

DELAWARE COUNTY  
DELAWARE COUNTY, OHIO

*SINGLE AUDIT*

FOR THE YEAR ENDED  
DECEMBER 31, 2022



[www.reacpa.com](http://www.reacpa.com)



OHIO AUDITOR OF STATE  
KEITH FABER



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Board of County Commissioners  
Delaware County  
145 North Union Street  
Delaware, Ohio 43015

We have reviewed the *Independent Auditor's Report* of Delaware County, prepared by Rea & Associates, Inc., for the audit period January 1, 2022 through December 31, 2022. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Delaware County is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber  
Auditor of State  
Columbus, Ohio

September 14, 2023

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**Delaware County**  
**Delaware County, Ohio**

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**INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Delaware County  
145 North Union Street  
Delaware, Ohio 43015

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Delaware County, Ohio (the County), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated August 30, 2023. Our report includes a reference to other auditors who audited the financial statements of the Delaware County Transportation Improvement District, a discretely presented component unit of the County, as described in our report on the County’s financial statements. This report does not include the results of the other auditor’s testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected, on a timely basis. *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 deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Rea & Associates, Inc.*

Rea & Associates, Inc.  
Gahanna, Ohio  
August 30, 2023



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

Delaware County  
145 North Union Street  
Delaware, OH 43015

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Delaware County's (the County) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on the County's major federal programs for the year ended December 31, 2022. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2022.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Delaware County's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal programs.

### ***Auditor's Responsibility for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on 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, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *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 type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. 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 audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Delaware County (the County) as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated August 30, 2023, wherein we noted the financial statements of the Delaware County Transportation Improvement District, a discretely presented component unit, were audited by other auditors.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is the responsibility of management 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, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*Rea & Associates, Inc.*

Rea & Associates, Inc.  
Gahanna, Ohio  
August 30, 2023

DELAWARE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2022

FEDERAL GRANTOR Pass Through Grantor Program/Cluster Title	Pass Through Entity Number	Assistance Listing Number	Passed Through to Subrecipients	Disbursements
<b>U.S. DEPARTMENT OF AGRICULTURE</b>				
<i>Passed through Ohio Department of Job and Family Services:</i>				
<i>SNAP Cluster</i>				
State Administrative Matching Grants for Supplemental Nutrition Assistance Program	G-2223-11-6918	10.561	\$0	\$81,975
Total SNAP Cluster			0	81,975
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>				
<b>0</b>				
<b>81,975</b>				
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
<i>Passed through Ohio Development Services Agency:</i>				
COVID-19 Community Development Block Grants/State's Program and Non-entitlement Grant in Hawaii				
	B-D-20-1AT-4	14.228	116,307	116,307
Community Development Block Grants/State's Program and Non-entitlement Grant in Hawaii	B-F-20-1AT-1	14.228	0	11,475
<b>TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
<b>116,307</b>				
<b>127,782</b>				
<b>U.S. DEPARTMENT OF INTERIOR</b>				
<i>Direct:</i>				
Payment in Lieu of Taxes	N/A	15.226	0	42,590
<b>TOTAL U.S. DEPARTMENT OF INTERIOR</b>				
<b>0</b>				
<b>42,590</b>				
<b>U.S. DEPARTMENT OF JUSTICE</b>				
<i>Passed through Ohio Office of Attorney General:</i>				
Crime Victim Assistance	2022-VOCA-134714875	16.575	0	33,375
Crime Victim Assistance	2022-VOCA-134714797	16.575	0	52,039
Crime Victim Assistance	2022-VOCA-134714851	16.575	0	102,282
Crime Victim Assistance	2023-VOCA-135106189	16.575	0	15,816
Total Crime Victim Assistance			0	203,512
<i>Passed through Impact Justice and the PREA Management Office at the Bureau of Justice Assistance:</i>				
Edward Byrne Memorial Competitive Grant Program	2018-RP-NX-K001	16.751	0	10,632
<b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>				
<b>0</b>				
<b>214,144</b>				
<b>U.S. DEPARTMENT OF LABOR</b>				
<i>Passed through Ohio Department of Job and Family Services and Greater Ohio Workforce Board, Inc. (Area 7):</i>				
<i>Employment Service Cluster</i>				
Employment Service/Wagner-Peyser Funded Activities	2020/21-7221-1	17.207	0	1,760
Total Employment Service Cluster			0	1,760
Unemployment Insurance	2020/21-7221-1	17.225	0	58,754
Trade Adjustment Assistance	2020/21-7221-1	17.245	0	276
Workforce Investment Act/Workforce Innovation and Opportunity Act Cluster				
WIOA - Adult Program	2020/21-7221-1	17.258	0	228,864
WIOA - Youth Program	2020/21-7221-1	17.259	0	208,834
WIOA - Dislocated Worker Formula Grant	2020/21-7221-1	17.278	0	374,173
Total WIOA Cluster			0	811,871
WIOA - Dislocated Worker Formula Grants/WIA National Emergency Grants	2020/21-7221-1	17.277	0	24,734
<b>TOTAL U.S. DEPARTMENT OF LABOR</b>				
<b>0</b>				
<b>897,395</b>				
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>				
<i>Passed through Ohio Department of Transportation:</i>				
<i>Highway Planning and Construction Cluster</i>				
Highway Planning and Construction	PID 97431	20.205	0	174,588
Highway Planning and Construction	PID 111819	20.205	0	1,139,900
Highway Planning and Construction	PID 113402	20.205	0	249,250
Total Highway Planning and Construction Cluster			0	1,563,738
<i>Passed through Ohio Department of Public Safety</i>				
<i>Highway Safety Cluster</i>				
State and Community Highway Safety	FFY 2022 Grant STEP-2022 Delaware County Sheriff -00055	20.600	0	8,431
State and Community Highway Safety	FFY 2023 Grant STEP-2023 Delaware County Sheriff -00080	20.600	0	1,966
Total Highway Safety Cluster			0	10,397
Minimum Penalties for Repeat Offenders for Driving while Intoxicated	FFY 2022 Grant IDEP-2022 Delaware County Sheriff -00055	20.608	0	8,669
Minimum Penalties for Repeat Offenders for Driving while Intoxicated	FFY 2023 Grant IDEP-2023 Delaware County Sheriff -00080	20.608	0	4,609
Total Minimum Penalties for Repeat Offenders for Driving while Intoxicated			0	13,278
<b>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>				
<b>0</b>				
<b>1,587,413</b>				
<b>U.S. DEPARTMENT OF TREASURY</b>				
<i>Direct</i>				
COVID-19 Emergency Rental Assistance Program	N/A	21.023	103,343	103,343
COVID-19 Emergency Rental Assistance Program	N/A	21.023	3,298,825	3,298,825
			3,402,168	3,402,168
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	N/A	21.027	0	15,142,755
<b>TOTAL U.S. DEPARTMENT OF TREASURY</b>				
<b>3,402,168</b>				
<b>18,544,923</b>				
<b>U.S. DEPARTMENT OF EDUCATION</b>				
<i>Passed through the Ohio Department of Developmental Disabilities</i>				
<i>Special Education - Grants for Infants and Families</i>				
Total Special Education - Grants for Infants and Families	H181A200024	84.181	62,807	62,807
			62,807	62,807
<b>TOTAL U.S. DEPARTMENT OF EDUCATION</b>				
<b>62,807</b>				
<b>62,807</b>				

**U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES**

<i>Passed through the Ohio Department of Job and Family Services</i>				
MaryLee Allen Promoting Safe and Stable Families Program	G-2223-06-0325	93.556	0	15,334
MaryLee Allen Promoting Safe and Stable Families Program	G-2223-11-6918	93.556	0	105,075
Total MaryLee Allen Promoting Safe and Stable Families Program			0	120,409
Temporary Assistance for Needy Families	G-2223-11-6918	93.558	0	1,945,913
Child Support Enforcement	G-2223-11-6919	93.563	0	716,882
CCDF Cluster				
Child Care and Development Block Grant	G-2223-11-6918	93.575	0	25,546
Total CCDF Cluster			0	25,546
Stephanie Tubbs Jones Child Welfare Services	G-2223-06-0325	93.645	0	1,895
Foster Care-Title IV-E	G-2223-11-6918	93.658	0	65,174
Adoption Assistance	G-2223-11-6918	93.659	0	307,673
<i>Passed through the Ohio Department of Job and Family Services</i>				
Social Services Block Grant	G-2223-11-6918	93.667	0	757,655
<i>Passed through the Ohio Department of Developmental Disabilities</i>				
Social Services Block Grant	316400065	93.667	0	83,416
Child Abuse and Neglect State Grants	G-223-06-0696	93.669	0	50,000
John H. Chafee Foster Care Program for Successful Transition to Adulthood	G-2223-11-6918	93.674	0	15,309
Elder Abuse Prevention Interventions Program	G-2223-11-6918	93.747	0	83,496
Children's Health Insurance Program	G-2223-11-6918	93.767	0	51,207
Medicaid Cluster				
Medical Assistance Program	G-2223-11-6918	93.778	0	809,660
Total Medicaid Cluster			0	809,660
Opioid STR	G-2223-06-0069	93.788	0	20,934
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			<b>0</b>	<b>5,055,169</b>
<b><u>U.S. DEPARTMENT OF HOMELAND SECURITY</u></b>				
<i>Passed through the Miami Valley Fire / EMS Alliance</i>				
National Urban Search and Rescue (US&R) Response System	EMW-2018-CA-USR-0021	97.025	0	15,639
<i>Passed through the Ohio Department of Public Safety Emergency Management Agency</i>				
Interagency Hazardous Materials Public Sector Training and Planning Grants	693JK31940044HMEP	20.703	0	3,761
Emergency Management Performance Grant			0	3,761
COVID-19 Emergency Management Performance Grant	EMC-2021-EP-00007	97.042	0	48,174
Emergency Management Performance Grant	EMC-2021-EP-00002	97.042	0	59,741
Total Emergency Management Performance Grant			-	107,915
<b>TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</b>			<b>0</b>	<b>127,315</b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<b>\$3,581,282</b>	<b>\$26,741,513</b>

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, 2022

#### NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Delaware County (the County) under programs of the federal government for the year ended December 31, 2022. 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). 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 Uniform Guidance 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 - SUBRECIPIENTS

The County passes certain federal awards received from the Ohio Department of Developmental Disabilities and U.S. Treasury to other governments or not-for-profit agencies (subrecipients). 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 those subrecipients achieve the award's performance goals.

#### NOTE E - 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 to lend money to eligible persons to rehabilitate homes. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the County, passed through the Ohio Development Services Agency. The Schedule reports loans made and administrative costs as disbursements on the Schedule. The County did not have any loans made or administrative costs in 2022. The cash balance on hand in the revolving fund as of December 31, 2022 was \$225,060. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans.

#### NOTE F - 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.

**DELAWARE COUNTY**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
2 CFR §200.515  
YEAR ENDED DECEMBER 31, 2022**

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

(d) (1) (i)	Type of Financial Statement Opinion	Unmodified
(d) (1) (ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d) (1) (ii)	Were there any significant deficiencies reported at the financial statement level (GAGAS)?	No
(d) (1) (iii)	Was there any reported material non-compliance at the financial statement level (GAGAS)?	No
(d) (1) (iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d) (1) (iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d) (1) (v)	Type of Major Programs' Compliance Opinion	Unmodified
(d) (1) (vi)	Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516 (a)?	No
(d) (1) (vii)	Major Programs (list): WIOA Cluster: WIOA – Adult Program WIOA – Youth Program WIOA – Dislocated Worker Formula Grant  Highway Planning and Construction Cluster: Highway Planning and Construction  COVID-19: Coronavirus State and Local Fiscal Recovery Funds  COVID-19: Emergency Rental Assistance Program  Social Services Block Grant	AL #s:  17.258 17.259 17.278  20.205  21.027  21.023  93.667
(d) (1) (viii)	Dollar Threshold: Type A/B Programs	Type A: >\$802,318 Type B: all others
(d) (1) (ix)	Low Risk Auditee under 2 CFR 200.520	No

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

**NONE**

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

**NONE**



# George Kaitsa Delaware County Auditor

## DELAWARE COUNTY

### SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS 2 CFR 200.511(b) DECEMBER 31, 2022

<b>Finding Number</b>	<b>Finding Summary</b>	<b>Status</b>	<b>Additional Information</b>
2021-001	Noncompliance and Material Weakness: Required Reporting for Emergency Rental Assistance Program	Corrective Action Taken and Finding is Fully Corrected	N/A





# Delaware County, Ohio Annual Comprehensive Financial Report

For the Year Ended December 31, 2022







## Introductory Section







# **Delaware County, Ohio**

## **Annual Comprehensive Financial Report For the Year Ended December 31, 2022**

### **George Kaitsa**

## **Delaware County Auditor**

Prepared by the Delaware County Auditor's Office

Seiji Kille – Chief Deputy Auditor

Brad Higgins – Administrator of Fiscal Services

#### **Financial Reporting Systems**

Tina Archangel – Accountant III

Julie Chappell – Accountant II

Dawn Hall – Accountant II

#### **Fiscal Specialist**

Sandy Fish  
Alice Oldham  
Crystal Murfield

#### **Payroll**

Linda O'Rourke  
Melissa McAllister  
Ashley Brittenham

**Delaware County, Ohio**  
 Annual Comprehensive Financial Report  
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**Delaware County, Ohio**  
 Annual Comprehensive Financial Report  
 For the Year Ended December 31, 2022  
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## George Kaitsa Delaware County Auditor

August 30, 2023

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

The Annual Comprehensive Financial Report for Delaware County for the year ended December 31, 2022, is hereby submitted. This report conforms to accounting principles generally accepted in the United States of America (GAAP) and provides full and complete disclosure of the financial position and operations of the County.

Management assumes full responsibility for the completeness and reliability of the information contained in this report based upon a comprehensive framework of internal control that has been established. Such controls are designed to ensure that the assets of the County are protected from loss, theft, or misuse and to ensure the reliability of financial records for preparing financial statements. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that the cost of internal controls should not exceed the benefits likely to be derived from their implementation. In addition, the evaluation of costs and benefits require estimates and judgments to be made 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, 2022, rendered by Rea & Associates, Inc. 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 22.9 percent from 174,214 in the 2010 census to 214,124 in the 2020 census. The estimated population in 2022 was 226,296. 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 the expenditures of County funds.

The County Auditor serves as the chief fiscal officer for the County and tax assessor for all political subdivisions within the County. As chief fiscal officer, the Auditor ensures that no County contract or obligation is made without his certification that funds are appropriated and 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 to 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 custodial 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 56 percent to over \$9.56 billion between tax years 2013 and 2022.

Delaware County has been the number one fastest growing county in the state of Ohio by percentage of growth from 2012-2022. 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 4.4 percent, Delaware County's 2022 average unemployment rate stood at 2.6 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, McGraw Hill, Meijer Limited Partnership, PPG Industries, and American Showa are examples. The public school systems, the County, and OhioHealth (Grady Memorial Hospital) also provide a stable base of employment.

J.P. Morgan Chase and Co. remains the County's largest employer located 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 Polaris Fashion Place, Central Ohio's largest retail mall with five 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 65,000 square feet golf and entertainment center and IKEA, a 354,000 square feet home furnishing retailer are located in the Polaris area just east of Interstate 71. In addition, the Simon Property Group and Tanger Factory Outlet Center, a 350,000 square foot 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.

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, Ohio**

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 renovation of the North Campus of the former Delaware Area Career Center as the Byxbe Service 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 light debt burden.

# **Delaware County, Ohio**

## **RELEVANT FINANCIAL POLICIES**

The County strives 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 and 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. 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 County Engineer's Office continues to address the traffic congestion on some of the main traffic corridors in the County, namely, South Old 3C Highway, Lewis Center, and Home Road. Nearly \$200 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.

To accommodate the increasing facility needs, the County has purchased and is in the renovation phase of the former 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 consolidation of this vocational school into a new regional campus. This multi-year project will include the offices of the Sheriff's Administration, Engineer, Regional Sewer District, Code Compliance, Regional Planning, Soil and Water Conservation District and the OSU Co-operative Extension Service.

The Delaware County Regional Sewer District has begun one of the first public-sector projects in the state to use an innovative design and construction process. This process has enabled the county to expand the project capacity by more than 20% while remaining within the original cost estimate for this project. The Olentangy Environmental Control Center (OECC) Renewal Project is a keystone

## Delaware County, Ohio

element in a system-wide master plan adopted by the Delaware County Commissioners in 2017. It is being rebuilt and expanded to handle the increasing demand for sewer service in Liberty and Orange townships and in key growth corridors along Sawmill Parkway and US Route 23.

Delaware County's Emergency Medical Services Department (DCEMS) has been named the Dick Ferneau National EMS System of the Year for 2022. DCEMS also earned another three years of accreditation from the Commission on Accreditation of Ambulance Services (CAAS), an independent accrediting agency for the industry. DCEMS is the only CAAS-accredited agency in Central Ohio and one of just five to be accredited statewide.

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 Annual Comprehensive Financial Report for the year ended December 31, 2021. This was the thirtieth 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 Annual Comprehensive Financial Report that satisfies both generally accepted accounting principles and applicable legal requirements.

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

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

Respectfully submitted,



George Kaitsa  
Delaware County Auditor



# DELAWARE COUNTY *Ohio*

## Elected Officials

### **Board of Commissioners**

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

### **Auditor**

George Kaitsa

### **Clerk of Courts**

Natalie Fravel

### **Coroner**

Dr. Mark Hickman

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

David Gormely  
James Schuck

### **Court of Common Pleas – Probate/Juvenile**

David Hejmanowski

### **Court of Common Pleas – Domestic Relations**

Randall Fuller

### **Engineer**

Chris Bauserman

### **Prosecutor**

Melissa Schiffel

### **Recorder**

Melissa Jordan

### **Sheriff**

Russell Martin

### **Treasurer**

Donald Rankey, Jr.



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

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**Delaware County  
Ohio**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

December 31, 2021

*Christopher P. Morrill*

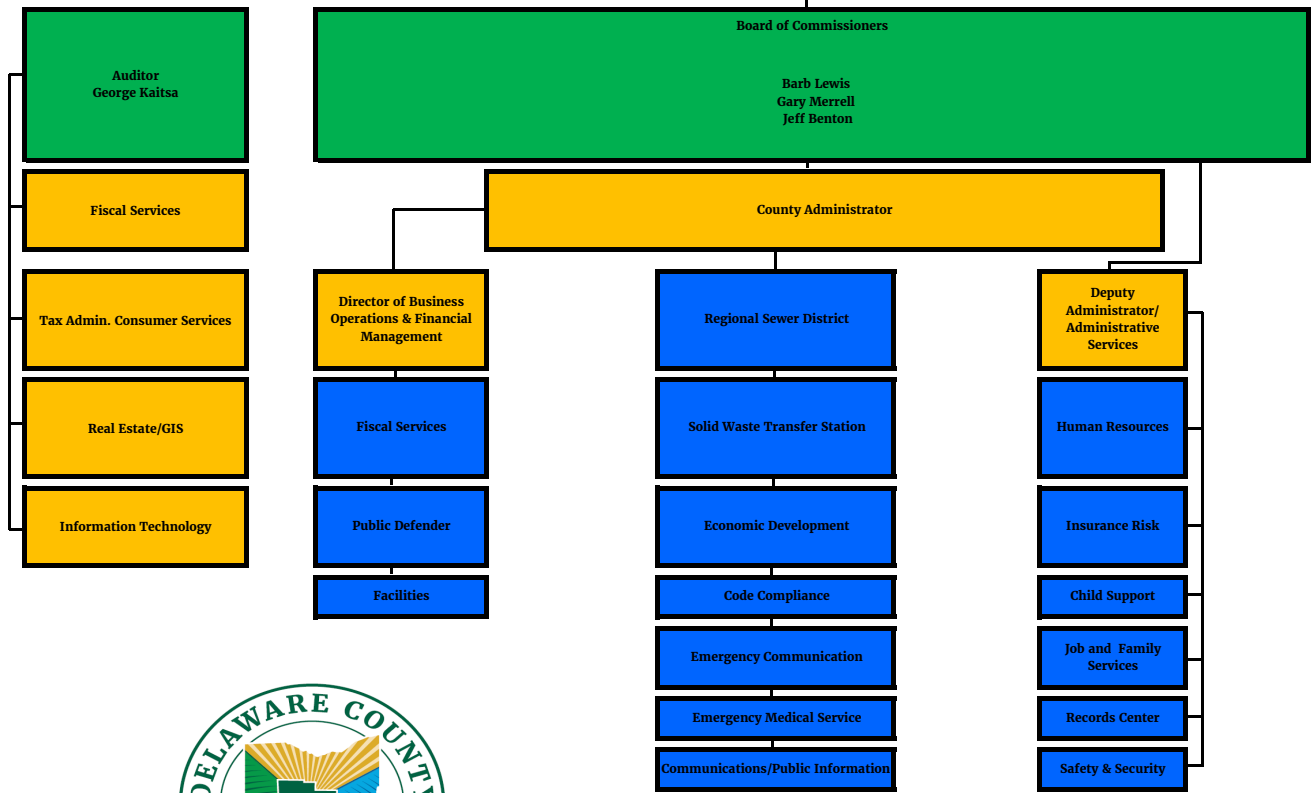
Executive Director/CEO



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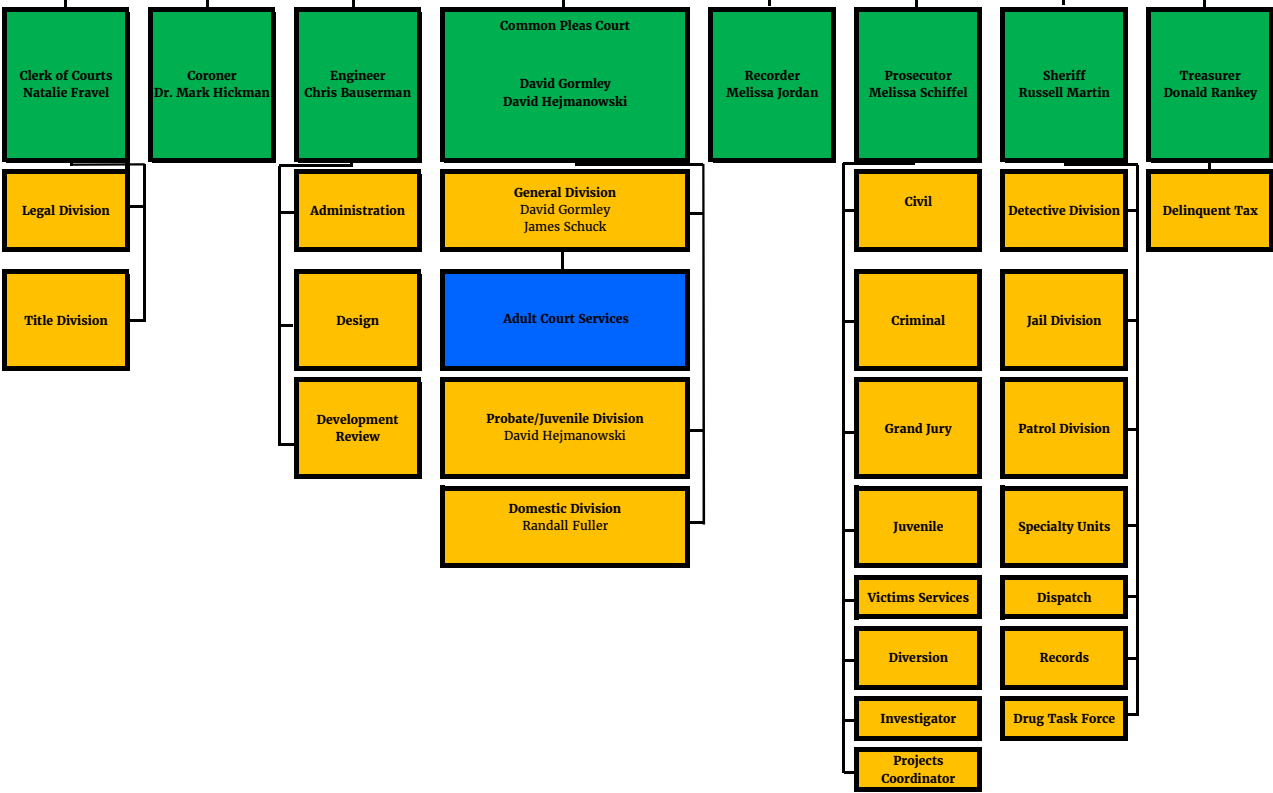
Delaware County

Citizens of



# Government Organizational Chart

## Delaware County



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

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

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## Financial Section



## INDEPENDENT AUDITOR'S REPORT

Delaware County  
145 North Union Street  
Delaware, Ohio 43015

### Report on the Audit of the Financial Statements

#### *Opinions*

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Delaware County, Ohio (the County), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, American Rescue Plan, and Developmental Disabilities Funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Delaware County Transportation Improvement District, which represents 30 percent, 26 percent, and 74 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units as of December 31, 2022, and the respective changes in financial position thereof for the year then ended. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Delaware County Transportation Improvement District, is based solely on the report of other auditors.

#### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and schedules of net pension and other post-employment benefit liabilities and pension and other post-employment benefit contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information 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 GAAS. In our opinion, the combining and individual fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

***Other Information***

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.



**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated August 30, 2023 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's 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 County's internal control over financial reporting and compliance.

*Rea & Associates, Inc.*

Rea & Associates, Inc.  
Gahanna, Ohio  
August 30, 2023

**Delaware County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2022  
Unaudited

The management's discussion and analysis of Delaware County's (the "County") financial performance provides an overview of the County's financial activities for the year ended December 31, 2022. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review the transmittal letter, notes to the basic financial statements and the basic financial statements to enhance their understanding of the County's financial performance.

**Financial Highlights**

Key financial highlights for 2022 are as follows:

- The total net position of the County increased \$85.7 million. Net position of governmental activities increased \$53.8 million, which represents a 12.44% increase from 2021's net position. This is primarily due to decreased in net pension from prior year. Net position of business-type activities increased \$31.8 million, which represents a 9.17% increase from the 2021's net position. This is primarily due to the decrease in net pension from prior year and an increase in capital contributions received from developers.
- General revenues accounted for \$136.8 or 61.77% of total governmental activities revenue. Program specific revenues accounted for \$84.6 million or 38.23% of total governmental activities revenue. Sales tax revenue has grown approximately 6.93 % over the past year and makes up the largest portion (63.86 %) of general revenues.
- The County had \$160.9 million in expenses related to governmental activities; \$84.6 million of these expenses were offset by program specific charges for services, grants or contributions. General revenues (primarily taxes) of \$136.8 million were adequate to provide for these programs.
- The General Fund, the County's largest major governmental fund, had revenues and other financing sources of \$134.1 million in 2022. The general fund had expenditures and other financing uses of \$133.3 million in 2022. The net change in fund balance was an increase of \$854 thousand.
- The County's Developmental Disabilities fund, a major governmental fund, had revenues of \$23.4 million in 2022. The Developmental Disabilities fund had expenditures of \$21.3 million in 2022. The net change in fund balance was an increase of \$2.1 million or 5.19% from 2021 to 2022.
- Net position for the business-type activities, which are made up of the Delaware County Regional Sewer District, Delaware County Transfer Station and Storm Water Systems, increased in 2022 by \$31.8 million or 9.17% from last year's net position.
- In the General Fund, final appropriations were \$15.2 million greater than actual expenditures. These variances are a result of the County's conservative budgeting process and prudent financial management.

**Delaware County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2022  
Unaudited

**Using the Basic Financial Statements (BFS)**

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

The statement of net position and the statement of activities provide information about the activities of the County as a whole, presenting both an aggregate view of the County's finances and a longer-term view of those finances. Fund financial statements provide a greater level of detail. For governmental funds, these statements tell how services were financed in the short-term and what remains for future spending. The fund financial statements also look at the County's most significant funds with all other non-major funds presented in total in one column. The County's major governmental funds are the General, American Rescue Plan, Developmental Disabilities, Capital Improvement Reserve and Evans Farm TIF funds.

