprise Funds
<u>Operating Revenues</u>			
Charges for Services	\$11,698,334	\$559,386	\$12,257,720
Other	32,138	34,882	67,020
Total Operating Revenues	<u>11,730,472</u>	<u>594,268</u>	<u>12,324,740</u>
<u>Operating Expenses</u>			
Personal Services	1,851,237	684,653	2,535,890
Fringe Benefits	803,307	188,531	991,838
Services and Charges	730,334	141,705	872,039
Materials and Supplies	2,825,731	114,689	2,940,420
Depreciation	5,686,546	103,168	5,789,714
Total Operating Expenses	<u>11,897,155</u>	<u>1,232,746</u>	<u>13,129,901</u>
Operating Loss	<u>(166,683)</u>	<u>(638,478)</u>	<u>(805,161)</u>
<u>Non-Operating Revenues (Expenses)</u>			
Operating Grants	0	794,425	794,425
Loss on the Disposal of Capital Assets	(4,206)	0	(4,206)
Interest Expense	(2,609,326)	0	(2,609,326)
Total Non-Operating Revenues (Expenses)	<u>(2,613,532)</u>	<u>794,425</u>	<u>(1,819,107)</u>
Income (Loss) Before Transfers and Contributions	(2,780,215)	155,947	(2,624,268)
Transfers In	0	60,000	60,000
Capital Contributions	15,072,192	0	15,072,192
Changes in Net Assets	12,291,977	215,947	12,507,924
Net Assets at Beginning of Year	<u>159,706,893</u>	<u>1,760,378</u>	<u>161,467,271</u>
Net Assets at End of Year	<u>\$171,998,870</u>	<u>\$1,976,325</u>	<u>\$173,975,195</u>

See accompanying notes to the basic financial statements

Delaware County, Ohio
Statement of Cash Flows
Enterprise Funds
For the Year Ended December 31, 2006

	Sanitary Engineer	Other Enterprise	Total Enterprise Funds
<u>Increase (Decrease) in Cash and Cash Equivalents</u>			
<u>Cash Flows from Operating Activities</u>			
Cash Received from Customers	\$10,915,054	\$578,647	\$11,493,701
Cash Received from Other Revenues	32,138	19,462	51,600
Cash Payments for Personal Services	(1,826,695)	(684,700)	(2,511,395)
Cash Payments for Fringe Benefits	(820,311)	(193,167)	(1,013,478)
Cash Payments for Services and Charges	(2,690,025)	(139,782)	(2,829,807)
Cash Payments for Materials and Supplies	(675,123)	(111,005)	(786,128)
Net Cash Provided by (Used for) Operating Activities	<u>4,935,038</u>	<u>(530,545)</u>	<u>4,404,493</u>
<u>Cash Flows from Noncapital Financing Activities</u>			
Cash Received from Operating Grants	0	794,425	794,425
Cash Received from Transfers In	0	60,000	60,000
Net Cash Provided by Noncapital Financing Activities	<u>0</u>	<u>854,425</u>	<u>854,425</u>
<u>Cash Flows from Capital and Related Financing Activities</u>			
Cash Received from Tap In Fees	5,958,691	0	5,958,691
Cash Received from Sale of Capital Assets	3,750	0	3,750
Cash Payments for Acquisition of Capital Assets	(6,207,085)	(228,043)	(6,435,128)
Cash Payments for Principal on General Obligation Bonds	(3,885,000)	0	(3,885,000)
Cash Payments for Interest on General Obligation Bonds	(2,387,530)	0	(2,387,530)
Net Cash Used for Capital and Related Financing Activities	<u>(6,517,174)</u>	<u>(228,043)</u>	<u>(6,745,217)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(1,582,136)	95,837	(1,486,299)
Cash and Cash Equivalents at Beginning of Year	<u>52,011,968</u>	<u>1,461,745</u>	<u>53,473,713</u>
Cash and Cash Equivalents at End of Year	<u><u>\$50,429,832</u></u>	<u><u>\$1,557,582</u></u>	<u><u>\$51,987,414</u></u>

(continued)

Delaware County, Ohio
Statement of Cash Flows
Enterprise Funds (continued)
For the Year Ended December 31, 2006

	Sanitary Engineer	Other Enterprise	Total Enterprise Funds
Reconciliation of Operating Loss			
<u>to Net Cash Provided by (Used for) Operating Activities</u>			
Operating Loss	(\$166,683)	(\$638,478)	(\$805,161)
Adjustments to Reconcile Operating Loss			
<u>to Net Cash Provided by (Used for) Operating Activities</u>			
Depreciation	5,686,546	103,168	5,789,714
Changes in Assets and Liabilities:			
Increase in Accounts Receivable	(747,964)	(6,250)	(754,214)
Decrease in Due from Other Governments	0	25,605	25,605
(Increase) Decrease in Interfund Receivable	4,237	(15,514)	(11,277)
Increase in Prepaid Items	(3,743)	0	(3,743)
Increase in Materials and Supplies Inventory	(778)	(262)	(1,040)
Increase in Accrued Wages Payable	5,954	3,034	8,988
Increase in Accounts Payable	222,618	5,813	228,431
Decrease in Due to Other Governments	(32,735)	(564)	(33,299)
Increase (Decrease) in Interfund Payable	(402)	56	(346)
Decrease in Deferred Revenue	(39,553)	0	(39,553)
Increase (Decrease) in Compensated Absences Payable	7,541	(7,153)	388
Net Cash Provided by (Used for)			
Operating Activities	<u>\$4,935,038</u>	<u>(\$530,545)</u>	<u>\$4,404,493</u>

Noncash Capital and Related Financing Activity:

In 2006, the Sanitary Engineer enterprise fund received capital assets from developers and tap fee credits, in the amount of \$9,078,566 and \$34,935, respectively.

See accompanying notes to the basic financial statements

Delaware County, Ohio
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2006

<u>Assets</u>	
Equity in Pooled Cash and Cash Equivalents	\$22,053,076
Cash and Cash Equivalents in Segregated Accounts	2,913,272
Due from Other Governments	4,522,250
Property Taxes Receivable	280,268,481
Special Assessments Receivable	1,054,358
	<hr/>
Total Assets	\$310,811,437
	<hr/> <hr/>
<u>Liabilities</u>	
Due to Other Governments	\$306,705,189
Due to External Party	27,888
Payroll Withholdings	737,834
Undistributed Assets	3,340,526
	<hr/>
Total Liabilities	\$310,811,437
	<hr/> <hr/>

See accompanying notes to the basic financial statements

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

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 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
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For the Year Ended December 31, 2006

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 service contracts, 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 the 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 23)

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 24)

Insurance Pools - The County participates in three insurance pools, the County Risk Sharing Authority, Inc. (CORSA), the County Employee Benefits Consortium of Ohio, Inc., and the County Commissioners Association Service Corporation. (See Note 25)

Related Organizations - Delaware County officials are responsible for appointing the board members of the Delaware County District Library and the Delaware County Port Authority. (See Note 26)

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 nor to its 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, 2006

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 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. 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
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For the Year Ended December 31, 2006

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.

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.

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 2006. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The County's agency funds account for assets held by the County for political subdivisions in which the County acts as fiscal agent and for taxes, state-levied shared revenues, and fines and forfeitures collected and distributed to other political subdivisions.

C. Measurement Focus

Government-Wide Financial Statements

The government-wide financial statements are prepared using a flow of economic resources measurement focus. All assets and 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.

Delaware County, Ohio
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For the Year Ended December 31, 2006

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 enterprise 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 enterprise 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; enterprise 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.

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.

Delaware County, Ohio
Notes to the Basic Financial Statements
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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, 2006, but were levied to finance 2007 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.

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".

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

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”.

Cash and cash equivalents that are held separately by an escrow agent for payment of retainage to contractors upon project completion are recorded as “Cash and Cash Equivalents with Escrow Agent”.

During 2006, investments included nonnegotiable certificates of deposit, federal agency securities, mutual funds, and STAR Ohio. Nonnegotiable certificates of deposit are reported at cost. All other investments are reported at fair value, which is based on quoted market price or current share price. STAR Ohio is an investment pool, managed by the State Treasurer’s Office, which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio’s share price, which is the price the investment could be sold for on December 31, 2006.

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 2006 was \$8,174,039 which included \$7,559,342 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, 2006, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

H. Inventory

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

I. 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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

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 enterprise 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 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. The County reports all infrastructure, including that acquired prior to June 30, 1980. Depreciation is computed using the straight-line method over the following useful lives:

Description	Governmental Activities Estimated Lives	Business-Type Activities Estimated Lives
Buildings	40-100 years	40 years
Improvements Other than Buildings	40-100 years	N/A
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

L. Interfund Receivables/Payables

On fund financial statements, outstanding interfund loans and unpaid amounts for interfund services provided are reported as "Interfund Receivables/Payables". Interfund balances are eliminated on the statement of net 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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

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 enterprise funds are reported on the enterprise 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 by the County 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 County Auditor, County Treasurer, County Recorder, Board of Elections, 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. There were no net assets restricted by enabling legislation as of December 31, 2006.

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 enterprise funds. For the County, these revenues are charges for services for sanitary sewer, solid waste, storm water, and transit services. 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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

R. Capital Contributions

Capital contributions arise from outside contributions of capital assets, from grants, or from outside contributions of resources restricted to capital acquisition and construction.

S. Internal Activity

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

Internal allocations of overhead expenses from one function to another or within the same function are eliminated on the statement of activities.

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after nonoperating revenues/expenses in the enterprise 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. 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.

NOTE 3 - CHANGE IN ACCOUNTING PRINCIPLE

For 2006, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 47, "Accounting for Termination Benefits". This Statement establishes accounting and financial reporting standards for benefits associated with either voluntary or involuntary terminations. 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, 2006, the Emergency Management Agency, Sheriff Federal, and Bureau of Motor Vehicles special revenue funds had deficit fund balances, in the amount of \$7,370, \$4,162, and \$5,341, respectively, resulting from adjustments for accrued liabilities. The General Fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

The Roadway, Sawmill Parkway Extension Special Assessment, and US 23/Lewis Center Improvement Special Assessment capital projects funds had deficit fund balances, in the amount of \$980,466, \$2,229,638, and \$2,392,910, respectively. The deficits were due to reporting notes payable as a fund liability. The deficits will be alleviated when sufficient revenues are received to retire the notes.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

B. Compliance

Contrary to Ohio Revised Code Section 5705.41(D), the County did not always properly certify that the amount required to meet a commitment was lawfully appropriated and in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrance for a portion of the County's 2006 expenditures. The County will more closely monitor budgetary procedures pertaining to violations of this nature in the future.

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:

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:

	Changes in Fund Balance		
	General	Auto and Gas	Developmental Disabilities
GAAP Basis	\$1,857,802	(\$688,481)	\$1,474,949
<u>Increase (Decrease) Due To</u>			
Revenue Accruals:			
Accrued 2005, Received in Cash 2006	3,993,390	1,815,064	221,696
Accrued 2006, Not Yet Received in Cash	(4,351,730)	(2,191,488)	(312,363)

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

Changes in Fund Balance (continued)			
	General	Auto and Gas	Developmental Disabilities
Expenditure Accruals:			
Accrued 2005, Paid in Cash 2006	(\$1,964,902)	(\$983,613)	(\$374,944)
Accrued 2006, Not Yet Paid in Cash	1,999,959	1,360,045	471,010
Cash Adjustments:			
Unrecorded Activity 2005	719,304	5,860	233,073
Unrecorded Activity 2006	(765,339)	0	(292,556)
Fair Value of Investments	122,150	0	0
Prepaid Items	6,365	1,284	(709,529)
Materials and Supplies Inventory	(55,459)	1,045	(2,360)
Nonbudgeted Activity	304	0	0
Advances In	125,919	0	0
Advances Out	(31,980)	0	0
Encumbrances Outstanding at Year End (Budget Basis)	(1,329,490)	(432,113)	(309,240)
Budget Basis	\$326,293	(\$1,112,397)	\$399,736

NOTE 6 - DEPOSITS AND INVESTMENTS

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

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

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States, or any book entry zero-coupon United States treasury security that is a direct obligation of the United States;

Delaware County, Ohio
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For the Year Ended December 31, 2006

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

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

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

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

Deposits

Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, \$94,752,415 of the County's bank balance of \$95,688,640 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although all State statutory requirements for the deposit of money had been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

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

Investments

As of December 31, 2006, the County had the following investments:

	<u>Total</u>	<u>Less Than Six Months</u>	<u>Six Months to One Year</u>	<u>One Year to Four Years</u>
Federal Home Loan Bank Bonds	\$22,263,583	\$2,977,566	\$6,759,070	\$12,526,947
Federal Home Loan Mortgage Corporation Notes	8,475,315	4,983,770	995,350	2,496,195
Federal National Mortgage Association Bonds	509,842	509,842	0	0
Federal National Mortgage Association Notes	11,063,302	4,382,476	422,344	6,258,482
Mutual Funds	1,625,495	1,625,495	0	0
STAR Ohio	20,352,988	20,352,988	0	0
Total Investments	<u>\$64,290,525</u>	<u>\$34,832,137</u>	<u>\$8,176,764</u>	<u>\$21,281,624</u>

Delaware County, Ohio
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A portion of these investments are held by the Council for Older Adults Construction Project capital projects fund as presented below:

	Council for Older Adults Construction Capital Project
Federal Home Loan Bank Bonds	\$1,990,310
Federal Home Loan Mortgage Corporation Notes	4,983,770
Federal National Mortgage Association Notes	1,498,125
Mutual Funds	1,539,944
Total Investments	\$10,012,149

Interest rate risk arises because potential purchases of debt securities will not agree to pay face value for those securities if interest rates subsequently increase. The investment policy restricts the County Treasurer from investing in any securities other than those identified in the Ohio Revised Code and that all investments must mature within five years from the date of investment unless matched to a specific obligation or debt of the County.

The Federal Home Loan Bank Bonds, Federal Home Loan Mortgage Corporation Notes, Federal National Mortgage Association Bonds, Federal National Mortgage Association Notes, and mutual funds carry a rating of Aaa by Moodys. STAR Ohio carries a rating of AAA by Standard and Poor's. The County has no policy dealing with credit risk beyond the requirements of State statute. Ohio law requires that mutual funds in eligible securities must be rated in the highest category at the time of purchase by at least one nationally recognized standard rating service. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service.

The County places no limit on the amount of its inactive monies it may invest in a particular security. The following table indicates the percentage of each investment to the County's total portfolio.

	Fair Value	Percentage of Portfolio
Federal Home Loan Bank Bonds	\$22,263,583	34.63%
Federal Home Loan Mortgage Corporation Notes	8,475,315	13.18
Federal National Mortgage Association Bonds	509,842	0.79
Federal National Mortgage Association Notes	11,063,302	17.21

NOTE 7 - RECEIVABLES

Receivables at December 31, 2006, 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 \$340,000, will not be received within one year. Delinquent special assessments were \$27,210.

Delaware County, Ohio
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Loans receivable represent low interest loans for development projects granted to eligible County businesses under the Federal Community Development Block Grant program. The loans have an annual interest rate of 3 to 7 percent and are to be repaid over periods ranging from seven to twenty years. No new loans were issued in 2006. During 2006, principal, in the amount of \$251,715, was repaid. Loans outstanding at December 31, 2006, were \$612,273. Loans receivable, in the amount of \$322,406, will not be received within one year.

A summary of the principal items of intergovernmental receivables follows:

	Amount
Governmental Activities	
Major Funds	
General Fund	
Fines and Forfeitures	\$19,273
Local Government	1,306,340
Homestead and Rollback	372,321
Tangible Reimbursement	9,121
Grants	137,877
Charges for Services	52,461
Reimbursements	23,548
Total General Fund	1,920,941
Auto and Gas	
Gasoline Tax	1,161,222
Motor Vehicle License Tax	2,107,114
Grants	471,176
Charges for Services	6,493
Total Auto and Gas	3,746,005
Developmental Disabilities	
Homestead and Rollback	873,679
Tangible Reimbursement	19,154
Reimbursements	1,084
Grants	389,333
Total Developmental Disabilities	1,283,250
Total Major Funds	6,950,196
Nonmajor Funds	
911	129,245
Job and Family Services	517,625
Children Services	502,961
Road and Bridge	2,318
Dog and Kennel	140

(continued)

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

	Amount
Governmental Activities (continued)	
Nonmajor Funds (continued)	
Emergency Management Agency	\$65,167
Victim Services	77,908
Community Based Corrections	91,743
Drug Court	54,787
Drug Enforcement and Education	325
Workforce Investment Act	163,349
Children Trust	19,592
Community Development Block Grant	102,771
Child Support Enforcement Agency	27,115
Permanent Improvement	31,939
Council for Older Adults Construction Project	46,540
Total Nonmajor Funds	1,833,525
Total Governmental Activities	\$8,783,721
Agency Funds	
Library Support	\$1,497,090
Local Government	1,521,183
Auto Tags	638,239
Township Gas	865,738
Total Agency Funds	\$4,522,250

NOTE 8 - 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 the Corporation and the County has agreed to construct infrastructure improvements. The Corporation agreed to make payments to the County to help pay the costs of the infrastructure improvements. The amount of those payments reflects 75 percent of the property taxes which the Corporation would have paid if their taxes had not been abated. The Corporation's contractual promise to make these payments in lieu of taxes continued until the costs of the improvement were paid. These payments were finalized in the February 2006 property tax settlement.

Delaware County, Ohio
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For the Year Ended December 31, 2006

NOTE 9 - PERMISSIVE SALES AND USE TAX

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

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 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 2006 represent the collection of 2005 taxes. Real property taxes received in 2006 were levied after October 1, 2005, on the assessed values as of January 1, 2005, 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 2006 represent the collection of 2005 taxes. Public utility real and tangible personal property taxes received in 2006 became a lien on December 31, 2004, were levied after October 1, 2005, 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 2006 (other than public utility property) represent the collection of 2006 taxes. Tangible personal property taxes received in 2006 were levied after October 1, 2005, on the true value as of December 31, 2005. In prior years, tangible personal property was assessed at 25 percent of true value for capital assets and 23 percent for inventory. The tangible personal property tax is being phased out. The assessment percentage for all property, including inventory, for 2006 is 18.75 percent. This will be reduced to 12.5 percent for 2007, 6.25 percent for 2008, and zero for 2009. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semiannually. If paid annually, payment is due April 30; if paid semiannually, the first payment is due April 30, with the remainder payable by September 20.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

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

Accrued property taxes receivable represents real property, public utility property, and tangible personal property taxes which were measurable as of December 31, 2006, and for which there was an enforceable legal claim. The entire receivable has been deferred since current taxes were not levied to finance 2006 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On the accrual basis, delinquent real property taxes have been recorded as a receivable and revenue while the remainder has been deferred.

The full tax rate for all County operations for the year ended December 31, 2006, was \$3.88 per \$1,000 of assessed value. The assessed values of real property, public utility property, and tangible personal property upon which 2006 property tax receipts were based are as follows:

Category	Amount
Real Property	\$5,479,566,720
Tangible Public Utility Property	143,426,960
Tangible Personal Property	173,159,769
Total Assessed Value	\$5,796,153,449

NOTE 11 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2006, was as follows:

	Balance January 1, 2006	Additions	Reductions	Balance December 31, 2006
Governmental Activities				
Nondepreciable Capital Assets				
Land	\$8,970,799	\$2,613,296	\$0	\$11,584,095
Land Improvements	6,888,832	1,265,013	(88,719)	8,065,126
Construction in Progress	34,469,492	11,089,701	(25,737,619)	19,821,574
Total Nondepreciable Capital Assets	50,329,123	14,968,010	(25,826,338)	39,470,795
Depreciable Capital Assets				
Buildings	40,813,104	8,881,870	0	49,694,974
Improvements Other than Buildings	1,193,471	4,822,306	0	6,015,777
Roads, Bridges, Culverts, and Traffic Signals	68,839,994	7,277,929	(761,641)	75,356,282
Machinery and Equipment	15,300,983	7,189,559	(1,633,746)	20,856,796
Total Depreciable Capital Assets	126,147,552	28,171,664	(2,395,387)	151,923,829

(continued)

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

	Balance January 1, 2006	Additions	Reductions	Balance December 31, 2006
Governmental Activities (continued)				
Less Accumulated Depreciation for				
Buildings	(\$8,108,781)	(\$1,073,141)	\$0	(\$9,181,922)
Improvements Other than Buildings	(297,842)	(162,356)	0	(460,198)
Roads, Bridges, Culverts, and Traffic Signals	(27,275,759)	(3,158,813)	399,877	(30,034,695)
Machinery and Equipment	(9,512,792)	(1,340,451)	1,382,760	(9,470,483)
Total Accumulated Depreciation	(45,195,174)	(5,734,761)	1,782,637	(49,147,298)
Total Depreciable Capital Assets, Net	80,952,378	22,436,903	(612,750)	102,776,531
Governmental Activities Capital Assets, Net	\$131,281,501	\$37,404,913	(\$26,439,088)	\$142,247,326

During 2006, the County accepted contributions of depreciable capital assets for governmental activities, in the amount of \$44,675.

	Balance January 1, 2006	Additions	Reductions	Balance December 31, 2006
Business-Type Activities				
Nondepreciable Capital Assets				
Land	\$3,992,250	\$14,880	\$0	\$4,007,130
Construction in Progress	10,946,582	5,235,924	(16,099,852)	82,654
Total Nondepreciable Capital Assets	14,938,832	5,250,804	(16,099,852)	4,089,784
Depreciable Capital Assets				
Buildings	72,913,546	1,128,425	0	74,041,971
Machinery and Equipment	24,999,748	248,047	(335,610)	24,912,185
Sewer Lines	88,524,542	24,049,993	0	112,574,535
Total Depreciable Capital Assets	186,437,836	25,426,465	(335,610)	211,528,691
Less Accumulated Depreciation for				
Buildings	(12,500,405)	(1,920,600)	0	(14,421,005)
Machinery and Equipment	(17,231,557)	(2,246,587)	327,654	(19,150,490)
Sewer Lines	(8,647,862)	(1,622,527)	0	(10,270,389)
Total Accumulated Depreciation	(38,379,824)	(5,789,714)	327,654	(43,841,884)
Total Depreciable Capital Assets, Net	148,058,012	19,636,751	(7,956)	167,686,807
Business-Type Activities Capital Assets, Net	\$162,996,844	\$24,887,555	(16,107,808)	\$171,776,591

The County received additional infrastructure from developers and tap fee credits, in the amount of \$9,078,566 and \$34,935, respectively.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General Government	
Legislative and Executive	\$535,553
Judicial	95,007
Public Safety	
911	465,143
Emergency Medical Services	205,488
Sheriff	584,461
Other Public Safety	69,656
Public Works	3,511,541
Health	156,100
Human Services	
Job and Family Services	96,208
Child Support Enforcement	9,707
Other Human Services	982
Intergovernmental	4,915
Total Depreciation Expense - Governmental Activities	<u>\$5,734,761</u>
Business-Type Activities	
Sanitary Engineer	\$5,686,546
Solid Waste Transfer Station	4,985
Storm Water Phase II	6,328
Delaware Area Transit	91,855
Total Depreciation Expense - Business-Type Activities	<u>\$5,789,714</u>

NOTE 12 - INTERFUND RECEIVABLES/PAYABLES

At December 31, 2006, the General Fund had an interfund receivable, in the amount of \$58,209, from the Developmental Disabilities Fund, other governmental funds, the Sanitary Engineer Fund, and other enterprise funds, in the amount of \$77, \$57,440, \$636, and \$56, respectively, due to providing cash flow resources until the receipt of grant moneys and for services provided.

The Auto Gas special revenue fund had an interfund receivable, in the amount of \$4,050, from the General Fund for services provided.

Other governmental funds had an interfund receivable, in the amount of \$69,681, from the General Fund, the Developmental Disabilities Fund, and other governmental funds, in the amount of \$26,835, \$37,783, and \$5,063, respectively, for services provided.

Other enterprise funds had an interfund receivable, in the amount of \$19,265, from other governmental funds for services provided.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

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

NOTE 13 - RISK MANAGEMENT

A. Insurance

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

B. Health Benefits

In 2006, 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 special revenue 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.

C. Workers' Compensation

For 2006, 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 Plan's selection criteria. The firm of Comp Management, Inc. provides administrative, cost control, and actuarial services to the Plan. Each year, the County pays an enrollment fee to the Plan to cover the costs of administering the program. The County may withdraw from the Plan if written notice is provided sixty days prior to the prescribed application deadline of the Ohio Bureau of Workers' Compensation. However, the participant is not relieved of the obligation to pay any amounts owed to the Plan prior to withdrawal and any participant leaving the Plan allows representatives of the Plan to access loss experience for three years following the last year of participation.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

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, 2006:

Vendor	Contract Amount	Amount Paid as of 12/31/06	Outstanding Balance
Shelly and Sands, Inc.	\$6,097,290	\$4,780,968	\$1,316,322
ACI Construction	3,644,800	0	3,644,800
Burgess and Niple	3,241,786	2,464,256	777,530
Complete General Construction	2,028,926	1,760,397	268,529
ACI Construction	1,353,703	707,194	646,509
Limbach Company, LLC	643,790	0	643,790
George Parker and Associates LLC	562,500	450,000	112,500
Quandel Group	550,000	284,000	266,000
Great Lakes Hotel Supply	521,287	0	521,287
Fox Mechanical	418,000	28,759	389,241
WD Partners	344,620	246,230	98,390
Corna Kokosing Construction Company	269,000	0	269,000
Thomas Glass Company, Inc.	261,635	0	261,635
Central Fire Protection	223,507	7,176	216,331
Oberlander's Tree and Landscape	210,214	0	210,214
Otis Elevator Company	111,970	0	111,970
Alpha and Omega Painting Centers	85,270	0	85,270

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.

Delaware County, Ohio
Notes to the Basic Financial Statements
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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, 2006, members of all three plans, except those in law enforcement or public safety participating in the traditional plan, were required to contribute 9 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 2006 was 9.2 percent, except for those plan members in law enforcement or public safety. For those classifications, the County's pension contributions were 12.43 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, 2006, 2005, and 2004 was \$3,681,363, \$3,607,940 and \$3,625,046, respectively; 88 percent has been contributed for 2006 and 100 percent has been contributed for 2005 and 2004. The unpaid contribution for 2006, in the amount of \$446,837, is recorded as a liability. Contributions to the member-directed plan for 2006 were \$100,543 made by the County and \$67,518 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.

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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

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.

For the year ended December 31, 2006, 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, 2006, 2005, and 2004 was \$13,840, \$40,111, and \$51,692, respectively; 100 percent has been contributed for all three years. There were no contributions for the DCP and CP for the fiscal year ended December 31, 2006.

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 2006 employer contribution rate was 13.7 percent of covered payroll (16.93 percent for law enforcement and public safety); 4.5 percent was the portion used to fund health care.

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, 2005, include a rate of return on investments of 6.5 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 .5 to 6 percent annually for the next nine years and 4 percent annually after nine 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, not to exceed a 12 percent corridor.

Delaware County, Ohio
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For the Year Ended December 31, 2006

The number of active contributing participants in the traditional and combined plans was 369,214. Actual employer contributions for 2006 which were used to fund postemployment benefits was \$1,785,803. 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, 2005 (the latest information available), was \$11.1 billion. The actuarial accrued liability and the unfunded actuarial accrued liability were \$31.3 billion and \$20.2 billion, respectively.

In September 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. As an additional component of the HCPP, member and employer contribution rates increased as of January 1, 2006, and January 1, 2007, which will allow additional funds to be allocated to the health care plan.

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.

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 2006, the County allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. For the County, this amount was \$1,065.

STRS pays health care benefits from the Health Care Stabilization Fund. The balance in the Fund was \$3.5 billion at June 30, 2006. For the fiscal year ended June 30, 2006, net health care costs paid by STRS were \$282,743,000, and STRS had 119,184 eligible benefit recipients.

NOTE 17 - OTHER BENEFITS

A. Compensated Absences

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

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

Delaware County, Ohio
Notes to the Basic Financial Statements
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Sick leave is earned at various rates as defined by County policy and union contracts and accumulated without limit. Sick leave benefits are paid upon retirement based on various rates and maximums depending on the contract.

