

DELAWARE COUNTY

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2018

DELAWARE COUNTY

DECEMBER 31, 2018

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DELAWARE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31,2018

FEDERAL GRANTOR <i>Pass Through Grantor Program / Cluster Title</i>	Federal CFDA Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
<i>Passed Through Ohio Department of Agriculture</i>				
State Administrative Matching Grants for Supplemental Nutrition Assistance (SNAP Cluster)	10.561	G-1819-11-5731	\$0	\$478,370
Total U.S. Department of Agriculture			0	478,370
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<i>Passed through Ohio Development Services Agency</i>				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	B-F-16-11AT-1	0	18,282
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	B-F-16-11AT-1	0	5,000
Total Community Development Block Grants			0	23,282
Total U.S. Department of Housing and Urban Development			0	23,282
U.S. DEPARTMENT OF INTERIOR				
<i>Direct Program</i>				
Payment in Lieu of Taxes	15.226	N/A	\$0	\$39,269
Total U.S. Department of Interior			0	39,269
U.S. DEPARTMENT OF JUSTICE				
<i>Passed through Ohio Office of Attorney General</i>				
Crime Victim Assistance	16.575	2018-VOCA-109844777/2019-VOCA-132132112	0	154,239
Crime Victim Assistance	16.575	2018-VOCA-109308915/2019-VOCA-132132132	0	59,599
Crime Victim Assistance	16.575	2018-VOCA-109844346/2019-VOCA-132132096	0	232,110
Crime Victim Assistance	16.575	2019-VOCA-132234677	0	699
Total Crime Victim Assistance			0	446,647
Total U.S. Department of Justice			0	446,647
U.S. DEPARTMENT OF LABOR				
<i>Passed through Workforce Investment Board, Area 7</i>				
<i>Department of Job and Family Services</i>				
Employment Service/Wagner-Peyser Funded Activities (Employment Service Cluster)	17.207	2018-7221-1	0	19,291
Trade Adjustment Assistance	17.245	2018-7221-1	0	3,584
WIOA Cluster:				
WIOA-Adult Program Non-Administrative	17.258	2018-7221-1	0	77,313
WIOA-Youth Activities Program Non-Administrative	17.259	2018-7221-1	0	85,537
WIOA-Dislocated Worker Formula Grants Non-Administrative	17.278	2018-7221-1	0	54,929
Total WIOA Cluster			0	217,779
Total U.S. Department of Labor			0	240,654
U.S. DEPARTMENT OF TRANSPORTATION				
<i>Passed through Ohio Department of Transportation</i>				
<i>Highway Planning and Construction Cluster</i>				
Highway Planning and Construction	20.205	PID 90243	0	355,651
Highway Planning and Construction	20.205	PID 90243	0	6,153,412
Highway Planning and Construction	20.205	PID 79608	0	21,508
Highway Planning and Construction	20.205	PID 106255	0	21,600
Total Highway Planning and Construction Cluster			0	6,552,171
<i>Passed through Ohio Department of Public Safety</i>				
State and Community Highway Safety (Highway Safety Cluster)	20.600	FFY 2018 Grant IDEP 2018 Delaware County Sheriff - 00066	0	3,304
Minimum Penalties for Repeat Offenders for Driving while Intoxicated (DWI)	20.608	FFY 2018 Grant STEP 2018 Delaware County Sheriff - 00066	0	6,714
<i>Passed through Ohio Department of Public Safety Emergency Management Agency</i>				
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	HM-HMP-0531-16-01-00	0	12,792
Total U.S. Department of Transportation			0	6,574,981
U.S. DEPARTMENT OF EDUCATION				
<i>Passed Through Ohio Department of Developmental Disabilities</i>				
Special Education - Grants for Infants and Families	84.181	H181A160024	208,192	208,192
Special Education - Grants for Infants and Families	84.181	H181A170024	130,125	130,125
Total U.S. Department of Education			338,317	338,317

DELAWARE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2018

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Passed Through Ohio Department of Job and Family Services</i>				
Promoting Safe and Stable Families	93.556	G-1819-11-5731	0	67,174
Promoting Safe and Stable Families	93.556	5AU-18-C0021	0	5,983
Promoting Safe and Stable Families	93.556	5AU-19-C0021	0	2,389
Total Promoting Safe and Stables Families			0	75,546
Temporary Assistance for Needy Families (TANF Cluster)	93.558	G-1617-11-5504/G-1819-11-5731	0	900,868
Child Support Enforcement	93.563	G-1819-11-5732	0	742,954
Child Care and Development Block Grant (CCDF Cluster)	93.575	G-1819-11-5731	0	84,613
Stephanie Tubbs Jones Child Welfare Services Program	93.645	5AU-19-C0021	0	1,877
Foster Care-Title IV-E	93.658	G-1819-11-5731	0	105,909
Foster Care Maintenance Title IV-E FCM	93.658	G-1819-11-5731	0	259,438
Total Foster Care Title IV-E			0	365,347
Adoption Assistance	93.659	G-1819-11-5731	0	243,638
Social Services Block Grant	93.667	G-1819-11-5731	0	666,098
<i>Passed Through Ohio Department of Developmental Disabilities</i>				
Social Services Block Grant	93.667	316400065	0	102,675
Total Social Services Block Grant			0	768,773
<i>Passed Through Ohio Department of Job and Family Services</i>				
Chafee Foster Care Independence Program	93.674	G-1819-11-5731	0	30,724
Children's Health Insurance Program	93.767	G-1819-11-5731	0	3,878
Medicaid Cluster: Medical Assistance Program	93.778	G-1819-11-5731	0	748,434
<i>Passed Through Ohio Department of Developmental Disabilities</i>				
Medical Assistance Program	93.778	316400065	0	348,181
Total Medicaid Cluster			0	1,096,615
Total U.S. Department of Health and Human Services			0	4,314,833
U.S. DEPARTMENT OF HOMELAND SECURITY				
<i>Passed Through Ohio Department of Public Safety Emergency Management Agency</i>				
Hazard Mitigation Grant	97.039	FEMA-DR-4098.9-R-OH	0	353,041
FY2017 Emergency Management Performance Grants	97.042	EMC-2017-EP-00006-S01	0	56,479
FY2018 Emergency Management Performance Grants	97.042	EMC-2018-EP-00008-S01	0	61,347
Total Emergency Management Performance Grants			0	117,826
FY 2017 Pre Disaster Mitigation	97.047	EMC-2018-PC-0006	0	6,040
Total U.S. Department of Homeland Security			0	476,907
Total Expenditures of Federal Awards			\$338,317	\$12,933,260

The accompanying notes are an integral part of this schedule.

DELAWARE COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2018**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Delaware County (the County's) under programs of the federal government for the year ended December 31, 2018. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

NOTE C – INDIRECT COST RATE

The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

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

The County has a revolving loan fund (RLF) program to provide low-interest loans to businesses to create jobs for low to moderate income persons and also to lend money to eligible persons to rehabilitate homes. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the County, passed through the Ohio Development Services Agency. The County did not have any loans made or administrative costs in 2018. The cash balance on hand in the revolving fund as of December 31, 2018 was \$104,185. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans.

NOTE E - MATCHING REQUIREMENTS

Certain Federal programs require the County to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

NOTE F – MEDICAID FEDERAL PROGRAM

During the calendar year 2018, the County Board of Developmental Disabilities received a settlement payment for the 2014 Cost Reports from the Ohio Department of Developmental Disabilities for the Medicaid Program (CFDA #93.778) in the amount of \$31,462. The Cost Report Settlement payment was for settlement of the difference between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid services. This revenue is not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in the prior reporting periods.

DELAWARE COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2018
(Continued)**

NOTE G – SUBRECIPIENTS

The County passes certain federal awards received from the Ohio Department of Development Disabilities to the Delaware County Board of Development Disabilities (sub recipient). As Note B describes, the County reports expenditures of Federal awards to subrecipients when paid in cash.

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



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

Delaware County
145 North Union Street
Delaware, Ohio 43015

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Delaware County, (the County) as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 26, 2019, wherein we noted the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Our opinion also described that the County reclassified the presentation of the Olentangy Crossing Redevelopment Tax Equivalent Fund from a Debt Service Fund to a Capital Projects Fund.

Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the County's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

Compliance and Other Matters

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

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this report is not suitable for any other purpose.



Keith Faber
Auditor of State

Columbus, Ohio

June 26, 2019

OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Delaware County
145 North Union Street
Delaware, Ohio 43015

To the Board of County Commissioners:

Report on Compliance for each Major Federal Program

We have audited Delaware County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of Delaware County's major federal programs for the year ended December 31, 2018. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

The County's Management is responsible for complying with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to opine on the County's compliance for each of the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on each of the County's major programs. However, our audit does not provide a legal determination of the County's compliance.

Opinion on each Major Federal Program

In our opinion, Delaware County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2018.

Report on Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This report only describes the scope of our internal control over compliance tests and the results of this testing based on Uniform Guidance requirements. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Delaware County (the County) as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 26, 2019, wherein we noted the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Our opinion also described that the County reclassified the presentation of the Olentangy Crossing Redevelopment Tax Equivalent Fund from a Debt Service Fund to a Capital Projects Fund. We conducted our audit to opine on the County's basic financial statements as a whole.

The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Keith Faber
Auditor of State

Columbus, Ohio

June 26, 2019

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DELAWARE COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2018

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unmodified
<i>(d)(1)(ii)</i>	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material weaknesses in internal control reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unmodified
<i>(d)(1)(vi)</i>	Are there any reportable findings under 2 CFR § 200.516(a)?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	<ul style="list-style-type: none"> • Highway Planning and Construction Cluster • Temporary Assistance for Needy Families Cluster • Foster Care Title IV-E, CFDA #93.658 • Social Services Block Grant, CFDA # 93.667 • Medicaid Cluster
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee under 2 CFR § 200.520?	Yes

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

None

3. FINDINGS FOR FEDERAL AWARDS

None

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Delaware County, Ohio



Comprehensive Annual Financial Report

For the Year Ended December 31, 2018



Introductory Section



Delaware County, Ohio

Comprehensive Annual Financial Report For the Year Ended December 31, 2018

George Kaitsa

Delaware County Auditor

Prepared by the Delaware County Auditor's Office

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Jane Tinker – Administrator of Fiscal Services

Financial Reporting Systems

Brad Higgins – Assistant Administrator of Fiscal Services

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Linda O'Rourke – Fiscal Systems Coordinator

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Sandy Fish
Alice Oldham
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Payroll

Dedra Hall
Melissa McAllister

Delaware County, Ohio
 Comprehensive Annual Financial Report
 For the Year Ended December 31, 2018
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George Kaitsa
Delaware County Auditor

June 26, 2019

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

The Comprehensive Annual Financial Report (CAFR) for Delaware County for the year ended December 31, 2018, is hereby submitted. State law requires the County to file basic financial statements with the Auditor of State within one hundred and fifty days after the close of the fiscal year. This published report fulfills the statutory requirement and provides an in-depth review of the County's financial activities.

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

Included in this report, at the front of the financial section, is an unmodified opinion on Delaware County's financial statements for the year ended December 31, 2018, rendered by the Auditor of the State of Ohio. This Independent Auditor's Report provides assurance that the financial statements are free of material misstatements.

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

145 North Union Street, Delaware OH 43015
Phone: 740-833-2900

Delaware County, Ohio

DELAWARE COUNTY PROFILE

Delaware County was established and organized in 1808. The name Delaware is derived from the Delaware Indians who came from the Delaware River area near Philadelphia. The County encompasses nineteen townships and ten municipalities, of which the City of Delaware is the largest. Located directly north of Columbus, the County comprises an area of four hundred fifty-nine square miles. An estimated population of over six million people reside within a one hundred- mile radius.

Delaware County continues to be one of the fastest growing counties in the State of Ohio, as well as, in the United States with projections for continued growth. The population of the County has increased 58.4 percent from 109,989 in the 2000 census to 174,214 in the 2010 census. The estimated population in 2018 was 204,826. The high quality of schools, a rich cultural life, housing affordability, a low crime rate, and an excellent road network continue to attract new residents and retain existing residents.

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

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

The Treasurer is the custodian of all County funds and is responsible for the collection of all tax moneys due the County, as well as, investing all idle funds of the County as specified by Ohio law. Other elected officials include the Clerk of Courts, Coroner, Court of Common Pleas Judges (two General Division, one Domestic Relations, and one Probate and Juvenile Division), Engineer, Prosecutor, Recorder, and Sheriff.

The financial statements in this report include the primary government, which is composed of all funds, departments, boards, and agencies that make up the County's legal entity.

Although the County Auditor serves as fiscal agent for the Delaware General Health District, Delaware County Soil and Water Conservation District, Delaware-Morrow Mental Health and Recovery Services Board, Delaware County Regional Planning Commission, Preservation Parks of Delaware County, and Delaware County Family and Children's First Council, the County is acting solely in a custodial capacity. Therefore, these funds are presented as agency funds. A complete discussion of the County's reporting entity is provided in Note 1 to the basic financial statements.

Delaware County, Ohio

The Board of County Commissioners, by statute, adopts an annual appropriation measure for the County on or about the first day of January. The Budget Commission certifies the amount of County resources available for appropriation. All disbursements or transfers of cash between funds require appropriation authority from the Board of County Commissioners. Budgets are controlled at the major account level within a department or fund. The department head or the Board approves the purchase orders and the Auditor encumbers the funds. Any purchase order that exceeds the available appropriation is rejected until additional appropriation authority is secured. A computerized certification system allows the Auditor's Office to ascertain the status of a department's appropriation prior to authorizing additional purchases from a particular account.

LOCAL ECONOMY

Local indicators of the County's economic condition reflect that the County is continuing to thrive with sound growth and development. Assessed valuation for the County's property which includes residential, agricultural, commercial, and industrial parcels increased more than 25 percent to over \$7.83 billion between tax years 2009 and 2018.

Recent data released from the U.S. Census Bureau ranks Delaware County as the fastest growing county in the State of Ohio for 2018 with an estimated increase in population of 2.2 percent over 2017. Even as the population continues to grow, the unemployment rate of the County has remained one of the lowest in the State. Compared to a State average of 4.6 percent, Delaware County's 2018 average unemployment rate stood at 3.4 percent. This is due to the stable and diverse business environment in the area. Many of the top ten employers in the County are nationally recognized. J.P. Morgan Chase and Co., Kroger Company, PCM/Sarcom Inc., Meijer Inc., Excel Inc., and American Showa are examples. The public school systems, the County, and Ohio Health (Grady Memorial Hospital) also provide a stable base of employment.

J.P. Morgan Chase and Co. remains the County's largest employer with over 10,600 employees working at the McCoy Center on Polaris Parkway. The two million square foot McCoy Center, which is located on over one hundred fifty acres and is four stories high, is the company's as well as the County's largest office building. The global securities, investment, and retail banking firm remains committed to the area and is in the midst of a \$200 million dollar modernization project which will update technology, promote collaborative spaces, and provide energy efficiencies and increased security to the complex.

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

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

Delaware County also boasts of more than seven hundred twenty active farms with an average size of one hundred eighty-seven acres. Approximately 50 percent of the County's area is still dedicated to agricultural use and most of it is family-owned. Corn, soybeans, and wheat are the leading crops.

Delaware County, Ohio

To promote economic development, the County has joined with several other counties and cities to be a partner of Columbus 2020. This public-private organization, which also includes many of the area's education and industry leaders, works to retain and expand operations for current employers and encourages new companies to locate in the Central Ohio region. Additionally, the County Commissioners have designated the County to be an Alternative Energy Zone to encourage investments in solar, wind, and other forms of alternative energy.

Delaware County is also involved in supporting the formation of enterprise zones, community reinvestment areas, and tax increment financing areas and working with area businesses to help pay economic dividends in the future. The County's Finance Authority continues to support the creation of jobs and employment opportunities. Commercial and retail development is anticipated to continue throughout the County during the coming years.

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

LONG-TERM FINANCIAL PLANNING

Management of the County is committed to maintaining a year end cash carryover balance of 25 percent of General Fund prior year operating revenues. Maintaining this level for the fund balance will ensure the fiscal stability of the government as well as the provision of services to the residents. This fiscal stability is vital to preserve the solid creditworthiness of the County.

The five-year financial forecast for the County's General Fund is used as an invaluable tool to review trends and forecast different scenarios. An annual budget plan is prepared by the Commissioners' office with assistance from the elected officials and department heads. Revenue estimates are conservative and objective with an attempt to diversify sources to handle fluctuations in individual sources. Estimates for expenditures are trended and based upon the priorities of the County Commissioners and the prior year's actual costs. The use and collection of levies to fund services are reviewed periodically by the County's Budget Commission.

The County Commissioners have approved a multi-year capital improvement master plan that includes plans to consolidate locations, renovate existing buildings and complete the purchase and renovation of the North Campus of the Delaware Area Career Center. Also, the County Commissioners have adopted a strategic economic development plan as a priority initiative to retain existing employers, as well as, attracting new businesses. The recently completed sanitary sewer master plan provides a guide for future service areas and includes recommendations for financing the cost of new sewer facilities as well as maintaining and upgrading the County's existing sewer assets.

The County Commissioners have established stringent budgetary controls on the County's day-to-day operations. Office and departmental priorities are reviewed and budgets are based upon available resources. The County may periodically enter into debt obligations to finance the construction or acquisition of infrastructure, to finance capital improvements, or to refinance existing debt. The County maintains a manageable debt burden.

Delaware County, Ohio

RELEVANT FINANCIAL POLICIES

The County will strive to ensure that current year revenues are sufficient to fund current year expenditures without the use of non-recurring revenues. Based upon available resources, the County Commissioners determine the level of funding for each department or office within the primary government as well as the funding priorities. The availability of resources is determined by the County's Budget Commission.

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

The County Treasurer manages the investment of County funds by adhering to the Investment and Depository Policy that has been approved by the County's Investment Advisory Committee. Any financial institution that holds County funds must comply with the requirements of this policy. The primary objective of the Investment and Depository policy is the safety and preservation of the principal within the various portfolios. The monies are managed to ensure the availability of cash to meet anticipated requirements while achieving a prudent risk investment return of the funds that are not immediately needed for the County's financial obligations.

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

MAJOR INITIATIVES

The County Engineer's Office continues to respond to the significant demands that have been placed on the County's transportation system. Delaware County has made tremendous progress in improving the condition of its roads and bridges. This is largely due to the aggressive bridge rehabilitation and replacement program that the County Engineer has undertaken over the last fifteen years. That effort includes one hundred ninety new or rehabilitated bridges. In addition, pavement conditions continue to improve with a regular schedule for annual resurfacing and base reconstruction on much of the three hundred thirty-four miles of county highways.

The year 2018 was one of the biggest construction years in the County Engineer's history as the Office continues to address the traffic congestion on some of the main traffic corridors in the County, namely, South Old State Road, South Old 3C Highway, Lewis Center, and Home Road. Nearly \$190 million in road expansion projects are planned over the next five years to improve existing traffic flow, provide for future growth, and to address traffic safety on these main traffic corridors. A combination of cash reserves, motor vehicle license fees, gasoline taxes, federal grants, and sales tax receipts will fund these major improvements.

The County has begun the process of renovating the historic Courthouse which will become home to the offices of the Board of Commissioners, Economic Development, Human Resources, Fiscal Services, Communications and the Veterans Service Office. This major improvement project will include a new elevator, mechanical upgrades, and various interior restorations. A combination of cash reserves and sales tax receipts will fund this project.

To accommodate the increasing facility needs, the County is in the process of purchasing and then renovating the north campus of the Delaware Area Career Center. This 63.6- acre site which includes a 147,000 square foot facility became available due to the vocational school consolidating into a new campus. This multi-year project will include the offices of the Sheriff's Administration,

Delaware County, Ohio

Engineer, Regional Sewer District, Code Compliance, Regional Planning, Soil and Water Conservation District and the OSU Extension.

Progress continues on several sewer construction projects including the extension of the Liberty Sawmill sewer lines. This project in addition to the recently completed O'Shaughnessy Reservoir Pump Station and the Clark Shaw Trunk lines will provide additional capacity for further growth and development. Improvements are in process for several pump stations and force mains and plans have begun for a major upgrade to the Olentangy Environmental Control Center. This exemplifies the ongoing commitment for the Sewer District to provide sustainable infrastructure and services. Proceeds from the 2014 Sewer Improvements Revenue Bonds were used to finance the completed projects.

While the County will undoubtedly experience the continued pressure for providing higher levels of service prompted by population growth, we will continue to pursue opportunities that improve the delivery of services to our citizens.

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Delaware County for its Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2017. This was the twenty-six consecutive year that the County has received this prestigious award recognizing conformance with the highest standards for the preparation of state and local government financial reports. In order to be awarded a Certificate of Achievement, the government unit must publish an easily readable and efficiently organized CAFR that satisfies both generally accepted accounting principles and applicable legal requirements.

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

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

Respectfully submitted,



George Kaitsa
Delaware County Auditor

Note: In the accompanying financial statements, the County is reporting both a post-employment benefit obligation and a pension obligation as required by the Governmental Account Standards Board (GASB) pronouncements 75 and 68. While both the post-employment and the pension obligations remain the statutory obligations of Ohio's retirement system both are reported as required.



Delaware County, Ohio

Elected Officials

Board of Commissioners

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

Auditor

George Kaitsa

Clerk of Courts

Natalie Fravel

Coroner

Dr. Mark Hickman

Court of Common Pleas – General

Everett Krueger
David Gormley

Court of Common Pleas – Probate/Juvenile

David Hejmanowski

Court of Common Pleas – Domestic Relations

Randall Fuller

Engineer

Chris Bauserman

Prosecutor

Carol O'Brien

Recorder

Melissa Jordan

Sheriff

Russell Martin

Treasurer

Jon Peterson



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Delaware County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

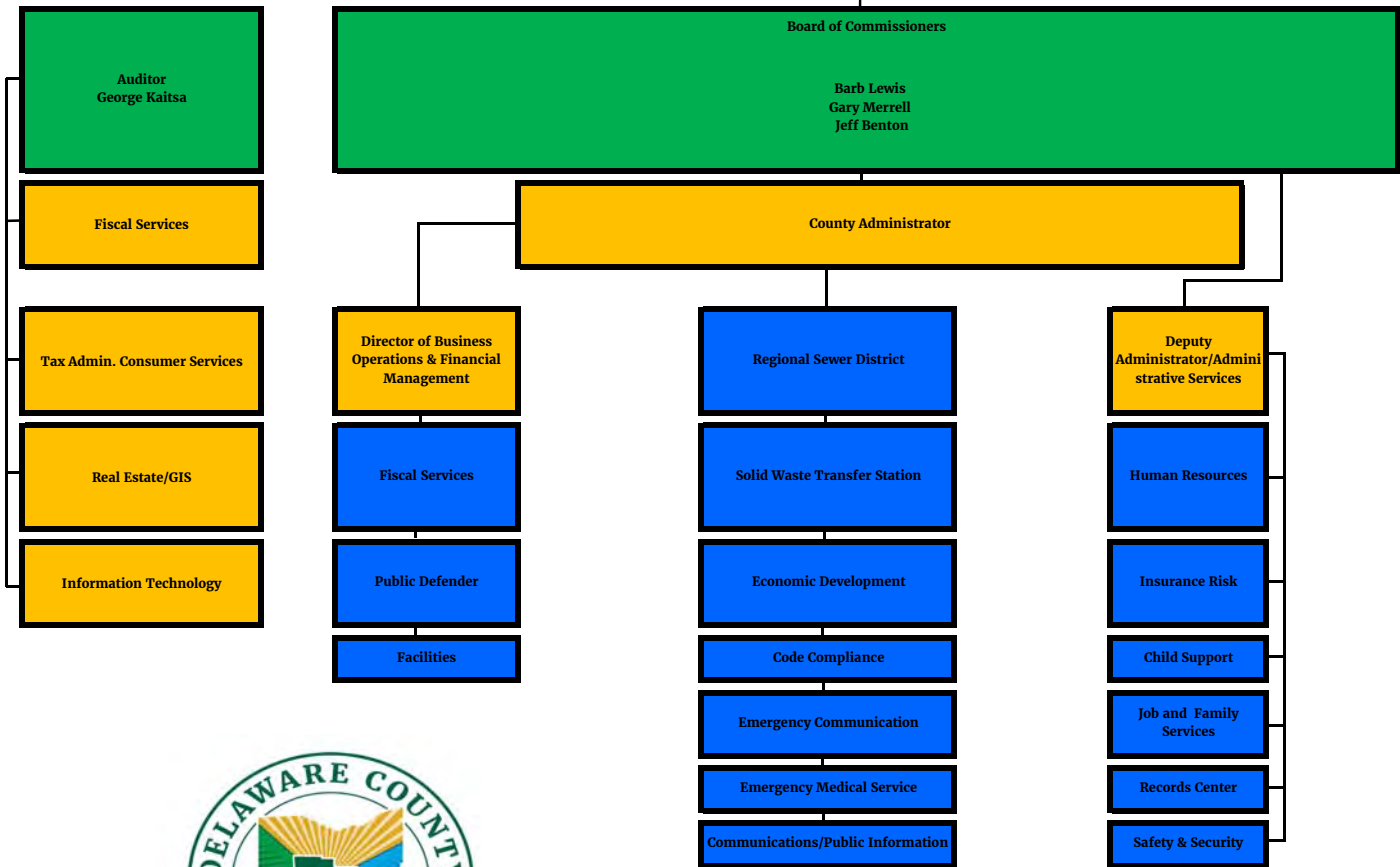
December 31, 2017

Christopher P. Morill

Executive Director/CEO

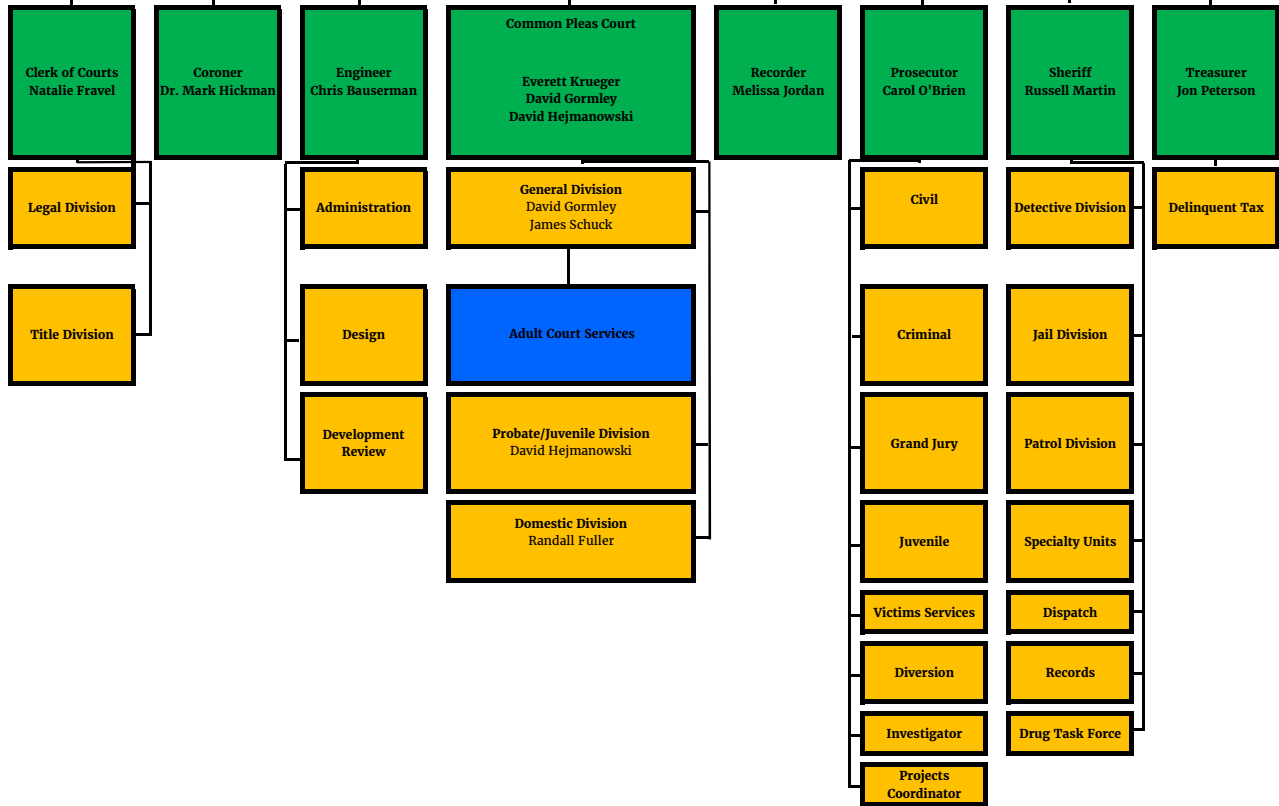
2017 Ohio Auditor of State Award with Distinction





Government Organizational Chart

Delaware County



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

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

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Financial Section



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

INDEPENDENT AUDITOR'S REPORT

Delaware County
145 North Union Street
Delaware, Ohio 43015

To the Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Delaware County, Ohio (the County), as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Delaware County, Ohio, as of December 31, 2018, 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 thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 3 to the financial statements, during 2018, the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. We did not modify our opinion regarding this matter.

Also discussed in Note 3 to the financial statements, during 2018, County management determined the original purpose of the Olentangy Crossing Redevelopment Tax Equivalent Fund had changed and the fund was reclassified to a Capital Project fund, rather than a Debt Service fund. We did not modify our opinion regarding this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require this presentation to include *management's discussion and analysis*, and schedules of net pension and other post-employment benefit liabilities and pension and other post-employment benefit contributions listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

Supplementary and Other Information

Our audit was conducted to opine on the County's basic financial statements taken as a whole.

The introductory section, the financial section's combining statements, individual fund statements and schedules and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected this information to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2019, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Keith Faber
Auditor of State

Columbus, Ohio

June 26, 2019

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Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2018
Unaudited

The discussion and analysis of Delaware County's (the "County") financial performance provides an overview of the County's financial activities for the year ended December 31, 2018. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

FINANCIAL HIGHLIGHTS

- The County's net position of Governmental Activities increased \$19.8 million which represents a 7.3% increase from 2017 as restated.
- The County's net position of Business-Type Activities increased \$46.1 million which represents 19.1% increase from 2017 as restated.
- Governmental Activities' general revenues accounted for \$112.9 million in revenue or 66.4% of total revenues. Program specific revenues in the form of charges for services, operating grants, contributions and interest, and capital grants and contributions for \$57.2 million in revenue or 33.6% of total revenues of \$170.1 million.
- The County had \$150.3 million in expenses related to Governmental Activities. Of this amount \$57.2 million or 38.0% of the total expenses were offset by program revenues. General revenues, primarily taxes, provided for the remaining amount.
- At the close of 2018, the County's governmental funds reported a combined ending fund balance of \$142.5 million, an increase of \$11.8 million or 9.1%. Of this amount, \$32.0 million was recorded as unassigned fund balance.

USING THIS ANNUAL REPORT

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

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

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

REPORTING THE COUNTY AS A WHOLE

The Statement of Net Position and the Statement of Activities reflect how the County performed financially during 2018. These statements include all assets, liabilities, deferred inflows and outflows 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.

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2018
Unaudited

These statements report the County's net position and changes in net position. This change in net position is important because it tells the reader whether the financial position of the County as a whole has increased or decreased from the prior year. Over time, these increases and/or decreases are one indicator of whether the financial position is improving or deteriorating. The reasons for these changes may be the result of many factors, both financial and non-financial. Non-financial factors can include changes in the County's property tax base and the condition of the County's capital assets. These factors must be considered when assessing the overall health of the County.

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

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

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.

Proprietary Funds - The County has two types of proprietary funds. Enterprise funds use the accrual basis of accounting, the same as that used for the Business-Type Activities on the government-wide financial statements. The internal service fund is an accounting device used to accumulate and allocate costs internally among the County's other programs and activities.

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

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2018
Unaudited

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Table 1 provides a summary of the County's net position for 2018 and 2017.

Table 1
Net Position
(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2018	(Restated) 2017	2018	(Restated) 2017	2018	(Restated) 2017
<u>Assets</u>						
Current and Other Assets	\$218,366	\$201,842	\$81,919	\$44,577	\$300,285	\$246,419
Pension	722	331	57	26	779	\$357
Capital Assets, Net	312,598	302,864	246,740	239,820	559,338	\$542,684
Total Assets	531,686	505,037	328,716	284,423	860,402	789,460
<u>Deferred Outflows of Resources</u>						
Deferred Charge on Refunding	643	704	268	318	911	1,022
Pension	14,365	33,038	1,134	2,567	15,499	35,605
OPEB	3,020	498	238	0	3,258	498
Total Deferred Outflows of Resources	18,028	34,240	1,640	2,885	19,668	37,125
<u>Liabilities</u>						
Current and Other Liabilities	8,497	12,013	2,868	2,607	11,365	14,620
Long-Term Liabilities						
Pension	58,916	86,077	4,648	6,688	63,564	92,765
OPEB	41,047	38,178	3,238	3,012	44,285	41,190
Other Amounts	96,315	99,261	30,912	33,795	127,227	133,056
Total Liabilities	204,775	235,529	41,666	46,102	246,441	281,631
<u>Deferred Inflows of Resources</u>						
Property Taxes	36,995	32,113	0	0	36,995	32,113
Payment in Lieu of Taxes	970	939	0	0	970	939
Pension	14,138	682	1,116	53	15,254	735
OPEB	3,058	0	241	0	3,299	0
Total deferred inflows	55,161	33,734	1,357	53	56,518	33,787
<u>Net Position</u>						
Net Investment in Capital Assets	231,030	220,120	216,535	206,730	447,565	426,850
Restricted	60,098	69,537	4,514	4,512	64,612	74,049
Unrestricted	(1,350)	(19,643)	66,284	29,950	64,934	10,307
Total Net Position	\$289,778	\$270,014	\$287,333	\$241,192	\$577,111	\$511,206

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2018
Unaudited

The net pension liability (NPL) is one of the larger liabilities reported by the County at December 31, 2018 and is reported pursuant to GASB Statement 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27." For fiscal year 2018, the County adopted GASB Statement 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions," which significantly revises accounting for costs and liabilities related to other postemployment benefits (OPEB). For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability and the net OPEB liability to the reported net position and subtracting deferred outflows related to pension and OPEB.

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

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

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

GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted that the unfunded portion of this promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of these liabilities. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The Ohio revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

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

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

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

As a result of implementing GASB 75, the County is reporting a net OPEB liability and deferred inflows/outflows of resources related to OPEB on the accrual basis of accounting. This implementation also had the effect of restating net position in the Governmental Activities at December 31, 2017, from \$307.7 million to \$270.0 million and in the Business-Type Activities at December 31, 2017 from \$244.2 million to \$241.2 million.

Table 2 reflects the changes in net position for 2018 and 2017.

Table 2
Changes in Net Position
(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2018	(Restated) 2017	2018	(Restated) 2017	2018	(Restated) 2017
Revenues						
Program Revenues						
Charges for Services	\$29,260	\$27,202	\$17,844	\$17,103	\$47,104	\$44,305
Operating Grants, Contributions, and Interest	23,387	27,272	0	0	23,387	27,272
Capital Grants and Contributions	4,540	5,078	47,548	14,670	52,088	19,748
Total Program Revenue	<u>57,187</u>	<u>59,552</u>	<u>65,392</u>	<u>31,773</u>	<u>122,579</u>	<u>91,325</u>
General Revenue						
Property Taxes	32,966	33,430	0	0	32,966	33,430
Payment in Lieu of Taxes	948	917	0	0	948	917
Hotel and Motel Tax	1,571	1,771	0	0	1,571	1,771
Sales Taxes	62,942	57,903	0	0	62,942	57,903
Grants and Entitlements	8,049	6,225	0	0	8,049	6,225
Interest	4,625	2,199	30	46	4,655	2,245
Other	1,820	1,757	16	2	1,836	1,759
Total General Revenues	<u>112,921</u>	<u>104,202</u>	<u>46</u>	<u>48</u>	<u>112,967</u>	<u>104,250</u>
Total Revenues	<u>170,108</u>	<u>163,754</u>	<u>65,438</u>	<u>31,821</u>	<u>235,546</u>	<u>195,575</u>

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Table 2 reflects the changes in net position for 2018 and 2017 (continued).

Table 2
Changes in Net Position
(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2018	(Restated) 2017	2018	(Restated) 2017	2018	(Restated) 2017
<u>Program Expenses</u>						
General Government						
Legislative and Executive	28,763	24,034	0	0	28,763	24,034
Judicial	12,615	12,521	0	0	12,615	12,521
Public Safety	49,907	49,623	0	0	49,907	49,623
Public Works	25,756	24,735	0	0	25,756	24,735
Health	20,451	20,486	0	0	20,451	20,486
Human Services	9,674	10,356	0	0	9,674	10,356
Intergovernmental	0	0	0	0	0	0
Interest and Fiscal Charges	3,176	3,257	0	0	3,176	3,257
Sanitary Engineer	0	0	18,688	19,338	18,688	19,338
Solid Waste Transfer Station	0	0	177	84	177	84
Storm Water Phase II	0	0	431	488	431	488
Total Expenses	<u>150,342</u>	<u>145,012</u>	<u>19,296</u>	<u>19,910</u>	<u>169,638</u>	<u>164,922</u>
Excess of Revenue Over Expenses	19,764	18,742	46,142	11,911	65,906	30,653
Net Position at Beginning of Year	<u>270,014</u>	<u>N/A</u>	<u>241,191</u>	<u>N/A</u>	<u>511,205</u>	<u>N/A</u>
Net Position at End of Year	<u><u>\$289,778</u></u>	<u><u>\$270,014</u></u>	<u><u>\$287,333</u></u>	<u><u>\$241,191</u></u>	<u><u>\$577,111</u></u>	<u><u>\$511,205</u></u>

(Continued)

Other Post-Employment Benefit – Restatement Effect

The information necessary to restate the 2017 beginning balances and the 2017 OPEB expense amounts for the effects of the initial implementation of GASB 75 is not available. Therefore, 2017 functional expenses still include OPEB expense of \$537,198 computed under GASB 45. GASB 45 required recognizing OPEB expenditure equal to the contractually required contributions to the plan. Under GASB 75, OPEB expense represents additional amounts earned, adjusted by deferred inflows/outflows. The contractually required contributions is no longer a component of OPEB expense. Under GASB 75, the 2018 statements report OPEB expense of \$3,673,032. Consequently, in order to compare 2018 total program expense to 2017, the following adjustments are needed:

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Total 2018 operating expense under GASB 75	\$169,638,052
OPEB expense under GASB 75	(3,673,032)
2018 Contractually required contributions	0
Adjusted 2018 operating expense	165,965,020
Total 2017 operating expenses under GASB 45	164,921,884
Change in operating expense not related to OPEB	\$1,043,136

Governmental Activities

For 2018 the County experienced an overall increase in Governmental Activities net position of 7.3% as restated, despite the fact that the County was required to record the GASB 68 and 75 pension and OPEB liabilities mentioned above. However, those liabilities had a significant impact on the County's unrestricted net position – the portion of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements. While the unrestricted net position was at a deficit, it increased \$18.3 million from the previous year as restated.

Explanation for the other fluctuations between years are as follows:

- Interest earnings increased due to higher interest rates and the effects of portfolio fair market value changes.
- The amount due from other governments increased as the County received additional grant receipts primary for construction on the County's infrastructure.
- Continued growth in Delaware through new construction and increased home values have increased property tax revenues.
- The County's capital assets increased due to several ongoing infrastructure projects to replace County roads, bridges and signals.

Business-Type Activities

The County's Business-Type Activities net position increased 19.1% as restated. GASB 68 and 75 pension and OPEB liabilities also had a significant impact on the Business-Type Activities net position, however this decrease was offset by a change in accounting estimate related to a receivable from the Concord Scioto Community Authority. See Note 11 for additional information.

Explanation for the other fluctuations between years are as follows:

- Charges for services increased in the Sanitary Engineer Fund due to a rate increase in the sewer charges as well as additional connections.
- The County's capital assets increased due to improvements being made to various pump stations and plant rehabilitations.
- Long-term liabilities decreased due to the reduction in debt through payment of principal and interest.

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

Table 3
Changes in Net Position
(In Thousands)

	Total Cost of Services		Net Cost of Services	
	2018	2017	2018	2017
General Government				
Legislative and Executive	\$28,763	\$24,034	\$13,924	\$10,252
Judicial	12,615	12,521	10,388	10,069
Public Safety	49,907	49,623	40,016	39,231
Public Works	25,756	24,735	5,584	4,490
Health	20,451	20,486	16,464	14,914
Human Services	9,674	10,356	3,603	3,247
Interest and Fiscal Charges	3,176	3,257	3,176	3,257
Total Expenses	<u>\$150,342</u>	<u>\$145,012</u>	<u>\$93,155</u>	<u>\$85,460</u>

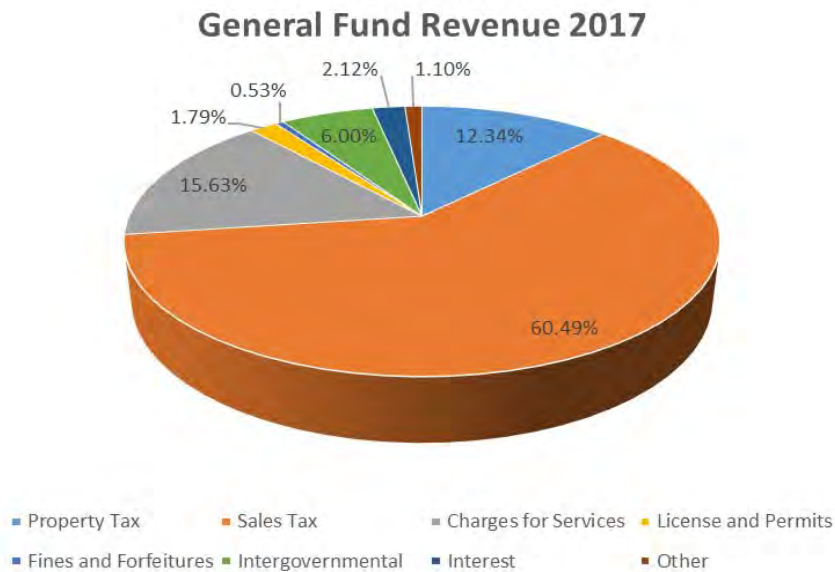
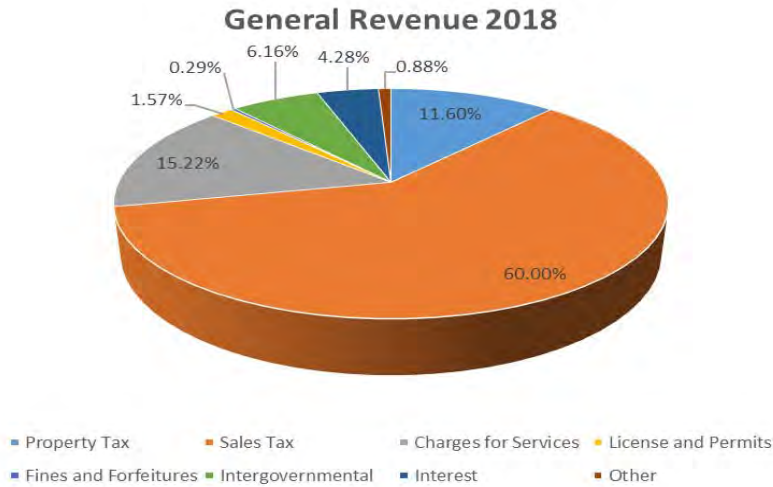
The total cost of expenses increased \$5.3 million while net services increased \$7.7 million from 2017 to 2018. The increase in cost primarily occurred in the legislative and executive function, which was the result of refunding \$5.2 million in surplus real estate assessment fees to the taxing authority that had contributed the fees. The net cost of services increased due to decreased operating grants, contributions and interests and capital grants and contributions.