**Reporting the County as a Whole**

***Statement of Net Position and the Statement of Activities***

The Statement of Net Position and the Statement of Activities answer the question, "How did we do financially during 2022?" These statements include *all assets, deferred outflows, liabilities, deferred inflows, revenues and expenses* using the *accrual basis of accounting* similar to the accounting used by most private-sector companies. This basis of accounting will take into account all of the current year's revenues and expenses regardless of when cash is received or paid.

The Statement of Net Position and the Statement of Activities reflect how the County performed financially during 2022. 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.

These two statements report the County's net position and changes in net position. This change in net position is important because it tells the reader that, for the County as a whole, the financial position of the County has improved or diminished. The cause of this change may be the result of many factors, some financial, some not. Non-financial factors include the County's property tax base, current property tax laws in Ohio restricting revenue growth, facility condition, and other factors.

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

Governmental activities – most of the County's programs and services are reported here including general government (legislative and executive, and judicial), public safety, public works, health and human services, and interest and fiscal charges. These services are primarily funded by property and sales taxes and from intergovernmental revenues, including federal and state grants and other shared revenues.

Business-type activities – these services are provided on a charge for goods or services basis to recover all or a significant portion of the expenses of the goods or services provided. The County's sanitary engineer, solid waste transfer, and storm water systems are reported here.

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

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**Reporting the County's Most Significant Funds**

***Fund Financial Statements***

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

The County's major governmental funds are the General Fund, American Rescue Plan, Developmental Disabilities, Capital Improvement Reserve and Evans Farm TIF. The County's major enterprise fund is the Sanitary Engineer fund. The analysis of the County's major governmental and proprietary funds begins on page 19.

***Governmental Funds***

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

Because the focus of the governmental funds is narrower than 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.

The County maintains a multitude of individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures, and changes in fund balance for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining elsewhere in this report. The basic governmental fund financial statements can be found on pages 28-34 and the budgetary statements for the general and major special revenue funds can be found on pages 35-37 of this report.

***Proprietary Funds***

The County has two types of proprietary funds. Enterprise funds use the accrual basis of accounting, the same as that used for the Business-Type Activities on the government-wide financial statements. The internal service fund is an accounting device used to accumulate and allocate costs internally among the County's other programs and activities. The basic proprietary fund financial statements can be found on pages 38-41 of this report.

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***Fiduciary Funds***

Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected on the government-wide financial statements because the resources from these funds are not available to support the County's programs. These funds also use the accrual basis of accounting. The basic fiduciary fund financial statements can be found on pages 42-43 of this report.

***Notes to the Financial Statements***

The notes provide additional information that is essential to a full understanding of the data provided in the governmental-wide and fund financial statements. These notes to the basic financial statement can be found on pages 44-112 of this report.

***Required Supplementary Information (RSI)***

The RSI contains information regarding the County's proportionate share of the Ohio Public Employee Retirement System's (OPERS) net pension liability/net pension asset, net OPEB asset and the County's schedule of contribution to OPERS. The RSI can be found on pages 114 - 121 of this report.

***Government-Wide Financial Analysis***

The government-wide financial statements include not only the County itself (known as the primary government), but also legally separate government organizations for which the County is financially accountable. Financial information for the component units are reported separately from the financial information presented for the primary government itself. The government-wide financial statements can be found on pages 24 - 27 of this report.

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

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**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

Table 1 provides a summary of the County's net position for 2022 and 2021.

Table 1  
Net Position  
(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
<u>Assets</u>						
Current and Other Assets	\$317,509	\$301,745	\$124,147	\$102,774	\$441,656	\$404,519
Pension	1,902	1,427	124	102	2,026	1,529
Capital Assets, Net	414,983	389,220	288,317	277,169	703,300	666,389
Total Assets	<u>734,394</u>	<u>692,392</u>	<u>412,588</u>	<u>380,045</u>	<u>1,146,982</u>	<u>1,072,437</u>
<u>Deferred Outflows of Resources</u>						
Deferred Charge on Refunding	422	452	56	112	478	564
Pension	16,346	11,478	1,067	824	17,413	12,302
OPEB	758	5,279	50	379	808	5,658
Total Deferred Outflows of Resources	<u>17,526</u>	<u>17,209</u>	<u>1,173</u>	<u>1,315</u>	<u>18,699</u>	<u>18,524</u>
<u>Liabilities</u>						
Current and Other Liabilities	45,275	37,226	10,036	4,551	55,311	41,777
Long-Term Liabilities						
Pension	34,763	58,448	2,269	4,197	37,032	62,645
Other Amounts	91,764	94,367	18,581	21,819	110,345	116,186
Total Liabilities	<u>171,802</u>	<u>190,041</u>	<u>30,886</u>	<u>30,567</u>	<u>202,688</u>	<u>220,608</u>
<u>Deferred Inflows of Resources</u>						
Property Taxes	34,510	37,544	0	0	34,510	37,544
Lease	178	0	0	0	178	0
Payment in Lieu of Taxes	2,998	1,855	0	0	2,998	1,855
Pension	42,733	25,721	2,790	1,847	45,523	27,568
OPEB	12,946	21,536	845	1,546	13,791	23,082
Total deferred inflows of Resources	<u>93,365</u>	<u>86,656</u>	<u>3,635</u>	<u>3,393</u>	<u>97,000</u>	<u>90,049</u>
<u>Net Position</u>						
Net Investment in Capital Assets	335,988	306,147	270,370	255,896	606,358	562,043
Restricted	111,737	99,180	4,569	4,569	116,306	103,749
Unrestricted	39,028	27,576	104,301	86,934	143,329	114,510
Total Net Position	<u>\$486,753</u>	<u>\$432,903</u>	<u>\$379,240</u>	<u>\$347,399</u>	<u>\$865,993</u>	<u>\$780,302</u>

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The net pension asset/liability and the net other postemployment benefits (OPEB) asset represent significant liabilities and assets reported by the County at December 31, 2022. The net pension asset/liability is reported pursuant to Governmental Accounting Standards Board (GASB) Statement 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27." The net other postemployment benefits (OPEB) asset is reported pursuant to GASB Statement 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions." For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension asset/liability, and net OPEB asset to the reported net position and subtracting deferred outflows related to pension and OPEB and the net pension/OPEB assets.

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

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

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

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

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

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

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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. 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 is satisfied, this liability is separately identified within the long-term liability section of the Statement of Net Position.

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

As indicated earlier, net position may serve over time as a useful indicator of County's financial position. Overall, the County's financial position increased in 2022. The net position in Governmental Activities increased by 12.44% while Business-Type Activities increased by 9.17%.

For governmental activities, assets increased due to additions to nondepreciable capital assets including construction in progress related to renovations to the County's new facility called the Byxbe Campus, which will provide working space for the Engineer's Office, Sheriff's Office, Regional Sewer District, Code Compliance Department, Delaware County Regional Planning Commissioner, Delaware Soil and Water Conservation District, and OSU Extension Services. Also, the County reported an increase in net pension and OPEB assets due to a change in assumptions used by the Ohio Public Employees Retirement System (OPERS) as required by GASB 68 & 75.

In business-type activities, assets increased from 2021 to 2022. The primary reason for this increase was due to improvements made to the Lower Alum Creek Reclamation Facility and Lower Scioto Water Reclamation Facility during 2022. Also, the completion of the Peachblow Pump Station caused depreciable capital assets, net to increase. Additionally, the County reported an increase in due from other governments because the County was awarded a grant from the Ohio Water Development Authority (OWDA) for the purpose of making improvements to the Olentangy Environmental Control Center.

A significant portion of the County's net position reflects its investment in capital assets (e.g. land, buildings and improvements, infrastructure, machinery and equipment, construction in progress and leased building and equipment) less accumulated depreciation and any related outstanding debt that had been used to acquire those assets. As the County's investment in its capital assets is reported net of related debt, the resources needed to repay this debt must be provided from other sources since capital assets cannot be used to liquidate these liabilities.

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



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Long-term liabilities decreased primarily due to the elimination of a net pension liability from 2021 to 2022. These liabilities are outside of the control of the County. The County contributes its statutorily required contributions to the pension systems; however, the pension systems collect, hold and distribute pensions and OPEB to County employees, not the County. The pension liability will fluctuate annually due to a number of factors including investment returns, actuarial assumptions used, and the County's proportionate share of net pension and net OPEB costs.

As a result, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability and the net pension and OPEB assets to the reported net position and subtracting deferred outflows related to pension and OPEB and the net OPEB asset. Had the County not applied the requirements of GASB 68 and GASB 75, the unrestricted net position for the governmental activities and business-type activities would have been as follows for 2022 and 2021:

Table 2  
Net Position Change Due to Implementation of GASB 68 & 75  
(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Unrestricted net position (with GASB 68/GASB 75)	\$39,029	\$27,576	\$104,301	\$86,934	\$143,330	\$114,510
<u>GASB 68 calculations:</u>						
Add-Deferred Inflows-pension	42,733	25,721	2,790	1,847	45,523	27,568
Add-Net Pension Liability	34,763	58,448	2,269	4,197	37,032	62,645
Less-Deferred Outflows-Pension	(16,346)	(11,478)	(1,067)	(789)	(17,413)	(12,267)
Less-Net Pension Asset	(1,902)	(1,427)	(124)	(102)	(2,026)	(1,529)
<u>GASB 75 Calculations:</u>						
Add: Deferred Inflows-OPEB	12,946	21,536	845	1,546	13,791	23,082
Add (Less): Net OPEB Asset	(12,530)	(7,036)	(818)	(505)	(13,348)	(7,541)
Less: Deferred Outflows-OPEB	(758)	(5,279)	(50)	(414)	(808)	(5,693)
Unrestricted net position (without GASB 68/GASB 75)	<u>\$97,935</u>	<u>\$108,061</u>	<u>\$108,146</u>	<u>\$92,714</u>	<u>\$206,081</u>	<u>\$200,775</u>

As illustrated above, removal of the unfunded liability of the pension plans results in a significantly higher unrestricted net position. In the state of Ohio there is no legal means to enforce the unfunded liability of the pension plan against the County. Respectively the County also has no right to the OPEB Asset or Net Pension Asset.

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Table 3 reflects the changes in net position for 2022 and 2021:

Table 3  
Changes in Net Position  
(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Revenues						
Program Revenues						
Charges for Services	\$35,523	\$37,961	\$22,140	\$20,393	\$57,663	\$58,354
Operating Grants, Contributions, and Interest	46,790	32,803	0	0	46,790	32,803
Capital Grants and Contributions	2,314	93	20,928	19,515	23,242	19,608
Total Program Revenue	<u>84,627</u>	<u>70,857</u>	<u>43,068</u>	<u>39,908</u>	<u>127,695</u>	<u>110,765</u>
General Revenue						
Property Taxes	38,683	41,615	0	0	38,683	41,615
Payment in Lieu of Taxes	2,130	1,164	0	0	2,130	1,164
Hotel and Motel Tax	2,022	1,506	0	0	2,022	1,506
Sales Taxes	87,331	81,670	0	0	87,331	81,670
Grants and Entitlements	8,930	9,697	0	0	8,930	9,697
Interest	(4,562)	(1,340)	0	0	(4,562)	(1,340)
Other	2,221	4,647	294	19	2,515	4,666
Total General Revenues	<u>136,755</u>	<u>138,959</u>	<u>294</u>	<u>19</u>	<u>137,049</u>	<u>138,978</u>
Total Revenues	<u>221,382</u>	<u>209,816</u>	<u>43,362</u>	<u>39,927</u>	<u>264,744</u>	<u>249,743</u>
General Government						
Legislative and Executive	37,328	30,615	0	0	37,328	30,615
Judicial	11,872	7,772	0	0	11,872	7,772
Public Safety	45,045	27,140	0	0	45,045	27,140
Public Works	33,449	20,414	0	0	33,449	20,414
Health	19,792	17,860	0	0	19,792	17,860
Human Services	10,208	6,985	0	0	10,208	6,985
Interest and Fiscal Charges	3,156	3,110	0	0	3,156	3,110
Sanitary Engineer	0	0	17,615	15,657	17,615	15,657
Solid Waste Transfer Station	0	0	110	74	110	74
Storm Water Phase II	0	0	479	167	479	167
Total Expenses	<u>160,850</u>	<u>113,896</u>	<u>18,204</u>	<u>15,898</u>	<u>179,054</u>	<u>129,794</u>
Transfer	(6,682)	0	6,682	0	0	0
Excess of Revenue Over Expenses	53,850	95,920	31,840	24,029	85,690	119,949
Net Position at Beginning of Year	<u>432,904</u>	<u>336,984</u>	<u>347,400</u>	<u>323,371</u>	<u>780,304</u>	<u>660,355</u>
Net Position at End of Year	<u>\$486,754</u>	<u>\$432,904</u>	<u>\$379,240</u>	<u>\$347,400</u>	<u>\$865,994</u>	<u>\$780,304</u>

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**Governmental Activities**

During 2022, the County experienced an overall increase in governmental activities net position of 12.44%. Revenues generated were \$221.4 million and expenses from all programs were \$160.9 million resulting in a surplus for the year of \$53.8 million. As previously stated, the requirement that the County recognize a pension liability of over \$34.8 million distorts the County's net position and unrestricted net position.

Explanations for other between-year fluctuations are as follows:

- The amount of property tax revenue in 2022 decreased from 2021 due to a reduction in levies collections related to the Board of Developmental Disabilities. One of levies for the Board of Developmental Disabilities was not renewed and another levy was renewed with a decrease in rate in 2022.
- Continued growth in Delaware County population has allowed the sales tax revenue to increase significantly.
- The County's capital assets increased due to several multi-year infrastructure projects for the replacement of County roads, bridges and traffic signals, as well as the renovation of the Byxbe Campus building and Social Services complex.
- Capital Grants and contributions increased due to the receipt of American Rescue Plan Act (ARPA) revenue which was used primarily for personnel cost.

**Business-Type Activities**

The net position for Business-Type Activities increased \$31.8 million or 9.17%.

Explanations for between-year fluctuations are as follows:

- Charges for services increased in the Sanitary Engineer Fund due to additional sewer connections.
- The amount reported as due from other governments increase due to a grant awarded to the County from the OWDA for the purpose of making improvements to the Olentangy Environmental Control Center.

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Table 4, indicates the total cost of services and the net cost of services for governmental activities. The Statement of Activities reflects the cost of program services and the charges for services, grants, and contributions offsetting those services. The net cost of services identifies the cost of those services supported by tax revenues and unrestricted intergovernmental revenues.

Table 4  
Governmental Activities  
(In Thousands)

	Total Cost of Services		Net Cost of Services	
	2022	2021	2022	2021
General Government				
Legislative and Executive	\$37,328	\$30,615	\$13,195	\$4,906
Judicial	11,872	7,772	8,624	4,730
Public Safety	45,045	27,140	17,843	13,777
Public Works	33,449	20,414	16,199	3,991
Health	19,792	17,860	15,662	13,703
Human Services	10,208	6,985	1,544	(1,178)
Interest and Fiscal Charges	3,156	3,110	3,156	3,110
Total Expenses	<u>\$160,850</u>	<u>\$113,896</u>	<u>\$76,223</u>	<u>\$43,039</u>

The total cost of services increased by \$47.0 million and net cost of services increased by \$33.2 million from 2021 to 2022. Expense related to public safety increased during 2022. This increase is attributable to the County spending money received from the ARPA program. Additionally, expenditures increased due to road and infrastructure improvements.

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

	Total Cost of Services		Net Cost of Services	
	2022	2021	2022	2021
General Government				
Legislative and Executive	\$41,375	\$39,978	\$17,242	\$14,270
Judicial	14,135	12,893	10,889	9,853
Public Safety	55,310	52,311	28,108	38,949
Public Works	34,840	24,305	17,589	7,883
Health	21,634	22,318	17,505	18,161
Human Services	11,749	10,629	3,084	2,468
Interest and Fiscal Charges	3,156	3,110	3,156	3,110
<b>Total Expenses</b>	<b>\$182,199</b>	<b>\$165,544</b>	<b>97,573</b>	<b>\$94,694</b>

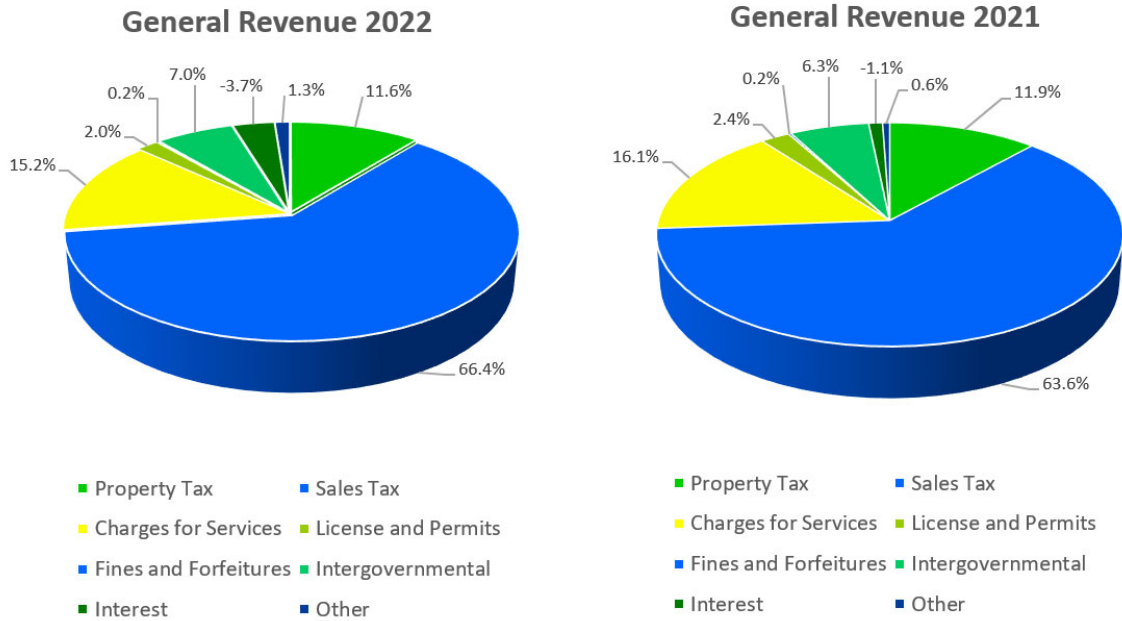
Removal of GASB 68 and 75 Pension/OPEB Costs presented above shows the County's total expenses increased approximately \$21.5 million or 13.41%, while the net cost of service increased by \$21.5 million or 28.3%. The Legislative and Executive program consists of costs associated with the general administration of County government including the services of the County Commissioners, Auditor, Treasurer, Recorder, and Prosecutor. The Judicial program accounts for cost associated with the administration of the County's court system. The cost associated with the operation of the County Jail, Sheriff's Department, and Emergency Medical Services Department is accounted for in the Public Safety program. The Public Works program accounts for costs associated with the operations of the County Engineer. The Health program primarily accounts for costs associated services for Developmental Disabilities. The Human Services program accounts for costs associated with Child Support, Child Welfare, and the Job and Family Services Department. The increase was primarily due to the prior year; the County was awarded COVID-19 grants in 2021, which offset the COVID expenses for the Public Safety and Health. These grants did not exist in 2022. Also, the increase in cost was primarily due to increased expenses associated with several ongoing infrastructure projects prompted by the County addressing traffic congestion due to population growth.

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**GOVERNMENTAL FUNDS FINANCIAL ANALYSIS**

The County's major governmental funds are the General Fund, American Rescue Plan, Developmental Disabilities, Capital Improvement Reserve and Evans Farm TIF Fund.

The following graphs below present the County's General Fund revenue for 2022 and 2021.



Overall, the County's general fund balance increased by \$854 thousand or 0.9%. During 2022 revenues increased primarily due to an increase sales tax revenue collected. Expenditures decreased due to grant revenue related the ARPA Program being use for public safety expenditures. Also, the County transferred out large amounts to the Capital Improvement Reserve fund for capital improvements include the Judicial Office Suite construction and renovations made to the Willis Building.

Developmental Disabilities special revenue fund experienced a decrease in revenue from 2021 to 2022 in the amount of \$5.6 million or 19.26%. This was due to decrease in a reduction in tax revenue to be collected based on a reduction of milage approved by the voters in the fall of 2020.

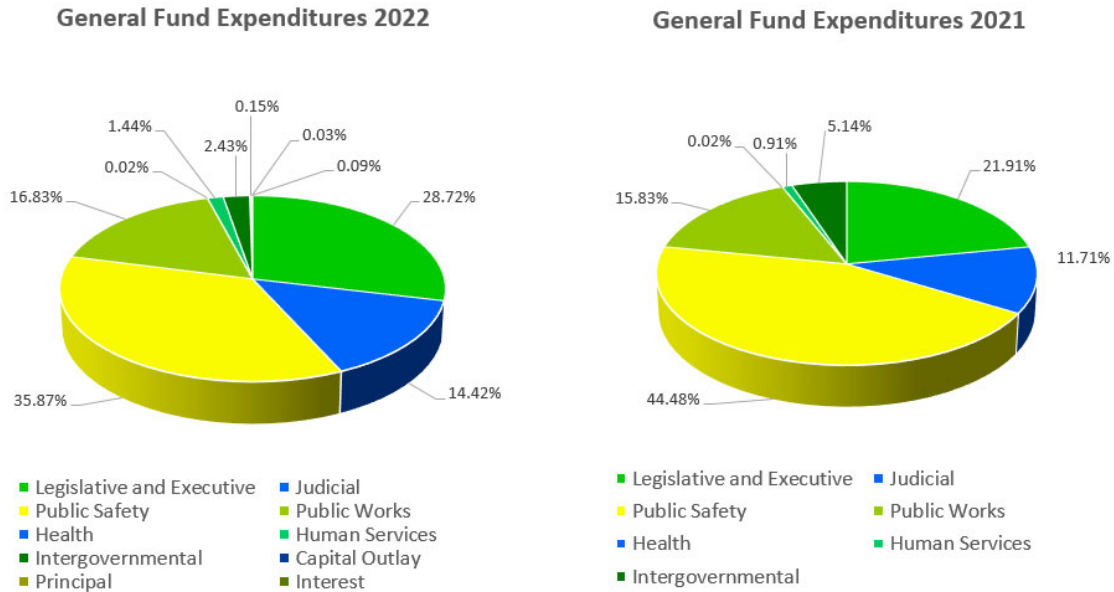
The revenue in the American Rescue Plan special revenue fund increased by \$15.1 million or 100% from 2021 to 2022. This increase in revenue represents grant revenue due to the County from the ARPA program.

There was no revenue collected in the Capital Improvement Reserve capital project fund during 2022.

There was no revenue collected in the Evans Farm TIF capital project fund during 2022.

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The following graphs below present the County's General Fund expenditures for 2022 and 2021.



Overall, expenditures decreased \$11.3 million or 11.55% in the General fund from 2021 to 2022. The County was reimbursed for expenditures related to public safety through the American Rescue Plan grant during 2022. Therefore, these expenditures that typically would have been paid for with General fund dollars were paid for with grant funds in the special revenue funds.

Fund balance in the Developmental Disabilities special revenue fund increased by \$2.13 million or 5.19%. This was primarily due to reduction of operating expenditures.

Expenditures in the American Rescue Plan special revenue fund increased by \$15.1 million from 2021 to 2022 due to the receipt of grant funds during 2022.

The Capital Improvement Reserve capital project fund expenditures stayed consistent between 2021 and 2022. Activity in the fund was similar between the years.

Evans Farm TIF capital project fund balance decreased \$6.9 million or 64.41% from 2021 to 2022 due to increased capital improvement expenditures made to Lower Alum Creek Reclamation Facility and Peachblow Pump Station.

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**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 a \$31.6 million increase in net position primarily from contributions from developers.

The Solid Waste Transfer Station Fund continues to collect sufficient fees from its contract with the operators of the transfer station to support its operation. The fees are used to maintain and upgrade the transfer station. The total increase in net position from the previous year was \$179.5 thousand or 5.88%.

Net position in the Storm Water Phase II Fund increased by \$89.5 thousand or 13.96%. Revenues increased slightly from the previous year. Expenditures increased as well due to increased personal costs.

**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.

Actual expenditures were \$15.2 million less than the final budget. The majority of this variance occurred in the public safety function in the General Fund due to a reduction in grant revenue from the previous year that was used to pay Emergency Medical Service and Sheriff Office personnel costs. The public works function expense decreased due to public works projects being expensed from TIF funds instead of the General Fund. The County has several TIFs that are used to pay for infrastructure costs in the TIF area to have smart and responsible growth.

Actual revenues collected in the General Fund were \$7.04 million more than the final budgeted revenue. The variance was primarily caused by sales tax revenue which exceeded the final revenue budget by \$7.35 million due to the growth and popularity of the County. Additionally, the County experienced an increase in local government and casino revenue collection in 2022 which caused a \$1.72 million variance between final budget and actual revenue.

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

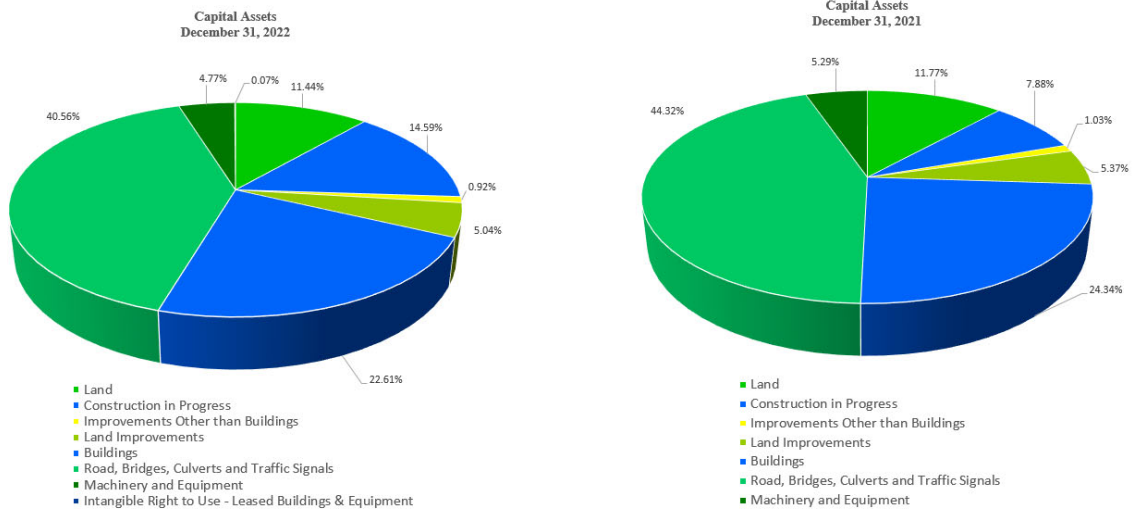
***Capital Assets***

The County's net investment in capital assets for Governmental and Business-Type Activities as of December 31, 2022, was \$336.0 million and \$270.4 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; sewer lines; and the intangible right to use leased buildings and equipment. The County had a significant amount of ongoing construction in progress within Governmental Activities during 2022. Construction in progress in Governmental Activities increased \$29.9 million in 2022. In Business-Type Activities, construction in progress decreased \$5.4 million due to the completion of Lower Alum Creek Reclamation Facility Improvements and completion of Peachblow Pump station and various other improvements. In addition, sanitary sewer lines were donated by developers, in the amount of \$6.4 million.