B. Health Care Benefits

Health care benefits are provided to most employees through the County Employee Benefits Consortium of Ohio, Inc. (CEBCO). The County approved a two-tiered benefit program with an employee share for the plan that provides a higher level of health care coverage.

NOTE 18 - NOTES PAYABLE

The County's note activity for the year ended December 31, 2006, was as follows:

	Interest Rate	Balance January 1, 2006	Additions	Reductions	Balance December 31, 2006
<u>Governmental Activities</u>					
Capital Facility					
June 15, 2005	3.1%	\$1,555,000	\$0	\$1,555,000	\$0
June 14, 2006	4.75	0	1,450,000	0	1,450,000
Sawmill Parkway Extension					
August 16, 2005	4	2,100,000	0	2,100,000	0
June 14, 2006	4.75	0	2,184,000	0	2,184,000
US 23/Lewis Center Road					
August 16, 2005	4	2,000,000		2,000,000	0
June 14, 2006	4.75	0	2,450,000	0	2,450,000
Ditch Improvements					
August 16, 2005	4	70,000	0	70,000	0
June 14, 2006	4.75	0	118,000	0	118,000
Total Governmental Activities		<u>\$5,725,000</u>	<u>\$6,202,000</u>	<u>\$5,725,000</u>	<u>\$6,202,000</u>

The Capital Facility notes were issued to construct new roads for Liberty Township. The Sawmill Parkway Extension notes were issued to pay for the preliminary study of extending Sawmill Parkway between Home Road and Hyatts Road. The US 23/Lewis Center Road notes was issued for widening this intersection and making improvements including grading, drainage, curbs and gutters, traffic pavement markings, traffic signals, and street signs. The Ditch Improvement notes were issued for clearing obstructions, deepening, widening, reshaping, straightening, tiling, and controlling erosion of Primmer, Smith, and Sackett Ditches.

The Capital Facility notes will be paid with payment in lieu of taxes moneys with collections to begin in 2008. The Sawmill Parkway Extension, US 23/Lewis Center Road, and Ditch Improvement notes will be paid with special assessments. All of the County's bond anticipation notes are backed by the full faith and credit of Delaware County and have a maturity of one year. 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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

NOTE 19 - LONG-TERM OBLIGATIONS

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

	<u>Original Issue Date</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>
General Obligation Bonds			
1997 Capital Facilities	1997	4.0 - 4.8%	\$5,000,000
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
2005 Capital Facilities Refunding	2005	3 - 4	3,540,000
2005 Council for Older Adults	2005	3.75 - 4.75	12,000,000
1999 Sewer Improvements	1999	3.3 - 5.05	57,550,000
Special Assessment Bonds			
1999 Road Improvements	1999	4.0 - 4.9	970,000

The County's long-term obligations activity for the year ended December 31, 2006, was as follows:

	<u>Balance January 1, 2006</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance December 31, 2006</u>	<u>Due Within One Year</u>
<u>Governmental Activities</u>					
General Obligation Bonds					
1997 Capital Facilities	\$490,000	\$0	\$235,000	\$255,000	\$255,000
2003 Capital Facilities Refunding	9,815,000	0	1,120,000	8,695,000	1,140,000
Bond Premium	79,416	0	11,345	68,071	0
2004 Capital Facilities Refunding	15,710,000	0	535,000	15,175,000	545,000
Bond Premium	324,922	0	16,246	308,676	0
Accounting Loss	(1,662,455)	0	(83,123)	(1,579,332)	0
2004 Jail	4,175,000	0	405,000	3,770,000	415,000
Bond Premium	64,076	0	7,120	56,956	0
2005 Capital Facilities Refunding	3,505,000	0	20,000	3,485,000	20,000
Bond Premium	40,645	0	3,387	37,258	0
Accounting Loss	(127,785)	0	(10,649)	(117,136)	0
2005 Council for Older Adults	12,000,000	0	290,000	11,710,000	425,000
Bond Premium	100,071	0	5,004	95,067	0
Total General Obligation Bonds	44,513,890	0	2,554,330	41,959,560	2,800,000

(continued)

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

	Balance January 1, 2006	Additions	Reductions	Balance December 31, 2006	Due Within One Year
<u>Governmental Activities</u>					
(continued)					
Special Assessment Bonds					
1999 Road Improvements	\$440,000	\$0	\$100,000	\$340,000	\$105,000
Other Long-Term Obligations					
Compensated Absences Payable	2,790,601	339,644	45,291	3,084,954	823,807
Total Governmental Activities	<u>\$47,744,491</u>	<u>\$339,644</u>	<u>\$2,699,621</u>	<u>\$45,384,514</u>	<u>\$3,728,807</u>
<u>Business-Type Activities</u>					
General Obligation Bonds					
1999 Sewer Improvements	\$45,730,000	\$0	\$2,175,000	\$43,555,000	\$2,245,000
Bond Discount	(763,697)	0	(36,323)	(727,374)	0
2003 Capital Facilities	4,910,000	0	560,000	4,350,000	570,000
Bond Premium	39,746	0	5,678	34,068	0
2003 Capital Facilities Refunding	4,530,000	0	1,150,000	3,380,000	1,170,000
Bond Premium	18,550	0	6,184	12,366	0
Accounting Loss	(497,976)	0	(165,993)	(331,983)	0
Total General Obligation Bonds	<u>53,966,623</u>	<u>0</u>	<u>3,694,546</u>	<u>50,272,077</u>	<u>3,985,000</u>
Compensated Absences Payable	187,748	388	0	188,136	90,733
Total Business-Type Activities	<u>\$54,154,371</u>	<u>\$388</u>	<u>\$3,694,546</u>	<u>\$50,460,213</u>	<u>\$4,075,733</u>

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 Bond Retirement debt service 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.

The County had unexpended bond proceeds related to the 2005 Council for Older Adults bonds for the construction of a new facility of \$8,950,429.

All of the refunded bonds pertaining to the 2003 Capital Facilities general obligation refunded bonds have been retired by the escrow agent.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

At December 31, 2006, \$14,010,000 of 2000 Capital Facilities general obligation refunded bonds was outstanding and is considered defeased by assets held in an irrevocable trust, in the amount of \$15,101,875. Accordingly, the trust account assets and the liability for the defeased bonds are not included on the County's financial statements.

At December 31, 2006, \$3,390,000 of 1997 Capital Facilities general obligation refunded bonds was outstanding and is considered defeased by assets held in an irrevocable trust, in the amount of \$3,451,876. Accordingly, the trust account assets and the liability for the defeased bonds are not included on the County's financial statements.

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

Year	Mandatory Redemption Amounts		
	1997 Capital Facilities	1999 Sewer Improvements	2005 Capital Facilities
2011	\$325,000	\$0	\$0
2012	350,000	0	0
2013	375,000	0	0
2014	400,000	0	0
2015	425,000	0	0
2016	455,000	0	0
2017	205,000	0	0
2018	0	0	0
2019	0	2,500,000	0
2020	0	2,645,000	0
2021	0	2,795,000	0
2022	0	2,950,000	0
2023	0	3,115,000	0
2024	0	0	870,000
2025	0	0	830,000

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

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 Capital Facilities	1999 Sewer Improvements	2004 Capital Facilities Refunding
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

Redemption Dates	Redemption Dates (All Inclusive)	
	2005 Capital Facilities Refunding	2005 Council for Older Adults
December 1, 2016 and thereafter	100%	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.

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.

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 \$104,083,836 at December 31, 2006.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

Principal and interest requirements to retire the bonds outstanding at December 31, 2006, were as follows:

Year	Governmental Activities			
	General Obligation Bonds		Special Assessments Bonds	
	Principal	Interest	Principal	Interest
2007	\$2,800,000	\$1,724,405	\$105,000	\$16,498
2008	2,880,000	1,643,240	115,000	11,457
2009	2,990,000	1,546,584	120,000	5,880
2010	3,090,000	1,449,540	0	0
2011	3,205,000	1,343,278	0	0
2012-2016	12,575,000	4,939,505	0	0
2017-2021	8,115,000	2,937,737	0	0
2022-2025	7,435,000	908,163	0	0
	\$43,090,000	\$16,492,452	\$340,000	\$33,835

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

Year	Business-Type Activities	
	General Obligation Bonds	
	Principal	Interest
2007	\$3,985,000	\$2,263,068
2008	4,100,000	2,130,680
2009	4,010,000	1,984,194
2010	2,620,000	1,833,581
2011	2,730,000	1,726,376
2012-2016	11,115,000	7,057,793
2017-2021	13,375,000	4,157,022
2022-2024	9,350,000	904,163
	\$51,285,000	\$22,056,877

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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

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, 2006, \$2,940,000 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, 2006, \$13,195,000 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, 2006, \$4,015,000 of these bonds was outstanding.

NOTE 20 - INTERFUND TRANSFERS

During 2006, the following transfers were made:

		Transfers Out		
		General	Other Governmental	Total
Transfers In	Governmental Funds			
	Auto and Gas	\$834,384	\$0	\$834,384
	Other Governmental	7,943,636	756,474	8,700,110
	Total Governmental Funds	8,778,020	756,474	9,534,494
	Business-Type Activities			
	Other Enterprise	60,000	0	60,000
	Total	\$8,838,020	\$756,474	\$9,594,494

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

NOTE 21 - 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.

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

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

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

Cash - Cash deposits include amounts held in demand and savings accounts. The carrying amount of DCH's demand deposits and cash on hand was \$12,322. Custodial credit risk for deposits is the risk that in the event of bank failure, DCH will not be able to recover deposits or collateral securities that are in the possession of an outside party. As of December 31, 2006, none of DCH's bank balance was exposed to custodial credit risk.

Line of Credit - DCH and CLS each maintain a \$50,000 line of credit with a bank that requires interest only payments monthly at prime plus 1.25 percent (8.25 percent at December 31, 2006). The lines of credit, which are due July 2007, are secured by a first mortgage and assignment of rents on property at 6200 Home Road, Delaware, Ohio and a security interest in all business assets for DCH and CLS. The balance of the line of credit as of December 31, 2006, was approximately \$97,000.

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, 2006, is as follows:

	Balance January 1, 2006	Additions	Reductions	Balance December 31, 2006
Nondepreciable Capital Assets				
Land	\$431,913	\$105,857	\$0	\$537,770
Construction in Progress	80,144	211,035	(130,267)	160,912
Total Nondepreciable Capital Assets	512,057	316,892	(130,267)	698,682

(continued)

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

	Balance January 1, 2006	Additions	Reductions	Balance December 31, 2006
Depreciable Capital Assets				
Buildings	\$1,480,885	\$130,268	\$0	\$1,611,153
Building Improvements	108,560	0	0	108,560
Furniture	4,458	0	0	4,458
Vehicles	51,016	22,719	0	73,735
Total Depreciable Capital Assets	1,644,919	152,987	0	1,797,906
Less Accumulated Depreciation for				
Buildings	(155,691)	(38,650)	0	(\$194,341)
Building Improvements	(49,100)	(7,041)	0	(56,141)
Furniture	(2,044)	(810)	0	(2,854)
Vehicles	(6,026)	(11,901)	0	(17,927)
Total Accumulated Depreciation	(212,861)	(58,402)	0	(271,263)
Total Depreciable Capital Assets, Net	1,432,058	94,585	0	1,526,643
Total Capital Assets, Net	\$1,944,115	\$411,477	(\$130,267)	\$2,225,325

Long-Term Debt - DCH had the following long-term obligations at December 31, 2006:

	Balance January 1, 2006	Additions	Reductions	Balance December 31, 2006	Due Within One Year
Delaware County Bank 7%	\$62,392	\$0	\$5,722	\$56,670	\$6,337
Delaware County Bank 6.768%	28,539	0	4,555	23,984	4,502
Delaware County Bank 8.5%	0	14,273	167	14,106	2,137
Delaware County Bank 5.6%	11,584	0	2,779	8,805	3,528
Total Bank Loans	\$102,515	\$14,273	\$13,223	\$103,565	\$16,504

The future annual principal requirements are as follows:

Year	Principal
2007	\$16,504
2008	18,000
2009	16,000
2010	17,000
2011	17,000
2012-2013	19,061
	<u>\$103,565</u>

Lease Commitments - DCH leases office space under a 40-month lease agreement expiring in April 2008 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, 2006, was \$131,000 and \$4,000, respectively.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

Estimated future minimum lease payments under the noncancelable operating leases for the year ending December 31, 2007, and 2008 are \$138,000 and \$57,000, respectively.

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 \$356,000 in 2006.

Commitments and Contingencies - Effective September 1, 2004, DCH entered into an “agreement to hold property” with the Union County Board of Mental Retardation and Developmental 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 \$790,000 in 2006, which expire at various dates from September 2024 to September 2037. Upon termination of the agreement the properties revert back to UCBMRDD.

NOTE 22 - 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, 2006.

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

Cash and Investments - Cash deposits include amounts held in demand and savings accounts. The carrying amount of the Company’s demand deposits and cash on hand was \$1,306,107. Custodial credit risk for deposits is the risk that in the event of bank failure, the Company will not be able to recover deposits or collateral securities that are in the possession of an outside party.

The Company does not have a formal policy limiting investment maturities that would help to manage its exposure to fair value losses from increasing interest rates. The Company does not hold any investments that would be subject to credit risk.

Custodial credit risk is the risk that, in the event of failure of the counterparty to a transaction, the Company will not be able to recover the value of the investments or collateral securities that are in the possession of an outside party. In order to mitigate custodial credit risk, the Company will purchase its investments only through an approved broker/dealer or institution. Of the investments balance, \$1,127,305 was considered uninsured and uncollateralized.

The Company’s investments consisted of the following:

<u>Investment</u>	<u>Maturity</u>	<u>Fair Value</u>	<u>Percentage</u>
Certificates of Deposit	Less than 36 Months	\$1,044,847	64.42%
U. S. Government Securities		577,116	35.58
Total Investments		<u>\$1,621,963</u>	

Delaware County, Ohio
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For the Year Ended December 31, 2006

Receivables - The Company receives approximately 94 percent of its revenue from five 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 \$242,511 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, 2006, follows:

	Balance January 1, 2006	Additions	Reductions	Balance December 31, 2006
Depreciable Capital Assets				
Buildings	\$51,861	\$0	\$0	\$51,861
Machinery and Equipment	183,227	25,507	0	208,734
Vehicles	213,640	10,126	0	223,766
Total Depreciable Capital Assets	448,728	35,633	0	484,361
Less Accumulated Depreciation for				
Buildings	(23,156)	(1,848)	0	(25,004)
Machinery and Equipment	(130,985)	(12,166)	0	(143,151)
Vehicles	(153,711)	(18,188)	0	(171,899)
Total Accumulated Depreciation	(307,852)	(32,202)	0	(340,054)
Total Capital Assets, Net	\$140,876	\$3,431	\$0	\$144,307

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. The entire liability for compensated absences payable is considered payable in more than one year.

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 \$391,463 for the year ended December 31, 2006. In addition, certain assets used exclusively by the Company are titled for insurance purposes in the name of the County.

Delaware County, Ohio
Notes to the Basic Financial Statements
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NOTE 23 - JOINT VENTURES

A. Delaware-Morrow Mental Health and Recovery Services Board

The Delaware-Morrow Mental Health and Recovery Services Board (Board) is a joint venture between Delaware and Morrow counties. The headquarters for the Board is in Delaware County. The Board provides mental health and recovery services. Statutorily created, the Board is made up of 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 \$4,433,980 in property taxes for the Board during 2006. Separate financial statements may be obtained from the Delaware-Morrow Mental Health and Recovery Services Board, 40 North Sandusky Street, Suite 301, Delaware, Ohio 43015.

B. Delaware County Regional Planning Commission

The Delaware County Regional Planning Commission (Commission) is statutorily created according to Section 713.23 of the Ohio Revised Code. County offices represented on the Commission include the three Delaware County Commissioners, Engineer, Sanitary Engineer, Building Department, and Board of Health. The Commission is jointly governed among Delaware County and the municipalities and townships within the County. Each member's control over the operation of the Commission is limited to its representation on the Board. The Commission 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 2006, the County paid fees of \$228,546 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 24 - 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, 222 West Center Street, Marion, Ohio 43302.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

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 each 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 2006, Delaware County contributed \$451,768 for the Center's operations which represents 28.9 percent of total contributions.

NOTE 25 - INSURANCE POOLS

A. 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.

B. County Employee Benefits Consortium of Ohio, Inc.

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

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

C. 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.

NOTE 26 - RELATED ORGANIZATION

A. Delaware County District Library

The Delaware County District Library is a distinct political subdivision of the State of Ohio created under Chapter 3375 of the Ohio Revised Code. The Library is governed by a board of trustees 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, 84 East Winter Street, Delaware, Ohio 43015.

B. Delaware County Port Authority

In 2006, the Delaware County Port Authority, a distinct political subdivision of the State of Ohio, was created under Chapter 4582 of the Ohio Revised Code. The Port Authority is governed by a board of directors appointed by the County Commissioners. The Board of Directors possesses its own contracting and budgeting authority, hires and fires personnel, and does not depend on the County for operational subsidies. Although the County serves as the taxing authority and can issue tax related debt on behalf of the Port Authority, its role is limited to a ministerial function. The determination to request approval of a tax, the rate, and the purpose are discretionary decisions made solely by the Board of Directors. The Port Authority is not considered a part of the County and its operations are not included within the accompanying financial statements. Financial information can be obtained from the Delaware County Port Authority, 24 West William Street, Delaware, Ohio 43015.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

NOTE 27 - 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.

B. Federal and State Grants

For the period January 1, 2006, to December 31, 2006, the County received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designees. Such audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under the terms of the grant. Based on prior experience, the County believes such disallowances, if any, would be immaterial.

NOTE 28 - SUBSEQUENT EVENT

On March 8, 2007, the County issued \$32,895,000 in revenue bonds to partially refund general obligation bonds previously issued for sewer improvements constructed in 1999. The refunding bonds have interest rates ranging from 4 to 5 percent and refunded \$36,595,000 of the 1999 Sewer Improvements general obligation bonds. The County contributed \$8,000,000 towards the refunding of this debt. The refunding bond issue consists of serial bonds. A premium, in the amount of \$584,260, was received from the issuance of the new bonds. The net proceeds of \$30,060,881 plus the County's contribution of \$8,000,000 (after payments of \$352,604 in underwriter fees, insurance, and other issuance costs and \$3,065,775 to fund the debt service reserve as required by the revenue bond covenants) 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.

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

Health Insurance

To account for the premiums from other departments to be used for administrative costs and premiums paid for employee health care benefits.

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 the 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	Drug Court
Emergency Management Agency	Youth Services
Victim Services	Concealed Handgun
Domestic Violence	Sheriff Federal
Community Based Corrections	Law Enforcement Corrections
Indigent Guardianship	Drug Enforcement and Education
Community Services	

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	Recorder
Educational Service Center	Court
Joint Economic Development	Indigent Driver
Litter	Legal Research
Workforce Investment Act	Help America Vote Act
Children Trust	Bureau of Motor Vehicles
Community Development Block Grant	Common Pleas Guardian Ad Litem
DRETAC Prosecutor	FEMA Fire Assistance
Child Support Enforcement Agency	

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.

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.

Radio Communications

To account 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.

Council for Older Adults Construction Project

To account for the resources used to construct a facility for the Council for Older Adults.

Sawmill Parkway Extension Special Assessment

To account for the resources used to extend Sawmill Parkway to the City of Delaware.

US 23/Lewis Center Improvement Special Assessment

To account for the resources used to construct infrastructure for the townships.

Delaware County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2006

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$17,078,542	\$25,879	\$6,061,616	\$23,166,037
Cash and Cash Equivalents in Segregated Accounts	260	0	0	260
Investments	0	0	8,472,205	8,472,205
Accounts Receivable	1,793	0	0	1,793
Accrued Interest Receivable	0	0	89,967	89,967
Due from Other Governments	1,755,046	0	78,479	1,833,525
Interfund Receivable	69,681	0	0	69,681
Prepaid Items	844,639	0	0	844,639
Materials and Supplies Inventory	16,928	0	0	16,928
Restricted Assets				
Cash and Cash Equivalents with Escrow Agent	0	0	25,659	25,659
Property Taxes Receivable	2,401,124	0	1,373,603	3,774,727
Loans Receivable	612,273	0	0	612,273
Special Assessments Receivable	942,780	0	364,201	1,306,981
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$23,723,066</u>	<u>\$25,879</u>	<u>\$16,465,730</u>	<u>\$40,214,675</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$267,326	\$0	\$0	\$267,326
Accounts Payable	729,439	0	0	729,439
Contracts Payable	101,023	0	598,125	699,148
Retainage Payable	0	0	15,573	15,573
Due to Other Governments	219,236	0	34,866	254,102
Interfund Payable	81,768	0	0	81,768
Deferred Revenue	4,688,965	0	1,884,459	6,573,424
Accrued Interest Payable	0	0	163,664	163,664
Notes Payable	0	0	6,202,000	6,202,000
Liabilities Payable from Restricted Assets				
Retainage Payable	0	0	25,659	25,659
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>6,087,757</u>	<u>0</u>	<u>8,924,346</u>	<u>15,012,103</u>
<u>Fund Balance</u>				
Reserved for Encumbrances	674,246	0	868,312	1,542,558
Reserved for Loans Receivable	322,406	0	0	322,406
Unreserved, Reported in:				
Special Revenue Funds	16,638,657	0	0	16,638,657
Debt Service Fund	0	25,879	0	25,879
Capital Projects Funds	0	0	6,673,072	6,673,072
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Fund Balances	<u>17,635,309</u>	<u>25,879</u>	<u>7,541,384</u>	<u>25,202,572</u>
Total Liabilities and Fund Balances	<u>\$23,723,066</u>	<u>\$25,879</u>	<u>\$16,465,730</u>	<u>\$40,214,675</u>

Delaware County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2006

	Real Estate Assessment	County Reserve	911	Ditch Maintenance
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$1,875,055	\$2,563,377	\$1,046,244	\$2,743,735
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	0	129,245	0
Interfund Receivable	0	0	0	0
Prepaid Items	14,074	0	29,939	0
Materials and Supplies Inventory	5,589	0	428	2,092
Property Taxes Receivable	0	0	2,401,124	0
Loans Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	942,780
Total Assets	\$1,894,718	\$2,563,377	\$3,606,980	\$3,688,607
<u>Liabilities</u>				
Accrued Wages Payable	\$30,496	\$0	\$36,721	\$0
Accounts Payable	4,734	0	90,930	25
Contracts Payable	60,723	0	0	0
Due to Other Governments	13,100	0	12,708	0
Interfund Payable	0	0	0	0
Deferred Revenue	0	0	2,530,369	942,780
Total Liabilities	109,053	0	2,670,728	942,805
<u>Fund Balance</u>				
Reserved for Encumbrances	2,155	0	64,206	0
Reserved for Loans Receivable	0	0	0	0
Unreserved	1,783,510	2,563,377	872,046	2,745,802
Total Fund Balances	1,785,665	2,563,377	936,252	2,745,802
Total Liabilities and Fund Balances	\$1,894,718	\$2,563,377	\$3,606,980	\$3,688,607

(continued)

Delaware County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2006

	Health Insurance	Job and Family Services	Children Services	Revolving Loan
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$1,181,057	\$636,668	\$1,204,776	\$1,508,861
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	517,625	502,961	0
Interfund Receivable	0	64,618	0	0
Prepaid Items	747,304	15,300	0	0
Materials and Supplies Inventory	0	1,036	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	612,273
Special Assessments Receivable	0	0	0	0
Total Assets	\$1,928,361	\$1,235,247	\$1,707,737	\$2,121,134
<u>Liabilities</u>				
Accrued Wages Payable	\$2,362	\$94,852	\$0	\$0
Accounts Payable	157	137,668	273,906	0
Contracts Payable	0	0	0	0
Due to Other Governments	1,125	126,062	21	0
Interfund Payable	0	8,628	6,671	0
Deferred Revenue	0	581,994	299,442	0
Total Liabilities	3,644	949,204	580,040	0
<u>Fund Balance</u>				
Reserved for Encumbrances	12,531	252,430	225,617	0
Reserved for Loans Receivable	0	0	0	322,406
Unreserved	1,912,186	33,613	902,080	1,798,728
Total Fund Balances	1,924,717	286,043	1,127,697	2,121,134
Total Liabilities and Fund Balances	\$1,928,361	\$1,235,247	\$1,707,737	\$2,121,134

Delinquent Real Estate Tax Account Collection Treasurer	Title Administration	Road and Bridge	Other Public Safety	Other	Total
\$786,085	\$528,971	\$368,875	\$987,999	\$1,646,839	\$17,078,542
0	200	0	25	35	260
0	0	0	0	1,793	1,793
0	0	2,318	290,070	312,827	1,755,046
0	0	0	5,063	0	69,681
0	0	0	0	38,022	844,639
0	2,381	0	1,828	3,574	16,928
0	0	0	0	0	2,401,124
0	0	0	0	0	612,273
0	0	0	0	0	942,780
<u>\$786,085</u>	<u>\$531,552</u>	<u>\$371,193</u>	<u>\$1,284,985</u>	<u>\$2,003,090</u>	<u>\$23,723,066</u>
\$1,798	\$11,466	\$2,076	\$31,232	\$56,323	\$267,326
0	693	0	88,398	132,928	729,439
0	0	0	0	40,300	101,023
871	5,332	1,062	33,074	25,881	219,236
0	5,325	0	2,233	58,911	81,768
0	0	0	194,822	139,558	4,688,965
<u>2,669</u>	<u>22,816</u>	<u>3,138</u>	<u>349,759</u>	<u>453,901</u>	<u>6,087,757</u>
0	13	39	11,706	105,549	674,246
0	0	0	0	0	322,406
<u>783,416</u>	<u>508,723</u>	<u>368,016</u>	<u>923,520</u>	<u>1,443,640</u>	<u>16,638,657</u>
<u>783,416</u>	<u>508,736</u>	<u>368,055</u>	<u>935,226</u>	<u>1,549,189</u>	<u>17,635,309</u>
<u>\$786,085</u>	<u>\$531,552</u>	<u>\$371,193</u>	<u>\$1,284,985</u>	<u>\$2,003,090</u>	<u>\$23,723,066</u>

Delaware County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2006

	Permanent Improvement	EMS	County Drainage	20/20
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$219,831	\$1,320,846	\$256,976	\$1,955,467
Investments	0	0	0	0
Accrued Interest Receivable	0	0	0	0
Due from Other Governments	31,939	0	0	0
Restricted Assets				
Cash and Cash Equivalents with Escrow Agent	0	0	0	0
Property Taxes Receivable	551,070	0	0	0
Special Assessments Receivable	0	0	24,201	0
Total Assets	<u>\$802,840</u>	<u>\$1,320,846</u>	<u>\$281,177</u>	<u>\$1,955,467</u>
<u>Liabilities</u>				
Contracts Payable	\$8,473	\$0	\$61,917	\$0
Retainage Payable	0	0	0	0
Due to Other Governments	0	0	0	0
Deferred Revenue	583,009	0	24,201	0
Accrued Interest Payable	0	0	3,114	0
Notes Payable	0	0	118,000	0
Liabilities Payable from Restricted Assets				
Retainage Payable	0	0	0	0
Total Liabilities	<u>591,482</u>	<u>0</u>	<u>207,232</u>	<u>0</u>
<u>Fund Balance</u>				
Reserved for Encumbrances	51,565	4,323	10,093	1,000
Unreserved (Deficit)	159,793	1,316,523	63,852	1,954,467
Total Fund Balances (Deficit)	<u>211,358</u>	<u>1,320,846</u>	<u>73,945</u>	<u>1,955,467</u>
Total Liabilities and Fund Balances	<u>\$802,840</u>	<u>\$1,320,846</u>	<u>\$281,177</u>	<u>\$1,955,467</u>