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GOVERNMENTAL FUNDS FINANCIAL ANALYSIS

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

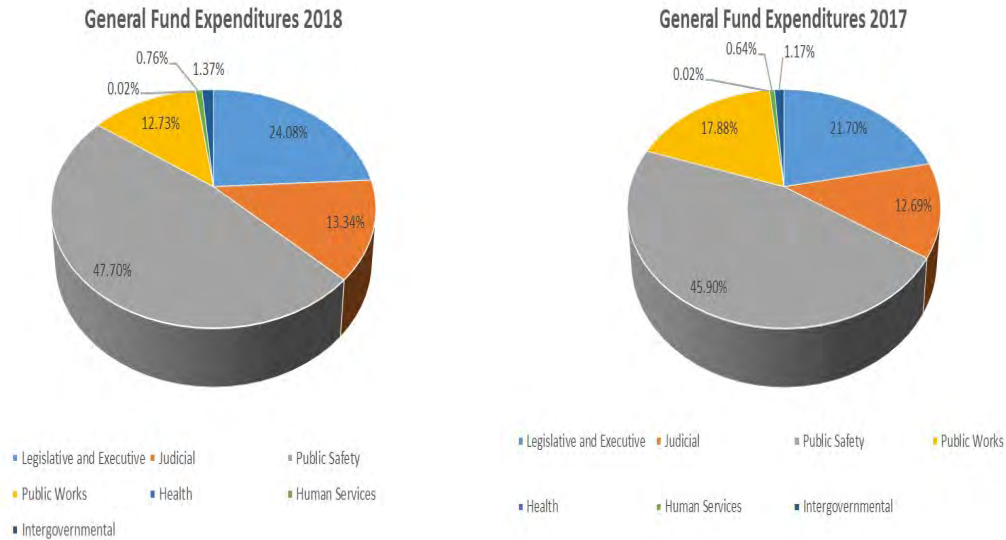
The following graphs below present the County's General Fund revenue for 2018 and 2017.



Overall, the County's General Fund balance increased by \$14.3 million or 30.4%. Primarily, this was caused by an increase in sales tax revenue. Sales tax revenues were the strongest in the County's history, funded by the continuing additions of retail, restaurants and entertainment venues. Additionally, interest revenue also increased significantly by \$2.4 million due to an increase in the interest rates.

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The following graphs below present the County's General Fund expenditures for 2018 and 2017.



Overall, expenditures increased \$1.5 million or 1.9% in the General fund from 2017 to 2018. The majority of this increase occurred at the legislative and executive function level due to increased personnel costs. The County also experienced an increase in expenditures in public safety costs which includes the Sheriff's Office, Emergency Medical Services, Code Compliance and other public safety offices. The total increase in costs in public safety were \$2.1 million or 5.9% which was a direct result of increased personnel and fringe benefits costs for existing personnel along with additional newly hired employees. These increased costs were offset by a decrease in the public works function of \$3.8 million from the previous year. The County has several ongoing road and bridge replacement projects in 2018 of which the Liberty and Jewett Road intersection project was completed.

Fund balance in the Auto and Gas special revenue fund decreased \$5.4 million by 20.2%. This decrease was caused by increased expenditures on major road and bridge projects including improvements to South Old State, South Old 3C Highway, Lewis Center and Home Road.

Fund balance in the Developmental Disabilities special revenue fund increased 2.6 million or 16.1%. This was primarily due to increased grant revenues for Help Me Grow program, as well as, additional transportation grants and a one-time residential housing grant. Furthermore, the Developmental Disabilities fund received a distribution from the surplus real estate assessment fees. Expenditures for transfers for capital improvements also decreased substantially.

BUSINESS-TYPE ACTIVITIES FINANCIAL ANALYSIS

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

The County's Sanitary Engineer Fund reported an increase in net position in the amount of \$46.1 million, as restated. As mentioned previously, this increase was caused by a change in accounting estimate related to a receivable from the Concord Scioto Community Authority. See Note 11 for additional information

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The Solid Waste Transfer Station Fund continues to collect sufficient fees from its contract with the operators of the transfer station to support its operation. The fees are used to maintain and upgrade the transfer station. The total increase in net position from the previous year was \$14.5 thousand or .5% as restated.

Net position in the Storm Water Phase II Fund decreased by 46.5%. Revenues were consistent from the previous year and expenditures decreased slightly due to reduced cost related to services and charges.

BUDGETARY HIGHLIGHTS

In addition to an annual budget of revenues and expenses/expenditures for all County funds for use by County officials and department heads, the County prepares other budgetary documents as required by state statute. This includes the annual appropriations resolution which is effective the first day of January. The County's most significant budgeted fund is the General Fund. For revenues, budgeted revenue decreased from the original to the final budget by \$2.3 million. Actual revenue collected was 5.2% more than the final revenue budget. The primary cause for this increase was related to sales tax collections that exceeded the final budget by \$2.7 million. Interest revenue collected was also more than the final budgeted revenue by \$1.6 million due to higher interest rates.

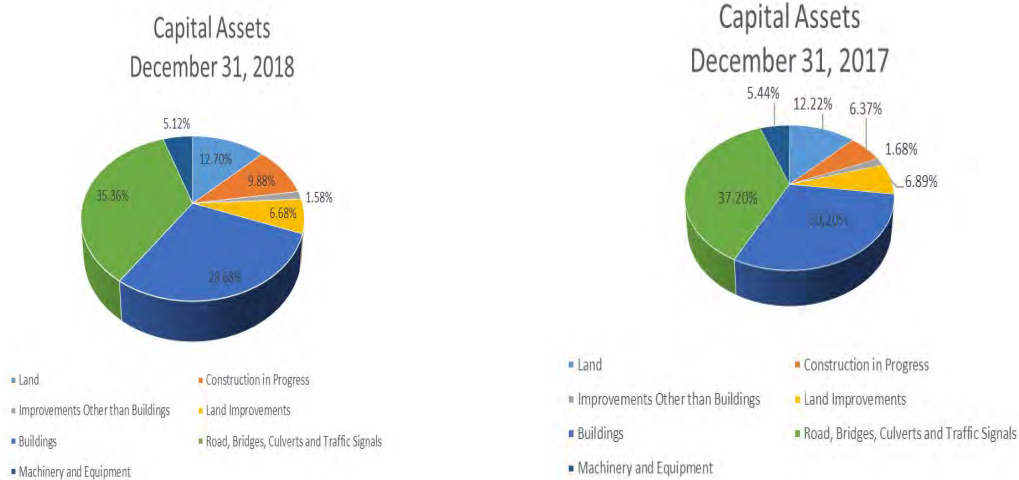
Actual expenditures were \$14.6 million less than the final budget. The majority of this variance occurred in public works function. The public works variance was due to several ongoing road and bridge projects within the County that were budgeted but not completed in 2018. Additionally, the County budgeted for the purchase of the Delaware Area Career Center North Campus, however only a partial payment was made during 2018.

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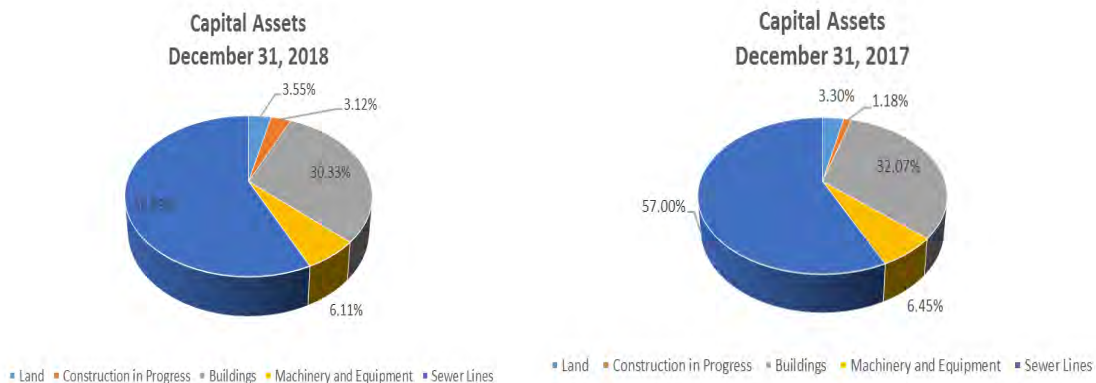
CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets - The County's net investment in capital assets for Governmental and Business-Type Activities as of December 31, 2018, was \$312.6 million and \$246.7 million, respectively. This net investment in capital assets includes land; land improvements; buildings; improvements other than buildings; roads, bridges, culverts, and traffic signals; machinery and equipment; and sewer lines. The County has a significant amount of ongoing construction in progress within Governmental Activities during 2018. Construction in progress in Governmental Activities increased over \$11.6 million in 2018. In Business-Type Activities, over \$7.4 million was added to depreciable assets for building improvements, pump stations and equipment upgrades. In addition, sanitary sewer lines were donated by developers, in the amount of \$6.5 million.

The following graphs show the breakdown of Governmental Type Activities capital assets, net of accumulated depreciation by category at December 31, 2018 and December 31, 2017. See Note 10 in the notes to the financial statements for more detail on the County's capital assets.



The following graphs show the breakdown of Business-Type Activities capital assets, net of accumulated depreciation by category at December 31, 2018 and December 31, 2017. See Note 10 in the notes to the financial statement for more detail on the County's capital assets.



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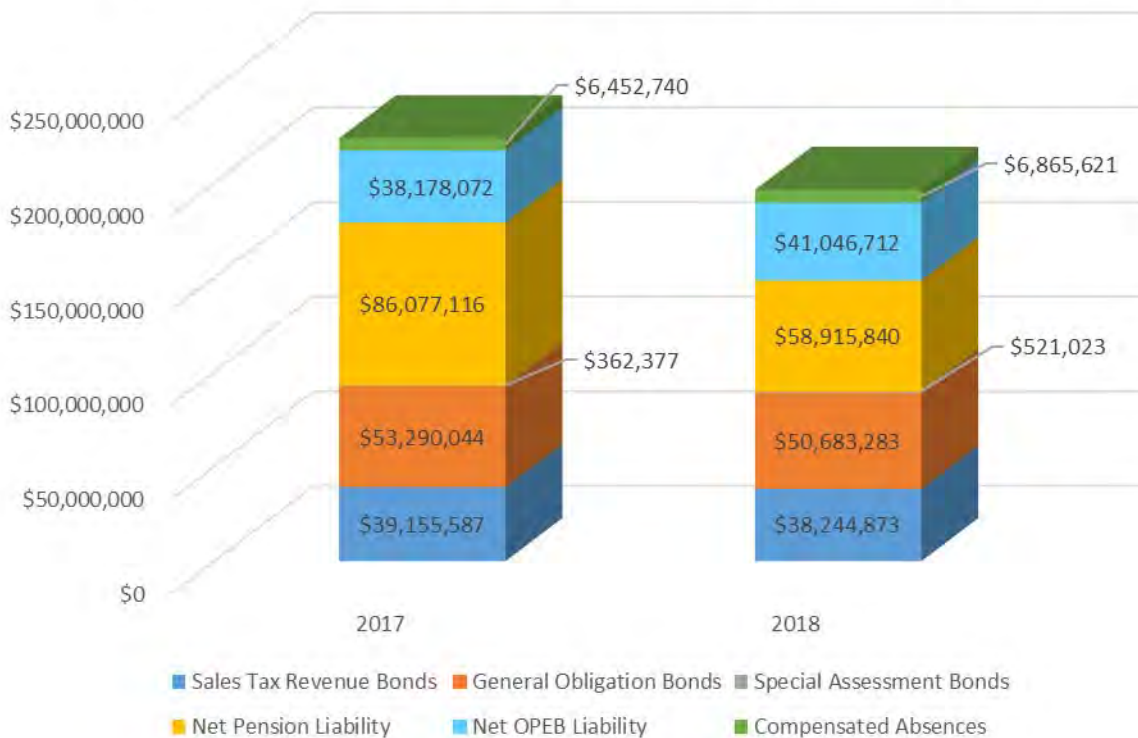
Governmental Activities Debt

During 2018, the County issued \$232 thousand in special assessment bonds for a total of \$521 thousand. Additionally at December 31, 2018 long-term obligations also included \$38.2 million in sales tax revenue bonds and \$50.7 million in general obligation bonds.

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

A comparison of Governmental Activities long-term obligation by category as of December 31, 2018 versus December 31, 2017 is depicted in the chart below. See Note 18 in the notes to the financial statements for more detail on the County's Governmental Activities long-term obligations.

Governmental Activities - Long-Term Obligations Comparison



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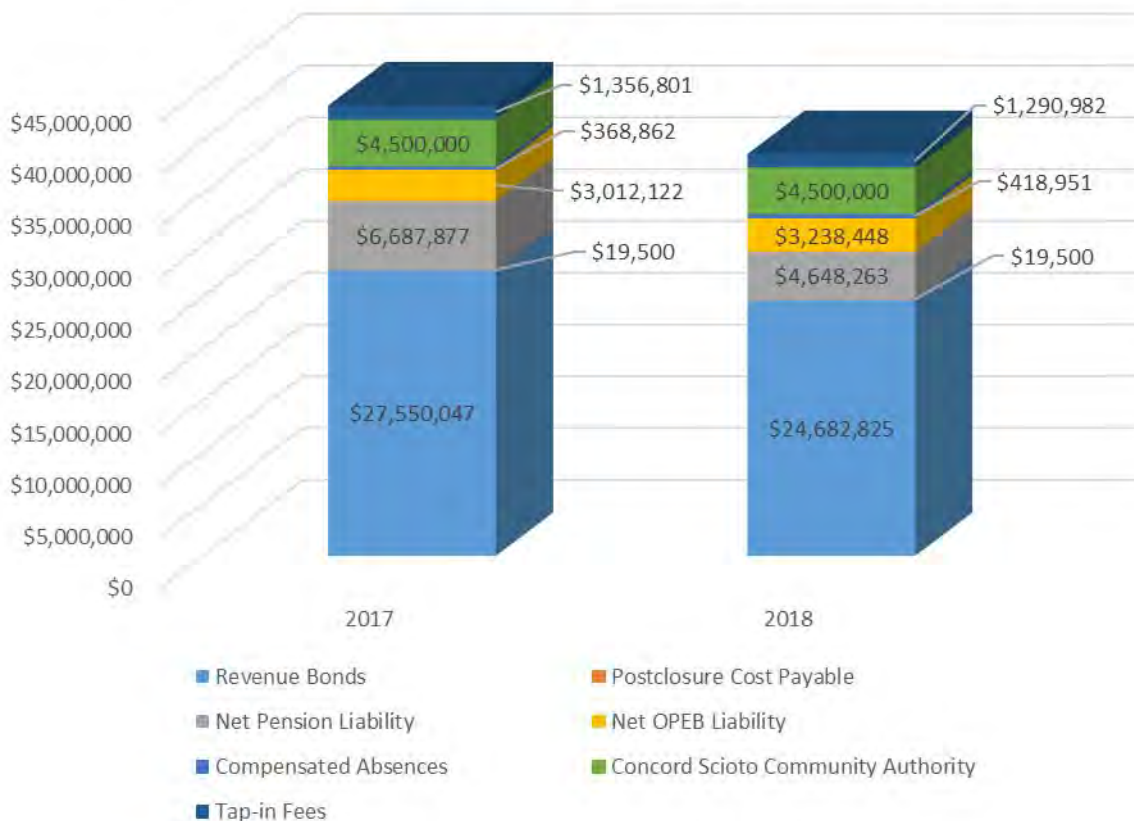
Business-type Activities Debt

Total long-term debt obligations at December 31, 2018 in Business-Type Activities included \$24.7 million in sanitary sewer revenue bonds. Of this amount, \$24.7 million will be repaid from Business-Type Activities.

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

A comparison of the Business-Type Activities long term obligation by category at December 31, 2018 versus December 31, 2017 is depicted in the chart below. See Note 18 in the notes to the financial statements for more detail on the County's Business-Type Activities long-term obligations.

Business-Type Activities Long-Term Obligations Comparison



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CURRENT ISSUES

The previous year was one of the biggest construction years in the County Engineer's history as the Office continues to address the traffic congestion on some of the main traffic corridors in the County, namely, South Old State Road, Worthington Road, Lewis Center, and Powell Road. Nearly \$190 million in road expansion projects are planned over the next five years to improve existing traffic flow, provide for future growth, and to address traffic safety on these main traffic corridors. A combination of cash reserves, motor vehicle license fees, gasoline taxes, and sales tax receipts will fund these major improvements.

Construction was completed in 2017 on the new five story judicial building and the new facility became the center of operations for the two existing Common Pleas courts, the recently established Common Pleas court for domestic relations, the Clerk of Courts plus the adult probation services unit and the offices of the public defenders. This new Courthouse features 94,450 square feet of space with 163 parking spaces, a secure garage entrance for law enforcement vehicles, a prisoner-only elevator and over 150 cameras throughout the inside and outside. The building includes two levels of parking incorporated under the structure. The County issued the 2016 Various Improvement General Obligation Bonds to finance the cost of construction.

The historic Courthouse is being renovated which will become home to the offices of the Board of Commissioners, Economic Development, Human Resources, Fiscal Services, Communications and the Veterans Service Office. This major improvement project will include a new elevator, mechanical upgrades, and various interior restorations. A combination of cash reserves and sales tax receipts will fund this project.

Progress continues on several sewer construction projects including the extension of the Liberty Sawmill sewer lines. This project in addition to the recently completed O'Shaughnessy Reservoir Pump Station and the Clark Shaw Trunk lines will provide additional capacity for further growth and development. Improvements are in process for several pump stations and force mains and plans have begun for a major upgrade to the Olentangy Environmental Control Center. This exemplifies the on-going commitment for the Sewer District to provide sustainable infrastructure and services. Proceeds from the 2014 Sewer Improvements Revenue Bonds were used to finance the completed projects.

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of the County's finances for all those interested in our County's financial well-being. Questions concerning any of the information provided in this report or requests for additional information should be directed to George Kaitsa, Delaware County Auditor, 145 North Union Street, Delaware, Ohio 43015.

Delaware County, Ohio
Statement of Net Position
December 31, 2018

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$134,029,490	\$46,453,583	\$180,483,073
Cash and Cash Equivalents in Segregated Accounts	233,071	0	233,071
Cash and Cash Equivalents with Escrow Agent	0	177,660	177,660
Cash and Cash Equivalents with Fiscal Agent	29,110	0	29,110
Accounts Receivable	427,668	1,098,877	1,526,545
Hotel and Motel Taxes Receivable	95,958	0	95,958
Sales Taxes Receivable	17,612,140	0	17,612,140
Accrued Interest Receivable	1,046,741	0	1,046,741
Due from Other Governments	19,174,344	56,144	19,230,488
Due from External Party	51,561	0	51,561
Prepaid Items	1,047,436	0	1,047,436
Materials and Supplies Inventory	994,810	190,892	1,185,702
Net Pension Asset	721,587	56,931	778,518
Notes Receivable	368,571	0	368,571
Property Taxes Receivable	37,393,133	0	37,393,133
Special Assessments Receivable	4,891,249	0	4,891,249
Payment in Lieu of Taxes Receivable	970,548	0	970,548
Concord Scioto Community Authority Receivable	0	33,941,926	33,941,926
Nondepreciable Capital Assets	91,499,095	16,464,426	107,963,521
Depreciable Capital Assets, Net	221,099,249	230,276,017	451,375,266
Total Assets	531,685,761	328,716,456	860,402,217
<u>Deferred Outflows of Resources</u>			
Deferred Charge on Refunding	642,980	268,282	911,262
Pension	14,365,314	1,133,376	15,498,690
OPEB	3,020,610	238,317	3,258,927
Total Deferred Outflows of Resources	18,028,904	1,639,975	19,668,879
Total Assets and Deferred Outflows of Resources	549,714,665	330,356,431	880,071,096
<u>Liabilities</u>			
Accrued Wages Payable	2,297,203	198,205	2,495,408
Accounts Payable	1,307,414	219,740	1,527,154
Matured Compensated Absences Payable	6,258	0	6,258
Contracts Payable	2,753,856	799,148	3,553,004
Retainage Payable	0	182,691	182,691
Due to Other Governments	1,257,648	57,996	1,315,644
Due to External Party	184,685	0	184,685
Claims Payable	428,802	0	428,802
Unearned Revenue	0	1,231,208	1,231,208
Accrued Interest Payable	261,718	178,326	440,044
Long-Term Liabilities			
Due Within One Year	5,281,034	3,445,639	8,726,673
Due in More Than One Year	91,033,766	27,466,619	118,500,385
Net Pension Liability	58,915,840	4,648,263	63,564,103
Net OPEB Liability	41,046,712	3,238,448	44,285,160
Total Liabilities	204,774,936	41,666,283	246,441,219
<u>Deferred Inflows of Resources</u>			
Property Taxes	36,994,755	0	36,994,755
Payment in Lieu of Taxes	970,548	0	970,548
Pension	14,138,313	1,115,466	15,253,779
OPEB	3,057,706	241,242	3,298,948
Total Deferred Inflows of Resources	55,161,322	1,356,708	56,518,030
Total Liabilities and Deferred Inflows of Resources	259,936,258	43,022,991	302,959,249

Delaware County, Ohio
Statement of Net Position (continued)
December 31, 2018

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<u>Net Position</u>			
Net Investment in Capital Assets	\$231,030,232	\$216,534,918	\$447,565,150
Restricted for:			
Capital Projects	7,664,899	0	7,664,899
County Agricultural Society	3,347,216	0	3,347,216
Legislative and Executive	1,555,805	0	1,555,805
Judicial	1,130,986	0	1,130,986
Public Works	34,109,882	0	34,109,882
Health	11,280,028	0	11,280,028
Other Purposes	1,008,944	0	1,008,944
Revenue Bond Replacement	0	1,000,000	1,000,000
Revenue Bond Future Debt Service	0	3,514,413	3,514,413
Unrestricted (Deficit)	(1,349,585)	66,284,109	64,934,524
Total Net Position	\$289,778,407	\$287,333,440	\$577,111,847

See accompanying notes to the basic financial statements

Delaware County, Ohio
Statement of Activities
For the Year Ended December 31, 2018

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
<u>Governmental Activities</u>				
General Government				
Legislative and Executive	\$28,763,171	\$14,718,333	\$120,547	\$0
Judicial	12,615,374	1,638,205	588,776	0
Public Safety	49,907,427	7,145,945	2,745,316	0
Public Works	25,755,572	4,598,089	11,033,911	4,539,738
Health	20,450,842	644,205	3,343,216	0
Human Services	9,673,772	515,141	5,555,313	0
Interest and Fiscal Charges	3,176,234	0	0	0
Total Governmental Activities	150,342,392	29,259,918	23,387,079	4,539,738
<u>Business-Type Activities</u>				
Sanitary Engineer	18,687,676	17,208,226	0	47,547,789
Other Enterprise				
Solid Waste Transfer Station	177,248	236,360	0	0
Storm Water Phase II	430,736	399,781	0	0
Total Other Enterprise	607,984	636,141	0	0
Total Business-Type Activities	19,295,660	17,844,367	0	47,547,789
Total Primary Government	\$169,638,052	\$47,104,285	\$23,387,079	\$52,087,527

General Revenues

Property Taxes Levied for
 General Operating
 Public Safety-911
 Health-Board of Developmental Disabilities
 Human Services-Council for Older Adults
 Permanent Improvement
 Payment in Lieu of Taxes
 Hotel and Motel Taxes
 Sales Taxes
 Grants and Entitlements not Restricted to Other Programs
 Interest
 Other
 Total General Revenues

Change in Net Position
 Net Position at Beginning of Year (Restated)
 Net Position at End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Change in Net Position

Primary Government		
Governmental Activities	Business-Type Activities	Total
(\$13,924,291)	\$0	(\$13,924,291)
(10,388,393)	0	(10,388,393)
(40,016,166)	0	(40,016,166)
(5,583,834)	0	(5,583,834)
(16,463,421)	0	(16,463,421)
(3,603,318)	0	(3,603,318)
(3,176,234)	0	(3,176,234)
(93,155,657)	0	(93,155,657)
0	46,068,339	46,068,339
0	59,112	59,112
0	(30,955)	(30,955)
0	28,157	28,157
0	46,096,496	46,096,496
(93,155,657)	46,096,496	(47,059,161)
12,063,486	0	12,063,486
3,474,048	0	3,474,048
16,089,385	0	16,089,385
670,282	0	670,282
668,531	0	668,531
947,646	0	947,646
1,570,500	0	1,570,500
62,941,622	0	62,941,622
8,049,151	0	8,049,151
4,625,338	29,543	4,654,881
1,819,744	16,033	1,835,777
112,919,733	45,576	112,965,309
19,764,076	46,142,072	65,906,148
270,014,331	241,191,368	511,205,699
\$289,778,407	\$287,333,440	\$577,111,847

Delaware County, Ohio
Balance Sheet
Governmental Funds
December 31, 2018

	General	Auto and Gas	Developmental Disabilities	Other Governmental	Total Governmental Funds
<u>Assets</u>					
Equity in Pooled Cash and Cash Equivalents	\$48,869,646	\$23,879,300	\$18,723,298	\$40,825,728	\$132,297,972
Cash and Cash Equivalents in Segregated Accounts	1,213	0	0	231,858	233,071
Accounts Receivable	133,481	280,107	0	14,080	427,668
Sales Taxes Receivable	17,612,140	0	0	0	17,612,140
Hotel and Motel Taxes Receivable	0	0	0	95,958	95,958
Accrued Interest Receivable	1,040,746	0	5,995	0	1,046,741
Due from Other Governments	2,966,873	13,099,727	2,056,434	1,051,310	19,174,344
Due from External Party	0	0	51,561	0	51,561
Interfund Receivable	2,495,981	0	0	267,058	2,763,039
Prepaid Items	377,131	484,497	19,364	76,965	957,957
Materials and Supplies Inventory	205,591	786,290	0	2,929	994,810
Property Taxes Receivable	12,831,333	0	19,548,083	5,013,717	37,393,133
Special Assessments Receivable	30,766	0	0	4,860,483	4,891,249
Notes Receivable	0	0	368,571	0	368,571
Payment in Lieu of Taxes Receivable	0	0	0	970,548	970,548
Restricted Assets					
Equity in Pooled Cash and Cash Equivalents	246,382	0	0	0	246,382
Total Assets	86,811,283	38,529,921	40,773,306	53,410,634	219,525,144
<u>Liabilities</u>					
Accrued Wages Payable	1,562,186	174,207	203,120	355,111	2,294,624
Accounts Payable	668,130	230,992	61,595	346,697	1,307,414
Matured Compensated Absences Payable	6,258	0	0	0	6,258
Contracts Payable	138,875	2,581,066	0	33,915	2,753,856
Due to Other Governments	1,013,038	26,846	124,864	92,503	1,257,251
Due to External Party	0	0	0	184,685	184,685
Interfund Payable	0	2,400,000	18,413	344,626	2,763,039
Total Liabilities	3,388,487	5,413,111	407,992	1,357,537	10,567,127
<u>Deferred Inflows of Resources</u>					
Property Taxes	12,696,588	0	19,341,306	4,956,861	36,994,755
Payment in Lieu of Taxes	0	0	0	970,548	970,548
Unavailable Revenue	9,277,738	11,858,059	2,066,706	5,288,196	28,490,699
Total Deferred Inflows of Resources	21,974,326	11,858,059	21,408,012	11,215,605	66,456,002
<u>Fund Balances</u>					
Nonspendable	1,008,944	1,270,787	19,364	79,894	2,378,989
Restricted	0	19,987,964	18,937,938	32,811,945	71,737,847
Committed	12,979,038	0	0	7,945,653	20,924,691
Assigned	15,508,102	0	0	0	15,508,102
Unassigned	31,952,386	0	0	0	31,952,386
Total Fund Balances	61,448,470	21,258,751	18,957,302	40,837,492	142,502,015
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$86,811,283	\$38,529,921	\$40,773,306	\$53,410,634	\$219,525,144

See accompanying notes to the basic financial statements

Delaware County, Ohio
 Reconciliation of Total Governmental Fund Balances
 to Net Position of Governmental Activities
 December 31, 2018

Total Governmental Fund Balances \$142,502,015

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

Capital Assets used in governmental activities are not financial resources and, therefore are not reported in the funds 312,598,344

Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds.

Accounts Receivable	702,513	
Sales Taxes Receivable	7,129,017	
Accrued Interest Receivable	201,424	
Due from Other Governments	15,168,118	
Delinquent Property Taxes Receivable	398,378	
Special Assessments Receivable	4,891,249	
	28,490,699	28,490,699

Deferred outflows of resources include deferred charges on refunding which do not provide current financial resources, and therefore, are not reported in the funds. 642,980

Accrued interest on outstanding debt is not due and payable in the current period and, therefore, is not reported in the funds; it is reported when due. (261,718)

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

Sales Tax Revenue Bonds Payable	(38,244,873)	
General Obligation Bonds Payable	(50,683,283)	
Special Assessment Bonds Payable	(521,023)	
Compensated Absences Payable	(6,865,621)	
	(96,314,800)	(96,314,800)

An internal service fund is used by management to charge the cost of insurance to individual funds. The assets and deferred outflow of resources and liabilities and deferred inflow of resources of the internal service fund are included in governmental activities on the statement of net position. 1,057,298

The net pension/OPEB - asset/liability is not due and receivable in the current period; therefore, the asset, liability and related deferred inflows/outflows are not recognized in the governmental funds.

Deferred Outflows of Resources - Pension	14,348,686	
Deferred Outflows of Resources - OPEB	3,017,114	
Deferred inflows of resources - pension	(14,121,948)	
Deferred inflows of resources - OPEB	(3,054,167)	
Net pension asset	720,752	
Net OPEB liability	(40,999,202)	
Net pension liability	(58,847,646)	
	(98,936,411)	(98,936,411)

Net Position of Governmental Activities \$289,778,407

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, 2018

	General	Auto and Gas	Developmental Disabilities	Other Governmental	Total Governmental Funds
Revenues					
Property Taxes	\$12,068,914	\$0	\$16,067,557	\$4,813,541	\$32,950,012
Payment in Lieu of Taxes	0	0	0	947,646	947,646
Hotel and Motel Taxes	0	0	0	1,570,500	1,570,500
Sales Taxes	62,296,083	0	0	0	62,296,083
Special Assessments	0	0	0	1,705,715	1,705,715
Charges for Services	15,798,127	2,274,378	644,205	5,821,813	24,538,523
Licenses and Permits	1,626,670	174,264	0	405,225	2,206,159
Fines and Forfeitures	302,453	0	0	480,929	783,382
Intergovernmental	6,386,891	12,268,349	5,197,200	9,729,183	33,581,623
Interest	4,441,798	0	11,512	173,441	4,626,751
Other	910,768	168,426	546,201	194,349	1,819,744
Total Revenues	103,831,704	14,885,417	22,466,675	25,842,342	167,026,138
Expenditures					
Current					
General Government					
Legislative and Executive	18,963,391	0	0	3,673,050	22,636,441
Judicial	10,503,191	0	0	339,272	10,842,463
Public Safety	37,566,715	0	0	7,035,961	44,602,676
Public Works	10,024,460	20,642,224	0	1,111,292	31,777,976
Health	15,000	0	19,840,342	73,477	19,928,819
Human Services	601,863	0	0	8,253,396	8,855,259
Intergovernmental	1,079,643	0	0	6,005,705	7,085,348
Capital Outlay	0	0	0	3,034,822	3,034,822
Debt Service					
Principal Retirement	0	0	0	3,453,354	3,453,354
Interest and Fiscal Charges	0	0	0	3,257,286	3,257,286
Issuance Costs	0	0	0	5,500	5,500
Total Expenditures	78,754,263	20,642,224	19,840,342	36,243,115	155,479,944
Excess of Revenues Over (Under) Expenditures	25,077,441	(5,756,807)	2,626,333	(10,400,773)	11,546,194
Other Financing Sources (Uses)					
Sale of Capital Assets	27,201	12,619	0	7,400	47,220
Special Assessment Bond Proceeds	0	0	0	232,000	232,000
Transfers In	474,792	360,000	0	11,886,605	12,721,397
Transfers Out	(11,249,926)	0	0	(1,471,471)	(12,721,397)
Total Other Financing Sources (Uses)	(10,747,933)	372,619	0	10,654,534	279,220
Changes in Fund Balances	14,329,508	(5,384,188)	2,626,333	253,761	11,825,414
Fund Balances at Beginning of Year	47,118,962	26,642,939	16,330,969	40,583,731	130,676,601
Fund Balances at End of Year	\$61,448,470	\$21,258,751	\$18,957,302	\$40,837,492	\$142,502,015

See accompanying notes to the basic financial statements

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Delaware County, Ohio
 Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances
 of Governmental Funds to Statement of Activities
 For the Year Ended December 31, 2018

Changes in Fund Balances - Total Governmental Funds \$11,825,414

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	14,307,589	
Capital Outlay - Depreciable Capital Assets	5,480,381	
Depreciation	<u>(9,526,264)</u>	10,261,706

The proceeds from the sale of capital assets are reported as other financing sources in the governmental funds. However, the cost of capital assets is removed from the capital asset account on the statement of net position and is offset against the proceeds from the sale of capital assets on the statement of activities.

Sale of Capital Assets	(47,220)	
Loss on Disposal of Capital Assets	<u>(479,626)</u>	(526,846)

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

Delinquent Property Taxes	15,720	
Sales Taxes	645,539	
Special Assessments	279,931	
Charges for Services	(253,792)	
Intergovernmental	2,394,345	
Interest	<u>(1,413)</u>	3,080,330

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

Sales Tax Revenue Bonds Payable	885,000	
General Obligation Bonds Payable	2,495,000	
Special Assessment Bonds Payable	<u>73,354</u>	3,453,354

Bond Proceeds are other financing sources in the governmental funds but the issuance increases long-term liabilities on the statement of net position
 Special Assessment Bond Proceeds (232,000)

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

Accrued Interest Payable	9,720	
Accreted Interest	(50,693)	
Amortization of Sales Tax Bond Premium	25,714	
Amortization of General Obligation Bond Premium	162,454	
Amortization of Deferred Charge on Refunding	<u>(60,643)</u>	86,552

(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, 2018

Compensated absences reported on the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	
Compensated Absences Payable-Governmental Activities	(412,881)
Contractually required pension and OPEB contributions are reported as expenditures in the governmental funds; however, the statement of net position reports these amounts as deferred outflows.	7,679,093
Except for amounts reported as deferred inflows/outflows, changes in the net pension and OPEB asset/liability are reported as pension and OPEB expenses in the statement of activities.	(12,252,847)
Except for amounts reported as deferred inflows/outflows, changes in the net OPEB are reported as expense in the statement of activities.	(3,400,495)
The internal service fund used by management to charge the cost of insurance to individual funds is not reported on the statement of activities. Governmental expenditure and related internal service fund revenues are eliminated. The change for governmental funds is reported for the year.	<u>202,696</u>
Change in Net Position of Governmental Activities	<u><u>\$19,764,076</u></u>
See accompanying notes to the basic financial statements	

Delaware County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$12,318,400	\$12,318,400	\$12,570,127	\$251,727
Sales Taxes	58,560,300	58,560,300	61,307,525	2,747,225
Charges for Services	29,215,615	27,979,615	28,932,647	953,032
Licenses and Permits	1,853,800	1,853,800	1,626,670	(227,130)
Fines and Forfeitures	351,600	351,600	302,921	(48,679)
Intergovernmental	5,772,323	5,772,323	6,131,799	359,476
Interest	2,000,000	2,000,000	3,560,948	1,560,948
Other	4,837,150	3,806,250	4,033,726	227,476
Total Revenues	114,909,188	112,642,288	118,466,363	5,824,075
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	40,406,858	40,454,310	36,255,814	4,198,496
Judicial	11,970,481	12,053,003	10,527,738	1,525,265
Public Safety	40,130,017	40,299,161	38,006,431	2,292,730
Public Works	17,820,962	17,820,962	11,370,998	6,449,964
Health	15,000	15,000	15,000	0
Human Services	685,599	696,612	611,156	85,456
Intergovernmental	1,145,085	1,145,835	1,079,643	66,192
Total Expenditures	112,174,002	112,484,883	97,866,780	14,618,103
Excess of Revenues Over Expenditures	2,735,186	157,405	20,599,583	20,442,178
<u>Other Financing Sources (Uses)</u>				
Sale of Assets	10,000	10,000	27,201	17,201
Advances In	0	0	140,077	140,077
Advances Out	0	0	(600,425)	(600,425)
Transfers In	285,572	285,572	656,033	370,461
Transfers Out	(8,899,544)	(11,324,855)	(11,249,927)	74,928
Total Other Financing Sources (Uses)	(8,603,972)	(11,029,283)	(11,027,041)	2,242
Changes in Fund Balance	(5,868,786)	(10,871,878)	9,572,542	20,444,420
Fund Balance at Beginning of Year	34,580,691	34,580,691	34,580,691	0
Prior Year Encumbrances Appropriated	1,349,275	1,349,275	1,349,275	0
Fund Balance at End of Year	\$30,061,180	\$25,058,088	\$45,502,508	\$20,444,420

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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$1,148,000	\$1,148,000	\$2,202,704	\$1,054,704
Licenses and Permits	152,000	152,000	174,264	22,264
Intergovernmental	10,442,600	14,285,027	11,900,692	(2,384,335)
Other	0	15,000	168,426	153,426
Total Revenues	11,742,600	15,600,027	14,446,086	(1,153,941)
<u>Expenditures</u>				
Current				
Public Works	25,355,995	26,009,947	19,000,013	7,009,934
Excess of Revenues (Under) Expenditures	(13,613,395)	(10,409,920)	(4,553,927)	5,855,993
<u>Other Financing Sources (Uses)</u>				
Sale of Fixed Assets	0	1,500	12,619	11,119
Advances In	0	0	500,000	500,000
Advances Out	0	0	(60,000)	(60,000)
Transfers In	320,000	468,600	360,000	(108,600)
Total Other Financing Sources (Uses)	320,000	470,100	812,619	342,519
Changes in Fund Balance	(13,293,395)	(9,939,820)	(3,741,308)	6,198,512
Fund Balance at Beginning of Year	27,381,056	27,381,056	27,381,056	0
Prior Year Encumbrances Appropriated	227,129	227,129	227,129	0
Fund Balance at End of Year	\$14,314,790	\$17,668,365	\$23,866,877	\$6,198,512

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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$16,090,000	\$16,090,000	\$16,513,026	\$423,026
Charges for Services	625,480	625,480	675,641	50,161
Intergovernmental	4,418,450	4,692,950	5,182,239	489,289
Interest	9,208	9,208	10,361	1,153
Other	380,570	371,362	546,201	174,839
Total Revenues	21,523,708	21,789,000	22,927,468	1,138,468
<u>Expenditures</u>				
Current				
Health	22,880,643	23,155,143	20,280,319	2,874,824
Excess of Revenues Over (Under) Expenditures	(1,356,935)	(1,366,143)	2,647,149	4,013,292
<u>Other Financing Sources</u>				
Sale of Capital Assets	100	100	0	(100)
Changes in Fund Balance	(1,356,835)	(1,366,043)	2,647,149	4,013,192
Fund Balance at Beginning of Year	14,521,817	14,521,817	14,521,817	0
Prior Year Encumbrances Appropriated	581,143	581,143	581,143	0
Fund Balance at End of Year	\$13,746,125	\$13,736,917	\$17,750,109	\$4,013,192

See accompanying notes to the basic financial statements

Delaware County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2018

	Enterprise Funds		Total Enterprise Funds	Governmental
	Sanitary Engineer	Other Enterprise		Activity Self Insurance Internal Service Fund
<u>Assets</u>				
<u>Current Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$39,116,660	\$2,822,410	\$41,939,070	\$1,485,136
Cash and Cash Equivalents with Escrow Agent	158,160	0	158,160	0
Accounts Receivable	1,080,286	18,591	1,098,877	0
Due from Other Governments	0	56,144	56,144	0
Prepaid Items	0	0	0	89,479
Materials and Supplies Inventory	190,892	0	190,892	0
Restricted Assets				
Equity in Pooled Cash and Cash Equivalents	4,514,513	19,500	4,534,013	29,110
Total Current Assets	45,060,511	2,916,645	47,977,156	1,603,725
<u>Noncurrent Assets</u>				
Net Pension Asset	52,541	4,390	56,931	835
Concord Scioto Community Authority Receivable	33,941,926	0	33,941,926	0
Nondepreciable Capital Assets	16,346,591	117,835	16,464,426	0
Depreciable Capital Assets, Net	229,583,090	692,927	230,276,017	0
Total Noncurrent Assets	279,924,148	815,152	280,739,300	835
Total Assets	324,984,659	3,731,797	328,716,456	1,604,560
<u>Deferred Outflows of Resources</u>				
Deferred Charge on Refunding	268,282	0	268,282	0
Deferred Outflows of Resources - Pension	1,045,976	87,400	1,133,376	16,628
Deferred Outflows of Resources - OPEB	219,939	18,378	238,317	3,496
Total Deferred Outflows of Resources	1,534,197	105,778	1,639,975	20,124
Total Assets and Deferred Outflows of Resources	326,518,856	3,837,575	330,356,431	1,624,684
<u>Liabilities</u>				
<u>Current Liabilities</u>				
Accrued Wages Payable	184,344	13,861	198,205	2,579
Accounts Payable	219,740	0	219,740	0
Contracts Payable	790,589	8,559	799,148	0
Due to Other Governments	55,858	2,138	57,996	397
Claims Payable	0	0	0	428,802
Unearned Revenue	1,231,208	0	1,231,208	0
Accrued Interest Payable	178,326	0	178,326	0
Revenue Bonds Payable	2,850,000	0	2,850,000	0
Compensated Absences Payable	110,831	17,741	128,572	0
Retainage Payable	182,691	0	182,691	0
Tap-in Fee Payable	467,067	0	467,067	0
Total Current Liabilities	6,270,654	42,299	6,312,953	431,778
<u>Long-Term Liabilities</u>				
Revenue Bonds Payable	21,832,825	0	21,832,825	0
Compensated Absences Payable	236,323	54,056	290,379	0
Postclosure Cost Payable	0	19,500	19,500	0
Net Pension Liability	4,289,815	358,448	4,648,263	68,194
Net OPEB Liability	2,988,717	249,731	3,238,448	47,510
Tap-in Fee Payable	823,915	0	823,915	0
Concord Scioto Community Authority Payable	4,500,000	0	4,500,000	0
Total Long-Term Liabilities	34,671,595	681,735	35,353,330	115,704
Total Liabilities	40,942,249	724,034	41,666,283	547,482
<u>Deferred Inflows of Resources</u>				
Deferred Inflows of Resources - Pension	1,029,447	86,019	1,115,466	16,365
Deferred Inflows of Resources - OPEB	222,639	18,603	241,242	3,539
Total Deferred Inflows of Resources	1,252,086	104,622	1,356,708	19,904
Total Liabilities and Deferred Inflows of Resources	42,194,335	828,656	43,022,991	567,386
<u>Net Position</u>				
Net Investment in Capital Assets	215,724,156	810,762	216,534,918	0
Restricted for Revenue Bond Replacement	1,000,000	0	1,000,000	0
Restricted for Revenue Bond Future Debt Service	3,514,413	0	3,514,413	0
Unrestricted	64,085,952	2,198,157	66,284,109	1,057,298
Total Net Position	\$284,324,521	\$3,008,919	\$287,333,440	\$1,057,298

See accompanying notes to the basic financial statements

Delaware County, Ohio
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2018

	Enterprise Funds		Total Enterprise Funds	Governmental
	Sanitary Engineer	Other Enterprise		Activity Self Insurance Internal Service Fund
<u>Operating Revenues</u>				
Charges for Services	\$0	\$636,141	\$636,141	\$643,622
Charges for Services Pledged as Security on Revenue Bonds	17,208,226	0	17,208,226	0
Other	16,033	0	16,033	1,158
Total Operating Revenues	<u>17,224,259</u>	<u>636,141</u>	<u>17,860,400</u>	<u>644,780</u>
<u>Operating Expenses</u>				
Personal Services	3,875,050	327,907	4,202,957	60,690
Fringe Benefits	2,446,652	217,926	2,664,578	38,685
Services and Charges	3,655,294	28,408	3,683,702	37,157
Materials and Supplies	1,113,452	1,810	1,115,262	7,595
Claims	0	0	0	297,957
Depreciation	6,460,296	31,933	6,492,229	0
Total Operating Expenses	<u>17,550,744</u>	<u>607,984</u>	<u>18,158,728</u>	<u>442,084</u>
Operating Income (Loss)	<u>(326,485)</u>	<u>28,157</u>	<u>(298,328)</u>	<u>202,696</u>
<u>Non-Operating Revenues (Expenses)</u>				
Interest Revenue	29,543	0	29,543	0
(Loss) on the Disposal of Capital Assets	(58,389)	0	(58,389)	0
Interest Expense	(1,078,543)	0	(1,078,543)	0
Total Non-Operating Revenues (Expenses)	<u>(1,107,389)</u>	<u>0</u>	<u>(1,107,389)</u>	<u>0</u>
Income Before Contributions	(1,433,874)	28,157	(1,405,717)	202,696
Capital Contributions	<u>47,547,789</u>	<u>0</u>	<u>47,547,789</u>	<u>0</u>
Change in Net Position	46,113,915	28,157	46,142,072	202,696
Net Position at Beginning of Year (Restated)	<u>238,210,606</u>	<u>2,980,762</u>	<u>241,191,368</u>	<u>854,602</u>
Net Position at End of Year	<u><u>\$284,324,521</u></u>	<u><u>\$3,008,919</u></u>	<u><u>\$287,333,440</u></u>	<u><u>\$1,057,298</u></u>

See accompanying notes to the basic financial statements

Delaware County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2018

	Enterprise Funds		Total Enterprise Funds	Governmental Activity Self Insurance Internal Service Fund
	Sanitary Engineer	Other Enterprise		
<u>Increase (Decrease) in Cash and Cash Equivalents</u>				
<u>Cash Flows from Operating Activities</u>				
Cash Received from Customers	\$17,134,009	\$624,945	\$17,758,954	\$0
Cash Received from Transactions with Other Funds	0	0	0	643,622
Cash Received from Other Revenues	16,033	0	16,033	1,158
Cash Payments for Personal Services	(3,820,298)	(319,218)	(4,139,516)	(60,730)
Cash Payments for Fringe Benefits	(1,803,038)	(137,301)	(1,940,339)	(30,245)
Cash Payments for Services and Charges	(3,690,357)	(26,887)	(3,717,244)	(61,355)
Cash Payments for Materials and Supplies	(1,155,923)	(1,810)	(1,157,733)	(7,595)
Cash Payments for Claims	0	0	0	(450,831)
Net Cash Provided by Operating Activities	6,680,426	139,729	6,820,155	34,024
<u>Cash Flows from Capital and Related Financing Activities</u>				
Cash Received from Tap In Fees	6,805,732	0	6,805,732	0
Cash Payments for Acquisition of Capital Assets	(6,500,969)	(83,803)	(6,584,772)	0
Cash Payments for Principal on Revenue Bonds	(2,765,000)	0	(2,765,000)	0
Cash Payments for Interest on Revenue Bonds	(1,043,263)	0	(1,043,263)	0
Net Cash (Used for) Capital and Related Financing Activities	(3,503,500)	(83,803)	(3,587,303)	0
<u>Cash Flows from Investing Activities</u>				
Cash Received from Interest	29,543	0	29,543	0
Net Cash Flows Provided by Investing Activities	29,543	0	29,543	0
Net Increase in Cash and Cash Equivalents	3,206,469	55,926	3,262,395	34,024
Cash and Cash Equivalents at Beginning of Year	40,582,864	2,785,984	43,368,848	1,480,222
Cash and Cash Equivalents at End of Year	\$43,789,333	\$2,841,910	\$46,631,243	\$1,514,246

(continued)

Delaware County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2018

	<u>Enterprise Funds</u>		Total Enterprise Funds	Governmental Activity Self Insurance Internal Service Fund
	Sanitary Engineer	Other Enterprise		
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities				
Operating Income (Loss)	(\$326,485)	\$28,157	(\$298,328)	\$202,696
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities				
Depreciation	6,460,296	31,933	6,492,229	0
Changes in Assets, Liabilities, Deferred Inflow and Outflows of Resources:				
(Increase) in Accounts Receivable	(111,005)	(11,196)	(122,201)	0
(Increase) in Prepaid Items	0	0	0	(24,198)
(Increase) Net Pension Asset	(28,603)	(2,558)	(31,161)	(444)
Decrease in Deferred Outflows-Pension	1,338,465	95,089	1,433,554	22,352
(Increase) in Deferred Outflows - OPEB	(183,627)	(15,344)	(198,971)	(2,919)
(Increase) Decrease in Materials and Supplies Inventory	(15,491)	1,723	(13,768)	0
Increase in Accrued Wages Payable	36,257	1,521	37,778	309
(Decrease) in Accounts Payable	(51,287)	0	(51,287)	0
Increase (Decrease) in Due to Other Governments	(5,267)	263	(5,004)	48
(Decrease) in Claims Payable	0	0	0	(152,874)
Decrease in Net Pension Liability	(1,922,606)	(117,008)	(2,039,614)	(33,365)
Increase in OPEB Liability	208,873	17,453	226,326	3,320
Increase in Deferred Inflows-Pension	980,231	82,252	1,062,483	15,560
Increase in Deferred Inflows-OPEB	222,639	18,603	241,242	3,539
Increase in Unearned Revenue	36,788	0	36,788	0
Increase in Compensated Absences Payable	41,248	8,841	50,089	0
 Net Cash Provided by Operating Activities	 <u>\$6,680,426</u>	 <u>\$139,729</u>	 <u>\$6,820,155</u>	 <u>\$34,024</u>

Noncash Capital and Related Financing Activity:

In 2018, the Sanitary Engineer enterprise fund received capital assets from developers in the amount of \$6,466,616.