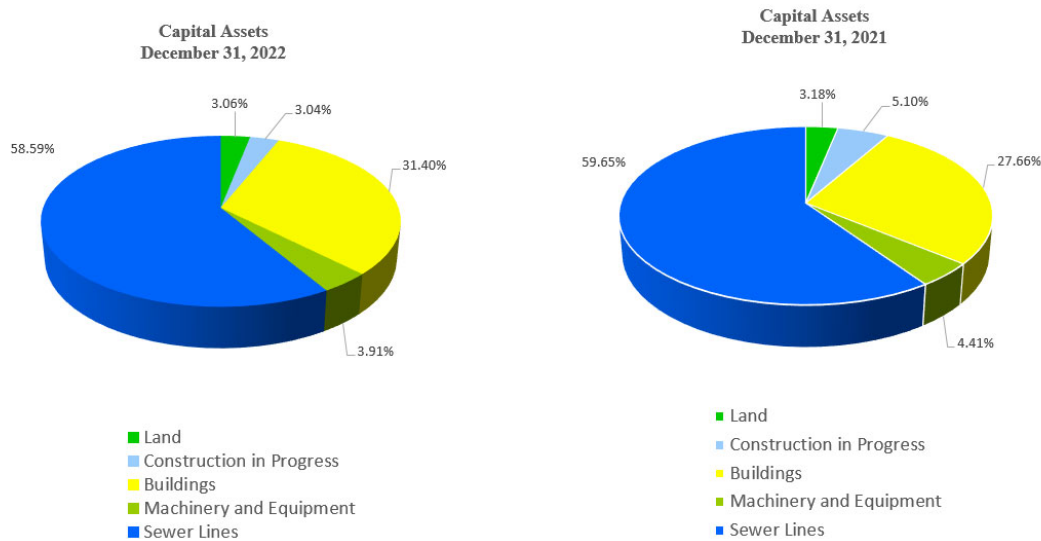


**Delaware County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2022**  
**Unaudited**

The following graphs show the breakdown of Governmental Type Activities capital assets, net of accumulated depreciation/amortization by category at December 31, 2022 and December 31, 2021. 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, 2022 and December 31, 2021. See Note 10 in the notes to the financial statement for more detail on the County's capital assets.



**Delaware County, Ohio**  
 Management's Discussion and Analysis  
 For the Year Ended December 31, 2022  
 Unaudited

**Debt Administration**

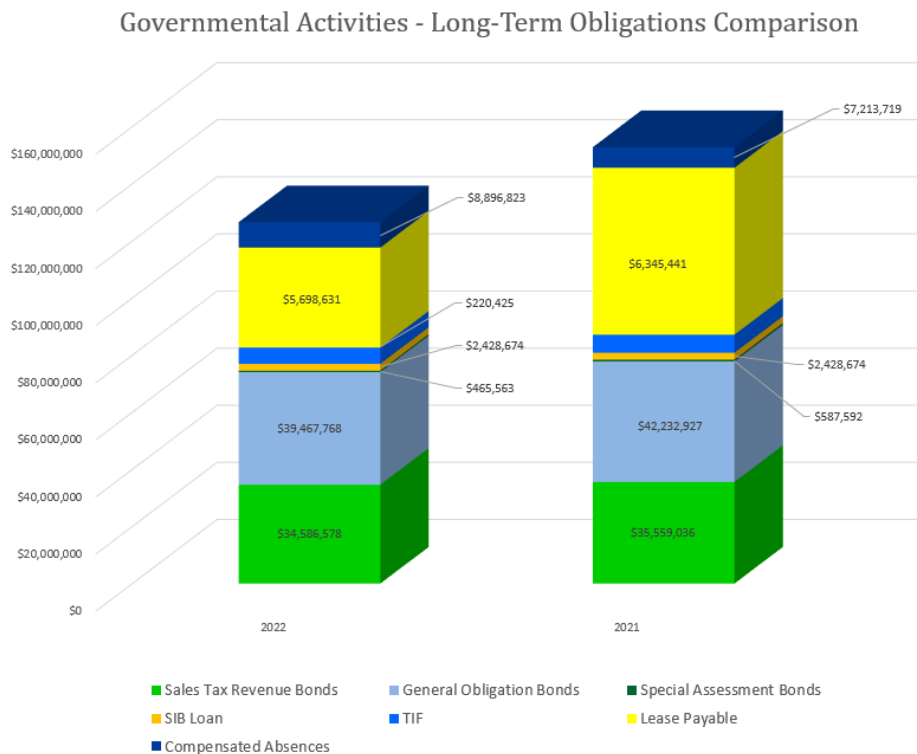
The County's debt administration has remained stable as expected and is within all its legal debt limitations. Delaware County has been given the highest credit rating possible of "AAA". The County's rating is based on financial management, debt burden and other economic factors.

**Governmental Activities Debt**

At December 31, 2022, the County had outstanding long-term debt in the amount of \$82.6 million. Of this amount \$34.6 million is sales tax revenue bonds; \$39.5 million in general obligation bonds backed by the full faith and credit of the County; \$465.6 thousand is special assessment bonds for which the County is liable in the event of default by the property owners subject to the assessment; \$2.48 million is State Infrastructure Bank/ODOT Loan; and \$5.70 million is debt related to TIF agreements that were entered into during prior years.

Additionally, the County has long-term debt related to net pension liability and compensated absences payable. 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, 2022 versus December 31, 2021 is depicted in the chart below. See Note 18 in the notes to the financial statements for more detail on the County's Governmental Activities long-term obligations.



**Delaware County, Ohio**  
 Management's Discussion and Analysis  
 For the Year Ended December 31, 2022  
 Unaudited

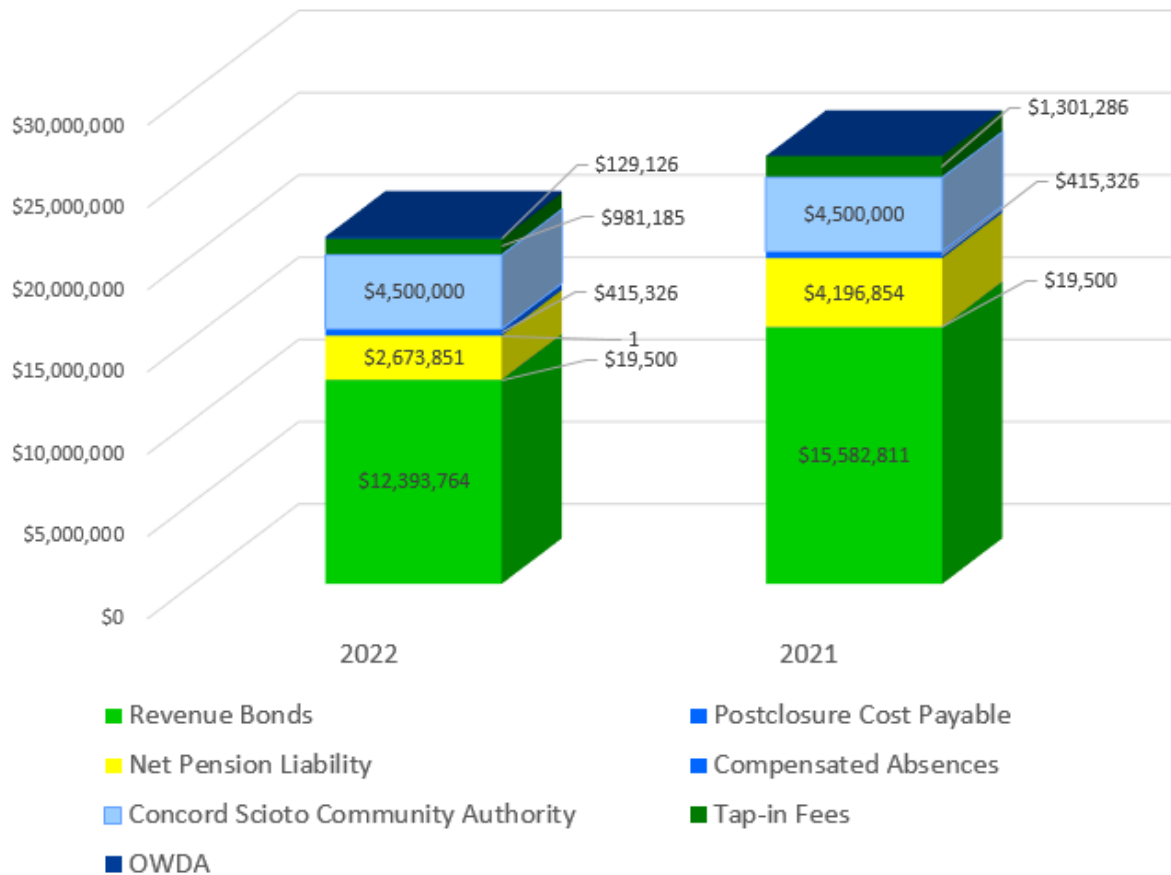
**Business-type Activities Debt**

At December 31, 2022, the County had outstanding long-term debt in the amount of \$17.8 million. Of this amount \$12.4 million is revenue bonds. Repayment of the bonds is secured by the sanitary user fees generated from County services. \$129 thousand in new debt was issued with OWDA for improvement costs at the Olentangy Environmental Control Center. This debt will be paid with revenue from the sewer facility.

Additionally, the County has long-term debt related to net pension liability, compensated absences payable, Concord Scioto Community Authority payable, tap-in fees and post closure cost payable. 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, 2022 versus December 31, 2021 is depicted in the chart below. See Note 18 in the notes to the financial statements for more detail on the County's Business-Type Activities long-term obligations.

**Business-Type Activities Long-Term Obligations Comparison**



**Delaware County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2022  
Unaudited

**Economic Factors and Next Year's Budget and Rates**

The County has experienced significant growth in the past thirty years, both in population and in tax base; in 2022 the County remained one of the fastest growing counties in Ohio and the United States. The County's estimated population in 2022 (the latest information available from the U.S. Census Bureau) was approximately 226,296. For comparison, in the 1990 census the County population was 66,929. The County's financial condition continues to remain strong. The County's General Fund unrestricted cash balance at December 31, 2022, was \$75.8 million, an amount sufficient to cover General Fund expenditures for approximately 6 months.

The average unemployment rate in the County was 2.6% for 2022, an increase from the 2.4% average in 2021. The low unemployment rate is due to the strong and diversified economy within the County. Delaware County's stable and diverse business environment allows the County to enjoy the second lowest unemployment in Ohio. Inflationary trends in the region compare favorable to national indices.

The County's 2023 general fund approved budget of \$130.6 million is a 2.03% increase over last year's approved budget. The increase will allow for some modest increases in staffing and a 4% raise in salaries for non-union employees. The 2023 budget will continue work on several capital projects that including:

- County road and infrastructure improvements.
- Renovation and construction of the Social Services Complex and Byxbe Campus in 2023. The site, formerly occupied by the Delaware Area Career Center, will be home to the Engineer's Office, Sheriff Office, Regional Sewer District, Code Compliance Department, Delaware County Regional Planning Commission, Delaware Soil and Water Conservation District and OSU Extension Services.
- Multiple vehicle replacements for the Delaware County Emergency Medical Services paramedics and the sheriff's office.

The County believes by consolidating facilities and preparing infrastructure for even more growth, the 2023 budget balances these needs prudently and lays the groundwork for the continued growth within the County.

**Contacting the County's Financial Management**

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

**Delaware County, Ohio**  
Statement of Net Position  
December 31, 2022

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$223,356,525	\$61,088,569	\$284,445,094	\$6,277,484
Cash and Cash Equivalents in Segregated Accounts	2,004,929	0	2,004,929	0
Cash and Cash Equivalents with Escrow Agent	0	2,948	2,948	0
Cash and Cash Equivalents with Fiscal Agent	21,276	0	21,276	0
Accounts Receivable	346,171	784,694	1,130,865	322,584
Hotel and Motel Taxes Receivable	142,625	0	142,625	0
Sales Taxes Receivable	23,169,946	0	23,169,946	0
Accrued Interest Receivable	487,564	0	487,564	0
Due from Other Governments	21,478,818	5,015,488	26,494,306	0
Due from Component Unit	3,000,000	0	3,000,000	0
Prepaid Items	3,250,422	303,252	3,553,674	1,531
Materials and Supplies Inventory	1,696,360	229,839	1,926,199	0
Internal Balance	(17,573,611)	17,573,611	0	0
Lease Receivable	179,568	0	179,568	0
Property Taxes Receivable	34,858,786	0	34,858,786	0
Special Assessments Receivable	4,616,286	0	4,616,286	401,852
Payment in Lieu of Taxes Receivable	2,997,652	0	2,997,652	0
Concord Scioto Community Authority Receivable	0	33,742,196	33,742,196	0
Restricted Assets-Equity in Pooled Cash and Cash Equivalents	945,683	4,588,186	5,533,869	6,880,672
Nondepreciable Capital Assets	128,943,266	17,589,246	146,532,512	549,547
Depreciable Capital Assets, Net	286,039,528	270,728,083	556,767,611	0
Net Pension Asset	1,902,118	124,176	2,026,294	0
OPEB Asset	12,530,221	818,008	13,348,229	0
<b>Total Assets</b>	<b>734,394,133</b>	<b>412,588,296</b>	<b>1,146,982,429</b>	<b>14,433,670</b>
<b><u>Deferred Outflows of Resources</u></b>				
Deferred Charge on Refunding	421,564	56,498	478,062	0
Pension	16,345,962	1,067,110	17,413,072	0
OPEB	757,963	49,549	807,512	0
<b>Total Deferred Outflows of Resources</b>	<b>17,525,489</b>	<b>1,173,157</b>	<b>18,698,646</b>	<b>0</b>
<b>Total Assets and Deferred Outflows of Resources</b>	<b>751,919,622</b>	<b>413,761,453</b>	<b>1,165,681,075</b>	<b>14,433,670</b>
<b><u>Liabilities</u></b>				
Accrued Wages Payable	1,221,553	91,350	1,312,903	0
Accounts Payable	1,835,116	291,011	2,126,127	76,527
Matured Compensated Absences Payable	13,713	0	13,713	0
Contracts Payable	3,904,654	2,321,696	6,226,350	0
Retainage Payable	0	2,948	2,948	0
Due to Other Governments	1,910,830	46,240	1,957,070	2,093
Payroll Withholdings Payable	1,522,657	0	1,522,657	0
Due to Primary Government	0	0	0	3,000,000
Claims Payable	2,206,311	0	2,206,311	0
Unearned Revenue	25,933,758	4,787,480	30,721,238	2,017,596
Developer Deposits	4,958,081	2,458,315	7,416,396	0
Accrued Interest Payable	1,767,726	36,953	1,804,679	5,769
Long-Term Liabilities				
Due Within One Year	6,636,333	3,615,010	10,251,343	3,500,000
Due in More Than One Year	85,128,131	14,966,456	100,094,587	0
Net Pension Liability	34,763,358	2,269,452	37,032,810	0
<b>Total Liabilities</b>	<b>171,802,221</b>	<b>30,886,911</b>	<b>202,689,132</b>	<b>8,601,985</b>
<b><u>Deferred Inflows of Resources</u></b>				
Property Taxes	34,509,993	0	34,509,993	0
Lease	177,896	0	177,896	0
Payment in Lieu of Taxes	2,997,652	0	2,997,652	0
Pension	42,732,727	2,789,716	45,522,443	0
OPEB	12,946,260	845,369	13,791,629	0
<b>Total Deferred Inflows of Resources</b>	<b>93,364,528</b>	<b>3,635,085</b>	<b>96,999,613</b>	<b>0</b>
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>265,166,749</b>	<b>34,521,996</b>	<b>299,688,745</b>	<b>8,601,985</b>

**Delaware County, Ohio**  
Statement of Net Position (continued)  
December 31, 2022

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	
<b><u>Net Position</u></b>				
Net Investment in Capital Assets	\$335,987,525	\$270,369,742	\$606,357,267	\$549,547
Restricted for:				
Capital Projects	37,354,699	0	37,354,699	0
County Agricultural Society	1,673,063	0	1,673,063	0
Legislative and Executive	5,895,547	0	5,895,547	0
Judicial	1,348,758	0	1,348,758	0
Public Works	21,278,417	0	21,278,417	0
Health	39,862,952	0	39,862,952	0
Human Services	2,325,570	0	2,325,570	0
Prepayments	1,997,706	0	1,997,706	0
Delaware County Finance Authority	0	0	0	6,880,672
Revenue Bond Replacement	0	1,000,000	1,000,000	0
Revenue Bond Future Debt Service	0	3,568,686	3,568,686	0
Unrestricted (Deficit)	39,028,636	104,301,029	143,329,665	(1,598,534)
Total Net Position	\$486,752,873	\$379,239,457	\$865,992,330	\$5,831,685

See accompanying notes to the basic financial statements

**Delaware County, Ohio**  
Statement of Activities  
For the Year Ended December 31, 2022

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
<b><u>Governmental Activities</u></b>				
General Government				
Legislative and Executive	\$37,328,063	\$18,866,277	\$5,266,610	\$0
Judicial	11,872,075	1,520,908	1,727,632	0
Public Safety	45,044,461	9,649,169	17,552,601	0
Public Works	33,449,414	4,432,028	10,504,115	2,313,732
Health	19,792,134	588,459	3,541,066	0
Human Services	10,208,152	466,217	8,198,411	0
Interest and Fiscal Charges	3,156,101	0	0	0
Total Governmental Activities	<u>160,850,400</u>	<u>35,523,058</u>	<u>46,790,435</u>	<u>2,313,732</u>
<b><u>Business-Type Activities</u></b>				
Sanitary Engineer	17,615,117	21,301,857	0	20,928,139
Other Enterprise				
Solid Waste Transfer Station	109,649	269,410	0	0
Storm Water Phase II	478,714	568,229	0	0
Total Other Enterprise	<u>588,363</u>	<u>837,639</u>	<u>0</u>	<u>0</u>
Total Business-Type Activities	<u>18,203,480</u>	<u>22,139,496</u>	<u>0</u>	<u>20,928,139</u>
Total Primary Government	<u>\$179,053,880</u>	<u>\$57,662,554</u>	<u>\$46,790,435</u>	<u>\$23,241,871</u>
<b>Component Units</b>	<u>\$5,243,628</u>	<u>\$1,504,730</u>	<u>\$0</u>	<u>\$3,582,404</u>

**General Revenues**

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

Total General Revenues

Transfer

Change in Net Position

Net Position at Beginning of Year

Net Position at End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Change in Net Position

Primary Government			
Governmental Activities	Business-Type Activities	Total	Component Units
(13,195,176)	\$0	(\$13,195,176)	\$0
(8,623,535)	0	(8,623,535)	0
(17,842,691)	0	(17,842,691)	0
(16,199,539)	0	(16,199,539)	0
(15,662,609)	0	(15,662,609)	0
(1,543,524)	0	(1,543,524)	0
(3,156,101)	0	(3,156,101)	0
(76,223,175)	0	(76,223,175)	0
0	24,614,879	24,614,879	0
0	159,761	159,761	0
0	89,515	89,515	0
0	249,276	249,276	0
0	24,864,155	24,864,155	0
(76,223,175)	24,864,155	(51,359,020)	0
0	0	0	(156,494)
15,347,480	0	15,347,480	0
4,463,416	0	4,463,416	0
17,246,734	0	17,246,734	0
767,942	0	767,942	0
857,205	0	857,205	0
2,129,842	0	2,129,842	0
2,022,057	0	2,022,057	0
87,331,288	0	87,331,288	0
8,930,211	0	8,930,211	0
(4,562,445)	0	(4,562,445)	0
2,221,295	293,824	2,515,119	539,742
136,755,025	293,824	137,048,849	539,742
(6,682,443)	6,682,443	0	0
53,849,407	31,840,422	85,689,829	383,248
432,903,466	347,399,035	780,302,501	5,448,437
<u>\$486,752,873</u>	<u>\$379,239,457</u>	<u>\$865,992,330</u>	<u>\$5,831,685</u>



**Delaware County, Ohio**  
Balance Sheet  
**Governmental Funds**  
December 31, 2022

	General	American Rescue Plan	Developmental Disabilities	Capital Improvement Reserve
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$65,260,058	\$25,933,758	\$43,083,060	\$28,360,536
Cash and Cash Equivalents in Segregated Accounts	1,298	0	0	0
Accounts Receivable	252,064	0	0	0
Sales Taxes Receivable	23,169,946	0	0	0
Hotel and Motel Taxes Receivable	0	0	0	0
Accrued Interest Receivable	487,564	0	0	0
Due from Other Governments	4,020,375	0	2,566,779	0
Lease Receivable	0	0	0	0
Due from Component Unit	3,000,000	0	0	0
Interfund Receivable	12,714,838	0	0	0
Prepaid Items	738,935	0	67,725	0
Materials and Supplies Inventory	313,088	0	0	0
Property Taxes Receivable	11,572,272	0	17,248,170	0
Special Assessments Receivable	3,630	0	0	0
Payment in Lieu of Taxes Receivable	0	0	0	0
Restricted Assets				
Equity in Pooled Cash and Cash Equivalents	945,683	0	0	0
<b>Total Assets</b>	<b>122,479,751</b>	<b>25,933,758</b>	<b>62,965,734</b>	<b>28,360,536</b>
<b><u>Liabilities</u></b>				
Accrued Wages Payable	875,111	0	91,657	0
Accounts Payable	734,452	0	191,296	0
Matured Compensated Absences Payable	0	0	0	0
Contracts Payable	755,414	0	0	2,667,313
Due to Other Governments	1,422,516	0	156,590	0
Payroll Withholdings Payable	1,522,657	0	0	0
Interfund Payable	0	0	0	0
Developer Deposits	0	0	0	0
Unearned Revenue	0	25,933,758	0	0
<b>Total Liabilities</b>	<b>5,310,150</b>	<b>25,933,758</b>	<b>439,543</b>	<b>2,667,313</b>
<b><u>Deferred Inflows of Resources</u></b>				
Property Taxes	11,457,929	0	17,074,298	0
Lease	0	0	0	0
Payment in Lieu of Taxes	0	0	0	0
Unavailable Revenue	11,916,608	0	2,287,902	0
<b>Total Deferred Inflows of Resources</b>	<b>23,374,537</b>	<b>0</b>	<b>19,362,200</b>	<b>0</b>
<b><u>Fund Balances</u></b>				
Nonspendable	1,997,706	0	67,725	0
Restricted	0	0	43,096,266	0
Committed	10,769,877	0	0	25,693,223
Assigned	5,224,006	0	0	0
Unassigned	75,803,475	0	0	0
<b>Total Fund Balances</b>	<b>93,795,064</b>	<b>0</b>	<b>43,163,991</b>	<b>25,693,223</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$122,479,751</b>	<b>\$25,933,758</b>	<b>\$62,965,734</b>	<b>\$28,360,536</b>

See accompanying notes to the basic financial statements

Evans Farm TIF	Other Governmental	Total Governmental Funds
\$0	\$59,081,250	\$221,718,662
0	2,003,631	2,004,929
0	94,107	346,171
0	0	23,169,946
0	142,625	142,625
0	0	487,564
0	14,891,664	21,478,818
0	179,568	179,568
0	0	3,000,000
0	40,339	12,755,177
0	2,357,746	3,164,406
0	1,383,272	1,696,360
0	6,038,344	34,858,786
0	4,612,656	4,616,286
240,230	2,757,422	2,997,652
0	0	945,683
<u>240,230</u>	<u>93,582,624</u>	<u>333,562,633</u>
0	253,690	1,220,458
0	889,004	1,814,752
0	13,713	13,713
0	481,927	3,904,654
0	331,555	1,910,661
0	0	1,522,657
17,573,611	12,755,177	30,328,788
0	4,958,081	4,958,081
0	0	25,933,758
<u>17,573,611</u>	<u>19,683,147</u>	<u>71,607,522</u>
0	5,977,766	34,509,993
0	177,896	177,896
240,230	2,757,422	2,997,652
0	16,916,891	31,121,401
<u>240,230</u>	<u>25,829,975</u>	<u>68,806,942</u>
0	1,750,122	3,815,553
0	52,606,953	95,703,219
0	0	36,463,100
0	0	5,224,006
(17,573,611)	(6,287,573)	51,942,291
<u>(17,573,611)</u>	<u>48,069,502</u>	<u>193,148,169</u>
<u>\$240,230</u>	<u>\$93,582,624</u>	<u>\$333,562,633</u>

**Delaware County, Ohio**  
 Reconciliation of Total Governmental Fund Balances  
 to Net Position of Governmental Activities  
 December 31, 2022

Total Governmental Fund Balances \$193,148,169

**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 414,982,794

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	59,386	
Sales Taxes Receivable	8,886,939	
Accrued Interest Receivable	295,963	
Due from Other Governments	16,914,034	
Delinquent Property Taxes Receivable	348,793	
Special Assessments Receivable	<u>4,616,286</u>	
		31,121,401

Deferred outflows of resources include deferred charges on refunding which do not provide current financial resources, and therefore, are not reported in the funds. 421,564

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. (1,767,726)

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

Sales Tax Revenue Bonds Payable	(34,586,578)	
General Obligation Bonds Payable	(39,467,770)	
Special Assessment Bonds Payable	(465,563)	
Notes Payable	(8,127,305)	
Compensated Absences Payable	(8,896,823)	
Leases Payable	<u>(220,425)</u>	
		(91,764,464)

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	16,329,545	
Deferred Outflows of Resources - OPEB	757,201	
Deferred inflows of resources -Pension	(42,689,808)	
Deferred inflows of resources - OPEB	(12,933,257)	
Net pension asset	1,900,208	
Net OPEB Liability	12,517,635	
Net Pension Liability	<u>(34,728,443)</u>	
		<u>(58,846,919)</u>

An internal service fund is used by management to charge the cost of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities on the statement of net position. (541,946)

Net Position of Governmental Activities \$486,752,873

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, 2022

	General	American Rescue Plan	Developmental Disabilities	Capital Improvement Reserve
<b><u>Revenues</u></b>				
Property Taxes	\$15,385,079	\$0	\$17,240,675	\$0
Payment in Lieu of Taxes	0	0	0	0
Hotel and Motel Taxes	0	0	0	0
Sales Taxes	87,368,659	0	0	0
Special Assessments	0	0	0	0
Charges for Services	20,058,416	0	588,459	0
Licenses and Permits	2,586,996	0	0	0
Fines and Forfeitures	269,345	0	0	0
Intergovernmental	9,165,563	15,142,755	5,364,916	0
Interest	(4,909,342)	0	0	0
Other	1,718,091	0	208,711	0
<b>Total Revenues</b>	<b>131,642,807</b>	<b>15,142,755</b>	<b>23,402,761</b>	<b>0</b>
<b><u>Expenditures</u></b>				
Current				
General Government				
Legislative and Executive	24,770,598	0	0	0
Judicial	12,438,533	0	0	0
Public Safety	30,933,720	15,142,755	0	0
Public Works	14,508,463	0	0	0
Health	15,000	0	21,272,402	0
Human Services	1,244,938	0	0	0
Intergovernmental	2,099,571	0	0	0
Capital Outlay	125,752	0	0	21,566,998
Debt Service				
Principal Retirement	80,801	0	0	0
Interest and Fiscal Charges	26,216	0	0	0
<b>Total Expenditures</b>	<b>86,243,592</b>	<b>15,142,755</b>	<b>21,272,402</b>	<b>21,566,998</b>
Excess of Revenues Over (Under) Expenditures	45,399,215	0	2,130,359	(21,566,998)
<b><u>Other Financing Sources (Uses)</u></b>				
Sale of Capital Assets	148,022	0	0	0
Inception of Lease	125,752	0	0	0
Transfers In	2,192,214	0	0	38,622,208
Transfers Out	(47,011,568)	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>(44,545,580)</b>	<b>0</b>	<b>0</b>	<b>38,622,208</b>
Changes in Fund Balances	853,635	0	2,130,359	17,055,210
Fund Balances at Beginning of Year	92,941,429	0	41,033,632	8,638,013
Fund Balances at End of Year	<u>\$93,795,064</u>	<u>\$0</u>	<u>\$43,163,991</u>	<u>\$25,693,223</u>