Roadway	Radio Communications	Council for Older Adults Construction Project	Sawmill Parkway Extension Special Assessment	US 23/Lewis Center Improvement Special Assessment	Total
\$542,664	\$2,079	\$1,630,013	\$11,997	\$121,743	\$6,061,616
0	0	8,472,205	0	0	8,472,205
0	0	89,967	0	0	89,967
0	0	46,540	0	0	78,479
0	0	25,659	0	0	25,659
0	0	822,533	0	0	1,373,603
340,000	0	0	0	0	364,201
<u>\$882,664</u>	<u>\$2,079</u>	<u>\$11,086,917</u>	<u>\$11,997</u>	<u>\$121,743</u>	<u>\$16,465,730</u>
\$0	\$0	\$527,735	\$0	\$0	\$598,125
0	0	15,573	0	0	15,573
34,866	0	0	0	0	34,866
340,000	0	937,249	0	0	1,884,459
38,264	0	0	57,633	64,653	163,664
1,450,000	0	0	2,184,000	2,450,000	6,202,000
0	0	25,659	0	0	25,659
<u>1,863,130</u>	<u>0</u>	<u>1,506,216</u>	<u>2,241,633</u>	<u>2,514,653</u>	<u>8,924,346</u>
0	2,079	799,252	0	0	868,312
(980,466)	0	8,781,449	(2,229,636)	(2,392,910)	6,673,072
<u>(980,466)</u>	<u>2,079</u>	<u>9,580,701</u>	<u>(2,229,636)</u>	<u>(2,392,910)</u>	<u>7,541,384</u>
<u>\$882,664</u>	<u>\$2,079</u>	<u>\$11,086,917</u>	<u>\$11,997</u>	<u>\$121,743</u>	<u>\$16,465,730</u>

Delaware County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2006

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Revenues</u>				
Property Taxes	\$1,086,417	\$0	\$1,414,777	\$2,501,194
Payment in Lieu of Taxes	0	0	62,360	62,360
Special Assessments	792,896	0	130,560	923,456
Charges for Services	4,828,451	0	58,598	4,887,049
Licenses and Permits	301,675	0	0	301,675
Fines and Forfeitures	106,883	0	0	106,883
Intergovernmental	11,807,470	0	358,157	12,165,627
Interest	34,317	0	554,333	588,650
Other	419,217	8	102,094	521,319
Total Revenues	<u>19,377,326</u>	<u>8</u>	<u>2,680,879</u>	<u>22,058,213</u>
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	6,475,033	14,027	0	6,489,060
Judicial	58,267	0	0	58,267
Public Safety	3,675,551	0	0	3,675,551
Public Works	941,208	0	0	941,208
Human Services	10,122,718	0	0	10,122,718
Capital Outlay	0	0	8,798,470	8,798,470
Debt Service				
Principal Retirement	0	2,605,000	100,000	2,705,000
Interest and Fiscal Charges	0	1,924,611	345,423	2,270,034
Total Expenditures	<u>21,272,777</u>	<u>4,543,638</u>	<u>9,243,893</u>	<u>35,060,308</u>
Excess of Revenues Under Expenditures	<u>(1,895,451)</u>	<u>(4,543,630)</u>	<u>(6,563,014)</u>	<u>(13,002,095)</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	3,969,589	4,569,509	161,012	8,700,110
Transfers Out	(756,474)	0	0	(756,474)
Total Other Financing Sources (Uses)	<u>3,213,115</u>	<u>4,569,509</u>	<u>161,012</u>	<u>7,943,636</u>
Changes in Fund Balances	1,317,664	25,879	(6,402,002)	(5,058,459)
Fund Balances at Beginning of Year	<u>16,317,645</u>	<u>0</u>	<u>13,943,386</u>	<u>30,261,031</u>
Fund Balances at End of Year	<u>\$17,635,309</u>	<u>\$25,879</u>	<u>\$7,541,384</u>	<u>\$25,202,572</u>

Delaware County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2006

	Real Estate Assessment	County Reserve	911	Ditch Maintenance
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$1,086,417	\$0
Special Assessments	0	0	0	792,896
Charges for Services	2,472,576	0	0	177,209
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	0	149,517	0
Interest	0	0	0	0
Other	77	0	1,996	0
Total Revenues	<u>2,472,653</u>	<u>0</u>	<u>1,237,930</u>	<u>970,105</u>
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	2,417,604	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	1,565,471	0
Public Works	0	0	0	238,179
Human Services	0	0	0	0
Total Expenditures	<u>2,417,604</u>	<u>0</u>	<u>1,565,471</u>	<u>238,179</u>
Excess of Revenues Over (Under) Expenditures	<u>55,049</u>	<u>0</u>	<u>(327,541)</u>	<u>731,926</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	0	0	0
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Changes in Fund Balances	55,049	0	(327,541)	731,926
Fund Balances at Beginning of Year	<u>1,730,616</u>	<u>2,563,377</u>	<u>1,263,793</u>	<u>2,013,876</u>
Fund Balances at End of Year	<u>\$1,785,665</u>	<u>\$2,563,377</u>	<u>\$936,252</u>	<u>\$2,745,802</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, 2006

	Health Insurance	Job and Family Services	Children Services	Revolving Loan
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	340,816	1,290	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	5,600,992	1,089,625	0
Interest	0	0	0	34,317
Other	520	184,710	74,209	0
Total Revenues	<u>341,336</u>	<u>5,786,992</u>	<u>1,163,834</u>	<u>34,317</u>
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	60,173	0	0	84,698
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Human Services	0	6,611,554	1,931,423	0
Total Expenditures	<u>60,173</u>	<u>6,611,554</u>	<u>1,931,423</u>	<u>84,698</u>
Excess of Revenues Over (Under) Expenditures	<u>281,163</u>	<u>(824,562)</u>	<u>(767,589)</u>	<u>(50,381)</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	1,027,322	1,900,000	0
Transfers Out	<u>0</u>	<u>0</u>	<u>(656,474)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>1,027,322</u>	<u>1,243,526</u>	<u>0</u>
Changes in Fund Balances	281,163	202,760	475,937	(50,381)
Fund Balances at Beginning of Year	<u>1,643,554</u>	<u>83,283</u>	<u>651,760</u>	<u>2,171,515</u>
Fund Balances at End of Year	<u>\$1,924,717</u>	<u>\$286,043</u>	<u>\$1,127,697</u>	<u>\$2,121,134</u>

Delinquent Real Estate Tax Account Collection Treasurer	Title Administration	Road and Bridge	Other Public Safety	Other	Total
\$0	\$0	\$0	\$0	\$0	\$1,086,417
0	0	0	0	0	792,896
186,116	494,450	0	269,482	886,512	4,828,451
0	0	0	248,284	53,391	301,675
0	0	70,712	36,171	0	106,883
0	0	0	1,487,259	3,480,077	11,807,470
0	0	0	0	0	34,317
0	20	0	54,917	102,768	419,217
<u>186,116</u>	<u>494,470</u>	<u>70,712</u>	<u>2,096,113</u>	<u>4,522,748</u>	<u>19,377,326</u>
87,542	547,488	0	0	3,277,528	6,475,033
0	0	0	0	58,267	58,267
0	0	0	2,110,080	0	3,675,551
0	0	79,812	0	623,217	941,208
0	0	0	0	1,579,741	10,122,718
<u>87,542</u>	<u>547,488</u>	<u>79,812</u>	<u>2,110,080</u>	<u>5,538,753</u>	<u>21,272,777</u>
<u>98,574</u>	<u>(53,018)</u>	<u>(9,100)</u>	<u>(13,967)</u>	<u>(1,016,005)</u>	<u>(1,895,451)</u>
0	0	0	97,432	944,835	3,969,589
0	0	0	0	(100,000)	(756,474)
0	0	0	97,432	844,835	3,213,115
98,574	(53,018)	(9,100)	83,465	(171,170)	1,317,664
<u>684,842</u>	<u>561,754</u>	<u>377,155</u>	<u>851,761</u>	<u>1,720,359</u>	<u>16,317,645</u>
<u>\$783,416</u>	<u>\$508,736</u>	<u>\$368,055</u>	<u>\$935,226</u>	<u>\$1,549,189</u>	<u>\$17,635,309</u>

Delaware County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2006

	Permanent Improvement	EMS	County Drainage	20/20
<u>Revenues</u>				
Property Taxes	\$525,328	\$0	\$0	\$0
Payment in Lieu of Taxes	0	0	0	0
Special Assessments	0	0	30,560	0
Charges for Services	0	0	58,598	0
Intergovernmental	68,096	0	0	0
Interest	0	0	0	0
Other	15,194	0	3,328	15,100
Total Revenues	608,618	0	92,486	15,100
<u>Expenditures</u>				
Capital Outlay	954,053	1,324	203,409	2,344,915
Debt Service				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	5,532	0
Total Expenditures	954,053	1,324	208,941	2,344,915
Excess of Revenues Under Expenditures	(345,435)	(1,324)	(116,455)	(2,329,815)
<u>Other Financing Sources</u>				
Transfers In	0	0	52,713	700,000
Changes in Fund Balances	(345,435)	(1,324)	(63,742)	(1,629,815)
Fund Balances (Deficit) at Beginning of Year	556,793	1,322,170	137,687	3,585,282
Fund Balances (Deficit) at End of Year	\$211,358	\$1,320,846	\$73,945	\$1,955,467

Issue II	Roadway	Radio Communications	Council for Older Adults Construction Project	Sawmill Parkway Extension Special Assessment	US 23/Lewis Center Improvement Special Assessment	Total
\$0	\$0	\$0	\$889,449	\$0	\$0	\$1,414,777
0	62,360	0	0	0	0	62,360
0	100,000	0	0	0	0	130,560
0	0	0	0	0	0	58,598
190,270	0	0	99,791	0	0	358,157
0	25,610	0	528,723	0	0	554,333
0	16,343	0	0	24,568	27,561	102,094
190,270	204,313	0	1,517,963	24,568	27,561	2,680,879
192,550	384,946	985,934	2,241,225	1,290,191	199,923	8,798,470
0	100,000	0	0	0	0	100,000
0	89,303	0	0	122,237	128,351	345,423
192,550	574,249	985,934	2,241,225	1,412,428	328,274	9,243,893
(2,280)	(369,936)	(985,934)	(723,262)	(1,387,860)	(300,713)	(6,563,014)
0	395,192	0	(925,140)	0	(61,753)	161,012
(2,280)	25,256	(985,934)	(1,648,402)	(1,387,860)	(362,466)	(6,402,002)
2,280	(1,005,722)	988,013	11,229,103	(841,776)	(2,030,444)	13,943,386
\$0	(\$980,466)	\$2,079	\$9,580,701	(\$2,229,636)	(\$2,392,910)	\$7,541,384

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Delaware County, Ohio
Combining Statements - Nonmajor Enterprise Funds

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

Solid Waste Transfer Station

To account for the operation of the County transfer facility.

Storm Water Phase II

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

Delaware Area Transit

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

Delaware County, Ohio
Combining Statement of Fund Net Assets
Nonmajor Enterprise Funds
December 31, 2006

	Solid Waste Transfer Station	Storm Water Phase II	Delaware Area Transit	Total
<u>Assets</u>				
<u>Current Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$1,350,632	\$173,317	\$33,633	\$1,557,582
Accounts Receivable	7,839	700	8,181	16,720
Interfund Receivable	0	0	19,265	19,265
Materials and Supplies Inventory	0	0	633	633
Total Current Assets	1,358,471	174,017	61,712	1,594,200
<u>Noncurrent Assets</u>				
Nondepreciable Capital Assets	131,539	0	0	131,539
Depreciable Capital Assets, Net	119,854	18,982	199,743	338,579
Total Noncurrent Assets	251,393	18,982	199,743	470,118
Total Assets	1,609,864	192,999	261,455	2,064,318
<u>Liabilities</u>				
<u>Current Liabilities</u>				
Accrued Wages Payable	0	7,835	19,368	27,203
Accounts Payable	2,435	0	11,016	13,451
Due to Other Governments	0	6,979	9,014	15,993
Interfund Payable	0	0	56	56
Compensated Absences Payable	0	3,441	10,162	13,603
Total Current Liabilities	2,435	18,255	49,616	70,306
<u>Long-Term Liabilities</u>				
Compensated Absences Payable	0	3,664	14,023	17,687
Total Liabilities	2,435	21,919	63,639	87,993
<u>Net Assets</u>				
Invested in Capital Assets	251,393	18,982	199,743	470,118
Unrestricted (Deficit)	1,356,036	152,098	(1,927)	1,506,207
Total Net Assets	\$1,607,429	\$171,080	\$197,816	\$1,976,325

Delaware County, Ohio
Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets
Nonmajor Enterprise Funds
For the Year Ended December 31, 2006

	Solid Waste Transfer Station	Storm Water Phase II	Delaware Area Transit	Total
<u>Operating Revenues</u>				
Charges for Services	\$99,947	\$321,479	\$137,960	\$559,386
Other	0	7,028	27,854	34,882
Total Operating Revenues	99,947	328,507	165,814	594,268
<u>Operating Expenses</u>				
Personal Services	0	185,840	498,813	684,653
Fringe Benefits	0	84,722	103,809	188,531
Services and Charges	3,097	9,224	129,384	141,705
Materials and Supplies	0	380	114,309	114,689
Depreciation	4,985	6,328	91,855	103,168
Total Operating Expenses	8,082	286,494	938,170	1,232,746
Operating Income (Loss)	91,865	42,013	(772,356)	(638,478)
<u>Non-Operating Revenues</u>				
Operating Grants	0	0	794,425	794,425
Total Non-Operating Revenues (Expenses)	0	0	794,425	794,425
Income Before Transfers	91,865	42,013	22,069	155,947
Transfers In	0	0	60,000	60,000
Changes in Net Assets	91,865	42,013	82,069	215,947
Net Assets at Beginning of Year	1,515,564	129,067	115,747	1,760,378
Net Assets at End of Year	\$1,607,429	\$171,080	\$197,816	\$1,976,325

Delaware County, Ohio
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended December 31, 2006

	Solid Waste Transfer Station	Storm Water Phase II	Delaware Area Transit	Total
<u>Increase (Decrease) in Cash and Cash Equivalents</u>				
<u>Cash Flows from Operating Activities</u>				
Cash Received from Customers	\$99,954	\$320,779	\$157,914	\$578,647
Cash Received from Other Revenues	0	7,028	12,434	19,462
Cash Payments for Personal Services	0	(191,831)	(492,869)	(684,700)
Cash Payments for Fringe Benefits	0	(86,510)	(106,657)	(193,167)
Cash Payments for Services and Charges	(662)	(9,224)	(129,896)	(139,782)
Cash Payments for Materials and Supplies	0	(380)	(110,625)	(111,005)
Net Cash Provided by (Used for) Operating Activities	<u>99,292</u>	<u>39,862</u>	<u>(669,699)</u>	<u>(530,545)</u>
<u>Cash Flows from Noncapital Financing Activities</u>				
Cash Received from Operating Grants	0	0	794,425	794,425
Cash Received from Transfers In	0	0	60,000	60,000
Net Cash Provided by Noncapital Financing Activities	<u>0</u>	<u>0</u>	<u>854,425</u>	<u>854,425</u>
<u>Cash Flows from Capital and Related Financing Activities</u>				
Cash Payments for Acquisition of Capital Assets	(45,083)	0	(182,960)	(228,043)
Net Increase in Cash and Cash Equivalents	54,209	39,862	1,766	95,837
Cash and Cash Equivalents at Beginning of Year	<u>1,296,423</u>	<u>133,455</u>	<u>31,867</u>	<u>1,461,745</u>
Cash and Cash Equivalents at End of Year	<u>\$1,350,632</u>	<u>\$173,317</u>	<u>\$33,633</u>	<u>\$1,557,582</u>
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u>				
Operating Income (Loss)	\$91,865	\$42,013	(\$772,356)	(\$638,478)
<u>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u>				
Depreciation	4,985	6,328	91,855	103,168
Changes in Assets and Liabilities:				
(Increase) Decrease in Accounts Receivable	7	(700)	(5,557)	(6,250)
Decrease in Due from Other Governments	0	0	25,605	25,605
Increase in Interfund Receivable	0	0	(15,514)	(15,514)
Increase in Materials and Supplies Inventory	0	0	(262)	(262)
Increase in Accrued Wages Payable	0	301	2,733	3,034
Increase in Accounts Payable	2,435	0	3,378	5,813
Increase (Decrease) in Due to Other Governments	0	(628)	64	(564)
Increase in Interfund Payable	0	0	56	56
Increase (Decrease) in Compensated Absences Payable	0	(7,452)	299	(7,153)
Net Cash Provided by (Used for) Operating Activities	<u>\$99,292</u>	<u>\$39,862</u>	<u>(\$669,699)</u>	<u>(\$530,545)</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. 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
Law Library
Housing Trust
Bond Accounts

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2006

	Balance at January 1, 2006	Additions	Reductions	Balance at December 31, 2006
District Board of Health				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$2,332,527	\$6,093,224	\$5,343,826	\$3,081,925
<u>Liabilities</u>				
Due to Other Governments	\$2,328,111	\$6,085,055	\$5,339,410	\$3,073,756
Due to External Party	4,416	8,169	4,416	8,169
Total Liabilities	\$2,332,527	\$6,093,224	\$5,343,826	\$3,081,925
Soil and Water				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$112,189	\$653,768	\$690,733	\$75,224
<u>Liabilities</u>				
Due to Other Governments	\$110,749	\$653,719	\$689,293	\$75,175
Due to External Party	1,440	49	1,440	49
Total Liabilities	\$112,189	\$653,768	\$690,733	\$75,224
Joint Mental Health Board				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$8,594,871	\$12,557,363	\$12,154,468	\$8,997,766
<u>Liabilities</u>				
Due to Other Governments	\$8,594,871	\$12,537,732	\$12,154,468	\$8,978,135
Due to External Party	0	19,631	0	19,631
Total Liabilities	\$8,594,871	\$12,557,363	\$12,154,468	\$8,997,766
Regional Planning Commission				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$34,421	\$557,127	\$483,341	\$108,207
<u>Liabilities</u>				
Due to Other Governments	\$34,421	\$557,127	\$483,341	\$108,207
Estate Tax				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$976,089	\$3,818,678	\$4,080,554	\$714,213
<u>Liabilities</u>				
Due to Other Governments	\$976,089	\$3,818,678	\$4,080,554	\$714,213

(continued)

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2006

	Balance at January 1, 2006	Additions	Reductions	Balance at December 31, 2006
Real Estate Taxes				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$6,401,357	\$237,043,239	\$237,013,616	\$6,430,980
Property Taxes Receivable	248,035,204	267,327,961	248,035,204	267,327,961
Special Assessments Receivable	771,373	1,054,358	771,373	1,054,358
Total Assets	<u>\$255,207,934</u>	<u>\$505,425,558</u>	<u>\$485,820,193</u>	<u>\$274,813,299</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$255,207,934</u>	<u>\$505,425,558</u>	<u>\$485,820,193</u>	<u>\$274,813,299</u>
Personal Property Taxes				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$636,082	\$14,464,908	\$14,704,751	\$396,239
Property Taxes Receivable	13,974,781	12,701,877	13,974,781	12,701,877
Total Assets	<u>\$14,610,863</u>	<u>\$27,166,785</u>	<u>\$28,679,532</u>	<u>\$13,098,116</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$14,610,863</u>	<u>\$27,166,785</u>	<u>\$28,679,532</u>	<u>\$13,098,116</u>
Cigarette Tax				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$13	\$2,677	\$2,690	\$0
<u>Liabilities</u>				
Due to Other Governments	<u>\$13</u>	<u>\$2,677</u>	<u>\$2,690</u>	<u>\$0</u>
Manufactured Home Tax				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$47,007	\$210,932	\$235,319	\$22,620
Property Taxes Receivable	348,619	238,643	348,619	238,643
Total Assets	<u>\$395,626</u>	<u>\$449,575</u>	<u>\$583,938</u>	<u>\$261,263</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$395,626</u>	<u>\$449,575</u>	<u>\$583,938</u>	<u>\$261,263</u>
Library Support				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,994,181	\$2,994,181	\$0
Due from Other Governments	1,507,412	1,497,090	1,507,412	1,497,090
Total Assets	<u>\$1,507,412</u>	<u>\$4,491,271</u>	<u>\$4,501,593</u>	<u>\$1,497,090</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$1,507,412</u>	<u>\$4,491,271</u>	<u>\$4,501,593</u>	<u>\$1,497,090</u>

(continued)

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2006

	Balance at January 1, 2006	Additions	Reductions	Balance at December 31, 2006
Local Government				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$40,593	\$2,946,212	\$2,986,805	\$0
Due from Other Governments	1,520,845	1,521,183	1,520,845	1,521,183
Total Assets	<u>\$1,561,438</u>	<u>\$4,467,395</u>	<u>\$4,507,650</u>	<u>\$1,521,183</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$1,561,438</u>	<u>\$4,467,395</u>	<u>\$4,507,650</u>	<u>\$1,521,183</u>
Auto Tags				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,288,387	\$1,288,387	\$0
Due from Other Governments	603,702	638,239	603,702	638,239
Total Assets	<u>\$603,702</u>	<u>\$1,926,626</u>	<u>\$1,892,089</u>	<u>\$638,239</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$603,702</u>	<u>\$1,926,626</u>	<u>\$1,892,089</u>	<u>\$638,239</u>
Payroll Revolving				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$670,043	\$46,488,064	\$46,420,273	\$737,834
<u>Liabilities</u>				
Payroll Withholdings	<u>\$670,043</u>	<u>\$46,488,064</u>	<u>\$46,420,273</u>	<u>\$737,834</u>
Park District				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$355,170	\$2,587,632	\$2,312,121	\$630,681
<u>Liabilities</u>				
Due to Other Governments	<u>\$355,170</u>	<u>\$2,587,632</u>	<u>\$2,312,121</u>	<u>\$630,681</u>
County Courts				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$1,096,957	\$25,154,635	\$24,892,450	\$1,359,142
<u>Liabilities</u>				
Undistributed Assets	<u>\$1,096,957</u>	<u>\$25,154,635</u>	<u>\$24,892,450</u>	<u>\$1,359,142</u>

(continued)

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2006

	Balance at January 1, 2006	Additions	Reductions	Balance at December 31, 2006
Township Gas				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,731,477	\$1,731,477	\$0
Due from Other Governments	784,600	865,738	784,600	865,738
Total Assets	<u>\$784,600</u>	<u>\$2,597,215</u>	<u>\$2,516,077</u>	<u>\$865,738</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$784,600</u>	<u>\$2,597,215</u>	<u>\$2,516,077</u>	<u>\$865,738</u>
Lodging Tax				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$195,333	\$195,333	\$0
<u>Liabilities</u>				
Undistributed Assets	<u>\$0</u>	<u>\$195,333</u>	<u>\$195,333</u>	<u>\$0</u>
Ohio Elections				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$450	\$450	\$0
<u>Liabilities</u>				
Due to Other Governments	<u>\$0</u>	<u>\$450</u>	<u>\$450</u>	<u>\$0</u>
Vision Insurance				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$19,107	\$370,191	\$362,066	\$27,232
<u>Liabilities</u>				
Undistributed Assets	<u>\$19,107</u>	<u>\$370,191</u>	<u>\$362,066</u>	<u>\$27,232</u>
Child Support Enforcement				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$0	\$433,109	\$433,109	\$0
<u>Liabilities</u>				
Undistributed Assets	<u>\$0</u>	<u>\$433,109</u>	<u>\$433,109</u>	<u>\$0</u>

(continued)

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2006

	Balance at January 1, 2006	Additions	Reductions	Balance at December 31, 2006
Sheriff				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$574,643	\$11,484,033	\$10,555,089	\$1,503,587
<u>Liabilities</u>				
Undistributed Assets	\$574,643	\$11,484,033	\$10,555,089	\$1,503,587
Inmate				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$36,679	\$220,004	\$206,140	\$50,543
<u>Liabilities</u>				
Undistributed Assets	\$36,679	\$220,004	\$206,140	\$50,543
Regional Council of Governments				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$138,180	\$383,592	\$397,368	\$124,404
Due from External Party	22,759	0	22,759	0
Total Assets	\$160,939	\$383,592	\$420,127	\$124,404
<u>Liabilities</u>				
Due to Other Governments	\$160,939	\$383,553	\$420,127	\$124,365
Due to External Party	0	39	0	39
Total Liabilities	\$160,939	\$383,592	\$420,127	\$124,404
Treasurer				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$116,498	\$4,874	\$245	\$121,127
<u>Liabilities</u>				
Undistributed Assets	\$116,498	\$4,874	\$245	\$121,127
Property Tax Replacement				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$582,625	\$582,625	\$0
<u>Liabilities</u>				
Due to Other Governments	\$0	\$582,625	\$582,625	\$0

(continued)

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2006

	Balance at January 1, 2006	Additions	Reductions	Balance at December 31, 2006
Law Library				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$258,773	\$258,773	\$0
<u>Liabilities</u>				
Due to Other Governments	\$0	\$258,773	\$258,773	\$0
Housing Trust				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$360,989	\$1,328,525	\$1,383,785	\$305,729
<u>Liabilities</u>				
Due to Other Governments	\$360,989	\$1,328,525	\$1,383,785	\$305,729
Bond Accounts				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,011,002	\$732,107	\$278,895
<u>Liabilities</u>				
Undistributed Assets	\$0	\$1,011,002	\$732,107	\$278,895
Total - All Funds				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$20,835,136	\$337,573,234	\$336,355,294	\$22,053,076
Cash and Cash Equivalents in Segregated Accounts	1,708,279	37,291,781	36,086,788	2,913,272
Due from Other Governments	4,416,559	4,522,250	4,416,559	4,522,250
Due from External Party	22,759	0	22,759	0
Property Taxes Receivable	262,358,604	280,268,481	262,358,604	280,268,481
Special Assessments Receivable	771,373	1,054,358	771,373	1,054,358
Total Assets	\$290,112,710	\$660,710,104	\$640,011,377	\$310,811,437
<u>Liabilities</u>				
Due to Other Governments	\$287,592,927	\$575,320,971	\$556,208,709	\$306,705,189
Due to External Party	5,856	27,888	5,856	27,888
Payroll Withholdings	670,043	46,488,064	46,420,273	737,834
Undistributed Assets	1,843,884	38,873,181	37,376,539	3,340,526
Total Liabilities	\$290,112,710	\$660,710,104	\$640,011,377	\$310,811,437

**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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$6,162,265	\$6,219,071	\$6,318,435	\$99,364
Sales Taxes	20,400,000	20,400,000	20,016,313	(383,687)
Charges for Services	12,424,000	10,666,854	10,514,048	(152,806)
Licenses and Permits	1,738,500	1,738,500	1,290,433	(448,067)
Fines and Forfeitures	324,500	428,000	433,371	5,371
Intergovernmental	3,622,500	3,943,008	3,994,896	51,888
Interest	4,900,000	6,954,252	8,234,747	1,280,495
Other	168,000	168,000	331,010	163,010
Total Revenues	49,739,765	50,517,685	51,133,253	615,568
<u>Expenditures</u>				
Current				
General Government - Legislative and Executive				
Auditor				
Personal Services	459,682	463,012	459,976	3,036
Fringe Benefits	214,295	214,295	200,421	13,874
Services and Charges	29,817	31,717	30,697	1,020
Materials and Supplies	7,900	7,900	7,900	0
Capital Outlay	0	1,500	1,500	0
Total Auditor	711,694	718,424	700,494	17,930
Commissioners - Administrative				
Personal Services	401,617	524,877	523,795	1,082
Fringe Benefits	142,664	163,574	158,028	5,546
Services and Charges	12,250	12,650	12,456	194
Materials and Supplies	3,750	3,350	2,584	766
Total Commissioners - Administrative	560,281	704,451	696,863	7,588
Commissioners - General				
Services and Charges	712,966	779,585	770,878	8,707
Materials and Supplies	7,500	7,500	6,341	1,159
Total Commissioners - General	720,466	787,085	777,219	9,866
Record Center				
Personal Services	83,805	83,805	81,705	2,100
Fringe Benefits	38,060	38,060	37,528	532
Services and Charges	33,026	33,026	29,291	3,735
Materials and Supplies	10,950	10,950	7,646	3,304
Total Record Center	165,841	165,841	156,170	9,671
Lands and Buildings				
Personal Services	696,909	689,409	687,404	2,005
Fringe Benefits	364,214	351,714	348,519	3,195
Services and Charges	1,211,004	1,272,749	1,249,608	23,141
Materials and Supplies	142,775	142,775	135,181	7,594
Total Lands and Buildings	2,414,902	2,456,647	2,420,712	35,935