See accompanying notes to the basic financial statements

Delaware County, Ohio
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2018

<u>Assets</u>	
Equity in Pooled Cash and Cash Equivalents	\$43,713,762
Cash and Cash Equivalents in Segregated Accounts	3,574,786
Due from Other Governments	4,305,808
Due from External Party	184,418
Property Taxes Receivable	464,541,047
Special Assessments Receivable	<u>4,523,107</u>
 Total Assets	 <u><u>\$520,842,928</u></u>
 <u>Liabilities</u>	
Due to Other Governments	\$485,854,106
Due to External Party	1,895,462
Payroll Withholdings	596,640
Undistributed Assets	<u>32,496,720</u>
 Total Liabilities	 <u><u>\$520,842,928</u></u>

See accompanying notes to the basic financial statements

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE 1 - DESCRIPTION OF DELAWARE COUNTY AND THE REPORTING ENTITY

A. The County

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

B. Reporting Entity

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

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

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the County in that the County approves the budget, the issuance of debt, or the levying of taxes, and there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on the County. The County did not have a component unit in 2018.

Joint Ventures - The County participates in two joint ventures, the Delaware-Morrow Mental Health and Recovery Services Board and the Delaware County Regional Planning Commission. (See Note 21)

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

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

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Basis of Presentation

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

Government-Wide Financial Statements

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

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

Fund Financial Statements

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

B. Fund Accounting

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Governmental Funds

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

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

Auto and Gas Fund - To account for state gasoline tax and motor vehicle registration fees, along with inspection fees and charges for services restricted for maintenance and improvement of County roads.

Developmental Disabilities Fund - To account for a county-wide property tax levy and state and federal grants restricted for services and support to developmentally disabled individuals and their families.

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

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

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

Sanitary Engineer Fund - To account for the provision of wastewater treatment services to residential and commercial users within the County.

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

Internal Service Fund - The internal service fund accounts for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis. The County's internal service fund accounts for the workers' compensation self-insurance plan.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds, and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are not available to support the County's own programs. The County did not have any trust funds in 2018. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The County's agency funds account for assets held by the County for political subdivisions in which the County acts as fiscal agent and for taxes, state-levied shared revenues, and fines and forfeitures collected and distributed to other political subdivisions.

C. Measurement Focus

Government-Wide Financial Statements

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

Fund Financial Statements

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

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

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Basis of Accounting

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

Revenues - Exchange and Nonexchange Transactions

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

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

Under the modified accrual basis, the following revenue sources are considered both measurable and available at year end: sales taxes, charges for services, fines and forfeitures, state-levied locally shared taxes (including gasoline tax and motor vehicle license tax), grants, and interest. Unearned revenue represents amounts under the accrual basis of accounting for which asset recognition criteria have been met but for which revenue recognition criteria have not been met because these amounts have not yet been earned.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position may report deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until that time. For the County, deferred outflows of resources consists of a deferred charge on refunding and pension and OPEB reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and the reacquisition price. This amount is deferred and amortized over the life of the old debt or the life of the new debt, whichever is shorter. The deferred outflows of resources related to pension and OPEB are explained further in Notes 15 and 16.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Deferred Outflows/Inflows of Resources (Continued)

In addition to liabilities, the statement of financial position may report deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes, payment in lieu of taxes, pension, OPEB and unavailable revenue. Property taxes represent amounts for which there was an enforceable legal claim as of December 31, 2018, but which were levied to finance 2019 operations. Payment in lieu of taxes represents a contractual promise to make payment of property taxes which reflect all or a portion of the taxes which would have been paid if the taxes had not been exempted. These amounts have been recorded as deferred inflows of resources on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental fund balance sheet and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes sales taxes, accrued interest, intergovernmental revenue including grants, delinquent property taxes, special assessments, and other sources. These amounts are deferred and recognized as inflows of resources in the period when the amounts become available. The deferred inflows of resources related to pension and OPEB are reported on the government-wide statement of net position and are further explained in Notes 15 and 16.

Expenses/Expenditures

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

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

E. Budgetary Process

All funds, except agency funds, are legally required to be budgeted and appropriated. The major documents prepared are the certificate of estimated resources and the appropriations resolution, both of which are prepared on the budgetary basis of accounting. The certificate of estimated resources establishes a limit on the amount the County Commissioners may appropriate. The appropriations resolution is the County Commissioners' authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the County Commissioners. The legal level of control has been established by the County Commissioners at the fund, program, department, and object level for all funds. Budgetary information for the Indigent Application special revenue fund is not reported because it is not included in the "appropriated budget" which is adopted for the County.

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

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

F. Cash and Investments

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

Cash and cash equivalents that are held separately within departments of the County or by the component unit, and not included in the county treasury, are recorded as “Cash and Cash Equivalents in Segregated Accounts”.

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

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

During 2018, the County invested in STAR Ohio. STAR Ohio (the State Treasury Asset Reserve of Ohio) is an investment pool managed by the State Treasurer’s Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standard’s Board (GASB), Statement No. 79, “Certain External Investment Pools and Pool Participants.” The County measures its investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value. The County’s other investments included negotiable certificates of deposit, federal agency securities, locally-issued government debt, mutual funds and treasury bonds. All of these investments are reported at fair value, which is based on quoted market price or current share price.

Interest earnings are allocated to County funds according to State statutes, grant requirements, or debt related restrictions. Interest revenue credited to the General Fund during 2018 was \$4,441,798 which included \$3,670,810 assigned from other County funds.

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2018, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

H. Inventory

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

I. Restricted Assets

Assets are reported as restricted when limitations on their use change the nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, laws of other governments, or are imposed by law through constitutional provisions or enabling legislation.

Unclaimed moneys that have a legal restriction on their expenditure are reported as restricted.

The County has resources set aside in separate escrow accounts whose use is limited to the payment of retainage to contractors and for the postclosure liability.

Restricted assets also represent certain resources which are segregated from other resources of the County to comply with various covenants established by bond financing agreements. These assets are generally held in separate accounts of the County or by a trustee. The various covenants place restrictions on the use of these resources and require minimum balances to be maintained in a debt service reserve.

J. Capital Assets

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

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

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

Description	Governmental Activities Estimated Lives	Business-Type Activities Estimated Lives
Buildings	40-100 years	15-70 years
Improvements Other than Buildings	20-100 years	N/A
Roads, Bridges, Culverts, and Traffic Signals	20-50 years	N/A
Machinery and Equipment	5-25 years	5-40 years
Sewer Lines	N/A	70 years

K. Deferred Charge on Refunding

For advance refunding resulting in the defeasance of debt, the difference between the reacquisition price and the net carrying amount of the old debt is amortized as a component of interest expense. This accounting loss is amortized over the remaining life of the old debt or the life of the new debt, whichever is shorter, and is presented as deferred outflows of resources on the statement of net position.

L. Interfund Receivables/Payables

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

M. Compensated Absences

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

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

M. Compensated Absences (Continued)

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

On governmental fund financial statements, compensated absences are recognized as liabilities and expenditures to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the account "Matured Compensated Absences Payable" in the fund from which the employees who have accumulated unpaid leave are paid. For proprietary funds, the entire amount of compensated absences is reported as a fund liability.

N. Accrued Liabilities and Long-Term Obligations

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

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

O. Bond Premium

Bond premiums are deferred and amortized over the term of the bonds using the bonds-outstanding method, which approximates the effective interest method. Bond premiums are presented as an addition to the face amount of the bonds payable. On the governmental fund financial statements, bond premiums are recognized in the period in which the bonds are issued.

P. Net Position

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

Q. Fund Balance

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Q. Fund Balance (Continued)

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

Restricted - The restricted classification includes amounts restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions or enabling legislation (County resolution).

Enabling legislation authorizes the County to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Legal enforceability means the County can be compelled by an external party such as citizens, public interest groups, or the judiciary to use resources created by enabling legislation only for purposes specified by the legislation.

Committed - The committed classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the County Commissioners. The committed amounts cannot be used for any other purpose unless the County Commissioners remove or change the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, committed fund balance may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by the County Commissioners, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

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

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

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Q. Fund Balance (Continued)

The County has established, by resolution, an account to accumulate resources to stabilize the County's budget against cyclical changes in revenues and expenditures. The amount of money in this account in any fiscal year will be less than one-sixth of the expenditures during the preceding fiscal year from the General Fund. Additional funding would require the County Commissioners to amend the resolution. The resources may be used as determined by the County Commissioners to mitigate revenue shortfalls. This account had a balance of \$5 million as of December 31, 2018, and is shown as unassigned fund balance in the General Fund.

R. Operating Revenues and Expenses

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

S. Capital Contributions

Capital contributions arise from outside contributions of resources restricted to capital acquisition and construction.

T. Internal Activity

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

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

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

U. Estimates

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

V. Pensions/Other Postemployment Benefits (OPEB)

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

NOTE 3 - CHANGE IN ACCOUNTING PRINCIPLES

For the year ended December 31, 2018, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other than Pensions", GASB Statement No. 85, "Omnibus 2017", and GASB Statement No. 86, "Certain Debt Extinguishments".

GASB Statement No. 75, improves the accounting and financial reporting by state and local governments for postemployment benefits other than pension (OPEB). It also improves information provided by state and local governmental employers about financial support for OPEB that is provided by other entities. The implementation of GASB Statement No. 75 affected the County's postemployment benefit plan disclosures, as presented in Note 16 to the basic financial statements and added required supplementary information which is presented on pages 102-103.

GASB Statement No. 85, addresses practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and OPEB. The implementation of GASB Statement No. 85 did not have an effect on the financial statements of the County.

GASB Statement No. 86, improves consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources - resources other than the proceeds of refunding debt - are placed in an irrevocable trust for the sole purpose of extinguishing debt. This Statement also improves accounting and financial reporting for prepaid insurance on debt that is extinguished and notes to financial statements for debt that is defeased in substance. The implementation of GASB Statement No. 86 did not have an effect on the financial statements of the County.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(Continued)

NOTE 3 - CHANGE IN ACCOUNTING PRINCIPLES (Continued)

Implementation of GASB 75

A net position restatement is required in order to implement GASB Statement No 75. The governmental activities at December 31, 2017 have been restated as follows:

	Governmental Activities	Business-Type Activities	Self Insurance Internal Service Fund
Net position as previously reported	\$307,693,704	\$244,164,144	\$898,215
Deferred outflows - payments subsequent to measurement date	454,509	39,346	577
Net OPEB Liability	(38,133,882.00)	(3,012,122.00)	(44,190.00)
Restated net position at December 31, 2017	<u>\$270,014,331</u>	<u>\$241,191,368</u>	<u>\$854,602</u>

Other than employer contributions subsequent to the measurement date, the County made no restatement for deferred inflows/outflows of resources as the information needed to generate these restatements was not available. The restatement had no effect on fund balances.

Olentangy Crossing Redevelopment Tax Equivalent Fund

In 2006, the Commissioners established the Bond Retirement Olentangy Crossing Redevelopment Tax Equivalent Fund in accordance with Ohio Revised Code (ORC) Section 5709.80 to be used for the purpose of paying for or financing the costs of Public Improvements in the Tax Increment Financing (TIF) area. The TIF agreement required the owners of the parcels to make service payments in lieu of taxes to pay for the cost of the construction including the payment of debt service on any securities issued by the County for that purpose. The County issued bonds for the infrastructure improvements and had been depositing the service payments and making the debt payments from the fund which had been included in the Special Bond Retirement Fund.

In 2018, management analyzed the use of the fund and determined that the original purpose had changed and the primary purpose was to construct additional Public Improvements in the TIF area to benefit the property; therefore, a decision was made to reclassify the fund to a capital projects fund. Per the TIF agreement, the fund shall remain in existence so long as service payments designated for the infrastructure improvements are collected for a period not to exceed 30 years from the first tax year beginning after the effective date of the agreement. Per ORC Section 5809.85, the Delaware County/Orange Township Tax Incentive Review Council meets annually to conduct the business of the council.

NOTE 4 - BUDGETARY BASIS OF ACCOUNTING

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(Continued)

NOTE 4 - BUDGETARY BASIS OF ACCOUNTING

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

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

	Changes in Fund Balance		
	<u>General</u>	<u>Auto and Gas</u>	<u>Developmental Disabilities</u>
Budget Basis	\$9,572,542	(\$3,741,308)	\$2,647,149
Net Adjustment for Revenue Accruals	1,728,721	439,331	(460,793)
Net Adjustments for Expenditure Accruals	520,169	(1,654,636)	(90,484)
Net Adjustment for Other Sources/Uses	460,348	(440,000)	0
Funds Budgeted Elsewhere	418,005	0	0
Adjustment for Encumbrances	<u>1,629,723</u>	<u>12,425</u>	<u>530,461</u>
GAAP Basis	<u><u>\$14,329,508</u></u>	<u><u>(\$5,384,188)</u></u>	<u><u>\$2,626,333</u></u>

Certain funds that are legally budgeted in separate special revenue funds are considered part of the general fund on a GAAP basis. This includes the recorder fund and title administration fund.

NOTE 5 - DEPOSITS AND INVESTMENTS

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(Continued)

NOTE 5 - DEPOSITS AND INVESTMENTS (Continued)

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

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(Continued)

NOTE 5 - DEPOSITS AND INVESTMENTS (Continued)

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

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

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

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

Deposits

Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, \$7,765,654 of the County's bank balance of \$8,805,682 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.

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(Continued)

NOTE 5 - DEPOSITS AND INVESTMENTS (Continued)

Investments

As of December 31, 2018, the County had the following investments:

	Total	Less Than Six Months	Six Months to Three Years	More Than Three Years
Negotiable Certificates of Deposit	\$20,888,000	\$7,144,000	\$11,781,000	\$1,963,000
Federal Farm Credit Bank Notes	47,428,077	6,536,383	22,880,188	18,011,506
Federal Home Loan Bank Notes	50,861,115	1,998,980	36,276,147	12,585,988
Federal National Mortgage Association Notes	65,657,721	5,980,880	45,388,437	14,288,404
Ohio Local Government Bonds	9,586,727	1,133,619	8,128,509	324,599
United State Treasurer Bonds	3,943,630	0	3,943,630	0
Mutual Funds	1,460,208	1,460,208	0	0
STAR Ohio	20,114,571	20,114,571	0	0
Total Investments	\$219,940,049	\$44,368,641	\$128,397,911	\$47,173,497

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The above chart identifies the County's recurring fair value measurements as of December 31, 2018. All of the County's investments measured at fair value are valued using quoted market prices (Level 1 inputs).

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The investment policy restricts the County Treasurer from investing in any securities other than those identified in the Ohio Revised Code and that all investments must mature within five years from the date of investment unless matched to a specific obligation or debt of the County.

The negotiable certificate of deposit are generally insured by the FDIC and/or SIPC. The Federal Farm Credit Bank Notes, Federal Home Loan Bank Notes, U.S. Treasury Bonds, Federal National Mortgage Association Notes, and mutual funds carry a rating of Aaa by Moody's. Ohio Local Government Bonds carry a rating of A1 through Aaa by Moody's. The County has no policy dealing with credit risk beyond the requirements of State statute. Ohio law requires that mutual funds in eligible securities must be rated in the highest category at the time of purchase by at least one nationally recognized standard rating service. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service. The County places no limit on the amount of 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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(Continued)

NOTE 5 - DEPOSITS AND INVESTMENTS (Continued)

	Fair Value	Percentage of Portfolio
Negotiable Certificate of Deposit	\$20,888,000	9.50%
Star Ohio	20,114,571	9.15%
Federal Farm Credit Bank	47,428,077	21.56%
Federal Home Loan Bank	50,861,115	23.12%
Federal National Mortgage Association	65,657,721	29.85%
Mutual Funds	1,460,208	.67%
Ohio Local Government Bonds	9,586,727	4.36%
United States Treasury Bonds	3,943,630	1.79%

NOTE 6 - RECEIVABLES

Receivables at December 31, 2018, consisted of accounts (billings for user charged services); hotel and motel taxes; sales taxes; accrued interest; amounts due from other governments arising from grants, entitlements, and shared revenues; amounts due from an external party; interfund; property taxes; special assessments; note; Concord Scioto Community Authority; and payment in lieu of taxes. All receivables are considered collectible in full and within one year, except for property taxes, special assessments and Concord Scioto Community Authority. Refer to note 11 for information about Concord Scioto Community Authority Receivable.

Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. Special assessments, in the amount of \$2,716,448, will not be received within one year. Delinquent special assessments were \$94,953.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(Continued)

NOTE 6 – RECEIVABLES (Continued)

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

	Amount
Governmental Activities	
Major Funds	
General Fund	
Local Government	\$666,459
Homestead and Rollback	802,068
Casino Allocation	1,219,743
Charges for Services	161,650
Fines and Forfeitures	9,420
Grants	107,533
Total General Fund	2,966,873
Major Funds	
Auto and Gas	
Gasoline Tax	1,970,993
Motor Vehicle License Tax	1,821,584
Grants	9,129,925
Charges for Services	177,225
Total Auto and Gas	13,099,727
Developmental Disabilities	
Homestead and Rollback	1,048,052
Grants	1,008,382
Total Developmental Disabilities	2,056,434
Total Major Funds	18,123,034
Nonmajor Funds	
Homestead	255,320
Grants	773,510
Fines & Forfeitures	22,480
Total Nonmajor Funds	1,051,310
Total Governmental Activities	19,174,344
Agency Funds:	
Library Support	1,653,611
Local Government	847,339
Auto Tags	851,927
Township Gas	952,931
Total Agency Funds	\$4,305,808

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(Continued)

NOTE 7 - PERMISSIVE SALES AND USE TAX

November 1971, the County Commissioners, by resolution, imposed a one-half of one percent sales tax on all retail sales made in the County, except sales of motor vehicles, and on the storage, use, or consumption of tangible personal property, including motor vehicles not subject to the sales tax. The collection of the sales tax went into effect on January 1, 1972, and the proceeds of the tax were credited entirely to the General Fund.

In 1996, the County Commissioners, by resolution, imposed an additional .75 percent sales tax. The sales tax was to be collected from October 1, 1996, through September 20, 1998. Concurrently with the additional sales tax, the County Commissioners authorized the reduction of one mill of property tax. In July 1998, the County Commissioners extended the additional sales tax through December 31, 1998, and authorized a further ten-year extension subject to voter approval at the general election in November 1998. The extension was approved by the voters, thereby extending the effective date of collections through December 31, 2008.

In 2007, the County Commissioners adopted a resolution to make the additional sales tax permanent. The resolution required all of the .75 percent sales tax be recorded in the General Fund, effective with the April 2009 receipts. The County Commissioners designated .375 percent for road maintenance and repair. The remaining portion was allocated for general operations.

Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies the amount of the taxes to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of each month. A warrant payable to the County is to be made within five days of the certification.

NOTE 8 - PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property located in the County. Real property tax revenues received in 2018 represent the collection of 2017 taxes. Real property taxes received in 2018 were levied after October 1, 2017, on the assessed values as of January 1, 2017, 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 2018 represent the collection of 2017 taxes. Public utility real and tangible personal property taxes received in 2018 became a lien on December 31, 2016, were levied after October 1, 2017, and are collected with real property taxes. Public utility real property is assessed at 35 percent of true value; public utility tangible personal property is currently assessed at varying percentages of true value.

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(Continued)

NOTE 8 - PROPERTY TAXES (Continued)

Accrued property taxes receivable represents real, public utility, and outstanding delinquent property taxes which were measurable as of December 31, 2018, and for which there was an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2018 operations is offset to deferred inflows of resources - property taxes. On the accrual basis, delinquent real property taxes have been recorded as a receivable and revenue; on the modified accrual basis, the revenue has been reported as deferred inflows of resources - unavailable revenue.

The full tax rate for all County operations for the year ended December 31, 2018, was \$5.29 per \$1,000 of assessed value. The assessed values of real property and public utility property for tax year 2017, collected as tax receipts in 2018 were as follows:

<u>Category</u>	<u>Amount</u>
Real Property	\$7,478,449,120
Tangible Public Utility Property	350,498,190
Total Assessed Value	<u><u>\$7,828,947,310</u></u>

NOTE 9 - PAYMENT IN LIEU OF TAXES

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

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(Continued)

NOTE 10 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2018, was as follows:

	Balance January 1, 2018	Additions	Reductions	Balance December 31, 2018
Governmental Activities				
Nondepreciable Capital Assets				
Land	\$37,016,389	\$2,730,824	\$0	\$39,747,213
Land Improvements	20,876,856	3,917	0	20,880,773
Construction in Progress	19,298,261	13,741,596	(2,168,748)	30,871,109
Total NonDepreciable Capital Assets	<u>77,191,506</u>	<u>16,476,337</u>	<u>(2,168,748)</u>	<u>91,499,095</u>
Governmental Activities				
Depreciable Capital Assets				
Buildings	118,214,776	667,492	(66,201)	118,816,067
Improvements Other than Buildings	8,183,866	225,470	(27,702)	8,381,634
Roads, Bridges, Culverts, and Traffic Signals	192,555,780	2,220,476	(61,895)	194,714,361
Machinery and Equipment	32,449,622	2,366,943	(2,175,577)	32,640,988
Total Depreciable Capital Assets	<u>351,404,044</u>	<u>5,480,381</u>	<u>(2,331,375)</u>	<u>354,553,050</u>
Less Accumulated Depreciation for :				
Buildings	(26,747,919)	(2,408,216)	0	(29,156,135)
Improvements Other than Buildings	(3,081,723)	(398,174)	27,702	(3,452,195)
Roads, Bridges, Culverts, and Traffic Signals	(79,897,658)	(4,344,037)	54,277	(84,187,418)
Machinery and Equipment	(16,004,766)	(2,375,837)	1,722,550	(16,658,053)
Total Accumulated Depreciation	<u>(125,732,066)</u>	<u>(9,526,264)</u>	<u>1,804,529</u>	<u>(133,453,801)</u>
Total Depreciable Capital Assets, Net	<u>225,671,978</u>	<u>(4,045,883)</u>	<u>(526,846)</u>	<u>221,099,249</u>
Governmental Activities Capital Assets, Net	<u>\$302,863,484</u>	<u>\$12,430,454</u>	<u>(\$2,695,594)</u>	<u>\$312,598,344</u>

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(Continued)

NOTE 10 - CAPITAL ASSETS (Continued)

	Balance January 1, 2018	Additions	Reductions	Balance December 31, 2018
Business-Type Activities				
Nondepreciable Capital Assets				
Land	\$7,914,305	\$856,193	\$0	\$8,770,498
Construction in Progress	2,836,780	4,857,148	0	7,693,928
Total Nondepreciable Capital Assets	<u>10,751,085</u>	<u>5,713,341</u>	<u>0</u>	<u>16,464,426</u>
Depreciable Capital Assets				
Buildings	111,209,597	433,262	0	111,642,859
Machinery and Equipment	42,025,085	1,156,533	(374,546)	42,807,072
Sewer Lines	168,374,334	6,168,243	0	174,542,577
Total Depreciable Capital Assets	<u>321,609,016</u>	<u>7,758,038</u>	<u>(374,546)</u>	<u>328,992,508</u>
Less Accumulated Depreciation for:				
Buildings	(34,290,712)	(2,511,259)	0	(36,801,971)
Machinery and Equipment	(26,572,976)	(1,475,593)	316,157	(27,732,412)
Sewer Lines	(31,676,731)	(2,505,377)	0	(34,182,108)
Total Accumulated Depreciation	<u>(92,540,419)</u>	<u>(6,492,229)</u>	<u>316,157</u>	<u>(98,716,491)</u>
Total Depreciable Capital Assets, Net	<u>229,068,597</u>	<u>1,265,809</u>	<u>(58,389)</u>	<u>230,276,017</u>
Business-Type Activities Capital Assets, Net	<u>\$239,819,682</u>	<u>\$6,979,150</u>	<u>(\$58,389)</u>	<u>\$246,740,443</u>

The County received capital assets from developers in the amount of \$6,466,616.

Depreciation expense was charged to governmental functions as follows:

General Government	
Legislative and Executive	\$959,189
Judicial	1,099,574
Public Safety	2,028,093
Public Works	4,858,080
Health	255,024
Human Services	325,771
Intergovernmental	533
Total Depreciation Expense Governmental Activities	<u>\$9,526,264</u>
Business-Type Activities - Sanitary Engineer	\$6,460,296
Business-Type Activities - Other Enterprise	
Solid Waste Transfer Station	29,052
Storm Water	2,881
Total Depreciation Expense Other Enterprise	<u>31,933</u>
Total Depreciation Expense	<u>\$6,492,229</u>

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(Continued)

NOTE 11 – CONCORD SCIOTO COMMUNITY AUTHORITY RECEIVABLE

On November 1, 2007, the County entered into an agreement with the Concord/Scioto Community Authority (Authority) to acquire, construct, and install the Lower Scioto Water Reclamation Facility (Facility) and related improvements. The cost of the Facility was to be paid through County contributions to the Authority and \$14,600,000 in facilities bonds issued by the Authority. Due to the general economic downturn in housing development associated with the recession in 2008, the anticipated development in the service area of the Authority did not occur; therefore, the Authority was unable to pay the outstanding balance on the facilities bonds. The construction costs paid by the County through December 31, 2012, were reported as construction in progress. On October 1, 2013, the County entered into an asset purchase and bond modification and redemption agreement with the Authority and paid the Authority \$14,062,375. The Authority then redeemed the outstanding balance of the facilities bonds.

The Facility become operational in 2017 with the implementation of Phase I and subsequent phases of processing will be initiated as future development occurs. The Facility’s operation will support future housing development in the service area of the Facility.

The asset purchase and bond modification and redemption agreement defines charges to be assessed on property owners within the service area of the Authority. The County will receive 2.0 mills of the 10.25 mills Community Development Charge collected by the Authority to reimburse the County for the cost incurred for the Facility. The total cost incurred by the County for the Facility was \$33,941,926. Prior to 2018, the County omitted the receivable from the statements based on improbability of collection. In 2018, new home development was noted in the Authority’s service area and the Authority began collecting the Community Development Charge. Based on these events, the County reassessed the estimate of collectability and recognized the receivable in the amount of \$33,941,926. The County projection of the collection of the receivable is as follows:

Year	Concord Scioto Community Authority Receivable
2019	\$2,000
2020	10,000
2021	25,000
2022	100,000
2023	125,000
2024-2028	600,000
2029-2033	1,000,000
2034-2038	2,000,000
2039-2043	4,000,000
2044-2048	6,000,000
2049-2053	9,000,000
2054-2058	11,079,926
Total	\$33,941,926

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(Continued)

NOTE 12 - INTERFUND AND EXTERNAL RECEIVABLES/PAYABLES

At December 31, 2018, the General Fund had an interfund receivable, in the amount of \$2,495,981, from the Auto and Gas, Special Bond Retirement, Developmental Disabilities and other governmental funds, in the amount of \$2,400,000, \$2,568, \$18,413 and \$75,000, respectively, due to providing cash flow resources until the receipt of grant moneys and for services provided. Other governmental funds had an interfund receivable in the amount of \$267,058 due to the Job and Family Services Special Revenue Fund and due from the Workforce Investment Act and Children Services Special Revenue Funds in the amount of \$31,092 and \$235,966, respectively. These Balance resulted from the time lag between the dates that interfund goods and services are provided and payments between funds are made.

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

At December 31, 2018 the Developmental Disabilities fund had an external party receivable in the amount of \$51,561, due from the Delaware County Family and Children First Council for services provided. Other governmental funds had an external payable in the Ditch Maintenance and Real Estate Assessment Funds in the amounts of \$161,406 and \$23,279, respectively. These amounts were due from the Delaware County Soil and Water Conservation District.

NOTE 13 - RISK MANAGEMENT

A. Insurance

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

B. Health Benefits

In 2018, the County participated in a risk-sharing pool, the County Employee Benefits Consortium of Ohio, Inc. (CEBCO). CEBCO charges a fixed premium per month per enrolled employee. The premiums, along with an administrative charge, are paid into the General Fund by participating County funds and, in turn, the premiums are paid to CEBCO. Premiums charged by CEBCO are based upon the County's claims experience. An excess coverage policy covers annual individual claims in excess of \$75,000 with an unlimited maximum. CEBCO retains liability for claims that exceed the expected losses and charged premiums.

C. Workers' Compensation

The County provides for workers' compensation insurance through a self-insurance plan offered by the State of Ohio.

The plan allows the County to administer its own workers' compensation claims, including the approval of claims and the payment of compensation and medical payments for injured employees. The plan requires

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(Continued)

that the County participate in the Self-Insured Employers Guaranty Fund through the State of Ohio that guarantees that claims liabilities are satisfied if the self-insured employer is unable to pay the claims.

NOTE 13 - RISK MANAGEMENT

C. Workers' Compensation

Reimbursements to the State's Disabled Workers' Relief Fund must be paid on a semi-annual basis. The County purchased stop-loss insurance for per accident maximum and per employee maximum coverage of \$500,000 each through Midwest Employers Casualty Company. The County hired a third-party administrator, Sedgwick Claims Management Service, Inc., to review and monitor all claims on behalf of the County. The plan is accounted for in an internal service fund.

NOTE 13 - RISK MANAGEMENT (Continued)

All funds of the County participate in the program and make payments to the Workers' Compensation Self Insurance internal service fund based on actuarial estimates of the amounts needed to pay prior- and current-year claims. The liability for unpaid claims costs reported in the fund at December 31, 2018, represents the liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims as required by Governmental Accounting Standards Board Statement No. 30, "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues". The amount is based on an estimate provided by the third-party administrator. Claims payable, in the amount of \$428,802, are due within one year.

The changes in the claims liability during 2017 and 2018 were as follows:

	<u>Beginning of the Year Liability</u>	<u>Current Year Claims and Changes in Estimate</u>	<u>Claims Payments</u>	<u>Balance at Year End</u>
2017	\$906,753	\$0	\$325,077	\$581,676
2018	\$581,676	\$297,957	\$450,831	\$428,802

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(Continued)

NOTE 14 - CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS

The County has outstanding contracts for professional services and construction. The following amounts remain on these contracts as of December 31, 2018:

	<u>Contract Amount</u>	<u>Amount Paid as of 12/31/18</u>	<u>Outstanding Balance</u>
George J Igel & Co Inc	\$5,878,242	\$299,500	\$5,578,742
Peterson Construction Company	3,887,000	0	3,887,000
Kenmore Construction	15,049,431	11,311,609	3,737,822
Shelly & Sands Inc	3,607,480	0	3,607,480
Strawser Paving Co	3,274,489	790,172	2,484,317
DLZ Ohio Inc	1,600,000	0	1,600,000
Shelly & Sands Inc	1,335,490	254,099	1,081,391
2K General Company	917,700	0	917,700
Shelly & Sands Inc	738,945	0	738,945
HDR Engineering Inc	954,965	368,361	586,604
Strawser Paving Co	1,174,087	618,454	555,633
Schooley Caldwell Assoc Inc	665,000	181,550	483,450
Carpenter Marty Transportation Inc	462,957	0	462,957
Black & Veatch Corp	690,240	230,930	459,310
MS Consultants Inc	576,674	191,076	385,598
	<u>\$40,812,700</u>	<u>\$14,245,751</u>	<u>\$26,566,949</u>

At year end, the significant encumbrances expected to be honored upon performance by the vendor in 2018 are as follows:

General Fund	\$1,629,723
Developmental Disabilities Fund	530,461
Other Governmental Funds	1,976,607
Sanitary Engineer Fund	698,709
Other Enterprise Funds	22,650
Total	<u>\$4,858,150</u>

NOTE 15 - DEFINED BENEFIT PENSION PLANS

Net Pension Liability/Asset

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(Continued)

NOTE 15 - DEFINED BENEFIT PENSION PLANS (Continued)

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

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

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

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

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

Plan Description - Ohio Public Employees Retirement System (OPERS)

Plan Description - County employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The Traditional Pension Plan is a cost-sharing, multiple-employer defined benefit pension plan. The Member-Directed Plan is a defined contribution plan and the Combined Plan is a cost-sharing, multiple-employer defined benefit pension plan with defined contribution features. While members (e.g. County employees) may elect the Member-Directed Plan and the Combined Plan, substantially all employee members are in OPERS' Traditional Plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the Traditional Pension Plan. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(Continued)

NOTE 15- DEFINED BENEFIT PENSION PLANS (Continued)

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

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(Continued)

NOTE 15 - DEFINED BENEFIT PENSION PLANS (Continued)

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

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

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

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

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(Continued)

NOTE 15 - DEFINED BENEFIT PENSION PLANS (Continued)

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

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

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

	State and Local	Public Safety	Law Enforcement
2018 Statutory Maximum Contribution Rates			
Employer	14.0%	18.1%	18.1%
Employee	10.0%	12.0%	13.0%
 2018 Actual Contribution Rates			
Employer:			
Pension	14.0%	18.1%	18.1%
Post-employment Health Care Benefits	0.0%	0.0%	0.0%
Total Employer	14.0%	18.1%	18.1%
Employee	10.0%	12.0%	13.0%

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

The County's contractually required contribution for both the Traditional Pension Plan and the Combined Plan was \$8,294,549 for 2018. Of this amount, \$396,600 is reported as due to other governments.

Pension Liabilities/Assets, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The net pension liability and net pension asset for the OPERS Traditional Pension Plan and Combined Plan, respectively, were measured as of December 31, 2017, and the total pension liability or asset used to calculate the net pension liability or asset was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability or asset was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(Continued)

NOTE 15 - DEFINED BENEFIT PENSION PLANS (Continued)

Proportionate share of the net pension liability	\$63,564,103
Proportionate share of the net pension asset	778,518
Proportion of the net pension liability	0.40517500%
Proportion of the net pension asset	0.57188300%
Pension expense	13,297,668

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

	<u>OPERS</u>
Deferred outflows of resources	
Change in assumptions	\$7,139,226
Difference between expected & actual economic experience	64,915
County contributions subsequent to the measurement date	8,294,549
Total deferred outflows of resources	<u>\$15,498,690</u>
Deferred inflows of resources	
Differences between expected and actual experience	\$1,484,574
Net difference between projected and actual earnings on pension plan investments	13,769,205
Total deferred inflows of resources	<u>15,253,779</u>

The County reported \$8,294,549 as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability/asset in the year ending December 31, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	<u>OPERS</u>
Year Ending December 31:	
2019	5,129,421
2020	(1,357,157)
2021	(6,079,067)
2022	(5,674,518)
2023	(23,894)
Thereafter	(44,423)
Total	<u>(\$8,049,638)</u>

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(Continued)

NOTE 15 - DEFINED BENEFIT PENSION PLANS (Continued)

Actuarial Assumptions – OPERS

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future.

Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability in the December 31, 2017, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

During 2017, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was 16.82% for 2017.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(Continued)

NOTE 15 - DEFINED BENEFIT PENSION PLANS (Continued)

The allocation of investment assets with the Defined Benefit portfolio is approved by the OPERS Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2017 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed income	23.00%	2.20%
Domestic equities	19.00%	6.37%
Real estate	10.00%	5.26%
Private equity	10.00%	8.97%
International equities	20.00%	7.88%
Other investments	18.00%	5.26%
Total	100.00%	5.66%

Discount Rate - The discount rate used to measure the total pension liability/asset was 7.5 percent for both the Traditional Pension Plan and the Combined Plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension (Asset)/Liability to Changes in the Discount Rate - The following table presents the County's proportionate share of the net pension liability/asset calculated using the current period discount rate assumption of 7.5 percent, as well as what the County's proportionate share of the net pension liability/asset would be if it were calculated using a discount rate that is one-percentage-point lower (6.5 percent) or one-percentage-point higher (8.5 percent) than the current rate:

	1% Decrease 6.50%	Current Discount Rate 7.50%	1% Increase 8.50%
County's proportionate share of the net pension liability (asset):			
Traditional Pension Plan	\$112,873,651	\$63,564,103	\$22,454,798
Combined Plan	(423,193)	(778,518)	(1,023,670)

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(Continued)

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

Net OPEB Liability

The net OPEB liability reported on the statement of net position represents a liability to employees for OPEB. OPEB is a component of exchange transactions—between an employer and its employees—of salaries and benefits for employee services. OPEB are provided to an employee—on a deferred-payment basis—as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for OPEB is a present obligation because it was created as a result of employment exchanges that already have occurred.

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

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

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

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(Continued)

NOTE 16 – DEFINED BENEFIT OPEB PLANS (Continued)

Net OPEB Liability (Continued)

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

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

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

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

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

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

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

The County's contractually required contribution was \$0 for 2018.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(Continued)

NOTE 16 – DEFINED BENEFIT OPEB PLANS (Continued)

Net OPEB Liability (Continued)

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

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

	<u>OPERS</u>
Proportion of the Net OPEB Liability	0.407810%
Proportionate Share of the Net OPEB Liability	\$44,285,160
OPEB Expense	\$3,673,032

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

	<u>OPERS</u>
Deferred Outflows of Resources	
Differences between expected and actual experience	\$34,498
Changes of assumptions	3,224,429
Total Deferred Outflows of Resources	\$3,258,927
Deferred Inflows of Resources	
Net difference between projected and actual earnings on OPEB plan investments	3,298,948
Total Deferred Inflows of Resources	\$3,298,948

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(Continued)

NOTE 16 – DEFINED BENEFIT OPEB PLANS (Continued)

Net OPEB Liability (Continued)

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

Year Ending December 31:	<u>OPERS</u>
2019	\$733,365
2020	733,365
2021	(682,015)
2022	(824,736)
2023	0
Thereafter	<u>0</u>
Total	<u><u>(\$40,021)</u></u>

Actuarial Assumptions - OPERS

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2016, rolled forward to the measurement date of December 31, 2017. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	3.25 percent
Projected Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
Single Discount Rate:	
Current measurement date	3.85 percent
Prior Measurement date	4.23 percent
Investment Rate of Return	6.50 percent
Municipal Bond Rate	3.31 percent
Health Care Cost Trend Rate	7.5 percent, initial 3.25 percent, ultimate in 2028
Actuarial Cost Method	Individual Entry Age

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(Continued)

NOTE 16 – DEFINED BENEFIT OPEB PLANS (Continued)

Net OPEB Liability (Continued)

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

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

The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

During 2017, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio is 15.2 percent for 2017.