See accompanying notes to the basic financial statements

Evans Farm TIF	Other Governmental	Total Governmental Funds
\$0	\$6,092,076	\$38,717,830
0	2,129,842	2,129,842
0	2,022,057	2,022,057
0	0	87,368,659
0	2,728,549	2,728,549
0	8,880,087	29,526,962
0	540,144	3,127,140
0	291,278	560,623
0	28,953,616	58,626,850
0	220,105	(4,689,237)
0	294,493	2,221,295
0	52,152,247	222,340,570
0	12,435,369	37,205,967
0	519,356	12,957,889
0	7,230,677	53,307,152
0	22,023,143	36,531,606
0	78,069	21,365,471
0	10,095,331	11,340,269
0	1,878,793	3,978,364
6,885,021	4,009,632	32,587,403
0	4,483,839	4,564,640
0	2,907,523	2,933,739
6,885,021	65,661,732	216,772,500
(6,885,021)	(13,509,485)	5,568,070
0	52,279	200,301
0	0	125,752
0	10,378,578	51,193,000
0	(4,181,432)	(51,193,000)
0	6,249,425	326,053
(6,885,021)	(7,260,060)	5,894,123
(10,688,590)	55,329,562	187,254,046
(\$17,573,611)	\$48,069,502	\$193,148,169

**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, 2022

Changes in Fund Balances - Total Governmental Funds \$5,894,123

**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	31,546,579	
Capital Outlay - Depreciable Capital Assets	8,987,384	
Depreciation/Amortization	<u>(14,733,756)</u>	25,800,207

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	(200,301)	
Loss on Disposal of Capital Assets	<u>(12,165)</u>	(212,466)

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	(35,053)	
Sales Taxes	(37,371)	
Special Assessments	(154,137)	
Charges for Services	(266,079)	
Intergovernmental	(592,472)	
Interest	<u>126,792</u>	(958,320)

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	945,000	
General Obligation Bonds Payable	2,770,000	
Special Assessment Bonds Payable	122,029	
Other Notes Payable	646,810	
Lease Payable	<u>80,801</u>	4,564,640

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	(214,278)	
Accreted Interest	(67,897)	
Amortization of Sales Tax Bond Premium	27,458	
Amortization of General Obligation Bond Premium	63,054	
Amortization of Deferred Charge on Refunding	<u>(30,699)</u>	(222,362)

(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, 2022

Debt proceeds issued in the governmental funds that increases long-term liabilities in the statement of net position are not reported as revenues - Leases	(125,752)
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.	(1,683,104)
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.	8,751,387
Except for amounts reported as deferred inflows/outflows, changes in the net pension asset/liability are reported as pension expenses in the statement of activities.	3,243,995
Except for amounts reported as deferred inflows/outflows, changes in the net OPEB are reported as expense in the statement of activities.	9,551,797
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.	(754,738)
Change in Net Position of Governmental Activities	<u>\$53,849,407</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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Property Taxes	\$15,312,209	\$15,312,209	\$15,444,002	\$131,793
Sales Taxes	79,722,330	79,722,330	87,073,390	7,351,060
Charges for Services	35,800,919	35,800,919	34,383,682	(1,417,237)
Licenses and Permits	2,981,691	2,981,691	2,586,996	(394,695)
Fines and Forfeitures	305,000	305,000	295,865	(9,135)
Intergovernmental	7,369,730	7,369,730	9,086,011	1,716,281
Interest	1,920,000	4,168,931	3,644,186	(524,745)
Other	1,564,643	1,564,643	1,751,601	186,958
<b>Total Revenues</b>	<b>144,976,522</b>	<b>147,225,453</b>	<b>154,265,733</b>	<b>7,040,280</b>
<b><u>Expenditures</u></b>				
<b>Current</b>				
<b>General Government</b>				
Legislative and Executive	43,697,417	45,029,042	40,448,425	4,580,617
Judicial	14,498,709	14,581,535	12,595,628	1,985,907
Public Safety	48,666,791	36,999,758	31,828,611	5,171,147
Public Works	21,726,000	16,428,808	13,268,514	3,160,294
Health	15,000	15,000	15,000	0
Human Services	1,221,200	1,296,200	1,262,077	34,123
Intergovernmental	2,306,270	2,556,270	2,324,571	231,699
<b>Total Expenditures</b>	<b>132,131,387</b>	<b>116,906,613</b>	<b>101,742,826</b>	<b>15,163,787</b>
Excess of Revenues Over Expenditures	12,845,135	30,318,840	52,522,907	22,204,067
<b><u>Other Financing Sources (Uses)</u></b>				
Sale of Assets	0	0	148,022	148,022
Refund of Prior Year Expenditure	0	0	712,019	712,019
Advances In	0	0	88,404	88,404
Advances Out	0	0	(6,627,759)	(6,627,759)
Transfers In	1,627,870	1,110,365	3,345,328	2,234,963
Transfers Out	(17,096,954)	(48,636,739)	(47,011,568)	1,625,171
<b>Total Other Financing Sources (Uses)</b>	<b>(15,469,084)</b>	<b>(47,526,374)</b>	<b>(49,345,554)</b>	<b>(1,819,180)</b>
Changes in Fund Balance	(2,623,949)	(17,207,534)	3,177,353	20,384,887
Fund Balance at Beginning of Year	64,029,367	64,029,367	64,029,367	0
Prior Year Encumbrances Appropriated	2,040,338	2,040,338	2,040,338	0
<b>Fund Balance at End of Year</b>	<b>\$63,445,756</b>	<b>\$48,862,171</b>	<b>\$69,247,058</b>	<b>\$20,384,887</b>

See accompanying notes to the basic financial statements



**Delaware County, Ohio**  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**American Rescue Plan Act Fund**  
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Intergovernmental	\$20,315,090	\$20,315,090	\$20,315,090	\$0
Investment Income	0	0	437,851	437,851
Total Revenues	20,315,090	20,315,090	20,752,941	437,851
<b><u>Expenditures</u></b>				
Current				
Public Safety	0	22,092,756	15,142,755	6,950,001
Changes in Fund Balance	20,315,090	(1,777,666)	5,610,186	7,387,852
Fund Balance at Beginning of Year	20,323,572	20,323,572	20,323,572	0
Fund Balance at End of Year	\$40,638,662	\$18,545,906	\$25,933,758	\$7,387,852

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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Property Taxes	\$17,194,000	\$17,194,000	\$17,255,232	\$61,232
Charges for Services	552,200	552,200	453,102	(99,098)
Intergovernmental	5,381,000	5,381,000	5,461,821	80,821
Other	147,541	147,541	574,280	426,739
Total Revenues	23,274,741	23,274,741	23,744,435	469,694
<b><u>Expenditures</u></b>				
Current				
Health	25,073,309	25,442,409	22,484,358	2,958,051
Excess of Revenues Over (Under) Expenditures	(1,798,568)	(2,167,668)	1,260,077	3,427,745
<b><u>Other Financing Sources (Uses)</u></b>				
Sale of Capital Assets	500	500	0	(500)
Transfers In	900,000	900,000	0	(900,000)
Transfers Out	(900,000)	(900,000)	0	900,000
Total Other Financing Sources (Uses)	500	500	0	(500)
Changes in Fund Balance	(1,798,068)	(2,167,168)	1,260,077	3,427,245
Fund Balance at Beginning of Year	40,593,877	40,593,877	40,593,877	0
Prior Year Encumbrances Appropriated	336,478	336,478	336,478	0
Fund Balance at End of Year	<u>\$39,132,287</u>	<u>\$38,763,187</u>	<u>\$42,190,432</u>	<u>\$3,427,245</u>

See accompanying notes to the basic financial statements

**Delaware County, Ohio**  
Statement of Fund Net Position  
**Proprietary Funds**  
December 31, 2022

	Enterprise Funds		Total Enterprise Funds	Governmental
	Sanitary Engineer	Other Enterprise		Activity Self Insurance Internal Service Fund
<b>Assets</b>				
<b>Current Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$55,243,401	\$5,845,168	\$61,088,569	\$1,637,863
Cash and Cash Equivalents with Escrow Agent	2,948	0	2,948	21,276
Accounts Receivable	784,694	0	784,694	0
Due from Other Governments	5,000,000	15,488	5,015,488	0
Prepaid Items	303,252	0	303,252	86,016
Materials and Supplies Inventory	223,825	6,014	229,839	0
<b>Total Current Assets</b>	<b>61,558,120</b>	<b>5,866,670</b>	<b>67,424,790</b>	<b>1,745,155</b>
<b>Noncurrent Assets</b>				
Interfund Receivable	17,573,611	0	17,573,611	0
<b>Restricted Assets</b>				
Equity in Pooled Cash and Cash Equivalents	4,568,686	19,500	4,588,186	0
Concord Scioto Community Authority Receivable	33,742,196	0	33,742,196	0
Nondepreciable Capital Assets	17,540,361	48,885	17,589,246	0
Depreciable Capital Assets, Net	270,095,145	632,938	270,728,083	0
Net Pension Asset	113,138	11,038	124,176	1,910
OPEB Asset	745,297	72,711	818,008	12,586
<b>Total Noncurrent Assets</b>	<b>344,378,434</b>	<b>785,072</b>	<b>345,163,506</b>	<b>14,496</b>
<b>Total Assets</b>	<b>405,936,554</b>	<b>6,651,742</b>	<b>412,588,296</b>	<b>1,759,651</b>
<b>Deferred Outflows of Resources</b>				
Deferred Charge on Refunding	56,498	0	56,498	0
Deferred Outflows of Resources - Pension	972,257	94,853	1,067,110	16,417
Deferred Outflows of Resources - OPEB	45,144	4,405	49,549	762
<b>Total Deferred Outflows of Resources</b>	<b>1,073,899</b>	<b>99,258</b>	<b>1,173,157</b>	<b>17,179</b>
<b>Total Assets and Deferred Outflows of Resources</b>	<b>407,010,453</b>	<b>6,751,000</b>	<b>413,761,453</b>	<b>1,776,830</b>
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Accrued Wages Payable	85,273	6,077	91,350	1,095
Accounts Payable	268,673	22,338	291,011	20,364
Contracts Payable	2,321,696	0	2,321,696	0
Due to Other Governments	45,304	936	46,240	169
Developer Deposits	407,614	2,050,701	2,458,315	0
Claims Payable	0	0	0	2,206,311
Unearned Revenue	4,787,480	0	4,787,480	0
Accrued Interest Payable	36,953	0	36,953	0
Revenue Bonds Payable	3,165,000	0	3,165,000	0
Compensated Absences Payable	127,802	22,208	150,010	0
Retainage Payable	2,948	0	2,948	0
Tap-in Fee Payable	300,000	0	300,000	0
<b>Total Current Liabilities</b>	<b>11,548,743</b>	<b>2,102,260</b>	<b>13,651,003</b>	<b>2,227,939</b>
<b>Long-Term Liabilities</b>				
Revenue Bonds Payable	9,228,763	0	9,228,763	0
OWDA Loan Payable	129,126	0	129,126	0
Compensated Absences Payable	264,641	143,241	407,882	0
Postclosure Cost Payable	0	19,500	19,500	0
Net Pension Liability	2,067,723	201,729	2,269,452	34,915
Tap-in Fee Payable	681,185	0	681,185	0
Concord Scioto Community Authority Payable	4,500,000	0	4,500,000	0
<b>Total Long-Term Liabilities</b>	<b>16,871,438</b>	<b>364,470</b>	<b>17,235,908</b>	<b>34,915</b>
<b>Total Liabilities</b>	<b>28,420,181</b>	<b>2,466,730</b>	<b>30,886,911</b>	<b>2,262,854</b>
<b>Deferred Inflows of Resources</b>				
Deferred Inflows of Resources - Pension	2,541,741	247,975	2,789,716	42,919
Deferred Inflows of Resources - OPEB	770,243	75,126	845,369	13,003
<b>Total Deferred Inflows of Resources</b>	<b>3,311,984</b>	<b>323,101</b>	<b>3,635,085</b>	<b>55,922</b>
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>31,732,165</b>	<b>2,789,831</b>	<b>34,521,996</b>	<b>2,318,776</b>
<b>Net Position</b>				
Net Investment in Capital Assets	269,687,919	681,823	270,369,742	0
Restricted for Revenue Bond Replacement	1,000,000	0	1,000,000	0
Restricted for Revenue Bond Future Debt Service	3,568,686	0	3,568,686	0
Unrestricted	101,021,683	3,279,346	104,301,029	(541,946)
<b>Total Net Position</b>	<b>\$375,278,288</b>	<b>\$3,961,169</b>	<b>\$379,239,457</b>	<b>(\$541,946)</b>

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, 2022

	Enterprise Funds		Total Enterprise Funds	Governmental Activity Self Insurance
	Sanitary Engineer	Other Enterprise		Internal Service Fund
<b><u>Operating Revenues</u></b>				
Charges for Services	\$0	\$837,639	\$837,639	\$706,623
Charges for Services Pledged as Security on Revenue Bonds	21,301,857	0	21,301,857	0
Other	274,086	19,738	293,824	15,000
<b>Total Operating Revenues</b>	<b>21,575,943</b>	<b>857,377</b>	<b>22,433,320</b>	<b>721,623</b>
<b><u>Operating Expenses</u></b>				
Personal Services	3,994,906	464,666	4,459,572	68,202
Fringe Benefits	(68,102)	30,604	(37,498)	(3,676)
Services and Charges	4,227,478	46,205	4,273,683	58,990
Materials and Supplies	1,084,600	421	1,085,021	0
Claims	0	0	0	1,352,845
Depreciation	7,522,092	46,467	7,568,559	0
<b>Total Operating Expenses</b>	<b>16,760,974</b>	<b>588,363</b>	<b>17,349,337</b>	<b>1,476,361</b>
<b>Operating Income (Loss)</b>	<b>4,814,969</b>	<b>269,014</b>	<b>5,083,983</b>	<b>(754,738)</b>
<b><u>Non-Operating Revenues (Expenses)</u></b>				
Gain on the Disposal of Capital Assets	22,049	0	22,049	0
Grants	1,884,031	0	1,884,031	0
Interest Expense	(876,192)	0	(876,192)	0
<b>Total Non-Operating Revenues (Expenses)</b>	<b>1,029,888</b>	<b>0</b>	<b>1,029,888</b>	<b>0</b>
Transfer In	6,682,443	0	6,682,443	0
<b>Income Before Contributions</b>	<b>5,844,857</b>	<b>269,014</b>	<b>6,113,871</b>	<b>(754,738)</b>
Capital Contributions	19,044,108	0	19,044,108	0
<b>Change in Net Position</b>	<b>31,571,408</b>	<b>269,014</b>	<b>31,840,422</b>	<b>(754,738)</b>
<b>Net Position at Beginning of Year</b>	<b>343,706,880</b>	<b>3,692,155</b>	<b>347,399,035</b>	<b>212,792</b>
<b>Net Position at End of Year</b>	<b>\$375,278,288</b>	<b>\$3,961,169</b>	<b>\$379,239,457</b>	<b>(\$541,946)</b>

See accompanying notes to the basic financial statements

**Delaware County, Ohio**  
Statement of Cash Flows  
**Proprietary Funds**  
For the Year Ended December 31, 2022

	Enterprise Funds		Total Enterprise Funds	Governmental Activity Self Insurance Internal Service Fund
	Sanitary Engineer	Other Enterprise		
<b><u>Increase (Decrease) in Cash and Cash Equivalents</u></b>				
<b><u>Cash Flows from Operating Activities</u></b>				
Cash Received from Customers	\$21,713,301	\$861,223	\$22,574,524	\$0
Cash Received from Developers Deposits	407,614	2,050,701	2,458,315	0
Cash Received from Transactions with Other Funds	0	0	0	706,623
Cash Received from Other Revenues	274,086	19,738	293,824	15,000
Cash Payments for Personal Services	(3,927,575)	(380,318)	(4,307,893)	(68,423)
Cash Payments for Fringe Benefits	(1,754,533)	(140,471)	(1,895,004)	(27,496)
Cash Payments for Services and Charges	(4,620,797)	(20,882)	(4,641,679)	(71,690)
Cash Payments for Materials and Supplies	(1,144,059)	(421)	(1,144,480)	0
Cash Payments for Return of Developers Deposits	(386,350)	(1,117,994)	(1,504,344)	0
Cash Payments (Used for) Claims	0	0	0	(578,342)
Net Cash Provided by (Used for) Operating Activities	10,561,687	1,271,576	11,833,263	(24,328)
<b><u>Cash Flows from Capital and Related Financing Activities</u></b>				
Cash Received from Tap In Fees	12,439,162	0	12,439,162	0
Cash Received from OWDA Loan	129,126	0	129,126	0
Cash Advanced Out Evans Farms Commercial TIF Fund	(7,822,424)	0	(7,822,424)	0
Cash Received from Sale of Capital Assets	22,049	0	22,049	0
Cash Payments for Acquisition of Capital Assets	(3,942,622)	(23,080)	(3,965,702)	0
Cash Payments for Principal on Revenue Bonds	(3,075,000)	0	(3,075,000)	0
Cash Payments for Interest on Revenue Bonds	(1,071,614)	0	(1,071,614)	0
Net Cash (Used for) Capital and Related Financing Activities	(3,321,323)	(23,080)	(3,344,403)	0
Net Decrease in Cash and Cash Equivalents	7,240,364	1,248,496	8,488,860	(24,328)
Cash and Cash Equivalents at Beginning of Year	52,574,671	4,616,172	57,190,843	1,683,467
Cash and Cash Equivalents at End of Year	\$59,815,035	\$5,864,668	\$65,679,703	\$1,659,139

(continued)

**Delaware County, Ohio**  
Statement of Cash Flows  
**Proprietary Funds (continued)**  
For the Year Ended December 31, 2022

	Enterprise Funds		Total Enterprise Funds	Governmental Activity Self Insurance Internal Service Fund
	Sanitary Engineer	Other Enterprise		
<b>Reconciliation of Operating Income (Loss)</b>				
<b><u>to Net Cash Provided by (Used for) Operating Activities</u></b>				
Operating Income (Loss)	\$4,814,969	\$269,014	\$5,083,983	(\$754,738)
<b>Adjustments to Reconcile Operating Income (Loss)</b>				
<b><u>to Net Cash Provided by Operating Activities</u></b>				
Depreciation	7,522,092	46,467	7,568,559	0
Changes in Assets and Liabilities:				
Decrease in Accounts Receivable	272,181	0	272,181	0
Decrease in Due from Other Governments	0	23,584	23,584	0
Increase in Developers Deposits	21,264	932,707	953,971	0
Decrease in Prepaid Items	1,724	2,985	4,709	(2,397)
(Increase) Net Pension Asset	(18,663)	(3,032)	(21,695)	(309)
(Increase) in Deferred Outflows-Pension	(212,472)	(30,464)	(242,936)	(3,539)
Decrease in Deferred Outflows - OPEB	304,272	25,206	329,478	5,160
(Increase) in Materials and Supplies Inventory	(38,918)	0	(38,918)	0
Increase/(Decrease) in Accrued Wages Payable	10,349	(1,236)	9,113	(221)
Increase/(Decrease) in Accounts Payable	(24,441)	22,338	(2,103)	17,753
(Decrease) in Due to Other Governments	(389,950)	(189)	(390,139)	(34)
Increase in Claims Payable	0	0	0	746,447
(Decrease) in Net Pension Liability	(1,801,252)	(126,150)	(1,927,402)	(30,661)
(Increase) in OPEB Asset	(279,516)	(33,239)	(312,755)	(4,691)
Increase in Deferred Inflows-Pension	839,116	103,685	942,801	14,061
(Decrease) in Deferred Inflows-OPEB	(655,313)	(45,684)	(700,997)	(11,159)
Increase in Unearned Revenue	139,263	0	139,263	0
Increase in Compensated Absences Payable	56,982	85,584	142,566	0
Net Cash Provided by (Used for) Operating Activities	<u>\$10,561,687</u>	<u>\$1,271,576</u>	<u>\$11,833,263</u>	<u>(\$24,328)</u>

**Noncash Capital and Related Financing Activity:**

In 2022, the Sanitary Engineer enterprise fund received capital assets from developers in the amount of \$6,395,119

See accompanying notes to the basic financial statements

**Delaware County, Ohio**  
Statement of Fiduciary Net Position  
**Custodial Funds**  
For the Year Ended December 31, 2022

<u>Assets</u>	<u>Custodial Funds</u>
Equity in Pooled Cash and Cash Equivalents	\$45,671,430
Cash and Cash Equivalents in Segregated Accounts	5,800,295
Due from Other Governments	6,562,623
Property Taxes Receivable	574,250,052
Special Assessments Receivable	9,382,114
	<hr/>
Total Assets	641,666,514
	<hr/>
<u>Liabilities</u>	
Accrued Wages Payable	247,756
Accounts Payable	1,568,128
Contracts Payable	665,823
Due to Other Governments	17,336,039
	<hr/>
Total Liabilities	19,817,746
	<hr/>
<u>Deferred Inflows of Resources</u>	
Property and Other Local Taxes	568,009,767
	<hr/>
Total Deferred Inflows of Resources	568,009,767
	<hr/>
<u>Net Position</u>	
Restricted for:	
Individuals, Organizations, and Other Governments	53,839,001
Total Net Position	<u><u>\$53,839,001</u></u>

See accompanying notes to the basic financial statements

**Delaware County, Ohio**  
Statement of Changes in Fiduciary Net Position  
**Custodial Funds**  
For the Year Ended December 31, 2022

<u><b>Additions</b></u>	<u><b>Custodial Funds</b></u>
Intergovernmental	\$9,064,006
Amounts Received as Fiscal Agent	41,891,813
Licenses, Permit, and Fees for Other Organizations	57,994,380
Fines and Forfeitures for Other Governments	8,019,698
Property Tax Collections for Other Governments	612,495,750
Special Assessments Collections for Other Governments	9,382,114
Sheriff Sales Collections for Others	2,177,614
Other	<u>572,298</u>
 Total Additions	 <u><u>\$741,597,673</u></u>
 <u><b>Deductions</b></u>	
Distributions of State Funds to Other Governments	9,661,956
Distributions as Fiscal Agent	41,848,115
Distribution to Others	552,637
Licenses, Permits, and Fees Distributions to Other Governments	58,306,362
Fines and Forfeitures Distributions to Other Governments	5,769,401
Special Assessments Distributions to Other Governments	8,056,981
Sheriff Sales Distributions to Others	739,416
Property Tax Distributions to Other Governments	<u>612,096,093</u>
 Total Deductions	 <u><u>737,030,961</u></u>
 Net Change in Fiduciary Net Position	 4,566,712
 Net Position Beginning of Year	 49,272,289
 Net Position End of Year	 <u><u>\$53,839,001</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, 2022**

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

**A. The County**

Delaware County, Ohio (County) was created in 1808. The County is governed by a board of three Commissioners elected by the voters of the County. Other officials elected by the voters of the County that manage various segments of the County's operations are the Auditor, 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 (the primary government) has three component units, the Delaware County Transportation Improvement District (the "District"), Delaware County Finance Authority (the "Authority") and Delaware County Land Reutilization Corporation (the "Corporation") due to the potential that it will provide a financial benefit or impose a financial burden on the County.

Discretely Presented Component Units – The County's component unit column in the government-wide financial statements identifies the financial data of the County's component units, the District, the Authority and the Corporation.

Delaware County Transportation Improvement District – The Delaware County Transportation Improvement District (the District) is a body politic and corporate, created for the purpose of financing, constructing, maintaining, repairing and operating selected transportation projects. The District was specifically created pursuant to Chapter 5540.02 of the Ohio Revised Code. The District was created by action of the Board of Trustees on May 17, 2018. The District is governed by a seven-member Board of Trustees that acts as the authoritative and legislative body. The Board is comprised of five voting members with each Board member serving a term of two years and there are no term limits for reappointment. The Board members are appointed by the Delaware County Commissioners. None of the Board members receive compensation for serving on the Board. Separately issued financial statements can be obtained from the Delaware County Transportation Improvement District, 140 North Sandusky Street, Delaware, Ohio 43015.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2022**  
**(Continued)**

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

Delaware County Finance Authority – The Delaware County Finance Authority (the “Authority”) was created on April 24, 2006 under the authority of Ohio Revised Section 4582.21 through 4582.59 for the purpose of engaging in activities that enhance, foster, aid, provide, or promote transportation, economic development, housing, recreation, education, governmental operations, culture, or research within Delaware County, Ohio. The Board of Directors (the Board) is the governing board of the Authority. The Board consists of seven members each of whom shall serve for a term of four years and are appointed by the Board of Delaware County Commissioners. The officers of the Board consist of the Chair, Vice-Chair, Treasurer/CFO and Secretary. The officers are elected annually by the Board. All the powers of the Authority are exercised at the discretion of and by or under the direction of the Board. The Board promulgates and approves, all policies and enters into contracts, intergovernmental agreements, and other agreements that further the authorized purposes of the Authority. Separately issued financial statements can be obtained from the Treasurer of the Delaware County Finance Authority, 101 North Sandusky Street, Delaware, Ohio 43015.

Delaware County Land Reutilization Corporation – The Delaware County Land Reutilization Corporation (the “Authority”) is a county land reutilization corporation that was formed on January 26, 2018 when the Delaware County Board of Commissioners authorized the incorporation of the Corporation under Chapter 1724 of the Ohio Revised Code through resolution as a not-for-profit corporation under the laws of the State of Ohio. The purpose of the Corporation is for reclaiming, rehabilitating or reutilizing economically non-productive land throughout Delaware County. The Corporation can potentially address parcels where the fair 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. By establishing the Corporation, the County can begin to address dilapidated housing issues in communities located in the County and also return properties to productive use. 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. Pursuant to Section 1724.03 (B) of the Ohio Revised Code, the Board of Directors of the Corporation shall be composed of five members and no more than nine members including, (1) the County Treasurer, (2) at least two members of the County Board of Commissioners, (3) one member who is a representative of the largest municipal corporation,, based on the population according to the most recent federal decennials census, that is located in the County, (4), one member who is a representative of a township with a population of at least ten thousand in the unincorporated area of the township according to the most recent decennial census, and (5) any remaining members selected by the County Treasurer and the County Commissioners who are members of the Corporation board. The term of office of each ex officio directors runs concurrently with the term of office of that elected official. The term of office of each appointed director is two years separately issued financial statements can be obtained from Karen First, Fiscal Manager, 91 N. Sandusky St., Delaware, Ohio 43015.

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

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2022**  
**(Continued)**

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

Related Organizations - Delaware County officials are responsible for appointing the board members of the Delaware County District Library.

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

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

**A. Basis of Presentation**

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

**Government-Wide Financial Statements**

The Statement of Net Position and the Statement of Activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The statements distinguish between those activities of the County that are governmental in nature and those that are considered business-type activities. The activity of the internal service fund is eliminated to avoid "doubling up" revenues and expenses. Interfund services provided and used are not eliminated in the process of consolidation.

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

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2022**  
**(Continued)**

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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. The discretely presented component units, while not considered to be major, are shown in a separate column. Fiduciary funds are reported by type.

B. Fund Accounting

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

Governmental Funds

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

American Rescue Plan Act (ARPA) Fund - To account for grant money received under the American Rescue Plan Act (ARPA) that is restricted for use on ARPA programs.

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.

Capital Improvement Reserve Fund - To account for funds transferred from the General Fund for major capital improvements and renovations.

Evans Farm TIF Fund - To account for the collections of service payments to be used for public infrastructure improvements directly benefiting certain parcels of real estate.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2022**  
**(Continued)**

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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.

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, custodial funds, and private purpose trust 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 2022. The County's fiduciary funds are custodial funds. Custodial funds are used to account for assets held by the County as fiscal agent for other district and entities; for various taxes, assessments, fines, and fees collected for the benefit of and distributed to other governments; and for State shared resources received from the State and distributed to other local governments.

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.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2022**  
**(Continued)**

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Fund Financial Statements (Continued)

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.

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.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2022**  
**(Continued)**

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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 assets that applies to future periods. 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.

In addition to liabilities, the statement of financial position may report deferred inflows of resources. Deferred inflows of resources represent an acquisition of net assets that applies to future periods. For the County, deferred inflows of resources include property taxes, payment in lieu of taxes, pension, OPEB, leases and unavailable revenue. Property taxes represent amounts for which there was an enforceable legal claim as of December 31, 2023, but which were levied to finance 2022 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.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2022**  
**(Continued)**

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**E. Budgetary Process**

All funds, except custodial 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.