(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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
County Garage				
Personal Services	\$100,622	\$100,622	\$99,500	\$1,122
Fringe Benefits	56,731	56,731	56,298	433
Services and Charges	29,623	29,623	24,797	4,826
Materials and Supplies	583,345	583,345	544,934	38,411
Total County Garage	770,321	770,321	725,529	44,792
Zoning				
Services and Charges	1,925	1,925	947	978
Materials and Supplies	200	200	0	200
Total Zoning	2,125	2,125	947	1,178
Human Resources				
Personal Services	134,400	134,400	133,705	695
Fringe Benefits	59,017	59,017	57,098	1,919
Services and Charges	84,997	83,926	74,918	9,008
Materials and Supplies	2,268	3,768	2,876	892
Capital Outlay	1,500	1,071	1,071	0
Total Human Resources	282,182	282,182	269,668	12,514
Employee Relations				
Services and Charges	30,095	30,095	19,395	10,700
Materials and Supplies	725	725	95	630
Total Employee Relations	30,820	30,820	19,490	11,330
Prosecutor				
Personal Services	851,673	866,214	861,174	5,040
Fringe Benefits	299,041	306,754	294,304	12,450
Services and Charges	133,935	133,935	133,378	557
Materials and Supplies	20,072	20,072	19,875	197
Total Prosecutor	1,304,721	1,326,975	1,308,731	18,244
Recorder				
Personal Services	255,521	258,558	256,324	2,234
Fringe Benefits	125,381	125,898	116,441	9,457
Services and Charges	5,000	5,000	4,048	952
Materials and Supplies	1,200	1,200	1,200	0
Total Recorder	387,102	390,656	378,013	12,643
Treasurer				
Personal Services	169,128	181,853	180,939	914
Fringe Benefits	80,270	81,241	76,482	4,759
Services and Charges	38,710	38,710	18,455	20,255
Materials and Supplies	1,950	1,950	1,476	474
Total Treasurer	290,058	303,754	277,352	26,402
Board of Elections				
Personal Services	345,392	460,633	449,184	11,449
Fringe Benefits	235,786	237,051	231,697	5,354
Services and Charges	277,842	399,538	386,162	13,376
Materials and Supplies	25,402	261,584	242,938	18,646
Capital Outlay	70,780	7,000	7,000	0
Total Board of Elections	955,202	1,365,806	1,316,981	48,825

(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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Property and Casualty Insurance				
Personal Services	\$62,537	\$62,537	\$61,568	\$969
Fringe Benefits	26,313	26,313	25,262	1,051
Services and Charges	847,624	1,097,624	980,596	117,028
Materials and Supplies	830	830	514	316
Capital Outlay	3,867	3,867	2,762	1,105
Total Property and Casualty Insurance	<u>941,171</u>	<u>1,191,171</u>	<u>1,070,702</u>	<u>120,469</u>
 Total General Government - Legislative and Executive	 <u>9,536,886</u>	 <u>10,496,258</u>	 <u>10,118,871</u>	 <u>377,387</u>
 General Government - Judicial				
Law Library				
Personal Services	10,042	19,047	18,942	105
Fringe Benefits	1,702	2,864	2,844	20
Total Law Library	<u>11,744</u>	<u>21,911</u>	<u>21,786</u>	<u>125</u>
Public Defender				
Personal Services	61,787	61,787	61,587	200
Fringe Benefits	29,013	29,013	28,788	225
Services and Charges	1,341,636	1,441,636	1,383,474	58,162
Materials and Supplies	3,350	3,350	3,242	108
Total Public Defender	<u>1,435,786</u>	<u>1,535,786</u>	<u>1,477,091</u>	<u>58,695</u>
Clerk of Courts				
Personal Services	400,189	400,189	400,189	0
Fringe Benefits	208,044	208,044	193,486	14,558
Services and Charges	20,350	20,350	19,777	573
Materials and Supplies	10,500	15,265	15,176	89
Total Clerk of Courts	<u>639,083</u>	<u>643,848</u>	<u>628,628</u>	<u>15,220</u>
Common Pleas Court				
Personal Services	791,604	791,604	741,695	49,909
Fringe Benefits	348,498	348,498	316,913	31,585
Services and Charges	67,682	67,682	52,770	14,912
Materials and Supplies	18,024	18,024	16,507	1,517
Total Common Pleas Court	<u>1,225,808</u>	<u>1,225,808</u>	<u>1,127,885</u>	<u>97,923</u>
Court of Appeals				
Services and Charges	<u>20,000</u>	<u>20,000</u>	<u>12,915</u>	<u>7,085</u>
Adult Court Services				
Personal Services	250,973	258,198	256,901	1,297
Fringe Benefits	116,601	117,826	117,537	289
Services and Charges	5,550	5,550	4,344	1,206
Materials and Supplies	9,000	9,000	8,574	426
Total Intensive Supervision	<u>382,124</u>	<u>390,574</u>	<u>387,356</u>	<u>3,218</u>
Juvenile Court				
Personal Services	1,140,845	1,140,845	1,112,290	28,555
Fringe Benefits	509,096	509,096	462,674	46,422
Services and Charges	293,172	293,172	284,770	8,402
Materials and Supplies	19,056	19,056	18,396	660
Total Juvenile Court	<u>1,962,169</u>	<u>1,962,169</u>	<u>1,878,130</u>	<u>84,039</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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Detention Center				
Services and Charges	\$467,000	\$467,000	\$465,497	\$1,503
Probate Court				
Personal Services	145,046	145,046	142,596	2,450
Fringe Benefits	62,452	62,452	62,404	48
Services and Charges	11,948	11,948	9,515	2,433
Materials and Supplies	4,009	4,009	3,437	572
Total Probate Court	223,455	223,455	217,952	5,503
Jury Commission				
Personal Services	77,491	77,501	77,501	0
Fringe Benefits	39,585	39,585	39,260	325
Services and Charges	142,142	152,142	145,161	6,981
Materials and Supplies	3,362	4,351	3,560	791
Total Jury Commission	262,580	273,579	265,482	8,097
Municipal Court				
Personal Services	5,000	7,000	6,351	649
Fringe Benefits	1,150	1,150	1,031	119
Services and Charges	190,355	190,355	190,303	52
Total Municipal Court	196,505	198,505	197,685	820
Total General Government - Judicial	6,826,254	6,962,635	6,680,407	282,228
Total General Government	16,363,140	17,458,893	16,799,278	659,615
Public Safety				
Code Compliance				
Personal Services	1,367,080	1,367,080	1,337,886	29,194
Fringe Benefits	586,205	586,205	573,685	12,520
Services and Charges	104,076	95,233	73,949	21,284
Materials and Supplies	12,317	31,117	28,249	2,868
Capital Outlay	7,000	7,043	7,043	0
Total Code Compliance	2,076,678	2,086,678	2,020,812	65,866
Safety				
Personal Services	25,500	25,500	13,989	11,511
Fringe Benefits	10,935	10,935	3,974	6,961
Services and Charges	1,550	1,550	1,255	295
Materials and Supplies	1,250	1,250	310	940
Total Safety	39,235	39,235	19,528	19,707
Emergency Medical Services				
Personal Services	5,320,067	5,320,067	4,719,667	600,400
Fringe Benefits	2,089,918	2,089,918	1,917,061	172,857
Services and Charges	1,137,725	1,137,725	967,137	170,588
Materials and Supplies	144,062	157,562	152,509	5,053
Capital Outlay	242,000	207,420	170,689	36,731
Total Emergency Medical Services	8,933,772	8,912,692	7,927,063	985,629

(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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
911 Dispatching				
Personal Services	\$400,201	\$414,201	\$411,325	\$2,876
Fringe Benefits	202,744	188,744	182,905	5,839
Services and Charges	34,386	34,386	31,771	2,615
Materials and Supplies	6,980	6,980	4,550	2,430
Total 911 Dispatching	<u>644,311</u>	<u>644,311</u>	<u>630,551</u>	<u>13,760</u>
Railroad Task Force				
Services and Charges	500	500	496	4
Materials and Supplies	150	150	150	0
Total Railroad Task Force	<u>650</u>	<u>650</u>	<u>646</u>	<u>4</u>
Victim's Assistance				
Personal Services	67,537	67,537	66,745	792
Fringe Benefits	29,987	29,987	29,479	508
Services and Charges	5,042	5,042	4,162	880
Materials and Supplies	750	750	750	0
Total Victim's Assistance	<u>103,316</u>	<u>103,316</u>	<u>101,136</u>	<u>2,180</u>
Coroner				
Personal Services	59,693	59,543	59,381	162
Fringe Benefits	23,343	36,373	36,359	14
Services and Charges	45,641	65,641	61,290	4,351
Materials and Supplies	1,500	1,500	574	926
Total Coroner	<u>130,177</u>	<u>163,057</u>	<u>157,604</u>	<u>5,453</u>
Sheriff				
Personal Services	2,847,551	2,803,056	2,791,182	11,874
Fringe Benefits	1,289,396	1,236,396	1,208,241	28,155
Services and Charges	303,838	308,838	299,544	9,294
Materials and Supplies	118,385	138,385	135,322	3,063
Capital Outlay	237,100	580,100	580,100	0
Total Sheriff	<u>4,796,270</u>	<u>5,066,775</u>	<u>5,014,389</u>	<u>52,386</u>
Prisoner Transport				
Services and Charges	<u>36,394</u>	<u>51,915</u>	<u>51,915</u>	<u>0</u>
Jail/Pay for Stay				
Personal Services	2,216,441	2,063,767	2,044,284	19,483
Fringe Benefits	1,079,959	985,029	933,971	51,058
Services and Charges	1,075,990	1,119,520	1,088,637	30,883
Materials and Supplies	500,934	445,334	433,214	12,120
Capital Outlay	0	12,000	11,884	116
Total Jail/Pay for Stay	<u>4,873,324</u>	<u>4,625,650</u>	<u>4,511,990</u>	<u>113,660</u>
Sheriff/Conveyance				
Personal Services	1,882,126	1,862,126	1,834,207	27,919
Fringe Benefits	812,163	772,163	745,085	27,078
Services and Charges	16,364	16,364	15,409	955
Materials and Supplies	17,637	17,637	17,153	484
Total Sheriff/Conveyance	<u>2,728,290</u>	<u>2,668,290</u>	<u>2,611,854</u>	<u>56,436</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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Sheriff/Court Security				
Personal Services	\$209,899	\$209,024	\$203,629	\$5,395
Fringe Benefits	72,658	81,728	80,391	1,337
Services and Charges	2,500	750	500	250
Materials and Supplies	1,643	1,143	1,000	143
Total Sheriff/Court Security	<u>286,700</u>	<u>292,645</u>	<u>285,520</u>	<u>7,125</u>
Firing Range				
Services and Charges	1,050	1,050	287	763
Materials and Supplies	1,300	1,300	1,282	18
Total Firing Range	<u>2,350</u>	<u>2,350</u>	<u>1,569</u>	<u>781</u>
Web Check				
Services and Charges	14,133	17,133	15,614	1,519
Sheriff/Contract Deputies				
Personal Services	217,675	242,375	237,481	4,894
Fringe Benefits	102,546	110,521	102,822	7,699
Total Sheriff/Contract Deputies	<u>320,221</u>	<u>352,896</u>	<u>340,303</u>	<u>12,593</u>
Community Service Restitution				
Personal Services	30,000	18,870	18,409	461
Fringe Benefits	9,869	7,629	6,660	969
Materials and Supplies	1,500	14,870	7,552	7,318
Total Community Service Restitution	<u>41,369</u>	<u>41,369</u>	<u>32,621</u>	<u>8,748</u>
School Liaison				
Personal Services	57,000	51,000	50,582	418
Fringe Benefits	22,888	22,888	22,663	225
Services and Charges	3,400	6,900	1,129	5,771
Materials and Supplies	0	2,500	2,329	171
Total School Liaison	<u>83,288</u>	<u>83,288</u>	<u>76,703</u>	<u>6,585</u>
Team Mentor				
Personal Services	33,315	33,315	31,047	2,268
Fringe Benefits	10,966	10,966	9,822	1,144
Services and Charges	2,000	2,000	1,822	178
Materials and Supplies	2,300	2,300	679	1,621
Total Team Mentor	<u>48,581</u>	<u>48,581</u>	<u>43,370</u>	<u>5,211</u>
Special Projects				
Services and Charges	19,500	11,500	6,981	4,519
Materials and Supplies	26,000	27,000	19,397	7,603
Capital Outlay	0	7,000	6,842	158
Total Special Projects	<u>45,500</u>	<u>45,500</u>	<u>33,220</u>	<u>12,280</u>
Total Public Safety	<u>25,204,559</u>	<u>25,246,331</u>	<u>23,876,408</u>	<u>1,369,923</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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Public Works				
Map Room				
Personal Services	\$155,217	\$155,217	\$155,210	\$7
Fringe Benefits	79,210	79,210	78,135	1,075
Services and Charges	24,375	24,375	18,834	5,541
Materials and Supplies	4,592	4,592	4,008	584
Total Map Room	<u>263,394</u>	<u>263,394</u>	<u>256,187</u>	<u>7,207</u>
Total Public Works	<u>263,394</u>	<u>263,394</u>	<u>256,187</u>	<u>7,207</u>
Health				
County Home				
Services and Charges	90,000	90,000	90,000	0
Human Services				
Veterans Services				
Personal Services	157,771	157,771	153,680	4,091
Fringe Benefits	58,507	58,507	57,209	1,298
Services and Charges	133,081	128,081	110,154	17,927
Materials and Supplies	27,385	32,385	28,893	3,492
Total Human Services	<u>376,744</u>	<u>376,744</u>	<u>349,936</u>	<u>26,808</u>
Other				
Services and Charges	50,000	50,000	24,209	25,791
Intergovernmental	557,000	695,380	692,730	2,650
Total Expenditures	<u>42,904,837</u>	<u>44,180,742</u>	<u>42,088,748</u>	<u>2,091,994</u>
Excess of Revenues Over Expenditures	<u>6,834,928</u>	<u>6,336,943</u>	<u>9,044,505</u>	<u>2,707,562</u>
<u>Other Financing Sources (Uses)</u>				
Advances In	0	115,408	125,919	10,511
Advances Out	0	(31,980)	(31,980)	0
Transfers In	100,000	100,000	0	(100,000)
Transfers Out	(8,058,603)	(8,853,516)	(8,812,151)	41,365
Total Other Financing Sources (Uses)	<u>(7,958,603)</u>	<u>(8,670,088)</u>	<u>(8,718,212)</u>	<u>(48,124)</u>
Changes in Fund Balance	(1,123,675)	(2,333,145)	326,293	2,659,438
Fund Balance at Beginning of Year	12,840,516	12,840,516	12,840,516	0
Prior Year Encumbrances Appropriated	937,569	937,569	937,569	0
Fund Balance at End of Year	<u>\$12,654,410</u>	<u>\$11,444,940</u>	<u>\$14,104,378</u>	<u>\$2,659,438</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, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Sales Taxes	\$13,780,000	\$13,780,000	\$13,345,240	(\$434,760)
Charges for Services	1,925,000	1,925,000	1,584,713	(340,287)
Licenses and Permits	220,000	220,000	204,355	(15,645)
Intergovernmental	6,225,000	6,225,000	6,726,953	501,953
Other	80,000	80,000	40,976	(39,024)
Total Revenues	22,230,000	22,230,000	21,902,237	(327,763)
<u>Expenditures</u>				
Current				
Public Works				
Personal Services	3,437,870	3,437,870	2,814,919	622,951
Fringe Benefits	1,439,564	1,439,564	1,161,270	278,294
Services and Charges	2,538,003	2,538,003	2,114,016	423,987
Materials and Supplies	1,628,201	1,628,201	1,040,984	587,217
Capital Outlay	16,912,141	16,912,141	16,731,124	181,017
Total Expenditures	25,955,779	25,955,779	23,862,313	2,093,466
Excess of Revenues Under Expenditures	(3,725,779)	(3,725,779)	(1,960,076)	1,765,703
<u>Other Financing Sources</u>				
Sale of Capital Assets	0	0	13,295	13,295
Transfers In	150,000	150,000	834,384	684,384
Total Other Financing Sources	150,000	150,000	847,679	697,679
Changes in Fund Balance	(3,575,779)	(3,575,779)	(1,112,397)	2,463,382
Fund Balance at Beginning of Year	25,119,005	25,119,005	25,119,005	0
Prior Year Encumbrances Appropriated	342,893	342,893	342,893	0
Fund Balance at End of Year	\$21,886,119	\$21,886,119	\$24,349,501	\$2,463,382

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, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Property Taxes	\$7,799,047	\$8,058,903	\$8,217,282	\$158,379
Charges for Services	200,000	200,000	213,528	13,528
Intergovernmental	2,620,000	2,593,406	2,919,901	326,495
Other	44,500	44,500	37,326	(7,174)
Total Revenues	10,663,547	10,896,809	11,388,037	491,228
<u>Expenditures</u>				
Current				
Health				
Personal Services	3,629,762	3,629,762	3,101,133	528,629
Fringe Benefits	1,461,767	1,461,767	1,275,542	186,225
Services and Charges	8,100,137	8,238,913	5,778,827	2,460,086
Materials and Supplies	337,160	337,160	270,505	66,655
Other	750,000	600,000	553,785	46,215
Capital Outlay	450,000	450,000	8,674	441,326
Total Expenditures	14,728,826	14,717,602	10,988,466	3,729,136
Excess of Revenues Over (Under) Expenditures	(4,065,279)	(3,820,793)	399,571	4,220,364
<u>Other Financing Sources</u>				
Sale of Capital Assets	1,000	1,000	165	(835)
Transfers In	100	100	0	(100)
Total Other Financing Sources	1,100	1,100	165	(935)
Changes in Fund Balance	(4,064,179)	(3,819,693)	399,736	4,219,429
Fund Balance at Beginning of Year	4,267,164	4,267,164	4,267,164	0
Prior Year Encumbrances Appropriated	297,937	297,937	297,937	0
Fund Balance at End of Year	\$500,922	\$745,408	\$4,964,837	\$4,219,429

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, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$10,708,505	\$10,866,505	\$10,909,304	\$42,799
Tap In Fees	0	6,620,000	5,958,691	(661,309)
Licenses and Permits	10,647,500	1,500	2,275	775
Sale of Capital Assets	0	0	3,750	3,750
Other	35,000	35,000	32,138	(2,862)
Total Revenues	21,391,005	17,523,005	16,906,158	(616,847)
<u>Expenses</u>				
Personal Services	1,969,919	1,915,619	1,826,695	88,924
Fringe Benefits	952,386	956,586	820,311	136,275
Services and Charges	3,455,867	3,480,651	3,116,843	363,808
Materials and Supplies	751,360	855,910	764,488	91,422
Capital Outlay	7,291,900	6,500,900	6,300,447	200,453
Total Expenses	14,421,432	13,709,666	12,828,784	880,882
Excess of Revenues Over Expenses	6,969,573	3,813,339	4,077,374	264,035
Transfers Out	(6,272,530)	(6,390,535)	(6,272,530)	(118,005)
Changes in Fund Balance	697,043	(2,577,196)	(2,195,156)	146,030
Fund Balance at Beginning of Year	51,617,218	51,617,218	51,617,218	0
Prior Year Encumbrances Appropriated	394,750	394,750	394,750	0
Fund Balance at End of Year	\$52,709,011	\$49,434,772	\$49,816,812	\$146,030

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, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$2,206,500	\$2,207,650	\$2,472,476	\$264,826
Other	1,200	50	77	27
Total Revenues	<u>2,207,700</u>	<u>2,207,700</u>	<u>2,472,553</u>	<u>264,853</u>
<u>Expenditures</u>				
Current				
Legislative and Executive				
Personal Services	672,787	701,598	685,928	15,670
Fringe Benefits	282,419	289,911	262,282	27,629
Services and Charges	1,268,749	1,845,094	1,505,359	339,735
Materials and Supplies	28,260	30,760	23,638	7,122
Capital Outlay	15,000	42,655	27,546	15,109
Total Expenditures	<u>2,267,215</u>	<u>2,910,018</u>	<u>2,504,753</u>	<u>405,265</u>
Changes in Fund Balance	(59,515)	(702,318)	(32,200)	670,118
Fund Balance at Beginning of Year	1,808,001	1,808,001	1,808,001	0
Prior Year Encumbrances Appropriated	33,127	33,127	33,127	0
Fund Balance at End of Year	<u>\$1,781,613</u>	<u>\$1,138,810</u>	<u>\$1,808,928</u>	<u>\$670,118</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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Total Revenues	\$0	\$0	\$0	\$0
<u>Expenditures</u>				
Total Expenditures	0	0	0	0
Changes in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	<u>2,563,377</u>	<u>2,563,377</u>	<u>2,563,377</u>	<u>0</u>
Fund Balance at End of Year	<u>\$2,563,377</u>	<u>\$2,563,377</u>	<u>\$2,563,377</u>	<u>\$0</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, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Property Taxes	\$994,845	\$1,041,143	\$1,059,490	\$18,347
Intergovernmental	127,211	143,832	149,517	5,685
Other	0	0	1,996	1,996
Total Revenues	1,122,056	1,184,975	1,211,003	26,028
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	584,835	584,835	579,608	5,227
Fringe Benefits	271,119	271,119	259,627	11,492
Services and Charges	352,584	604,427	588,962	15,465
Materials and Supplies	17,229	145,229	132,223	13,006
Capital Outlay	125,000	79,000	70,281	8,719
Total Expenditures	1,350,767	1,684,610	1,630,701	53,909
Changes in Fund Balance	(228,711)	(499,635)	(419,698)	79,937
Fund Balance at Beginning of Year	1,246,480	1,246,480	1,246,480	0
Prior Year Encumbrances Appropriated	7,276	7,276	7,276	0
Fund Balance at End of Year	\$1,025,045	\$754,121	\$834,058	\$79,937

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, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Special Assessments	\$835,000	\$792,890	\$792,896	\$6
Charges for Services	0	142,110	177,209	35,099
Total Revenues	<u>835,000</u>	<u>935,000</u>	<u>970,105</u>	<u>35,105</u>
<u>Expenditures</u>				
Current				
Public Works				
Services and Charges	300,500	300,500	224,048	76,452
Materials and Supplies	31,000	31,000	14,273	16,727
Total Expenditures	<u>331,500</u>	<u>331,500</u>	<u>238,321</u>	<u>93,179</u>
Changes in Fund Balance	503,500	603,500	731,784	128,284
Fund Balance at Beginning of Year	<u>2,011,951</u>	<u>2,011,951</u>	<u>2,011,951</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$2,515,451</u></u>	<u><u>\$2,615,451</u></u>	<u><u>\$2,743,735</u></u>	<u><u>\$128,284</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Health Insurance Special Revenue Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$9,150,000	\$8,950,000	\$8,868,048	(\$81,952)
Other	65,000	0	520	520
Total Revenues	<u>9,215,000</u>	<u>8,950,000</u>	<u>8,868,568</u>	<u>(81,432)</u>
<u>Expenditures</u>				
Current				
Legislative and Executive				
Personal Services	62,537	62,537	61,568	969
Fringe Benefits	26,313	26,313	25,262	1,051
Services and Charges	8,992,487	8,642,487	8,580,398	62,089
Materials and Supplies	1,080	1,080	676	404
Capital Outlay	3,867	3,867	2,762	1,105
Total Expenditures	<u>9,086,284</u>	<u>8,736,284</u>	<u>8,670,666</u>	<u>65,618</u>
Changes in Fund Balance	128,716	213,716	197,902	(15,814)
Fund Balance at Beginning of Year	960,508	960,508	960,508	0
Prior Year Encumbrances Appropriated	<u>9,967</u>	<u>9,967</u>	<u>9,967</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,099,191</u></u>	<u><u>\$1,184,191</u></u>	<u><u>\$1,168,377</u></u>	<u><u>(\$15,814)</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Job and Family Services Special Revenue Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Charges for Services	\$0	\$0	\$1,290	\$1,290
Intergovernmental	4,839,508	5,511,426	5,520,179	8,753
Other	259,640	184,640	184,556	(84)
Total Revenues	<u>5,099,148</u>	<u>5,696,066</u>	<u>5,706,025</u>	<u>9,959</u>
<u>Expenditures</u>				
Current				
Human Services				
Personal Services	2,340,818	2,210,288	2,169,606	40,682
Fringe Benefits	1,153,448	1,033,878	985,655	48,223
Services and Charges	3,792,074	3,849,992	3,806,495	43,497
Materials and Supplies	40,387	34,387	29,500	4,887
Total Expenditures	<u>7,326,727</u>	<u>7,128,545</u>	<u>6,991,256</u>	<u>137,289</u>
Excess of Revenues Under Expenditures	(2,227,579)	(1,432,479)	(1,285,231)	147,248
<u>Other Financing Sources</u>				
Transfers In	1,968,848	1,068,848	1,027,322	(41,526)
Changes in Fund Balance	(258,731)	(363,631)	(257,909)	105,722
Fund Balance at Beginning of Year	60,197	60,197	60,197	0
Prior Year Encumbrances Appropriated	398,843	398,843	398,843	0
Fund Balance at End of Year	<u>\$200,309</u>	<u>\$95,409</u>	<u>\$201,131</u>	<u>\$105,722</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Children Services Special Revenue Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$1,670,179	\$1,045,179	\$1,072,870	\$27,691
Other	77,864	77,864	74,209	(3,655)
Total Revenues	<u>1,748,043</u>	<u>1,123,043</u>	<u>1,147,079</u>	<u>24,036</u>
<u>Expenditures</u>				
Current				
Human Services				
Services and Charges	2,629,983	2,429,983	2,274,095	155,888
Materials and Supplies	27,645	27,645	15,000	12,645
Total Expenditures	<u>2,657,628</u>	<u>2,457,628</u>	<u>2,289,095</u>	<u>168,533</u>
Excess of Revenues Under Expenditures	<u>(909,585)</u>	<u>(1,334,585)</u>	<u>(1,142,016)</u>	<u>192,569</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	1,900,000	1,900,000	1,900,000	0
Transfers Out	(1,400,000)	(700,000)	(656,474)	43,526
Total Other Financing Sources (Uses)	<u>500,000</u>	<u>1,200,000</u>	<u>1,243,526</u>	<u>43,526</u>
Changes in Fund Balance	(409,585)	(134,585)	101,510	236,095
Fund Balance at Beginning of Year	316,729	316,729	316,729	0
Prior Year Encumbrances Appropriated	<u>305,726</u>	<u>305,726</u>	<u>305,726</u>	<u>0</u>
Fund Balance at End of Year	<u>\$212,870</u>	<u>\$487,870</u>	<u>\$723,965</u>	<u>\$236,095</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, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Interest	\$15,360	\$33,360	\$34,317	\$957
Repayment of Loans	112,640	244,640	251,722	7,082
Total Revenues	128,000	278,000	286,039	8,039
<u>Expenditures</u>				
Current				
Legislative and Executive Services and Charges	87,000	193,180	168,068	25,112
Changes in Fund Balance	41,000	84,820	117,971	33,151
Fund Balance at Beginning of Year	1,350,470	1,350,470	1,350,470	0
Prior Year Encumbrances Appropriated	25,000	25,000	25,000	0
Fund Balance at End of Year	<u>\$1,416,470</u>	<u>\$1,460,290</u>	<u>\$1,493,441</u>	<u>\$33,151</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, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$150,000	\$180,000	\$186,116	\$6,116
<u>Expenditures</u>				
Current				
Legislative and Executive				
Personal Services	48,417	53,492	52,196	1,296
Fringe Benefits	28,044	28,904	23,491	5,413
Services and Charges	22,700	22,700	11,846	10,854
Materials and Supplies	8,000	8,000	0	8,000
Total Expenditures	107,161	113,096	87,533	25,563
Excess of Revenues Over Expenditures	42,839	66,904	98,583	31,679
<u>Other Financing Uses</u>				
Transfers Out	3,000	3,000	0	3,000
Changes in Fund Balance	45,839	69,904	98,583	34,679
Fund Balance at Beginning of Year	687,502	687,502	687,502	0
Fund Balance at End of Year	<u>\$733,341</u>	<u>\$757,406</u>	<u>\$786,085</u>	<u>\$34,679</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, 2006