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(Continued)

NOTE 16 – DEFINED BENEFIT OPEB PLANS (Continued)

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed Income	34.00 %	1.88 %
Domestic Equities	21.00	6.37
Real Estate Investment Trust	6.00	5.91
International Equities	22.00	7.88
Other investments	17.00	5.39
Total	<u>100.00 %</u>	<u>4.98 %</u>

Discount Rate A single discount rate of 3.85 percent was used to measure the OPEB liability on the measurement date of December 31, 2017. A single discount rate of 4.23 percent was used to measure the OPEB liability on the measurement date of December 31, 2016. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.50 percent and a municipal bond rate of 3.31 percent. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2034. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2034, and the municipal bond rate was applied to all health care costs after that date.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(Continued)

NOTE 16 – DEFINED BENEFIT OPEB PLANS (Continued)

Net OPEB Liability (Continued)

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

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

	1% Decrease (2.85%)	Current Discount Rate (3.85%)	1% Increase (4.85%)
County's proportionate share of the net OPEB liability	\$58,834,748	\$44,285,160	\$32,514,691

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

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

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

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
County's proportionate share of the net OPEB liability	\$42,371,459	\$44,285,160	\$46,261,966

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(Continued)

NOTE 17 - OTHER BENEFITS

A. Compensated Absences

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

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

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

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

B. Health Care Benefits

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(Continued)

NOTE 18 - LONG-TERM OBLIGATIONS

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

	<u>Original Issue Date</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>
General Obligation Bonds			
2010 Jail Improvement	2010	1.75 - 5	\$2,995,000
2010 Hayes Improvement	2010	1.75 - 5	\$1,515,000
2010 Hayes Current Refunding	2010	1.75 - 5	\$13,390,000
2013 Council for Older Adults Refunding	2013	2 - 9.86	\$7,245,000
2016 General Obligation Various Purpose Improvement and Refunding	2016	1.5 - 4	\$36,090,000
Sales Tax Revenue Bonds			
2015 Sales Tax Revenue Bonds	2015	2 - 5	\$41,000,000
Special Assessment Bonds			
2007A Various Purpose	2007	4.75	\$98,300
2009 Ditch Improvements	2009	3.5	\$50,000
2010 Ditch Improvements	2010	3 - 3.15	\$35,250
2011 Ditch Improvements	2011	2.1	\$16,000
2012 Ditch Improvements	2012	2.5	\$59,700
2013 Ditch Improvements	2013	2.5	\$85,800
2014 Ditch Improvements	2014	2.1	\$344,700
2018 Ditch Improvements	2018	3.22	\$232,000
Revenue Bonds			
2014 Sewer Improvements	2014	1 - 4	\$12,595,000
2017 Refunding Sewer Improvements	2017	2 - 5	\$17,480,000

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(Continued)

NOTE 18 - LONG-TERM OBLIGATIONS (Continued)

The County's long-term obligations activity for the year ended December 31, 2018, was as follows:

	Balance January 1, 2018	Additions	Reductions	Balance December 31, 2018	Due Within One Year
<u>Governmental Activities</u>					
General Sales Tax Revenue Bonds					
2015 Sales Tax Revenue Bonds	\$38,050,000	\$0	\$885,000	\$37,165,000	\$905,000
Bond Premium	1,105,587	0	25,714	1,079,873	0
Total Sales Tax Revenue Bonds	<u>39,155,587</u>	<u>0</u>	<u>910,714</u>	<u>38,244,873</u>	<u>905,000</u>
General Obligation Bonds					
2010 Jail Improvement	1,815,000	0	225,000	1,590,000	240,000
Bond Premium	80,970	0	11,458	69,512	0
2010 Hayes Improvement	990,000	0	115,000	875,000	125,000
Bond Premium	47,945	0	5,569	42,376	0
2010 Hayes Current Refunding	8,190,000	0	875,000	7,315,000	920,000
Bond Premium	358,647	0	38,317	320,330	0
2013 Council for Older Adults Refunding	5,770,000	0	700,000	5,070,000	720,000
Accreted Interest	161,460	50,693	0	212,153	0
Bond Premium	578,559	0	70,189	508,370	0
2016 General Obligation Various Purpose Improvement and Refunding Bond	33,185,000	0	580,000	32,605,000	485,000
Bond Premium	2,112,463	0	36,921	2,075,542	0
Total General Obligation Bonds	<u>53,290,044</u>	<u>50,693</u>	<u>2,657,454</u>	<u>50,683,283</u>	<u>2,490,000</u>
Special Assessment Bonds					
2007A Various Purpose	60,700	0	4,900	55,800	5,100
2010 Ditch Improvements	4,950	0	4,950	0	0
2011 Ditch Improvements	4,278	0	2,117	2,161	2,117
2012 Ditch Improvements	23,949	0	7,787	16,162	7,981
2013 Ditch Improvements	45,300	0	10,900	34,400	11,200
2014 Ditch Improvements	223,200	0	42,700	180,500	43,700
2018 Ditch Improvements	0	232,000	0	232,000	24,433
Total Special Assessment Bonds	<u>362,377</u>	<u>232,000</u>	<u>73,354</u>	<u>521,023</u>	<u>94,531</u>

(continued)

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(Continued)

NOTE 18 - LONG-TERM OBLIGATIONS (Continued)

	Balance January 1, 2018	Additions	Reductions	Balance December 31, 2018	Due Within One Year
<u>Governmental Activities</u>					
Other Long-Term Obligations					
Net Pension Liability	\$86,077,116	\$0	\$27,161,276	\$58,915,840	\$0
Net OPEB Liability	38,178,072	2,868,640	0	41,046,712	0
Compensated Absences Payable	6,452,740	2,804,760	2,391,879	6,865,621	1,791,503
Total Governmental Activities	<u>\$223,515,936</u>	<u>\$5,965,093</u>	<u>\$33,194,677</u>	<u>\$196,277,352</u>	<u>\$5,281,034</u>
	Balance January 1, 2018	Additions	Reductions	Balance December 31, 2018	Due Within One Year
<u>Business-Type Activities</u>					
Revenue Bonds					
2014 Sewer					
Improvements	11,450,000	0	390,000	11,060,000	400,000
Bond Premium	161,312	0	5,495	155,817	0
2017 Sewer					
Improvements	15,315,000	0	2,375,000	12,940,000	2,450,000
Bond Premium	623,735	0	96,727	527,008	0
Total Revenue Bonds	<u>27,550,047</u>	<u>0</u>	<u>2,867,222</u>	<u>24,682,825</u>	<u>2,850,000</u>
Other Long-Term Obligations					
Net Pension Liability	6,687,877	0	2,039,614	4,648,263	0
Net OPEB Liability	3,012,122	226,326	0	3,238,448	0
Compensation Absences Payable	368,862	235,326	185,237	418,951	128,572
Concord Scioto Community Authority Payable	4,500,000	0	0	4,500,000	0
Tap-in Fees Payable	1,356,801	267,696	333,515	1,290,982	467,067
Postclosure Cost Payable	19,500	0	0	19,500	0
Total Other Long-Term Obligations	<u>15,945,162</u>	<u>729,348</u>	<u>2,558,366</u>	<u>14,116,144</u>	<u>595,639</u>
Total Business-Type Activities	<u>\$43,495,209</u>	<u>\$729,348</u>	<u>\$5,425,588</u>	<u>\$38,798,969</u>	<u>\$3,445,639</u>

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(Continued)

NOTE 18 - LONG-TERM OBLIGATIONS (Continued)

Sales Tax Revenue Bonds

2015 Sales Tax Revenue Bonds - On July 8, 2015 the County issued sales tax bonds in the amount of \$41,000,000, for the purpose of paying the cost of extending Sawmill Parkway. The bonds have an interest rate that will not exceed 6 percent and will mature December 1, 2034. The sales tax revenue bonds are payable from the Special Bond Retirement debt service fund. In 2018, the balance of the bond proceeds are being utilized.

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

	<u>Dates Requirements</u>
<u>Redemption Dates</u>	<u>2015 Sales Tax Revenue Bonds</u>
2033	\$3,770,000
2034	3,925,000

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

	<u>Redemption Dates (All Inclusive)</u>
<u>Redemption Dates</u>	<u>2015 Sales Tax Revenue Bonds</u>
December 1, 2025 and thereafter	100%

General Obligation Bonds

The general obligation bonds were issued to provide funds for the acquisition and construction of major capital facilities and the refinancing of bond anticipation notes or general obligation bonds. General obligation bonds are direct obligations of the County for which its full faith and credit are pledged for repayment. The general obligation bonds reported as governmental activities obligations are payable from the General Bond Retirement and Special Bond Retirement debt service funds.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(Continued)

NOTE 18 - LONG-TERM OBLIGATIONS (Continued)

General Obligation Bonds (Continued)

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

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

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

Mandatory Redemption Requirements

Year	2013 Council for Older Adults Refunding
2024	\$830,000
2025	\$855,000

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(Continued)

NOTE 18 - LONG-TERM OBLIGATIONS (Continued)

General Obligation Bonds (Continued)

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

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

Mandatory Redemption Requirements

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(Continued)

NOTE 18 - LONG-TERM OBLIGATIONS (Continued)

General Obligation Bonds (Continued)

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors should not exceed 1 percent of the total assessed valuation of the County. The Revised Code further provides that the total voted and unvoted net debt of the County less the same exempt debt should not exceed a sum equal to 3 percent of the first \$100,000,000, plus 1.5 percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus 2.5 percent of such valuation in excess of \$300,000,000. The effect of the debt limitations described above is an overall debt margin of \$148,358,683 at December 31, 2018.

Special Assessments

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

Compensated Absences

The compensated absences liability will be paid from the fund from which the employees' salaries are paid. These funds include the General Fund, Auto and Gas, Developmental Disabilities, Real Estate Assessment, 911, Job and Family Services, Delinquent Real Estate Tax Account Collection, Child Support Enforcement, Dog and Kennel, Emergency Management Agency, Victim Services, Title Administration, Community Based Corrections, Concealed Handgun, Drug Court, Juvenile Court, Road and Bridge, and Law Library Resources Board, and Litter special revenue funds.

Net Pension Liability

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

Net OPEB Liability

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

Revenue Bonds

2014 Sewer Improvements - On March 5, 2014, the County issued sanitary sewer system improvement revenue bonds, in the amount of \$12,595,000, for the purchase of real estate; improvement and upgrade of the wastewater treatment plant; the construction, installation, and improvement of pump stations; and the construction and installation of force mains, gravity lines, and trunk lines. The bonds have an interest rate ranging from 1 to 4 percent and will mature on December 1, 2038.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(Continued)

NOTE 18 - LONG-TERM OBLIGATIONS (Continued)

Revenue Bonds (Continued)

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

Fund assets, whose use are restricted under the bond indenture to improvement and replacement and debt service requirements are presented as restricted assets on the statement of fund net position.

Restricted assets relating to the revenue bond issue were as follows as of December 31, 2018:

	Assets
	Sanitary Engineer
Restricted Assets held by the County	
Revenue Bond Replacement	\$1,000,000
Revenue Bond Future Debt Service	\$3,514,413

The revenue bond issue contains optional redemption provisions that may be exercised by the County. The bonds may be called either in whole or in part in integral multiples of \$5,000, at par, on or after December 1, 2017.

Compensated Absences

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

Concord Scioto Community Authority Liability

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(Continued)

NOTE 18 - LONG-TERM OBLIGATIONS (Continued)

Tap-in Fees Liability

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

Postclosure Cost Payable

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

Principal and interest requirements to retire the bonds outstanding at December 31, 2018, were as follows:

Year	Governmental Activities					
	Sales Tax Revenue Bonds		General Obligation Bonds		Special Assessments Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2019	\$905,000	\$1,386,913	\$2,490,000	\$1,734,925	\$94,575	\$17,137
2020	820,000	1,368,812	2,650,000	1,634,600	96,536	12,992
2021	885,000	1,352,412	2,685,000	1,537,600	90,651	10,371
2022	945,000	1,332,500	2,275,000	1,906,575	81,158	7,906
2023	985,000	1,308,875	2,795,000	1,375,550	35,795	5,669
2024 - 2028	11,430,000	5,699,175	6,800,000	5,730,250	122,308	9,625
2029 - 2033	17,270,000	2,664,375	3,000,000	4,998,250	0	0
2034 - 2038	3,925,000	147,188	8,305,000	4,171,800	0	0
2039 - 2043	0	0	11,285,000	2,423,400	0	0
2044 - 2045	0	0	5,170,000	312,200	0	0
	<u>\$37,165,000</u>	<u>\$15,260,250</u>	<u>\$47,455,000</u>	<u>\$25,825,150</u>	<u>\$521,023</u>	<u>\$63,700</u>

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

Year	Business-Type Activities	
	Revenue Bonds	
	Principal	Interest
2019	\$2,850,000	\$759,912
2020	2,935,000	675,912
2021	2,990,000	614,062
2022	3,075,000	529,987
2023	3,165,000	443,438
2024 - 2028	2,460,000	1,545,613
2029 - 2033	2,955,000	1,055,813
2034 - 2038	3,570,000	439,400
	<u>\$24,000,000</u>	<u>\$6,064,137</u>

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(Continued)

NOTE 18 - LONG-TERM OBLIGATIONS (Continued)

Conduit Debt

Periodically, the County has issued Economic Development and Health Care Facility Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of commercial and health care facilities. These bonds are secured by the property financed and are payable solely from payment received on the underlying mortgage loans. The bonds do not constitute a debt or pledge of the full faith of credit on the County, and, therefore, are not reported in the financial statements.

As of December 31, 2018, the aggregate principal amounts outstanding for the above mentioned bonds was as follows:

Conduit Debt	Principal Amount Outstanding December 31, 2018
2003 Economic Development Revenue Bonds - Columbus Zoological Park Association	\$1,325,000
2016 Health Care Facilities Refunding Revenue Bonds - Sarah Moore Community	\$6,464,167
2018 Health Care Facilities Revenue Refunding Bonds - Willow Brook Christian Communities	\$38,109,000

NOTE 19 - INTERFUND TRANSFERS

Interfund transfers for the year ended December 31, 2018, consisted of the following, as reported on the fund financial statements:

<u>Transfers to Nonmajor Governmental Funds from:</u>	
General Fund	\$10,889,926
Nonmajor Governmental Fund	\$996,679
 <u>Transfers to General Fund from:</u>	
Nonmajor Governmental Fund	\$474,792
 <u>Transfers to Auto and Gas Fund from:</u>	
General Fund	\$360,000
	\$12,721,397

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(Continued)

NOTE 19 – INTERFUND TRANSFERS (Continued)

Transfers are used to (1) move revenues from the fund that statute or budget require to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations and (4) move unexpended balance in the rescinded capital project fund to the to the fund that originally transferred the money to the capital projects fund. All transfers were in compliance with Ohio Revised Code Sections 5705.13, 5705.14, 5705.15, and 5705.16.

Interfund transfers between governmental funds are eliminated on the government-wide financial statements. Interfund transfer between governmental activities and business-type activities are reported as transfers on the statement of activities.

NOTE 20 - FUND BALANCE

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

Fund Balance	General	Auto and Gas	Developmental Disabilities
Nonspendable for:			
Prepaid Items	\$377,131	\$484,497	\$19,364
Materials and Supplies Inventory	205,591	786,290	0
Estate Trust	43,300	0	0
Excess Foreclosure	179,839		
Unclaimed Monies	203,083	0	0
Total Nonspendable	1,008,944	1,270,787	19,364
Restricted for:			
Developmental Disabilities	0	0	18,937,938
Road, Bridge, and Ditch Repair/ Improvement	0	19,987,964	0
Total Restricted	0	19,987,964	18,937,938
Committed for:			
Data Center	123,242	0	0
Economic Development	87,390	0	0
Concord Scioto	2,100,000	0	0
Ohio Wesleyan University	200,000	0	0
Road, Bridge, and Ditch Repair/ Improvement	10,468,406	0	0
Total Committed	\$12,979,038	\$0	\$0

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(Continued)

NOTE 20 - FUND BALANCE (Continued)

Fund Balance	General	Auto and Gas	Developmental Disabilities
Assigned for:			
Property and Liability Insurance	171,255	0	0
Document Recording	868,122	0	0
Unpaid Obligations	952,393	0	0
Assigned for Future Obligations	9,242,220	0	0
Health Insurance	1,835,749	0	0
Vehicle Titling	2,438,363	0	0
Total Assigned	<u>15,508,102</u>	<u>0</u>	<u>0</u>
Unassigned	<u>31,952,386</u>	<u>0</u>	<u>0</u>
Total Fund Balance	<u><u>\$61,448,470</u></u>	<u><u>\$21,258,751</u></u>	<u><u>\$18,957,302</u></u>

Fund Balance	Other
Nonspendable for:	
Prepaid Items	\$76,965
Materials and Supplies Inventory	2,929
Total Nonspendable	<u>79,894</u>
Restricted for:	
Bond Retirement	401,808
Child Support Enforcement	2,507,436
County Agricultural Society	3,347,216
Children Services Operations	208,331
Community Services	513,207
Community Based Corrections	264,934
Court Operations	1,202,458
Capital Improvements	3,449,761
Delinquent Tax Collections	1,615,848
Dog and Kennel Operations	126,426
E911	3,408,332
Economic Development	200,876
Emergency Management	257,359
Indigent Guardian	26,321
Job and Family Services Operations	759,771
Litter and Recycling	7,053
Real Estate Assessment	2,700,406
Road, Bridge, and Ditch Repair/Improvement	11,023,172
Sheriff Operations	424,364
Youth Services	34,425
Victim Services	99,904
Prosecutor Law Enforcement	232,537
Total Restricted	<u><u>\$32,811,945</u></u>

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(Continued)

NOTE 20 - FUND BALANCE (Continued)

Fund Balance	Other
Committed for:	
Capital Improvements	\$7,945,653
Total Committed	\$7,945,653
Total Fund Balance	\$40,837,492

NOTE 21 - JOINT VENTURES

A. Delaware-Morrow Mental Health and Recovery Services Board

The Delaware-Morrow Mental Health and Recovery Services Board (Board) is a joint venture between Delaware and Morrow counties. The headquarters for the Board is in Delaware County. The Board provides mental health and recovery services. Statutorily created, the Board is made up of fourteen members with eight appointed by the County Commissioners and six by the State Director of Mental Health and Addiction Services. The County Commissioners' appointments are based on county population, with the largest county in population having the most appointed members. With respect to the county's population, seven of the eight members are appointed by the Delaware County Commissioners while one is appointed by the Morrow County Commissioners. Revenues to provide mental health and recovery services are generated through a one-mill district wide tax levy and through state and federal grants. The Board does not have any outstanding debt. The Board is not accumulating significant financial resources nor experiencing fiscal stress that may cause an additional financial benefit to or burden on the County. The existence of the Board depends upon the continuing participation of the County; however, the County does not have an equity interest in the Board. The County collected \$6,862,990 in property taxes for the Board during 2018. Separate financial statements may be obtained from the Delaware-Morrow Mental Health and Recovery Services Board, 40 North Sandusky Street, Suite 301, Delaware, Ohio 43015.

B. Delaware County Regional Planning Commission

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

Continued existence of the Commission is dependent on the County's continued participation; however, the County does not have an equity interest in the Commission. In 2018, the County paid fees of \$136,206 which represents 59 percent of total contributions. Separate financial statements may be obtained from the Regional Planning Commission, 109 North Sandusky Street, Delaware, Ohio 43015.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(Continued)

NOTE 22 – JOINTLY GOVERNED ORGANIZATIONS

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

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

B. Central Ohio Youth Center

The Central Ohio Youth Center (Center) is a jointly governed organization including Champaign, Delaware, Madison, and Union counties. The Center provides facilities for the training, treatment, and rehabilitation of delinquent, dependent, abused, or neglected children and was established under Section 2151.34 of the Ohio Revised Code. The operation of the Center is controlled by a joint board of trustees whose membership consists of two appointees of the Union County Commissioners, one appointee of the Delaware County Commissioners, and one appointee each from Champaign and Madison counties. Each county's ability to influence the operations of the Center is limited to its representation on the Board of Trustees. Appropriations are adopted by the Board of Trustees who exercise control over the operation and maintenance of the Center. Union County serves as the fiscal agent. Each county is charged for their share of the operating cost of the Center based on the number of individuals from their county in attendance. In 2018, Delaware County contributed \$556,911 for the Center's operations which represents 31 percent of total contributions. In 2010, Union County issued general obligation bonds, in the amount of \$920,000, for the renovation of the facility. In 2011, Union County issued \$450,000 in bond anticipation notes. Each year Union County pays this note in full and reissues the notes for the same amount. Delaware County has agreed to be responsible for 25 percent of the principal, interest, and issuance costs associated with these issuances. Additional information may be obtained by writing to the Central Ohio Youth Center, 18100 State Route 4, Marysville, Ohio 43040.

C. Central Ohio Interoperable Radio System

The Central Ohio Interoperable Radio System (COIRS) is a jointly governed organization between Delaware County, the City of Dublin, and the City of Worthington. Formed as a regional council of governments, the intent of COIRS is for the members to share in providing the financial resources and infrastructure needed to operate a digital 800 MHZ public safety radio system used for dispatching emergency response and law enforcement services across the three jurisdictions. COIRS is controlled by a Governing Board consisting of the County Administrator and the city managers for each city, or their representative. Each member's ability to influence the operations of COIRS is limited to its representation on the Governing Board.

Appropriations are adopted by the Governing Board who exercises control over the operation and maintenance of COIRS. Each member's initial contribution was radio system infrastructure assets.

Each member is assessed annually based on its utilization of the system and related operating costs. In 2018, Delaware County contributed \$5,500 for COIRS' operations which represents 1.66 percent of total contributions. The City of Dublin serves as fiscal agent. Financial information may be obtained from the City of Dublin, 5200 Emerald Parkway, Dublin, Ohio 43017.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(Continued)

NOTE 23 - INSURANCE POOLS

A. County Risk Sharing Authority, Inc.

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

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

B. County Employee Benefits Consortium of Ohio, Inc.

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

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

NOTE 24 - RELATED ORGANIZATIONS

A. Delaware County District Library

The Delaware County District Library is a distinct political subdivision of the State of Ohio created under Chapter 3375 of the Ohio Revised Code. The Library is governed by a board of trustees. The County Commissioners appoint four of the trustees and the Common Pleas Court Judge appoints three of the trustees. The Board of Trustees possesses its own contracting and budgeting authority, hires and fires personnel, and does not depend on the County for operational subsidies.

Although the County serves as the taxing authority and can issue tax related debt on behalf of the Library, its role is limited to a ministerial function. The determination to request approval of a tax, the rate, and the purpose are discretionary decisions made solely by the Board of Library Trustees.

The Library is not considered a part of the County and its operations are not included within the accompanying financial statements. Financial information can be obtained from the Delaware County District Library, 84 East Winter Street, Delaware, Ohio 43015.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(Continued)

NOTE 24 - RELATED ORGANIZATIONS (Continued)

B. Delaware County Finance Authority

The Delaware County Finance Authority, a distinct political subdivision of the State of Ohio, was created under Chapter 4582 of the Ohio Revised Code. The Finance Authority is governed by a board of directors appointed by the County Commissioners. The Board of Directors possesses its own contracting and budgeting authority, hires and fires personnel, and does not depend on the County for operational subsidies. Although the County serves as the taxing authority and can issue tax related debt on behalf of the Finance Authority, its role is limited to a ministerial function. The determination to request approval of a tax, the rate, and the purpose are discretionary decisions made solely by the Board of Directors. The Finance Authority is not considered a part of the County and its operations are not included within the accompanying financial statements. Financial information can be obtained from the Delaware County Finance Authority, 101 North Sandusky Street, Delaware, Ohio 43015.

B. Land Reutilization Corporation

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

NOTE 25 - CONTINGENT LIABILITIES

A. Litigation

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

B. Federal and State Grants

For the period January 1, 2018, to December 31, 2018, the County received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designees. Such audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under the terms of the grant. Based on prior experience, the County believes such disallowances, if any, would be immaterial.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018
(Continued)

NOTE 26 – TAX ABATEMENT DISCLOSURE

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

On July 26, 2006, the County entered into CRA agreement with Citicorp North America Inc. In exchange for the CRA, Citicorp invested over \$500,000,000 million to create of 60 high-paying jobs. The County provided a property tax abatement in the amount of \$39,200,000. In 2018, the amount of County's property taxes foregone because of this agreement was \$173,746. The agreement is over 15 years for constructing and expanding its business operations as well as increasing employment. The agreement averages 72% abatement. The exemption percentages are as follows:

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

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

	2018	2017	2016	2015	2014
<u>Traditional Plan:</u>					
County's Proportion of the Net Pension Liability	0.4051750%	0.4085070%	0.3885850%	0.3941180%	0.3941180%
County's Proportionate Share of the Net Pension Liability	\$63,564,103	\$92,764,993	\$67,252,842	\$47,535,035	\$46,461,378
Covered Payroll	\$53,719,858	\$53,639,550	\$48,970,375	\$48,524,892	\$50,195,462
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	118.33%	172.94%	137.33%	97.96%	92.56%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	84.66%	77.75%	81.08%	86.45%	86.36%

	2018	2017	2016	2015	2014
<u>Combined Plan:</u>					
County's Proportion of the Net Pension Asset	0.5718830%	0.6422220%	0.6259420%	0.5793470%	0.5793470%
County's Proportionate Share of the Net Pension Asset	\$778,518	\$357,441	\$304,007	\$223,063	\$60,791
Covered Payroll	\$2,304,136	\$2,342,143	\$2,498,479	\$2,255,386	\$2,031,373
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	33.79%	15.26%	8.93%	9.89%	2.99%

Note 1: Amounts presented as of the County's measurement date which is the prior year. Although this schedule is intended to show information for ten years, information prior to 2014 is not available. An additional column will be added each year.

Note 2: There were no significant changes of benefit terms in 2018.

Note 3: There were no significant changes in assumptions in 2018.

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

	2018	2017	2016	2015	2014
Contractually Required Contribution	\$8,294,549	\$6,446,383	\$6,436,746	\$5,876,445	\$5,822,987
Contributions in Relation to the Contractually Required Contribution	(8,294,549)	(6,446,383)	(6,436,746)	(5,876,445)	(5,822,987)
Contribution Deficiency (excess)	0	0	0	0	0
Contractually Required Contribution/Contributions as a Percentage of Covered Payroll	\$59,246,779	\$53,719,858	\$53,639,550	\$48,970,375	\$48,524,892
Contributions as a Percentage of Covered-Payroll	14.00%	13.00%	12.00%	12.00%	12.00%

<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
\$6,525,410	\$4,989,091	\$5,081,243	\$4,024,321	\$3,805,610
<u>(6,525,410)</u>	<u>(4,989,091)</u>	<u>(5,081,243)</u>	<u>(4,024,321)</u>	<u>(3,805,610)</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
\$50,195,462	\$49,890,910	\$50,812,430	\$45,115,706	\$46,809,471
13.00%	10.00%	10.00%	8.92%	8.13%

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

	2018	2017
<u>Traditional Plan:</u>		
County's Proportion of the Net OPEB Liability	0.4078100%	0.4078100%
County's Proportionate Share of the Net OPEB Liability	\$44,285,160	\$41,190,194
County's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	\$53,719,858	\$53,639,550
County's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	82.44%	76.79%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	54.14%	54.05%

Note 1: Amounts presented as of the County's measurement date which is the prior year. Although this schedule is intended to show information for ten years, information prior to 2017 is not available. An additional column will be added each year.

Note 2: There were no significant changes of benefit terms in 2018.

Note 3: There were no significant changes in assumptions in 2018.

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

	2018	2017	2016	2015	2014
Contractually Required Contribution	\$0	\$537,198	\$1,072,791	\$979,408	\$970,498
Contributions in Relation to the Contractually Required Contribution	0	(537,198)	(1,072,791)	(979,408)	(970,498)
Contribution Deficiency (excess)	0	0	0	0	0
Contractually Required Contribution/Contributions as a Percentage of Covered-Employee Payroll	\$59,246,779	\$53,719,858	\$53,639,550	\$48,970,375	\$48,524,892
OPEB Contributions as a Percentage of Covered-Employee Payroll	0.00%	1.00%	2.00%	2.00%	2.00%

The OPEB plan includes the members from the traditional plan, the combined plan and the member directed plan.

2013	2012	2011	2010	2009
\$501,955	\$1,995,636	\$2,032,497	\$2,255,785	\$2,808,568
(501,955)	(1,995,636)	(2,032,497)	(2,255,785)	(2,808,568)
0	0	0	0	0
\$50,195,462	\$49,890,910	\$50,812,430	\$45,115,706	\$45,809,471
1.00%	4.00%	4.00%	5.00%	6.00%

Delaware County, Ohio
Combining Statements - Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes, other than for debt service or capital projects. Following is a description of the County's nonmajor special revenue funds:

Real Estate Assessment

To account for charges to political subdivisions located within the County for assessing real property taxes that are restricted for the costs of preparing the list of real and public utility property, the expenses incurred by the County Board of Revision, the costs of the geographic information systems mapping programs, and the administration of estate taxes.

911

To account for a county-wide property tax and cell phone fees restricted for the operation of the County's 911 center.

Ditch Maintenance

To account for charges for services and special assessments restricted to providing irrigation ditches and maintaining existing ditches.

Job and Family Services

To account for various federal and state grants as well as transfers from the General Fund restricted to providing public assistance to general relief recipients, paying their providers of medical assistance, and for certain public social services.

Children Services

To account for various federal and state grants as well as transfers from the General Fund restricted for costs associated with foster homes, emergency shelters, medical treatment, school supplies, counseling, and parental training.

Revolving Loan

To account for community development block grant resources restricted to the establishment and administration of a revolving loan program. The resources may be invested by the County and lent to small businesses that employ county residents.

Delinquent Real Estate Tax Account Collection

To account for 10 percent of all collected delinquent real estate, personal property, and manufactured home taxes restricted for collecting the delinquent taxes and the administration of tax certificates.

Child Support Enforcement

To account for Child Support Enforcement (CSEA) administrative fees and earned incentives collected by the CSEA restricted to finance the operations of the CSEA.

Medicaid Local Sales Tax

To account for moneys distributed from the state that represent a one-time distribution for all Counties with a permissive sale tax levied.

Agricultural Society Excise Tax

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

(continued)

Delaware County, Ohio
Combining Statements - Nonmajor Governmental Funds

Nonmajor Special Revenue Funds (continued)

Other Public Safety

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

Dog and Kennel	Probation
Emergency Management Agency	Sheriff
Victim Services	Law Enforcement Corrections
Community Based Corrections	Road and Bridge
Indigent Guardian	Drug Enforcement and Education
Juvenile Court	Concealed Handgun
Hazard Mitigation Grant Program Revenue	

Other

To account for a combination of funds that receive federal, state, and local resources restricted for purposes other than public safety. These funds are:

Law Library Resources Board	Drug Court
Litter	Indigent Driver Monitoring
Workforce Investment Act	Legal Research
Community Development Block Grant	Common Pleas Court
Court Data	Prosecutor Law Enforcement
Data Fund	

Nonmajor Debt Service Fund

Debt service funds are used to account for resources that are restricted, committed, or assigned to expenditure for debt principal, interest, and related costs. Following is a description of the County's nonmajor debt service fund:

Special Bond Retirement

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

General Bond Retirement

To account for transfers from various funds restricted for the payment of principal, interest, and fiscal charges.

Nonmajor Capital Projects Funds

Capital projects funds are used to account for resources that are restricted, committed, or assigned for the acquisition or construction of major capital facilities and other capital assets (other than those financed by the enterprise funds). Following is a description of the County's nonmajor capital projects funds:

Permanent Improvement

To account for a distribution of property taxes that is restricted for major equipment purchases or renovations to County buildings.

(continued)

Delaware County, Ohio
Combining Statements - Nonmajor Governmental Funds

Nonmajor Capital Projects Funds (continued)

Courts

To account for and report debt proceeds and other resources restricted for construction of the Courts Building.

Sawmill Parkway

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

County Drainage

To account for resources restricted to constructing and modifying ditches to improve the County's drainage systems.

Ohio Public Works Commission

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

Capital Improvement Reserve

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

Capital Acquisition

To account for transfers from the General Fund committed to acquiring, constructing, or improving capital assets including motor vehicles, new or existing County buildings, and electronic communications and data processing equipment.

Slate Ridge Redevelopment Tax Equivalent

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

Board of Developmental Disabilities Capital Improvement

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

Olentangy Crossing Redevelopment Tax Equivalent

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

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Delaware County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2018

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$25,766,425	\$404,376	\$14,654,927	\$40,825,728
Cash and Cash Equivalents in Segregated Accounts	231,858	0	0	231,858
Accounts Receivable	14,080	0	0	14,080
Hotel and Motel Taxes Receivable	95,958	0	0	95,958
Due from Other Governments	957,732	49,018	44,560	1,051,310
Interfund Receivable	267,058	0	0	267,058
Prepaid Items	76,965	0	0	76,965
Materials and Supplies Inventory	2,929	0	0	2,929
Property Taxes Receivable	3,516,770	784,077	712,870	5,013,717
Special Assessments Receivable	1,785,565	3,071,023	3,895	4,860,483
Payment in Lieu of Taxes Receivable	0	701,662	268,886	970,548
Total Assets	<u>\$32,715,340</u>	<u>\$5,010,156</u>	<u>\$15,685,138</u>	<u>\$53,410,634</u>
<u>Liabilities</u>				
Accrued Wages Payable	355,111	0	0	355,111
Accounts Payable	240,541	0	106,156	346,697
Contracts Payable	0	0	33,915	33,915
Due to Other Governments	92,503	0	0	92,503
Due to External Party	184,685	0	0	184,685
Interfund Payable	342,058	2,568	0	344,626
Total Liabilities	<u>1,214,898</u>	<u>2,568</u>	<u>140,071</u>	<u>1,357,537</u>
<u>Deferred Inflows of Resources</u>				
Property Taxes	3,475,634	775,843	705,384	4,956,861
Payment in Lieu of Taxes	0	701,662	268,886	970,548
Unavailable Revenue	2,103,980	3,128,275	55,941	5,288,196
Total Deferred Inflows of Resources	<u>5,579,614</u>	<u>4,605,780</u>	<u>1,030,211</u>	<u>11,215,605</u>
<u>Fund Balances</u>				
Nonspendable	79,894	0	0	79,894
Restricted	25,840,934	401,808	6,569,203	32,811,945
Committed	0	0	7,945,653	7,945,653
Total Fund Balances	<u>25,920,828</u>	<u>401,808</u>	<u>14,514,856</u>	<u>40,837,492</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$32,715,340</u>	<u>\$5,010,156</u>	<u>\$15,685,138</u>	<u>\$53,410,634</u>

Delaware County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2018

	Real Estate Assessment	911	Ditch Maintenance	Job and Family Services
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$2,855,809	\$3,497,073	\$8,065,136	\$205,193
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Hotel and Motel Taxes Receivable	0	0	0	0
Due from Other Governments	0	161,742	0	381,109
Interfund Receivable	0	0	0	267,058
Prepaid Items	33,361	10,586	0	0
Materials and Supplies Inventory	0	2,929	0	0
Property Taxes Receivable	0	3,516,770	0	0
Special Assessments Receivable	0	0	1,785,565	0
Total Assets	2,889,170	7,189,100	9,850,701	853,360
<u>Liabilities</u>				
Accrued Wages Payable	53,276	77,084	0	112,706
Accounts Payable	70,667	0	0	0
Due to Other Governments	8,181	11,657	0	46,883
Due to External Party	23,279	0	161,406	0
Interfund Payable	0	0	0	0
Total Liabilities	155,403	88,741	161,406	159,589
<u>Deferred Inflows of Resources</u>				
Property Taxes	0	3,475,634	0	0
Unavailable Revenue	0	202,878	1,785,565	0
Total Deferred Inflows of Resources	0	3,678,512	1,785,565	0
<u>Fund Balances</u>				
Nonspendable	33,361	13,515	0	0
Restricted	2,700,406	3,408,332	7,903,730	693,771
Total Fund Balances	2,733,767	3,421,847	7,903,730	693,771
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$2,889,170	\$7,189,100	\$9,850,701	\$853,360

(continued)

Delaware County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2018

	Children Services	Revolving Loan	Delinquent Real Estate Tax Account Collection	Child Support Enforcement
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$549,063	\$104,185	\$1,614,539	\$2,508,820
Cash and Cash Equivalents in Segregated Accounts	0	0	0	80
Accounts Receivable	0	0	14,080	0
Hotel and Motel Taxes Receivable	0	0	0	0
Due from Other Governments	45,349	0	0	37,499
Interfund Receivable	0	0	0	0
Prepaid Items	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Total Assets	594,412	104,185	1,628,619	2,546,399
<u>Liabilities</u>				
Accrued Wages Payable	0	0	11,067	33,899
Accounts Payable	150,115	0	0	0
Due to Other Governments	0	0	1,704	5,064
Due to External Party	0	0	0	0
Interfund Payable	235,966	0	0	0
Total Liabilities	386,081	0	12,771	38,963
<u>Deferred Inflows of Resources</u>				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	0
Total Deferred Inflows of Resources	0	0	0	0
<u>Fund Balances</u>				
Nonspendable	0	0	0	0
Restricted	208,331	104,185	1,615,848	2,507,436
Total Fund Balances	208,331	104,185	1,615,848	2,507,436
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$594,412	\$104,185	\$1,628,619	\$2,546,399

Medicaid Local Sales	Agricultural Society Excise Tax	Other Public Safety	Other	Total
\$0	\$3,251,258	\$1,718,017	\$1,397,332	\$25,766,425
0	0	25	231,753	231,858
0	0	0	0	14,080
0	95,958	0	0	95,958
0	0	275,728	56,305	957,732
0	0	0	0	267,058
0	0	0	33,018	76,965
0	0	0	0	2,929
0	0	0	0	3,516,770
0	0	0	0	1,785,565
0	3,347,216	1,993,770	1,718,408	32,715,340
0	0	62,794	4,285	355,111
0	0	9,750	10,009	240,541
0	0	9,607	9,407	92,503
0	0	0	0	184,685
0	0	75,000	31,092	342,058
0	0	157,151	54,793	1,214,898
0	0	0	0	3,475,634
0	0	89,679	25,858	2,103,980
0	0	89,679	25,858	5,579,614
0	0	0	33,018	79,894
0	3,347,216	1,746,940	1,604,739	25,840,934
0	3,347,216	1,746,940	1,637,757	25,920,828
\$0	\$3,347,216	\$1,993,770	\$1,718,408	\$32,715,340

Delaware County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2018

	Permanent Improvement	Courts	Sawmill Parkway	County Drainage
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$635,351	\$0	\$3,449,761	\$214,923
Due from Other Governments	44,560	0	0	0
Property Taxes Receivable	712,870	0	0	0
Special Assessments Receivable	0	0	0	3,895
Payment in Lieu of Taxes Receivable	0	0	0	0
Total Assets	<u>1,392,781</u>	<u>0</u>	<u>3,449,761</u>	<u>218,818</u>
<u>Liabilities</u>				
Accounts Payable	63,982	0	0	0
Contracts Payable	27,065	0	0	0
Total Liabilities	<u>91,047</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Deferred Inflows of Resources</u>				
Property Taxes	705,384	0	0	0
Payment in Lieu of Taxes	0	0	0	0
Unavailable Revenue	52,046	0	0	3,895
Total Deferred Inflows of Resources	<u>757,430</u>	<u>0</u>	<u>0</u>	<u>3,895</u>
<u>Fund Balances</u>				
Restricted	544,304	0	3,449,761	214,923
Committed	0	0	0	0
Total Fund Balances	<u>544,304</u>	<u>0</u>	<u>3,449,761</u>	<u>214,923</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u><u>\$1,392,781</u></u>	<u><u>\$0</u></u>	<u><u>\$3,449,761</u></u>	<u><u>\$218,818</u></u>

Ohio Public Works Commission	Capital Improvement Reserve	Capital Acquisition	Slate Ridge	Board of Developmental Disabilities Capital Improvement
\$0	\$5,085,866	\$2,908,811	\$491,891	\$1,427,524
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
	0	0	268,886	0
<u>0</u>	<u>5,085,866</u>	<u>2,908,811</u>	<u>760,777</u>	<u>1,427,524</u>
0	0	42,174	0	0
0	0	6,850	0	0
<u>0</u>	<u>0</u>	<u>49,024</u>	<u>0</u>	<u>0</u>
0	0	0	0	0
0	0	0	268,886	0
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>268,886</u>	<u>0</u>
0	0	0	491,891	1,427,524
0	5,085,866	2,859,787	0	0
<u>0</u>	<u>5,085,866</u>	<u>2,859,787</u>	<u>491,891</u>	<u>1,427,524</u>
<u>\$0</u>	<u>\$5,085,866</u>	<u>\$2,908,811</u>	<u>\$760,777</u>	<u>\$1,427,524</u>

Delaware County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds (continued)
December 31, 2018

	Olentangy Crossing Redevelopment Tax Equivalent	Total
<u>Assets</u>		
Equity in Pooled Cash and Cash Equivalents	\$440,800	\$14,654,927
Due from Other Governments	0	44,560
Property Taxes Receivable	0	712,870
Special Assessments Receivable	0	3,895
Payment in Lieu of Taxes Receivable	0	268,886
Total Assets	440,800	15,685,138
<u>Liabilities</u>		
Accounts Payable	0	106,156
Contracts Payable	0	33,915
Total Liabilities	0	140,071
<u>Deferred Inflows of Resources</u>		
Property Taxes	0	705,384
Payment in Lieu of Taxes	0	268,886
Unavailable Revenue	0	55,941
Total Deferred Inflows of Resources	0	1,030,211
<u>Fund Balances</u>		
Restricted	440,800	6,569,203
Committed	0	7,945,653
Total Fund Balances	440,800	14,514,856
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$440,800	\$15,685,138

Delaware County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2018

	Special Bond Retirement	General Bond Retirement	Total
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$404,288	\$88	\$404,376
Due from Other Governments	49,018	0	49,018
Property Taxes Receivable	784,077	0	784,077
Special Assessments Receivable	3,071,023	0	3,071,023
Payment in Lieu of Taxes Receivable	701,662	0	701,662
Total Assets	<u>5,010,068</u>	<u>88</u>	<u>5,010,156</u>
<u>Liabilities</u>			
Interfund Payable	<u>2,568</u>	<u>0</u>	<u>2,568</u>
<u>Deferred Inflows of Resources</u>			
Property Taxes	775,843	0	775,843
Payment in Lieu of Taxes	701,662	0	701,662
Unavailable Revenue	3,128,275	0	3,128,275
Total Deferred Inflows of Resources	<u>4,605,780</u>	<u>0</u>	<u>4,605,780</u>
<u>Fund Balances</u>			
Restricted	<u>401,720</u>	<u>88</u>	<u>401,808</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u><u>\$5,010,068</u></u>	<u><u>\$88</u></u>	<u><u>\$5,010,156</u></u>

Delaware County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2018

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$3,474,874	\$669,835	\$668,832	\$4,813,541
Payment in Lieu of Taxes	0	695,964	251,682	947,646
Hotel and Motel Taxes	1,570,500	0	0	1,570,500
Special Assessments	1,381,418	323,354	943	1,705,715
Charges for Services	5,787,261	0	34,552	5,821,813
Licenses and Permits	405,225	0	0	405,225
Fines and Forfeitures	480,929	0	0	480,929
Intergovernmental	8,899,806	87,483	741,894	9,729,183
Interest	0	76,299	97,142	173,441
Other	173,521	10,278	10,550	194,349
Total Revenues	22,173,534	1,863,213	1,805,595	25,842,342
Expenditures				
Current				
General Government				
Legislative and Executive	3,650,977	22,073	0	3,673,050
Judicial	339,272	0	0	339,272
Public Safety	7,035,961	0	0	7,035,961
Public Works	1,111,292	0	0	1,111,292
Health	73,477	0	0	73,477
Human Services	8,253,396	0	0	8,253,396
Intergovernmental	5,501,561	504,144	0	6,005,705
Capital Outlay	0	0	3,034,822	3,034,822
Debt Service				
Principal Retirement	0	2,568,354	885,000	3,453,354
Interest and Fiscal Charges	0	1,843,824	1,413,462	3,257,286
Issuance Cost	0	5,500	0	5,500
Total Expenditures	25,965,936	4,943,895	5,333,284	36,243,115
Excess of Revenues Under Expenditures	(3,792,402)	(3,080,682)	(3,527,689)	(10,400,773)
Other Financing Sources (Uses)				
Sale of Capital Assets	7,400	0	0	7,400
Special Assessment Bond Proceeds	0	5,588	226,412	232,000
Transfers In	2,629,651	3,025,925	6,231,029	11,886,605
Transfers Out	(1,471,471)	0	0	(1,471,471)
Total Other Financing Sources (Uses)	1,165,580	3,031,513	6,457,441	10,654,534
Changes in Fund Balances	(2,626,822)	(49,169)	2,929,752	253,761
Fund Balances at Beginning of Year, Restated	28,547,650	450,977	11,585,104	40,583,731
Fund Balances at End of Year	\$25,920,828	\$401,808	\$14,514,856	\$40,837,492