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 2022, the County investments were limited to Farm Federal Credit Bank (FFCB) securities, Federal Home Loan Bank (FHLB) securities, Federal Home Loan Mortgage Association (FNMA) securities, Ohio Local Government Bonds, Commercial Paper, negotiable certificates of deposits and the State Treasury Asset Reserve of Ohio (STAR Ohio). Investments are reported at fair value which is based on quoted market prices.



**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2022**  
**(Continued)**

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**F. Cash and Investments (Continued)**

During 2022, 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 2022 was (\$4,909,342). The negative interest revenue is due to the fair value adjustment at year end. The County intends to hold all investments until maturity.

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

**G. Prepaid Items**

Payments made to vendors for services that will benefit periods beyond December 31, 2022, 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.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2022**  
**(Continued)**

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**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

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

Right-to-use lease assets are amortized over the shorter of the lease term or the useful life of the underlying assets. All other reported capital assets except land and construction in progress are depreciated.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2022**  
**(Continued)**

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**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.

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.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2022**  
**(Continued)**

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**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:

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

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

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

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

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2022**  
**(Continued)**

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Q. Fund Balance (Continued)**

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

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

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

The County has established, by resolution, an account to accumulate resources to stabilize the County's budget against cyclical changes in revenues and expenditures. The amount of money in this account in any fiscal year will be less than one-sixth of the expenditures during the preceding fiscal year from the General Fund. Additional funding would require the County Commissioners to amend the resolution. The resources may be used as determined by the County Commissioners to mitigate revenue shortfalls. This account had a balance of \$5 million as of December 31, 2022, 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.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2022**  
**(Continued)**

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**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

T. Internal Activity (Continued)

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

U. Estimates

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

V. Pensions/Other Postemployment Benefits (OPEB)

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

**NOTE 3 – ACCOUNTABILITY AND COMPLIANCE**

A. Change in Accounting Principles

For 2022, the County has implemented GASB Statement No. 87, “Leases”, GASB Implementation Guide 2019-3, “Leases”, GASB Implementation Guide 2020-1, “Implementation Guide Update - 2020”, GASB Statement No. 91, “Conduit Debt Obligations”, GASB Statement No. 92, “Omnibus 2020”, GASB Statement No. 93, “Replacement of Interbank Offered Rates”, GASB Statement No. 97, “Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32” and certain paragraphs of GASB Statement No. 99, “Omnibus 2022”.

GASB Statement No. 87 and GASB Implementation Guide 2019-3 enhance the relevance and consistency of information of the government’s leasing activities. It establishes requirements for lease accounting based on the principle that leases are financings of the right to use an underlying asset. A lessee is required to recognize a lease liability and an intangible right to use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources.

These changes were incorporated in the County’s 2022 financial statements. The County recognized \$199,096 in governmental activities in lease receivable at January 1, 2022, due to the implementation of GASB 87; however, this entire amount was offset by deferred inflows of resources for leases. The County also recognized \$175,474 in governmental activities in lease payable at January 1, 2022; however, this entire amount was offset by the intangible asset, right to use lease-equipment.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2022**  
**(Continued)**

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**NOTE 3 – ACCOUNTABILITY AND COMPLIANCE (Continued)**

**A. Change in Accounting Principles (Continued)**

GASB Statement No. 91 provides a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. The implementation of GASB Statement No. 91 did not have an effect on the financial statements of the County.

GASB Statement No. 92 enhances comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. The implementation of GASB Statement No. 92 did not have an effect on the financial statements of the County.

GASB Statement No. 93 establishes accounting and financial reporting requirements related to the replacement of Interbank Offered Rates (IBORs) in hedging derivative instruments and leases. It also identifies appropriate benchmark interest rates for hedging derivative instruments. The implementation of GASB Statement No. 93 did not have an effect on the financial statements of the County.

GASB Statement No. 97 is to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. The implementation of GASB Statement No. 97 did not have an effect on the financial statements of the County.

GASB Statement No. 99 is to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The implementation of GASB Statement No. 99 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, 2022**  
**(Continued)**

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**NOTE 3 – ACCOUNTABILITY AND COMPLIANCE (Continued)**

**B. Deficit Fund Balances**

Fund balances at December 31, 2022 included the following individual fund deficits:

	<u>Deficit</u>
Evans Farm TIF	\$17,573,611
<b><u>Nonmajor funds</u></b>	
State Ridge TIF 2	5,361,568
Ohio Public Works Commission	236,242
County Drainage	47,316
Berlin Farm	546,000
Medical Home Road TIF	12,620

The general fund is liable for any deficit in these funds and provides transfers when cash is required, not when accruals occur. The deficit fund balances resulted from adjustments for accrued liabilities.

**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 American Rescue Plan and Developmental Disabilities special revenue funds are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget.

The major differences between the budget basis and the GAAP basis are that:

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



**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2022**  
**(Continued)**

**NOTE 4 - BUDGETARY BASIS OF ACCOUNTING (Continued)**

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>America Rescue Plan</u>	<u>Developmental Disabilities</u>	<u>Capital Improvement Reserve</u>	<u>Evans Farm TIF</u>
Budget Basis	\$3,177,353	\$5,610,186	\$1,260,077	\$19,689,605	\$0
Net Adjustment for Revenue Accruals	(8,239,983)	(5,610,186)	381,235	0	0
Net Adjustments for Expenditure Accruals	(1,679,373)	0	254,492	(2,645,823)	937,403
Net Adjustment for Other Sources/Uses	5,953,088	0	(310,174)	0	(7,822,424)
Funds Budgeted Elsewhere	(690,057)	0	0	0	0
Adjustment for Encumbrances	<u>2,332,607</u>	<u>0</u>	<u>544,729</u>	<u>11,428</u>	<u>0</u>
GAAP Basis	<u><u>\$853,635</u></u>	<u><u>\$0</u></u>	<u><u>\$2,130,359</u></u>	<u><u>\$17,055,210</u></u>	<u><u>(\$6,885,021)</u></u>

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

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2022**  
**(Continued)**

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**NOTE 5 – DEPOSITS AND INVESTMENTS**

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

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

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

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2022**  
**(Continued)**

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**NOTE 5 - DEPOSITS AND INVESTMENTS (Continued)**

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

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2022**  
**(Continued)**

**NOTE 5 - DEPOSITS AND INVESTMENTS (Continued)**

Deposits

Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, \$10,131,130 of the County's bank balance of \$10,381,130 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 fair 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 fair value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State.

Investments

As of December 31, 2022, the County had the following investments:

	Total	Less Than Six Months	Six Months to Three Years	More Than Three Years
Negotiable Certificates of Deposit	\$6,944,933	\$487,107	\$6,457,826	
Federal Home Loan Bank Notes	43,789,013	1,983,120	18,497,273	23,308,620
Federal National Mortgage Association Notes	15,292,260		15,292,260	
Ohio Local Government Bonds	11,103,433		10,407,635	695,798
Ohio Local Government Bonds- Private Placement	8,762,665			8,762,665
United State Treasurer Bonds	35,754,978	8,913,328	26,841,650	
Mutual Funds	1,146,982	1,146,982		
STAR Ohio (Net Asset Value)	58,483,124	58,483,124		
Commercial Paper	71,074,225	42,096,975	28,977,250	
Corporate Bonds	58,476,297		58,476,297	
<b>Total Investments</b>	<b>\$310,827,910</b>	<b>\$113,110,636</b>	<b>\$164,950,191</b>	<b>\$32,767,083</b>

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2022**  
**(Continued)**

**NOTE 5 - DEPOSITS AND INVESTMENTS (Continued)**

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, 2022. All of the County's investments with the exception of Ohio Local Government Bonds-Private Placement measured at fair value are valued using quoted market prices (Level 1 inputs). The Ohio Local Government Bonds-Private Placement are valued using significant unobservable inputs (Level 3 inputs).

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County's investment policy restricts the County Treasurer from investing in any securities other than those identified in the Ohio Revised Code; all investments must mature within five years from the date of investment unless matched to a specific obligation or debt of the County with the exception of the Ohio Local Government Bonds-Private Placement. The investment policy permits the County Treasurer to invest in Ohio Local Government Bonds for up to ten years.

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. Ohio Local Government Bonds Private Placement are not rated. 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 weighted average of maturity of the portfolio held by STAR Ohio as of December 31, 2022 is 32 days. STAR Ohio and money market account are reported at the net asset value (NAV) per share. The NAV per share is calculated on an amortized cost basis that provides a NAV per share that approximates fair value. 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.

	<u>Fair Value</u>	<u>Percentage of Portfolio</u>
Negotiable Certificates of Deposit	\$6,944,933	2.23%
Federal Home Loan Bank Notes	43,789,013	14.09%
Federal National Mortgage Association	15,292,260	4.92%
Ohio Local Government Bonds	11,103,433	3.57%
Ohio Local Government Bonds-Private Placement	8,762,665	2.82%
United States Treasurer Bonds	35,754,978	11.50%
Mutual Funds	1,146,982	0.37%
STAR Ohio	58,483,124	18.82%
Commercial Paper	71,074,225	22.87%
Corporate Bonds	58,476,297	18.81%
	<u>\$310,827,910</u>	<u>100.00%</u>

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2022**  
**(Continued)**

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**NOTE 6 - RECEIVABLES**

Receivables at December 31, 2022, 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; interfold; property taxes; special assessments; note; Concord Scioto Community Authority; City of Delaware; Delaware County Transportation Improvement District; Delaware County Finance Authority and payment in lieu of taxes. All receivables are considered collectible in full and within one year, except for property taxes, special assessments, City of Delaware-Sawmill Parkway Receivable, Delaware County Finance Authority and Concord Scioto Community Authority. Refer to note 11 for information about Concord Scioto Community Authority Receivable.

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

Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. Special assessments, in the amount of \$2,342,592, will not be received within one year. Delinquent special assessments were \$345,138.

On June 18, 2020, the County entered the Delaware County Revolving Loan Fund Cooperative Agreement by and between the Delaware County Finance Authority (DCFA) and Buckeye State Bank. During 2020, the County contributed \$2,500,000 and received contributions to the fund from Liberty Township and Orange Township, each in the amount of \$250,000 to assist small businesses experiencing significant cash flow and operating fund shortages and struggling to remain in operation. The DCFA and Buckeye State Bank administered loans to recipients. Terms of the loans are 6 monthly interest only payments followed by 54 monthly principal and interest payments. As of December 31, 2022, there is no expected loan loss. The County does not expect to collect this receivable for at least three years.

Receivables recorded on the County's financial statements are recorded to the extent the amounts are determined material and substantiated, not only by supporting documentation but also by a reasonable systematic method of determining their existence, completeness, valuation, and collectability. Using these criteria, the County has elected to not record child support arrearages in the custodial funds. These amounts, while potentially significant, are not considered measurable and, because collections are often significantly in arrears, the County is unable to determine a reasonable value.

The County is reporting leases receivable of \$179,568 in non-major governmental funds. For 2022, the County recognized lease revenue of \$19,528. The lease is with a cell phone provider to use space on the 911-Cellular Communication tower. The lease has a term of 113 months, and the lessee has four extension options, each for 60 months.

A summary of the principal amounts due from other governments is included on the following page.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2022**  
**(Continued)**

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**NOTE 6 – RECEIVABLES (Continued)**

Principal amounts due from other governments:

	Amount
Governmental Activities	
Major Funds	
General Fund	
Local Government	\$752,003
Homestead and Rollback	985,427
Casino Allocation	1,624,198
Charges for Services	130,085
Grants	528,662
Total General Fund	\$4,020,375
Developmental Disabilities	
Homestead and Rollback	\$826,104
Grants	1,523,390
Charges for Services	217,285
Total Developmental Disabilities	\$2,566,779
Total Major Funds	\$6,587,154
Nonmajor Funds	
Homestead	\$269,125
Grants	6,128,309
City of Delaware-Sawmill Parkway	5,868,402
SID Loan	2,428,674
Charges for Services	197,154
Total Nonmajor Funds	\$14,891,664
Total Governmental Activities	\$21,478,818
Custodial Funds:	
Library Support	\$1,958,247
Local Government	962,514
Auto Tags	1,072,837
Township Gas	1,510,412
District Board of Health	812,457
Soil and Water	202,284
Family and Children First Council	43,872
Total Custodial Funds	\$6,562,623

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2022**  
**(Continued)**

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**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 2022 represent the collection of 2021 taxes. Real property taxes received in 2022 were levied after October 1, 2021, on the assessed values as of January 1, 2021, 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 2022 represent the collection of 2021 taxes. Public utility real and tangible personal property taxes received in 2022 became a lien on December 31, 2021, were levied after October 1, 2021, 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 custodial 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, 2022**  
**(Continued)**

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**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, 2022, and for which there was an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2022 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, 2022, was \$6.37 per \$1,000 of assessed value. The assessed values of real property and public utility property for tax year 2021, collected as tax receipts in 2022 were as follows:

<u>Category</u>	<u>Amount</u>
Real Property	\$9,117,553,910
Tangible Public Utility Property	476,517,430
Total Assessed Value	<u><u>\$9,594,071,340</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, 2022**  
**(Continued)**

**NOTE 10 - CAPITAL ASSETS**

Due to the implementation of GASB Statement No. 87 (see Note 3.A for detail), the County has reported capital assets for the right to use leased buildings which are reflected in the schedule below. Capital asset activity for the year ended December 31, 2022, was as follows:

	Balance January 1, 2022	Additions	Reductions	Transfer to BTA	Balance December 31, 2022
Governmental Activities					
Nondepreciable Capital Assets					
Land	\$45,828,734	\$1,637,269	\$0	\$0	\$47,466,003
Land Improvements	20,895,336	12,783	0	0	20,908,119
Construction in Progress	30,672,617	44,228,903	(7,649,933)	(6,682,443)	60,569,144
Total NonDepreciable Capital Assets	<u>97,396,687</u>	<u>45,878,955</u>	<u>(7,649,933)</u>	<u>(6,682,443)</u>	<u>128,943,266</u>
Governmental Activities					
Depreciable Capital Assets					
Buildings	131,244,296	1,723,184	(42,395)	0	132,925,085
Improvements Other than Buildings	8,381,634	0	(5,900)	0	8,375,734
Roads, Bridges, Culverts, and Traffic Signals	277,480,174	4,357,017	(154,694)	0	281,682,497
Machinery and Equipment	44,205,424	2,781,431	(1,790,629)	0	45,196,226
Intangible Right to Use				0	
Leased Buildings & Equipment	175,474	125,752	0	0	301,226
Total Depreciable Capital Assets	<u>461,487,002</u>	<u>8,987,384</u>	<u>(1,993,618)</u>	<u>0</u>	<u>468,480,768</u>
Less Accumulated Depreciation for					
Buildings	(36,491,311)	(2,612,887)	10,599	0	(39,093,599)
Improvements Other than Buildings	(4,371,835)	(182,185)	0	0	(4,554,020)
Roads, Bridges, Culverts, and Traffic Signals	(105,017,077)	(8,411,910)	61,187	0	(113,367,800)
Machinery and Equipment	(23,608,413)	(3,505,426)	1,709,366	0	(25,404,473)
Intangible Right to Use					
Leased Buildings & Equipment	0	(21,348)	0	0	(21,348)
Total Accumulated Depreciations	<u>(169,488,636)</u>	<u>(14,733,756)</u>	<u>1,781,152</u>	<u>0</u>	<u>(182,441,240)</u>
Total Depreciable Capital Assets, Net	<u>291,998,366</u>	<u>(5,746,372)</u>	<u>(212,466)</u>	<u>0</u>	<u>286,039,528</u>
Governmental Activities Capital Assets, Net	<u>\$389,395,053</u>	<u>\$40,132,583</u>	<u>(\$7,862,399)</u>	<u>(\$6,682,443)</u>	<u>\$414,982,794</u>

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2022**  
**(Continued)**

**NOTE 10 - CAPITAL ASSETS (Continued)**

	Balance January 1, 2022	Additions	Reductions	Transfer from GTA	Balance December 31, 2022
<b>Business-Type Activities</b>					
<b>Nondepreciable Capital Assets</b>					
Land	\$8,820,334	\$0	\$0	\$0	\$8,820,334
Construction in Progress	14,146,464	5,107,074	(10,484,626)	0	8,768,912
<b>Total Nondepreciable Capital Assets</b>	<b>22,966,798</b>	<b>5,107,074</b>	<b>(10,484,626)</b>	<b>0</b>	<b>17,589,246</b>
<b>Depreciable Capital Assets</b>					
Buildings	121,271,500	10,211,235	0	6,682,443	138,165,178
Machinery and Equipment	44,143,839	508,762	(58,535)	0	44,594,066
Sewer Lines	208,064,274	6,691,590	0	0	214,755,864
<b>Total Depreciable Capital Assets</b>	<b>373,479,613</b>	<b>17,411,587</b>	<b>(58,535)</b>	<b>6,682,443</b>	<b>397,515,108</b>
<b>Less Accumulated Depreciation for:</b>					
Buildings	(44,615,853)	(3,014,678)	0	0	(47,630,531)
Machinery and Equipment	(31,918,077)	(1,474,028)	58,535	0	(33,333,570)
Sewer Lines	(42,743,071)	(3,079,853)	0	0	(45,822,924)
<b>Total Accumulated Depreciation</b>	<b>(119,277,001)</b>	<b>(7,568,559)</b>	<b>58,535</b>	<b>0</b>	<b>(126,787,025)</b>
<b>Total Depreciable Capital Assets, Net</b>	<b>254,202,612</b>	<b>9,843,028</b>	<b>0</b>	<b>6,682,443</b>	<b>270,728,083</b>
<b>Business-Type Activities Capital Assets, Net</b>	<b>\$277,169,410</b>	<b>\$14,950,102</b>	<b>(\$10,484,626)</b>	<b>\$6,682,443</b>	<b>\$288,317,329</b>

The County received capital assets from developers in the amount of \$6,395,119.

Depreciation/amortization expense was charged to governmental functions as follows:

<b>General Government</b>		
Legislative and Executive		\$1,477,962
Judicial		1,122,969
Public Safety		2,528,650
Public Works		9,044,335
Health		227,624
Human Services		310,868
Leased Building & Equipment		21,348
<b>Total Depreciation/Amortization Expense Governmental Activities</b>		<b>\$14,733,756</b>
Business-Type Activities - Sanitary Engineer		\$7,522,092
Business-Type Activities - Other Enterprise		
Solid Waste Transfer Station		43,586
Storm Water		2,881
<b>Total Deprecation Expense Other Enterprise</b>		<b>46,467</b>
<b>Total Deprecation Expense</b>		<b>\$7,568,559</b>

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2022**  
**(Continued)**

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**NOTE 11 – CONCORD SCIOTO COMMUNITY AUTHORITY RECEIVABLE**

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

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

The asset purchase and bond modification and redemption agreement defines charges to be assessed on property owners within the service area of the Authority. The County will receive 2.0 mills of the 10.25 mills Community Development Charge collected by the Authority to reimburse the County for the cost incurred for the Facility. The total cost incurred by the County for the Facility was \$33,941,926. The County collected \$199,730 of this receivable as of December 31, 2022, which leads to the net amount owed of \$33,742,196 as of December 31, 2022. The County projection of the collection of the receivable is as follows:

<b>Concord Scioto Community Authority</b>	
<b>Year</b>	<b>Receivable</b>
2023	\$100,000
2024	150,000
2025	200,000
2026	250,000
2027	275,000
2028-2032	750,000
2033-2037	1,000,000
2038-2042	2,000,000
2043-2047	4,000,000
2048-2052	6,000,000
2053-2057	9,000,000
2058-2062	10,017,196
	\$33,742,196

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2022**  
**(Continued)**

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**NOTE 12 - INTERFUND AND EXTERNAL RECEIVABLES/PAYABLES**

At December 31, 2022, the General Fund had an interfund receivable, in the amount of \$12,714,838, from the Auto and Gas, County Drainage, Berlin Farm, Slate Ridge TIF II, Ravines at Meadow TIF, Medical Home Road and Special Bond Retirement, in the amount of \$2,504,331, \$347,560, \$546,000, \$6,008,378, \$1,100,000, \$2,200,000 and \$8,569 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 \$40,339 due to the Job and Family Services Special Revenue Fund and due from the Workforce Investment Act Fund. This balance resulted from the lag time between the dates interfund goods and services are provided and payments between funds are made.

The Sanitary Fund had an interfund receivable in the amount of \$17,573,611, from Evans Farms Commercial TIF Capital Project Fund. This balance resulted from an advance from the Sanitary Fund to the Evans Farms Commercial TIF Capital Projects Fund to provide resources to pay for the sewer infrastructure that the Evans Farms Commercial TIF Capital Project Fund is responsible for as part of the TIF agreement. The sewer infrastructure is required to be in place before the development could occur. Once the development occurs, the Evans Farms Commercial TIF will begin to generate revenue to pay back the Sanitary Fund for this advance.

All interfund balances, with the exception of the \$6,008,378 receivable to the General Fund from the Slate Ridge II fund and the \$17,573,611 receivable in the Sanitary Fund from the Evans Commercial TIF Capital Projects Fund, are expected to be repaid within one year.

**NOTE 13 - RISK MANAGEMENT**

**A. Insurance**

The County participates in a risk-sharing pool, the County Risk Sharing Authority, Inc. (CORSA), for property, casualty, and public officials' insurance coverage. The County retains the risk for property, casualty, and public officials' insurance coverage for up to \$100,000 per occurrence. Following these deductibles, the pool retains the risk per occurrence up to \$1,500,000. 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 2022, 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.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2022**  
**(Continued)**

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**NOTE 13 - RISK MANAGEMENT (Continued)**

**C. Workers' Compensation**

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

The plan allows the County to administer its own workers' compensation claims, including the approval of claims and the payment of compensation and medical payments for injured employees. The plan requires that the County participate in the Self-Insured Employers Guaranty Fund through the State of Ohio that guarantees that claims liabilities are satisfied if the self-insured employer is unable to pay the claims.

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

All funds of the County participate in the program and make payments to the Workers' Compensation Self Insurance internal service fund based on actuarial estimates of the amounts needed to pay prior- and current-year claims. The liability for unpaid claims costs reported in the fund at December 31, 2022, 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 2,206,311, are due within one year.

The changes in the claims liability during 2021 and 2022 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>
2021	\$1,466,701	\$606,856	\$613,693	\$1,459,864
2022	1,459,864	1,335,092	588,645	2,206,311

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2022**  
**(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, 2022:

	<u>Contract Amount</u>	<u>Amount Paid as of 12/31/22</u>	<u>Outstanding Balance</u>
Peterson Construction Company	\$46,340,329	\$0	\$46,340,329
Gilbane Building Company	41,645,920	17,904,025	23,741,895
Peterson Construction Company	3,440,000	-	3,440,000
Nickolas M Savko & Sons, Inc.	3,412,896	-	3,412,896
Shelly & Sands Inc	6,009,122	5,192,889	816,233
Gannett Fleming Engineers	1,477,595	643,362	834,233
MS Consultants, Inc.	481,800	-	481,800
2K General Company	568,600	99,505	469,095
Meacham & Apel Architects Inc	2,826,298	2,372,031	454,267
Black & Veatch Corporation	765,240	343,764	421,476
Structurepoint Inc	617,297	244,021	373,276
Complete General Construction Co Inc	649,763	286,228	363,535
Double Z Construction Co	2,884,232	2,555,072	329,160
WSP USA INC	552,306	250,779	301,527
Woolpert Inc	298,767	-	298,767
MS Consultants, Inc.	636,000	355,548	280,452
Granite Inliner	310,685	36,500	274,185
Pennoni Associates Inc	252,823	-	252,823
	<u>\$113,169,673</u>	<u>\$30,283,724</u>	<u>\$82,885,949</u>

At year end, the significant encumbrances expected to be honored upon performance by the vendor in 2022 are as follows:

General Fund	\$2,350,070
Developmental Disabilities Fund	544,730
Other Governmental Funds	2,030,617
Sanitary Engineer Fund	384,328
Other Enterprise Funds	10,050
Total	<u>\$5,319,795</u>

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2022**  
**(Continued)**

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**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.

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.



**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2022**  
**(Continued)**

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**NOTE 15 - DEFINED BENEFIT PENSION PLANS (Continued)**

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.

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 ACFR 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
<b>State and Local</b>	<b>State and Local</b>	<b>State and Local</b>
<b>Age and Service Requirements:</b>	<b>Age and Service Requirements:</b>	<b>Age and Service Requirements:</b>
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
<b>Formula:</b>	<b>Formula:</b>	<b>Formula:</b>
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
<b>Public Safety</b>	<b>Public Safety</b>	<b>Public Safety</b>
<b>Age and Service Requirements:</b>	<b>Age and Service Requirements:</b>	<b>Age and Service Requirements:</b>
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, 2022**  
**(Continued)**

**NOTE 15 - DEFINED BENEFIT PENSION PLANS (Continued)**

<b>Group A</b>	<b>Group B</b>	<b>Group C</b>
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
<b>Law Enforcement</b> <b>Age and Service Requirements:</b>	<b>Law Enforcement</b> <b>Age and Service Requirements:</b>	<b>Law Enforcement</b> <b>Age and Service Requirements:</b>
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
<b>Public Safety and Law Enforcement</b> <b>Formula:</b>	<b>Public Safety and Law</b> <b>Enforcement</b> <b>Formula:</b>	<b>Public Safety and Law</b> <b>Enforcement</b> <b>Formula:</b>
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, 2022**  
**(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 ACFR.

Beginning in 2022, the combined plan will be consolidated under the traditional plan (defined benefit plan) and the combined plan option will no longer be available for new hires beginning in 2022.

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

	<b>State and Local</b>	<b>Public Safety</b>	<b>Law Enforcement</b>
<b>2022 Statutory Maximum Contribution Rates</b>			
Employer	14.0%	18.1%	18.1%
Employee	10.0%	12.0%	13%*
<b>2022 Actual Contribution Rates</b>			
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%

\*This rate is also determined by OPERS Board, but is limited by ORC to no more than 2 percent greater than the public safety rate.

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 \$9,332,074 for 2022. Of this amount, \$210,804 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, 2021, 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, 2022**  
**(Continued)**

**NOTE 15 - DEFINED BENEFIT PENSION PLANS (Continued)**

	<u>Traditional Plan</u>	<u>Combined Plan</u>
Proportion of the Net Pension Liability/Asset:		
Current Measurement Date	0.4256447%	0.5142812%
Prior Measurement Date	0.4230508%	0.5299212%
Change in Proportionate Share	0.0025939%	0.01564%
	<b><u>OPERS</u></b>	
Proportionate share of the net pension liability	\$37,032,810	Traditional Plan
Proportionate share of the net pension asset	2,026,294	Combined Plan
Proportion of the net pension liability	0.42564470%	Traditional Plan
Proportion of the net pension asset	0.51428120%	Combined Plan
Pension expense	(3,166,354)	Traditional Plan
Pension expense	(164,400)	Combined Plan

At December 31, 2022, the County's total pension expense is (\$3,330,754).