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$550,000	\$500,000	\$494,924	(\$5,076)
Other	0	0	20	20
Total Revenues	<u>550,000</u>	<u>500,000</u>	<u>494,944</u>	<u>(5,056)</u>
<u>Expenditures</u>				
Current				
Legislative and Executive				
Personal Services	290,141	290,141	289,536	605
Fringe Benefits	147,144	147,144	146,230	914
Services and Charges	107,885	107,885	100,555	7,330
Materials and Supplies	12,279	12,279	10,832	1,447
Total Expenditures	<u>557,449</u>	<u>557,449</u>	<u>547,153</u>	<u>10,296</u>
Excess of Revenues				
Under Expenditures	(7,449)	(57,449)	(52,209)	5,240
<u>Other Financing Uses</u>				
Transfers Out	100,000	0	0	0
Changes in Fund Balance	92,551	(57,449)	(52,209)	5,240
Fund Balance at Beginning of Year	538,403	538,403	538,403	0
Prior Year Encumbrances Appropriated	6,435	6,435	6,435	0
Fund Balance at End of Year	<u>\$637,389</u>	<u>\$487,389</u>	<u>\$492,629</u>	<u>\$5,240</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, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Fines and Forfeitures	\$135,000	\$80,000	\$78,482	(\$1,518)
<u>Expenditures</u>				
Current				
Public Works				
Personal Services	51,430	56,330	56,270	60
Fringe Benefits	23,486	24,581	22,921	1,660
Services and Charges	2,500	2,500	480	2,020
Materials and Supplies	2,278	1,278	250	1,028
Total Expenditures	79,694	84,689	79,921	4,768
Changes in Fund Balance	55,306	(4,689)	(1,439)	3,250
Fund Balance at Beginning of Year	370,247	370,247	370,247	0
Prior Year Encumbrances Appropriated	28	28	28	0
Fund Balance at End of Year	<u>\$425,581</u>	<u>\$365,586</u>	<u>\$368,836</u>	<u>\$3,250</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Dog and Kennel Special Revenue Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Charges for Services	\$1,600	\$1,600	\$2,943	\$1,343
Licenses and Permits	162,100	162,100	213,572	51,472
Fines and Forfeitures	30,500	30,500	33,625	3,125
Other	0	0	1,240	1,240
Total Revenues	<u>194,200</u>	<u>194,200</u>	<u>251,380</u>	<u>57,180</u>
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	154,905	154,905	146,428	8,477
Fringe Benefits	72,834	72,834	63,701	9,133
Services and Charges	26,074	24,074	21,961	2,113
Materials and Supplies	7,333	7,333	6,497	836
Capital Outlay	0	2,000	2,000	0
Total Expenditures	<u>261,146</u>	<u>261,146</u>	<u>240,587</u>	<u>20,559</u>
Excess of Revenues Over (Under) Expenditures	(66,946)	(66,946)	10,793	77,739
<u>Other Financing Sources</u>				
Transfers In	<u>50,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Changes in Fund Balance	(16,946)	(66,946)	10,793	77,739
Fund Balance at Beginning of Year	106,257	106,257	106,257	0
Prior Year Encumbrances Appropriated	<u>1,352</u>	<u>1,352</u>	<u>1,352</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$90,663</u></u>	<u><u>\$40,663</u></u>	<u><u>\$118,402</u></u>	<u><u>\$77,739</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, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Charges for Services	\$0	\$77,031	\$81,066	\$4,035
Intergovernmental	348,076	372,866	382,383	9,517
Other	77,031	0	0	0
Total Revenues	<u>425,107</u>	<u>449,897</u>	<u>463,449</u>	<u>13,552</u>
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	127,170	145,387	143,213	2,174
Fringe Benefits	47,862	49,157	47,410	1,747
Services and Charges	34,316	38,064	37,526	538
Materials and Supplies	71,891	83,611	82,551	1,060
Capital Outlay	206,693	206,693	206,378	315
Total Expenditures	<u>487,932</u>	<u>522,912</u>	<u>517,078</u>	<u>5,834</u>
Excess of Revenues Under Expenditures	(62,825)	(73,015)	(53,629)	19,386
<u>Other Financing Sources</u>				
Transfers In	<u>54,000</u>	<u>54,000</u>	<u>53,000</u>	<u>(1,000)</u>
Changes in Fund Balance	(8,825)	(19,015)	(629)	18,386
Fund Balance at Beginning of Year	42,294	42,294	42,294	0
Prior Year Encumbrances Appropriated	<u>1,041</u>	<u>1,041</u>	<u>1,041</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$34,510</u></u>	<u><u>\$24,320</u></u>	<u><u>\$42,706</u></u>	<u><u>\$18,386</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, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Intergovernmental	\$97,216	\$101,683	\$107,238	\$5,555
Other	21,100	10,100	7,850	(2,250)
Total Revenues	118,316	111,783	115,088	3,305
<u>Expenditures</u>				
Current				
Public Safety				
State Victim's Assistance Grant Prosecutor				
Personal Services	22,316	25,998	24,699	1,299
Fringe Benefits	9,098	9,418	9,401	17
Services and Charges	0	463	356	107
Juvenile Court's Victims of Crime Grant				
Personal Services	54,000	48,275	47,577	698
Fringe Benefits	19,793	15,964	13,738	2,226
Services and Charges	0	3,929	3,911	18
Materials and Supplies	2,000	2,000	1,179	821
State Victim's Assistance Grant Juvenile Court				
Personal Services	14,100	13,000	12,431	569
Fringe Benefits	2,395	1,985	1,883	102
Services and Charges	2,455	3,637	3,399	238
Materials and Supplies	0	2,778	2,778	0
Total Expenditures	126,157	127,447	121,352	6,095
Excess of Revenues				
Under Expenditures	(7,841)	(15,664)	(6,264)	9,400
<u>Other Financing Sources</u>				
Transfers In	4,000	0	0	0
Changes in Fund Balance	(3,841)	(15,664)	(6,264)	9,400
Fund Balance at Beginning of Year	29,591	29,591	29,591	0
Fund Balance at End of Year	<u>\$25,750</u>	<u>\$13,927</u>	<u>\$23,327</u>	<u>\$9,400</u>

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, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$30,000	\$30,000	\$29,095	(\$905)
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	<u>30,000</u>	<u>30,520</u>	<u>30,518</u>	<u>2</u>
Changes in Fund Balance	0	(520)	(1,423)	(903)
Fund Balance at Beginning of Year	<u>13,564</u>	<u>13,564</u>	<u>13,564</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$13,564</u></u>	<u><u>\$13,044</u></u>	<u><u>\$12,141</u></u>	<u><u>(\$903)</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Community Based Corrections Special Revenue Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Charges for Services	\$132,000	\$105,000	\$107,067	\$2,067
Intergovernmental	166,606	175,306	182,950	7,644
Other	0	0	210	210
Total Revenues	298,606	280,306	290,227	9,921
<u>Expenditures</u>				
Current				
Public Safety				
Community Based Corrections				
Personal Services	58,406	59,033	59,031	2
Fringe Benefits	28,415	28,387	28,123	264
Services and Charges	1,641	12,452	10,825	1,627
Intensive Supervision				
Personal Services	4,629	6,053	5,678	375
Fringe Benefits	2,504	2,745	1,751	994
Services and Charges	17,600	25,300	23,696	1,604
Materials and Supplies	30,767	28,567	25,038	3,529
Intensive Supervision Electronic Monitoring				
Services and Charges	62,000	39,425	38,793	632
Materials and Supplies	10,000	11,150	11,150	0
Day Report Center				
Personal Services	70,188	70,188	68,441	1,747
Fringe Benefits	36,628	36,628	29,031	7,597
Total Expenditures	322,778	319,928	301,557	18,371
Excess of Revenues Under Expenditures	(24,172)	(39,622)	(11,330)	28,292
<u>Other Financing Sources (Uses)</u>				
Advances Out	(10,500)	(10,500)	(10,500)	0
Transfers In	25,000	25,000	25,000	0
Total Other Financing Sources (Uses)	14,500	14,500	14,500	0
Changes in Fund Balance	(9,672)	(25,122)	3,170	28,292
Fund Balance at Beginning of Year	84,872	84,872	84,872	0
Fund Balance at End of Year	\$75,200	\$59,750	\$88,042	\$28,292

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, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$25,000	\$16,000	\$15,680	(\$320)
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	7,000	7,000	4,164	2,836
Fringe Benefits	1,188	1,188	630	558
Services and Charges	21,000	31,000	28,781	2,219
Total Expenditures	29,188	39,188	33,575	5,613
Changes in Fund Balance	(4,188)	(23,188)	(17,895)	5,293
Fund Balance at Beginning of Year	31,176	31,176	31,176	0
Fund Balance at End of Year	<u>\$26,988</u>	<u>\$7,988</u>	<u>\$13,281</u>	<u>\$5,293</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, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Charges for Services	\$14,000	\$15,595	\$14,975	(\$620)
Intergovernmental	124,094	33,151	33,151	0
Other	0	16,767	16,767	0
Total Revenues	138,094	65,513	64,893	(620)
<u>Expenditures</u>				
Current				
Public Safety				
Dispute Resolution				
Services and Charges	15,000	6,000	182	5,818
Title II Drug Court				
Services and Charges	14,094	4	4	0
Juvenile Accountability Incentive Grant				
Personal Services	5,500	9,000	8,657	343
Fringe Benefits	935	1,798	1,798	0
Services and Charges	3,565	11,502	11,352	150
Materials and Supplies	0	600	465	135
Juvenile Diversion Program				
Personal Services	93,000	40,576	40,576	0
Fringe Benefits	15,770	8,945	8,945	0
Services and Charges	1,230	5,146	5,146	0
Total Expenditures	149,094	83,571	77,125	6,446
Changes in Fund Balance	(11,000)	(18,058)	(12,232)	5,826
Fund Balance at Beginning of Year	37,449	37,449	37,449	0
Fund Balance at End of Year	\$26,449	\$19,391	\$25,217	\$5,826

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, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Intergovernmental	\$163,500	\$157,500	\$155,043	(\$2,457)
Other	0	0	2,000	2,000
Total Revenues	163,500	157,500	157,043	(457)
<u>Expenditures</u>				
Current				
Public Safety				
Juvenile Drug Court				
Personal Services	61,000	59,660	59,653	7
Fringe Benefits	26,228	25,918	25,864	54
Services and Charges	0	2,850	2,842	8
Materials and Supplies	1,272	72	0	72
Family Drug Court				
Personal Services	56,500	63,900	59,910	3,990
Fringe Benefits	17,900	30,100	24,284	5,816
Materials and Supplies	600	600	0	600
Total Expenditures	163,500	183,100	172,553	10,547
Changes in Fund Balance	0	(25,600)	(15,510)	10,090
Fund Balance at Beginning of Year	62,678	62,678	62,678	0
Fund Balance at End of Year	\$62,678	\$37,078	\$47,168	\$10,090

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, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Charges for Services	\$12,000	\$18,000	\$16,576	(\$1,424)
Intergovernmental	500,000	503,500	496,657	(6,843)
Other	0	0	180	180
Total Revenues	512,000	521,500	513,413	(8,087)
<u>Expenditures</u>				
Current				
Public Safety				
Probation				
Services and Charges	2,000	2,000	1,219	781
Materials and Supplies	1,500	1,500	246	1,254
Capital Outlay	20,000	20,000	18,716	1,284
Care and Custody Subsidy				
Personal Services	458,500	378,500	345,603	32,897
Fringe Benefits	143,793	129,793	105,323	24,470
Services and Charges	57,500	17,500	0	17,500
Total Expenditures	683,293	549,293	471,107	78,186
Excess of Revenues Over (Under) Expenditures	(171,293)	(27,793)	42,306	70,099
<u>Other Financing Sources</u>				
Transfers In	19,432	19,432	19,432	0
Changes in Fund Balance	(151,861)	(8,361)	61,738	70,099
Fund Balance at Beginning of Year	472,425	472,425	472,425	0
Fund Balance at End of Year	<u>\$320,564</u>	<u>\$464,064</u>	<u>\$534,163</u>	<u>\$70,099</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Concealed Handgun Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Licenses and Permits	\$20,000	\$17,800	\$18,342	\$542
Other	0	0	3	3
Total Revenues	<u>20,000</u>	<u>17,800</u>	<u>18,345</u>	<u>545</u>
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	21,492	16,492	15,548	944
Materials and Supplies	5,300	2,800	1,424	1,376
Total Expenditures	<u>26,792</u>	<u>19,292</u>	<u>16,972</u>	<u>2,320</u>
Changes in Fund Balance	(6,792)	(1,492)	1,373	2,865
Fund Balance at Beginning of Year	6,024	6,024	6,024	0
Prior Year Encumbrances Appropriated	1,792	1,792	1,792	0
Fund Balance at End of Year	<u>\$1,024</u>	<u>\$6,324</u>	<u>\$9,189</u>	<u>\$2,865</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Sheriff Federal Special Revenue Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Intergovernmental	\$80,000	\$80,000	\$80,000	\$0
Other	26,000	26,667	26,667	0
Total Revenues	<u>106,000</u>	<u>106,667</u>	<u>106,667</u>	<u>0</u>
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	25,771	21,271	20,909	362
Fringe Benefits	17,594	15,594	14,248	1,346
Services and Charges	62,635	26,850	26,850	0
Materials and Supplies	0	36,451	36,183	268
Total Expenditures	<u>106,000</u>	<u>100,166</u>	<u>98,190</u>	<u>1,976</u>
Changes in Fund Balance	0	6,501	8,477	1,976
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>\$6,501</u>	<u>\$8,477</u>	<u>\$1,976</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, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Total Revenues	\$0	\$0	\$0	\$0
<u>Expenditures</u>				
Current				
Public Safety				
Materials and Supplies	10,614	3,114	0	3,114
Changes in Fund Balance	(10,614)	(3,114)	0	3,114
Fund Balance at Beginning of Year	10,614	10,614	10,614	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$7,500</u>	<u>\$10,614</u>	<u>\$3,114</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, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Fines and Forfeitures	\$3,000	\$2,640	\$2,640	\$0
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	1,100	1,100	69	1,031
Materials and Supplies	6,500	3,500	2,268	1,232
Total Expenditures	7,600	4,600	2,337	2,263
Changes in Fund Balance	(4,600)	(1,960)	303	2,263
Fund Balance at Beginning of Year	5,266	5,266	5,266	0
Fund Balance at End of Year	<u>\$666</u>	<u>\$3,306</u>	<u>\$5,569</u>	<u>\$2,263</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, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$0	\$0	\$81	\$81
Other	0	0	57	57
Total Revenues	<u>0</u>	<u>0</u>	<u>138</u>	<u>138</u>
<u>Expenditures</u>				
Current				
Legislative and Executive				
Personal Services	309,215	309,215	303,895	5,320
Fringe Benefits	125,704	125,704	123,831	1,873
Services and Charges	168,317	168,317	156,762	11,555
Materials and Supplies	44,092	51,543	47,841	3,702
Capital Outlay	15,000	7,549	7,549	0
Total Expenditures	<u>662,328</u>	<u>662,328</u>	<u>639,878</u>	<u>22,450</u>
Excess of Revenues Under Expenditures	(662,328)	(662,328)	(639,740)	22,588
<u>Other Financing Sources</u>				
Transfers In	<u>623,255</u>	<u>623,255</u>	<u>623,255</u>	<u>0</u>
Changes in Fund Balance	(39,073)	(39,073)	(16,485)	22,588
Fund Balance at Beginning of Year	48,795	48,795	48,795	0
Prior Year Encumbrances Appropriated	<u>42,069</u>	<u>42,069</u>	<u>42,069</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$51,791</u></u>	<u><u>\$51,791</u></u>	<u><u>\$74,379</u></u>	<u><u>\$22,588</u></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, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Total Revenues	\$0	\$0	\$0	\$0
<u>Expenditures</u>				
Current				
Legislative and Executive Materials and Supplies	10,646	10,646	3,224	7,422
Changes in Fund Balance	(10,646)	(10,646)	(3,224)	7,422
Fund Balance at Beginning of Year	21,133	21,133	21,133	0
Fund Balance at End of Year	<u>\$10,487</u>	<u>\$10,487</u>	<u>\$17,909</u>	<u>\$7,422</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, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Charges for Services	\$3,500	\$8,500	\$4,000	(\$4,500)
Intergovernmental	0	0	555	555
Other	6,680	0	0	0
Total Revenues	<u>10,180</u>	<u>8,500</u>	<u>4,555</u>	<u>(3,945)</u>
<u>Expenditures</u>				
Current				
Legislative and Executive				
Personal Services	131,655	131,655	130,262	1,393
Fringe Benefits	40,856	40,856	40,163	693
Services and Charges	22,385	49,435	42,061	7,374
Materials and Supplies	3,632	3,632	3,347	285
Total Expenditures	<u>198,528</u>	<u>225,578</u>	<u>215,833</u>	<u>9,745</u>
Excess of Revenues Under Expenditures	(188,348)	(217,078)	(211,278)	5,800
<u>Other Financing Sources</u>				
Transfers In	160,000	180,000	180,000	0
Changes in Fund Balance	(28,348)	(37,078)	(31,278)	5,800
Fund Balance at Beginning of Year	54,622	54,622	54,622	0
Prior Year Encumbrances Appropriated	4,667	4,667	4,667	0
Fund Balance at End of Year	<u>\$30,941</u>	<u>\$22,211</u>	<u>\$28,011</u>	<u>\$5,800</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, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Intergovernmental	\$8,000	\$24,797	\$24,797	\$0
Other	64,724	64,724	64,724	0
Total Revenues	72,724	89,521	89,521	0
<u>Expenditures</u>				
Current				
Health				
Litter Grant				
Personal Services	39,500	42,020	41,590	430
Fringe Benefits	16,270	16,738	16,431	307
Services and Charges	6,914	9,744	5,366	4,378
Materials and Supplies	2,915	3,215	2,010	1,205
ODNR Litter Cleanup Grant				
Services and Charges	4,846	4,846	4,596	250
Materials and Supplies	4,308	4,308	1,831	2,477
Total Expenditures	74,753	80,871	71,824	9,047
Excess of Revenues Over (Under) Expenditures	(2,029)	8,650	17,697	9,047
<u>Other Financing Sources</u>				
Transfers In	10,000	0	0	0
Changes in Fund Balance	7,971	8,650	17,697	9,047
Fund Balance at Beginning of Year	12,445	12,445	12,445	0
Prior Year Encumbrances Appropriated	609	609	609	0
Fund Balance at End of Year	\$21,025	\$21,704	\$30,751	\$9,047

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Workforce Investment Act Fund Special Revenue Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Intergovernmental	\$401,091	\$251,091	\$247,512	(\$3,579)
Other	0	0	6,755	6,755
Total Revenues	<u>401,091</u>	<u>251,091</u>	<u>254,267</u>	<u>3,176</u>
<u>Expenditures</u>				
Current				
Human Services				
Personal Services	0	13,600	10,669	2,931
Fringe Benefits	0	2,060	1,617	443
Services and Charges	153,542	183,542	141,718	41,824
Materials and Supplies	18,331	16,331	9,851	6,480
Total Expenditures	<u>171,873</u>	<u>215,533</u>	<u>163,855</u>	<u>51,678</u>
Excess of Revenues Over Expenditures	229,218	35,558	90,412	54,854
<u>Other Financing Uses</u>				
Transfers Out	<u>(300,000)</u>	<u>(104,340)</u>	<u>(100,000)</u>	<u>(4,340)</u>
Changes in Fund Balance	(70,782)	(68,782)	(9,588)	50,514
Fund Balance at Beginning of Year	119,218	119,218	119,218	0
Prior Year Encumbrances Appropriated	<u>34,276</u>	<u>34,276</u>	<u>34,276</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$82,712</u></u>	<u><u>\$84,712</u></u>	<u><u>\$143,906</u></u>	<u><u>\$50,514</u></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, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$40,000	\$39,183	\$39,183	\$0
<u>Expenditures</u>				
Current				
Human Services				
Services and Charges	40,000	39,183	39,183	0
Changes in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Community Development Block Grant Special Revenue Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Charges for Services	\$0	\$0	\$12,345	\$12,345
Intergovernmental	789,104	456,008	451,023	(4,985)
Other	10,000	10,000	20,307	10,307
Total Revenues	799,104	466,008	483,675	17,667
<u>Expenditures</u>				
Current				
Legislative and Executive Services and Charges	812,604	549,637	549,568	69
Excess of Revenues Under Expenditures	(13,500)	(83,629)	(65,893)	17,736
<u>Other Financing Sources (Uses)</u>				
Advances In	0	0	9,200	9,200
Advances Out	0	(9,200)	(9,200)	0
Total Other Financing Sources (Uses)	0	(9,200)	0	9,200
Changes in Fund Balance	(13,500)	(92,829)	(65,893)	26,936
Fund Balance at Beginning of Year	87,000	87,000	87,000	0
Prior Year Encumbrances Appropriated	22,500	22,500	22,500	0
Fund Balance at End of Year	\$96,000	\$16,671	\$43,607	\$26,936

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, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$150,000	\$181,000	\$181,471	\$471
<u>Expenditures</u>				
Current				
Legislative and Executive				
Personal Services	\$80,711	\$78,498	\$77,970	528
Fringe Benefits	29,084	30,804	30,786	18
Services and Charges	0	493	493	0
Materials and Supplies	5,000	5,000	4,957	43
Total Expenditures	114,795	114,795	114,206	589
Changes in Fund Balance	35,205	66,205	67,265	1,060
Fund Balance at Beginning of Year	327,480	327,480	327,480	0
Fund Balance at End of Year	<u>\$362,685</u>	<u>\$393,685</u>	<u>\$394,745</u>	<u>\$1,060</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, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Charges for Services	\$300,000	\$300,000	\$320,301	\$20,301
Intergovernmental	1,185,740	1,045,740	1,113,787	68,047
Other	3,000	3,000	4,630	1,630
Total Revenues	<u>1,488,740</u>	<u>1,348,740</u>	<u>1,438,718</u>	<u>89,978</u>
<u>Expenditures</u>				
Current				
Human Services				
Personal Services	\$717,778	\$707,778	\$704,715	3,063
Fringe Benefits	320,165	311,165	305,535	5,630
Services and Charges	473,552	473,552	435,300	38,252
Materials and Supplies	12,037	12,037	10,144	1,893
Total Expenditures	<u>1,523,532</u>	<u>1,504,532</u>	<u>1,455,694</u>	<u>48,838</u>
Changes in Fund Balance	(34,792)	(155,792)	(16,976)	138,816
Fund Balance at Beginning of Year	268,561	268,561	268,561	0
Prior Year Encumbrances Appropriated	<u>52,037</u>	<u>52,037</u>	<u>52,037</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$285,806</u></u>	<u><u>\$164,806</u></u>	<u><u>\$303,622</u></u>	<u><u>\$138,816</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, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$210,000	\$185,000	\$177,212	(\$7,788)
<u>Expenditures</u>				
Current				
Legislative and Executive Services and Charges	216,135	201,135	194,503	6,632
Materials and Supplies	7,000	7,000	6,128	872
Total Expenditures	223,135	208,135	200,631	7,504
Changes in Fund Balance	(13,135)	(23,135)	(23,419)	(284)
Fund Balance at Beginning of Year	240,653	240,653	240,653	0
Prior Year Encumbrances Appropriated	12,635	12,635	12,635	0
Fund Balance at End of Year	<u>\$240,153</u>	<u>\$230,153</u>	<u>\$229,869</u>	<u>(\$284)</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, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Charges for Services	\$65,500	\$71,300	\$69,031	(\$2,269)
Other	700	700	2,767	2,067
Total Revenues	66,200	72,000	71,798	(202)
<u>Expenditures</u>				
Current				
Judicial				
Clerk of Common Pleas Data/Special Projects				
Services and Charges	19,180	17,990	17,931	59
Materials and Supplies	1,500	15,500	12,738	2,762
Capital Outlay	10,500	0	0	0
Juvenile Court Data				
Services and Charges	5,000	5,000	2,266	2,734
Materials and Supplies	10,000	10,000	8,605	1,395
Probate Court Data				
Services and Charges	7,000	7,000	6,068	932
Materials and Supplies	9,031	5,031	4,351	680
Total Expenditures	62,211	60,521	51,959	8,562
Excess of Revenues Over Expenditures	3,989	11,479	19,839	8,360
<u>Other Financing Uses</u>				
Transfers Out	(675)	(675)	0	675
Changes in Fund Balance	3,314	10,804	19,839	9,035
Fund Balance at Beginning of Year	85,783	85,783	85,783	0
Prior Year Encumbrances Appropriated	31	31	31	0
Fund Balance at End of Year	\$89,128	\$96,618	\$105,653	\$9,035