Delaware County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2018

	Real Estate Assessment	911	Ditch Maintenance	Job and Family Services
<u>Revenues</u>				
Property Taxes	\$0	\$3,474,874	\$0	\$0
Hotel and Motel Taxes	0	0	0	0
Special Assessments	0	0	1,381,418	0
Charges for Services	4,100,349	0	191,289	1,565
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	326	0	0
Intergovernmental	0	897,407	0	3,281,951
Other	122	78,395	0	15,963
Total Revenues	<u>4,100,471</u>	<u>4,451,002</u>	<u>1,572,707</u>	<u>3,299,479</u>
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	3,061,566	0	0	0
Judicial	0	0	0	0
Public Safety	0	3,862,325	0	0
Public Works	0	0	1,089,554	0
Health	0	0	0	0
Human Services	0	0	0	4,970,683
Intergovernmental	<u>5,295,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>8,356,566</u>	<u>3,862,325</u>	<u>1,089,554</u>	<u>4,970,683</u>
Excess of Revenues Over (Under) Expenditures	<u>(4,256,095)</u>	<u>588,677</u>	<u>483,153</u>	<u>(1,671,204)</u>
<u>Other Financing Sources (Uses)</u>				
Sale of Capital Assets	0	7,400	0	0
Transfers In	0	0	0	1,463,148
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>7,400</u>	<u>0</u>	<u>1,463,148</u>
Changes in Fund Balances	(4,256,095)	596,077	483,153	(208,056)
Fund Balances at Beginning of Year	<u>6,989,862</u>	<u>2,825,770</u>	<u>7,420,577</u>	<u>901,827</u>
Fund Balances at End of Year	<u><u>\$2,733,767</u></u>	<u><u>\$3,421,847</u></u>	<u><u>\$7,903,730</u></u>	<u><u>\$693,771</u></u>

(continued)

Delaware County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds (continued)
For the Year Ended December 31, 2018

	Children Services	Revolving Loan	Delinquent Real Estate Tax Account Collection	Child Support Enforcement
<u>Revenues</u>				
Property Taxes	\$0	\$0	\$0	\$0
Hotel and Motel Taxes	0	0	0	0
Special Assessments	0	0	0	0
Charges for Services	0	0	491,153	513,576
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	991,228	0	0	1,047,459
Other	5,068	5,531	7,839	31,037
Total Revenues	996,296	5,531	498,992	1,592,072
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	0	0	378,511	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	1,601,974	0	0	1,537,141
Intergovernmental	0	0	0	0
Total Expenditures	1,601,974	0	378,511	1,537,141
Excess of Revenues Over (Under) Expenditures	(605,678)	5,531	120,481	54,931
<u>Other Financing Sources (Uses)</u>				
Sale of Capital Assets	0	0	0	0
Transfers In	1,000,000	0	0	0
Transfers Out	(882,850)	0	0	0
Total Other Financing Sources (Uses)	117,150	0	0	0
Changes in Fund Balances	(488,528)	5,531	120,481	54,931
Fund Balances at Beginning of Year	696,859	98,654	1,495,367	2,452,505
Fund Balances at End of Year	\$208,331	\$104,185	\$1,615,848	\$2,507,436

Medicaid Local Sales	Agricultural Society Excise Tax	Other Public Safety	Other	Total
\$0	\$0	\$0	\$0	\$3,474,874
0	1,570,500	0	0	1,570,500
0	0	0	0	1,381,418
0	0	326,200	163,129	5,787,261
0	0	405,225	0	405,225
0	0	64,000	416,603	480,929
136,190	0	2,145,211	400,360	8,899,806
0	0	21,339	8,227	173,521
<u>136,190</u>	<u>1,570,500</u>	<u>2,961,975</u>	<u>988,319</u>	<u>22,173,534</u>
0	0	0	210,900	3,650,977
0	0	0	339,272	339,272
0	0	3,173,636	0	7,035,961
0	0	0	21,738	1,111,292
0	0	0	73,477	73,477
0	0	0	143,598	8,253,396
0	206,561	0	0	5,501,561
<u>0</u>	<u>206,561</u>	<u>3,173,636</u>	<u>788,985</u>	<u>25,965,936</u>
<u>136,190</u>	<u>1,363,939</u>	<u>(211,661)</u>	<u>199,334</u>	<u>(3,792,402)</u>
0	0	0	0	7,400
0	0	166,503	0	2,629,651
(474,793)	0	0	(113,828)	(1,471,471)
<u>(474,793)</u>	<u>0</u>	<u>166,503</u>	<u>(113,828)</u>	<u>1,165,580</u>
(338,603)	1,363,939	(45,158)	85,506	(2,626,822)
<u>338,603</u>	<u>1,983,277</u>	<u>1,792,098</u>	<u>1,552,251</u>	<u>28,547,650</u>
<u>\$0</u>	<u>\$3,347,216</u>	<u>\$1,746,940</u>	<u>\$1,637,757</u>	<u>\$25,920,828</u>

Delaware County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2018

	Permanent Improvement	Courts	Sawmill Parkway	County Drainage
<u>Revenues</u>				
Property Taxes	\$668,832	\$0	\$0	\$0
Payment in Lieu of Taxes	0	0	0	0
Special Assessments	0	0	0	943
Charges for Services	0	0	0	34,552
Intergovernmental	87,483	0	0	0
Interest	0	0	97,142	0
Other	7,530	0	0	3,020
Total Revenues	<u>763,845</u>	<u>0</u>	<u>97,142</u>	<u>38,515</u>
<u>Expenditures</u>				
General Government				
Capital Outlay	555,853	29,025	0	146,171
Debt Service				
Principal Retirement	0	0	885,000	0
Interest and Fiscal Charges	0	0	1,413,462	0
Total Expenditures	<u>555,853</u>	<u>29,025</u>	<u>2,298,462</u>	<u>146,171</u>
Excess of Revenues Over (Under) Expenditures	<u>207,992</u>	<u>(29,025)</u>	<u>(2,201,320)</u>	<u>(107,656)</u>
<u>Other Financing Sources</u>				
Special Assessment Bond Proceeds	0	0	0	226,412
Transfers In	0	154,000	0	0
Total Other Financing Sources	<u>0</u>	<u>154,000</u>	<u>0</u>	<u>226,412</u>
Changes in Fund Balances	207,992	124,975	(2,201,320)	118,756
Fund Balances at Beginning of Year, Restated	<u>336,312</u>	<u>(124,975)</u>	<u>5,651,081</u>	<u>96,167</u>
Fund Balances at End of Year	<u><u>\$544,304</u></u>	<u><u>\$0</u></u>	<u><u>\$3,449,761</u></u>	<u><u>\$214,923</u></u>

Ohio Public Works Commission	Capital Improvement Reserve	Capital Acquisition	Slate Ridge	Board of Developmental Disabilities Capital Improvement
\$0	\$0	\$0	\$0	\$0
0	0	0	251,682	0
0	0	0	0	0
0	0	0	0	0
654,411	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>654,411</u>	<u>0</u>	<u>0</u>	<u>251,682</u>	<u>0</u>
654,411	299,245	1,270,496	2,743	76,878
0	0	0	0	0
0	0	0	0	0
<u>654,411</u>	<u>299,245</u>	<u>1,270,496</u>	<u>2,743</u>	<u>76,878</u>
<u>0</u>	<u>(299,245)</u>	<u>(1,270,496)</u>	<u>248,939</u>	<u>(76,878)</u>
0	0	0	0	0
0	2,385,111	3,691,918	0	0
<u>0</u>	<u>2,385,111</u>	<u>3,691,918</u>	<u>0</u>	<u>0</u>
0	2,085,866	2,421,422	248,939	(76,878)
0	3,000,000	438,365	242,952	1,504,402
<u>\$0</u>	<u>\$5,085,866</u>	<u>\$2,859,787</u>	<u>\$491,891</u>	<u>\$1,427,524</u>

Delaware County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds (continued)
For the Year Ended December 31, 2018

	Olentangy Crossing Redevelopment Tax Equivalent	Total
<u>Revenues</u>		
Property Taxes	\$0	\$668,832
Payment in Lieu of Taxes	0	251,682
Special Assessments	0	943
Charges for Services	0	34,552
Intergovernmental	0	741,894
Interest	0	97,142
Other	0	10,550
	<hr/>	<hr/>
Total Revenues	0	1,805,595
<u>Expenditures</u>		
General Government		
Capital Outlay	0	3,034,822
Debt Service		
Principal Retirement	0	885,000
Interest and Fiscal Charges	0	1,413,462
	<hr/>	<hr/>
Total Expenditures	0	5,333,284
Excess of Revenues Over (Under) Expenditures	<hr/>	<hr/>
	0	(3,527,689)
<u>Other Financing Sources</u>		
Special Assessment Bond Proceeds		226,412
Transfers In	<hr/>	<hr/>
	0	6,231,029
Total Other Financing Sources	<hr/>	<hr/>
	0	6,457,441
Changes in Fund Balances	0	2,929,752
	0	
Fund Balances at Beginning of Year, Restated	<hr/>	<hr/>
	440,800	11,585,104
Fund Balances at End of Year	<hr/>	<hr/>
	\$440,800	\$14,514,856

Delaware County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2018

	Special Bond Retirement	General Bond Retirement	Total
Revenues			
Property Taxes	\$669,835	\$0	\$669,835
Payment in Lieu of Taxes	695,964	0	695,964
Special Assessments	323,354	0	323,354
Intergovernmental	87,483	0	87,483
Interest	76,299	0	76,299
Other	10,278	0	10,278
Total Revenues	<u>1,863,213</u>	<u>0</u>	<u>1,863,213</u>
Expenditures			
General Government			
Legislative and Executive	22,073	0	22,073
Intergovernmental	504,144	0	504,144
Debt Service			
Principal Retirement	1,103,354	1,465,000	2,568,354
Interest and Fiscal Charges	282,899	1,560,925	1,843,824
Issuance Costs	0	5,500	5,500
Total Expenditures	<u>1,912,470</u>	<u>3,031,425</u>	<u>4,943,895</u>
Excess of Revenues (Under) Expenditures	<u>(49,257)</u>	<u>(3,031,425)</u>	<u>(3,080,682)</u>
Other Financing Sources			
Special Assessment Bond Proceeds	0	5,588	5,588
Transfers In	0	3,025,925	3,025,925
Total Other Financing Sources	<u>0</u>	<u>3,031,513</u>	<u>3,031,513</u>
Changes in Fund Balances	(49,257)	88	(49,169)
Fund Balances at Beginning of Year, Restated	<u>450,977</u>	<u>0</u>	<u>450,977</u>
Fund Balances at End of Year	<u>\$401,720</u>	<u>\$88</u>	<u>\$401,808</u>

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Delaware County, Ohio
Combining Statements - Nonmajor Enterprise Funds

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

Solid Waste Transfer Station

To account for the operation of the County transfer facility.

Storm Water Phase II

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

Delaware County, Ohio
Combining Statement of Fund Net Position
Nonmajor Enterprise Funds
December 31, 2018

	Solid Waste Transfer Station	Storm Water Phase II	Total
<u>Assets</u>			
<u>Current Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$2,084,716	\$737,694	\$2,822,410
Accounts Receivable	18,591	0	18,591
Due from Other Governments	0	56,144	56,144
Restricted Assets - Cash and Cash Equivalents with Escrow Agent	19,500	0	19,500
Total Current Assets	<u>2,122,807</u>	<u>793,838</u>	<u>2,916,645</u>
<u>Noncurrent Assets</u>			
Net pension Asset	855	3,535	4,390
Nondepreciable Capital Assets	117,835	0	117,835
Depreciable Capital Assets, Net	672,765	20,162	692,927
Total Noncurrent Assets	<u>791,455</u>	<u>23,697</u>	<u>815,152</u>
Total Assets	<u>2,914,262</u>	<u>817,535</u>	<u>3,731,797</u>
<u>Deferred Outflows of Resources</u>			
Deferred Outflows of Resources - Pension	17,026	70,374	87,400
Deferred Outflows of Resources - OPEB	3,580	14,798	18,378
Total Assets and Deferred Outflows of Resources	<u>2,934,868</u>	<u>902,707</u>	<u>3,837,575</u>
<u>Liabilities</u>			
<u>Current Liabilities</u>			
Accrued Wages Payable	2,656	11,205	13,861
Contracts Payable	8,559	0	8,559
Due to Other Governments	409	1,729	2,138
Compensated Absences Payable	2,446	15,295	17,741
Total Current Liabilities	<u>14,070</u>	<u>28,229</u>	<u>42,299</u>
<u>Long-Term Liabilities</u>			
Compensated Absences Payable	1,300	52,756	54,056
Net Pension Liability	69,826	288,622	358,448
Net OPEB Liability	48,648	201,083	249,731
Postclosure Cost Payable	19,500	0	19,500
Total Long-Term Liabilities	<u>139,274</u>	<u>542,461</u>	<u>681,735</u>
Total Liabilities	<u>153,344</u>	<u>570,690</u>	<u>724,034</u>
<u>Deferred Inflows of Resources</u>			
Deferred Inflows of Resources - Pension	16,757	69,262	86,019
Deferred Inflows of Resources - OPEB	3,624	14,979	18,603
Total Deferred Inflows of Resources	<u>20,381</u>	<u>84,241</u>	<u>104,622</u>
Total Liabilities and Deferred Inflows of Resources	<u>173,725</u>	<u>654,931</u>	<u>828,656</u>
<u>Net Position</u>			
Net Investment in Capital Assets	790,600	20,162	810,762
Unrestricted	1,970,543	227,614	2,198,157
Total Net Position	<u>\$2,761,143</u>	<u>\$247,776</u>	<u>\$3,008,919</u>

Delaware County, Ohio
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position
Nonmajor Enterprise Funds
For the Year Ended December 31, 2018

	Solid Waste Transfer Station	Storm Water Phase II	Total
<u>Operating Revenues</u>			
Charges for Services	\$236,360	\$399,781	\$636,141
<u>Operating Expenses</u>			
Personal Services	64,130	263,777	327,907
Fringe Benefits	60,428	157,498	217,926
Services and Charges	22,188	6,220	28,408
Materials and Supplies	1,450	360	1,810
Depreciation	29,052	2,881	31,933
Total Operating Expenses	177,248	430,736	607,984
Operating Income (Loss)	59,112	(30,955)	28,157
Changes in Net Position	59,112	(30,955)	28,157
Net Position at Beginning of Year (Restated)	2,702,031	278,731	2,980,762
Net Position at End of Year	<u>\$2,761,143</u>	<u>\$247,776</u>	<u>\$3,008,919</u>

Delaware County, Ohio
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended December 31, 2018

	Solid Waste Transfer Station	Storm Water Phase II	Total
<u>Increase (Decrease) in Cash and Cash Equivalents</u>			
<u>Cash Flows from Operating Activities</u>			
Cash Received from Customers	\$233,260	\$391,685	\$624,945
Cash Payments for Personal Services	(62,185)	(257,033)	(319,218)
Cash Payments for Fringe Benefits	(18,370)	(118,931)	(137,301)
Cash Payments for Services and Charges	(20,667)	(6,220)	(26,887)
Cash Payments for Materials and Supplies	(1,450)	(360)	(1,810)
Net Cash Provided by Operating Activities	<u>130,588</u>	<u>9,141</u>	<u>139,729</u>
<u>Cash Flows from Capital and Related Financing Activities</u>			
Cash Payments for Acquisition of Capital Assets	(83,803)	0	(83,803)
Net Increase in Cash and Cash Equivalents	46,785	9,141	55,926
Cash and Cash Equivalents at Beginning of Year	<u>2,057,431</u>	<u>728,553</u>	<u>2,785,984</u>
Cash and Cash Equivalents at End of Year	<u>\$2,104,216</u>	<u>\$737,694</u>	<u>\$2,841,910</u>
<u>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</u>			
Operating Income (Loss)	\$59,112	(\$30,955)	\$28,157
<u>Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities</u>			
Depreciation	29,052	2,881	31,933
Changes in Assets, Liabilities, and Deferred Inflows & Outflows of Resources:			
(Increase) in Accounts Receivable	(3,100)	(8,096)	(11,196)
(Increase) Net Pension Asset	(662)	(1,896)	(2,558)
Decrease in deferred outflows - pensions	2,212	92,877	95,089
Increase in deferred outflows - OPEB	(2,989)	(12,355)	(15,344)
Increase in Contracts Payable	1,521	0	1,521
Increase/(Decrease) in Net Pension Liability	19,704	(136,712)	(117,008)
Increase in OPEB Liability	3,400	14,053	17,453
Increase in deferred inflows-pension	16,360	65,892	82,252
Increase in deferred inflows-OPEB	3,624	14,979	18,603
Increase in Accrued Wages Payable	384	1,339	1,723
Increase in Due to Other Governments	59	204	263
Increase in Compensated Absences Payable	1,911	6,930	8,841
Net Cash Provided by Operating Activities	<u>\$130,588</u>	<u>\$9,141</u>	<u>\$139,729</u>

Delaware County, Ohio
Combining Statements - Fiduciary Funds

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

Agency Funds

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

District Board of Health

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

Soil and Water

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

Joint Mental Health Board

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

Regional Planning Commission

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

Estate Tax

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

Real Estate Taxes

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

Sheriff Property Tax Proration

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

Cigarette Tax

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

Manufactured Home Tax

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

(continued)

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

Agency Funds (continued)

Domestic Violence

To account for fees collected on each issued marriage license which are distributed to a non-profit organization administering a battered spouse program.

Library Support

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

Local Government

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

Auto Tags

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

Payroll Revolving

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

Park District

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

County Courts

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

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

Other Agency Funds

Township Gas	Delaware County Family and Children's
Lodging Tax	First Council
Ohio Elections	Treasurer
Ancillary Insurance Administration	Housing Trust
Child Support Deposits	Bond Accounts
Sheriff	Arson Registry
Inmate	Engineer's Development Escrow

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2018

	Balance at January 1, 2018	Additions	Reductions	Balance at December 31, 2018
District Board of Health				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$9,891,268	\$7,982,888	\$7,235,738	\$10,638,418
<u>Liabilities</u>				
Undistributed Assets	\$9,891,268	\$7,982,888	\$7,235,738	\$10,638,418
Soil and Water				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$340,679	\$1,329,338	\$1,170,581	\$499,436
Due from External Party	184,418	0	0	184,418
Total Assets	\$525,097	\$1,329,338	\$1,170,581	\$683,854
<u>Liabilities</u>				
Undistributed Assets	\$525,097	\$1,329,338	\$1,170,581	\$683,854
Joint Mental Health Board				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$11,854,268	\$10,490,900	\$9,788,270	\$12,556,898
<u>Liabilities</u>				
Undistributed Assets	\$11,854,268	\$10,490,900	\$9,788,270	\$12,556,898
Regional Planning Commission				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$856,575	\$502,765	\$447,536	\$911,804
<u>Liabilities</u>				
Undistributed Assets	\$856,575	\$502,765	\$447,536	\$911,804
Estate Tax				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$3,568	\$0	\$3,568
<u>Liabilities</u>				
Due to Other Governments	\$0	\$3,568	\$0	\$3,568
Real Estate Taxes				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$30,416,210	\$519,983,246	\$538,240,701	\$12,158,755
Property Taxes Receivable	461,623,031	464,294,243	461,623,031	464,294,243
Special Assessments Receivable	4,523,107	0	0	4,523,107
Total Assets	496,562,348	984,277,489	999,863,732	480,976,105
<u>Liabilities</u>				
Due to Other Governments	\$496,562,348	\$984,277,489	\$999,863,732	\$480,976,105

(continued)

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2018

	Balance at January 1, 2018	Additions	Reductions	Balance at December 31, 2018
Sheriff Property Tax Proration				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$24,184	\$0	\$0	\$24,184
Total Assets	\$24,184	\$0	\$0	\$24,184
<u>Liabilities</u>				
Due to Other Governments	\$24,184	\$0	\$0	\$24,184
Cigarette Tax				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$11,137	\$11,012	\$125
<u>Liabilities</u>				
Due to Other Governments	\$0	\$11,137	\$11,012	\$125
Manufactured Home Tax				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$15,364	\$334,474	\$328,667	\$21,171
Property Taxes Receivable	219,487	246,804	219,487	246,804
Total Assets	\$234,851	\$581,278	\$548,154	\$267,975
<u>Liabilities</u>				
Due to Other Governments	\$234,851	\$581,278	\$548,154	\$267,975
Domestic Violence				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$14,413	\$29,259	\$29,557	\$14,115
<u>Liabilities</u>				
Undistributed Assets	\$14,413	\$29,259	\$29,557	\$14,115
Library Support				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$3,307,182	\$3,307,182	\$0
Due from Other Governments	1,589,757	1,653,611	1,589,757	1,653,611
Total Assets	\$1,589,757	\$4,960,793	\$4,896,939	\$1,653,611
<u>Liabilities</u>				
Due to Other Governments	\$1,589,757	\$4,960,793	\$4,896,939	\$1,653,611
Local Government				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$3,067,182	\$3,067,182	\$0
Due from Other Governments	813,900	847,339	813,900	847,339
Total Assets	\$813,900	\$3,914,521	\$3,881,082	\$847,339
<u>Liabilities</u>				
Due to Other Governments	\$813,900	\$3,914,521	\$3,881,082	\$847,339

(continued)

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2018

	Balance at January 1, 2018	Additions	Reductions	Balance at December 31, 2018
Auto Tags				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,703,853	\$1,703,853	\$0
Due from Other Governments	824,537	851,927	824,537	851,927
Total Assets	<u>\$824,537</u>	<u>\$2,555,780</u>	<u>\$2,528,390</u>	<u>\$851,927</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$824,537</u>	<u>\$2,555,780</u>	<u>\$2,528,390</u>	<u>\$851,927</u>
Payroll Revolving				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$1,224,478	\$73,944,456	\$74,572,294	\$596,640
<u>Liabilities</u>				
Payroll Withholdings	<u>\$1,224,478</u>	<u>\$73,944,456</u>	<u>\$74,572,294</u>	<u>\$596,640</u>
Park District				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$2,448,271	\$5,335,322	\$5,699,523	\$2,084,070
<u>Liabilities</u>				
Undistributed Assets	<u>\$2,448,271</u>	<u>\$5,335,322</u>	<u>\$5,699,523</u>	<u>\$2,084,070</u>
County Courts				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$58,571	\$66,692	\$64,606	\$60,657
in Segregated Accounts	2,136,201	0	0	2,136,201
Total Assets	<u>\$2,194,772</u>	<u>\$66,692</u>	<u>\$64,606</u>	<u>\$2,196,858</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$2,194,772</u>	<u>\$66,692</u>	<u>\$64,606</u>	<u>\$2,196,858</u>
Township Gas				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,905,861	\$1,905,861	\$0
Due from Other Governments	940,144	952,931	940,144	952,931
Total Assets	<u>\$940,144</u>	<u>\$2,858,792</u>	<u>\$2,846,005</u>	<u>\$952,931</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$940,144</u>	<u>\$2,858,792</u>	<u>\$2,846,005</u>	<u>\$952,931</u>
Lodging Tax				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$308,410	\$308,410	\$0
<u>Liabilities</u>				
Undistributed Assets	<u>\$0</u>	<u>\$308,410</u>	<u>\$308,410</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, 2018

	Balance at January 1, 2018	Additions	Reductions	Balance at December 31, 2018
Ohio Elections				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$840	\$840	\$0
<u>Liabilities</u>				
Due to Other Governments	\$0	\$840	\$840	\$0
Ancillary Insurance Administration				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$51,978	\$814,026	\$814,005	\$51,999
<u>Liabilities</u>				
Undistributed Assets	\$51,978	\$814,026	\$814,005	\$51,999
Child Support Deposits				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$0	\$526,799	\$526,799	\$0
<u>Liabilities</u>				
Undistributed Assets	\$0	\$526,799	\$526,799	\$0
Sheriff				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$881,826	\$10,330,136	\$10,330,136	\$881,826
<u>Liabilities</u>				
Undistributed Assets	\$881,826	\$10,330,136	\$10,330,136	\$881,826
Inmate				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$556,759	\$1,004,213	\$1,004,213	\$556,759
<u>Liabilities</u>				
Undistributed Assets	\$556,759	\$1,004,213	\$1,004,213	\$556,759
Delaware County Family and Children's First Council				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$82,353	\$742,054	\$709,803	\$114,604
<u>Liabilities</u>				
Undistributed Assets	\$82,353	\$742,054	\$709,803	\$114,604
Treasurer				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$259,505	\$38	\$2	\$259,541
<u>Liabilities</u>				
Undistributed Assets	\$259,505	\$38	\$2	\$259,541

(continued)

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2018

	Balance at January 1, 2018	Additions	Reductions	Balance at December 31, 2018
Housing Trust				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$314,404	\$1,053,917	\$1,091,980	\$276,341
<u>Liabilities</u>				
Due to Other Governments	\$314,404	\$1,053,917	\$1,091,980	\$276,341
Bond Accounts				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$1,072,322	\$1,100,746	\$627,094	\$1,545,974
<u>Liabilities</u>				
Undistributed Assets	\$1,072,322	\$1,100,746	\$627,094	\$1,545,974
Arson Registry				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$500	\$500	\$0
<u>Liabilities</u>				
Undistributed Assets	\$0	\$500	\$500	\$0
Engineers Development Escrow				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$1,248,701	\$1,736,147	\$1,089,386	\$1,895,462
<u>Liabilities</u>				
Due to External Party	\$1,248,701	\$1,736,147	\$1,089,386	\$1,895,462
Total - All Funds				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$60,173,544	\$635,754,801	\$652,214,583	\$43,713,762
Cash and Cash Equivalents				
in Segregated Accounts	3,574,786	11,861,148	11,861,148	3,574,786
Due from Other Governments	4,168,338	4,305,808	4,168,338	4,305,808
Due from External Party	184,418	0	0	184,418
Property Taxes Receivable	461,842,518	464,541,047	461,842,518	464,541,047
Special Assessments Receivable	4,523,107	0	0	4,523,107
Total Assets	\$534,466,711	\$1,116,462,804	\$1,130,086,587	\$520,842,928
<u>Liabilities</u>				
Due to Other Governments	\$501,304,125	\$1,000,218,115	\$1,015,668,134	\$485,854,106
Due to External Party	1,248,701	1,736,147	1,089,386	1,895,462
Payroll Withholdings	1,224,478	73,944,456	74,572,294	596,640
Undistributed Assets	30,689,407	40,564,086	38,756,773	32,496,720
Total Liabilities	\$534,466,711	\$1,116,462,804	\$1,130,086,587	\$520,842,928

**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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$12,318,400	\$12,318,400	\$12,570,127	\$251,727
Sales Taxes	58,560,300	58,560,300	61,307,525	2,747,225
Charges for Services	29,215,615	27,979,615	28,932,647	953,032
Licenses and Permits	1,853,800	1,853,800	1,626,670	(227,130)
Fines and Forfeitures	351,600	351,600	302,921	(48,679)
Intergovernmental	5,772,323	5,772,323	6,131,799	359,476
Interest	2,000,000	2,000,000	3,560,948	1,560,948
Other	4,837,150	3,806,250	4,033,726	227,476
Total Revenues	114,909,188	112,642,288	118,466,363	5,824,075
<u>Expenditures</u>				
Current				
General Government - Legislative and Executive				
Auditor				
Personal Services	786,175	829,175	781,759	47,416
Fringe Benefits	352,427	363,582	336,624	26,958
Services and Charges	17,670	21,670	21,670	0
Materials and Supplies	10,392	10,392	10,238	154
Total Auditor	1,166,664	1,224,819	1,150,291	74,528
Weights & Measures				
Personal Services	111,102	112,902	111,472	1,430
Fringe Benefits	89,228	90,378	87,934	2,444
Services and Charges	5,300	29,150	28,274	876
Materials and Supplies	3,500	5,700	5,497	203
Total Weights & Measures	209,130	238,130	233,177	4,953
Commissioners - Administrative				
Personal Services	736,000	734,000	562,028	171,972
Fringe Benefits	291,440	290,640	210,413	80,227
Services and Charges	34,150	34,150	16,101	18,049
Materials and Supplies	14,000	14,000	798	13,202
Total Commissioners - Administrative	1,075,590	1,072,790	789,340	283,450
Commissioners - General				
Services and Charges	2,762,462	2,720,849	2,219,847	501,002
Materials and Supplies	17,000	17,000	7,650	9,350
Capital Outlay	2,100,000	2,100,000	0	2,100,000
Total Commissioners - General	4,879,462	4,837,849	2,227,497	2,610,352
Record Center				
Personal Services	119,012	141,512	139,967	1,545
Fringe Benefits	47,579	58,779	58,754	25
Services and Charges	37,422	37,422	24,111	13,311
Materials and Supplies	32,300	28,450	20,755	7,695
Capital Outlay	0	34,448	17,468	16,980
Total Record Center	236,313	300,611	261,055	39,556

(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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Lands and Buildings				
Personal Services	\$993,121	\$983,121	\$940,364	\$42,757
Fringe Benefits	610,598	610,598	554,376	56,222
Services and Charges	1,387,832	1,397,832	1,355,050	42,782
Materials and Supplies	344,338	319,338	277,971	41,367
Total Lands and Buildings	3,335,889	3,310,889	3,127,761	183,128
County Garage				
Personal Services	151,832	151,832	151,242	590
Fringe Benefits	87,582	87,582	86,972	610
Services and Charges	90,000	85,000	67,996	17,004
Materials and Supplies	653,050	683,050	618,888	64,162
Total County Garage	982,464	1,007,464	925,098	82,366
Zoning				
Personal Services	3,532	3,532	3,164	368
Fringe Benefits	1,479	1,479	1,343	136
Services and Charges	1,320	1,320	525	795
Materials and Supplies	250	250	0	250
Total Zoning	6,581	6,581	5,032	1,549
Human Resources				
Personal Services	380,527	380,527	362,500	18,027
Fringe Benefits	133,157	133,157	131,517	1,640
Services and Charges	224,420	224,420	103,999	120,421
Materials and Supplies	19,500	19,500	10,599	8,901
Total Human Resources	757,604	757,604	608,615	148,989
Prosecutor				
Personal Services	1,514,624	1,517,624	1,514,268	3,356
Fringe Benefits	656,287	653,287	618,277	35,010
Services and Charges	86,111	86,111	84,618	1,493
Materials and Supplies	10,000	10,000	9,954	46
Total Prosecutor	2,267,022	2,267,022	2,227,117	39,905
Recorder				
Personal Services	244,000	244,000	226,156	17,844
Fringe Benefits	130,640	130,640	121,559	9,081
Services and Charges	3,350	3,350	2,768	582
Materials and Supplies	2,650	2,650	2,010	640
Total Recorder	380,640	380,640	352,493	28,147
Treasurer				
Personal Services	193,941	193,941	190,590	3,351
Fringe Benefits	112,394	112,394	110,930	1,464
Services and Charges	50,900	50,900	20,866	30,034
Materials and Supplies	1,900	1,900	1,690	210
Total Treasurer	359,135	359,135	324,076	35,059

(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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Board of Elections				
Personal Services	\$1,092,355	\$1,192,355	\$1,152,348	\$40,007
Fringe Benefits	468,361	528,361	509,661	18,700
Services and Charges	791,904	791,904	730,443	61,461
Materials and Supplies	367,850	207,850	111,192	96,658
Total Board of Elections	<u>2,720,470</u>	<u>2,720,470</u>	<u>2,503,644</u>	<u>216,826</u>
Public Community Relation				
Personal Services	74,000	76,000	75,772	228
Fringe Benefits	33,041	33,841	33,481	360
Services and Charges	109,192	109,192	59,260	49,932
Materials and Supplies	10,581	10,581	3,924	6,657
Total Public Community Relation	<u>226,814</u>	<u>229,614</u>	<u>172,437</u>	<u>57,177</u>
Property and Casualty Insurance				
Personal Services	50,000	50,000	42,284	7,716
Fringe Benefits	18,659	18,659	17,083	1,576
Services and Charges	913,910	763,910	618,589	145,321
Total Property and Casualty Insurance	<u>982,569</u>	<u>832,569</u>	<u>677,956</u>	<u>154,613</u>
Health Insurance				
Personal Services	50,000	50,000	42,283	7,717
Fringe Benefits	18,659	18,659	17,082	1,577
Services and Charges	18,233,475	18,461,475	18,420,484	40,991
Materials and Supplies	13,500	10,500	958	9,542
Total Health Insurance	<u>18,315,634</u>	<u>18,540,634</u>	<u>18,480,807</u>	<u>59,827</u>
Data Center				
Personal Services	664,277	539,277	528,291	10,986
Fringe Benefits	266,827	241,827	228,085	13,742
Services and Charges	470,500	505,500	502,247	3,253
Materials and Supplies	32,717	34,917	29,446	5,471
Capital Outlay	389,430	352,230	326,473	25,757
Total Data Center	<u>1,823,751</u>	<u>1,673,751</u>	<u>1,614,542</u>	<u>59,209</u>
Joint Economic Development				
Personal Services	272,801	217,801	214,968	2,833
Fringe Benefits	94,568	80,468	73,662	6,806
Services and Charges	168,007	235,607	149,136	86,471
Materials and Supplies	5,750	5,750	2,562	3,188
Total Joint Economic Development	<u>541,126</u>	<u>539,626</u>	<u>440,328</u>	<u>99,298</u>
Unclaimed Monies				
Services and Charges	<u>100,000</u>	<u>100,000</u>	<u>99,991</u>	<u>9</u>
Excess Foreclosure				
Services and Charges	<u>0</u>	<u>19,555</u>	<u>0</u>	<u>19,555</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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Reinberger Fellowship				
Personal Services	\$29,430	\$25,592	\$25,592	\$0
Fringe Benefits	10,570	8,965	8,965	0
Total Reinberger Fellowship	40,000	34,557	34,557	0
Legislative and Executive	40,406,858	40,454,310	36,255,814	4,198,496
General Government - Judicial				
Public Defender				
Personal Services	88,000	88,000	87,230	770
Fringe Benefits	43,300	43,600	43,320	280
Services and Charges	1,491,800	1,491,500	1,082,434	409,066
Materials and Supplies	5,500	5,500	790	4,710
Total Public Defender	1,628,600	1,628,600	1,213,774	414,826
Clerk of Courts				
Personal Services	713,860	713,860	687,694	26,166
Fringe Benefits	338,762	338,762	295,407	43,355
Services and Charges	46,400	34,400	28,446	5,954
Materials and Supplies	28,500	43,762	43,123	639
Total Clerk of Courts	1,127,522	1,130,784	1,054,670	76,114
Common Pleas Court				
Personal Services	673,414	673,414	639,416	33,998
Fringe Benefits	329,732	329,732	314,622	15,110
Services and Charges	277,824	277,824	186,585	91,239
Materials and Supplies	63,950	63,950	27,730	36,220
Total Common Pleas Court	1,344,920	1,344,920	1,168,353	176,567
Court of Appeals				
Services and Charges	38,000	38,000	5,701	32,299
Adult Court Services				
Personal Services	746,885	746,885	696,823	50,062
Fringe Benefits	329,299	329,299	303,377	25,922
Services and Charges	7,680	7,680	5,600	2,080
Total Adult Court Services	1,083,864	1,083,864	1,005,800	78,064
Domestic Relations				
Personal Services	1,090,129	1,090,129	914,928	175,201
Fringe Benefits	513,670	513,670	363,540	150,130
Services and Charges	130,800	130,800	72,013	58,787
Materials and Supplies	29,500	29,500	12,264	17,236
Total Domestic Relations	1,764,099	1,764,099	1,362,745	401,354
Juvenile Court				
Personal Services	1,793,158	1,793,158	1,706,531	86,627
Fringe Benefits	843,003	843,003	792,754	50,249
Services and Charges	301,510	301,510	264,941	36,569
Materials and Supplies	74,500	117,139	55,548	61,591
Capital Outlay	29,636	92,961	92,888	73
Total Juvenile Court	3,041,807	3,147,771	2,912,662	235,109
Detention Center				
Services and Charges	672,875	566,911	556,911	10,000

(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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Probate Court				
Personal Services	\$425,040	\$425,040	\$412,813	\$12,227
Fringe Benefits	198,129	198,129	192,506	5,623
Services and Charges	112,300	112,300	108,694	3,606
Materials and Supplies	2,500	2,500	2,427	73
Total Probate Court	<u>737,969</u>	<u>737,969</u>	<u>716,440</u>	<u>21,529</u>
Municipal Court				
Personal Services	5,000	35,100	26,166	8,934
Fringe Benefits	825	5,775	4,304	1,471
Services and Charges	525,000	569,210	500,212	68,998
Total Municipal Court	<u>530,825</u>	<u>610,085</u>	<u>530,682</u>	<u>79,403</u>
Total General Government - Judicial	<u>11,970,481</u>	<u>12,053,003</u>	<u>10,527,738</u>	<u>1,525,265</u>
Total General Government	<u>52,377,339</u>	<u>52,507,313</u>	<u>46,783,552</u>	<u>5,723,761</u>
Public Safety				
Code Compliance				
Personal Services	1,391,115	1,391,115	1,168,126	222,989
Fringe Benefits	607,367	607,367	491,095	116,272
Services and Charges	222,825	222,825	166,524	56,301
Materials and Supplies	27,750	27,750	21,442	6,308
Total Code Compliance	<u>2,249,057</u>	<u>2,249,057</u>	<u>1,847,187</u>	<u>401,870</u>
Employee Safety				
Personal Services	101,500	101,500	101,037	463
Fringe Benefits	38,300	38,300	37,659	641
Services and Charges	7,000	7,000	900	6,100
Materials and Supplies	13,000	13,000	10,418	2,582
Total Employee Safety	<u>159,800</u>	<u>159,800</u>	<u>150,014</u>	<u>9,786</u>
Emergency Medical Services				
Personal Services	6,738,138	6,738,138	6,459,947	278,191
Fringe Benefits	2,940,985	2,940,985	2,804,223	136,762
Services and Charges	1,945,196	1,945,196	1,703,866	241,330
Materials and Supplies	436,483	490,627	426,480	64,147
Total Emergency Medical Services	<u>12,060,802</u>	<u>12,114,946</u>	<u>11,394,516</u>	<u>720,430</u>
Railroad Task Force				
Services and Charges	800	800	0	800
Materials and Supplies	200	200	0	200
Total Railroad Task Force	<u>1,000</u>	<u>1,000</u>	<u>0</u>	<u>1,000</u>
Victim's Assistance				
Personal Services	68,879	68,879	55,448	13,431
Fringe Benefits	39,502	39,502	31,311	8,191
Services and Charges	6,000	6,000	4,216	1,784
Total Victim's Assistance	<u>114,381</u>	<u>114,381</u>	<u>90,975</u>	<u>23,406</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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Coroner				
Personal Services	\$143,102	\$143,102	\$142,618	\$484
Fringe Benefits	107,012	107,812	107,616	196
Services and Charges	139,690	138,890	86,033	52,857
Materials and Supplies	2,800	2,800	2,399	401
Total Coroner	392,604	392,604	338,666	53,938
Sheriff				
Personal Services	10,039,771	10,424,771	10,305,324	119,447
Fringe Benefits	4,489,175	4,489,175	4,423,324	65,851
Services and Charges	904,196	904,196	847,783	56,413
Materials and Supplies	917,239	917,239	674,252	242,987
Capital Outlay	0	115,000	110,987	4,013
Total Sheriff	16,350,381	16,850,381	16,361,670	488,711
Prisoner Transport				
Services and Charges	46,487	76,487	75,206	1,281
Jail/Pay for Stay				
Personal Services	4,646,400	4,231,400	4,114,464	116,936
Fringe Benefits	1,955,039	1,955,039	1,655,363	299,676
Services and Charges	1,643,848	1,643,848	1,619,707	24,141
Materials and Supplies	456,718	456,718	349,931	106,787
Total Jail/Pay for Stay	8,702,005	8,287,005	7,739,465	547,540
Sheriff Firing Range				
Services and Charges	17,500	17,500	8,732	8,768
Materials and Supplies	2,500	2,500	0	2,500
Total Sheriff Firing Range	20,000	20,000	8,732	11,268
Sheriff Local Funds				
Services and Charges	28,000	28,000	0	28,000
Materials and Supplies	5,500	5,500	0	5,500
Total Sheriff Local Funds	33,500	33,500	0	33,500
Total Public Safety	40,130,017	40,299,161	38,006,431	2,292,730
Public Works				
Road and Bridge Projects				
Services and Charges	50,000	50,000	14,501	35,499
Capital Outlay	17,770,962	17,770,962	11,356,497	6,414,465
Total Road and Bridge Projects	17,820,962	17,820,962	11,370,998	6,449,964
Health				
County Home				
Services and Charges	15,000	15,000	15,000	0

(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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Human Services				
Veterans Services				
Personal Services	229,402	229,402	224,794	4,608
Fringe Benefits	108,297	108,297	108,059	238
Services and Charges	320,900	320,900	246,487	74,413
Materials and Supplies	27,000	38,013	31,816	6,197
Total Veteran Services	<u>685,599</u>	<u>696,612</u>	<u>611,156</u>	<u>85,456</u>
 Total Human Services	 <u>685,599</u>	 <u>696,612</u>	 <u>611,156</u>	 <u>85,456</u>
 Intergovernmental	 <u>1,145,085</u>	 <u>1,145,835</u>	 <u>1,079,643</u>	 <u>66,192</u>
 Total Expenditures	 <u>112,174,002</u>	 <u>112,484,883</u>	 <u>97,866,780</u>	 <u>14,618,103</u>
 Excess of Revenues Over Expenditures	 <u>2,735,186</u>	 <u>157,405</u>	 <u>20,599,583</u>	 <u>20,442,178</u>
 Other Financing Sources (Uses)				
Sale of Assets	10,000	10,000	27,201	17,201
Advances In	0	0	140,077	140,077
Advances Out	0	0	(600,425)	(600,425)
Transfers In	285,572	285,572	656,033	370,461
Transfers Out	(8,899,544)	(11,324,855)	(11,249,927)	74,928
 Total Other Financing Sources (Uses)	 <u>(8,603,972)</u>	 <u>(11,029,283)</u>	 <u>(11,027,041)</u>	 <u>2,242</u>
 Changes in Fund Balance	 (5,868,786)	 (10,871,878)	 9,572,542	 20,444,420
 Fund Balance at Beginning of Year	 34,580,691	 34,580,691	 34,580,691	 0
 Prior Year Encumbrances Appropriated	 1,349,275	 1,349,275	 1,349,275	 0
 Fund Balance at End of Year	 <u><u>\$30,061,180</u></u>	 <u><u>\$25,058,088</u></u>	 <u><u>\$45,502,508</u></u>	 <u><u>\$20,444,420</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Auto and Gas Special Revenue Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$1,148,000	\$1,148,000	\$2,202,704	\$1,054,704
Licenses and Permits	152,000	152,000	174,264	22,264
Intergovernmental	10,442,600	14,285,027	11,900,692	(2,384,335)
Other	0	15,000	168,426	153,426
Total Revenues	11,742,600	15,600,027	14,446,086	(1,153,941)
<u>Expenditures</u>				
Current				
Public Works				
Personal Services	4,318,544	4,318,544	4,092,414	226,130
Fringe Benefits	2,178,478	2,178,478	1,989,289	189,189
Services and Charges	1,878,555	1,878,555	1,688,900	189,655
Materials and Supplies	1,433,418	1,433,418	1,230,531	202,887
Capital Outlay	15,547,000	16,200,952	9,998,879	6,202,073
Total Expenditures	25,355,995	26,009,947	19,000,013	7,009,934
Excess of Revenues (Under) Expenditures	(13,613,395)	(10,409,920)	(4,553,927)	5,855,993
<u>Other Financing Sources (Uses)</u>				
Sale of Fixed Assets	0	1,500	12,619	11,119
Advances In	0	0	500,000	500,000
Advances Out	0	0	(60,000)	(60,000)
Transfers In	320,000	468,600	360,000	(108,600)
Total Other Financing Sources (Uses)	320,000	470,100	812,619	342,519
Changes in Fund Balance	(13,293,395)	(9,939,820)	(3,741,308)	6,198,512
Fund Balance at Beginning of Year	27,381,056	27,381,056	27,381,056	0
Prior Year Encumbrances Appropriated	227,129	227,129	227,129	0
Fund Balance at End of Year	\$14,314,790	\$17,668,365	\$23,866,877	\$6,198,512