At December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>OPERS- Traditional</u>	<u>OPERS- Combined</u>	<u>Total</u>
<b>Deferred outflows of resources</b>			
Change in assumptions	\$4,630,915	\$12,570	\$4,643,485
Difference between expected & actual experience	1,887,878	101,826	1,989,704
Change in employer's proportionate percentage/difference between employer contributions	1,447,809	0	1,447,809
County contributions subsequent to the measurement date	9,022,415	309,659	9,332,074
Total deferred outflows of resources	<u>\$16,989,017</u>	<u>\$424,055</u>	<u>\$17,413,072</u>
<b>Deferred inflows of resources</b>			
Differences between expected and actual experience	\$812,221	\$226,634	\$1,038,855
Net difference between projected and actual earnings on pension plan investments	44,049,181	434,407	44,483,588
Total deferred inflows of resources	<u>44,861,402</u>	<u>661,041</u>	<u>45,522,443</u>

The County reported \$9,332,074 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, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2022**  
**(Continued)**

**NOTE 15 - DEFINED BENEFIT PENSION PLANS (Continued)**

Year Ending	<u>OPERS- Traditional</u>	<u>OPERS- Combined</u>	<u>Total</u>
2022	(4,385,535)	(137,103)	(4,522,638)
2023	(15,151,626)	(189,537)	(15,341,163)
2024	(10,357,744)	(124,322)	(10,482,066)
2025	(6,999,895)	(75,692)	(7,075,587)
2026	0	(12,175)	(12,175)
Thereafter	0	(7,816)	(7,816)
Total	<u>(\$36,894,800)</u>	<u>(\$546,645)</u>	<u>(\$37,441,445)</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 (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, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Wage inflation	2.75 percent
Future salary increases, including inflation	2.75 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 through 2022 then 2.05 percent simple
Investment rate of return	6.9 percent
Actuarial cost method	Individual entry age

In July 2021, the OPERS Board adopted a change in COLA for Post-January 7, 2013 retirees, changing it from 0.5% simple through 2021 then 2.15% simple to 3.00% simple through 2022 then 2.05% simple.

Pre-retirement mortality rates are based on 130% of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170% of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115% of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of these tables.

The most recent experience study was completed for the five-year period ended December 31, 2020.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2022**  
**(Continued)**

**NOTE 15 - DEFINED BENEFIT PENSION PLANS (Continued)**

During 2021, 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 15.3% for 2021.

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 2021 and the long-term expected real rates of return:

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Weighted Average Long-Term Expected Real Rate of Return (Geometric)</b>
Fixed income	24.00%	1.03%
Domestic equities	21.00%	3.78%
Real estate	11.00%	3.66%
Private equity	12.00%	7.43%
International equities	23.00%	4.88%
Risk parity	5.00%	2.92%
Other investments	4.00%	2.85%
Total	100.00%	4.21%

**Discount Rate** - The discount rate used to measure the total pension liability/asset was 6.9 percent for both the Traditional Pension Plan and the Combined Plan. The discount rate used to measure total pension liability prior to December 31, 2021 was 7.20%. 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.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2022**  
**(Continued)**

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**NOTE 15 - DEFINED BENEFIT PENSION PLANS (Continued)**

**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 6.9 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 (5.9 percent) or one-percentage-point higher (7.9 percent) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
	5.90%	6.90%	7.90%
County's proportionate share of the net pension liability (asset):			
Traditional Pension Plan	\$97,638,634	\$37,032,810	(13,399,295)
Combined Plan	(1,511,987)	(2,026,294)	(2,427,407)

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

**Net OPEB Asset**

The net OPEB asset 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 as a result of employment exchanges that already have occurred.

The net OPEB asset 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 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 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.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2022**  
**(Continued)**

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**NOTE 16 – DEFINED BENEFIT OPEB PLANS (Continued)**

**Net OPEB Asset (Continued)**

The proportionate share of each plan's unfunded benefits is presented as a long-term *net OPEB asset* 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.

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' ACFR 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.



**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2022**  
**(Continued)**

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**NOTE 16 – DEFINED BENEFIT OPEB PLANS (Continued)**

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2022, 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. For 2022, OPERS did not allocate any employer contributions to health care for members in the traditional and combined plans.

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

The County’s contractually required contribution was \$0 for 2022.

Effective January 1, 2022, OPERS discontinued the group plans currently offered to non-Medicare retirees and reemployed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via an HRA allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses.

**OPEB Assets, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

The net OPEB liability and total OPEB asset for OPERS were determined by an actuarial valuation as of December 31, 2020, rolled forward to the measurement date of December 31, 2021, 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:

	<b>OPERS</b>
Proportion of the Net OPEB Asset:	
Current Measurement Date	0.4261678%
Prior Measurement Date	0.4233150%
Change in Proportionate Share	0.0028528%
	<b>OPERS</b>
Proportion of the Net OPEB Liability	0.426168%
Proportionate Share of the Net OPEB Asset	\$13,348,229
OPEB Expense	(10,246,761)

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2022**  
**(Continued)**

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**NOTE 16 – DEFINED BENEFIT OPEB PLANS (Continued)**

**Net OPEB Asset (Continued)**

At December 31, 2022, the County’s reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	OPERS
<b>Deferred Outflows of Resources</b>	
Change in Proportion and Difference Between County Contributions and Proportionate Share of Contributions	807,512
	807,512
Total Deferred Outflows of Resources	\$807,512
<b>Deferred Inflows of Resources</b>	
Differences between expected and actual experience	\$2,024,923
Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	6,363,495
Change of assumptions	5,403,211
Total Deferred Inflows of Resources	\$13,791,629

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	OPERS
Year Ending December 31:	
2022	(\$7,721,530)
2023	(2,957,898)
2024	(1,390,391)
2025	(914,298)
2026	0
Thereafter	0
Total	(\$12,984,117)

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2022**  
**(Continued)**

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**NOTE 16 – DEFINED BENEFIT OPEB PLANS (Continued)**

**Net OPEB Asset (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 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, 2020, rolled forward to the measurement date of December 31, 2021. 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	2.75 percent
Projected Salary Increases, including inflation	2.75 to 10.75 percent including wage inflation
Single Discount Rate:	
Current measurement date	6.00 percent
Prior Measurement date	6.00 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate	
Current measurement date	1.84 percent
Prior Measurement date	2.00 percent
Health Care Cost Trend Rate	
Current measurement date	5.5 percent, initial 3.50 percent, ultimate in 2034
Prior Measurement date	8.5 percent, initial 3.50 percent, ultimate in 2035
Actuarial Cost Method	Individual Entry Age

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2022**  
**(Continued)**

**NOTE 16 – DEFINED BENEFIT OPEB PLANS (Continued)**

**Net OPEB Asset (Continued)**

Pre-retirement mortality rates are based on 130% of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170% of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115% of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of these tables.

The most recent experience study was completed for the five-year period ended December 31, 2020.

During 2021, 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 was a gain of 14.3% for 2021.

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 2021 and the long-term expected real rates of return:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Real Rate of Return (Geometric)</u>
Fixed Income	34.00 %	0.91 %
Domestic Equities	25.00	3.78
Real Estate Investment Trust	7.00	3.71
International Equities	25.00	4.88
Risk Parity	2.00	2.92
Other investments	7.00	1.93
Total	<u>100.00 %</u>	<u>3.45 %</u>

**Discount Rate** A single discount rate of 6.00% was used to measure the total OPEB liability on the measurement date of December 31, 2021.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2022**  
**(Continued)**

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**NOTE 16 – DEFINED BENEFIT OPEB PLANS (Continued)**

**Net OPEB Asset (Continued)**

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) a 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 the actuarial assumed rate of return on the health care investment portfolio of 6.00% and a municipal bond rate of 1.84%. 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 the year 2121. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2121, the duration of the projection period through which projected health care payments are fully funded.

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

The following table presents the County’s proportionate share of the net OPEB asset calculated using the single discount rate of 6.00 percent, as well as what the County’s proportionate share of the net OPEB asset would be if it were calculated using a discount rate that is one-percentage-point lower (5.00 percent) or one-percentage-point higher (7.00 percent) than the current rate:

	1% Decrease 5.00%	Current Discount Rate 6.00%	1% Increase 7.00%
County's proportionate share of the net OPEB asset	\$7,850,011	\$13,348,229	\$17,911,833

**Sensitivity of the County’s Proportionate Share of the Net OPEB Asset 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.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2022**  
**(Continued)**

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**NOTE 16 – DEFINED BENEFIT OPEB PLANS (Continued)**

**Net OPEB Asset (Continued)**

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 2022 is 5.5 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 3.5 percent in the most recent valuation.

	<u>1% Decrease</u>	<u>Current Health Care Cost Trend Rate Assumption</u>	<u>1% Increase</u>
County's proportionate share of the net OPEB asset	\$13,492,473	\$13,348,229	\$13,177,108

**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, 2022**  
**(Continued)**

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**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>
<b>General Obligation Bonds</b>			
2019 Bond Refunding	2019	1.79	\$8,570,000
2013 Council for Older Adults Refunding	2013	2 - 9.86	\$7,245,000
2016 General Obligation Various Purpose Improvement	2016	1.5 - 4	\$36,090,000
<b>Sales Tax Revenue Bonds</b>			
2015 Sales Tax Revenue Bonds	2015	2 - 5	\$41,000,000
<b>Special Assessment Bonds</b>			
2007A Various Purpose	2007	4.75	\$98,300
2013 Ditch Improvements	2013	2.5	\$85,800
2014 Ditch Improvements	2014	2.1	\$344,700
2018 Ditch Improvements	2018	3.22	\$232,000
2020 Ditch Improvements	2020	3.5	\$99,700
2021 Ditch Improvements	2021	1.5	\$259,178
<b>Revenue Bonds</b>			
2014 Sewer Improvements	2014	1 - 4	\$12,595,000
2017 Refunding Sewer Improvements	2017	2 - 5	\$17,480,000
<b>Other Long-Term Debt</b>			
ODOT State Infrastructure Bank Loan	2020	3	\$2,428,674
Slate Ridge 2 Note	2020-2021	0	\$2,141,320
Creekside TIF Note	2018	9	\$3,616,210
Home High TIF Note	2020	4.5	\$713,000
Ohio Water Development Authority Loan	2022	3.73 - 4.26	\$37,022,147

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2022**  
**(Continued)**

**NOTE 18 - LONG-TERM OBLIGATIONS (Continued)**

The County's long-term obligations activity for the year ended December 31, 2022, was as follows:

	Balance January 1, 2022	Additions	Reductions	Balance December 31, 2022	Due Within One Year
<u>Governmental Activities</u>					
General Sales Tax Revenue Bonds					
2015 Sales Tax Revenue Bonds	\$34,555,000	\$0	\$945,000	\$33,610,000	\$985,000
Bond Premium	1,004,036	0	27,458	976,578	0
Total Sales Tax Revenue Bonds	<u>35,559,036</u>	<u>0</u>	<u>972,458</u>	<u>34,586,578</u>	<u>985,000</u>
General Obligation Bonds					
2013 Council for Older Adults Refunding	2,830,000	0	340,000	2,490,000	805,000
Accreted Interest	397,103	67,897	465,000	0	0
Bond Premium	283,766	0	34,091	249,675	0
2016 General Obligation Various Purpose Improvement and Refunding Bond	31,215,000	0	455,000	30,760,000	475,000
Bond Premium	1,987,058	0	28,963	1,958,095	0
2019 Various Purpose Refunding Bond	5,520,000	0	1,510,000	4,010,000	1,510,000
Total General Obligation Bonds	<u>42,232,927</u>	<u>67,897</u>	<u>2,833,054</u>	<u>39,467,770</u>	<u>2,790,000</u>
Special Assessment Bonds					
2007A Various Purpose	39,700	0	5,900	33,800	6,200
2014 Ditch Improvements	46,600	0	46,600	0	0
2018 Ditch Improvements	152,961	0	28,658	124,303	29,595
2020 Ditch Improvements	89,153	0	11,444	77,709	11,851
2021 Ditch Improvements	259,178	0	29,427	229,751	31,138
Total Special Assessment Bonds	<u>587,592</u>	<u>0</u>	<u>122,029</u>	<u>465,563</u>	<u>78,784</u>
Other Long-Term Obligations					
SIB Loan	2,428,674	0	0	2,428,674	389,863
Slate Ridge Note	2,016,231	0	646,810	1,369,421	0
Creekside TIF Note	3,616,210	0	0	3,616,210	0
Home High TIF Note	713,000	0	0	713,000	0
Lease Payable	175,474	125,752	80,801	220,425	62,027
Net Pension Liability	58,447,756	0	23,684,398	34,763,358	0
Compensated Absences Payable	7,213,719	4,703,959	3,020,855	8,896,823	2,330,659
Total Governmental Activities	<u>152,990,619</u>	<u>4,897,608</u>	<u>31,360,405</u>	<u>126,527,822</u>	<u>6,636,333</u>



**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2022**  
**(Continued)**

**NOTE 18 - LONG-TERM OBLIGATIONS (Continued)**

	Balance January 1, 2022	Additions	Reductions	Balance December 31, 2022	Due Within One Year
<u>Business-Type Activities</u>					
Revenue Bonds					
2014 Sewer					
Improvements	\$9,845,000	\$0	\$420,000	\$9,425,000	\$440,000
Bond Premium	138,700	0	5,917	132,783	0
2017 Sewer					
Improvements	5,380,000	0	2,655,000	2,725,000	2,725,000
Bond Premium	219,111	0	108,131	110,980	0
Total Revenue Bonds	<u>15,582,811</u>	<u>0</u>	<u>3,189,048</u>	<u>12,393,763</u>	<u>3,165,000</u>
Other Long-Term Obligations					
Net Pension Liability	4,196,854	0	1,927,402	2,269,452	0
Compensation Absences Payable	415,326	346,613	204,047	557,892	150,010
Ohio Water Development Authority Loan	0	129,126	0	129,126	0
Concord Scioto Community Authority Payable	4,500,000	0	0	4,500,000	0
Tap-in Fees Payable	1,301,286	154,000	474,101	981,185	300,000
Postclosure Cost Payable	19,500	0	0	19,500	0
Total Other Long-Term Obligations	<u>10,432,966</u>	<u>629,739</u>	<u>2,605,550</u>	<u>8,457,155</u>	<u>450,010</u>
Total Business-Type Activities	<u>\$26,015,777</u>	<u>\$629,739</u>	<u>\$5,794,598</u>	<u>\$20,850,918</u>	<u>\$3,615,010</u>

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2022**  
**(Continued)**

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**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.

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

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

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

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

General Obligation Bonds

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

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2022**  
**(Continued)**

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**NOTE 18 - LONG-TERM OBLIGATIONS (Continued)**

General Obligation Bonds (Continued)

On November 6, 2019, the County issued Various Purpose Refunding Bonds in the amount of \$8,570,000 with an interest rate of 1.79% to refund \$1,350,000 of 2010 Jail Improvement, \$750,000 of 2010 Hayes Improvements, and \$6,395,000 of 2010 Hayes Current Refunding bonds. Net proceeds of \$8,501,747 were used to purchase U.S. Government Securities after payment of issuance costs. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded bonds. As a result, the original bonds which were refunded are considered to be defeased and the liability of these bonds has been removed from the County’s long-term obligation. Although the refunding resulted in the recognition of an accounting loss of \$68,253 for the year ended December 31, 2019, the County lowered its aggregated debt service payments by \$556,822 over the next five years and obtained an economic gain of \$504,531.

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

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

Mandatory Redemption Requirements

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

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2022**  
**(Continued)**

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**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, 2022**  
**(Continued)**

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**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 \$192,744,054 at December 31, 2022.

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.

State Infrastructure Bank Loan

In March 2020 the County entered into a loan agreement with the Ohio Department of Transportation (ODOT) and the Mid-Ohio Regional Planning Commission (MORPC) in the amount of \$2,428,674 for the purpose of financing the resurfacing of Africa Road and Cheshire Road. MORPC has committed a portion of its Annual Federal Allocation to pay loan principal due beginning May 1, 2023 through final maturity on November 1, 2025. No interest is assessed on the loan for the first year. After the first year, semi-annual interest payments at 3% are due from the County through maturity on November 1, 2025.

TIF Notes

The County entered into various TIF Notes to pay back developers for infrastructure improvements.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2022**  
**(Continued)**

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**NOTE 18 - LONG-TERM OBLIGATIONS (Continued)**

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.

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, 2022:

	Assets
	Sanitary Engineer
Restricted Assets held by the County	
Revenue Bond Replacement	\$1,000,000
Revenue Bond Future Debt Service	\$3,568,686

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.

Ohio Water Development Authority Loan

2022 Ohio Water Development Authority Loan - On December 8, 2022 the County entered into an agreement with the Ohio Water Development Authority to borrow up to \$37,022,147, for the construction and improvement made to the water treatment plant at the Olentangy Environmental Control Center. The interest rate will be 3.73% for the first \$25,000,000 beginning on January 1, 2026, and 4.26% for the next \$12,022,147 both for 20 years. Payments are due semiannually on January 1<sup>st</sup> and July 1<sup>st</sup> beginning May 1, 2025. The debt will be repaid with revenues from the sewer facilities of Delaware County. As of December 31, 2022 the County has borrowed \$129,126 of this loan.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2022**  
**(Continued)**

**NOTE 18 - LONG-TERM OBLIGATIONS (Continued)**

Revenue Bonds

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.

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, 2022, were as follows:

Year	Governmental Activities					
	Sales Tax Revenue Bonds		General Obligation Bonds		Special Assessments Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2023	\$985,000	\$1,308,875	\$2,790,000	\$1,283,129	\$78,784	\$12,448
2024	1,070,000	1,279,325	2,795,000	1,222,450	80,903	10,234
2025	1,620,000	1,247,225	2,355,000	1,161,369	83,205	7,927
2026	2,775,000	1,198,625	500,000	1,107,850	85,651	5,562
2027	2,915,000	1,059,875	510,000	1,087,850	54,400	3,119
2028-2032	16,550,000	3,289,938	2,975,000	5,111,250	82,620	2,306
2033-2037	7,695,000	435,750	6,855,000	4,407,300	0	0
2038-2042	0	0	10,875,000	2,838,150	0	0
2043-2047	0	0	7,605,000	616,400	0	0
	<u>\$33,610,000</u>	<u>\$9,819,613</u>	<u>\$37,260,000</u>	<u>\$18,835,748</u>	<u>\$465,563</u>	<u>\$41,596</u>

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2022**  
**(Continued)**

**NOTE 18 - LONG-TERM OBLIGATIONS (Continued)**

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
2023	\$3,165,000	\$443,438
2024	455,000	346,237
2025	475,000	328,037
2026	490,000	309,037
2027	510,000	289,438
2028-2032	2,850,000	1,160,475
2033-2037	3,435,000	576,800
2038-2042	770,000	30,800
	\$12,150,000	\$3,484,262

**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, 2022, the aggregate principal amounts outstanding for the above mentioned bonds was as follows:

<b>Conduit Debt</b>	<b>Principal Amount Outstanding December 31, 2022</b>
2016 Health Care Facilities Refunding Revenue Bonds - Sarah Moore Community	\$4,867,500
2018 Health Care Facilities Revenue Refunding Bonds - Willow Brook Christian Communities	\$31,265,525



**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2022**  
**(Continued)**

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**NOTE 18 - LONG-TERM OBLIGATIONS (Continued)**

Lease Payable

The County has entered into lease agreements for the use of right to use vehicles and buildings. Due to the implementation of GASB Statement No. 87, the County will report an intangible capital asset and corresponding liability for the future scheduled payments under the lease. The lease payments will be paid from the general fund.

The Count has entered into lease agreements for vehicles and building space at varying years and terms as follows:

Lease	Lease Commencement Date	Years	Lease End Date	Payment Method
Veterans Services-Vehicle	9/28/22	5	9/28/27	Monthly
Veterans Services-Vehicle	2/2/22	5	2/2/27	Monthly
Satelite Title Office-Clerk of Court	1/1/22	1	5/31/23	Annual
EMS Station # 10	1/1/22	5	12/31/27	Monthly

The following is a schedule of future lease payments under the lease agreement

Year	Principal	Interest
2023	\$61,779	\$2,195
2024	42,856	1,700
2025	43,361	1,195
2026	43,868	688
2027	28,561	218
	<u>\$220,425</u>	<u>\$5,996</u>

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2022**  
**(Continued)**

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**NOTE 19 - INTERFUND TRANSFERS**

Interfund transfers for the year ended December 31, 2022, consisted of the following, as reported on the fund financial statements:

<u>Transfers to Nonmajor Governmental Funds from:</u>	
General Fund	\$8,389,360
Nonmajor Governmental Fund	1,989,218
 <u>Transfers to General Fund from:</u>	
Nonmajor Governmental Fund	2,192,214
 <u>Transfer to Capital Improvement Reserve Fund from</u>	
General Fund	38,622,208
	<u>\$51,193,000</u>

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.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2022**  
**(Continued)**

**NOTE 20 - FUND BALANCE (Continued)**

Fund Balance	General	American Rescue Plan	Developmental Disabilities	Capital Improvement Reserve	Evans Farm TIF
Nonspendable for:					
Prepaid Items	\$738,935	\$0	\$67,725	\$0	\$0
Materials and Supplies	313,088	0	0	0	\$0
Inventory	945,683	0	0	0	\$0
Unclaimed Monies	1,997,706	0	67,725	0	\$0
Total Nonspendable	<u>1,997,706</u>	<u>0</u>	<u>67,725</u>	<u>0</u>	<u>\$0</u>
Restricted for:					
Developmental Disabilities	0	0	43,096,266	0	\$0
Total Restricted	<u>0</u>	<u>0</u>	<u>43,096,266</u>	<u>0</u>	<u>\$0</u>
Committed for:					
Data Center	315,678	0	0	0	\$0
Economic Development	651,721	0	0	0	\$0
Road, Bridge, Building and Ditch Repair Improvement	9,802,478	0	0	25,693,223	\$0
Total Committed	<u>10,769,877</u>	<u>0</u>	<u>0</u>	<u>25,693,223</u>	<u>0</u>
Assigned for:					
Property and Liability Insurance	535,715	0	0	0	\$0
Document Recording	1,233,963	0	0	0	\$0
Unpaid Obligations	811,383	0	0	0	\$0
Health Insurance	863,286	0	0	0	\$0
Vehicle Titling	1,779,659	0	0	0	\$0
Total Assigned	<u>5,224,006</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>\$0</u>
Unassigned	75,803,475	0	0	0	(\$17,573,611)
Total Fund Balance	<u>\$93,795,064</u>	<u>\$0</u>	<u>\$43,163,991</u>	<u>\$25,693,223</u>	<u>(\$17,573,611)</u>

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2022**  
**(Continued)**

**NOTE 20 - FUND BALANCE (Continued)**

Fund Balance	Other Governmental
Nonspendable for:	
Prepaid Items	\$366,850
Materials and Supplies Inventory	1,383,272
Total Nonspendable	1,750,122
Restricted for:	
Bond Retirement	356,481
Real Estate Assessment	4,532,796
E911	5,857,307
Ditch Maintenance	11,809,929
Job and Family Services Operations	1,235,986
Children Services	1,464,516
Auto and Gas	7,526,482
Delinquent Tax Collections	1,526,171
Child Support Enforcement	3,701,889
Emergency Rental Assistance	1,437,001
Ag Society Excise Tax	1,673,063
Other Public Safety Special Revenue	4,249,208
Other Special Revenue	2,051,351
Permanent Improvement	1,703,058
Sawmill Parkway	50,573
Slate Ridge	856,000
DODD Capital Improvement	1,351,076
Slate Ride II	69,330
Creekside TIF	161,908
Orange TIF	56,285
Olentangy Cross	936,543
Total Restricted	\$52,606,953
Total Unassigned	(6,287,573)
Total Fund Balance	\$48,069,502

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2022**  
**(Continued)**

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**NOTE 21 - JOINT VENTURES**

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

The Delaware-Morrow Mental Health and Recovery Services Board (Board) is a joint venture between Delaware and Morrow counties. The headquarters for the Board is in Delaware County. The Board provides mental health and recovery services. Statutorily created, the Board is made up of fourteen members with eight appointed by the County Commissioners and six by the State Director of Mental Health and Addiction Services. The County Commissioners' appointments are based on county population, with the largest county in population having the most appointed members. With respect to the county's population, seven of the eight members are appointed by the Delaware County Commissioners while one is appointed by the Morrow County Commissioners. Revenues to provide mental health and recovery services are generated through a one-mill district wide tax levy and through state and federal grants. The Board does not have any outstanding debt. The Board is not accumulating significant financial resources nor experiencing fiscal stress that may cause an additional financial benefit to or burden on the County. The existence of the Board depends upon the continuing participation of the County; however, the County does not have an equity interest in the Board. The County collected \$7.6 million in property taxes for the Board during 2022. 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 2022, the County paid fees of \$119,038 which represents 58.26 percent of total contributions. Separate financial statements may be obtained from the Regional Planning Commission, 109 North Sandusky Street, Delaware, Ohio 43015.

**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.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2022**  
**(Continued)**

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**NOTE 22 – JOINTLY GOVERNED ORGANIZATIONS**

**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 2022, Delaware County contributed \$286,028 for the Center's operations which represents 12.66 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 2022, Delaware County contributed \$912,463 for COIRS' operations which represents 71.86 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.

**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.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2022**  
**(Continued)**

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**NOTE 23 - INSURANCE POOLS (Continued)**

**A. County Risk Sharing Authority, Inc. (Continued)**

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.

**NOTE 25 - CONTINGENT LIABILITIES**

**A. Litigation**

The County is a party to legal proceedings seeking damages or injunctive relief generally incidental to its operations and pending projects. The County management is of the opinion that the ultimate disposition of various claims and legal proceedings will not have a material effect, if any, on the financial condition of the County.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2022**  
**(Continued)**

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**NOTE 25 - CONTINGENT LIABILITIES (Continued)**

**A. Litigation (Continued)**

However, in the event of a loss, the County is self-insured at \$100,000 per incident and in 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, 2022, to December 31, 2022, the County received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designees. Such audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under the terms of the grant. Based on prior experience, the County believes such disallowances, if any, would be immaterial.

**NOTE 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 2022, the amount of County's property taxes foregone because of this agreement was \$163,684. The agreement is over 15 years for constructing and expanding its business operations as well as increasing employment. The agreement averages 75% abatement. The exemption percentages are as follows:

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

**NOTE 27 – ASSET RETIREMENT OBLIGATIONS**

Ohio Revised Code Section 6111.44 requires the County to submit any changes to their sewerage system to the Ohio EPA for approval. Through this review process, the County is responsible for addressing any public safety issues associated with the waste water treatment facilities. Any ARO associated with these public safety issues are not reasonably estimable. Currently, there is significant uncertainty as to what public safety items would need addressed; therefore, a reliable estimated amount could not be determined.



**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2022**  
**(Continued)**

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**NOTE 28 – DELAWARE COUNTY TRANSPORTATION IMPROVEMENT DISTRICT**

Key disclosures for the Delaware County Transportation Improvement District (the District) are as follows:

Deposits

Custodial credit risk is the risk that in the event of bank failure, the District will not be able to recover deposits or collateral securities that are in the possession of an outside party. Although all statutory requirements for the deposit of money have been followed, noncompliance with Federal requirements could potentially subject the District to a successful claim by the Federal Deposit Insurance Corporation (FDIC).

The District has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by:

- Eligible securities pledged to the District and deposited with a qualified trustee by the financial institution as security for repayment whose fair value at all times shall be at least 105% of the deposits being secured; or
- 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 fair value of the securities pledged to be 102% of the deposits being secured or a rate set by the Treasurer of State. For 2020, the District's financial institution was approved for a collateral rate of 102% through the OPCS.

At December 31, 2022, the carrying amount of all District deposits was \$5.2 million. Of the bank balance of \$5,243,678, \$4,993,678 was exposed to custodial credit risk and was collateralized with the Ohio Pooled Collateral System, while \$250,000 was covered by the FDIC.

Intergovernmental Agreements

The Delaware County Commissioners and Delaware County Engineer's Office have committed to provide funding to the District to facilitate the development and implementation of the District's projects. For 2022, the Commissioners and Engineer's Office contributed \$2,200,000 for the Home Road and Sawmill Parkway improvements and \$1,800,000 for the Interstate 71/U.S. 36/Sunbury Parkway Interchange project. These contributions are reported as intergovernmental revenue in the Capital Project Fund in the basic financial Statements. The District also earns a percentage on each agreement, as stipulated in each agreement, for administrative fees that are recorded as intergovernmental revenue in the General Fund in the basic financial statements.

The District reported \$2,017,596 as unearned revenue on the basic financial statements. This balance is comprised of \$1,089,291 remaining on \$3,800,000 in funding that was advanced from the Delaware County Commissioners for the Home Road and Sawmill Parkway improvements project, and \$928,305 remaining on \$1,800,000 in funding that was also advanced from the Delaware County Commissioners for the Interstate 71/U.S. 36/Sunbury Parkway Interchange project.