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, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$200	\$200	\$75	(\$125)
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	2,000	500	0	500
Changes in Fund Balance	(1,800)	(300)	75	375
Fund Balance at Beginning of Year	2,354	2,354	2,354	0
Fund Balance at End of Year	<u>\$554</u>	<u>\$2,054</u>	<u>\$2,429</u>	<u>\$375</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, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$6,000	\$6,000	\$6,407	\$407
Other	700	700	1,582	882
Total Revenues	<u>6,700</u>	<u>6,700</u>	<u>7,989</u>	<u>1,289</u>
<u>Expenditures</u>				
Current				
Judicial				
Services and Charges	15,000	10,000	4,300	5,700
Materials and Supplies	8,000	3,000	0	3,000
Total Expenditures	<u>23,000</u>	<u>13,000</u>	<u>4,300</u>	<u>8,700</u>
Changes in Fund Balance	(16,300)	(6,300)	3,689	9,989
Fund Balance at Beginning of Year	<u>31,520</u>	<u>31,520</u>	<u>31,520</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$15,220</u></u>	<u><u>\$25,220</u></u>	<u><u>\$35,209</u></u>	<u><u>\$9,989</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Help America Vote Act Special Revenue Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Intergovernmental	\$0	\$1,479,324	\$1,479,324	\$0
<u>Expenditures</u>				
Current				
Legislative and Executive Services and Charges	24,962	107,171	107,171	0
Materials and Supplies	397,195	1,749,635	1,749,635	0
Capital Outlay	0	44,675	44,675	0
Total Expenditures	422,157	1,901,481	1,901,481	0
Changes in Fund Balance	(422,157)	(422,157)	(422,157)	0
Fund Balance at Beginning of Year	24,962	24,962	24,962	0
Prior Year Encumbrances Appropriated	397,195	397,195	397,195	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
Bureau of Motor Vehicles Special Revenue Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Charges for Services	\$91,933	\$99,433	\$112,576	\$13,143
Licenses and Permits	50,302	50,302	52,863	2,561
Other	875	875	1,765	890
Total Revenues	<u>143,110</u>	<u>150,610</u>	<u>167,204</u>	<u>16,594</u>
<u>Expenditures</u>				
Current				
Legislative and Executive				
Personal Services	117,133	138,058	137,871	187
Fringe Benefits	60,250	51,850	51,756	94
Services and Charges	84,745	81,745	81,114	631
Materials and Supplies	2,345	2,945	2,897	48
Total Expenditures	<u>264,473</u>	<u>274,598</u>	<u>273,638</u>	<u>960</u>
Excess of Revenues Under Expenditures	(121,363)	(123,988)	(106,434)	17,554
<u>Other Financing Sources</u>				
Transfers In	121,000	121,000	120,500	(500)
Changes in Fund Balance	(363)	(2,988)	14,066	17,054
Fund Balance at Beginning of Year	9,643	9,643	9,643	0
Prior Year Encumbrances Appropriated	<u>1,342</u>	<u>1,342</u>	<u>1,342</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$10,622</u></u>	<u><u>\$7,997</u></u>	<u><u>\$25,051</u></u>	<u><u>\$17,054</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Common Pleas Guardian Ad Litem Special Revenue Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$12,000	\$15,000	\$15,438	\$438
<u>Expenditures</u>				
Current				
Legislative and Executive Services and Charges	15,000	7,500	4,195	3,305
Changes in Fund Balance	(3,000)	7,500	11,243	3,743
Fund Balance at Beginning of Year	10,040	10,040	10,040	0
Fund Balance at End of Year	<u>\$7,040</u>	<u>\$17,540</u>	<u>\$21,283</u>	<u>\$3,743</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
FEMA Fire Assistance Special Revenue Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Total Revenues	\$0	\$0	\$0	\$0
<u>Expenditures</u>				
Total Expenditures	0	0	0	0
Excess of Revenues Over Expenditures	0	0	0	0
<u>Other Financing Sources</u>				
Transfers In	21,080	21,080	21,080	0
Changes in Fund Balance	21,080	21,080	21,080	0
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u>\$21,080</u>	<u>\$21,080</u>	<u>\$21,080</u>	<u>\$0</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, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Taxes	\$866,467	\$866,467	\$894,324	\$27,857
Intergovernmental	104,629	104,629	99,791	(4,838)
Other	0	8	8	0
Total Revenues	971,096	971,104	994,123	23,019
<u>Expenditures</u>				
Current				
Legislative and Executive Services and Charges	18,000	18,000	14,027	3,973
Debt Service				
Principal Retirement	17,225,000	12,315,000	12,315,000	0
Interest and Fiscal Charges	5,522,909	4,547,797	4,547,797	0
Issuance Costs	36,361	36,361	36,361	0
Total Expenditures	22,802,270	16,917,158	16,913,185	3,973
Excess of Revenues Under Expenditures	(21,831,174)	(15,946,054)	(15,919,062)	26,992
<u>Other Financing Sources</u>				
Notes Issued	5,825,247	5,825,247	5,825,247	0
Premium on Notes Issued	63,818	63,818	69,768	(5,950)
Transfers In	16,114,040	10,251,522	10,251,522	0
Total Other Financing Sources	22,003,105	16,140,587	16,146,537	(5,950)
Changes in Fund Balance	171,931	194,533	227,475	21,042
Fund Balance at Beginning of Year	25,869	25,869	25,869	0
Fund Balance at End of Year	<u>\$197,800</u>	<u>\$220,402</u>	<u>\$253,344</u>	<u>\$21,042</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, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Property Taxes	\$501,000	\$518,406	\$526,542	\$8,136
Intergovernmental	60,000	62,986	68,096	5,110
Other	0	0	15,194	15,194
Total Revenues	<u>561,000</u>	<u>581,392</u>	<u>609,832</u>	<u>28,440</u>
<u>Expenditures</u>				
Capital Outlay				
Services and Charges	18,000	18,000	8,275	9,725
Capital Outlay	1,041,083	1,049,508	1,028,792	20,716
Total Expenditures	<u>1,059,083</u>	<u>1,067,508</u>	<u>1,037,067</u>	<u>30,441</u>
Changes in Fund Balance	(498,083)	(486,116)	(427,235)	58,881
Fund Balance at Beginning of Year	512,534	512,534	512,534	0
Prior Year Encumbrances Appropriated	63,983	63,983	63,983	0
Fund Balance at End of Year	<u><u>\$78,434</u></u>	<u><u>\$90,401</u></u>	<u><u>\$149,282</u></u>	<u><u>\$58,881</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, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Total Revenues	\$0	\$0	\$0	\$0
<u>Expenditures</u>				
Capital Outlay				
Capital Outlay	<u>100,000</u>	<u>10,000</u>	<u>5,647</u>	<u>4,353</u>
Changes in Fund Balance	(100,000)	(10,000)	(5,647)	4,353
Fund Balance at Beginning of Year	<u>1,322,170</u>	<u>1,322,170</u>	<u>1,322,170</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,222,170</u></u>	<u><u>\$1,312,170</u></u>	<u><u>\$1,316,523</u></u>	<u><u>\$4,353</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
County Drainage Capital Projects Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Special Assessments	\$38,700	\$38,700	\$30,560	(\$8,140)
Charges for Services	13,621	58,688	58,598	(90)
Other	2,500	2,500	2,000	(500)
Total Revenues	<u>54,821</u>	<u>99,888</u>	<u>91,158</u>	<u>(8,730)</u>
<u>Expenditures</u>				
Capital Outlay				
Services and Charges	35,325	39,619	36,455	3,164
Capital Outlay	114,000	173,982	169,634	4,348
Total Expenditures	<u>149,325</u>	<u>213,601</u>	<u>206,089</u>	<u>7,512</u>
Excess of Revenues Under Expenditures	<u>(94,504)</u>	<u>(113,713)</u>	<u>(114,931)</u>	<u>(1,218)</u>
<u>Other Financing Sources (Uses)</u>				
Notes Issued	96,780	157,041	115,000	42,041
Advances In	22,780	22,780	22,780	0
Advances Out	(22,780)	(22,780)	(22,780)	0
Transfers In	25,000	52,713	52,713	0
Transfers Out	(74,000)	(70,000)	(70,000)	0
Total Other Financing Sources (Uses)	<u>47,780</u>	<u>139,754</u>	<u>97,713</u>	<u>42,041</u>
Changes in Fund Balance	(46,724)	26,041	(17,218)	40,823
Fund Balance at Beginning of Year	206,787	206,787	206,787	0
Prior Year Encumbrances Appropriated	<u>9,000</u>	<u>9,000</u>	<u>9,000</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$169,063</u></u>	<u><u>\$241,828</u></u>	<u><u>\$198,569</u></u>	<u><u>\$40,823</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, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Other	\$0	\$0	\$15,100	\$15,100
<u>Expenditures</u>				
Capital Outlay				
Services and Charges	7,000	7,000	7,000	0
Capital Outlay	2,684,294	4,194,900	2,687,606	1,507,294
Total Expenditures	2,691,294	4,201,900	2,694,606	1,507,294
Excess of Revenues Under Expenditures	(2,691,294)	(4,201,900)	(2,679,506)	1,522,394
<u>Other Financing Sources</u>				
Transfers In	1,098,000	708,000	700,000	(8,000)
Changes in Fund Balance	(1,593,294)	(3,493,900)	(1,979,506)	1,514,394
Fund Balance at Beginning of Year	1,649,679	1,649,679	1,649,679	0
Prior Year Encumbrances Appropriated	2,284,294	2,284,294	2,284,294	0
Fund Balance at End of Year	<u>\$2,340,679</u>	<u>\$440,073</u>	<u>\$1,954,467</u>	<u>\$1,514,394</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, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$0	\$190,270	\$190,270	\$0
<u>Expenditures</u>				
Capital Outlay				
Capital Outlay	<u>0</u>	<u>192,550</u>	<u>192,550</u>	<u>0</u>
Changes in Fund Balance	0	(2,280)	(2,280)	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>\$0</u></u>	<u><u>\$0</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, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Payment in Lieu of Taxes	\$62,000	\$62,000	\$62,360	\$360
Special Assessments	122,000	125,610	125,610	0
Intergovernmental	15,000	0	0	0
Other	\$0	\$0	\$32	32
Total Revenues	<u>199,000</u>	<u>187,610</u>	<u>188,002</u>	<u>392</u>
<u>Expenditures</u>				
Capital Outlay				
Services and Charges	6,000	352,191	350,081	2,110
Capital Outlay	67,599	67,598	67,598	0
Total Expenditures	<u>73,599</u>	<u>419,789</u>	<u>417,679</u>	<u>2,110</u>
Excess of Revenues Over (Under) Expenditures	<u>125,401</u>	<u>(232,179)</u>	<u>(229,677)</u>	<u>2,502</u>
<u>Other Financing Sources (Uses)</u>				
Notes Issued	0	61,753	61,753	0
Advances Out	0	(83,439)	(83,439)	0
Transfers In	0	83,439	333,439	250,000
Transfers Out	(121,247)	(290,492)	(290,492)	0
Total Other Financing Sources (Uses)	<u>(121,247)</u>	<u>(228,739)</u>	<u>21,261</u>	<u>250,000</u>
Changes in Fund Balance	260,687	(460,918)	(208,416)	252,502
Fund Balance at Beginning of Year	260,689	260,689	260,689	0
Prior Year Encumbrances Appropriated	<u>466,408</u>	<u>466,408</u>	<u>466,408</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$987,784</u></u>	<u><u>\$266,179</u></u>	<u><u>\$518,681</u></u>	<u><u>\$252,502</u></u>

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, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Total Revenues	\$0	\$0	\$0	\$0
<u>Expenditures</u>				
Capital Outlay				
Materials and Supplies	0	2,751	2,751	0
Capital Outlay	932,233	1,160,893	1,160,893	0
Total Expenditures	932,233	1,163,644	1,163,644	0
Changes in Fund Balance	(932,233)	(1,163,644)	(1,163,644)	0
Fund Balance at Beginning of Year	940,578	940,578	940,578	0
Prior Year Encumbrances Appropriated	223,066	223,066	223,066	0
Fund Balance at End of Year	<u>\$231,411</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
Council for Older Adults Construction Project Capital Projects Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Property Taxes	\$821,112	\$0	\$0	\$0
Intergovernmental	90,000	0	0	0
Interest	50,000	50,000	492,203	442,203
Total Revenues	961,112	50,000	492,203	442,203
<u>Expenditures</u>				
Capital Outlay				
Capital Outlay	9,000,000	5,000,000	3,022,997	1,977,003
Excess of Revenues Under Expenditures	(8,038,888)	(4,950,000)	(2,530,794)	2,419,206
<u>Other Financing Uses</u>				
Transfers Out	(911,112)	0	0	0
Changes in Fund Balance	(8,950,000)	(4,950,000)	(2,530,794)	2,419,206
Fund Balance at Beginning of Year	11,333,124	11,333,124	11,333,124	0
Prior Year Encumbrances Appropriated	70,735	70,735	70,735	0
Fund Balance at End of Year	<u>\$2,453,859</u>	<u>\$6,453,859</u>	<u>\$8,873,065</u>	<u>\$2,419,206</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Sawmill Parkway Extension Special Assessment Capital Projects Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Total Revenues	\$0	\$0	\$0	\$0
<u>Expenditures</u>				
Capital Outlay				
Capital Outlay	1,290,191	1,290,191	1,290,191	0
Excess of Revenues Under Expenditures	(1,290,191)	(1,290,191)	(1,290,191)	0
<u>Other Financing Sources</u>				
Notes Issued	2,300,000	0	0	0
Changes in Fund Balance	1,009,809	(1,290,191)	(1,290,191)	0
Fund Balance at Beginning of Year	1,290,191	1,290,191	1,290,191	0
Fund Balance at End of Year	<u>\$2,300,000</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
US23/Lewis Center Improvement Special Assessment Capital Projects Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Total Revenues	\$0	\$0	\$0	\$0
<u>Expenditures</u>				
Capital Outlay				
Services and Charges	0	52,300	52,268	32
Capital Outlay	156,004	303,704	303,659	45
Total Expenditures	156,004	356,004	355,927	77
Excess of Revenues Under Expenditures	(156,004)	(356,004)	(355,927)	77
<u>Other Financing Sources (Uses)</u>				
Notes Issued	2,600,000	200,000	200,000	0
Transfers Out	(2,600,000)	0	0	0
Total Other Financing Sources (Uses)	0	200,000	200,000	0
Changes in Fund Balance	(156,004)	(156,004)	(155,927)	77
Fund Balance at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	156,004	156,004	156,004	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$77</u>	<u>\$77</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, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$120,000	\$120,000	\$99,954	(\$20,046)
<u>Expenses</u>				
Services and Charges	101,000	101,000	45,745	55,255
Changes in Fund Balance	19,000	19,000	54,209	35,209
Fund Balance at Beginning of Year	1,296,423	1,296,423	1,296,423	0
Fund Balance at End of Year	<u>\$1,315,423</u>	<u>\$1,315,423</u>	<u>\$1,350,632</u>	<u>\$35,209</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, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Charges for Services	\$144,000	\$144,000	\$186,406	\$42,406
Licenses and Permits	136,000	136,000	134,373	(1,627)
Other	55,000	55,000	7,028	(47,972)
Total Revenues	<u>335,000</u>	<u>335,000</u>	<u>327,807</u>	<u>(7,193)</u>
<u>Expenses</u>				
Personal Services	195,830	195,930	191,831	4,099
Fringe Benefits	85,829	87,229	86,510	719
Services and Charges	68,625	67,125	9,224	57,901
Materials and Supplies	2,400	2,400	380	2,020
Total Expenses	<u>352,684</u>	<u>352,684</u>	<u>287,945</u>	<u>64,739</u>
Changes in Fund Balance	(17,684)	(17,684)	39,862	57,546
Fund Balance at Beginning of Year	<u>133,455</u>	<u>133,455</u>	<u>133,455</u>	<u>0</u>
Fund Balance at End of Year	<u>\$115,771</u>	<u>\$115,771</u>	<u>\$173,317</u>	<u>\$57,546</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, 2006

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Charges for Services	\$111,920	\$155,170	\$157,914	\$2,744
Grants	786,348	809,888	794,425	(15,463)
Other	7,100	12,250	12,434	184
Total Revenues	<u>905,368</u>	<u>977,308</u>	<u>964,773</u>	<u>(12,535)</u>
<u>Expenses</u>				
Personal Services	442,320	495,815	492,869	2,946
Fringe Benefits	96,855	106,660	106,657	3
Services and Charges	111,031	130,331	129,896	435
Materials and Supplies	111,600	107,600	107,539	61
Capital Outlay	200,200	196,700	186,046	10,654
Total Expenses	<u>962,006</u>	<u>1,037,106</u>	<u>1,023,007</u>	<u>14,099</u>
Excess of Revenues Under Expenses	(56,638)	(59,798)	(58,234)	1,564
Transfers In	<u>72,480</u>	<u>60,000</u>	<u>60,000</u>	<u>0</u>
Changes in Fund Balance	15,842	202	1,766	1,564
Fund Balance at Beginning of Year	<u>31,867</u>	<u>31,867</u>	<u>31,867</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$47,709</u></u>	<u><u>\$32,069</u></u>	<u><u>\$33,633</u></u>	<u><u>\$1,564</u></u>



Statistical Section

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Delaware County, Ohio
Statistical Section Description

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

CONTENTS

Financial Trends S2

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

Revenue Capacity..... S12

These schedules contain information to help the reader assess the County’s most significant local revenue source, the property tax.

Debt Capacity S26

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

Demographic and Economic Information S30

These schedules offer demographic and economic indicators to help the reader understand how the environment within which the County’s financial activities take place.

Operating Information S32

These schedules contain service and infrastructure data to help the reader understand how the information in the County’s financial report relates to the services the County provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB Statement No. 34 in 2002; schedules presenting government-wide information include information beginning in that year.

Delaware County, Ohio
Net Assets by Component
Last Five Years
(accrual basis of accounting)

	2006	2005	2004
Governmental Activities			
Invested in Capital Assets, Net of Related Debt	\$105,578,059	\$97,188,238	\$83,530,815
Restricted for			
Capital Projects	2,982,031	2,740,855	9,880,187
Debt Service	25,879	0	0
Other Purposes	50,285,195	46,585,488	30,673,861
Unrestricted	<u>23,042,824</u>	<u>21,997,258</u>	<u>29,384,334</u>
<i>Total Governmental Activities Net Assets</i>	<u>181,913,988</u>	<u>168,511,839</u>	<u>153,469,197</u>
Business-Type Activities			
Invested in Capital Assets, Net of Related Debt	121,954,166	109,521,587	102,470,037
Restricted	0	0	5,211,140
Unrestricted	<u>52,021,029</u>	<u>51,945,684</u>	<u>44,168,438</u>
<i>Total Business-Type Activities Net Assets</i>	<u>173,975,195</u>	<u>161,467,271</u>	<u>151,849,615</u>
Primary Government			
Invested in Capital Assets, Net of Related Debt	227,532,225	206,709,825	186,000,852
Restricted	53,293,105	49,326,343	45,765,188
Unrestricted	<u>75,063,853</u>	<u>73,942,942</u>	<u>73,552,772</u>
<i>Total Primary Government Net Assets</i>	<u>\$355,889,183</u>	<u>\$329,979,110</u>	<u>\$305,318,812</u>

<u>2003</u>	<u>2002</u>
\$78,443,053	\$71,855,811
8,731,355	3,315,886
0	0
28,744,681	34,433,822
<u>26,408,200</u>	<u>24,290,467</u>
<u>142,327,289</u>	<u>133,895,986</u>
98,107,339	88,947,257
0	2,999,794
<u>43,486,759</u>	<u>38,352,240</u>
<u>141,594,098</u>	<u>130,299,291</u>
176,550,392	160,803,068
37,476,036	40,749,502
<u>69,894,959</u>	<u>62,642,707</u>
<u>\$283,921,387</u>	<u>\$264,195,277</u>

Delaware County, Ohio
Changes in Net Assets
Last Five Years
(accrual basis of accounting)

	2006	2005	2004
Expenses			
Governmental Activities			
General Government			
Legislative and Executive	\$16,888,829	\$13,804,750	\$12,934,247
Judicial	6,748,207	6,478,773	6,230,638
Public Safety			
911	2,867,626	1,698,446	1,619,840
Emergency Medical Services	7,510,187	7,468,274	7,438,586
Sheriff	13,654,424	11,800,396	10,635,672
Other Public Safety	3,995,524	4,098,232	4,466,449
Public Works	20,674,441	14,677,345	13,371,205
Health	10,385,226	10,518,395	10,416,370
Human Services			
Job and Family Services	6,859,993	6,586,812	6,082,669
Child Support Enforcement	1,406,167	1,379,157	1,445,438
Children Services	1,971,588	1,638,485	2,036,526
Other Human Services	340,080	438,224	348,343
Intergovernmental	697,645	551,901	497,326
Interest and Fiscal Charges	2,326,983	1,658,337	1,390,360
<i>Total Governmental Activities Expenses</i>	<u>96,326,920</u>	<u>82,797,527</u>	<u>78,913,669</u>
Business-Type Activities			
Sanitary Engineer	14,510,687	13,901,576	13,849,734
Other Enterprise			
Solid Waste Transfer	8,082	7,069	5,936
Storm Sewer Phase II	286,494	296,980	31,717
Delaware Area Transit	938,170	806,079	758,998
<i>Total Business-Type Activities Expenses</i>	<u>15,743,433</u>	<u>15,011,704</u>	<u>14,646,385</u>
<i>Total Primary Government Expenses</i>	<u>112,070,353</u>	<u>97,809,231</u>	<u>93,560,054</u>
Program Revenues			
Governmental Activities			
Charges for Services			
General Government			
Legislative and Executive	12,588,462	13,107,883	12,604,812
Judicial	1,396,951	1,207,508	1,406,252
Public Safety			
Sheriff	2,480,070	2,837,756	2,550,175
Other Public Safety	430,844	424,345	420,372
Public Works	3,212,484	4,062,440	2,571,320
Health	213,928	208,834	175,048
Human Services			
Job and Family Services	1,290	2,579	5,071
Child Support Enforcement	315,913	313,118	267,660
Children Services	0	0	0
Operating Grants, Contributions, and Interest	23,888,953	19,165,595	18,450,534
Capital Grants, Contributions, and Interest	954,345	580,128	345,479
<i>Total Governmental Activities Program Revenues</i>	<u>45,483,240</u>	<u>41,910,186</u>	<u>38,796,723</u>

2003	2002
\$12,974,146	\$13,622,062
6,184,743	4,799,098
2,870,428	1,400,129
7,103,203	6,114,696
9,740,640	7,243,547
3,752,320	3,985,680
16,679,512	10,560,796
10,797,440	9,224,212
6,479,376	6,318,827
1,208,997	1,201,793
2,043,044	1,514,948
358,329	351,205
709,069	1,491,889
1,209,548	1,211,982
82,110,795	69,040,864
13,987,938	12,530,549
20,059	8,762
22,224	20,231
824,599	1,028,800
14,854,820	13,588,342
96,965,615	82,629,206
12,892,566	11,286,734
1,362,127	810,167
2,173,409	1,899,917
363,707	452,713
3,611,692	2,361,183
172,757	42,880
1,506	10,733
267,880	209,211
0	231
18,532,118	17,781,672
3,685,658	124,285
43,063,420	34,979,726

(continued)

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

	2006	2005	2004
Business-Type Activities			
Charges for Services			
Sanitary Engineer	\$11,698,334	\$10,078,144	\$10,055,543
Other Enterprise			
Solid Waste Transfer	99,947	116,441	145,674
Storm Water Phase II	321,479	238,644	130,911
Delaware Area Transit	137,960	101,576	231,152
Operating Grants, Contributions, and Interest	794,425	605,465	414,995
Capital Grants, Contributions, and Interest	15,072,192	13,168,290	13,839,788
<i>Total Business-Type Activities Program Revenues</i>	<u>28,124,337</u>	<u>24,308,560</u>	<u>24,818,063</u>
<i>Total Primary Government Program Revenues</i>	<u>73,607,577</u>	<u>66,218,746</u>	<u>63,614,786</u>
Net (Expense) Revenue			
Governmental Activities	(50,843,680)	(40,887,341)	(40,116,946)
Business-Type Activities	12,380,904	9,296,856	10,171,678
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(\$38,462,776)</u>	<u>(\$31,590,485)</u>	<u>(\$29,945,268)</u>
General Revenues and Other Changes in Net Assets			
Governmental Activities			
Property Taxes Levied for			
General Operating	\$6,362,605	\$4,498,079	\$4,209,723
Public Safety - 911	1,090,770	1,023,787	976,347
Health - Mental Retardation and Developmental Disabilities	8,294,224	7,878,542	7,571,087
Permanent Improvement	523,960	470,380	428,068
Council for Older Adults	915,353	0	0
Payment in Lieu of Taxes	62,360	140,616	112,807
Sales Taxes			
General Operating	20,256,768	19,523,710	19,115,337
Auto and Gas	13,505,449	13,016,554	12,745,795
Grants and Entitlements not Restricted to Specific Programs	3,719,465	3,331,561	3,238,201
Interest	8,554,766	4,877,806	2,060,519
Other	1,020,109	1,228,948	860,068
Transfers	(60,000)	(60,000)	(59,098)
<i>Total Governmental Activities</i>	<u>64,245,829</u>	<u>55,929,983</u>	<u>51,258,854</u>
Business-Type Activities			
Interest	0	20,872	(7,264)
Gain on Sale of Capital Assets	0	108,496	0
Other	67,020	131,432	32,005
Transfers	60,000	60,000	59,098
<i>Total Business-Type Activities</i>	<u>127,020</u>	<u>320,800</u>	<u>83,839</u>
<i>Total Primary Government</i>	<u>64,372,849</u>	<u>56,250,783</u>	<u>51,342,693</u>
Change in Net Assets			
Governmental Activities	13,402,149	15,042,642	11,141,908
Business-Type Activities	12,507,924	9,617,656	10,255,517
<i>Total Primary Government Changes in Net Assets</i>	<u>\$25,910,073</u>	<u>\$24,660,298</u>	<u>\$21,397,425</u>

2003	2002
\$9,056,859	\$8,440,326
148,992	124,275
0	0
350,776	360,429
337,526	654,455
16,222,637	26,236,507
<u>26,116,790</u>	<u>35,815,992</u>
69,180,210	70,795,718
(39,047,375)	(34,061,138)
11,261,970	22,227,650
<u>(\$27,785,405)</u>	<u>(\$11,833,488)</u>
\$3,802,630	\$3,443,784
893,724	882,309
6,918,513	7,020,498
377,447	341,988
0	0
39,374	14,826
17,466,322	15,641,752
11,645,466	10,427,834
3,767,401	2,865,038
1,436,471	2,745,538
1,158,458	2,150,082
(27,128)	0
<u>47,478,678</u>	<u>45,533,649</u>
(55,378)	(157,491)
0	0
61,087	2,568
27,128	0
<u>32,837</u>	<u>(154,923)</u>
<u>47,511,515</u>	<u>45,378,726</u>
8,431,303	11,472,511
11,294,807	22,072,727
<u>\$19,726,110</u>	<u>\$33,545,238</u>

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

	<u>2006</u>	<u>2005 (1)</u>	<u>2004</u>	<u>2003</u>
General Fund				
Reserved	\$709,348	\$558,093	\$657,894	\$785,177
Unreserved	<u>17,983,648</u>	<u>16,277,101</u>	<u>15,304,943</u>	<u>15,272,705</u>
<i>Total General Fund</i>	<u>18,692,996</u>	<u>16,835,194</u>	<u>15,962,837</u>	<u>16,057,882</u>
All Other Governmental Funds				
Reserved	2,367,095	4,720,458	6,425,465	1,817,069
Unreserved, Reported in				
Special Revenue Funds	48,356,860	45,667,663	37,327,114	32,941,370
Debt Service Fund	25,879	0	0	0
Capital Projects Funds	<u>6,673,072</u>	<u>11,306,776</u>	<u>13,034,940</u>	<u>19,237,857</u>
Total All Other Governmental Funds	<u>57,422,906</u>	<u>61,694,897</u>	<u>56,787,519</u>	<u>53,996,296</u>
<i>Total Governmental Funds</i>	<u>\$76,115,902</u>	<u>\$78,530,091</u>	<u>\$72,750,356</u>	<u>\$70,054,178</u>

(1) The internal service fund was reclassified from a business-type activity to a governmental activity.

(2) The County implemented GASB Statements No. 33 and 34 for the year ended December 31, 2002.

<u>2002 (2)</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>
\$680,757	\$371,956	\$647,065	\$292,543	\$321,226	\$183,496
<u>14,042,002</u>	<u>10,810,192</u>	<u>10,000,038</u>	<u>6,568,341</u>	<u>3,976,988</u>	<u>3,539,812</u>
<u>14,722,759</u>	<u>11,182,148</u>	<u>10,647,103</u>	<u>6,860,884</u>	<u>4,298,214</u>	<u>3,723,308</u>
2,614,217	7,720,998	3,855,622	5,793,519	4,130,310	3,439,637
32,090,750	24,985,055	18,339,445	11,726,913	9,732,552	8,932,849
0	0	0	0	0	0
<u>9,100,392</u>	<u>10,737,527</u>	<u>25,719,973</u>	<u>10,709,426</u>	<u>11,402,367</u>	<u>7,823,528</u>
<u>43,805,359</u>	<u>43,443,580</u>	<u>47,915,040</u>	<u>28,229,858</u>	<u>25,265,229</u>	<u>20,196,014</u>
<u>\$58,528,118</u>	<u>\$54,625,728</u>	<u>\$58,562,143</u>	<u>\$35,090,742</u>	<u>\$29,563,443</u>	<u>\$23,919,322</u>

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

	2006	2005 (1)	2004	2003
Revenues				
Property Taxes	\$17,081,838	\$13,898,556	\$12,985,059	\$12,036,039
Payment in Lieu of Taxes	62,360	140,616	112,807	39,374
Sales Taxes	33,762,217	32,540,264	31,861,132	29,111,788
Special Assessments	923,456	796,392	668,890	594,502
Charges for Services	17,521,065	27,035,118	16,086,809	18,077,458
Licenses and Permits	1,790,022	1,953,299	2,401,311	2,475,514
Fines and Forfeitures	540,335	504,410	739,359	755,235
Intergovernmental	25,825,557	23,083,180	22,399,871	23,956,935
Interest	8,762,689	4,899,992	2,098,071	1,694,405
Donations	5,597	5,405	9,195	9,931
Other	972,443	1,212,506	858,867	1,249,887
Total Revenues	107,247,579	106,069,738	90,221,371	90,001,068
Expenditures				
Current				
General Government				
Legislative and Executive	16,257,225	21,585,868	12,311,683	12,416,710
Judicial	6,619,123	6,226,229	6,148,129	6,180,438
Public Safety	26,652,823	24,757,562	23,523,738	21,468,067
Public Works	24,996,133	20,379,827	16,863,287	22,710,802
Health	10,125,021	10,300,924	10,505,122	11,150,524
Human Services	10,461,000	9,918,541	9,818,781	10,057,277
Other	0	0	0	0
Intergovernmental	8,822,679	16,084,189	493,200	713,669
Capital Outlay	692,730	546,986	9,156,505	3,966,025
Debt Service				
Principal Retirement	2,705,000	2,365,000	1,945,000	600,000
Interest and Fiscal Charges	2,270,034	1,534,608	1,307,818	1,184,368
Issuance Costs	0	158,139	239,861	113,451
Total Expenditures	109,601,768	113,857,873	92,313,124	90,561,331
Excess of Revenues Over (Under) Expenditures	(2,354,189)	(7,788,135)	(2,091,753)	(560,263)
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	0	0
General Obligation Refunding Bonds Issued	0	3,540,000	16,075,000	0
General Obligation Bonds Issued	0	12,000,000	4,575,000	12,000,000
Special Assessment Bonds Issued	0	0	0	0
Premium on General Obligation Refunding Bonds Issued				
	0	44,032	357,414	0
Premium on General Obligation Bonds Issued	0	105,074	78,316	113,451
Payment to Bond Refunding Escrow Agent	0	(3,528,433)	(16,238,701)	0
Transfers In	9,534,494	5,904,669	5,157,694	4,389,678
Transfers Out	(9,594,494)	(5,964,669)	(5,216,792)	(4,416,806)
Transfers to Component Units	0	0	0	0
Total Other Financing Sources (Uses)	(60,000)	12,100,673	4,787,931	12,086,323
Net Changes in Fund Balances	(\$2,414,189)	\$4,312,538	\$2,696,178	\$11,526,060
Debt Service as a Percentage of Noncapital Expenditures				
	5.4%	8.6%	26.4%	2.4%

(1) A restatement for a change in fund structure occurred in the financial statements in 2005 that increased fund balance, in the amount of \$1,467,196.