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, 2018

	<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	\$16,090,000	\$16,090,000	\$16,513,026	\$423,026
Charges for Services	625,480	625,480	675,641	50,161
Intergovernmental	4,418,450	4,692,950	5,182,239	489,289
Interest	9,208	9,208	10,361	1,153
Other	380,570	371,362	546,201	174,839
Total Revenues	21,523,708	21,789,000	22,927,468	1,138,468
<u>Expenditures</u>				
Current				
Health				
Personal Services	5,268,000	5,268,000	4,853,833	414,167
Fringe Benefits	2,716,767	2,716,767	2,297,825	418,942
Services and Charges	14,620,776	14,620,776	12,706,306	1,914,470
Materials and Supplies	176,600	176,600	137,893	38,707
Other	38,500	313,000	284,462	28,538
Capital Outlay	60,000	60,000	0	60,000
Total Expenditures	22,880,643	23,155,143	20,280,319	2,874,824
Excess of Revenues Over (Under) Expenditures	(1,356,935)	(1,366,143)	2,647,149	4,013,292
<u>Other Financing Sources</u>				
Sale of Capital Assets	100	100	0	(100)
Changes in Fund Balance	(1,356,835)	(1,366,043)	2,647,149	4,013,192
Fund Balance at Beginning of Year	14,521,817	14,521,817	14,521,817	0
Prior Year Encumbrances Appropriated	581,143	581,143	581,143	0
Fund Balance at End of Year	\$13,746,125	\$13,736,917	\$17,750,109	\$4,013,192

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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$16,727,988	\$16,727,988	\$16,987,671	\$259,683
Tap In Fees	6,703,548	6,703,548	6,805,732	102,184
Licenses and Permits	1,000	1,000	2,825	1,825
Fines and Forfeitures	0	0	63	63
Interest Revenue	0	0	29,543	29,543
Other	0	0	16,033	16,033
Total Revenues	23,432,536	23,432,536	23,841,867	409,331
<u>Expenses</u>				
Personal Services	3,993,000	3,993,000	3,820,298	172,702
Fringe Benefits	1,927,200	1,927,200	1,803,038	124,162
Services and Charges	4,344,470	4,973,819	4,094,401	879,418
Materials and Supplies	1,737,304	1,737,304	1,238,717	498,587
Capital Outlay	15,773,394	15,144,045	6,810,791	8,333,254
Debt Service				
Principal Retirement	2,765,000	2,765,000	2,765,000	0
Interest Expense	1,043,263	1,043,263	1,043,263	0
Total Expenses	31,583,631	31,583,631	21,575,508	10,008,123
Changes in Fund Balance	(8,151,095)	(8,151,095)	2,266,359	10,417,454
Fund Balance at Beginning of Year	39,765,944	39,765,944	39,765,944	0
Prior Year Encumbrances Appropriated	727,562	727,562	727,562	0
Fund Balance at End of Year	\$32,342,411	\$32,342,411	\$42,759,865	\$10,417,454

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, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$112,000	\$112,000	\$135,224	\$23,224
<u>Expenditures</u>				
Current				
Legislative and Executive Services and Charges	98,700	88,420	57,455	30,965
Materials and Supplies	17,300	17,300	8,279	9,021
Capital Outlay	0	10,280	10,280	0
Total Expenditures	<u>116,000</u>	<u>116,000</u>	<u>76,014</u>	<u>39,986</u>
Changes in Fund Balance	(4,000)	(4,000)	59,210	63,210
Fund Balance at Beginning of Year	801,412	801,412	801,412	0
Prior Year Encumbrances Appropriated	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$801,412</u></u>	<u><u>\$801,412</u></u>	<u><u>\$864,622</u></u>	<u><u>\$63,210</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Medicaid Local Sales Tax
For the Year Ended December 31, 2018

	<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	\$111,572	\$474,793	\$474,793	\$0
<u>Expenditures</u>				
Current				
Legislative and Executive	0	0	0	0
Excess of Revenues Over Expenditures	111,572	474,793	474,793	0
<u>Other Financing (Uses)</u>				
Transfers Out	(111,572)	(474,793)	(474,793)	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
Title Administration Special Revenue Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$1,300,050	\$1,300,050	\$1,403,516	\$103,466
<u>Expenditures</u>				
Current				
Legislative and Executive				
Personal Services	487,693	487,693	465,312	22,381
Fringe Benefits	290,210	290,210	253,114	37,096
Services and Charges	139,750	139,750	124,034	15,716
Materials and Supplies	25,300	25,300	15,236	10,064
Total Expenditures	942,953	942,953	857,696	85,257
Excess of Revenues Over Expenditures	357,097	357,097	545,820	188,723
<u>Other Financing (Uses)</u>				
Transfers Out	(174,000)	(289,000)	(181,241)	107,759
Changes in Fund Balance	183,097	68,097	364,579	296,482
Fund Balance at Beginning of Year	1,994,301	1,994,301	1,994,301	0
Fund Balance at End of Year	<u>\$2,177,398</u>	<u>\$2,062,398</u>	<u>\$2,358,880</u>	<u>\$296,482</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Real Estate Assessment Special Revenue Fund
For the Year Ended December 31, 2018

	<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	\$4,052,530	\$4,052,530	\$4,100,349	\$47,819
Other	0	0	122	122
Total Revenues	<u>4,052,530</u>	<u>4,052,530</u>	<u>4,100,471</u>	<u>47,941</u>
<u>Expenditures</u>				
Current				
Legislative and Executive				
Personal Services	1,354,469	1,354,469	1,205,787	148,682
Fringe Benefits	662,147	662,147	553,119	109,028
Services and Charges	2,347,972	2,314,972	1,687,220	627,752
Materials and Supplies	50,650	50,650	40,324	10,326
Capital Outlay	182,861	215,861	179,351	36,510
Intergovernmental	0	5,295,000	5,295,000	0
Total Expenditures	<u>4,598,099</u>	<u>9,893,099</u>	<u>8,960,801</u>	<u>932,298</u>
Changes in Fund Balance	(545,569)	(5,840,569)	(4,860,330)	980,239
Fund Balance at Beginning of Year	6,587,805	6,587,805	6,587,805	0
Prior Year Encumbrances Appropriated	622,785	622,785	622,785	0
Fund Balance at End of Year	<u>\$6,665,021</u>	<u>\$1,370,021</u>	<u>\$2,350,260</u>	<u>\$980,239</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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$3,480,910	\$3,480,910	\$3,610,682	\$129,772
Fines and Forfeitures	0	0	326	326
Intergovernmental	897,520	897,520	920,793	23,273
Other	33,110	33,110	78,395	45,285
Total Revenues	4,411,540	4,411,540	4,610,196	198,656
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	1,629,973	1,629,973	1,487,981	141,992
Fringe Benefits	801,048	801,048	626,655	174,393
Services and Charges	1,200,675	1,200,675	1,038,209	162,466
Materials and Supplies	443,617	443,617	404,350	39,267
Capital Outlay	69,000	69,000	63,846	5,154
Total Expenditures	4,144,313	4,144,313	3,621,041	523,272
Excess of Revenues Over Expenditures	267,227	267,227	989,155	721,928
<u>Other Financing Sources</u>				
Sale of Assets	0	0	7,400	7,400
Changes in Fund Balance	267,227	267,227	996,555	729,328
Fund Balance at Beginning of Year	2,355,739	2,355,739	2,355,739	0
Prior Year Encumbrances Appropriated	2,919	2,919	2,919	0
Fund Balance at End of Year	\$2,625,885	\$2,625,885	\$3,355,213	\$729,328

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, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Special Assessments	\$1,508,822	\$1,508,822	\$1,381,418	(\$127,404)
Charges for Services	100,000	100,000	191,289	91,289
Total Revenues	<u>1,608,822</u>	<u>1,608,822</u>	<u>1,572,707</u>	<u>(36,115)</u>
<u>Expenditures</u>				
Current				
Public Works				
Services and Charges	1,000,187	1,045,187	975,702	69,485
Materials and Supplies	137,000	137,000	66,367	70,633
Capital Outlay	125,000	125,000	48,951	76,049
Total Expenditures	<u>1,262,187</u>	<u>1,307,187</u>	<u>1,091,020</u>	<u>216,167</u>
Changes in Fund Balance	346,635	301,635	481,687	180,052
Fund Balance at Beginning of Year	<u>7,583,449</u>	<u>7,583,449</u>	<u>7,583,449</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$7,930,084</u></u>	<u><u>\$7,885,084</u></u>	<u><u>\$8,065,136</u></u>	<u><u>\$180,052</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, 2018

	<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	\$2,449	\$2,449	\$1,565	(\$884)
Intergovernmental	3,972,933	3,154,675	3,018,373	(136,302)
Other	26,071	26,071	15,963	(10,108)
Total Revenues	<u>4,001,453</u>	<u>3,183,195</u>	<u>3,035,901</u>	<u>(147,294)</u>
<u>Expenditures</u>				
Current				
Human Services				
Personal Services	3,287,982	2,811,982	2,791,063	20,919
Fringe Benefits	1,836,873	1,346,053	1,329,861	16,192
Services and Charges	1,209,865	992,865	883,540	109,325
Materials and Supplies	21,500	21,500	16,776	4,724
Total Expenditures	<u>6,356,220</u>	<u>5,172,400</u>	<u>5,021,240</u>	<u>151,160</u>
Excess of Revenues (Under) Expenditures	(2,354,767)	(1,989,205)	(1,985,339)	3,866
<u>Other Financing Sources</u>				
Transfers In	<u>1,766,471</u>	<u>1,581,471</u>	<u>1,463,148</u>	<u>(118,323)</u>
Changes in Fund Balance	(588,296)	(407,734)	(522,191)	(114,457)
Fund Balance at Beginning of Year	654,399	654,399	654,399	0
Prior Year Encumbrances Appropriated	<u>32,215</u>	<u>32,215</u>	<u>32,215</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$98,318</u></u>	<u><u>\$278,880</u></u>	<u><u>\$164,423</u></u>	<u><u>(\$114,457)</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Children Services Special Revenue Fund
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Intergovernmental	\$1,274,407	\$1,199,507	\$1,175,907	(\$23,600)
Other	4,691	4,691	25,078	20,387
Total Revenues	1,279,098	1,204,198	1,200,985	(3,213)
<u>Expenditures</u>				
Current				
Human Services				
Services and Charges	1,683,957	1,937,107	1,593,867	343,240
Materials and Supplies	20,000	4,000	1,998	2,002
Capital Outlay	25,000	14,325	14,325	0
Total Expenditures	1,728,957	1,955,432	1,610,190	345,242
Excess of Revenues (Under) Expenditures	(449,859)	(751,234)	(409,205)	342,029
<u>Other Financing Sources (Uses)</u>				
Transfers In	1,000,000	1,000,000	1,000,000	0
Transfers Out	(1,000,000)	(882,850)	(882,850)	0
Total Other Financing Sources (Uses)	0	117,150	117,150	0
Changes in Fund Balance	(449,859)	(634,084)	(292,055)	342,029
Fund Balance at Beginning of Year	629,152	629,152	629,152	0
Prior Year Encumbrances Appropriated	151,166	151,166	151,166	0
Fund Balance at End of Year	\$330,459	\$146,234	\$488,263	\$342,029

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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Other	\$0	\$0	\$5,531	\$5,531
<u>Expenditures</u>				
Current				
Legislative and Executive	0	0	0	0
Changes in Fund Balance	0	0	5,531	5,531
Fund Balance at Beginning of Year	98,654	98,654	98,654	0
Fund Balance at End of Year	\$98,654	\$98,654	\$104,185	\$5,531

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Tax Account Collection Special Revenue Fund
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$238,000	\$486,000	\$477,073	(\$8,927)
Other	0	7,500	7,839	339
Total Revenues	238,000	493,500	484,912	(8,588)
<u>Expenditures</u>				
Current				
Legislative and Executive				
DRETAC - Prosecutor				
Personal Services	74,454	91,954	91,476	478
Fringe Benefits	28,685	33,606	33,391	215
DRETAC - Treasurer				
Personal Services	122,686	122,686	122,388	298
Fringe Benefits	51,987	51,987	51,306	681
Services and Charges	106,000	106,000	71,221	34,779
Materials and Supplies	9,500	9,500	2,119	7,381
Tax Certification Administration				
Services and Charges	10,000	10,000	740	9,260
Materials and Supplies	5,000	5,000	1,697	3,303
Total Expenditures	408,312	430,733	374,338	56,395
Changes in Fund Balance	(170,312)	62,767	110,574	47,807
Fund Balance at Beginning of Year	1,503,965	1,503,965	1,503,965	0
Fund Balance at End of Year	\$1,333,653	\$1,566,732	\$1,614,539	\$47,807

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Child Support Enforcement Special Revenue Fund
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$490,000	\$490,000	\$515,090	\$25,090
Intergovernmental	1,392,020	1,392,020	1,288,179	(103,841)
Other	15,000	15,000	31,037	16,037
	1,897,020	1,897,020	1,834,306	(62,714)
<u>Expenditures</u>				
Current				
Human Services				
Personal Services	884,871	884,871	821,247	63,624
Fringe Benefits	461,581	461,581	437,042	24,539
Services and Charges	550,479	550,479	301,762	248,717
Materials and Supplies	13,950	13,950	11,547	2,403
Capital Outlay	20,000	20,000	0	20,000
	1,930,881	1,930,881	1,571,598	359,283
Changes in Fund Balance	(33,861)	(33,861)	262,708	296,569
Fund Balance at Beginning of Year	2,185,773	2,185,773	2,185,773	0
Prior Year Encumbrances Appropriated	43,489	43,489	43,489	0
Fund Balance at End of Year	\$2,195,401	\$2,195,401	\$2,491,970	\$296,569

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, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Licenses and Permits	\$260,000	\$260,000	\$261,188	\$1,188
Fines and Forfeitures	36,000	36,000	23,173	(12,827)
Other	3,500	3,500	20,076	16,576
Total Revenues	<u>299,500</u>	<u>299,500</u>	<u>304,437</u>	<u>4,937</u>
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	200,376	200,376	185,185	15,191
Fringe Benefits	79,744	79,744	70,960	8,784
Services and Charges	65,200	65,200	39,410	25,790
Materials and Supplies	13,700	13,700	10,175	3,525
Total Expenditures	<u>359,020</u>	<u>359,020</u>	<u>305,730</u>	<u>53,290</u>
Excess of Revenues (Under) Expenditures	(59,520)	(59,520)	(1,293)	58,227
<u>Other Financing Sources</u>				
Transfers In	0	0	35,000	35,000
Fund Balance at Beginning of Year	<u>92,068</u>	<u>92,068</u>	<u>92,068</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$32,548</u></u>	<u><u>\$32,548</u></u>	<u><u>\$125,775</u></u>	<u><u>\$93,227</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, 2018

	<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	\$132,000	\$132,000	\$130,324	(\$1,676)
Intergovernmental	164,000	164,000	121,573	(42,427)
Other	0	0	160	160
	<u>296,000</u>	<u>296,000</u>	<u>252,057</u>	<u>(43,943)</u>
Total Revenues				
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	184,000	191,000	185,143	5,857
Fringe Benefits	80,650	81,809	79,961	1,848
Services and Charges	23,000	29,000	20,399	8,601
Materials and Supplies	21,150	21,150	5,756	15,394
	<u>308,800</u>	<u>322,959</u>	<u>291,259</u>	<u>31,700</u>
Total Expenditures				
Changes in Fund Balance	(12,800)	(26,959)	(39,202)	(12,243)
Fund Balance at Beginning of Year	236,523	236,523	236,523	0
Prior Year Encumbrances Appropriated	700	700	700	0
Fund Balance at End of Year	<u>\$224,423</u>	<u>\$210,264</u>	<u>\$198,021</u>	<u>(\$12,243)</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Hazard Mitigation Grant Program Revenue Fund
For the Year Ended December 31, 2018

	<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	\$200,000	\$531,881	\$531,881	\$0
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	200,000	563,697	563,697	0
Changes in Fund Balance	0	(31,816)	(31,816)	0
Fund Balance at Beginning of Year	31,816	31,816	31,816	0
Fund Balance at End of Year	<u>\$31,816</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
Victim Services Special Revenue Fund
For the Year Ended December 31, 2018

	<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	\$515,013	\$525,013	\$496,216	(\$28,797)
<u>Expenditures</u>				
Current				
Public Safety				
Prosecutor's Victims of Crime				
Personal Services	101,129	114,529	114,373	156
Fringe Benefits	71,805	80,090	80,017	73
Services and Charges	425	792	792	0
Juvenile Court's Victims of Crime Grant				
Personal Services	184,825	191,825	185,154	6,671
Fringe Benefits	132,831	109,831	105,088	4,743
Services and Charges	41,604	22,854	16,868	5,986
Materials and Supplies	1,000	1,750	1,014	736
State Victim's Assistance Grant Juvenile Court				
Personal Services	13,215	13,102	13,102	0
Fringe Benefits	9,009	8,226	8,226	0
Services and Charges	1,918	2,815	2,815	0
Total Expenditures	<u>557,761</u>	<u>545,814</u>	<u>527,449</u>	<u>18,365</u>
Excess of Revenues (Under) Expenditures	(42,748)	(20,801)	(31,233)	(10,432)
<u>Other Financing Sources (Uses)</u>				
Advances In	0	0	25,000	25,000
Advances Out	0	0	(25,000)	(25,000)
Transfers In	73,386	73,386	73,386	0
Operating Transfers-Out				0
Total Other Financing Sources (Uses)	<u>73,386</u>	<u>73,386</u>	<u>73,386</u>	<u>0</u>
Changes in Fund Balance	30,638	52,585	42,153	(10,432)
Fund Balance at Beginning of Year	35,559	35,559	35,559	0
Prior Year Encumbrances Appropriated	1,224	1,224	1,224	0
Fund Balance at End of Year	<u>\$67,421</u>	<u>\$89,368</u>	<u>\$78,936</u>	<u>(\$10,432)</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, 2018

	Budgeted Amounts			Variance with Final Budget Over (Under)
	Original	Final	Actual	
<u>Revenues</u>				
Charges for Services	\$135,500	\$138,000	\$133,067	(\$4,933)
Intergovernmental	333,197	333,197	333,197	0
Other	0	0	62	62
Total Revenues	468,697	471,197	466,326	(4,871)
<u>Expenditures</u>				
Current				
Community Based Corrections				
Personal Services	185,586	195,696	195,641	55
Fringe Benefits	74,224	65,004	63,517	1,487
Services and Charges	922	932	923	9
Intensive Supervision				
Services and Charges	46,620	46,620	24,262	22,358
Materials and Supplies	94,700	94,700	49,821	44,879
Intensive Supervision Electronic Monitoring				
Services and Charges	35,000	35,000	29,503	5,497
Mental Health Docket				
Personal Services	34,988	36,838	36,800	38
Fringe Benefits	12,041	24,041	23,097	944
Services and Charges	379	404	398	6
Drug Court Docket				
Personal Services	32,798	34,798	34,783	15
Fringe Benefits	5,395	5,795	5,722	73
Services and Charges	350	350	128	222
Total Expenditures	523,003	540,178	464,595	75,583
Changes in Fund Balance	(54,306)	(68,981)	1,731	70,712
Fund Balance at Beginning of Year	221,654	221,654	221,654	0
Fund Balance at End of Year	\$167,348	\$152,673	\$223,385	\$70,712

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Indigent Guardian Special Revenue Fund
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$17,000	\$17,000	\$20,904	\$3,904
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	17,000	17,000	0	17,000
Changes in Fund Balance	0	0	20,904	20,904
Fund Balance at Beginning of Year	5,417	5,417	5,417	0
Fund Balance at End of Year	\$5,417	\$5,417	\$26,321	\$20,904

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Juvenile Court Special Revenue Fund
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$35,260	\$35,260	\$36,553	\$1,293
Fines and Forfeitures	10,000	10,000	10,017	17
Intergovernmental	696,856	696,856	616,391	(80,465)
Other	0	0	1,031	1,031
Total Revenues	742,116	742,116	663,992	(78,124)
<u>Expenditures</u>				
Current				
Public Safety				
Juvenile Court Restitution				
Services and Charges	10,000	10,000	9,910	90
Dispute Restitution				
Services and Charges	10,000	10,000	495	9,505
Juvenile Care and Custody				
Personal Services	377,900	440,400	438,946	1,454
Fringe Benefits	276,745	224,245	219,069	5,176
Services and Charges	49,850	49,850	31,422	18,428
Juvenile Account Incentive				
Services and Charges	2,000	2,000	1,222	778
Materials and Supplies	5,000	5,000	664	4,336
Juvenile Court Special Projects				
Services and Charges	40,000	40,000	0	40,000
Materials and Supplies	10,000	10,000	3,143	6,857
Juvenile Court Other Projects				
Services and Charges	33,000	33,000	17,828	15,172
Materials and Supplies	3,500	3,500	1,265	2,235
Total Expenditures	817,995	827,995	723,964	104,031
Changes in Fund Balance	(75,879)	(85,879)	(59,972)	25,907
Fund Balance at Beginning of Year	593,625	593,625	593,625	0
Fund Balance at End of Year	<u>\$517,746</u>	<u>\$507,746</u>	<u>\$533,653</u>	<u>\$25,907</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Indigent Drivers Monitoring Special Revenue Fund
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Intergovernmental	\$550	\$550	\$720	\$170
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	8,000	8,000	0	8,000
Changes in Fund Balance	(7,450)	(7,450)	720	8,170
Fund Balance at Beginning of Year	10,741	10,741	10,741	0
Fund Balance at End of Year	\$3,291	\$3,291	\$11,461	\$8,170

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Probation Special Revenue Fund
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$0	\$4,000	\$5,352	\$1,352
Other	4,000	0	10	10
Total Revenues	4,000	4,000	5,362	1,362
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	5,000	5,000	3,005	1,995
Materials and Supplies	10,000	10,000	4,052	5,948
Total Expenditures	15,000	15,000	7,057	7,943
Changes in Fund Balance	(11,000)	(11,000)	(1,695)	9,305
Fund Balance at Beginning of Year	36,120	36,120	36,120	0
Fund Balance at End of Year	\$25,120	\$25,120	\$34,425	\$9,305

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Concealed Handgun Special Revenue Fund
For the Year Ended December 31, 2018

	<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	\$120,000	\$120,000	\$143,005	\$23,005
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	56,150	56,150	54,597	1,553
Fringe Benefits	41,680	41,680	39,241	2,439
Services and Charges	68,620	62,120	55,607	6,513
Materials and Supplies	31,899	31,899	18,225	13,674
Capital Outlay	0	47,500	47,500	0
Total Expenditures	<u>198,349</u>	<u>239,349</u>	<u>215,170</u>	<u>24,179</u>
Changes in Fund Balance	(78,349)	(119,349)	(72,165)	47,184
Fund Balance at Beginning of Year	308,370	308,370	308,370	0
Prior Year Encumbrances Appropriated	<u>16,899</u>	<u>16,899</u>	<u>16,899</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$246,920</u></u>	<u><u>\$205,920</u></u>	<u><u>\$253,104</u></u>	<u><u>\$47,184</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Leap Grant Special Revenue Fund
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Intergovernmental	\$225,249	\$183,146	\$168,337	(\$14,809)
Other	10,520	2,596	0	(2,596)
Total Revenues	235,769	185,742	168,337	(17,405)
<u>Expenditures</u>				
Current				
Public Safety				
LEAP				
Personal Services	33,910	16,928	16,928	0
Services and Charges	110,077	112,341	112,337	4
Materials and Supplies	24,615	25,571	25,220	351
Capital Outlay	78,350	49,432	49,432	0
Total Expenditures	246,952	204,272	203,917	355
Excess of Revenues (Under) Expenditures	(11,183)	(18,530)	(35,580)	(17,050)
<u>Other Financing Sources (Uses)</u>				
Advances In	0	0	75,000	75,000
Advances Out	0	0	(50,000)	(50,000)
Transfers In	42,379	58,117	58,117	0
Total Other Financing Sources (Uses)	42,379	58,117	83,117	25,000
Changes in Fund Balance	31,196	39,587	47,537	7,950
Fund Balance at Beginning of Year	18,461	18,461	18,461	0
Prior Year Encumbrances Appropriated	350	350	350	0
Fund Balance at End of Year	\$50,007	\$58,398	\$66,348	\$7,950

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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Intergovernmental	\$20,330	\$20,330	\$35,008	\$14,678
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	35,760	35,760	1,290	34,470
Changes in Fund Balance	(15,430)	(15,430)	33,718	49,148
Fund Balance at Beginning of Year	15,430	15,430	15,430	0
Fund Balance at End of Year	\$0	\$0	\$49,148	\$49,148

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, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Fines and Forfeitures	\$40,000	\$40,000	\$28,646	(\$11,354)
Intergovernmental	3,000	3,000	1,635	(1,365)
Total Revenues	<u>43,000</u>	<u>43,000</u>	<u>30,281</u>	<u>(12,719)</u>
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	22,680	24,680	23,828	852
Fringe Benefits	10,930	8,930	4,893	4,037
Services and Charges	2,000	2,000	1,100	900
Total Expenditures	<u>35,610</u>	<u>35,610</u>	<u>29,821</u>	<u>5,789</u>
Changes in Fund Balance	7,390	7,390	460	(6,930)
Fund Balance at Beginning of Year	<u>65,282</u>	<u>65,282</u>	<u>65,282</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$72,672</u></u>	<u><u>\$72,672</u></u>	<u><u>\$65,742</u></u>	<u><u>(\$6,930)</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Drug Enforcement and Education Special Revenue Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Fines and Forfeitures	\$2,510	\$2,510	\$2,164	(\$346)
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	<u>6,575</u>	<u>6,175</u>	<u>2,880</u>	<u>3,295</u>
Changes in Fund Balance	(4,065)	(3,665)	(716)	2,949
Fund Balance at Beginning of Year	<u>4,065</u>	<u>4,065</u>	<u>4,065</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$400</u></u>	<u><u>\$3,349</u></u>	<u><u>\$2,949</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Law Library Resources Board Special Revenue Fund
For the Year Ended December 31, 2018

	<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	\$253,750	\$253,750	\$256,715	\$2,965
Other	1,500	1,500	1,596	96
Total Revenues	<u>255,250</u>	<u>255,250</u>	<u>258,311</u>	<u>3,061</u>
<u>Expenditures</u>				
Current				
Judicial				
Personal Services	43,183	43,183	30,463	12,720
Fringe Benefits	7,104	7,104	4,988	2,116
Services and Charges	87,524	87,524	81,834	5,690
Materials and Supplies	112,475	112,475	87,446	25,029
Total Expenditures	<u>250,286</u>	<u>250,286</u>	<u>204,731</u>	<u>45,555</u>
Changes in Fund Balance	4,964	4,964	53,580	48,616
Fund Balance at Beginning of Year	286,955	286,955	286,955	0
Prior Year Encumbrances Appropriated	<u>575</u>	<u>575</u>	<u>575</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$292,494</u></u>	<u><u>\$292,494</u></u>	<u><u>\$341,110</u></u>	<u><u>\$48,616</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Litter Special Revenue Fund
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Intergovernmental	\$66,370	\$66,370	\$72,202	\$5,832
<u>Expenditures</u>				
Current				
Health				
Personal Services	42,205	43,300	43,274	26
Fringe Benefits	29,023	28,922	28,058	864
Services and Charges	2,935	3,667	1,884	1,783
Materials and Supplies	1,725	0	0	0
Total Expenditures	75,888	75,889	73,216	2,673
Changes in Fund Balance	(9,518)	(9,519)	(1,014)	8,505
Fund Balance at Beginning of Year	9,727	9,727	9,727	0
Prior Year Encumbrances Appropriated	485	485	485	0
Fund Balance at End of Year	\$694	\$693	\$9,198	\$8,505

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Workforce Investment Act Special Revenue Fund
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Intergovernmental	\$447,638	\$249,412	\$223,297	(\$26,115)
<u>Expenditures</u>				
Current				
Human Services				
Services and Charges	249,500	219,284	145,529	73,755
Materials and Supplies	21,000	1,200	1,176	24
Total Expenditures	270,500	220,484	146,705	73,779
Excess of Revenues Over Expenditures	177,138	28,928	76,592	47,664
<u>Other Financing (Uses)</u>				
Transfers Out	(300,000)	(113,828)	(113,828)	0
Changes in Fund Balance	(122,862)	(84,900)	(37,236)	47,664
Fund Balance at Beginning of Year	122,866	122,866	122,866	0
Fund Balance at End of Year	\$4	\$37,966	\$85,630	\$47,664

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, 2018

	<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	\$35,069	\$35,069	\$0
<u>Expenditures</u>				
Current				
Public Works				
Services and Charges	28,213	33,213	23,282	9,931
Changes in Fund Balance	(28,213)	1,856	11,787	9,931
Fund Balance at Beginning of Year	91,700	91,700	91,700	0
Prior Year Encumbrances Appropriated	3,213	3,213	3,213	0
Fund Balance at End of Year	<u>\$66,700</u>	<u>\$96,769</u>	<u>\$106,700</u>	<u>\$9,931</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Common Pleas Special Projects Special Revenue Fund
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$10,000	\$10,000	\$9,053	(\$947)
Other	100	100	1,187	1,087
Total Revenues	10,100	10,100	10,240	140
<u>Expenditures</u>				
Current				
Judicial				
Services and Charges	20,000	20,000	0	20,000
Materials and Supplies	20,000	20,000	132	19,868
Capital Outlay	15,000	15,000	0	15,000
Total Expenditures	55,000	55,000	132	54,868
Changes in Fund Balance	(44,900)	(44,900)	10,108	55,008
Fund Balance at Beginning of Year	59,280	59,280	59,280	0
Fund Balance at End of Year	\$14,380	\$14,380	\$69,388	\$55,008

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Court Data Special Revenue Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$73,000	\$73,000	\$69,898	(\$3,102)
Other	1,500	1,500	4,234	2,734
Total Revenues	<u>74,500</u>	<u>74,500</u>	<u>74,132</u>	<u>(368)</u>
<u>Expenditures</u>				
Current				
Judicial				
Clerk of Common Pleas Data				
Services and Charges	51,500	71,481	67,803	3,678
Materials and Supplies	22,000	2,019	1,944	75
Juvenile Court Data				
Services and Charges	11,000	14,100	14,100	0
Materials and Supplies	10,000	6,900	0	6,900
Probate Court Data				
Services and Charges	45,000	45,000	3,525	41,475
Materials and Supplies	20,000	20,000	0	20,000
Total Expenditures	<u>159,500</u>	<u>159,500</u>	<u>87,372</u>	<u>72,128</u>
Changes in Fund Balance	(85,000)	(85,000)	(13,240)	71,760
Fund Balance at Beginning of Year	<u>345,149</u>	<u>345,149</u>	<u>345,149</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$260,149</u></u>	<u><u>\$260,149</u></u>	<u><u>\$331,909</u></u>	<u><u>\$71,760</u></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, 2018

	<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	\$9,500	\$9,500	\$6,825	(\$2,675)
Other	100	100	1,210	1,110
Total Revenues	<u>9,600</u>	<u>9,600</u>	<u>8,035</u>	<u>(1,565)</u>
<u>Expenditures</u>				
Current				
Judicial				
Services and Charges	44,000	44,000	0	44,000
Materials and Supplies	15,000	15,000	926	14,074
Total Expenditures	<u>59,000</u>	<u>59,000</u>	<u>926</u>	<u>58,074</u>
Changes in Fund Balance	(49,400)	(49,400)	7,109	56,509
Fund Balance at Beginning of Year	<u>61,821</u>	<u>61,821</u>	<u>61,821</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$12,421</u></u>	<u><u>\$12,421</u></u>	<u><u>\$68,930</u></u>	<u><u>\$56,509</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Common Pleas Court Special Revenue Fund
For the Year Ended December 31, 2018

	<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	\$41,400	\$48,800	\$52,654	\$3,854
Other	2,000	2,000	0	(2,000)
Total Revenues	<u>43,400</u>	<u>50,800</u>	<u>52,654</u>	<u>1,854</u>
<u>Expenditures</u>				
Current				
Judicial				
Common Pleas Mediation				
Services and Charges	15,000	15,000	2,150	12,850
Materials and Supplies	1,000	1,000	0	1,000
Common Pleas Guardian Ad Litem				
Services and Charges	20,000	20,000	2,658	17,342
Domestic Relations				
Services and Charges	<u>20,000</u>	<u>20,000</u>	<u>0</u>	<u>20,000</u>
Total Expenditures	<u>56,000</u>	<u>56,000</u>	<u>4,808</u>	<u>51,192</u>
Changes in Fund Balance	(12,600)	(5,200)	47,846	53,046
Fund Balance at Beginning of Year	<u>286,502</u>	<u>286,502</u>	<u>286,502</u>	<u>0</u>
Fund Balance at End of Year	<u>\$273,902</u>	<u>\$281,302</u>	<u>\$334,348</u>	<u>\$53,046</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Agricultural Society Excise Tax
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Hotel and Motel Tax	\$1,500,000	\$1,500,000	\$1,701,212	\$201,212
<u>Expenditures</u>				
Current				
Intergovernmental	1,500,000	1,500,000	206,561	1,293,439
Changes in Fund Balance	0	0	1,494,651	1,494,651
Fund Balance at Beginning of Year	1,756,607	1,756,607	1,756,607	0
Fund Balance at End of Year	<u>\$1,756,607</u>	<u>\$1,756,607</u>	<u>\$3,251,258</u>	<u>\$1,494,651</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Drug Court Special Revenue Fund
For the Year Ended December 31, 2018

	<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	\$51,716	\$51,716	\$51,716	\$0
<u>Expenditures</u>				
Current				
Judicial				
Specialized Court Docket				
Personal Services	30,500	30,500	30,055	445
Fringe Benefits	19,615	19,615	19,481	134
Total Expenditures	<u>50,115</u>	<u>50,115</u>	<u>49,536</u>	<u>579</u>
Changes in Fund Balance	1,601	1,601	2,180	579
Fund Balance at Beginning of Year	<u>23,095</u>	<u>23,095</u>	<u>23,095</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$24,696</u></u>	<u><u>\$24,696</u></u>	<u><u>\$25,275</u></u>	<u><u>\$579</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Prosecutor Law Enforcement Special Revenue Fund
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Other	\$102,600	\$102,600	\$102,500	(\$100)
<u>Expenditures</u>				
Current				
Legislative and Executive				
Personal Services	75,258	78,736	78,645	91
Fringe Benefits	33,248	29,688	28,995	693
Total Expenditures	108,506	108,424	107,640	784
Changes in Fund Balance	(5,906)	(5,824)	(5,140)	684
Fund Balance at Beginning of Year	5,924	5,924	5,924	0
Fund Balance at End of Year	\$18	\$100	\$784	\$684

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
General Bond Retirement Debt Service Fund
For the Year Ended December 31, 2018

	Budgeted Amounts			Variance with Final Budget Over (Under)
	Original	Final	Actual	
<u>Revenues</u>				
Total Revenues	\$0	\$0	\$0	\$0
<u>Expenditures</u>				
Current				
Legislative and Executive				
Debt Service				
Principal Retirement	1,465,000	1,465,000	1,465,000	0
Interest and Fiscal Charges	1,560,925	1,560,925	1,560,925	0
Issuance Costs	0	5,500	5,500	0
Total Expenditures	3,025,925	3,031,425	3,031,425	0
Excess of Revenues (Under) Expenditures	(3,025,925)	(3,031,425)	(3,031,425)	0
<u>Other Financing Sources</u>				
Ditch Improvement Bonds Premiums	0	5,588	5,588	0
Transfers In	3,025,925	3,025,925	3,025,925	0
Total Other Financing Sources	3,025,925	3,031,513	3,031,513	0
Changes in Fund Balance	0	88	88	0
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	\$0	\$88	\$88	\$0

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Special Bond Retirement Debt Service Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$905,006	\$705,006	\$696,681	(\$8,325)
Payment in Lieu of Taxes	103,071	191,820	191,820	0
Special Assessments	410,244	411,485	399,652	(11,833)
Intergovernmental	100,000	100,000	87,483	(12,517)
Other	0	0	10,278	10,278
Total Revenues	1,518,321	1,408,311	1,385,914	(22,397)
<u>Expenditures</u>				
Current				
Legislative and Executive Services and Charges	29,730	30,073	22,073	8,000
Debt Service				
Principal Retirement	1,103,355	1,103,355	1,103,354	1
Interest and Fiscal Charges	282,903	282,903	282,899	4
Total Expenditures	1,415,988	1,416,331	1,408,326	8,005
Excess of Revenues Over (Under) Expenditures	102,333	(8,020)	(22,412)	(14,392)
<u>Other Financing Sources (Uses)</u>				
Advances In	0	0	425	425
Advances-Out	0	0	(5,077)	(5,077)
Total Other Financing Sources (Uses)	0	0	(4,652)	(4,652)
Changes in Fund Balance	102,333	(8,020)	(27,064)	(19,044)
Fund Balance at Beginning of Year (Restated)	420,321	420,321	420,321	0
Fund Balance at End of Year	\$522,654	\$412,301	\$393,257	(\$19,044)

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, 2018

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Property Taxes	\$622,000	\$622,000	\$696,681	\$74,681
Intergovernmental	72,000	72,000	87,483	15,483
Other	0	0	7,530	7,530
	<u>694,000</u>	<u>694,000</u>	<u>791,694</u>	<u>97,694</u>
<u>Expenditures</u>				
Capital Outlay				
Services and Charges	152,364	219,863	177,484	42,379
Materials and Supplies	0	99,500	57,711	41,789
Capital Outlay	592,522	436,520	402,138	34,382
	<u>744,886</u>	<u>755,883</u>	<u>637,333</u>	<u>118,550</u>
Changes in Fund Balance	(50,886)	(61,883)	154,361	216,244
Fund Balance at Beginning of Year	302,768	302,768	302,768	0
Prior Year Encumbrances Appropriated	75,886	75,886	75,886	0
Fund Balance at End of Year	<u>\$327,768</u>	<u>\$316,771</u>	<u>\$533,015</u>	<u>\$216,244</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, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Special Assessments	\$0	\$0	\$943	\$943
Charges for Services	0	34,550	34,552	2
Other	2,000	2,000	3,020	1,020
	<u>2,000</u>	<u>36,550</u>	<u>38,515</u>	<u>1,965</u>
Total Revenues				
<u>Expenditures</u>				
Capital Outlay				
Services and Charges	58,187	192,070	164,193	27,877
Excess of Revenues (Under) Expenditures	(56,187)	(155,520)	(125,678)	29,842
<u>Other Financing Sources</u>				
Special Assessment Bonds Issued	0	226,412	226,412	0
Changes in Fund Balance	(56,187)	70,892	100,734	29,842
Fund Balance at Beginning of Year	61,002	61,002	61,002	0
Prior Year Encumbrances Appropriated	53,187	53,187	53,187	0
Fund Balance at End of Year	<u>\$58,002</u>	<u>\$185,081</u>	<u>\$214,923</u>	<u>\$29,842</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Courts Building Capital Projects Fund
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Total Revenues	\$0	\$0	\$0	\$0
<u>Expenditures</u>				
Capital Outlay				
Materials and Supplies	2,675	7,710	7,710	0
Capital Outlay	3,647,626	3,547,737	3,547,737	0
Total Expenditures	3,650,301	3,555,447	3,555,447	0
Excess of Revenues (Under) Expenditures	(3,650,301)	(3,555,447)	(3,555,447)	0
<u>Other Financing Sources</u>				
Transfers In	250,000	154,000	154,000	0
Changes in Fund Balance	(3,400,301)	(3,401,447)	(3,401,447)	0
Fund Balance at Beginning of Year	1,146	1,146	1,146	0
Prior Year Encumbrances Appropriated	3,400,301	3,400,301	3,400,301	0
Fund Balance at End of Year	\$1,146	\$0	\$0	\$0

Delaware County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Ohio Public Works Commission Capital Projects Fund
 For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Intergovernmental	\$775,000	\$654,411	\$654,411	\$0
<u>Expenditures</u>				
Capital Outlay				
Capital Outlay	775,000	654,411	654,411	0
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Capital Acquisition Capital Projects Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Total Revenues	\$0	\$0	\$0	\$0
<u>Expenditures</u>				
Capital Outlay				
Capital Outlay	4,135,768	4,135,768	1,958,040	2,177,728
Excess of Revenues (Under) Expenditures	(4,135,768)	(4,135,768)	(1,958,040)	2,177,728
<u>Other Financing Sources</u>				
Transfers In	3,721,384	3,721,384	3,691,918	(29,466)
Changes in Fund Balance	(414,384)	(414,384)	1,733,878	2,148,262
Fund Balance at Beginning of Year	429,465	429,465	429,465	0
Prior Year Encumbrances Appropriated	14,384	14,384	14,384	0
Fund Balance at End of Year	<u>\$29,465</u>	<u>\$29,465</u>	<u>\$2,177,727</u>	<u>\$2,148,262</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Capital Improvement Reserve Fund
For the Year Ended December 31, 2018

	<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	100,000	1,632,200	713,495	918,705
Excess of Revenues (Under) Expenditures	(100,000)	(1,632,200)	(713,495)	918,705
<u>Other Financing Sources</u>				
Transfers In	0	2,385,000	2,385,111	111
Changes in Fund Balance	(100,000)	752,800	1,671,616	918,816
Fund Balance at Beginning of Year	3,000,000	3,000,000	3,000,000	0
Fund Balance at End of Year	<u>\$2,900,000</u>	<u>\$3,752,800</u>	<u>\$4,671,616</u>	<u>\$918,816</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Slate Ridge Redevelopment Capital Projects Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Payment in Lieu of Taxes	\$140,000	\$250,000	\$251,682	\$1,682
<u>Expenditures</u>				
Capital Outlay				
Services and Charges	10,000	10,000	2,743	7,257
Changes in Fund Balance	130,000	240,000	248,939	8,939
Fund Balance at Beginning of Year	242,952	242,952	242,952	0
Fund Balance at End of Year	<u>\$372,952</u>	<u>\$482,952</u>	<u>\$491,891</u>	<u>\$8,939</u>

Delaware County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Olentangy Crossing Redevelopment Tax Equivalent Capital Project Fund
 For the Year Ended December 31, 2018

	Budgeted Amounts			Variance with Final Budget Over (Under)
	Original	Final	Actual	
<u>Revenues</u>				
Other	\$0	\$0	\$0	\$0
<u>Expenditures</u>				
Total Expenditures	0	0	0	0
Fund Balance at Beginning of Year (Restated)	440,800	440,800	440,800	0
Fund Balance at End of Year	<u>\$440,800</u>	<u>\$440,800</u>	<u>\$440,800</u>	<u>\$0</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Sawmill Parkway Capital Projects Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Interest	\$0	\$70,000	\$97,142	\$27,142
<u>Expenditures</u>				
Capital Outlay				
Debt Service				
Principal Retirement	885,000	885,000	885,000	
Interest and Fiscal charges	1,413,462	1,413,462	1,413,462	0
Total Expenditures	2,298,462	2,298,462	2,298,462	0
Changes in Fund Balance	(2,298,462)	(2,228,462)	(2,201,320)	0
Fund Balance at Beginning of Year	5,651,081	5,651,081	5,651,081	0
Fund Balance at End of Year	<u>\$3,352,619</u>	<u>\$3,422,619</u>	<u>\$3,449,761</u>	<u>\$0</u>