As part of the funding commitment agreements between the District, the Delaware County Commissioners, and the Delaware County Engineer's Office, the District is required to return all unspent monies associated with a project to the Delaware County Engineer's Office after the project has been completed and the District has received its share of administrative fees.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2022**  
**(Continued)**

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**NOTE 28 – DELAWARE COUNTY TRANSPORTATION IMPROVEMENT DISTRICT**  
**(Continued)**

Receivables

Receivables at December 31, 2022 consisted of amounts due from special assessments in the amount of \$401,852 for the completion of the Riverby Estates improvements. Special assessments reported in the General Fund are expected to be collected over the next nineteen years as part of the property tax collections from residents at Riverby Estates.

**NOTE 29 – DELAWARE COUNTY LAND REUTILIZATION CORPORATION**

Key disclosures for the Delaware County Land Reutilization Corporation (the Corporation) are as follows:

Deposits

At December 31, 2022, the carrying amount of all Corporation deposits was \$158,780 and the bank balance of all deposits was \$158,780. All of the bank balance was covered by FDIC.

Transaction with County

Pursuant to and in accordance with Section 321.261 (B) of the Ohio Revised Code, the Corporation has been authorized by the Delaware County Board of Commissioners to receive 0.50% of all collections of delinquent real property and manufactured and mobile home taxes that are deposited into the County's Delinquent Tax Assessment and Collection Tax (DTACT) fund and will be available for appropriation by the Corporation to fund operations. During 2022, the Corporation had revenues of \$124,945 related to the DTACT fund.

During 2022, the Corporation paid the County \$1,064 for miscellaneous costs including travel.

**NOTE 30– DELAWARE COUNTY FINANCE AUTHORITY**

Key disclosures for the Delaware County Finance Authority (the Authority) are as follows:

Deposits

Custodial credit risk is the risk that, in the event of bank failure, the Authority will not be able to recover deposits or collateral securities that are in the possession of an outside party. The Authority has no deposit policy for custodial credit risk beyond the requirements of State statute.

Ohio law requires that deposits either be insured or protected by (1) eligible securities pledged to the Authority's and deposited with a qualified trustee by the financial institution as security for repayment whose fair value at all times shall be at least 105 percent of the deposits being secured, or (2) 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 fair value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State. For 2022, the Authority's financial institution was approved for a collateral rate of 102 percent through the OPCS.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2022**  
**(Continued)**

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**NOTE 30– DELAWARE COUNTY FINANCE AUTHORITY (Continued)**

Although all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the Authority to a successful claim by the FDIC.

At year end the carrying amount of the Authority's deposits was \$7,697,858 and based on the criteria described in GASB Statement No. 40, “*Deposits and Investment Risk Disclosures*”, as of December 31, 2022, \$3,841,340 of the Authority’s bank balance of \$7,708,251 was exposed to custodial risk as discussed below, while \$3,866,911 was covered by the FDIC.

Receivables

Receivables at December 31, 2022 consisted of intergovernmental receivable totaling \$322,584 related to conduit and financing fees. This receivable is considered collectible in full.

Capital Assets

The Authority had \$549,547 in Land at December 31, 2022.

Program Bond Reserve Fund

The Authority has established a Bond Fund Program to provide long-term, fixed interest rate financing for qualified industrial, commercial and public projects. The primary objective of the Program Reserve Bond Fund is to further economic development efforts and investment in Delaware and throughout central Ohio.

To fund the Program Reserve Bond Fund, the Authority issued \$3,500,000 taxable revenue bonds which were purchased by the Delaware County Treasurer. The bond proceeds were deposited into the Program Reserve Bond Fund and are reported as restricted assets on the statement of net position. Interest earned on investments purchased by the grant proceeds is not required to be maintained in the Program Reserve Bond Fund and may be used by the Authority for general operations.

Under the Program Reserve Bond Fund, debt service requirements on each bond issue are secured by a pledge of amounts to be received under financing agreements, leases, or loan agreements with borrowers who utilize the financed facilities. In addition, all borrowers are required to provide 10% of the bond premium in a reserve (which is used to make the final payment on the bonds). Amounts in the Program Reserve Bond Fund may be used for debt service in the event the borrower is unable to make the required payments under the lease or loan agreements.

Program Bond Reserve Fund (Continued)

The Authority issued \$3,500,000 Taxable Revenue Bonds, Series 2021, on December 20, 2021 for the purpose of funding a program reserve for the Authority’s Program Reserve Bond Fund. These taxable revenue bonds constitute a special obligation of the Authority and the principal and interest is payable from and secured solely by the general revenues of the Authority. The bonds were issued at an interest rate of 2% with interest payments due semi-annually and principal due in full on December 1, 2031.

Revolving Loan Fund

On June 18, 2020, the Authority entered the Delaware County Revolving Loan Fund Cooperative Agreement by and between Delaware County and Buckeye State Bank.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2022**  
**(Continued)**

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**NOTE 30– DELAWARE COUNTY FINANCE AUTHORITY (Continued)**

During 2020, the County contributed \$2,500,000 and received contributions to the fund from Liberty Township and Orange Township, each in the amount of \$250,000 to assist small businesses experiencing significant cash flow and operating fund shortages and struggling to remain in operation.

The Authority and Buckeye State Bank administered loans to recipients. Terms of the loans are 6 monthly interest only payments followed by 54 monthly principal and interest payments. As of December 31, 2021, there is no expected loan loss. On the basic financial statements, the Authority reports a non-current liability “Due to Delaware County – RLF Payable” in the amount of \$3,000,000 as the Authority does not expect to repay Delaware County for at least five years from the date of issuance.

Based on the terms of the Cooperative Agreement, the Authority is not responsible for management of the Revolving Loan Program which also includes investing available cash and accounting for new and outstanding loans.

**Conduit Debt**

Conduit financing represent bonds and notes for project financings which are collateralized by the related amounts to be received. In accordance with GASB Interpretation No. 91 “Conduit Debt Obligations”, the bonds issued by the Authority under the conduit financing program may or may not create a liability to the Authority and therefore are not presented on the Authority’s financial statements. In December 2017, the Authority issued Community Facilities Revenue Bonds pursuant to a Trust Indenture dated as of December 1, 2017 between the Authority and U.S. Bank National Association as Trustee (Trustee). Principal and interest on the Series 2017 Bonds will be payable solely by the Authority from the revenues received pursuant to the Cooperative Agreement among the Authority, the Berkshire Landing New Community Authority, Delaware County, Berkshire Township, and the Developer. The Series 2017 Bonds are payable from revenues consisting solely of financing payments as defined in the Cooperative Agreement and pursuant to the Cooperative Agreement, the Berkshire Landing New Community Authority is obligated to make financing payments, solely from the TIF Payments received by the Authority.

On December 13, 2021, the Authority issued tax-exempt private placement lease revenue bonds to provide capital financing for a local government’s administration office. On February 1, 2022 and February 10, 2022, the Authority issued tax-exempt private placement lease revenue bonds to provide capital financing for a local government’s replacement fire station and maintenance facility, respectively. Each respective building is pledged as collateral for the bonds. The bonds are payable from payments received from the local government and the Authority has an additional commitment to appropriate its bond reserve fund in the event the local government defaults on its obligations.

As of December 31, 2022, the likelihood the local government defaults on its obligations is remote and therefore the Authority has not recorded a liability or expense, accordingly. Conduit debt obligations totaled \$15,825,000.

**Related Party Transactions**

The Delaware County Treasurer purchased the Authority’s Program Reserve Bonds totaling \$3,500,000 as an investment. In addition, Delaware County contributed \$150,000 which was used for Authority operations.

**Delaware County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2022**  
**(Continued)**

**NOTE 31– CONDENSED COMPONENT UNIT STATEMENTS**

	Delaware County <u>Transpiration</u>	Delaware County Land <u>Reutilization</u>	Delaware County <u>Finance</u>	<u>Total</u>
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$3,880,262	\$158,780	\$2,238,442	\$6,277,484
Accounts Receivable	0	0	322,584	322,584
Prepaid	0	1,531	0	1,531
Special Assessments Receivable	401,852	0	0	401,852
Restricted Assets-Equity in Pooled Cash	0	0	6,880,672	6,880,672
Capital Assets-Land	0	0	549,547	549,547
Total Assets	<u>4,282,114</u>	<u>160,311</u>	<u>9,991,245</u>	<u>14,433,670</u>
<b><u>Liabilities</u></b>				
Accounts Payable	68,796	2,531	5,200	76,527
Due to Other Governments	0	2,093	0	2,093
Due to Primary Government	0	0	3,000,000	3,000,000
Unearned Revenue	2,017,596	0	0	2,017,596
Accrued Interest Payable	0	0	5,769	5,769
Due in More than One Year.	0	0	3,500,000	3,500,000
Total Liabilities	<u>2,086,392</u>	<u>4,624</u>	<u>6,510,969</u>	<u>8,601,985</u>
<b>Net Position</b>				
Net Position in Capital Assets	0	0	549,547	549,547
Finance Authority	0	0	6,880,672	6,880,672
Unrestricted	2,195,722	155,687	(3,949,943)	(1,598,534)
Total Net Position	<u>2,195,722</u>	<u>155,687</u>	<u>3,480,276</u>	<u>5,831,685</u>
<b>Expenses</b>				
Program Revenue-Charges for Services	4,995,440	30,670	217,518	5,243,628
Program Revenue-Capital Grants & Contributions	165,316	0	1,339,414	1,504,730
Net Program Revenue (Expenses)	<u>3,582,404</u>	<u>0</u>	<u>0</u>	<u>3,582,404</u>
	(1,247,720)	(30,670)	1,121,896	(156,494)
Other General Revenue	<u>426,817</u>	<u>67,016</u>	<u>45,909</u>	<u>539,742</u>
Change in Net Position	(820,903)	36,346	1,167,805	383,248
Net Position at the Beginning of Year	<u>3,016,625</u>	<u>119,341</u>	<u>2,312,471</u>	<u>5,448,437</u>
Net Position at End of the Year	<u>2,195,722</u>	<u>155,687</u>	<u>3,480,276</u>	<u>5,831,685</u>

**NOTE 32 – COVID-19**

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June, 2021 while the national state of emergency continues. During 2022, the County received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the County. The impact on the County's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

The County's investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be realized in subsequent periods, if any, cannot be determined.

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## Required Supplementary Information



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

	2022	2021	2020	2019	2018
<u>Traditional Plan:</u>					
County's Proportion of the Net Pension Liability	0.4256447%	0.4230508%	0.4184160%	0.4187270%	0.4051750%
County's Proportionate Share of the Net Pension Liability	\$37,032,810	\$62,644,610	\$82,702,761	\$114,680,836	\$63,564,103
Covered Payroll	\$61,950,864	\$62,320,486	\$58,866,450	\$56,279,200	\$51,074,854
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	59.78%	100.52%	140.49%	203.77%	124.45%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	92.62%	86.88%	82.17%	74.70%	84.66%

	2022	2021	2020	2019	2018
<u>Combined Plan:</u>					
County's Proportion of the Net Pension Asset	0.51428120%	0.5299212%	0.5289210%	0.5387390%	0.5718830%
County's Proportionate Share of the Net Pension Asset	\$2,026,294	\$1,529,689	\$1,102,928	\$602,431	\$778,518
Covered Payroll	\$2,346,307	\$2,444,564	\$2,354,579	\$2,304,136	\$2,342,131
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	86.36%	62.58%	46.84%	26.15%	33.24%
Plan Fiduciary Net Position as a Percentage of the Total Pension Asset	169.88%	157.67%	145.28%	126.64%	137.28%

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

Note 2: There were no changes of benefit terms from the amounts reported for 2014-2022.

Note 3: There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2014-2016. For 2017, the following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date: (a) reduction in the actuarially assumed rate of return from 8.00% down to 7.50%, (b) for defined benefit investments, decreasing the wage inflation from 3.75% to 3.25% and (c) changing the future salary increases from a range of 4.25%-10.05% to 3.25%-10.75%. There were no changes in assumptions for 2018. For 2019 the following were the most significant changes of the assumptions that affected the total pension liability since the prior measurement date: (a) the assumed rate of return and discount rate were reduced from 7.50% down to 7.20%. There were no changes in assumptions for 2020-2021. For 2022, the following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date: (a) wage inflation was changed from 3.25% to 2.75%, (b) future salary increases, including inflation were changed from 3.25%-10.75%, (c) COLA for post 1/7/2013 retirees were changed from 0.50% simple through 2021, then 2.15% simple to 3.00%, simple through 2022, then 2.05% simple and (d) the actuarially assumed rate of return was changed from 7.20% to 6.90%.



2017	2016	2015	2014
0.4085070%	0.3885850%	0.3941180%	0.3941180%
\$92,764,993	\$67,252,842	\$47,535,035	\$46,461,378
\$49,711,217	\$47,778,600	\$41,406,858	\$46,450,600
186.61%	140.76%	114.80%	100.02%
77.75%	81.08%	86.45%	86.36%

2017	2016	2015	2014
0.6422220%	0.6252700%	0.5786750%	0.5787650%
\$357,441	\$304,269	\$222,803	\$60,720
\$2,914,892	\$2,631,283	\$2,270,792	\$2,348,962
12.26%	8.47%	9.81%	2.58%
116.55%	116.90%	114.83%	104.56%

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

	2022	2021	2020	2019	2018
<i>Traditional Plan:</i>					
Contractually Required Contribution	\$9,022,415	\$8,673,121	\$8,724,868	\$8,241,303	\$7,879,088
Contributions in Relation to the Contractually Required Contribution	(9,022,415)	(8,673,121)	(8,724,868)	(8,241,303)	(7,879,088)
Contribution Deficiency (excess)	0	0	0	0	0
Covered Payroll	\$64,445,821	\$61,950,864	\$62,320,486	\$58,866,450	\$56,279,200
Contributions as a Percentage of Covered-Payroll	14.00%	14.00%	14.00%	14.00%	14.00%
	92.62%				
<i>Combined Plan</i>					
Contractually Required Contributor	\$309,659	\$328,483	\$342,239	\$329,641	\$322,579
Contributions in Relation to the Contractually Required Contribution	(309,659)	(328,483)	(342,239)	(329,641)	(322,579)
Contribution Deficiency (excess)	0	0	0	0	0
Covered Payroll	\$2,211,850	\$2,346,307	\$2,444,564	\$2,354,579	\$2,304,136
Contributions as a Percentage of Covered-Payroll	14.00%	14.00%	14.00%	14.00%	14.00%

2017	2016	2015	2014	2013
\$6,639,731	\$5,965,436	\$5,733,432	\$4,968,823	\$6,038,578
(6,639,731)	(5,941,023)	(5,767,979)	(4,852,489)	(6,023,455)
<u>0</u>	<u>24,413</u>	<u>(34,547)</u>	<u>116,334</u>	<u>15,123</u>
\$51,074,854	\$49,711,967	\$47,778,600	\$41,406,858	\$46,450,600
13.00%	12.00%	12.00%	12.00%	13.00%
\$304,477	\$349,787	\$315,754	\$272,495	\$305,365
(304,477)	(349,787)	(315,754)	(272,495)	(305,365)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
\$2,342,131	\$2,914,892	\$2,631,283	\$2,270,792	\$2,348,962
13.00%	12.00%	12.00%	12.00%	13.00%

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

	2022	2021	2020	2019
<u>Traditional Plan:</u>				
County's Proportion of the Net OPEB Liability	0.4261678%	0.4233150%	0.4190000%	0.4204650%
County's Proportionate Share of the Net OPEB Liability (Asset)	(\$13,348,229)	(\$7,541,702)	\$57,874,783	\$54,824,108
County's covered payroll	\$64,297,171	\$64,765,050	\$61,221,029	\$58,583,336
County's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	-20.76%	-11.64%	94.53%	93.58%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	128.23%	115.57%	47.80%	46.33%

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

Note 2: There were no changes in benefit terms from the amounts reported for 2017-2020. For 2021, the following were the most significant changes in benefit terms since the prior measurement date: the Board approved several changes to the health care plan offered to Medicare and non-Medicare retirees in efforts to decrease costs and increase the solvency of the health care Plan. These changes are effective January 1, 2022 and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for non-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are reflected in the December 31, 2020 measurement date health care valuation. These changes significantly decreased the total OPEB liability for the measurement date December 31, 2020. There were no changes in benefit terms from the amounts reported for 2022.

Note 3: There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2017. For 2018, the following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date: (a) reduction in the actuarially assumed rate of return from 4.23% down to 3.85%. For 2019, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) the discount rate was increased from 3.85% up to 3.96%, (b) The investment rate of return was decreased from 6.50% percent down to 6.00%, (c) the municipal bond rate was increased from 3.31% up to 3.71% and (d) the health care cost trend rate was increased from 7.5%, initial/3.25%, ultimate in 2018 up to 10.00%, initial/3.25% ultimate in 2029. For 2020, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) the discount rate was decreased from 3.96% up to 3.16%, (b) the municipal bond rate was decreased from 3.71% up to 2.75% and (c) the health care cost trend rate was increased from 10.0% initial/3.25%, ultimate in 2019 up to 10.50%, initial/3.5% ultimate in 2030. For 2021, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) the discount rate was increased from 3.16% up to 6.00%, (b) the municipal bond rate was decreased from 2.75% up to 2.00% and (c) the health care cost trend rate was decreased from 10.00%, initial/3.50% ultimate in 2030 down to 8.50%, initial/3.50% ultimate in 2035. For 2022, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) wage inflation changed from 3.25% to 2.75%, (b) projected salary increases, including inflation changed from 3.25%-10.75% to 2.75%-10.75%, (c) the municipal bond rate was changed from 2.00% to 1.84% and (d) the health care cost trend rate was changed from 8.50% initial, 3.50% ultimate in 2035 to 5.50% initial, 3.50% ultimate in 2034.

<u>2018</u>	<u>2017</u>
0.4078100%	0.4078100%
\$44,285,160	\$41,190,194
\$53,416,985	\$52,626,109
82.90%	78.27%
54.14%	54.05%

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

	2022	2021	2020	2019	2018	2017
Contractually Required Contribution	\$0	\$0	\$0	\$0	\$0	\$534,170
Contributions in Relation to the Contractually Required Contribution	0	0	0	0	0	(534,170)
Contribution Deficiency (excess)	0	0	0	0	0	0
Covered-employee payroll	\$66,657,677	\$64,297,171	\$64,765,050	\$61,221,029	\$58,583,336	\$53,416,985
OPEB Contributions as a Percentage of Covered- Employee Payroll	0.00%	0.00%	0.00%	0.00%	0.00%	1.00%

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

2016	2015	2014	2013
\$1,048,468	\$1,013,955	\$854,164	\$486,832
(1,048,468)	(1,013,955)	(854,164)	(486,832)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
\$52,626,858	\$50,409,883	\$43,677,650	\$48,799,562
2.00%	2.00%	2.00%	1.00%

**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.

**Auto and Gas**

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.

**Delinquent Real Estate Tax Account Collection**

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

**Child Support Enforcement Agency**

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

**CARES Act Election Administration**

To account for federal grant transactions related to the CARES Act.

**Emergency Rental Assistance**

To account for the federal grant used to provide assistance to eligible households for rental assistance related to COVID-19.

**Agricultural Society Excise Tax**

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



**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	Sheriff*
Emergency Management Agency	Probation
Victim Services	Concealed Handgun
Community Based Corrections	Drug Enforcement and Education
Juvenile Court	Law Enforcement Corrections
Indigent Guardian	Road and Bridge
Sheriff Federal	Department of Rehabilitation and Correction
FEMA Task Force	

**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	Data Fund
Litter	Indigent Driver Monitoring
Workforce Investment Act	Legal Research
Help America Vote	Common Pleas Court
One Ohio Opioid Settlement	Revolving Loan
Community Development Block Grant	Indigent Application Fee*
Court Data	Prosecutor Law Enforcement

\* These fund only exists on a GAAP basis and is not part of the County's appropriated budget; therefore, no budgetary statement is presented.

**Nonmajor Debt Service Funds**

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.

**Delaware County, Ohio**  
**Combining Statements - Nonmajor Governmental Funds**  
**Nonmajor Special Revenue Funds (continued)**

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 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 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.

**Berlin Farm**

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

**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.

**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.

**Creekside 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.

**Orange Road Tax Equivalent**

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

**Slate Ridge II Tax Equivalent**

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

**Delaware County, Ohio**  
**Combining Statements - Nonmajor Governmental Funds**  
**Nonmajor Special Revenue Funds (continued)**

**Ravines at Meadow Ridge TIF**

To account for and report debt proceeds and other resources restricted for construction cost of the extension of Ravines at Meadow Ridge.

**Medical Home Road TIF**

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

**Sawmill Parkway**

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

**State Infrastructure Bank Loan**

To account for a loan for the infrastructure improvements to Africa and Cheshire Road.

**Board of Developmental Disabilities Capital Improvement**

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

**Delaware County, Ohio**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
December 31, 2022

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$51,376,765	\$365,050	\$7,339,435	\$59,081,250
Cash and Cash Equivalents in Segregated Accounts	2,003,631	0	0	2,003,631
Accounts Receivable	94,107	0	0	94,107
Hotel and Motel Taxes Receivable	142,625	0	0	142,625
Due from Other Governments	6,494,830	47,254	8,349,580	14,891,664
Lease Receivable	179,568	0	0	179,568
Interfund Receivable	40,339	0	0	40,339
Prepaid Items	340,150	0	2,017,596	2,357,746
Materials and Supplies Inventory	1,383,272	0	0	1,383,272
Property Taxes Receivable	4,347,477	800,932	889,935	6,038,344
Special Assessments Receivable	2,659,505	1,950,563	2,588	4,612,656
Payment in Lieu of Taxes Receivable	0	0	2,757,422	2,757,422
	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets	69,062,269	3,163,799	21,356,556	93,582,624
<b><u>Liabilities</u></b>				
Accrued Wages Payable	253,690	0	0	253,690
Accounts Payable	889,004	0	0	889,004
Contracts Payable	238,531	0	243,396	481,927
Matured Compensated Absences Payable	13,713	0	0	13,713
Due to Other Governments	331,555	0	0	331,555
Interfund Payable	2,544,670	8,569	10,201,938	12,755,177
Developer Deposits	4,958,081	0	0	4,958,081
	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	9,229,244	8,569	10,445,334	19,683,147
<b><u>Deferred Inflows of Resources</u></b>				
Property Taxes	4,303,611	793,016	881,139	5,977,766
Lease	177,896	0	0	177,896
Payment in Lieu of Taxes	0	0	2,757,422	2,757,422
Unavailable Revenue	6,550,194	2,005,733	8,360,964	16,916,891
	<hr/>	<hr/>	<hr/>	<hr/>
Total Deferred Inflows of Resources	11,031,701	2,798,749	11,999,525	25,829,975
<b><u>Fund Balances</u></b>				
Nonspendable	1,750,122	0	0	1,750,122
Restricted	47,065,699	356,481	5,184,773	52,606,953
Unassigned (Deficit)	(14,497)	0	(6,273,076)	(6,287,573)
	<hr/>	<hr/>	<hr/>	<hr/>
Total Fund Balances	48,801,324	356,481	(1,088,303)	48,069,502
	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$69,062,269	\$3,163,799	\$21,356,556	\$93,582,624

**Delaware County, Ohio**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
December 31, 2022

	Real Estate Assessment	911	Ditch Maintenance	Job and Family Services
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$4,745,094	\$5,928,933	\$12,014,695	\$886,367
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	173,330	0	411,918
Lease Receivable	0	179,568	0	0
Interfund Receivable	0	0	0	40,339
Prepaid Items	184,136	98,130	12,016	0
Materials and Supplies Inventory	0	5,954	0	0
Property Taxes Receivable	0	4,347,477	0	0
Special Assessments Receivable	0	0	2,659,505	0
<b>Total Assets</b>	<b>4,929,230</b>	<b>10,733,392</b>	<b>14,686,216</b>	<b>1,338,624</b>
<b><u>Liabilities</u></b>				
Accrued Wages Payable	23,420	52,113	0	49,496
Accounts Payable	185,276	1,218	2,482	17,589
Matured Compensated Absences Payable	0	2,900	0	10,813
Due to Other Governments	3,602	8,242	202,284	24,740
Contracts Payable	0	12,788	0	0
Interfund Payable	0	0	0	0
Developer Deposits	0	0	0	0
<b>Total Liabilities</b>	<b>212,298</b>	<b>77,261</b>	<b>204,766</b>	<b>102,638</b>
<b><u>Deferred Inflows of Resources</u></b>				
Property Taxes	0	4,303,611	0	0
Lease	0	177,896	0	0
Unavailable Revenue	0	213,233	2,659,505	0
<b>Total Deferred Inflows of Resources</b>	<b>0</b>	<b>4,694,740</b>	<b>2,659,505</b>	<b>0</b>
<b><u>Fund Balances</u></b>				
Nonspendable	184,136	104,084	12,016	0
Restricted	4,532,796	5,857,307	11,809,929	1,235,986
Unassigned (Deficit)	0	0	0	0
<b>Total Fund Balances</b>	<b>4,716,932</b>	<b>5,961,391</b>	<b>11,821,945</b>	<b>1,235,986</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$4,929,230</b>	<b>\$10,733,392</b>	<b>\$14,686,216</b>	<b>\$1,338,624</b>

(continued)

**Delaware County, Ohio**  
Combining Balance Sheet  
**Nonmajor Special Revenue Funds (continued)**  
December 31, 2022

	Children Services	Auto and Gas	Delinquent Real Estate Tax Account Collection	Child Support Enforcement
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$1,585,185	\$13,743,608	\$1,564,167	\$3,677,133
Cash and Cash Equivalents in Segregated Accounts	0	0	0	80
Accounts Receivable	0	94,107	0	0
Hotel and Motel Taxes Receivable	0	0	0	0
Due from Other Governments	169,163	5,325,588	0	40,910
Lease Receivable	0	0	0	0
Interfund Receivable	0	0	0	0
Prepaid Items	0	6,032	0	0
Materials and Supplies Inventory	0	1,377,318	0	0
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
<b>Total Assets</b>	<b>1,754,348</b>	<b>20,546,653</b>	<b>1,564,167</b>	<b>3,718,123</b>
<b><u>Liabilities</u></b>				
Accrued Wages Payable	0	81,623	6,322	14,075
Accounts Payable	201,186	380,309	4,000	0
Matured Compensated Absences Payable	0	0	0	0
Due to Other Governments	0	25,654	974	2,159
Contracts Payable	0	225,743	0	0
Interfund Payable	0	2,504,331	0	0
Developer Deposits	0	4,958,081	0	0
<b>Total Liabilities</b>	<b>201,186</b>	<b>8,175,741</b>	<b>11,296</b>	<b>16,234</b>
<b><u>Deferred Inflows of Resources</u></b>				
Property Taxes	0	0	0	0
Lease	0	0	0	0
Unavailable Revenue	88,646	3,461,080	0	0
<b>Total Deferred Inflows of Resources</b>	<b>88,646</b>	<b>3,461,080</b>	<b>0</b>	<b>0</b>
<b><u>Fund Balances</u></b>				
Nonspendable	0	1,383,350	26,700	0
Restricted	1,464,516	7,526,482	1,526,171	3,701,889
Unassigned (Deficit)	0	0	0	0
<b>Total Fund Balances</b>	<b>1,464,516</b>	<b>8,909,832</b>	<b>1,552,871</b>	<b>3,701,889</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$1,754,348</b>	<b>\$20,546,653</b>	<b>\$1,564,167</b>	<b>\$3,718,123</b>