(2) In 2002, the County implemented GASB Statements No. 33 and 34 that generated a restatement, in the amount of \$5,204,834.

2002 (2)	2001	2000	1999	1998	1997
\$11,676,632	\$33,297,079	\$14,366,763	\$13,602,110	\$11,937,124	\$10,712,968
14,826	0	0	0	0	0
26,069,586	0	18,211,040	13,639,777	11,557,332	9,461,753
430,663	456,230	255,072	125,758	14,883	3,654
13,853,395	8,948,614	6,907,769	6,356,625	5,177,623	4,403,999
2,366,827	2,199,845	2,121,231	1,982,309	1,593,226	1,280,438
709,245	506,311	573,665	653,166	730,114	472,568
20,504,878	22,839,778	19,439,921	18,932,747	15,745,750	15,559,531
2,728,342	5,848,960	7,198,778	3,889,866	3,256,772	2,529,553
7,693	0	0	0	0	0
2,628,536	2,746,045	2,253,217	1,692,998	1,920,889	1,257,482
80,990,623	76,842,862	71,327,456	60,875,356	51,933,713	45,681,946
12,413,253	10,203,411	8,518,378	10,011,539	8,365,843	7,832,952
4,636,184	4,066,165	3,610,817	3,241,656	2,997,886	2,682,598
18,068,893	17,351,026	14,133,000	12,746,761	9,485,500	8,777,597
16,171,124	13,180,371	11,840,207	12,385,530	10,396,882	7,984,288
9,989,000	8,720,143	8,033,815	7,241,180	6,569,038	6,169,750
8,867,814	8,612,242	7,289,035	6,013,303	4,983,271	4,772,655
0	57,696	3,836	856	392	5,041
488,604	0	0	0	0	0
9,882,166	15,601,443	8,763,109	3,747,465	2,229,520	2,643,317
565,000	525,000	215,000	125,000	0	0
1,211,029	1,235,297	994,622	315,898	270,542	87,891
0	0	0	0	0	0
82,293,067	79,552,794	63,401,819	55,829,188	45,298,874	40,956,089
(1,302,444)	(2,709,932)	7,925,637	5,046,168	6,634,839	4,725,857
0	17,688	21,345	23,488	20,240	27,474
0	0	0	0	0	0
0	0	16,245,031	0	0	5,097,231
0	0	0	973,105	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
7,371,046	5,732,018	7,629,485	4,549,972	7,935,355	4,563,792
(7,371,046)	(6,872,018)	(8,229,485)	(4,849,972)	(8,666,709)	(5,399,760)
0	(104,171)	(120,612)	(215,462)	(279,604)	(257,185)
0	(1,226,483)	15,545,764	481,131	(990,718)	4,031,552
(\$1,302,444)	(\$3,936,415)	\$23,471,401	\$5,527,299	\$5,644,121	\$8,757,409
2.7%	2.6%	2.2%	0.9%	0.6%	0.2%

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

Collection Year	Real Property			Tangible Public Utility	
	Assessed Value		Estimated	Assessed Value	Estimated Actual Value
	Residential/ Agricultural	Commercial/ Industrial/PU	Actual Value		
2006	\$4,813,157,600	\$666,409,120	\$15,655,904,914	\$143,426,960	\$162,985,182
2005	3,887,621,370	617,617,680	12,872,111,571	142,133,390	161,515,216
2004	3,589,512,490	590,561,680	11,943,069,057	136,313,060	154,901,205
2003	3,302,791,850	551,855,330	11,013,277,657	135,698,000	154,202,273
2002	2,753,065,960	456,543,100	9,170,311,600	100,756,200	114,495,682
2001	2,504,397,000	510,391,850	8,613,682,429	125,858,920	143,021,500
2000	2,294,190,810	414,411,910	7,738,864,914	130,218,860	147,975,977
1999	1,851,792,270	322,812,830	6,213,157,429	126,479,550	143,726,761
1998	1,697,250,260	280,642,670	5,651,122,657	120,535,660	136,972,341
1997	1,572,128,350	263,777,690	5,245,445,829	117,730,590	133,784,761

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

Real property is reappraised every six years with a State mandated update of the current market value in the third year following each appraisal.

The assessed value of real property (including public utility real property) is 35 percent of estimated actual value. Personal property tax is assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of actual value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property is assessed at 25 percent of actual value for machinery and equipment and 23 percent for inventory. The general business tangible personal property tax is being phased out beginning in 2006. The percentage is 18.75 percent for 2006, 12.5 percent for 2007, 6.25 percent for 2008, and zero for 2009.

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10 percent, 2 1/2 percent, and homestead exemptions before being billed.

Tangible Personal Property		Total			Weighted Average Tax Rate
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	
\$173,159,769	\$923,518,768	\$5,796,153,449	\$16,742,408,864	34.62%	\$3.26
230,485,688	1,047,662,218	4,877,858,128	14,081,289,006	34.64	3.14
242,090,769	1,052,568,561	4,558,477,999	13,150,538,823	34.66	3.17
279,981,303	1,166,588,763	4,270,326,483	12,334,068,693	34.62	3.21
245,369,439	981,477,756	3,555,734,699	10,266,285,038	34.64	3.46
227,923,350	911,693,400	3,368,571,120	9,668,397,329	34.84	3.06
195,778,315	783,113,260	3,034,599,895	8,669,954,151	35.00	3.89
177,173,002	708,692,008	2,478,257,652	7,065,576,198	35.08	4.18
148,361,631	593,446,524	2,246,790,221	6,381,541,522	35.21	4.22
133,240,832	532,963,328	2,086,877,462	5,912,193,918	35.30	4.24

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

	2006	2005	2004	2003
General	\$1.20	\$1.00	\$1.00	\$1.00
Effective Millage Rates				
Residential/Agriculture	1.2000	1.0000	1.0000	1.0000
Commercial/Industrial	1.2000	1.0000	1.0000	1.0000
Tangible/Public Utility Personal	1.2000	1.0000	1.0000	1.0000
Permanent Improvement	0.10	0.10	0.10	0.10
Effective Millage Rates				
Residential/Agriculture	0.1000	0.1000	0.1000	0.1000
Commercial/Industrial	0.1000	0.1000	0.1000	0.1000
Tangible/Public Utility Personal	0.1000	0.1000	0.1000	0.1000
Developmental Disabilities	2.10	2.10	2.10	2.10
Effective Millage Rates (1)				
Residential/Agriculture	1.5105	1.7570	1.7856	1.8135
Commercial/Industrial	1.5912	1.6988	1.7374	1.7585
Tangible/Public Utility Personal	2.1000	2.1000	2.1000	2.1000
911	0.31	0.31	0.31	0.31
Effective Millage Rates				
Residential/Agriculture	0.2217	0.2579	0.2620	0.2663
Commercial/Industrial	0.2473	0.2627	0.2632	0.2666
Tangible/Public Utility Personal	0.3100	0.3100	0.3100	0.3100
Senior Citizen Bond	0.17	N/A	N/A	N/A
Effective Millage Rates				
Residential/Agriculture	0.17	N/A	N/A	N/A
Commercial/Industrial	0.17	N/A	N/A	N/A
Tangible/Public Utility Personal	0.17	N/A	N/A	N/A
Total Delaware County	3.88	3.51	3.51	3.51
Effective Millage Rates				
Residential/Agriculture	3.2022	3.1149	3.1476	3.1798
Commercial/Industrial	3.3085	3.0615	3.1006	3.1251
Tangible/Public Utility Personal	3.8800	3.5100	3.5100	3.5100
School Districts				
Big Walnut	23.89 - 32.39	25.37 - 33.87	23.66 - 32.16	23.90 - 32.40
Delaware	34.45 - 67.18	38.01 - 67.96	33.40 - 64.73	33.97 - 64.97
Out-of-County School Districts				
Buckeye Valley	23.98 - 32.98	24.20 - 33.20	24.52 - 33.52	24.80 - 33.80
Centerburg	25.53 - 39.05	27.74 - 41.16	27.74 - 41.16	27.75 - 41.16
Dublin	41.27 - 72.50	38.47 - 64.60	38.56 - 64.60	38.69 - 64.60
Elgin	26.14 - 37.85	26.21 - 37.85	25.90 - 37.85	26.00 - 37.85
Highland	22.18 - 22.30	22.26 - 22.30	22.26 - 22.30	22.81 - 22.85
Johnstown-Monroe	20.00 - 30.70	21.38 - 39.30	21.98 - 39.58	22.11 - 39.58
North Union	36.12 - 40.95	36.12 - 40.85	36.00 - 40.85	36.00 - 40.85
Northridge	24.01 - 36.70	24.52 - 37.05	24.48 - 37.15	24.62 - 37.28
Olentangy	35.67 - 62.00	38.47 - 61.00	28.63 - 50.50	29.10 - 50.56
Westerville	35.70 - 67.31	40.69 - 68.01	35.37 - 63.20	35.45 - 63.20

2002	2001	2000	1999	1998	1997
\$1.00	\$1.00	\$1.80	\$1.80	\$1.80	\$1.80
1.0000	1.0000	1.8000	1.8000	1.8000	1.8000
1.0000	1.0000	1.8000	1.8000	1.8000	1.8000
1.0000	1.0000	1.8000	1.8000	1.8000	1.8000
0.10	0.10	0.10	0.10	0.10	0.10
0.1000	0.1000	0.1000	0.1000	0.1000	0.1000
0.1000	0.1000	0.1000	0.1000	0.1000	0.1000
0.1000	0.1000	0.1000	0.1000	0.1000	0.1000
2.10	2.10	2.10	2.10	2.10	2.10
2.0566	1.5165	1.5408	1.7880	1.8297	1.8458
2.0289	1.4783	1.5371	1.7956	1.8299	1.8700
2.1000	2.1000	2.1000	2.1000	2.1000	2.1000
0.31	0.62	0.62	0.62	0.62	0.62
0.3033	0.3476	0.3530	0.4132	0.4237	0.4276
0.3013	0.4298	0.4244	0.4925	0.4922	0.5000
0.3100	0.6200	0.6200	0.6200	0.6200	0.6200
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
3.51	3.82	4.62	4.62	4.62	4.62
3.4599	2.9641	3.7938	4.1012	4.1534	4.1734
3.4302	3.0081	3.8615	4.1881	4.2221	4.2700
3.5100	3.8200	4.6200	4.6200	4.6200	4.6200
23.50 - 32.00	25.31 - 33.81	27.79 - 36.29	27.38 - 35.88	28.00 - 36.50	29.19 - 37.69
37.30 - 65.37	35.15 - 65.54	35.72 - 65.95	41.09 - 66.91	38.46 - 63.89	38.99 - 64.14
25.10 - 34.15	25.40 - 34.40	25.51 - 35.41	26.71 - 35.71	26.74 - 35.74	26.63 - 35.63
27.86 - 41.16	27.86 - 41.16	20.81 - 34.10	20.98 - 34.10	20.98 - 34.10	26.08 - 39.20
42.60 - 65.22	42.96 - 65.22	43.16 - 65.22	47.18 - 65.50	39.81 - 57.90	40.08 - 57.90
25.85 - 37.85	26.30 - 38.30	26.30 - 38.30	26.10 - 38.10	27.23 - 39.17	27.22 - 39.17
22.85 - 22.85	23.85 - 23.85	23.85 - 23.85	24.55 - 24.55	24.55 - 24.55	24.55 - 24.55
24.49 - 39.50	24.79 - 39.64	22.31 - 40.85	27.25 - 43.58	27.83 - 44.16	25.80 - 42.12
29.40 - 34.25	29.52 - 34.35	29.50 - 34.85	30.00 - 34.85	31.77 - 36.25	32.89 - 37.80
25.20 - 37.80	25.25 - 37.85	25.50 - 38.10	26.60 - 39.20	26.87 - 39.47	34.57 - 47.17
30.87 - 49.80	31.42 - 49.80	31.92 - 49.77	26.92 - 41.57	28.71 - 42.84	27.11 - 41.01
38.81 - 63.40	38.12 - 63.50	33.78 - 59.66	36.40 - 61.15	39.02 - 61.32	38.32 - 61.31

(continued)

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

	2006	2005	2004	2003
Joint Vocational School Districts				
Central Ohio	\$0.50 - 0.50	\$0.50 - 0.50	\$0.50 - 0.50	\$0.50 - 0.50
Delaware County	2.28 - 3.20	2.37 - 3.20	2.41 - 3.20	2.46 - 3.20
Knox County	2.57 - 6.40	2.81 - 6.40	2.82 - 6.40	2.82 - 6.40
Licking County	3.00 - 3.00	3.00 - 3.00	2.80 - 2.80	3.00 - 3.00
Tri-Rivers	2.40 - 4.40	2.53 - 4.40	2.56 - 4.40	2.56 - 4.40
Corporations				
Ashley	15.05 - 18.60	17.43 - 18.60	16.43 - 17.60	13.09 - 17.60
Columbus	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
Dublin	1.95 - 2.95	1.99 - 2.96	1.99 - 2.96	2.00 - 2.97
Galena	3.03 - 3.70	3.33 - 3.70	3.52 - 3.70	3.52 - 3.70
Ostrander	1.30 - 1.30	1.30 - 1.30	1.30 - 1.30	1.30 - 1.30
Powell	3.95 - 3.95	4.01 - 4.01	4.95 - 4.95	5.30 - 5.30
Shawnee Hills	10.25 - 14.92	13.45 - 14.92	13.49 - 14.92	11.06 - 14.92
Sunbury	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50
Westerville	10.57 - 17.97	11.65 - 17.95	11.80 - 18.06	11.60 - 17.85
Townships				
Berkshire	0.80 - 0.80	0.80 - 0.80	0.80 - 0.80	0.80 - 0.80
Berlin	4.17 - 4.60	4.54 - 4.60	4.21 - 4.60	4.24 - 4.60
Brown	4.37 - 4.90	4.66 - 4.90	4.66 - 4.90	4.67 - 4.90
Concord	8.45 - 11.30	9.65 - 11.30	8.69 - 11.30	8.88 - 11.30
Delaware	2.12 - 2.20	2.18 - 2.20	2.19 - 2.20	1.98 - 2.20
Genoa	8.43 - 9.40	10.02 - 12.10	10.13 - 12.10	10.22 - 12.10
Harlem	6.45 - 7.12	7.24 - 7.26	7.32 - 7.32	5.95 - 6.32
Kingston	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30
Liberty	6.87 - 8.50	7.76 - 8.60	7.84 - 8.62	8.04 - 8.70
Marlboro	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30
Orange	11.94 - 14.00	13.40 - 14.00	13.08 - 13.95	10.20 - 12.15
Oxford	4.07 - 4.50	4.36 - 4.50	4.23 - 4.50	4.23 - 4.50
Porter	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50
Radnor	6.60 - 6.88	6.83 - 6.88	6.86 - 6.88	6.42 - 6.88
Scioto	5.48 - 5.95	6.61 - 6.65	4.94 - 5.25	6.89 - 7.20
Thompson	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
Troy	2.20 - 2.20	2.20 - 2.20	2.20 - 2.20	2.20 - 2.20
Washington	8.15 - 14.49	8.37 - 14.49	8.44 - 14.40	8.50 - 14.50

2002	2001	2000	1999	1998	1997
\$1.10 - 1.10	\$1.10 - 1.10	\$1.60 - 1.60	\$1.60 - 1.60	\$1.60 - 1.60	\$1.60 - 1.60
2.80 - 3.20	2.64 - 3.40	2.65 - 3.40	2.76 - 3.40	2.78 - 3.40	3.39 - 4.40
3.12 - 6.40	3.12 - 6.40	3.12 - 6.40	3.82 - 6.40	3.83 - 6.40	3.84 - 6.40
2.00 - 2.00	2.00 - 2.00	2.00 - 2.00	2.00 - 2.00	2.00 - 2.00	2.00 - 2.00
2.61 - 4.40	2.88 - 4.40	2.88 - 4.40	3.14 - 4.40	3.70 - 4.40	2.40 - 3.10
14.14 - 17.60	9.31 - 14.60	12.16 - 18.60	13.84 - 18.60	13.84 - 18.60	13.82 - 18.60
2.10 - 2.10	2.10 - 2.10	2.10 - 2.10	2.10 - 2.10	2.10 - 2.10	2.10 - 2.10
2.70 - 2.70	2.70 - 2.70	2.70 - 2.70	2.70 - 2.70	2.70 - 2.70	2.70 - 2.70
2.03 - 2.97	2.04 - 2.97	2.04 - 2.97	2.07 - 2.97	2.07 - 2.97	2.08 - 2.98
2.77 - 3.70	2.77 - 3.70	2.77 - 3.70	3.02 - 3.70	3.02 - 3.70	5.89 - 8.70
1.30 - 1.30	1.30 - 1.30	1.30 - 1.30	1.30 - 1.30	1.30 - 1.30	1.30 - 1.30
3.13 - 3.13	3.25 - 3.25	3.09 - 3.09	2.93 - 2.93	3.09 - 3.09	2.12 - 2.12
9.65 - 14.92	9.65 - 14.92	9.64 - 14.92	12.04 - 14.92	12.04 - 14.92	12.04 - 14.92
2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50
9.24 - 14.50	9.31 - 14.54	9.37 - 14.57	10.20 - 14.65	10.27 - 14.69	10.32 - 14.72
0.80 - 0.80	0.80 - 0.80	0.80 - 0.80	0.80 - 0.80	0.80 - 0.80	0.80 - 0.80
3.59 - 4.10	3.65 - 4.10	3.68 - 4.10	2.98 - 4.10	3.98 - 4.10	4.89 - 5.90
4.89 - 4.90	4.90 - 4.90	3.76 - 4.90	4.45 - 4.90	4.45 - 4.90	4.48 - 4.90
8.78 - 11.30	8.99 - 11.30	9.30 - 11.30	10.97 - 12.70	8.68 - 12.70	9.16 - 12.70
2.04 - 2.20	2.05 - 2.20	2.07 - 2.20	2.19 - 2.20	2.03 - 2.20	2.03 - 2.20
11.42 - 12.10	11.76 - 12.10	7.60 - 10.10	8.61 - 10.50	8.91 - 10.50	8.98 - 10.50
6.40 - 6.40	6.40 - 6.41	6.06 - 6.47	6.58 - 6.61	6.59 - 6.60	5.69 - 6.03
2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30
6.60 - 6.75	6.38 - 6.42	6.32 - 6.93	5.96 - 6.10	4.72 - 6.10	5.11 - 5.60
2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30
11.10 - 11.75	11.43 - 11.75	5.38 - 6.10	5.94 - 6.10	5.46 - 6.10	5.52 - 6.10
4.38 - 4.50	4.08 - 4.50	4.64 - 5.40	4.99 - 5.40	4.99 - 5.40	5.05 - 5.40
2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50
6.56 - 6.88	6.56 - 6.88	6.56 - 6.88	6.88 - 6.88	5.54 - 6.21	5.82 - 6.49
5.05 - 5.05	6.79 - 7.05	5.79 - 7.05	7.00 - 7.05	5.82 - 6.30	6.03 - 6.80
2.10 - 2.10	2.10 - 2.10	2.10 - 2.10	2.10 - 2.10	2.10 - 2.10	2.10 - 2.10
2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50
2.20 - 2.20	2.20 - 2.20	2.20 - 2.20	2.20 - 2.20	2.20 - 2.20	2.20 - 2.20
9.52 - 14.90	9.62 - 14.90	8.38 - 14.51	7.77 - 13.01	7.82 - 13.02	7.94 - 13.03

(continued)

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

Other Units	2006	2005	2004	2003
Delaware County District Library	\$0.08 - 0.08	\$0.09 - 0.09	\$0.12 - 0.12	\$0.15 - 0.15
Delaware County Health District	0.59 - 0.70	0.69 - 0.70	0.40 - 0.70	0.41 - 0.70
Delaware-Morrow Mental Health District	0.74 - 1.00	0.86 - 1.00	0.88 - 1.00	0.89 - 1.00
Delaware Preservation Park District	0.24 - 0.40	0.28 - 0.40	0.29 - 0.40	0.29 - 0.40
BST&G Fire District	1.40 - 2.00	1.67 - 2.00	1.72 - 2.00	1.73 - 2.00
Elm Valley Joint Fire District	2.11 - 2.50	2.33 - 2.50	2.33 - 2.50	2.33 - 2.50
Fort Morrow Fire District	1.88 - 2.00	1.90 - 2.00	1.91 - 2.00	4.41 - 1.50
Kingston-Porter Fire District	4.07 - 7.69	4.79 - 7.75	4.78 - 7.72	4.91 - 7.82
Tri-Township Fire District	3.48 - 4.40	3.92 - 4.40	3.95 - 4.40	3.74 - 4.40
Senior Citizens	0.58 - 0.70	0.68 - 0.70	0.69 - 0.70	0.51 - 0.70
Westerville Public Library	0.61 - 0.80	0.71 - 0.80	0.71 - 0.80	0.71 - 0.80

Source: Ohio Department of Taxation

(1) The voters passed a replacement levy for mental retardation and development disabilities in 2001.

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

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

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

2002	2001	2000	1999	1998	1997
\$0.18 - 0.18	\$0.19 - 0.19	\$0.24 - 0.24	\$0.29 - 0.29	\$0.31 - 0.31	\$0.29 - 0.29
0.47 - 0.70	0.48 - 0.70	0.48 - 0.70	0.57 - 0.70	0.58 - 0.70	0.59 - 0.70
0.45 - 1.00	0.46 - 1.00	0.46 - 1.00	0.55 - 1.00	0.56 - 1.00	0.57 - 1.00
0.33 - 0.40	0.34 - 0.40	0.34 - 0.40	N/A	N/A	N/A
1.62 - 2.00	1.64 - 2.00	1.65 - 2.00	1.96 - 2.00	1.99 - 2.00	1.36 - 2.00
2.49 - 2.50	2.50 - 2.50	N/A	N/A	N/A	N/A
2.10 - 2.25	1.88 - 2.25	1.89 - 2.25	1.19 - 1.50	1.49 - 1.50	1.50 - 1.50
4.06 - 6.37	4.02 - 6.30	3.16 - 6.35	4.41 - 6.39	2.31 - 4.29	2.78 - 4.29
4.19 - 4.40	3.14 - 4.40	3.09 - 4.40	3.72 - 4.40	3.74 - 4.40	3.76 - 4.40
0.58 - 0.70	0.59 - 0.70	0.60 - 0.70	0.41 - 0.50	0.42 - 0.50	0.42 - 0.50
N/A	N/A	N/A	N/A	N/A	N/A

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

Collection Year	Current Tax Levy (1)	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (2)	Total Tax Collections	Percent of Total Tax Collections to Current Tax Levy
2006	\$16,276,378	\$15,790,744	97.02%	\$404,468	\$16,195,212	99.50%
2005	12,841,797	12,446,233	96.92	322,170	12,768,403	99.43
2004	11,909,546	11,721,500	98.42	366,149	12,087,649	101.50
2003	11,119,934	10,941,083	98.39	520,214	11,461,297	103.07
2002	9,906,057	9,713,127	98.05	401,582	10,114,709	102.11
2001	8,030,063	7,838,047	97.61	223,683	8,061,730	100.39
2000	9,406,637	9,277,713	98.63	232,568	9,510,281	101.10
1999	8,308,636	8,180,999	98.46	265,670	8,446,669	101.66
1998	7,660,802	7,581,572	98.97	230,680	7,812,252	101.98
1997	7,160,234	7,056,191	98.55	209,779	7,265,970	101.48

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

- (1) Includes homestead and rollback taxes assessed locally, but distributed through the State and reported as intergovernmental revenue.
- (2) The County does not identify delinquent tax collections by tax year. Delinquent tax collections include penalties and interest.

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

Collection Year	Current Tax Levy (1)	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (2)	Total Tax Collections	Percent of Total Tax Collections to Current Tax Levy
2006	\$801,106	\$768,024	95.87%	\$34,261	\$802,285	100.15%
2005	847,754	810,719	95.63	22,637	833,356	98.30
2004	914,433	817,654	89.42	50,628	868,282	94.95
2003	869,622	788,441	90.66	44,134	832,575	95.74
2002	1,007,995	938,695	93.12	33,018	971,713	96.40
2001	852,918	817,863	95.89	27,478	845,341	99.11
2000	1,012,953	947,360	93.52	43,291	990,651	97.80
1999	846,122	810,670	95.81	47,026	857,696	101.37
1998	836,959	796,451	95.16	37,567	834,018	99.65
1997	675,440	630,861	93.40	42,057	672,918	99.63

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

- (1) Includes the \$10,000 personal property exemption assessed locally, but distributed through the State and reported as intergovernmental revenue.
- (2) The County does not identify delinquent tax collections by tax year. Delinquent tax collections include penalties and interest.