Delaware County, Ohio
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget (Non-GAAP Basis) and Actual
Board of Developmental Disabilities Capital Improvement Capital Projects Fund
 For the Year Ended December 31, 2018

	Budgeted Amounts			Variance with Final Budget Over (Under)
	Original	Final	Actual	
<u>Revenues</u>				
Total Revenues	\$0	\$0	\$0	\$0
<u>Expenditures</u>				
Capital Outlay				
Capital Outlay	469,500	469,500	432,807	36,693
Changes in Fund Balance	(469,500)	(469,500)	(432,807)	36,693
Fund Balance at Beginning of Year	1,390,831	1,390,831	1,390,831	0
Prior Year Encumbrances Appropriated	469,500	469,500	469,500	0
Fund Balance at End of Year	<u>\$1,390,831</u>	<u>\$1,390,831</u>	<u>\$1,427,524</u>	<u>\$36,693</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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Charges for Services	\$200,000	\$200,000	\$233,260	\$33,260
<u>Expenses</u>				
Personal Services	64,000	64,000	62,185	1,815
Fringe Benefits	56,250	56,250	18,370	37,880
Services and Charges	38,300	38,300	22,218	16,082
Materials and Supplies	1,850	1,850	1,450	400
Capital Outlay	165,000	165,000	82,252	82,748
Total Expenses	325,400	325,400	186,475	138,925
Changes in Fund Balance	(125,400)	(125,400)	46,785	172,185
Fund Balance at Beginning of Year	2,032,931	2,032,931	2,032,931	0
Prior Year Encumbrances Appropriated	5,000	5,000	5,000	0
Fund Balance at End of Year	\$1,912,531	\$1,912,531	\$2,084,716	\$172,185

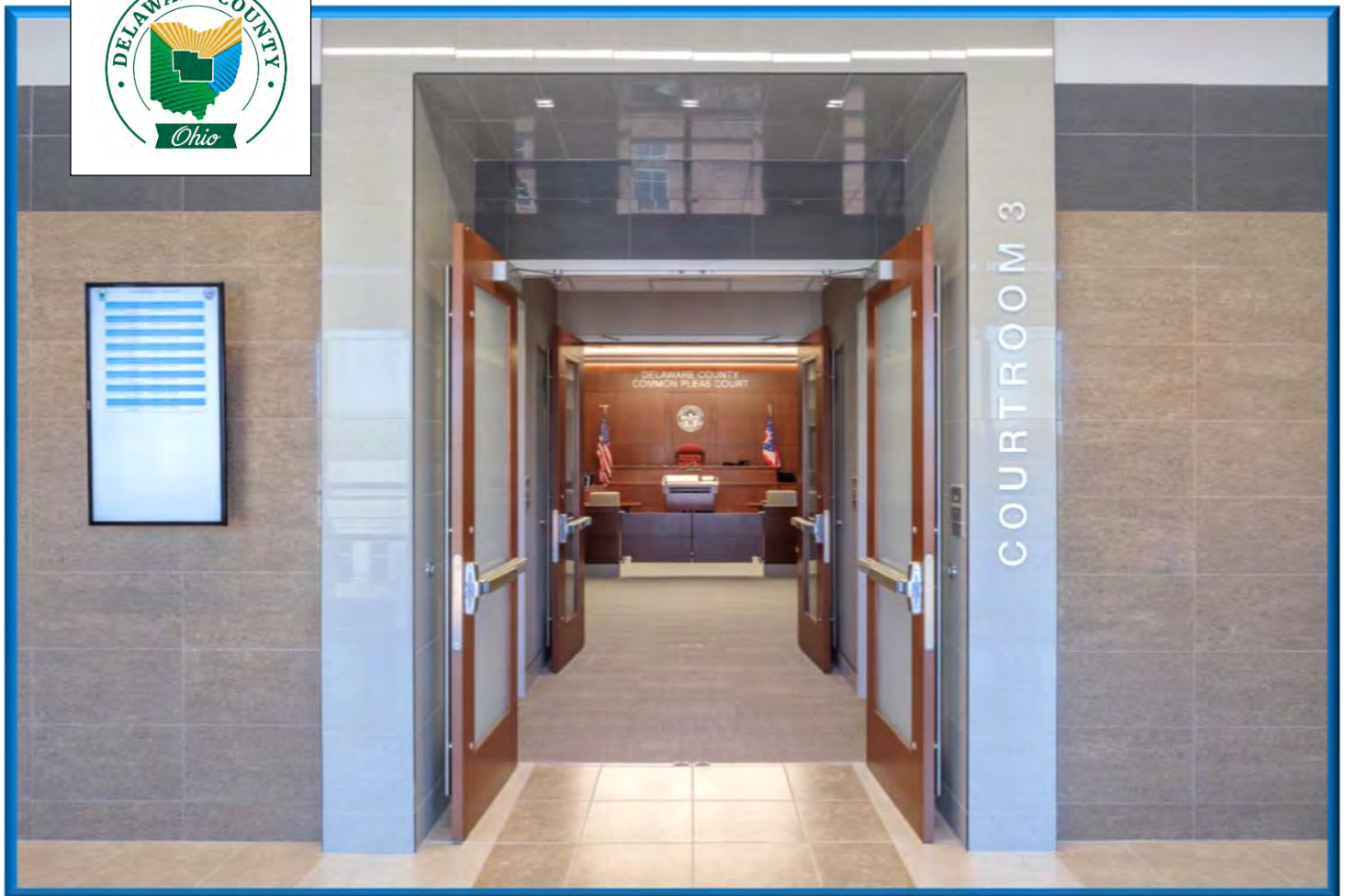
Delaware County, Ohio
Schedule of Revenues, Expenses and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Storm Water Phase II Enterprise Fund
For the Year Ended December 31, 2018

	<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	\$248,000	\$248,000	\$333,515	\$85,515
Licenses and Permits	138,000	138,000	132,138	(5,862)
Total Revenues	<u>386,000</u>	<u>386,000</u>	<u>465,653</u>	<u>79,653</u>
<u>Expenses</u>				
Personal Services	286,660	286,660	257,033	29,627
Fringe Benefits	135,751	135,751	118,931	16,820
Services and Charges	55,700	55,700	6,220	49,480
Materials and Supplies	4,840	4,840	360	4,480
Total Expenses	<u>482,951</u>	<u>482,951</u>	<u>382,544</u>	<u>100,407</u>
Changes in Fund Balance	0	0	333,515	0
Fund Balance at Beginning of Year	<u>728,554</u>	<u>728,554</u>	<u>728,554</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$728,554</u></u>	<u><u>\$728,554</u></u>	<u><u>\$737,695</u></u>	<u><u>\$0</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenses, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Worker's Compensation Self Insurance Internal Service Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$609,966	\$609,966	\$643,622	\$33,656
Other	0	0	1,158	1,158
Total Revenues	609,966	609,966	644,780	34,814
<u>Expenses</u>				
Personal Services	60,798	60,798	60,730	68
Fringe Benefits	30,869	30,869	30,245	624
Services and Charges	591,250	671,250	517,825	153,425
Materials and Supplies	8,900	8,900	7,595	1,305
Total Expenses	691,817	771,817	616,395	155,422
Changes in Fund Balance	(81,851)	(161,851)	28,385	190,236
Fund Balance at Beginning of Year	1,421,101	1,421,101	1,421,101	0
Prior Year Encumbrances Appropriated	30,650	30,650	30,650	0
Fund Balance at End of Year	\$1,369,900	\$1,289,900	\$1,480,136	\$190,236

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Statistical Section

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Delaware County, Ohio
Statistical Section Description

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

CONTENTS

Financial Trends S2

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

Revenue Capacity..... S14

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

Debt Capacity S29

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

Demographic and Economic Information S42

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

Operating Information S44

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

Source: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

Delaware County, Ohio
Net Position by Component
Last Ten Years
(accrual basis of accounting)

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Governmental Activities					
Net Investment in Capital Assets	\$231,030,232	\$220,119,522	\$196,141,372	\$176,514,278	\$170,939,087
Restricted for					
Capital Projects	7,664,899	4,847,072	209,268	162,550	160,557
Debt Service	0	124,865	653,053	3,096,012	3,520,973
Other Purposes	52,432,861	64,565,045	67,363,000	67,397,272	66,287,974
Unrestricted	<u>(1,349,585)</u>	<u>18,037,200</u>	<u>24,584,941</u>	<u>23,958,348</u>	<u>53,682,715</u>
Total Governmental Activities Net Position	<u>289,778,407</u>	<u>307,693,704</u>	<u>288,951,634</u>	<u>271,128,460</u>	<u>294,591,306</u>
Business-Type Activities					
Net Investment in Capital Assets	216,534,918	206,730,356	200,928,068	195,936,665	194,772,450
Restricted	4,514,413	4,511,729	4,910,907	4,878,426	4,866,423
Unrestricted	<u>66,284,109</u>	<u>32,922,059</u>	<u>26,414,490</u>	<u>18,753,512</u>	<u>16,412,893</u>
Total Business-Type Activities Net Position	<u>287,333,440</u>	<u>244,164,144</u>	<u>232,253,465</u>	<u>219,568,603</u>	<u>216,051,766</u>
Primary Government					
Net Investment in Capital Assets	447,565,150	426,849,878	397,069,440	372,450,943	365,711,537
Restricted	64,612,173	74,048,711	73,136,228	75,534,260	74,835,927
Unrestricted	<u>64,934,524</u>	<u>50,959,259</u>	<u>50,999,431</u>	<u>42,711,860</u>	<u>70,095,608</u>
Total Primary Government Net Position	<u>\$577,111,847</u>	<u>\$551,857,848</u>	<u>\$521,205,099</u>	<u>\$490,697,063</u>	<u>\$510,643,072</u>

<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
\$163,761,956	\$152,239,794	\$144,086,249	\$143,016,132	\$130,487,681
2,556,085	1,307,964	655,146	1,193,199	897,370
3,619,197	3,681,733	3,883,811	3,866,702	4,309,892
62,575,608	64,759,070	61,265,528	58,656,207	65,992,215
<u>41,526,612</u>	<u>40,734,623</u>	<u>41,677,632</u>	<u>33,625,261</u>	<u>27,948,032</u>
<u>274,039,458</u>	<u>262,723,184</u>	<u>251,568,366</u>	<u>240,357,501</u>	<u>229,635,190</u>
191,396,664	174,704,538	170,651,155	167,420,934	165,762,089
3,342,399	3,407,449	3,342,000	3,565,775	4,242,263
<u>15,473,238</u>	<u>27,788,274</u>	<u>27,590,373</u>	<u>27,707,730</u>	<u>27,247,259</u>
<u>210,212,301</u>	<u>205,900,261</u>	<u>201,583,528</u>	<u>198,694,439</u>	<u>197,251,611</u>
355,158,620	326,944,332	314,737,404	310,437,066	296,249,770
72,093,289	73,156,216	69,146,485	67,281,883	75,441,740
<u>56,999,850</u>	<u>68,522,897</u>	<u>69,268,005</u>	<u>61,332,991</u>	<u>55,195,291</u>
<u>\$484,251,759</u>	<u>\$468,623,445</u>	<u>\$453,151,894</u>	<u>\$439,051,940</u>	<u>\$426,886,801</u>

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

	2018	2017	2016	2015	2014
Expenses					
Governmental Activities					
General Government					
Legislative and Executive	\$28,763,171	\$24,033,782	\$21,263,796	\$18,168,347	\$18,727,055
Judicial	12,615,374	12,521,018	9,882,267	9,782,809	9,260,581
Public Safety	49,907,427	49,622,712	42,023,492	38,402,580	39,608,819
Public Works	25,755,572	24,734,574	24,989,011	19,991,370	18,167,267
Health	20,450,842	20,486,489	18,957,420	15,913,623	18,717,249
Human Services	9,673,772	10,355,718	9,826,515	10,246,348	9,413,296
Intergovernmental	0	0	1,681,670	13,326,320	1,378,776
Conservation and Recreation	0	0	0	0	750
Interest and Fiscal Charges	3,176,234	3,257,142	3,217,288	2,045,698	1,074,766
Total Governmental Activities Expenses	<u>150,342,392</u>	<u>145,011,435</u>	<u>131,841,459</u>	<u>127,877,095</u>	<u>116,348,559</u>
Business-Type Activities					
Sanitary Engineer	18,687,676	19,337,847	16,987,386	17,569,010	14,700,080
Other Enterprise					
Solid Waste Transfer Station	177,248	84,158	64,581	64,517	52,529
Storm Sewer Phase II	430,736	488,444	323,546	293,393	290,975
Delaware Area Transit	0	0	0	0	1,913,641
Total Business-Type Activities Expenses	<u>19,295,660</u>	<u>19,910,449</u>	<u>17,375,513</u>	<u>17,926,920</u>	<u>16,957,225</u>
Total Primary Government Expenses	<u>169,638,052</u>	<u>164,921,884</u>	<u>149,216,972</u>	<u>145,804,015</u>	<u>133,305,784</u>
Program Revenues					
Governmental Activities					
Charges for Services					
General Government					
Legislative and Executive	14,718,333	13,659,789	13,340,277	12,759,794	12,409,160
Judicial	1,638,205	1,858,586	1,685,314	1,663,485	2,003,375
Public Safety	7,145,945	7,316,850	6,662,484	6,333,063	5,720,309
Public Works	4,598,089	3,249,447	3,376,182	4,308,052	2,914,145
Health	644,205	617,903	623,080	316,919	343,421
Human Services	515,141	499,494	483,314	514,008	511,929
Conservation and Recreation	0	0	0	0	0
Operating Grants, Contributions, and Interest	23,387,079	27,271,683	22,363,371	22,512,793	22,748,328
Capital Grants and Contributions	4,539,738	5,077,682	5,333,778	1,336,393	3,381,232
Total Governmental Activities Program Revenues	<u>57,186,735</u>	<u>59,551,434</u>	<u>53,867,800</u>	<u>49,744,507</u>	<u>50,031,899</u>

2013	2012	2011	2010	2009
\$16,915,430	\$16,718,431	\$16,863,307	\$16,664,573	\$16,187,133
8,850,663	8,316,455	8,633,665	9,460,900	7,869,846
36,880,700	37,131,237	36,536,618	36,146,078	32,871,883
19,292,895	17,130,062	15,004,047	17,232,200	16,917,985
17,227,363	17,825,898	18,143,585	16,984,910	15,509,270
8,712,330	8,135,944	8,633,376	10,173,131	13,697,155
6,726,719	4,028,038	818,883	729,793	692,130
533	4,915	9,006	463,389	91,516
1,423,474	1,835,978	1,512,232	3,338,841	1,920,806
<u>116,030,107</u>	<u>111,126,958</u>	<u>106,154,719</u>	<u>111,193,815</u>	<u>105,757,724</u>
15,061,716	14,378,723	13,982,114	14,083,578	14,919,486
47,779	61,351	57,313	34,916	54,461
205,606	212,573	266,524	275,674	128,010
2,090,185	1,865,407	1,770,233	1,660,044	1,299,282
<u>17,405,286</u>	<u>16,518,054</u>	<u>16,076,184</u>	<u>16,054,212</u>	<u>16,401,239</u>
<u>133,435,393</u>	<u>127,645,012</u>	<u>122,230,903</u>	<u>127,248,027</u>	<u>122,158,963</u>
14,300,418	13,053,640	12,045,467	12,001,511	11,541,142
1,879,714	1,733,880	1,577,530	1,834,306	1,516,867
4,509,145	4,159,742	4,372,226	4,191,365	2,868,882
1,981,462	2,153,148	1,929,958	1,779,015	1,584,985
409,635	385,741	443,040	497,555	512,077
482,921	453,420	424,318	416,803	399,128
0	1,159	0	0	0
21,206,886	22,011,621	21,055,743	23,807,557	28,401,048
2,118,983	2,182,264	0	5,930,837	540,414
<u>46,889,164</u>	<u>46,134,615</u>	<u>41,848,282</u>	<u>50,458,949</u>	<u>47,364,543</u>

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

	2018	2017	2016	2015	2014
Business-Type Activities					
Charges for Services					
Sanitary Engineer	\$17,208,226	\$16,491,883	\$15,806,012	\$15,267,838	\$13,719,103
Other Enterprise					
Solid Waste Transfer Station	236,360	212,449	195,861	174,145	171,131
Storm Water Phase II	399,781	399,356	394,952	366,389	349,671
Delaware Area Transit	0	0	0	0	292,719
Operating Grants, Contributions, and Interest	0	0	0	0	2,228,338
Capital Grants and Contributions	47,547,789	14,669,522	13,557,342	11,158,952	5,945,522
Total Business-Type Activities Program Revenues	<u>65,392,156</u>	<u>31,773,210</u>	<u>29,954,167</u>	<u>26,967,324</u>	<u>22,706,484</u>
Total Primary Government Program Revenues	<u>122,578,891</u>	<u>91,324,644</u>	<u>83,821,967</u>	<u>76,711,831</u>	<u>72,738,383</u>
Net (Expense) Revenue					
Governmental Activities	0	(85,723,717)	(77,973,659)	(78,132,588)	(66,316,660)
Business-Type Activities	0	11,862,761	12,578,654	9,040,404	5,749,259
Total Primary Government Net Expense	<u>0</u>	<u>(73,860,956)</u>	<u>(65,395,005)</u>	<u>(69,092,184)</u>	<u>(60,567,401)</u>
General Revenues and Other Changes in Net Position					
Governmental Activities					
Property Taxes Levied for					
General Operating	12,063,486	11,746,682	10,934,876	10,665,275	9,845,980
Public Safety-911	3,474,048	3,682,842	2,354,732	2,277,364	2,173,328
Health-Board of Developmental Disabilities	16,089,385	16,572,887	15,557,962	15,229,911	14,545,886
Human Services-Council for Older Adults	670,282	1,037,713	833,074	900,497	820,539
Permanent Improvement	668,531	388,913	607,501	592,482	547,001
Payment in Lieu of Taxes	947,646	917,274	676,970	667,339	492,639
Hotel and Motel Tax	1,570,500	1,771,400	1,081,344	0	0
Sales Taxes	62,941,622	57,903,251	56,842,445	52,840,305	
General Operating	0	0	0	0	50,184,396
Public Works-Auto and Gas	0	0	0	0	0
Grants and Entitlements not					
Restricted to Other Programs	8,049,151	6,224,815	5,020,744	5,170,464	4,989,276
Interest	4,625,338	2,198,799	354,844	1,952,090	1,586,988
Other	1,819,744	1,757,495	1,532,341	1,798,652	1,724,975
Transfers	0	0	0	0	(42,500)
Total Governmental Activities	<u>112,919,733</u>	<u>104,202,071</u>	<u>95,796,833</u>	<u>92,094,379</u>	<u>86,868,508</u>
Business-Type Activities					
Interest	0	46,418	37,968	13,781	1,102
Other	0	1,500	68,240	39,578	46,604
Transfers	0	0	0	0	42,500
Special Item - DATA Transit	0	0	0	(2,677,795)	0
Total Business-Type Activities	<u>0</u>	<u>47,918</u>	<u>106,208</u>	<u>(2,624,436)</u>	<u>90,206</u>
Total Primary Government	<u>112,919,733</u>	<u>104,249,989</u>	<u>95,903,041</u>	<u>89,469,943</u>	<u>86,958,714</u>
Changes in Net Position					
Governmental Activities	19,764,076	18,742,070	17,823,174	13,961,791	20,551,848
Business-Type Activities	46,142,072	11,910,679	12,684,862	6,415,968	5,839,465
Total Primary Government Changes in Net Position	<u>\$65,906,148</u>	<u>\$30,652,749</u>	<u>\$30,508,036</u>	<u>\$20,377,759</u>	<u>\$26,391,313</u>

2013	2012	2011	2010	2009
\$12,888,355	\$12,780,812	\$12,742,844	\$11,625,030	\$11,851,870
169,403	155,809	166,272	154,238	155,015
336,897	398,001	243,879	295,161	206,450
322,471	320,072	227,243	183,410	180,901
1,403,234	1,399,990	1,483,681	1,070,551	1,091,642
6,514,351	5,629,473	4,023,131	3,926,211	7,862,525
21,634,711	20,684,157	18,887,050	17,254,601	21,348,403
68,523,875	66,818,772	60,735,332	67,713,550	68,712,946
(69,140,943)	(64,992,343)	(64,306,437)	(60,734,866)	(58,393,181)
4,229,425	4,166,103	2,810,866	1,200,389	4,947,164
(64,911,518)	(60,826,240)	(61,495,571)	(59,534,477)	(53,446,017)
9,733,039	9,648,816	10,057,588	10,072,289	5,811,377
2,149,858	2,129,554	2,202,495	2,197,272	2,182,280
11,500,273	11,257,083	11,696,582	11,657,042	11,553,439
811,090	804,070	838,140	786,629	830,380
540,726	536,047	558,743	559,559	555,740
536,207	619,615	384,860	240,937	89,586
0	0	0	0	0
47,798,963	43,873,148	42,314,886	38,193,995	36,223,013
0	0	0	0	0
4,990,399	3,784,442	3,752,464	4,128,424	3,543,135
583,501	1,530,899	2,223,044	2,343,063	2,315,037
1,855,661	2,005,987	1,538,500	1,327,967	2,294,224
(42,500)	(42,500)	(50,000)	(50,000)	(75,000)
80,457,217	76,147,161	75,517,302	71,457,177	65,323,211
1,524	1,710	8,052	11,036	38,969
38,591	106,420	20,171	181,403	41,397
42,500	42,500	50,000	50,000	75,000
0	0	0	0	0
82,615	150,630	78,223	242,439	155,366
80,539,832	76,297,791	75,595,525	71,699,616	65,478,577
11,316,274	11,154,818	11,210,865	10,722,311	6,930,030
4,312,040	4,316,733	2,889,089	1,442,828	5,102,530
\$15,628,314	\$15,471,551	\$14,099,954	\$12,165,139	\$12,032,560

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

	2018	2017	2016	2015	2014
General Fund					
Reserved	\$0	\$0	\$0	\$0	\$0
Unreserved, Designated	0	0	0	0	0
Unreserved	0	0	0	0	0
Nonspendable	1,008,944	981,049	2,101,847	2,047,528	1,904,953
Committed	12,979,038	6,345,121	475,970	8,729,645	21,938,000
Assigned	15,508,102	9,408,183	9,919,771	17,531,344	4,406,588
Unassigned	31,952,386	30,384,609	33,145,755	17,957,055	17,006,766
Total General Fund	61,448,470	47,118,962	45,643,343	46,265,572	45,256,307
All Other Governmental Funds					
Reserved	0	0	0	0	0
Unreserved, Reported in					
Special Revenue Funds	0	0	0	0	0
Debt Service Fund	0	0	0	0	0
Capital Projects Funds	0	0	0	0	0
Nonspendable	1,370,045	2,533,141	1,481,736	1,681,008	1,616,576
Restricted	71,737,847	77,711,108	101,424,482	96,744,795	58,019,754
Committed	7,945,653	3,438,365	662,688	1,755,090	4,686,470
Assigned	0	0	253,852	253,852	253,852
Unassigned (Deficit)	0	(124,975)	0	(2,478,824)	(5,570)
Total All Other Governmental Funds	81,053,545	83,557,639	103,822,758	97,955,921	64,571,082
Total Governmental Funds	\$142,502,015	\$130,676,601	\$149,466,101	\$144,221,493	\$109,827,389

GASB Statement No. 54 was implemented in 2010.

2013	2012	2011	2010	2009
\$0	\$0	\$0	\$0	\$438,788
0	0	0	0	3,496,780
0	0	0	0	19,580,694
1,947,894	1,692,210	1,679,663	571,161	0
10,207,812	8,646,617	7,205,150	2,240,722	0
10,162,443	4,160,740	4,324,936	5,136,976	0
14,248,450	21,928,175	17,456,401	15,468,324	0
<u>36,566,599</u>	<u>36,427,742</u>	<u>30,666,150</u>	<u>23,417,183</u>	<u>23,516,262</u>
0	0	0	0	2,710,504
0	0	0	0	59,311,605
0	0	0	0	115,747
0	0	0	0	834,587
1,254,975	1,525,972	1,637,729	1,252,890	0
54,747,276	57,001,027	55,339,560	53,290,734	0
2,818,368	1,222,983	6,504,054	6,351,106	0
253,852	253,852	253,852	253,852	0
(267,786)	(170,109)	(186,011)	(113,481)	0
<u>58,806,685</u>	<u>59,833,725</u>	<u>63,549,184</u>	<u>61,035,101</u>	<u>62,972,443</u>
<u>\$95,373,284</u>	<u>\$96,261,467</u>	<u>\$94,215,334</u>	<u>\$84,452,284</u>	<u>\$86,488,705</u>

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

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

2013	2012	2011	2010	2009
\$24,804,519	\$24,410,237	\$25,422,253	\$25,199,180	\$20,818,189
536,207	619,615	384,860	240,937	89,586
0	0	0	0	0
47,374,799	44,263,578	41,361,429	38,088,578	35,899,775
978,161	932,772	948,898	923,971	1,303,030
19,619,202	19,048,553	17,652,681	17,998,437	16,065,503
1,582,215	1,475,045	1,309,401	1,273,748	1,131,278
690,684	736,714	731,339	882,625	524,890
28,777,174	26,279,329	25,399,196	29,249,242	33,147,776
523,753	1,557,662	2,260,373	2,451,997	2,211,537
1,740,322	1,978,223	1,529,841	1,416,169	2,447,682
<u>126,627,036</u>	<u>121,301,728</u>	<u>117,000,271</u>	<u>117,724,884</u>	<u>113,639,246</u>
16,459,297	16,260,390	16,122,685	16,428,343	15,403,761
8,777,804	8,419,479	8,504,308	8,696,907	7,703,981
35,727,097	35,894,768	34,926,053	36,044,246	31,201,955
17,072,867	17,361,201	12,245,317	21,516,060	25,249,152
16,642,644	17,766,365	17,766,506	20,863,189	17,523,419
8,418,403	7,790,467	8,348,845	9,898,293	13,356,841
6,726,719	4,028,038	813,968	726,441	687,215
0	0	9,006	479,594	88,112
13,331,813	6,849,528	3,580,646	5,224,294	1,395,229
3,652,416	3,408,424	3,274,800	3,646,400	3,407,000
0	0	0	15,965,000	0
1,519,432	1,495,869	1,616,219	2,271,486	1,845,146
0	0	0	0	0
<u>128,328,492</u>	<u>119,274,529</u>	<u>107,208,353</u>	<u>141,760,253</u>	<u>117,861,811</u>
<u>(1,701,456)</u>	<u>2,027,199</u>	<u>9,791,918</u>	<u>(24,035,369)</u>	<u>(4,222,565)</u>

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

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

2013	2012	2011	2010	2009
\$628,120	\$1,734	\$5,132	\$0	\$0
0	0	0	0	0
0	0	0	5,255,050	0
7,245,000	0	0	15,910,000	0
85,800	59,700	16,000	35,250	50,000
0	0	0	0	0
0	0	0	214,433	0
726,457	0	0	634,215	0
(7,829,604)	0	0	0	0
21,739,066	8,503,248	16,962,132	14,278,381	13,498,247
(21,781,566)	(8,545,748)	(17,012,132)	(14,328,381)	(13,573,247)
813,273	18,934	(28,868)	21,998,948	(25,000)
(\$888,183)	\$2,046,133	\$9,763,050	(\$2,036,421)	(\$4,247,565)
4.7%	4.7%	4.9%	17.8%	5.2%

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

Collection Year	Real Property			Tangible Public Utility	
	Assessed Value		Estimated Actual Value	Assessed Value	Estimated Actual Value
	Residential/Agricultural	Commercial/Industrial/PU			
2018	\$6,627,980,910	\$850,468,210	\$21,366,997,486	\$350,498,190	\$398,293,398
2017	5,943,420,190	806,344,940	19,285,043,229	339,780,580	386,114,295
2016	5,814,827,450	773,890,070	18,824,907,200	288,816,130	328,200,148
2015	5,689,740,440	741,236,910	18,374,221,000	174,462,840	198,253,227
2014	5,377,596,530	708,604,500	17,389,145,800	160,427,420	182,303,886
2013	5,298,570,600	713,200,530	17,176,488,943	152,893,910	173,743,080
2012	5,254,383,480	713,261,970	17,050,415,571	152,219,060	172,976,205
2011	5,496,873,860	738,005,780	17,813,941,829	144,567,380	164,281,114
2010	5,467,748,120	743,240,460	17,745,681,657	136,552,160	155,172,909
2009	5,403,107,640	708,271,040	17,461,081,943	132,794,470	150,902,807

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

- (1) Since each type of property has its own direct rate, a weighted average of the separate rates is presented. See S-16 for the direct rate by property type.

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

The assessed value of real property (including public utility real property) is 35 percent of estimated actual value. Personal property tax was assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of actual value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property was assessed in previous years at 25 percent of actual value for machinery and equipment and 23 percent for inventory. The general business tangible personal property tax was phased out beginning in 2006. The assessment percentage was 12.5 percent for 2007, 6.25 for 2008, and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four-year phase out on the tangible personal property tax on local and inter-exchange telephone companies. No tangible personal property taxes were levied or collected from general business taxpayers since 2009 or telephone companies since 2010.

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10 percent, 2.5 percent, and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10 percent rollback for commercial/industrial property was eliminated.

Tangible Personal Property		Total			Weighted Average Tax Rate (1)
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	
\$0	\$0	\$7,828,947,310	\$21,765,290,884	35.97	4.93
0	0	7,089,545,710	19,671,157,524	36.04	5.18
0	0	6,877,533,650	19,153,107,348	35.91	5.03
0	0	6,605,440,190	18,572,474,227	35.57	5.06
0	0	6,246,628,450	17,571,449,686	35.55	5.16
0	0	6,164,665,040	17,350,232,023	35.53	4.60
0	0	6,119,864,510	17,223,391,776	35.53	4.60
0	0	6,379,447,020	17,978,222,943	35.48	4.59
7,498,830	7,498,830	6,355,039,570	17,908,353,396	35.49	4.55
13,240,690	13,240,690	6,257,413,840	17,625,225,440	35.50	3.77

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

	2018	2017	2016	2015	2014	2013
General	\$1.80	\$1.80	\$1.80	\$1.80	\$1.80	\$1.80
Effective Millage Rates						
Residential/Agriculture	1.8000	1.8000	1.8000	1.8000	1.8000	1.8000
Commercial/Industrial	1.8000	1.8000	1.8000	1.8000	1.8000	1.8000
Tangible/Public Utility Personal	1.8000	1.8000	1.8000	1.8000	1.8000	1.8000
Permanent Improvement	0.10	0.10	0.10	0.10	0.10	0.10
Effective Millage Rates						
Residential/Agriculture	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000
Commercial/Industrial	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000
Tangible/Public Utility Personal	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000
Developmental Disabilities						
Effective Millage Rates						
Residential/Agriculture	2.3255	2.5381	2.5509	2.5592	2.6600	2.1000
Commercial/Industrial	2.5597	2.6124	2.5932	2.6452	2.6600	2.1000
Tangible/Public Utility Personal	2.6600	2.6600	2.6600	2.6600	2.6600	2.1000
911						
Effective Millage Rates						
Residential/Agriculture	0.5567	0.6074	0.4305	0.4317	0.4317	0.4500
Commercial/Industrial	0.6113	0.6218	0.4380	0.4462	0.4462	0.4483
Tangible/Public Utility Personal	0.6300	0.6300	0.4500	0.4500	0.4500	0.4500
Senior Citizen Bond	0.10	0.12	0.14	0.15	0.15	0.15
Effective Millage Rates						
Residential/Agriculture	0.10	0.12	0.14	0.15	0.15	0.15
Commercial/Industrial	0.10	0.12	0.14	0.15	0.15	0.15
Tangible/Public Utility Personal	0.10	0.12	0.14	0.15	0.15	0.15
Total Delaware County (Total Direct Rate)						
Effective Millage Rates						
Residential/Agriculture	4.8821	5.1655	5.0214	5.0409	5.1417	4.6000
Commercial/Industrial	5.1710	5.2542	5.0712	5.1414	5.1562	4.5983
Tangible/Public Utility Personal	5.2900	5.3100	5.1500	5.1600	5.1600	4.6000
Total Weighted Average Tax Rate	4.9317	5.1825	5.0324	5.0553	5.1597	4.5992
School Districts						
Big Walnut	30.26-38.85	29.51-38.01	29.80-38.30	30.70 - 39.20	33.90 - 41.65	33.90 - 41.69
Delaware	56.54-83.55	52.13-77.94	52.54-78.24	52.83 - 78.51	52.80 - 78.20	51.31 - 76.73
Buckeye Valley	26.00-35.00	26.00-35.00	28.30-37.30	25.20 - 34.20	26.09 - 34.80	25.96 - 34.66
Olentangy	53.84-84.30	58.90-85.44	51.97-78.62	52.57 - 78.62	53.23 - 78.62	52.93 - 78.62
Out-of-County School Districts						
Centerburg	24.74-38.49	25.55-39.28	24.24-37.96	24.20 - 37.93	24.65 - 38.27	24.60 - 38.20
Dublin	53.13-88.09	56.47-88.59	56.98-88.59	57.06 - 88.59	58.28 - 88.59	57.18 - 87.34
Elgin	31.31-43.52	30.98-43.31	32.57-44.86	32.58 - 44.86	32.60 - 44.86	33.67 - 45.75
Highland	24.33-24.50	24.33-24.50	24.33-24.50	21.47 - 24.50	24.37 - 24.50	24.37 - 24.50
Johnstown-Monroe	34.22-45.00	34.68-45.40	35.67-46.40	36.17 - 46.90	28.76 - 39.20	28.63 - 39.10
North Union	27.76-32.80	29.19-34.25	29.48-34.50	29.93 - 34.95	30.67 - 35.70	31.65 - 36.60
Northridge	29.90-42.70	30.53-43.30	30.23-43.00	31.43 - 44.20	32.43 - 45.16	31.33 - 44.07
Westerville	53.48-79.20	59.16-80.35	59.33-80.50	59.41 - 80.60	59.03 - 80.05	59.03 - 80.10

2012	2011	2010	2009
\$1.80	\$1.80	\$1.80	\$1.00
1.8000	1.8000	1.8000	1.0000
1.8000	1.8000	1.8000	1.0000
1.8000	1.8000	1.8000	1.0000
0.10	0.10	0.10	0.10
0.1000	0.1000	0.1000	0.1000
0.1000	0.1000	0.1000	0.1000
0.1000	0.1000	0.1000	0.1000
2.1000	2.0983	2.0875	2.0822
2.1000	2.0529	2.0470	2.0517
2.1000	2.1000	2.1000	2.1000
0.4500	0.4493	0.4468	0.4455
0.4434	0.4284	0.4310	0.4316
0.4500	0.4500	0.4500	0.4500
0.15	0.15	0.14	0.15
0.15	0.15	0.14	0.15
0.15	0.15	0.14	0.15
0.15	0.15	0.14	0.15
4.6000	4.5977	4.5743	3.7777
4.5934	4.5313	4.5180	3.7333
4.6000	4.6000	4.5900	3.8000
4.5993	4.5900	4.5510	3.7731
33.41 - 41.20	33.38 - 41.82	26.04 - 35.51	26.84 - 35.34
50.92 - 76.38	40.33 - 66.91	40.23 - 66.80	40.79 - 67.42
25.99 - 34.73	25.81 - 34.73	25.99 - 34.95	25.80 - 34.80
52.56 - 78.62	43.64 - 70.72	44.15 - 70.72	44.08 - 70.72
24.60 - 38.20	24.57 - 38.16	24.55 - 38.16	24.52 - 38.20
50.16 - 80.40	48.81 - 80.40	48.68 - 80.40	40.83 - 72.50
33.69 - 45.78	34.09 - 46.17	34.17 - 46.17	25.68 - 37.68
24.37 - 24.50	24.37 - 24.50	24.37 - 24.50	24.36 - 24.50
29.08 - 39.60	29.34 - 40.30	29.34 - 40.30	20.00 - 30.70
32.10 - 37.10	32.30 - 37.25	32.25 - 37.25	34.10 - 39.10
32.16 - 44.91	32.35 - 45.55	32.35 - 45.55	23.49 - 36.20
52.09 - 73.20	50.28 - 72.95	50.28 - 73.00	42.28 - 73.00

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

	2018	2017	2016	2015	2014	2013
Joint Vocational School Districts						
Central Ohio	1.60-1.60	1.60-1.60	\$1.60-1.60	\$1.60 - 1.60	\$1.60 - 1.60	\$1.60 - 1.60
Delaware County	2.25-3.20	1.50-1.50	2.32-3.20	2.33 - 3.20	2.43 - 3.20	2.38 - 3.20
Knox County	2.13-6.40	2.18-6.40	2.18-6.40	2.18 - 6.40	2.39 -6.40	2.39 - 6.40
Licking County	2.55-2.55	2.57-2.57	2.58-2.58	2.54 - 2.54	2.56 - 2.56	2.48 - 2.48
Tri-Rivers	2.00-4.40	2.00-4.40	2.00-4.40	2.00 - 4.40	2.03 - 4.40	2.21 - 4.40
Corporations						
Ashley	19.76-21.40	21-24-21.40	21.20-21.40	21.20 - 21.40	21.09 - 21.40	21.08 - 21.40
Columbus	2.10-2.10	2.10-2.10	2.10-2.10	2.10 - 2.10	2.10 - 2.10	2.10 - 2.10
Delaware	1.05-2.60	1.05-2.60	2.70-2.70	2.70 - 2.70	2.70 - 2.70	2.70 - 2.70
Dublin	1.93-2.95	1.94-2.950	1.94-2.95	1.94 - 2.95	1.95 - 2.95	1.95 - 2.95
Galena	3.39-3.70	3.63-3.70	3.63-3.70	3.66 - 3.70	3.69 - 3.70	3.70 - 3.70
Ostrander	1.30-1.30	1.30-1.30	1.30-1.30	1.30 - 1.30	1.30 - 1.30	1.30 - 1.30
Powell	3.97-4.12	3.42-3.57	3.65-3.65	3.65 - 3.65	3.73 - 3.73	3.96 - 9.96
Shawnee Hills	8.40-13.57	9.12-13.57	9.12-13.57	10.46-14.92	9.32 - 13.57	10.63 - 14.92
Sunbury	2.50-2.50	2.50-2.50	2.50-2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50
Westerville	14.72-23.06	16.03-23.10	13.24-20.30	13.24 - 20.30	13.43 - 20.30	13.42 - 20.30
Townships						
Berkshire	0.80-0.80	0.80-0.80	0.80-0.80	1.25-1.25	0.80 - 0.80	0.80 - 0.80
Berlin	7.34-8.03	4.88-5.08	4.93-5.08	4.93 - 5.08	5.07 - 5.08	5.07 - 5.08
Brown	3.89-4.90	3.96-4.90	3.96-4.90	3.96 - 4.90	3.13 - 3.80	4.24 - 4.90
Concord	5.95-8.80	6.45-8.80	6.47-8.80	6.47 - 8.80	6.77 - 8.80	6.78 - 9.20
Delaware	2.23-2.40	2.30-2.40	2.26-2.40	2.26 - 2.40	2.27 - 2.40	2.28 - 2.40
Genoa	12.15-13.30	13.10-13.30	13.11-13.30	11.53 - 11.70	11.30 - 11.30	11.30 - 11.30
Harlem	8.91-10.00	9.61-10.00	9.30-10.00	9.32 - 10.00	10.00 - 10.00	10.00 - 10.00
Kingston	2.30-2.30	2.30-2.30	2.30-2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30
Liberty	6.13-6.77	6.64-6.83	6.68-6.85	6.69 - 6.85	6.85 - 6.85	1.20 - 2.45
Marlboro	2.60-2.60	2.60-2.60	2.30-2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30
Orange	9.52-10.60	10.24-10.60	10.47-11.10	10.82 - 11.10	10.05 - 11.10	2.55 - 3.60
Oxford	5.71-6.30	5.75-6.30	5.45-6.30	5.30 - 6.30	6.10 - 6.30	6.10 - 6.30
Porter	2.50-2.50	2.50-2.50	2.50-2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50
Radnor	6.49-7.40	6.44-7.40	6.43-7.40	6.43 - 7.40	7.39 - 7.40	7.40 - 7.11
Scioto	4.84-5.29	5.80-6.15	5.00-6.15	5.80 - 6.15	6.29 - 6.30	6.23 - 6.24
Thompson	3.39-3.80	3.37-3.80	3.36-3.80	3.36 - 3.80	3.48 - 3.80	2.68 - 4.20
Trenton	2.50-2.50	2.50-2.50	2.50-2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50
Troy	2.20-2.20	2.20-2.20	2.20-2.20	2.20 - 2.20	2.20 - 2.20	2.20 - 2.20
Washington	9.15-15.45	9.69-15.45	9.76-15.45	9.79 - 15.45	10.13 - 15.45	10.16 - 15.45

2012	2011	2010	2009
\$1.60 - 1.60	\$1.30 - 1.30	\$1.30 - 1.30	\$1.30 - 1.30
2.36 - 3.20	2.29 - 3.20	2.29 - 3.20	2.29 - 3.20
2.39 - 6.40	2.34 - 6.40	2.35 - 6.40	2.34 - 6.40
2.54 - 2.54	2.52 - 2.52	2.50 - 2.50	2.50 - 2.50
2.21 - 4.40	2.35 - 4.40	2.23 - 4.40	2.22 - 4.40
21.08 - 21.40	19.99 - 20.40	18.18 - 18.60	18.07 - 18.60
2.10 - 2.10	2.10 - 2.10	2.10 - 2.10	2.10 - 2.10
2.70 - 2.70	2.70 - 2.70	2.70 - 2.70	2.70 - 2.70
1.95 - 2.95	1.94 - 2.95	1.94 - 2.95	1.95 - 2.95
3.70 - 3.70	3.70 - 3.70	3.50 - 3.70	3.50 - 3.70
1.30 - 1.30	1.30 - 1.30	1.30 - 1.30	1.30 - 1.30
3.89 - 3.89	3.72 - 3.72	3.80 - 3.80	3.71 - 3.71
10.56 - 14.92	10.49 - 14.92	10.30 - 14.92	10.26 - 14.92
2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50
13.41 - 20.30	12.92 - 20.30	8.71 - 16.10	10.31 - 17.70
0.80 - 0.80	0.80 - 0.80	0.80 - 0.80	0.80 - 0.80
5.05 - 5.08	5.08 - 5.08	4.83 - 5.08	4.91 - 5.08
4.24 - 4.90	4.29 - 4.90	4.30 - 4.90	4.29 - 4.90
8.85 - 11.30	8.42 - 11.30	8.38 - 11.30	8.37 - 11.30
2.27 - 2.40	2.27 - 2.40	2.28 - 2.40	2.28 - 2.40
11.30 - 11.30	11.23 - 11.30	8.58 - 9.40	8.56 - 9.40
10.00 - 10.00	9.97 - 10.00	9.89 - 10.00	9.88 - 10.00
2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30
6.52 - 8.45	6.82 - 8.43	6.56 - 8.44	6.71 - 8.38
2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30
8.53 - 8.60	8.28 - 8.60	8.18 - 8.60	8.26 - 8.60
6.10 - 6.30	6.22 - 6.30	4.23 - 4.50	4.18 - 4.50
2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50
7.10 - 7.40	7.22 - 7.40	7.20 - 7.40	7.20 - 7.40
6.01 - 6.01	5.89 - 5.89	6.40 - 6.50	6.45 - 6.55
3.79 - 4.20	4.03 - 4.20	4.02 - 4.20	4.01 - 4.20
2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50
2.20 - 2.20	2.20 - 2.20	2.20 - 2.20	2.20 - 2.20
10.16 - 15.45	10.10 - 15.45	7.97 - 14.48	7.99 - 14.48

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

	2018	2017	2016	2015	2014	2013
Other Units						
BST&G Fire District	\$4.15-4.85	\$2.76-3.00	\$2.79-3.00	\$2.81 - 3.00	\$3.00 - 3.00	\$2.98 - 3.00
Delaware County District Library	0.87-1.00	0.95-1.00	0.95-1.00	0.96 - 1.00	1.00 - 1.00	1.00 - 1.00
Delaware County Health District	0.55-0.70	0.59-0.70	0.59-0.70	0.60 - 0.70	0.62 - 0.70	0.63 - 0.70
Delaware-Morrow Mental Health District	0.88-1.00	0.95-1.00	0.23-0.25	0.95 - 1.00	1.00 - 1.00	1.00 - 1.00
Delaware Preservation Park District	0.52-0.60	0.57-0.60	0.57-0.60	0.57 - 0.60	0.60 - 0.60	0.60 - 0.60
Elm Valley Joint Fire District	3.19-3.87	3.16-3.87	3.15-3.87	3.15 - 3.87	3.77 - 3.87	3.77 - 3.87
Fort Morrow Fire District	3.46-5.00	3.45-5.00	3.64-5.00	3.66 - 5.00	3.80 - 5.00	4.47 - 5.00
Kingston-Porter Fire District	3.18-7.50	3.42-7.50	2.65-7.50	3.43 - 7.50	3.67 - 7.50	3.47 - 7.50
Senior Citizens	1.20 - 1.20	1.20 - 1.20	1.06-1.20	1.20 - 1.20	1.20 - 1.20	0.90 - 0.90
Sunbury Community Library	0.84-1.00	0.93-1.00	0.93-1.00	0.94-1.00	1.00 - 1.00	1.00 - 1.00
Tri-Township Fire District	5.23-6.40	5.62-6.40	5.65-6.40	5.65 - 6.40	5.27 - 5.40	5.27 - 5.40
Westerville Public Library	1.79-2.00	1.99-2.00	1.97-2.00	1.99 - 2.00	2.00 - 2.00	2.00 - 2.00

Source: Ohio Department of Taxation

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

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

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

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

2012	2011	2010	2009
\$2.00 - 2.00	\$1.96 - 2.00	\$1.96 - 2.00	\$1.95 - 2.00
1.00 - 1.00	0.99 - 1.00	1.02 - 1.03	0.04 - 0.04
0.63 - 0.70	0.59 - 0.70	0.59 - 0.70	0.59 - 0.70
1.00 - 1.00	0.99 - 1.00	0.99 - 1.00	0.99 - 1.00
0.60 - 0.60	0.59 - 0.60	0.59 - 0.60	0.59 - 0.60
2.80 - 2.90	2.90 - 2.90	2.00 - 2.50	2.00 - 2.50
4.47 - 5.00	4.53 - 5.00	4.73 - 5.00	4.73 - 5.00
3.47 - 7.50	3.51 - 7.50	3.69 - 7.68	3.63 - 7.67
0.90 - 0.90	0.88 - 0.90	0.88 - 0.90	0.88 - 0.90
1.00 - 1.00	1.00 - 1.00	0.99 - 1.00	N/A
5.27 - 5.40	5.19 - 5.40	5.18 - 5.40	5.17 - 5.40
2.00 - 2.00	0.80 - 0.80	0.79 - 0.80	0.78 - 0.80

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

Year	Current Tax Levy (1)	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections	Total Tax Collections	Percent of Total Tax Collections to Current Tax Levy
2018	\$38,148,326	\$37,509,849	98.33%	\$622,985	\$38,132,834	99.96%
2017	36,247,267	35,533,107	98.03	362,909	35,896,016	99.03
2016	35,167,298	34,023,987	96.75	676,257	34,700,244	98.67
2015	33,140,067	32,532,767	98.17	587,362	33,120,129	99.94
2014	31,972,063	31,256,666	97.76	726,273	31,982,939	100.03
2013	28,114,318	27,281,085	97.04	650,906	27,931,991	99.35
2012	27,866,893	26,920,756	96.60	593,282	27,514,038	98.73
2011	28,958,298	28,077,453	96.96	752,356	28,829,809	99.56
2010	28,733,849	27,682,816	96.34	792,051	28,474,867	99.10
2009	23,245,250	22,564,446	97.07	464,212	23,028,658	99.07

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

(1) State reimbursement of rollback and homestead exemptions are included.

The County's current reporting system does not track delinquent tax collections by tax year. The presentation will be updated as new information becomes available.

Delaware County, Ohio
Property Tax Levies and Collections - Tangible Personal Property Taxes (2)
Last Ten Years

Year	Current Tax Levy (1)	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections	Total Tax Collections	Percent of Total Tax Collections to Current Tax Levy
2018	\$0	\$0	0.00%	\$0	\$0	0.00%
2017	0	0	0.00	0	0	0.00
2016	0	0	0.00	0	0	0.00
2015	0	0	0.00	0	0	0.00
2014	0	0	0.00	0	0	0.00
2013	0	0	0.00	0	0	0.00
2012	0	0	0.00	3,222	3,222	0.00
2011	0	0	0.00	9,945	9,945	0.00
2010	17,210	17,038	99.00	25,867	42,905	249.30
2009	46,506	42,912	92.27	70,727	113,639	244.35

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

(1) The \$10,000 personal property exemption is included.

(2) Beginning in 2011, tangible personal property is no longer assessed.

The County's current reporting system does not track delinquent tax collections by tax year. The presentation will be updated as new information becomes available.

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

Taxpayer	Type of Business	2018			2009		
		Total Assessed Valuation	Rank	Percent of Total County Assessed Valuation	Total Assessed Valuation	Rank	Percent of Total County Assessed Valuation
Ohio Power Co.	Public Utility	\$142,497,130	1	1.82%			
AEP Ohio Transmission Systems Inc.	Public Utility	119,918,340	2	1.53			
American Transmission Systems, Inc.	Public Utility	43,339,150	3	0.55	11,457,750	4	0.18
Citigroup Technology, Inc.	IT Services	25,319,600	4	0.32			
Columbia Gas of Ohio	Public Utility	22,383,940	5	0.29	14,564,510	3	0.23
Banc One Management Corp	Finance	15,029,880	6	0.19	15,023,480	2	0.24
Nationwide Mutual Insurance Co.	Insurance	11,866,340	7	0.15	9,772,570	9	0.16
Kroger Company	Retail	11,789,920	8	0.15	9,788,060	8	0.16
Lake Club Endeavors LLC	Developer	10,011,550	9	0.13			
Consolidated Electric Cooperative Inc	Public Utility	9,836,660	10	0.13			
Columbus and Southern Power	Public Utility				87,054,040	1	1.39
Evans Capital Investments Limited	Developer				11,112,720	5	0.18
Meijer, Inc.	Retail				10,932,350	6	0.17
NP Limited Partnership	Developer				9,908,650	7	0.16
Knickerbocker Properties, Inc. XLII	Developer				8,505,000	10	0.14
Total Principal Taxpayers		411,992,510		5.26	188,119,130		3.01
All Other Taxpayers		7,416,954,800		94.74	6,069,294,710		96.99
Total County Assessed Value		<u>\$7,828,947,310</u>		<u>100.00%</u>	<u>\$6,257,413,840</u>		<u>100.00%</u>

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

Delaware County, Ohio
Taxable Sales By Category
Last Ten Years

Category	2018	2017	2016	2015	2014
Sales Tax Payments/Transient Sales	\$13,320,433	\$12,486,840	\$12,356,384	\$12,055,670	\$12,212,086
Direct Pay Tax Return Payments	403,521	1,004,786	1,359,715	1,382,092	1,022,330
Seller's Use Tax Return Payments	12,628,437	10,564,454	11,053,287	9,885,832	9,107,119
Consumer's Use Tax Return Payments	3,834,372	2,871,699	3,142,066	2,191,060	2,337,124
Motor Vehicle Tax Payments	7,053,330	6,717,461	6,064,889	5,859,754	5,581,817
Non-Resident Motor Vehicle Payments	47,423	49,285	29,146	22,002	22,579
Resident and Non-Resident Watercraft and Outboard Motors	120,088	112,030	85,998	70,819	77,491
Department of Liquor Control	216,194	196,232	195,749	171,705	155,181
Sales Tax on Motor Vehicle Fuel Refunds	41,986	22,451	25,761	29,485	34,526
Sales/Use Tax Voluntary Payments	53,392	41,911	42,363	82,827	36,692
Statewide Master Numbers	24,160,788	23,048,532	21,756,262	20,133,677	19,504,200
Sales/Use Tax Assessment Payments	350,230	333,629	285,290	429,556	157,732
Streamlined Sales Tax Payments	161,438	134,657	99,774	51,882	31,361
Use Tax Amnesty Payments	28,032	2,074	4,554	5,970	8,101
Sales/Use Tax Refunds Approved	(295,181)	(112,139)	(173,471)	(94,795)	(200,034)
Destination Sourcing Adjustment/Managed Audit	171,600	123,991	107,540	113,551	96,091
Total	\$62,296,083	\$57,597,893	\$56,435,306	\$52,391,087	\$50,184,396
Sales Tax Rate	1.25%	1.25%	1.25%	1.25%	1.25%

Source: Ohio Department of Taxation

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

2013	2012	2011	2010	2009
\$12,336,936	\$11,078,242	\$10,984,450	\$10,045,821	\$9,193,471
607,053	571,892	540,598	455,159	287,821
8,993,313	8,053,036	7,820,413	6,133,088	6,396,974
2,118,868	1,406,870	1,216,379	1,347,004	1,049,031
5,004,176	4,727,110	4,354,750	3,979,447	3,590,414
15,950	11,849	11,041	11,124	7,821
82,400	60,437	75,490	56,942	46,444
141,835	129,070	111,759	103,379	95,551
2,538	1,950	1,543	1,871	1,502
60,354	24,027	30,138	23,559	17,324
18,900,457	18,311,211	17,556,352	16,506,930	15,866,240
130,290	141,100	162,863	160,099	133,452
25,933	21,386	19,640	14,962	0
42,418	75,270	10,846	0	0
(180,740)	(297,139)	(153,953)	(259,592)	(97,143)
0	0	0	0	0
<u>\$48,281,781</u>	<u>\$44,316,311</u>	<u>\$42,742,309</u>	<u>\$38,579,793</u>	<u>\$36,588,902</u>
1.25%	1.25%	1.25%	1.25%	1.25%

Delaware County, Ohio
 Number of Sewer Customers and Direct Rate
 Last Ten Years

Year	User Equivalent	Gallons of Wastewater Treated	Direct Rate Per 1,000 Gallons
2018	35,063	3,468,110,000	\$3.14
2017	34,156	3,287,820,000	3.00
2016	33,038	3,187,520,000	3.08
2015	32,207	3,171,750,000	3.11
2014	31,551	2,994,790,000	2.85
2013	31,062	3,178,010,000	2.63
2012	30,363	3,070,160,000	2.43
2011	29,739	3,384,910,000	2.08
2010	29,212	2,905,770,000	2.16
2009	28,780	2,788,500,000	1.93

Source: Office of the Sanitary Engineer, Delaware County, Ohio

The User Equivalent is based upon the number of customers billed. The gallons of wastewater treated represents the actual number of gallons of wastewater treated.

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

Year	General Obligation Bonds	Ratio of Net Bonded Debt to Estimated Actual Value (1)	Net Bonded Debt per Capita (2)
2018	\$50,683,283	0.23%	\$247
2017	53,290,044	0.27	266
2016	57,099,617	0.30	291
2015	23,423,608	0.13	121
2014	26,026,811	0.15	138
2013	29,686,348	0.17	160
2012	33,069,774	0.19	183
2011	36,826,206	0.20	206
2010	40,489,230	0.23	232
2009	37,465,023	0.21	222

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

(1) See S15 for estimated actual value.

(2) See S42 for population data.

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

Year	Governmental Activities					Business-Type Activities	
	General Obligation Notes	Special Assessment Notes	Sales Tax Revenue Bonds	General Obligation Bonds	Special Assessment Bonds	General Obligation Bonds	Revenue Bonds
2018	\$0	\$0	\$38,244,873	\$50,683,283	\$521,023	\$0	\$24,682,825
2017	0	0	39,155,587	53,290,044	362,377	0	27,550,047
2016	0	0	39,839,909	57,099,617	440,947	0	30,657,403
2015	0	0	40,488,214	23,423,608	3,925,487	0	33,276,743
2014	0	0	0	26,026,811	4,317,110	0	35,789,218
2013	0	0	0	29,686,348	4,308,933	0	25,062,474
2012	0	0	0	32,384,774	4,539,039	685,000	27,031,742
2011	0	0	0	35,475,528	4,778,068	1,350,678	26,819,394
2010	0	0	0	38,497,874	5,048,239	1,991,356	28,508,582
2009	0	0	0	34,852,989	5,279,869	2,612,034	30,131,713

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

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

Total Primary Government	Per Capita (1)	Percentage of Personal Income (1)
\$114,132,004	557.21	0.80
120,358,055	600.40	0.92
128,037,876	651.71	1.03
101,114,052	523.87	0.82
66,133,139	349.70	0.56
59,057,755	319.27	0.55
64,640,555	357.01	0.63
68,423,668	383.07	0.72
74,046,051	425.03	0.83
72,876,605	431.97	0.93

Delaware County, Ohio
 Revenue Bond Coverage
 Last Eight Years

Year	Operating Revenues	Tap Fees	Gross Revenues	Less Operating Expenses (excluding depreciation)	Net Available Revenues
2018	\$17,208,226	\$6,805,732	\$24,013,958	\$11,090,448	\$12,923,510
2017	16,491,883	7,768,172	24,260,055	11,191,802	13,068,253
2016	15,874,252	5,610,982	21,485,234	10,140,509	11,344,725
2015	15,267,838	5,696,507	20,964,345	9,056,656	11,907,689
2014	13,719,103	3,659,436	17,378,539	8,220,534	9,158,005
2013	12,916,850	2,207,634	15,124,484	8,702,128	6,422,356
2012	12,806,067	1,663,694	14,469,761	8,751,507	5,718,254
2011	12,742,844	2,163,527	14,906,371	8,649,468	6,256,903

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

The revenue bonds are backed by the net operating revenues of the Sanitary Engineer enterprise fund.

Principal	Debt Service		Coverage Ratio
	Interest	Total	
\$2,765,000	\$1,043,263	\$3,808,263	3.39
2,550,000	982,740	3,532,740	3.70
2,575,000	1,286,863	3,861,863	2.94
2,470,000	1,395,163	3,865,163	3.08
2,010,000	1,530,921	3,540,921	2.59
1,935,000	1,129,775	3,064,775	2.10
1,860,000	1,204,175	3,064,175	1.87
1,790,000	1,275,775	3,065,775	2.04

Delaware County, Ohio
Special Assessment Bond Coverage
Last Ten Years

Year	Special Assessment Collections	Debt Service		Total	Coverage Ratio
		Principal	Interest		
2018	\$399,653	\$323,354	\$76,548	\$399,902	1.00
2017	425,229	321,570	86,081	407,651	1.04
2016	539,397	412,690	64,217	476,907	1.13
2015	578,933	387,070	183,274	570,344	1.02
2014	531,468	332,202	187,843	520,045	1.02
2013	551,143	311,716	197,998	509,714	1.08
2012	490,207	294,674	207,958	502,632	0.98
2011	521,432	282,250	219,246	501,496	1.04
2010	519,047	263,200	228,739	491,939	1.06
2009	601,659	365,800	244,589	610,389	0.99

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

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

	2018	2017	2016	2015	2014
Assessed Value of County	\$7,828,947,310	\$7,089,545,710	\$6,877,533,650	\$6,605,440,190	\$6,246,628,450
Voted Debt Limitation (1)	\$194,223,683	\$175,738,643	\$170,438,341	\$163,636,005	\$154,665,711
2003 Capital Facilities Refunding	0	0	0	0	0
2004 Capital Facilities Refunding	0	0	0	0	0
2004 Jail	0	0	0	0	0
2005 Capital Facilities Refunding	0	0	195,000	645,000	1,070,000
2005 Council for Older Adults	0	0	0	0	575,000
2007 Various Purpose	0	0	0	1,030,000	1,094,800
2010 Jail Improvement	1,590,000	1,815,000	2,025,000	2,225,000	2,520,000
2010 Hayes Improvement	875,000	990,000	1,100,000	1,200,000	1,340,000
2010 Jail Current Refunding	0	0	0	0	0
2010 Hayes Current Refunding	7,315,000	8,190,000	9,045,000	9,875,000	10,685,000
2010 Capital Improvements	0	0	0	0	160,400
2013 Council for Older Adults Refunding	5,070,000	5,770,000	6,565,421	7,115,000	7,175,000
2016 General Obligation Various Purpose Improvement and Refunding Bond	32,605,000	33,185,000	34,765,000	0	0
1999 Road Improvements	0	0	0	0	0
2007 Various Purpose	0	0	0	3,280,000	3,535,200
2007A Various Purpose	55,800	60,700	65,400	69,800	74,000
2007B Various Purpose	0	0	0	23,400	45,800
2008 Ditch Improvements	0	0	0	37,600	73,700
2009 Ditch Improvements	0	0	7,000	13,800	20,400
2010 Ditch Improvements	0	4,950	9,750	14,400	18,950
2011 Ditch Improvements	2,161	4,278	6,351	8,381	10,370
2012 Ditch Improvements	16,162	23,949	31,546	38,957	46,188
2013 Ditch Improvements	34,400	45,300	55,900	66,300	76,400
2014 Ditch Improvements	180,500	223,200	265,000	306,000	344,700
2018 Ditch Improvements	232,000	0	0	0	0
1999 Sewer Improvements	0	0	0	0	0
2003 Capital Facilities	0	0	0	0	0
2003 Capital Facilities Refunding	0	0	0	0	0
2007 Refunding Sewer Improvements Revenue	0	0	18,330,000	20,525,000	22,615,000
2014 Sewer Improvements Revenue Debt	11,060,000	11,450,000	11,835,000	12,215,000	12,595,000
2017 Refunding Sewer Improvements Revenue	12,940,000	15,315,000	0	0	0
2015 Sales Tax Revenue Bonds	37,165,000	38,050,000	38,715,000	39,345,000	0
Total Debt	109,141,023	115,127,377	123,016,368	98,033,638	64,075,908

2013	2012	2011	2010	2009
\$6,164,665,040	\$6,119,864,510	\$6,379,447,020	\$6,355,039,570	\$6,257,413,840
\$152,616,626	\$151,496,613	\$157,986,176	\$157,375,989	\$154,935,346
0	1,370,000	2,695,000	3,965,000	5,195,000
0	0	0	0	13,485,000
0	0	0	0	2,480,000
1,475,000	1,855,000	2,215,000	2,555,000	2,875,000
1,130,000	8,905,000	9,415,000	9,910,000	10,385,000
1,157,100	1,217,000	1,274,600	1,330,000	1,383,200
2,800,000	2,865,000	2,930,000	2,995,000	0
1,440,000	1,465,000	1,490,000	1,515,000	0
540,000	1,075,000	1,555,000	2,025,000	0
12,070,000	12,295,000	12,440,000	12,580,000	0
315,950	466,750	612,900	745,050	0
7,245,000	0	0	0	0
0	0	0	0	0
0	0	0	0	0
3,777,900	4,013,000	4,240,400	4,460,000	4,666,800
78,100	82,000	85,700	89,200	92,600
67,200	87,700	107,300	126,100	144,000
108,500	141,900	174,100	205,100	234,900
26,800	33,000	38,900	44,700	50,000
23,350	27,600	31,700	35,250	0
12,318	14,226	16,000	0	0
53,242	59,700	0	0	0
85,800	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	685,000	1,345,000	1,980,000	2,595,000
0	0	0	0	0
24,625,000	26,560,000	28,420,000	30,210,000	31,930,000
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
57,031,260	63,217,876	69,086,600	74,770,400	75,516,500

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

	2018	2017	2016	2015	2014
Exemptions					
2004 Jail	\$0	\$0	\$0	\$0	\$0
2007 Various Purpose	0	0	0	1,030,000	1,094,800
2010 Jail Improvement	1,590,000	1,815,000	2,025,000	2,225,000	2,520,000
2010 Jail Current Refunding	0	0	0	0	0
1999 Road Improvements	0	0	0	0	0
2007 Various Purpose	0	0	0	3,280,000	3,535,200
2007A Various Purpose	55,800	60,700	65,400	69,800	74,000
2007B Various Purpose	0	0	0	23,400	45,800
2008 Ditch Improvements	0	0	0	37,600	73,700
2009 Ditch Improvements	0	0	7,000	13,800	20,400
2010 Ditch Improvements	0	4,950	9,750	14,400	18,950
2011 Ditch Improvements	2,161	4,278	6,351	8,381	10,370
2012 Ditch Improvements	16,162	23,949	31,546	38,957	46,188
2013 Ditch Improvements	34,400	45,300	55,900	66,300	76,400
2014 Ditch Improvements	180,500	223,200	265,000	306,000	344,700
2018 Ditch Improvements	232,000	0	0	0	0
1999 Sewer Improvements	0	0	0	0	0
2003 Capital Facilities	0	0	0	0	0
2003 Capital Facilities Refunding	0	0	0	0	0
2007 Refunding Sewer Improvements	0	0	18,330,000	20,525,000	22,615,000
2014 Sewer Improvements Revenue Debt	11,060,000	11,450,000	11,835,000	12,215,000	12,595,000
2017 Refunding Sewer Improvements Revenue	12,940,000	15,315,000	0	0	0
2015 Sales Tax Revenue Bonds	37,165,000	38,050,000	38,715,000	39,345,000	0
Total Exemptions	63,276,023	66,992,377	71,345,947	79,198,638	43,070,508
Net Debt	45,865,000	48,135,000	51,670,421	18,835,000	21,005,400
Total Voted Legal Debt Margin (Debt Limitation Minus Net Debt)	\$148,358,683	\$127,603,643	\$118,767,920	\$144,801,005	\$133,660,311
Legal Debt Margin as a Percentage of the Debt Limit (Voted)	76.39%	72.61%	69.68%	88.49%	86.42%
Unvoted Debt Limitation	\$78,289,473	\$70,895,457	\$68,775,337	\$66,054,402	\$62,466,285
Total Legal Debt Margin (Unvoted)	\$32,424,473	\$22,760,457	\$17,104,916	\$47,219,402	\$41,460,885
Legal Debt Margin as a Percentage of the Debt Limit (Unvoted)	41.42%	32.10%	24.87%	71.49%	66.37%
The voted debt limitations calculated as follows:					
Six Million Plus	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000
2 1/2 percent of Assessment Value in excess of \$300,000,000	188,223,683	169,738,643	164,438,341	157,636,005	148,665,711
Total voted debt limitation	\$194,223,683	\$175,738,643	\$170,438,341	\$163,636,005	\$154,665,711

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

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

The amount of debt presented as subject to the limit are balances used to compute the margin as specified by statute (i.e., the gross balance) not amounts that are net of premiums or discounts.

2013	2012	2011	2010	2009
\$0	\$0	\$0	\$0	\$2,480,000
1,157,100	1,217,000	1,274,600	1,330,000	1,383,200
2,800,000	2,865,000	2,930,000	2,995,000	0
540,000	1,075,000	1,555,000	2,025,000	0
0	0	0	0	0
3,777,900	4,013,000	4,240,400	4,460,000	4,666,800
78,100	82,000	85,700	89,200	92,600
67,200	87,700	107,300	126,100	144,000
108,500	141,900	174,100	205,100	234,900
26,800	33,000	38,900	44,700	50,000
23,350	27,600	31,700	35,250	0
12,318	14,226	16,000	0	0
53,242	59,700	0	0	0
85,800	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	685,000	1,345,000	1,980,000	2,595,000
0	0	0	0	0
24,625,000	26,560,000	28,420,000	30,210,000	31,930,000
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>33,355,310</u>	<u>36,861,126</u>	<u>40,218,700</u>	<u>43,500,350</u>	<u>43,576,500</u>
<u>23,675,950</u>	<u>26,356,750</u>	<u>28,867,900</u>	<u>31,270,050</u>	<u>31,940,000</u>
<u>\$128,940,676</u>	<u>\$125,139,863</u>	<u>\$129,118,276</u>	<u>\$126,105,939</u>	<u>\$122,995,346</u>
84.49%	82.60%	81.73%	80.13%	79.38%
<u>\$61,646,650</u>	<u>\$61,198,645</u>	<u>\$63,794,470</u>	<u>\$63,550,396</u>	<u>\$62,574,138</u>
<u>\$37,970,700</u>	<u>\$34,841,895</u>	<u>\$34,926,570</u>	<u>\$32,280,346</u>	<u>\$30,634,138</u>
61.59%	56.93%	54.75%	50.79%	48.96%
\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000
<u>146,616,626</u>	<u>145,496,613</u>	<u>151,986,176</u>	<u>151,375,989</u>	<u>148,935,346</u>
<u>\$152,616,626</u>	<u>\$151,496,613</u>	<u>\$157,986,176</u>	<u>\$157,375,989</u>	<u>\$154,935,346</u>

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

Sales Tax Revenue Bonds						
Year	Sales Tax Revenue	Retained For General Fund	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2018	\$37,378,000	\$35,079,538	\$2,298,463	\$885,000	\$1,413,463	1.00
2017	34,557,825	32,459,412	2,098,413	665,000	1,433,413	1.00
2016	33,861,184	31,787,901	2,073,283	630,000	1,452,312	1.00
2015	31,434,652	29,185,487	2,249,165	1,655,000	594,165	1.00

Note: Detail regarding the County's outstanding debt can be found in the notes to the financial statements. The amount retained for the general fund represents the total received less the amount required to meet the debt obligation. The sales tax revenue bonds were issued in 2015.

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Delaware County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population	Personal Income	Per Capita Personal Income	Unemployment Rate
2018	204,826	\$14,298,120,000	\$71,325	3.40%
2017	200,464	13,071,062,000	66,532	3.50
2016	196,463	12,475,155,000	64,634	3.50
2015	193,013	12,312,299,270	63,790	3.50
2014	189,113	11,758,100,775	62,175	4.00
2013	184,979	10,821,271,500	58,500	5.10
2012	181,061	10,275,211,750	56,750	5.00
2011	178,617	9,564,225,882	53,546	6.10
2010	174,214	8,968,362,506	51,479	7.10
2009	168,708	7,798,864,716	46,227	6.90

Source: Ohio Labor Market Informer
Bureau of Economic Analysis
US Census Bureau

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

Employer	Type of Business	2018			2009		
		Number of Employees	Rank	Percent of Total Employment	Number of Employees	Rank	Percent of Total Employment
J. P. Morgan Chase and Co.	Finance	10,600	1	10.19%	8,729	1	9.45%
Kroger Company	Retail/Warehouse	2,339	2	2.25	1,762	2	1.91
Olentangy Local School District	School System	2,341	3	2.25	1,721	3	1.86
Delaware County	Government	1,170	4	1.13	1,105	4	1.20
Ohio Health (Grady Memorial Hospital)	Hospital/Medical Services	1,008	5	0.97	605	7	0.65
PCM/Sarcom Inc	IT Solutions	1,001	6	0.96			
DHL Supply Chain	Distribution/Warehouse	744	7	0.72			
Meijer Limited Partnership	Retail	659	8	0.63	591	9	0.63
Delaware City School District	School System	632	9	0.61	550	10	0.60
American Showa, Inc.	Manufacturing	600	10	0.58	615	6	0.67
Central Ohio Primary Care Physicians, Inc.	Hospital/Medical Services				948	5	1.03
Ohio Wesleyan University	Private Liberal Arts University				600	8	0.64
Total		<u>21,094</u>		<u>20.28%</u>	<u>17,226</u>		<u>18.64%</u>
Total Employment Within the County		<u>103,996</u>			<u>92,400</u>		

Sources: Local Companies
Columbus Region County Profiles

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

	2018	2017	2016	2015	2014
General Government					
Legislative and Executive					
Auditor					
Number of Non-Exempt Conveyances	5,598	5,649	5,544	5,089	4,847
Number of Exempt Conveyances	2,389	2,359	2,442	2,328	2,293
Number of Dog Tags Sold	18,580	19,405	18,385	18,675	20,381
Number of Weights/Measures Inspections	916	809	882	243	527
Number of Weights/Measures Tests Performed	3,850	3,312	2,193	2,546	2,186
Commissioners					
Number of Resolutions	1,437	1,391	1,343	1,544	1,493
Number of Annexations	6	5	5	6	12
Community and Economic Development					
Number of Business Starts	N/A	N/A	315	337	310
Number of Active Businesses	N/A	N/A	3,030	3,280	3,282
Job Creations	181	208	195	238	247
Job Retention	166	198	185	632	666
Treasurer					
Percentage Return on Portfolio	1.51	1.16	0.79	0.56	0.51
Board of Elections					
Number of Registered Voters	141,936	135,778	133,075	124,080	121,174
Number of Voters Last General Election	95,993	45,726	106,996	59,118	60,144
Percentage of Register Voters that Voted	67.63	33.68	80.40	47.65	49.63
Recorder					
Number of Total Instruments Recorded	34,935	36,887	40,529	37,127	33,309
Number of Deeds Recorded	10,224	10,031	10,110	9,271	8,685
Number of Mortgages Recorded	10,417	11,129	12,953	11,571	9,899
Number of Mortgages Discharged	11,335	12,664	13,906	13,093	11,431
Number of Mortgages Assignments Recorded	852	801	612	839	821
Number of Easements Recorded	636	780	903	685	530
Number of Plats Recorded	119	105	122	131	103
Number of Federal Tax Liens Recorded	247	243	192	233	187
Number of Mechanics Liens Recorded	81	69	40	75	81
Number of Land Contracts Recorded	9	12	27	17	17
Number of Sheriff's Deeds Recorded	62	95	139	191	237
Data Processing					
Number of Users Served	1,200	1,100	1,100	1,100	1,000
Judicial					
Common Pleas Court					
Number of Civil Cases Filed	726	752	773	862	935
Number of Criminal Cases Filed	733	722	652	685	659
Number of Domestic Cases Filed	728	706	608	547	604
Probate Court					
Number of Estate Cases Filed	487	501	485	423	440
Number of Guardianship Cases Filed	103	79	93	102	86
Number of Trust Cases Filed	11	7	14	20	13
Number of Civil Action Cases Filed	15	34	11	21	15
Number of Adoption Cases Filed	52	48	44	39	31
Number of Marriage Applications	856	886	879	882	757

2013	2012	2011	2010	2009
5,367	4,481	3,532	3,747	3,453
2,438	2,397	2,193	2,349	2,438
21,345	20,988	21,246	20,835	19,492
578	551	590	581	629
2,198	2,220	2,139	2,087	2,192
1,343	1,422	1,483	1,683	1,614
7	4	4	1	4
366	393	370	N/A	N/A
3,276	3,184	3,219	3,166	3,157
279	107	214	101	232
594	646	175	97	22
0.64	0.82	0.66	1.19	0.28
116,883	125,596	118,916	119,690	118,316
28,164	99,254	64,657	69,509	49,829
24.10	79.03	54.37	58.07	42.12
45,525	53,737	38,611	40,646	40,679
9,364	8,174	5,020	4,958	4,866
14,516	15,723	11,393	12,329	12,508
18,644	20,933	13,147	13,336	13,681
1,304	1,799	1,306	1,276	1,633
657	518	473	426	345
119	86	47	42	48
213	273	379	530	347
60	49	64	112	131
19	21	20	25	18
320	354	273	456	376
1,000	875	802	670	644
1,049	1,464	1,586	1,857	1,840
666	580	758	668	614
598	628	728	685	644
543	469	490	487	460
98	83	93	108	108
5	5	6	10	7
28	29	21	24	21
42	36	10	39	30
741	803	742	751	742

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

	2018	2017	2016	2015	2014
General Government (continued)					
Judicial (continued)					
Juvenile & Domestic Relations Court					
Number of Delinquent Cases Filed	391	433	418	426	544
Number of Unruly Cases Filed	178	135	118	130	126
Number of Unfiled Charges	1,815	1,727	1,849	195	277
Number of Custody Related Cases Filed	678	659	651	254	264
Number of Adult Cases Filed	77	79	86	254	487
Number of Traffic Cases Filed	757	892	833	775	783
Number of Abused/Neglect/Dependent Filed	58	59	69	40	61
Public Safety					
Sheriff					
Jail Operation					
Number of Inmates	3,633	4,393	4,169	3,949	3,898
Inmate Profile Felonies	1,671	1,745	1,571	1,500	1,602
Inmate Profile Misdemeanors	2,893	2,558	2,519	2,335	2,127
Inmate Profile Male	2,622	3,253	3,026	2,836	2,886
Inmate Profile Female	1,011	1,140	1,142	1,113	1,012
Enforcement Uniform Crime Reporting					
Number of Homicides Reported	0	1	2	1	0
Number of Rapes Reported	10	17	29	46	14
Number of Robberies Reported	6	11	18	12	8
Number of Burglaries Reported	80	93	318	333	162
Number of Thefts Reported	1,101	1,030	1,247	1,208	916
Number of Auto Thefts Reported	60	52	27	48	51
Number of Vandalisms Reported	124	156	182	253	167
Number of Domestic Violence/Disputes Reported	517	526	477	461	445
Number of Arsons Reported	1	6	7	4	3
Number of Assaults Reported	76	100	182	143	60
Number of Kidnappings Reported	3	17	9	4	0
Intensive Supervision					
Number of New Basic Clients	485	1,148	1,182	1,158	1,126
Number of Offenders on Electronic House Arrest	152	151	189	165	128
Number of New Intensive Supervision Clients	112	415	389	355	234
Emergency Medical Services					
Number of Emergency Runs	6,366	7,493	6,406	6,844	7,055
Number of Transports	3,422	3,016	3,405	3,284	2,775
911 Calls					
Number of Total Calls	106,813	106,148	110,323	111,986	114,428
Number of Incidents	104,461	102,271	40,820	40,357	42,795
Code Compliance					
Number of Residential Permits Issued	3,664	3,449	3,030	2,483	2,390
Number of Commercial Permits Issued	649	1,070	1,517	889	657
Number of Single Family Dwellings Units	719	681	672	510	467
Number of Inspections Performed	23,011	24,571	22,676	16,869	16,932

2013	2012	2011	2010	2009
505	1,075	544	1,212	1,291
97	122	100	362	500
1,378	1,706	1,217	1,601	1,621
242	228	413	1,074	1,006
71	106	77	101	93
844	830	712	962	931
N/A	N/A	N/A	N/A	N/A
3,595	3,483	3,992	3,673	3,895
1,529	1,957	2,694	1,738	1,588
1,917	1,526	1,298	1,935	2,281
2,708	2,629	3,005	2,804	3,048
887	854	987	869	847
1	2	1	0	1
24	19	16	3	43
14	17	14	14	21
169	263	357	393	450
970	631	1,021	784	1,375
45	59	42	105	86
234	257	240	420	642
517	526	530	581	422
0	3	11	0	7
83	64	70	113	176
0	2	9	2	3
1,287	1,014	970	567	477
212	163	144	750	440
175	88	72	89	90
6,565	4,953	6,294	5,811	4,894
2,706	3,953	2,795	3,239	3,764
116,868	119,656	85,417	84,877	83,348
41,740	61,040	42,782	43,591	42,442
2,447	2,159	1,859	1,655	1,269
645	703	656	688	587
555	537	439	386	325
18,542	16,309	14,375	14,098	12,698

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

	2018	2017	2016	2015	2014
Public Safety (continued)					
Victim Services Prosecutor					
Number of Cases Filed	1,296	996	989	908	746
Number of Victims of Crimes Served	1,134	1,012	1,117	1,012	852
Public Works					
Engineer					
Miles of Roads Resurfaced	43	41	39	33	28
Number of Bridges Replaced/Improved	2	8	10	9	8
Traffic Signals Installed	2	5	4	1	1
Ditch Maintenance					
Number of Total Projects	541	518	490	472	447
Sewer District					
Number of New Tap Connections	907	1,118	831	656	490
Number of User Equivalent	35,063	34,156	33,038	32,207	31,551
Health					
Developmental Disabilities					
Number of Clients Enrolled	2,673	2,535	2,489	2,359	2,244
Human Services					
Jobs and Family Services					
Number of Individuals who Received Food Stamps	6,748	8,696	9,361	9,686	10,572
Number of Individuals who Received Cash Assistance	359	506	518	593	842
Monthly Average Medicaid Eligible	15,170	16,270	15,698	15,843	13,740
Children's Services					
Average Client Count in Foster Care	34	28	27	16	14
Number of Investigations Conducted	500	424	581	581	582
Child Support Enforcement Agency					
Total Number of Active Support Orders	4,585	4,582	4,488	4,463	4,335
Total Number of Paternities Administrative	44	62	50	48	79
Total Number of Paternities Failed to Appear	64	89	75	50	54
Total Number of Child and Medical Support Admin	101	90	67	87	92
Veteran Services					
Number of Client Contacts	6,289	5,743	5,630	6,624	5,501
Number of Awarded Applications	71	68	95	118	102
Number of Transports to VA Clinic	463	540	528	576	682

Source: Delaware County Departments and Offices

N/A - Not Available

2013	2012	2011	2010	2009
717	722	713	690	614
902	869	856	816	893
54	31	36	35	13
10	11	4	8	7
1	0	1	2	1
423	403	393	382	378
699	624	527	432	405
31,062	30,363	29,739	29,212	28,780
2,178	2,237	2,177	2,018	1,834
11,392	12,363	12,905	12,281	11,026
1,139	1,699	2,739	2,883	2,617
N/A	N/A	N/A	N/A	N/A
23	25	36	51	58
584	598	N/A	N/A	N/A
4,387	4,511	4,633	4,905	4,918
103	93	129	121	121
78	70	74	146	88
134	117	145	152	125
4,323	4,560	5,829	8,439	8,549
115	69	136	154	180
611	428	549	521	530

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

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

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

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

2013	2012	2011	2010	2009
10.00	10.00	10.00	10.50	9.50
19.00	18.00	18.00	17.50	19.00
7.00	6.00	7.00	6.00	7.00
9.50	8.50	8.50	7.50	7.00
4.00	4.00	3.00	3.00	3.00
26.00	25.00	27.00	26.00	26.00
5.50	4.50	5.50	6.50	6.50
2.00	1.00	2.00	2.00	2.00
27.00	25.50	23.00	22.50	21.00
6.00	6.00	6.00	6.00	6.00
6.00	6.00	6.00	7.00	7.00
18.00	15.50	15.50	14.50	15.00
10.50	12.00	10.50	9.50	9.50
2.00	2.00	2.00	2.00	2.00
13.50	14.50	13.00	12.50	12.50
19.00	20.00	19.50	19.00	17.50
0.00	0.00	0.00	0.00	0.00
11.50	10.50	9.00	8.50	7.00
37.00	34.00	34.50	35.50	32.50
8.50	8.00	7.00	5.50	5.00
0.50	0.50	0.50	0.50	0.50
202.50	211.50	214.50	210.50	194.50
108.00	109.50	107.50	110.00	108.00
29.00	28.50	32.50	27.00	19.00
18.00	18.00	19.00	19.00	23.00
3.00	3.00	3.00	3.00	2.00
4.00	3.00	3.00	3.00	2.00
16.00	18.50	18.00	17.50	20.00
69.50	68.50	67.00	67.00	70.00
60.00	55.00	54.00	50.00	48.50
83.00	89.00	96.00	94.00	95.00
76.00	66.00	67.50	67.00	66.00
8.00	8.50	9.50	7.00	7.50
19.50	19.50	18.00	18.00	18.00
4.25	5.25	4.75	6.75	5.25
30.50	29.50	30.50	27.50	24.50
<u>973.75</u>	<u>964.75</u>	<u>972.25</u>	<u>949.25</u>	<u>918.75</u>

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

	2018	2017	2016	2015	2014	2013	2012
General Government							
Legislative and Executive							
Commissioners							
Administrative Office Space (sq. ft.)	10,194	10,194	10,194	10,194	10,194	10,194	10,194
Auditor							
Administrative Office Space (sq. ft.)	10,011	10,011	10,011	10,011	10,011	10,011	10,011
Treasurer							
Administrative Office Space (sq. ft.)	6,101	6,101	6,101	6,101	6,101	6,101	6,101
Prosecutor							
Administrative Office Space (sq. ft.)	11,892	11,892	11,892	11,892	11,892	11,892	11,892
Board of Elections							
Administrative Office Space (sq. ft.)	16,614	16,614	16,614	16,614	16,614	16,614	16,614
Recorder							
Administrative Office Space (sq. ft.)	4,735	4,735	4,735	4,735	4,735	4,735	4,735
Buildings and Grounds							
Administrative Office Space (sq. ft.)	6,350	6,350	6,350	6,350	6,350	6,350	6,350
Data Processing							
Administrative Office Space (sq. ft.)	3,518	3,518	3,518	3,518	3,518	3,518	3,518
Judicial							
Common Pleas Court							
Number of Court Rooms	9	9	5	5	5	5	5
Administrative Office Space (sq. ft.)	33,028	33,028	3,200	3,200	3,200	3,200	3,200
Probate Court							
Number of Court Rooms	1	1	1	1	1	1	1
Administrative Office Space (sq. ft.)	2,471	2,471	2,471	2,471	2,471	2,471	2,471
Juvenile Court							
Number of Court Rooms	4	4	4	4	4	4	4
Administrative Office Space (sq. ft.)	15,237	15,237	15,237	15,237	15,237	15,237	15,237
Clerk of Courts							
Administrative Office Space (sq. ft.)	6,531	6,531	2,226	2,226	2,226	2,226	2,226
Public Safety							
Sheriff							
Jail Capacity	286	286	274	274	274	274	274
Number of Patrol Vehicles	40	40	34	37	47	47	38
Adult Court Services/Adult Probation							
Administrative Office Space (sq. ft.)	7,432	7,432	3,289	3,289	3,289	3,289	3,289
Emergency Medical Services							
Number of Stations	6	6	6	6	6	6	6
Number of Emergency Squads	20	20	19	18	18	17	17
Public Works							
Engineer							
Centerline Miles of Roads	333.64	333.64	333.64	333.64	333.64	333.64	333.64
Number of Bridges	378	378	378	378	378	378	378
Number of Traffic Signals	21	19	17	15	15	14	13
Building Department							
Administrative Office Space (sq. ft.)	902	902	902	902	902	902	902
Sewer District							
Number of Treatment Facilities	10	10	9	9	9	9	8
Number of Pumping Stations	24	24	24	24	24	24	24
Miles of Sewer Lines	456.81	456.81	456.81	445.98	435.65	430.83	422.94

2011	2010	2009
10,194	10,194	10,194
10,011	10,011	10,011
6,101	6,101	6,101
11,892	11,892	10,283
16,614	16,614	16,614
4,735	4,735	4,735
6,350	6,350	6,350
3,518	3,518	2,583
5	5	5
3,200	3,200	3,200 #
1	1	1
2,471	2,471	2,471
4	4	3
15,237	15,237	15,237
2,226	2,226	2,226
274	181	181
38	38	38
3,289	3,289	3,289
6	6	6
16	15	15
334.15	334.15	344.48
369	368	359
13	12	10
902	902	902
8	8	8
24	25	28
421.51	420.00	394.69

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

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Human Services							
Jobs and Family Services							
Administrative Office Space (sq. ft.)	21,045	21,045	21,045	21,045	21,045	21,045	21,045
Child Support Enforcement Agency							
Administrative Office Space (sq. ft.)	7,294	7,294	7,294	7,294	7,294	7,294	7,294
Veteran Services							
Administrative Office Space (sq. ft.)	2,665	2,665	2,665	2,665	2,665	2,665	2,665
Other							
Delaware Area Transit Facility (sq. ft.)	0	0	0	0	12,000	12,000	12,000

Source: Various County Departments

<u>2011</u>	<u>2010</u>	<u>2009</u>
21,045	21,045	19,616
7,294	7,294	7,294
2,665	1,242	1,242
0	0	0

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OHIO AUDITOR OF STATE KEITH FABER



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
AUGUST 20, 2019