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

Taxpayer	Type of Business	Collection Year 2006			Collection Year 1997		
		Total Assessed Valuation	Rank	Percent of Total County Assessed Valuation	Total Assessed Valuation	Rank	Percent of Total County Assessed Valuation
Columbus and Southern Power	Public Utility	\$77,991,980	1	1.35%	\$39,456,610	1	1.89%
J. P. Morgan Chase and Co.	Finance	15,023,480	2	0.26	11,119,110	6	0.53
Verizon North, Inc.	Public Utility	12,150,820	3	0.21			
American Transmission Systems, Inc.	Public Utility	11,638,370	4	0.20			
NP Limited Partnership	Developer	10,767,110	5	0.19	6,748,850	9	0.32
Nationwide Mutual Insurance Co.	Insurance	9,772,570	6	0.17			
Meijer Stores Limited Partnership	Retail	9,765,200	7	0.17			
Knickerbocker Properties, Inc.	Developer	9,470,620	8	0.16			
Tuller Square Northpointe LLC	Developer	8,353,630	9	0.14			
Evans Capital Investments Limited	Developer	8,144,090	10	0.14			
Columbia Gas of Ohio	Public Utility				17,468,950	2	0.84
PPG Industries, Inc.	Manufacturer				15,672,860	3	0.75
GTE North Incorporated	Public Utility				15,284,710	4	0.73
Ohio Edison Company	Public Utility				15,154,540	5	0.73
American Showa, Inc.	Manufacturer				8,618,880	7	0.41
Ohio Bell Telephone	Public Utility				7,973,710	8	0.38
Nippert Corporation	Manufacturer				6,308,456	10	0.30
Total Principal Taxpayers		173,077,870		2.99	143,806,676		6.88
All Other Taxpayers		5,623,075,579		97.01	1,943,070,786		93.12
Total County Assessed Value		<u>\$5,796,153,449</u>		<u>100.00%</u>	<u>\$2,086,877,462</u>		<u>100.00%</u>

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

Delaware County, Ohio*Taxable Sales By Category**Last Seven Years*

Category	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
Sales Tax Payments	\$8,794,688	\$8,020,339	\$7,731,332	\$8,080,500
Direct Pay Tax Return Payments	351,330	90,454	83,629	113,802
Seller's Use Tax Return Payments	4,947,470	4,888,671	4,772,914	4,390,928
Consumer's Use Tax Return Payments	1,341,315	1,743,736	2,339,650	1,697,892
Motor Vehicle Tax Payments	3,454,519	3,821,601	3,908,668	3,967,337
Watercraft and Outboard Motors	88,037	99,856	81,917	73,840
Department of Liquor Control	68,750	61,290	53,378	24,747
Sales Tax on Motor Vehicle Fuel Refunds	2,083	1,991	1,228	1,581
Sales/Use Tax Voluntary Payments	40,528	26,231	42,445	43,951
Statewide Master Numbers	14,974,778	14,123,025	13,271,479	11,033,517
Sales/Use Tax Assessment Payments	70,284	35,833	26,357	14,536
Administrative Rotary Fund Fee	(341,251)	(329,130)	(323,129)	(294,416)
Sales/Use Tax Refunds Approved	(28,250)	(43,633)	(128,736)	(36,427)
Destination Sourcing Adjustment	(2,064)	0	0	0
Total	<u><u>\$33,762,217</u></u>	<u><u>\$32,540,264</u></u>	<u><u>\$31,861,132</u></u>	<u><u>\$29,111,788</u></u>
Sales Tax Rate (1)	1.25%	1.25%	1.25%	1.25%

Source: Ohio Department of Taxation

(1) Three-fourths percent was voted in 1996 and will expire in 2008.

The rate may be imposed by the commissioners subject to referendum or approved by a majority of the voters within the county.

2002	2001	2000
\$7,998,594	\$6,563,423	\$6,258,562
121,456	105,032	159,804
3,798,952	3,411,502	3,254,668
1,089,380	1,116,092	1,010,322
3,530,863	3,088,561	2,652,783
80,164	71,609	97,506
19,119	17,950	17,072
1,043	631	319
25,423	35,339	16,243
9,700,033	6,427,898	4,933,920
22,877	7,436	13,245
(263,879)	(208,455)	(184,145)
(54,439)	(230,912)	(19,259)
0	0	0
<u>\$26,069,586</u>	<u>\$20,406,106</u>	<u>\$18,211,040</u>
1.25%	1.25%	1.25%

Delaware County, Ohio
Ratio of Outstanding Debt By Type
Last Ten Years

Year	Governmental Activities:			Business-Type Activities			Total Primary Government	Per Capita (1)	Percentage of Personal Income (1)
	Special Assessment Notes	General Obligation Notes	General Obligation Bonds	Special Assessment Bonds	General Obligation Bonds	OWDA Loans Payable			
2006	\$4,752,000	1,450,000	\$41,959,560	\$340,000	\$50,272,077	\$0	\$98,773,637	\$630.35	1.55%
2005	4,170,000	1,555,000	44,513,890	440,000	53,966,623	0	104,645,513	712.26	1.83
2004	0	0	34,567,547	540,000	57,537,255	0	92,644,802	667.47	1.67
2003	0	0	31,522,106	635,000	60,998,889	412,233	93,568,228	701.59	1.80
2002	0	0	19,930,000	725,000	63,549,815	799,252	85,004,067	674.90	1.70
2001	0	0	20,410,000	810,000	67,153,907	1,162,855	89,536,762	759.80	1.80
2000 (2)	0	0	20,855,000	890,000	71,750,000	1,504,458	94,999,458	863.72	2.06
1999 (3)	0	0	4,875,000	970,000	75,145,000	1,825,393	82,815,393	784.85	1.95
1998	0	0	5,000,000	0	19,075,000	2,126,911	26,201,911	262.90	0.67
1997	0	0	5,000,000	0	20,490,000	2,410,186	27,900,186	298.10	0.80

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

(1) See S31 for population data and personal income.

(2) In 2000, the County issued \$16,115,000 to construct and equip the Rutherford B. Hayes building.

(3) In 1999, the County \$57,550,000 to expand the sanitary sewer system within the County.

Delaware County, Ohio
Ratio of General Bonded Debt Outstanding
Last Ten Years

Year	General Bonded Debt			Ratio of Net Bonded Debt to Estimated Actual Value (1)	Net Bonded Debt per Capita (2)
	General Obligation Bonds	Special Assessment Bonds	Total General Bonded Debt		
2006	\$92,231,637	\$340,000	\$92,571,637	0.55%	\$591
2005	98,480,513	440,000	98,920,513	0.70	658
2004	92,104,802	540,000	92,644,802	0.70	649
2003	92,520,995	635,000	93,155,995	0.76	688
2002	83,479,815	725,000	84,204,815	0.82	661
2001	87,563,907	810,000	88,373,907	0.91	741
2000	92,605,000	890,000	93,495,000	1.08	850
1999	80,020,000	970,000	80,990,000	1.15	768
1998	24,075,000	0	24,075,000	0.38	242
1997	25,490,000	0	25,490,000	0.43	272

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

(1) See S13 for estimated actual value.

(2) See S31 for population data.

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

	2006	2005	2004	2003
Assessed Value of County	\$5,796,153,449	\$4,877,858,128	\$4,558,477,999	\$4,270,326,483
Voted Debt Limitation	\$143,403,836	\$120,446,453	\$112,461,950	\$105,258,162
2005 Capital Facility Notes	1,450,000	1,555,000	0	0
Sawmill Parkway Extension Notes	2,184,000	2,100,000	0	0
US 23/Lewis Center Road Notes	2,450,000	2,000,000	0	0
Ditch Improvements Notes	118,000	70,000	0	0
1997 Capital Facilities	255,000	490,000	4,085,000	4,270,000
2000 Capital Facilities	0	0	380,000	15,150,000
2003 Capital Facilities Refunding	8,695,000	9,815,000	10,915,000	12,000,000
2004 Capital Facilities Refunding	15,175,000	15,710,000	15,855,000	0
2004 Jail	3,770,000	4,175,000	4,575,000	0
2005 Capital Facilities Refunding	3,485,000	3,505,000	0	0
2005 Council for Older Adults	11,710,000	12,000,000	0	0
1999 Road Improvements	340,000	440,000	540,000	635,000
1995 Sewer Improvements	0	0	710,000	1,385,000
1999 Sewer Improvements	43,555,000	45,730,000	47,840,000	49,890,000
2003 Capital Facilities	4,350,000	4,910,000	5,460,000	6,000,000
2003 Capital Facilities Refunding	3,380,000	4,530,000	4,920,000	5,305,000
OWDA Loan	0	0	0	412,233
Total Debt	100,917,000	107,030,000	95,280,000	95,047,233
Exemptions				
2005 Capital Facility Notes	1,450,000	1,555,000	0	0
Sawmill Parkway Extension Notes	2,184,000	2,100,000	0	0
US 23/Lewis Center Road Notes	2,450,000	2,000,000	0	0
Ditch Improvements Notes	118,000	70,000	0	0
2004 Jail	3,770,000	4,175,000	4,575,000	0
1999 Road Improvements	340,000	440,000	540,000	635,000
1995 Sewer Improvements	0	0	710,000	1,385,000
1999 Sewer Improvements	43,555,000	45,730,000	47,840,000	49,890,000
2003 Capital Facilities	4,350,000	4,910,000	5,460,000	6,000,000
2003 Capital Facilities Refunding	3,380,000	4,530,000	4,920,000	5,305,000
OWDA Loan	0	0	0	412,233
Total Exemptions	61,597,000	65,510,000	64,045,000	63,627,233
Net Debt	39,320,000	41,520,000	31,235,000	31,420,000
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	\$104,083,836	\$78,926,453	\$81,226,950	\$73,838,162
Legal Debt Margin as a Percentage of the Debt Limit (Voted)	72.58%	65.53%	72.23%	70.15%
Unvoted Debt Limitation	\$57,961,534	\$48,778,581	\$45,584,780	\$42,703,265
Total Legal Debt Margin (Unvoted)	\$18,641,534	\$7,258,581	\$14,349,780	\$11,283,265
Legal Debt Margin as a Percentage of the Debt Limit (Unvoted)	32.16%	14.88%	31.48%	26.42%

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

2002	2001	2000	1999	1998	1997
\$3,555,734,699	\$3,368,571,120	\$3,034,599,895	\$2,478,257,652	\$2,246,790,221	\$2,086,877,462
\$87,393,367	\$82,714,278	\$74,364,997	\$60,456,441	\$54,669,756	\$50,671,937
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
4,440,000	4,595,000	4,740,000	4,875,000	5,000,000	5,000,000
15,490,000	15,815,000	16,115,000	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
725,000	810,000	890,000	970,000	0	0
12,705,000	14,420,000	16,045,000	17,595,000	19,075,000	20,490,000
51,880,000	53,815,000	55,705,000	57,550,000	0	0
0	0	0	0	0	0
0	0	0	0	0	0
799,252	1,162,855	1,504,458	1,825,393	2,126,911	2,410,186
86,039,252	90,617,855	94,999,458	82,815,393	26,201,911	27,900,186
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
725,000	810,000	890,000	970,000	0	0
12,705,000	14,420,000	16,045,000	17,595,000	19,075,000	20,490,000
51,880,000	53,815,000	55,705,000	57,550,000	0	0
0	0	0	0	0	0
0	0	0	0	0	0
799,252	1,162,855	1,504,458	1,825,393	2,126,911	2,410,186
66,109,252	70,207,855	74,144,458	77,940,393	21,201,911	22,900,186
19,930,000	20,410,000	20,855,000	4,875,000	5,000,000	5,000,000
\$67,463,367	\$62,304,278	\$53,509,997	\$55,581,441	\$49,669,756	\$45,671,937
77.20%	75.32%	71.96%	91.94%	90.85%	90.13%
\$35,557,347	\$33,685,711	\$30,345,999	\$24,782,577	\$22,457,902	\$20,868,775
\$15,627,347	\$13,275,711	\$9,490,999	\$19,907,577	\$17,457,902	\$15,868,775
43.95%	39.41%	31.28%	80.33%	77.74%	76.04%

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Delaware County, Ohio
Demographic and Economic Statistics
Last Ten Years

<u>Year</u>	<u>Population</u>	<u>Personal Income</u>	<u>Per Capita Personal Income</u>	<u>Unemployment Rate</u>
2006	156,697	\$6,378,037,991	\$40,703	3.90%
2005	150,268	5,851,435,920	38,940	3.80
2004	142,747	5,707,025,060	39,980	4.00
2003	135,474	5,275,357,560	38,940	3.60
2002	127,484	5,075,902,944	39,816	3.30
2001	119,266	5,044,951,800	42,300	2.20
2000	109,989	4,612,608,693	41,937	1.80
1999	105,518	4,247,099,500	40,250	2.10
1998	99,666	3,895,744,608	39,088	2.00
1997	93,592	3,491,636,744	37,307	2.90

Source: Ohio Labor Market Informer

Delaware County, Ohio
Principal Employers
Current Year and Nine Years Ago

Employer	Type of Business	2006			1997		
		Number of Employees	Rank	Percent of Total Employment	Number of Employees	Rank	Percent of Total Employment
J. P. Morgan Chase and Co.	Finance	7,605	1	9.33%	5,800	1	13.57%
Olentangy Local School District	School System	1,360	2	1.67	1,023	3	2.39
Kroger Company	Grocery	1,184	3	1.45	1,125	2	2.63
Delaware County	Government	1,004	4	1.23	946	4	2.21
American Showa, Inc.	Manufacturer	633	5	0.78	640	6	1.50
Grady Memorial Hospital	Hospital/Medical Services	631	6	0.77	530	8	1.24
WalMart Real Estate Business Trust	Retail Trade	608	7	0.75	733	5	1.72
Delaware City School District	School System	526	8	0.65	514	9	1.20
Ohio Wesleyan University	Private Liberal Arts University	500	9	0.61	498	10	1.16
Leibert Corporation	Manufacturer	450	10	0.55			
Cigna Health Care	Insurance				567	7	1.33
Total		<u>14,501</u>		<u>17.79%</u>	<u>12,376</u>		<u>28.95%</u>
Total Employment Within the County		<u>81,500</u>			<u>42,750</u>		

Sources: Local Companies
Ohio Labor Market Informer

Delaware County, Ohio
Operating Indicators by Function/Activity
Last Six Years

	2006	2005	2004	2003	2002	2001
General Government						
Legislative and Executive						
Auditor						
Number of Non-Exempt Conveyances	5,468	6,679	7,145	6,899	6,599	5,859
Number of Exempt Conveyances	2,719	2,812	2,811	3,020	2,630	2,447
Number of Personal Property Returns	3,038	3,113	3,203	5,108	4,898	4,268
Number of Dog Tags Sold	18,815	17,288	16,114	14,076	13,865	13,801
Number of Weights/Measures Inspections	284	431	356	282	174	144
Number of Weights/Measures Tests Performed	2,013	1,991	2,170	1,865	1,617	1,692
Commissioners						
Number of Resolutions	1,655	1,705	1,612	1,698	1,658	1,556
Number of Annexations	6	17	12	21	7	0
Community and Economic Development						
Number of Business Starts	(1)	468	470	550	358	371
Number of Active Businesses	(1)	3,123	2,614	2,409	2,231	2,036
Major New Development Projects	4	4	3	1	3	4
Job Creations	330	94	81	229	84	113
Job Retention	21	267	33	400	272	407
Treasurer						
Percentage Return on Portfolio	4.82	3.07	1.27	1.11	1.79	4.07
Board of Elections						
Number of Registered Voters	108,804	101,436	100,676	82,538	85,204	80,817
Number of Voters Last General Election	66,453	41,879	81,175	32,920	40,297	22,169
Percentage of Register Voters that Voted	61.07	41.29	80.63	39.88	47.29	27.43
Recorder						
Number of Total Instruments Recorded	44,980	52,877	57,870	85,660	64,833	52,208
Number of Deeds Recorded	7,351	8,643	9,200	9,284	8,779	7,871
Number of Mortgages Recorded	15,316	19,335	20,976	29,590	23,355	18,180
Number of Mortgages Discharged	12,005	14,298	14,677	28,958	16,814	12,008
Number of Easements Recorded	848	1,071	956	961	1,047	1,040
Number of Plats Recorded	127	156	262	208	238	185
Number of Federal Tax Liens Recorded	240	195	175	197	188	133
Number of Sheriff's Deeds Recorded	234	206	159	102	65	60
Data Processing						
Number of Users Served	583	532	498	538	390	317
Judicial						
Common Pleas Court						
Number of Civil Cases Filed	1,301	1,024	905	962	757	690
Number of Criminal Cases Filed	584	668	571	590	676	544
Number of Domestic Cases Filed	543	557	582	498	490	489
Probate Court						
Number of Estate Cases Filed	418	418	415	458	433	447
Number of Guardianship Cases Filed	90	63	76	61	60	60
Number of Trust Cases Filed	7	13	9	19	5	8
Number of Civil Actions Cases Filed	18	23	22	22	25	4
Number of Adoption Cases Filed	58	57	68	55	57	44
Number of Marriage Applications	768	796	937	825	862	735
Juvenile Court						
Number of Delinquent Cases Filed	1,113	875	948	1,097	1,008	751
Number of Unruly Cases Filed	274	208	189	200	158	169
Number of Unfiled Charges	1,312	1,483	1,600	1,388	1,482	1,291
Number of Custody Related Cases Filed	1,027	957	948	724	813	647
Number of Adult Cases Filed	83	80	48	57	50	34
Number of Traffic Cases Filed	1,109	1,161	1,036	1,251	1,471	1,195

(continued)

Delaware County, Ohio
Operating Indicators by Function/Activity (continued)
Last Six Years

	2006	2005	2004	2003	2002	2001
Public Safety						
Sheriff						
Jail Operation						
Number of Inmates	3,656	3,403	3,588	3,613	3,510	2,963
Number of Inmates Housed Elsewhere	162	270	164	63	47	37
Inmate Profile Felonies	2,174	2,164	1,961	962	1,825	1,495
Inmate Profile Misdemeanors	4,137	4,717	4,214	2,649	4,011	3,819
Inmate Profile Male	2,940	2,755	2,978	2,977	2,895	2,404
Inmate Profile Female	716	648	610	636	615	559
Enforcement Uniform Crime Reporting						
Number of Homicides Reported	0	2	0	1	3	1
Number of Rapes Reported	18	17	10	19	5	10
Number of Robberies Reported	12	12	14	9	10	10
Number of Burglaries Reported	408	340	380	451	439	323
Number of Thefts Reported	747	568	722	664	772	741
Number of Auto Thefts Reported	57	74	65	112	76	88
Number of Vandalisms Reported	595	470	598	737	784	508
Number of Domestic Reported	202	147	452	409	409	470
Number of Domestic Violence Reported	151	105	126	112	93	130
Number of Domestic Disputes Reported	51	32	325	297	316	340
Number of Arsons Reported	15	9	19	6	11	26
Number of Assaults Reported	51	48	66	64	66	169
Number of Kidnappings Reported	12	4	0	0	0	1
Intensive Supervision						
Number of Client Contacts	45,182	31,928	14,475	5,047	4,363	3,751
Number of Drug Tests Performed	5,341	2,822	1,022	1,069	3,791	3,957
Number of New Basic Clients	392	396	362	62	83	88
Number of Offenders on Electronic House Arrest	449	337	141	51	52	36
Number of Days Served on Electronic House Arrest	7,677	6,641	2,920	2,805	1,664	1,260
Number of New Intensive Supervision Clients	60	70	56	62	83	
Number of Offenders as a Condition of Bond	641	654	453	122		
Number of Offenders on GPS	19	7				
Emergency Medical Services						
Number of Emergency Runs	4,214	5,106	4,931	4,810	4,742	N/A
Number of Transports	2,634	2,640	2,639	2,573	2,511	N/A
911 Calls						
Number of Total Calls	(1)	83,871	82,099	86,273	90,694	83,128
Number of Emergency Calls	(1)	45,690	41,241	41,474	45,673	38,761
Number of Non-Emergency Calls	(1)	32,067	34,201	37,203	35,777	34,241
Number of Incidents	(1)	38,325	36,745	38,205	38,896	34,346
Number of Incoming Calls	(1)	57,931	56,423	57,614	62,074	58,496
Number of Outgoing Calls	(1)	25,940	25,676	28,659	28,620	24,632
Code Compliance						
Number of Residential Permits Issued	1,813	2,230	2,700	3,039	3,180	2,958
Number of Commercial Permits Issued	850	245	443	346	256	310
Number of Single Family Dwellings Units	804	1,311	1,903	2,180	2,198	2,117
Number of Inspections Performed	27,838	36,075	47,563	46,316	46,988	44,584
Victim Services Prosecuting Attorney						
Number of Cases Filed	580	682	567	659	418	427
Number of Victims of Crimes Served	1,608	1,431	1,103	1,091	546	854

(continued)

Delaware County, Ohio
Operating Indicators by Function/Activity (continued)
Last Six Years

	2006	2005	2004	2003	2002	2001
Public Works						
Engineer						
Miles of Roads Resurfaced	54	28	25	22	28	55
Number of Bridges Replaced/Improved	6	11	12	12	19	13
Traffic Signals Installed	0	1	2	1	2	1
Ditch Maintenance						
Number of Total Projects	278	270	233	206	174	140
Sewer District						
Number of New Tap Connections	987	1,410	2,164	2,246	2,143	1,903
Number of Residential Equivalent Users	26,763	25,757	24,347	22,183	19,859	17,716
Health						
MRDD						
Number of Clients Enrolled	1,305	1,258	1,120	983	912	815
Human Services						
Jobs and Family Services						
Number of Individuals who Received Food Stamps	7,059	7,077	6,682	5,991	5,215	4,226
Number of Individuals who Received Cash Assistance	1,757	1,718	1,717	1,520	1,363	1,367
Number of Children and Families on Medicaid	20,066	20,571	19,418	17,756	10,154	8,752
Number of Aged/Blind/Disabled on Medicaid	4,154	4,172	4,094	3,964	3,697	N/A
Number of Families - PRC	326	392	327	283	N/A	N/A
Monthly Average Children in Child Care	467	398	397	446	N/A	N/A
Children's Services						
Average Client Count in Foster Care	75	70	64	76	N/A	N/A
Child Support Enforcement Agency						
Total Number of Active Support Orders	4,374	4,153	3,986	3,898	4,012	3,891
Total Number of Paternities Administrative	82	74	92	71	41	90
Total Number of Paternities Judicial	50	60	47	42	11	8
Total Number of Paternities Failed to Appear	146	85	85	N/A	N/A	N/A
Total Number of Child and Medical Support Admin	153	111	147	82	65	69
Veteran Services						
Number of Client Contacts	12,957	10,763	12,664	10,908	9,704	11,147
Number of Awarded Applications	260	193	210	229	163	138
Number of Transports to VA Clinic	485	455	377	349	332	401

Source: Delaware County Departments and Offices

(1) Information was not available for 2006.

Delaware County, Ohio
County Government Employees by Function/Activity
Last Seven Years

	2006	2005	2004	2003
General Government				
Legislative and Executive				
Auditor - General	9.50	9.50	10.00	9.50
Auditor - Real Estate Assessment	15.50	14.50	15.00	15.00
Auditor - Data Support	7.00	6.00	6.00	6.00
Auditor - Bureau Of Motor Vehicles	7.00	6.00	0.00	0.00
Commissioners General Office	7.00	7.00	7.00	7.00
Commissioners Records Center	3.00	3.00	3.00	3.00
Commissioners Lands, Buildings, Garage	25.00	25.00	25.00	24.00
Commissioners Administrative Services	5.50	5.50	5.00	5.00
Commissioners Economic Development	2.00	2.00	2.00	2.00
Prosecuting Attorney	20.50	20.00	21.00	17.00
Recorder	8.00	8.00	8.00	8.00
Treasurer	6.00	6.00	6.00	6.00
Board of Elections	12.00	9.00	11.00	11.00
Title Administration	9.00	9.50	9.50	8.50
Judicial				
Public Defender	2.00	2.00	2.00	2.00
Clerk of Courts	13.00	12.50	12.50	11.50
Common Pleas Court and Jury Commission	17.50	17.50	17.00	17.00
Adult Court Services	7.50	5.50	6.50	4.50
Juvenile Court	32.00	36.00	34.50	26.00
Probate Court	5.50	5.00	6.00	7.00
Law Library	0.50	0.50	0.50	0.50
Public Safety				
Sheriff	178.00	146.00	146.00	148.00
Emergency Medical and Management Services	108.00	105.00	98.00	98.00
911	24.00	25.00	25.00	22.00
Code Compliance	29.00	30.00	28.00	29.00
Coroner	1.50	1.50	1.50	1.50
Dog and Kennel	4.00	4.00	4.00	4.00
Community and Juvenile Grants	15.50	18.50	20.50	27.50
Public Works				
Engineer and Map Room	71.00	72.00	70.00	66.00
Sanitary Sewer	45.50	44.50	47.00	45.00
Health				
MRDD	80.00	76.00	79.50	80.50
Human Services				
Jobs and Family Services	56.00	55.00	59.50	61.50
Juvenile Grants	5.50	0.00	0.00	0.00
Child Support Enforcement Agency	18.50	18.50	16.50	16.50
Veterans Services	5.25	5.25	5.25	4.25
Transportation				
Delaware Transit Authority	19.00	16.00	13.00	14.50
Total	<u>875.75</u>	<u>827.25</u>	<u>821.25</u>	<u>808.75</u>

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

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

2002	2001	2000
9.00	8.00	7.00
13.00	12.50	12.00
6.00	5.50	4.50
0.00	0.00	0.00
7.50	7.50	7.50
2.00	3.00	3.00
23.00	18.00	17.00
5.00	5.00	5.00
2.00	2.00	1.00
15.00	12.50	11.50
7.00	7.00	7.00
6.00	6.00	6.00
11.00	11.00	10.00
6.00	4.00	5.00
2.00	2.00	2.00
11.00	12.00	11.00
14.50	14.00	12.00
4.50	4.50	1.50
32.00	25.00	25.50
8.00	7.50	6.00
0.50	0.50	0.50
135.00	120.00	112.00
89.00	87.00	78.00
19.00	22.00	23.00
30.00	27.00	24.50
1.50	1.00	1.00
4.00	4.00	4.00
20.50	24.00	23.50
66.00	59.00	60.00
45.00	42.50	34.50
82.50	81.00	82.00
59.50	56.50	53.00
0.00	0.00	0.00
19.50	16.00	16.50
4.25	4.25	4.25
2.00	2.00	2.00
<u>762.75</u>	<u>713.75</u>	<u>673.25</u>

Delaware County, Ohio
Capital Asset Statistics by Function/Activity
Last Five Years

	2006	2005	2004	2003	2002
General Government					
Legislative and Executive					
Commissioners					
Administrative Office Space (sq. ft.)	10,194	10,194	10,194	10,194	10,194
Auditor					
Administrative Office Space (sq. ft.)	10,011	10,011	10,011	10,011	10,011
Treasurer					
Administrative Office Space (sq. ft.)	6,101	6,101	6,101	6,101	6,101
Prosecuting Attorney					
Administrative Office Space (sq. ft.)	10,283	10,283	10,283	10,283	10,283
Board of Elections					
Administrative Office Space (sq. ft.)	12,937	12,937	12,937	12,937	12,937
Recorder					
Administrative Office Space (sq. ft.)	4,735	4,735	4,735	4,735	4,735
Buildings and Grounds					
Administrative Office Space (sq. ft.)	6,350	6,350	6,350	6,350	6,350
Data Processing					
Administrative Office Space (sq. ft.)	2,583	2,583	2,583	2,583	2,583
Judicial					
Common Pleas Court					
Number of Court Rooms	5	5	5	5	5
Probate Court					
Number of Court Rooms	1	1	1	1	1
Juvenile Court					
Number of Court Rooms	3	3	3	3	3
Clerk of Courts					
Administrative Office Space (sq. ft.)	2,226	2,226	2,226	2,226	2,226
Public Safety					
Sheriff					
Jail Capacity	181	103	103	103	103
Number of Patrol Vehicles	54	51	48	45	41
Probation					
Administrative Office Space (sq. ft.)	3,289	3,289	3,289	3,289	3,289
Emergency Medical Services					
Number of Stations	10	10	9	9	9
Number of Emergency Squads	9	10	10	9	8
Public Works					
Engineer					
Centerline Miles of Roads	341.10	341.12	341.12	341.12	341.06
Number of Bridges	359	361	359	354	353
Number of Traffic Signals	8	8	7	5	4
Building Department					
Administrative Office Space (sq. ft.)	902	902	902	902	902
Sewer District					
Number of Treatment Facilities	8	8	8	8	8
Number of Pumping Stations	26	22	22	21	20
Miles of Sewer Lines	361.00	347.00	336.00	325.00	312.00

(continued)

Delaware County, Ohio
Capital Asset Statistics by Function/Activity (continued)
Last Five Years

	2006	2005	2004	2003	2002
Human Services					
Jobs and Family Services					
Administrative Office Space (sq. ft.)	19,616	19,616	19,616	19,616	19,616
Child Support Enforcement Agency					
Administrative Office Space (sq. ft.)	7,294	7,294	7,294	7,294	7,294
Veteran Services					
Administrative Office Space (sq. ft.)	1,242	1,242	1,242	0	0

Source: Various county departments

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Mary Taylor, CPA
Auditor of State

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 19, 2007**