CARES Act Election Administration	Emergency Rental Assistance	Agricultural Society Excise Tax	Other Public Safety	Other	Total
\$10,101	\$1,437,001	\$1,554,682	\$2,254,012	\$1,975,787	\$51,376,765
0	0	0	1,867,381	136,170	2,003,631
0	0	0	0	0	94,107
0	0	142,625	0	0	142,625
0	0	0	314,642	59,279	6,494,830
0	0	0	0	0	179,568
0	0	0	0	0	40,339
0	0	0	0	39,836	340,150
0	0	0	0	0	1,383,272
0	0	0	0	0	4,347,477
0	0	0	0	0	2,659,505
<u>10,101</u>	<u>1,437,001</u>	<u>1,697,307</u>	<u>4,436,035</u>	<u>2,211,072</u>	<u>69,062,269</u>
0	0	0	24,306	2,335	253,690
0	0	0	29,879	67,065	889,004
0	0	0	0	0	13,713
10,101	0	24,244	4,912	24,643	331,555
0	0	0	0	0	238,531
0	0	0	0	40,339	2,544,670
0	0	0	0	0	4,958,081
<u>10,101</u>	<u>0</u>	<u>24,244</u>	<u>59,097</u>	<u>134,382</u>	<u>9,229,244</u>
0	0	0	0	0	4,303,611
0	0	0	0	0	177,896
0	0	0	127,730	0	6,550,194
<u>0</u>	<u>0</u>	<u>0</u>	<u>127,730</u>	<u>0</u>	<u>11,031,701</u>
0	0	0	0	39,836	1,750,122
0	1,437,001	1,673,063	4,249,208	2,051,351	47,065,699
0	0	0	0	(14,497)	(14,497)
<u>0</u>	<u>1,437,001</u>	<u>1,673,063</u>	<u>4,249,208</u>	<u>2,076,690</u>	<u>48,801,324</u>
<u>\$10,101</u>	<u>\$1,437,001</u>	<u>\$1,697,307</u>	<u>\$4,436,035</u>	<u>\$2,211,072</u>	<u>\$69,062,269</u>

**Delaware County, Ohio**  
Combining Balance Sheet  
**Nonmajor Capital Projects Funds**  
December 31, 2022

	Permanent Improvement	County Drainage	Ohio Public Works Commission	Capital Acquisition
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$1,705,781	\$304,675	\$0	\$0
Due from Other Governments	52,504	0	0	0
Prepaid Items	0	0	0	0
Property Taxes Receivable	889,935	0	0	0
Special Assessments Receivable	0	2,588	0	0
Payment in Lieu of Taxes Receivable	0	0	0	0
Total Assets	<u>2,648,220</u>	<u>307,263</u>	<u>0</u>	<u>0</u>
<b><u>Liabilities</u></b>				
Contracts Payable	2,723	4,431	236,242	0
Interfund Payable	0	347,560	0	0
Total Liabilities	<u>2,723</u>	<u>351,991</u>	<u>236,242</u>	<u>0</u>
<b><u>Deferred Inflows of Resources</u></b>				
Property Taxes	881,139	0	0	0
Payment in Lieu of Taxes	0	0	0	0
Unavailable Revenue	61,300	2,588	0	0
Total Deferred Inflows of Resources	<u>942,439</u>	<u>2,588</u>	<u>0</u>	<u>0</u>
<b><u>Fund Balances</u></b>				
Restricted	1,703,058	0	0	0
Unassigned (Deficit)	0	(47,316)	(236,242)	0
Total Fund Balances	<u>1,703,058</u>	<u>(47,316)</u>	<u>(236,242)</u>	<u>0</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$2,648,220</u>	<u>\$307,263</u>	<u>\$0</u>	<u>\$0</u>



Berlin Farm	Slate Ridge TIF	Olentangy Crossing Redevelopment Tax Equivalent	Creekside TIF	Orange Road TIF
\$0	\$856,000	\$936,543	\$161,908	\$56,285
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	553,743	265,174	493,472	32,300
0	1,409,743	1,201,717	655,380	88,585
0	0	0	0	0
546,000	0	0	0	0
546,000	0	0	0	0
0	0	0	0	0
0	553,743	265,174	493,472	32,300
0	0	0	0	0
0	553,743	265,174	493,472	32,300
0	856,000	936,543	161,908	56,285
(546,000)	0	0	0	0
(546,000)	856,000	936,543	161,908	56,285
\$0	\$1,409,743	\$1,201,717	\$655,380	\$88,585

**Delaware County, Ohio**  
Combining Balance Sheet  
**Nonmajor Capital Projects Funds (Continued)**  
December 31, 2022

	Slate Ridge TIF 2	Ravines at Meadow Ride TIF	Medical Home Road TIF	Sawmill Parkway
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$646,810	\$1,100,000	\$169,784	\$50,573
Due from Other Governments	0	0	0	5,868,402
Prepaid Items	0	0	2,017,596	0
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
Payment in Lieu of Taxes Receivable	888,983	0	523,750	0
<b>Total Assets</b>	<b>1,535,793</b>	<b>1,100,000</b>	<b>2,711,130</b>	<b>5,918,975</b>
<b><u>Liabilities</u></b>				
Contracts Payable	0	0	0	0
Interfund Payable	6,008,378	1,100,000	2,200,000	0
<b>Total Liabilities</b>	<b>6,008,378</b>	<b>1,100,000</b>	<b>2,200,000</b>	<b>0</b>
<b><u>Deferred Inflows of Resources</u></b>				
Property Taxes	0	0	0	0
Payment in Lieu of Taxes	888,983	0	523,750	0
Unavailable Revenue	0	0	0	5,868,402
<b>Total Deferred Inflows of Resources</b>	<b>888,983</b>	<b>0</b>	<b>523,750</b>	<b>5,868,402</b>
<b><u>Fund Balances</u></b>				
Restricted	69,330	0	0	50,573
Unassigned (Deficit)	(5,430,898)	0	(12,620)	0
<b>Total Fund Balances</b>	<b>(5,361,568)</b>	<b>0</b>	<b>(12,620)</b>	<b>50,573</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$1,535,793</b>	<b>\$1,100,000</b>	<b>\$2,711,130</b>	<b>\$5,918,975</b>

State Infrastructure Bank Loan	Board of Development Disabilities Capital Improvement	Total
\$0	\$1,351,076	\$7,339,435
2,428,674	0	8,349,580
0	0	2,017,596
0	0	889,935
0	0	2,588
0	0	2,757,422
<u>2,428,674</u>	<u>1,351,076</u>	<u>21,356,556</u>
0	0	243,396
0	0	10,201,938
<u>0</u>	<u>0</u>	<u>10,445,334</u>
0	0	881,139
0	0	2,757,422
2,428,674	0	8,360,964
<u>2,428,674</u>	<u>0</u>	<u>11,999,525</u>
0	1,351,076	5,184,773
0	0	(6,273,076)
<u>0</u>	<u>1,351,076</u>	<u>(1,088,303)</u>
<u>\$2,428,674</u>	<u>\$1,351,076</u>	<u>\$21,356,556</u>

**Delaware County, Ohio**  
Combining Balance Sheet  
**Nonmajor Debt Service Funds**  
December 31, 2022

	Special Bond Retirement	General Bond Retirement	Total
<b><u>Assets</u></b>			
Equity in Pooled Cash and Cash Equivalents	\$358,102	\$6,948	\$365,050
Due from Other Governments	47,254	0	47,254
Property Taxes Receivable	800,932	0	800,932
Special Assessments Receivable	1,950,563	0	1,950,563
Total Assets	<u>3,156,851</u>	<u>6,948</u>	<u>3,163,799</u>
<b><u>Liabilities</u></b>			
Interfund Payable	8,569	0	8,569
<b><u>Deferred Inflows of Resources</u></b>			
Property Taxes	793,016	0	793,016
Unavailable Revenue	2,005,733	0	2,005,733
Total Deferred Inflows of Resources	<u>2,798,749</u>	<u>0</u>	<u>2,798,749</u>
<b><u>Fund Balances</u></b>			
Restricted	349,533	6,948	356,481
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$3,156,851</u>	<u>\$6,948</u>	<u>\$3,163,799</u>

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**Delaware County, Ohio**  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
**Nonmajor Governmental Funds**  
For the Year Ended December 31, 2022

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b><u>Revenues</u></b>				
Property Taxes	\$4,464,090	\$771,136	\$856,850	\$6,092,076
Payment in Lieu of Taxes	0	0	2,129,842	2,129,842
Hotel and Motel Taxes	2,022,057	0	0	2,022,057
Special Assessments	2,332,920	392,071	3,558	2,728,549
Charges for Services	8,818,307	0	61,780	8,880,087
Licenses and Permits	540,144	0	0	540,144
Fines and Forfeitures	291,278	0	0	291,278
Intergovernmental	28,108,332	94,710	750,574	28,953,616
Interest	167,386	52,668	51	220,105
Other	276,214	5,808	12,471	294,493
<b>Total Revenues</b>	<b>47,020,728</b>	<b>1,316,393</b>	<b>3,815,126</b>	<b>52,152,247</b>
<b><u>Expenditures</u></b>				
<b>Current</b>				
<b>General Government</b>				
Legislative and Executive	12,414,781	20,588	0	12,435,369
Judicial	519,356	0	0	519,356
Public Safety	7,230,677	0	0	7,230,677
Public Works	22,023,143	0	0	22,023,143
Health	78,069	0	0	78,069
Human Services	10,095,331	0	0	10,095,331
Intergovernmental	1,672,890	0	205,903	1,878,793
Capital Outlay	0	0	4,009,632	4,009,632
<b>Debt Service</b>				
Principal Retirement	0	3,752,029	731,810	4,483,839
Interest and Fiscal Charges	0	2,651,812	255,711	2,907,523
<b>Total Expenditures</b>	<b>54,034,247</b>	<b>6,424,429</b>	<b>5,203,056</b>	<b>65,661,732</b>
Excess of Revenues Under Expenditures	(7,013,519)	(5,108,036)	(1,387,930)	(13,509,485)
<b><u>Other Financing Sources (Uses)</u></b>				
Sale of Capital Assets	52,279	0	0	52,279
Transfers In	3,911,276	5,085,442	1,381,860	10,378,578
Transfers Out	(1,989,218)	0	(2,192,214)	(4,181,432)
<b>Total Other Financing Sources (Uses)</b>	<b>1,974,337</b>	<b>5,085,442</b>	<b>(810,354)</b>	<b>6,249,425</b>
Changes in Fund Balances	(5,039,182)	(22,594)	(2,198,284)	(7,260,060)
Fund Balances at Beginning of Year	53,840,506	379,075	1,109,981	55,329,562
Fund Balances at End of Year	<u>\$48,801,324</u>	<u>\$356,481</u>	<u>(\$1,088,303)</u>	<u>\$48,069,502</u>

**Delaware County, Ohio**  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
**Nonmajor Special Revenue Funds**  
For the Year Ended December 31, 2022

	Real Estate Assessment	911	Ditch Maintenance	Job and Family Services
<b><u>Revenues</u></b>				
Property Taxes	\$0	\$4,464,090	\$0	\$0
Hotel and Motel Taxes	0	0	0	0
Special Assessments	0	0	2,332,920	0
Charges for Services	4,965,349	265	199,097	3,038
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	964,778	0	3,975,267
Interest	0	0	0	0
Other	1,925	83,465	115	8,247
Total Revenues	<u>4,967,274</u>	<u>5,512,598</u>	<u>2,532,132</u>	<u>3,986,552</u>
<b><u>Expenditures</u></b>				
Current				
General Government				
Legislative and Executive	7,522,288	0	0	0
Judicial	0	0	0	0
Public Safety	0	4,632,712	0	0
Public Works	0	0	1,273,392	0
Health	0	0	0	0
Human Services	0	0	0	6,261,569
Intergovernmental	0	0	0	0
Total Expenditures	<u>7,522,288</u>	<u>4,632,712</u>	<u>1,273,392</u>	<u>6,261,569</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,555,014)</u>	<u>879,886</u>	<u>1,258,740</u>	<u>(2,275,017)</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Sale of Capital Assets	5,064	0	0	0
Transfers In	0	0	0	2,413,753
Transfers Out	0	0	0	(41,937)
Total Other Financing Sources (Uses)	<u>5,064</u>	<u>0</u>	<u>0</u>	<u>2,371,816</u>
Changes in Fund Balances	(2,549,950)	879,886	1,258,740	96,799
Fund Balances at Beginning of Year	<u>7,266,882</u>	<u>5,081,505</u>	<u>10,563,205</u>	<u>1,139,187</u>
Fund Balances at End of Year	<u><u>\$4,716,932</u></u>	<u><u>\$5,961,391</u></u>	<u><u>\$11,821,945</u></u>	<u><u>\$1,235,986</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, 2022

	Children Services	Auto and Gas	Delinquent Real Estate Tax Account Collection	Child Support Enforcement
<b><u>Revenues</u></b>				
Property Taxes	\$0	\$0	\$0	\$0
Hotel and Motel Taxes	0	0	0	0
Special Assessments	0	0	0	0
Charges for Services	0	1,416,974	759,936	463,179
Licenses and Permits	0	179,765	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	2,022,065	12,287,957	0	1,262,610
Interest	0	152,093	0	0
Other	7,531	27,708	12,866	31,412
<b>Total Revenues</b>	<b>2,029,596</b>	<b>14,064,497</b>	<b>772,802</b>	<b>1,757,201</b>
<b><u>Expenditures</u></b>				
Current				
General Government				
Legislative and Executive	0	0	827,952	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	20,738,276	0	0
Health	0	0	0	0
Human Services	1,939,205	0	0	1,477,091
Intergovernmental	0	0	0	0
<b>Total Expenditures</b>	<b>1,939,205</b>	<b>20,738,276</b>	<b>827,952</b>	<b>1,477,091</b>
Excess of Revenues Over (Under) Expenditures	90,391	(6,673,779)	(55,150)	280,110
<b><u>Other Financing Sources (Uses)</u></b>				
Sale of Capital Assets	0	47,215	0	0
Transfers In	1,154,437	0	0	0
Transfers Out	(1,544,646)	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>(390,209)</b>	<b>47,215</b>	<b>0</b>	<b>0</b>
Changes in Fund Balances	(299,818)	(6,626,564)	(55,150)	280,110
Fund Balances at Beginning of Year	1,764,334	15,536,396	1,608,021	3,421,779
Fund Balances at End of Year	<u>\$1,464,516</u>	<u>\$8,909,832</u>	<u>\$1,552,871</u>	<u>\$3,701,889</u>



CARES Act Election Administration	Emergency Rental Assistance	Agricultural Society Excise Tax	Other Public Safety	Other	Total
\$0	\$0	\$0	\$0	\$0	\$4,464,090
0	0	2,022,057	0	0	2,022,057
0	0	0	0	0	2,332,920
0	0	0	717,037	293,432	8,818,307
0	0	0	360,379	0	540,144
0	0	0	66,398	224,880	291,278
0	4,738,625	0	1,752,473	1,104,557	28,108,332
0	12,499	0	0	2,794	167,386
0	0	0	13,464	89,481	276,214
0	4,751,124	2,022,057	2,909,751	1,715,144	47,020,728
0	3,905,462	0	0	159,079	12,414,781
0	0	0	55,058	464,298	519,356
0	0	0	2,597,965	0	7,230,677
0	0	0	0	11,475	22,023,143
0	0	0	0	78,069	78,069
0	0	0	0	417,466	10,095,331
0	0	1,672,890	0	0	1,672,890
0	3,905,462	1,672,890	2,653,023	1,130,387	54,034,247
0	845,662	349,167	256,728	584,757	(7,013,519)
0	0	0	0	0	52,279
0	0	0	197,626	145,460	3,911,276
0	0	0	0	(402,635)	(1,989,218)
0	0	0	197,626	(257,175)	1,974,337
0	845,662	349,167	454,354	327,582	(5,039,182)
0	591,339	1,323,896	3,794,854	1,749,108	53,840,506
\$0	\$1,437,001	\$1,673,063	\$4,249,208	\$2,076,690	\$48,801,324

**Delaware County, Ohio**  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
**Nonmajor Capital Projects Funds**  
For the Year Ended December 31, 2022

	Permanent Improvement	County Drainage	Ohio Public Works Commission	Capital Acquisition
<b><u>Revenues</u></b>				
Property Taxes	\$856,850	\$0	\$0	\$0
Payment in Lieu of Taxes	0	0	0	0
Special Assessments	0	3,558	0	0
Charges for Services	0	61,780	0	0
Intergovernmental	105,232	0	645,342	0
Interest	0	0	0	0
Other	5,647	6,824	0	0
Total Revenues	<u>967,729</u>	<u>72,162</u>	<u>645,342</u>	<u>0</u>
<b><u>Expenditures</u></b>				
General Government				
Intergovernmental	0	0	0	0
Capital Outlay	743,665	406,087	881,584	1,225,790
Debt Service				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>743,665</u>	<u>406,087</u>	<u>881,584</u>	<u>1,225,790</u>
Excess of Revenues Over (Under) Expenditures	<u>224,064</u>	<u>(333,925)</u>	<u>(236,242)</u>	<u>(1,225,790)</u>
<b><u>Other Financing Sources</u></b>				
Transfers In	0	0	0	1,309,000
Transfers Out	0	0	0	(2,192,214)
Total Other Financing Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>(883,214)</u>
Changes in Fund Balances	224,064	(333,925)	(236,242)	(2,109,004)
Fund Balances at Beginning of Year	<u>1,478,994</u>	<u>286,609</u>	<u>0</u>	<u>2,109,004</u>
Fund Balances at End of Year	<u><u>\$1,703,058</u></u>	<u><u>(\$47,316)</u></u>	<u><u>(\$236,242)</u></u>	<u><u>\$0</u></u>

Berlin Farm	Slate Ridge TIF	Olentangy Crossing Redevelopment Tax Equivalent	Creekside TIF	Orange Road TIF
\$0	\$0	\$0	\$0	\$0
0	556,278	454,363	200,209	23,550
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>556,278</u>	<u>454,363</u>	<u>200,209</u>	<u>23,550</u>
0	0	190,687	15,216	0
546,000	5,914	3,861	4,501	308
0	0	85,000	0	0
0	0	14,475	168,376	0
<u>546,000</u>	<u>5,914</u>	<u>294,023</u>	<u>188,093</u>	<u>308</u>
<u>(546,000)</u>	<u>550,364</u>	<u>160,340</u>	<u>12,116</u>	<u>23,242</u>
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>(546,000)</u>	<u>550,364</u>	<u>160,340</u>	<u>12,116</u>	<u>23,242</u>
0	305,636	776,203	149,792	33,043
<u><u>(\$546,000)</u></u>	<u><u>\$856,000</u></u>	<u><u>\$936,543</u></u>	<u><u>\$161,908</u></u>	<u><u>\$56,285</u></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, 2022

	Slate Ridge TIF 2	Ravines at Meadow Ridge TIF	Medical Home Road TIF	Sawmill Parkway
<b><u>Revenues</u></b>				
Property Taxes	\$0	\$0	\$0	\$0
Payment in Lieu of Taxes	723,835	0	171,607	0
Special Assessments	0	0	0	0
Charges for Services	0	0	0	0
Intergovernmental	0	0	0	0
Interest	0	0	0	51
Other	0	0	0	0
Total Revenues	<u>723,835</u>	<u>0</u>	<u>171,607</u>	<u>51</u>
<b><u>Expenditures</u></b>				
General Government				
Intergovernmental	0	0	0	0
Capital Outlay	7,695	0	184,227	0
Debt Service				
Principal Retirement	646,810	0	0	0
Interest and Fiscal Charges	0	0	0	0
Total Expenditures	<u>654,505</u>	<u>0</u>	<u>184,227</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	<u>69,330</u>	<u>0</u>	<u>(12,620)</u>	<u>51</u>
<b><u>Other Financing Sources</u></b>				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Changes in Fund Balances	69,330	0	(12,620)	51
Fund Balances at Beginning of Year	<u>(5,430,898)</u>	<u>0</u>	<u>0</u>	<u>50,522</u>
Fund Balances at End of Year	<u><u>(\$5,361,568)</u></u>	<u><u>\$0</u></u>	<u><u>(\$12,620)</u></u>	<u><u>\$50,573</u></u>

State Infrastructure Bank Loan	Board of Developmental Disabilities Capital Improvement	Total
\$0	\$0	\$856,850
0	0	2,129,842
0	0	3,558
0	0	61,780
0	0	750,574
0	0	51
0	0	12,471
0	0	3,815,126
0	0	205,903
0	0	4,009,632
0	0	731,810
72,860	0	255,711
72,860	0	5,203,056
(72,860)	0	(1,387,930)
72,860	0	1,381,860
0	0	(2,192,214)
72,860	0	(810,354)
0	0	(2,198,284)
0	1,351,076	1,109,981
\$0	\$1,351,076	(\$1,088,303)

**Delaware County, Ohio**  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
**Nonmajor Debt Service Funds**  
For the Year Ended December 31, 2022

	Special Bond Retirement	General Bond Retirement	Total
<b><u>Revenues</u></b>			
Property Taxes	\$771,136	\$0	\$771,136
Special Assessments	392,071	0	392,071
Intergovernmental	94,710	0	94,710
Interest	52,668	0	52,668
Other	5,808	0	5,808
	<hr/>	<hr/>	<hr/>
Total Revenues	1,316,393	0	1,316,393
<b><u>Expenditures</u></b>			
General Government			
Legislative and Executive	20,588	0	20,588
Debt Service			
Principal Retirement	2,142,029	1,610,000	3,752,029
Interest and Fiscal Charges	1,470,054	1,181,758	2,651,812
Issuance Costs	0	0	0
	<hr/>	<hr/>	<hr/>
Total Expenditures	3,632,671	2,791,758	6,424,429
Excess of Revenues (Under) Expenditures	<hr/>	<hr/>	<hr/>
	(2,316,278)	(2,791,758)	(5,108,036)
<b><u>Other Financing Sources</u></b>			
Special Assessment Bond Issued	0	0	0
Transfers In	2,293,684	2,791,758	5,085,442
	<hr/>	<hr/>	<hr/>
Total Other Financing Sources	2,293,684	2,791,758	5,085,442
Changes in Fund Balances	(22,594)	0	(22,594)
Fund Balances at Beginning of Year	372,127	6,948	379,075
	<hr/>	<hr/>	<hr/>
Fund Balances at End of Year	\$349,533	\$6,948	\$356,481
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**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, 2022

	Solid Waste Transfer Station	Storm Water Phase II	Total
<b><u>Assets</u></b>			
<b><u>Current Assets</u></b>			
Equity in Pooled Cash and Cash Equivalents	\$2,640,008	\$3,205,160	\$5,845,168
Due from Other Governments	0	15,488	15,488
Prepaid Items	0	6,014	6,014
Total Current Assets	<u>2,640,008</u>	<u>3,226,662</u>	<u>5,866,670</u>
<b><u>Noncurrent Assets</u></b>			
Restricted Assets - Cash and Cash Equivalents with Escrow Agent	19,500	0	19,500
Nondepreciable Capital Assets	48,885	0	48,885
Depreciable Capital Assets, Net	624,298	8,640	632,938
Net pension Asset	1,698	9,340	11,038
OPEB Asset	11,186	61,525	72,711
Total Noncurrent Assets	<u>705,567</u>	<u>79,505</u>	<u>785,072</u>
Total Assets	<u>3,345,575</u>	<u>3,306,167</u>	<u>6,651,742</u>
<b><u>Deferred Outflows of Resources</u></b>			
Deferred Outflows of Resources - Pension	14,592	80,261	94,853
Deferred Outflows of Resources - OPEB	678	3,727	4,405
Total Assets and Deferred Outflows of Resources	<u>3,360,845</u>	<u>3,390,155</u>	<u>6,751,000</u>
<b><u>Liabilities</u></b>			
<b><u>Current Liabilities</u></b>			
Accrued Wages Payable	894	5,183	6,077
Accounts Payable	22,338	0	22,338
Due to Other Governments	138	798	936
Developer Deposits	0	2,050,701	2,050,701
Compensated Absences Payable	2,640	19,568	22,208
Total Current Liabilities	<u>26,010</u>	<u>2,076,250</u>	<u>2,102,260</u>
<b><u>Long-Term Liabilities</u></b>			
Compensated Absences Payable	4,288	138,953	143,241
Net Pension Liability	31,035	170,694	201,729
Postclosure Cost Payable	19,500	0	19,500
Total Long-Term Liabilities	<u>54,823</u>	<u>309,647</u>	<u>364,470</u>
Total Liabilities	<u>80,833</u>	<u>2,385,897</u>	<u>2,466,730</u>
<b><u>Deferred Inflows of Resources</u></b>			
Deferred Inflows of Resources - Pension	38,150	209,825	247,975
Deferred Inflows of Resources - OPEB	11,558	63,568	75,126
Total Deferred Inflows of Resources	<u>49,708</u>	<u>273,393</u>	<u>323,101</u>
Total Liabilities and Deferred Inflows of Resources	<u>130,541</u>	<u>2,659,290</u>	<u>2,789,831</u>
<b><u>Net Position</u></b>			
Net Investment in Capital Assets	673,183	8,640	681,823
Unrestricted	2,557,121	722,225	3,279,346
Total Net Position	<u>\$3,230,304</u>	<u>\$730,865</u>	<u>\$3,961,169</u>



**Delaware County, Ohio**  
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position  
**Nonmajor Enterprise Funds**  
For the Year Ended December 31, 2022

	Solid Waste Transfer Station	Storm Water Phase II	Total
<b><u>Operating Revenues</u></b>			
Charges for Services	\$269,410	\$568,229	\$837,639
Other	19,738	0	19,738
Total Operating Revenues	<u>289,148</u>	<u>568,229</u>	<u>857,377</u>
<b><u>Operating Expenses</u></b>			
Personal Services	58,052	406,614	464,666
Fringe Benefits	(19,806)	50,410	30,604
Services and Charges	27,396	18,809	46,205
Materials and Supplies	421	0	421
Depreciation	43,586	2,881	46,467
Total Operating Expenses	<u>109,649</u>	<u>478,714</u>	<u>588,363</u>
Operating Income (Loss)	<u>179,499</u>	<u>89,515</u>	<u>269,014</u>
Changes in Net Position	179,499	89,515	269,014
Net Position at Beginning of Year	<u>3,050,805</u>	<u>641,350</u>	<u>3,692,155</u>
Net Position at End of Year	<u>\$3,230,304</u>	<u>\$730,865</u>	<u>\$3,961,169</u>

**Delaware County, Ohio**  
Combining Statement of Cash Flows  
**Nonmajor Enterprise Funds**  
For the Year Ended December 31, 2022

	Solid Waste Transfer Station	Storm Water Phase II	Total
<b><u>Increase (Decrease) in Cash and Cash Equivalents</u></b>			
<b><u>Cash Flows from Operating Activities</u></b>			
Cash Received from Customers	\$269,410	\$591,813	\$861,223
Cash Received from Developers Deposits	0	2,050,701	2,050,701
Cash Received from Other Revenues	19,738	0	19,738
Cash Payments for Personal Services	(55,868)	(324,450)	(380,318)
Cash Payments for Fringe Benefits	(17,933)	(122,538)	(140,471)
Cash Payments for Services and Charges	(5,058)	(15,824)	(20,882)
Cash Payments for Materials and Supplies	(421)	0	(421)
Cash Payments for Return of Developers Deposits	0	(1,117,994)	(1,117,994)
Net Cash Provided by Operating Activities	209,868	1,061,708	1,271,576
<b><u>Cash Flows from Capital and Related Financing Activities</u></b>			
Cash Payments for Acquisition of Capital Assets	(23,080)	0	(23,080)
Net Increase in Cash and Cash Equivalents	186,788	1,061,708	1,248,496
Cash and Cash Equivalents at Beginning of Year	2,472,720	2,143,452	4,616,172
Cash and Cash Equivalents at End of Year	<u>\$2,659,508</u>	<u>\$3,205,160</u>	<u>\$5,864,668</u>
<b><u>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</u></b>			
Operating Income (Loss)	\$179,499	\$89,515	\$269,014
<b><u>Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities</u></b>			
Depreciation	43,586	2,881	46,467
Changes in Assets and Liabilities:			
Decrease in Due from Other Governments	0	23,584	23,584
Increase in Developers Deposits	0	932,707	932,707
Decrease in Prepaid Items	0	2,985	2,985
(Increase) in Net Pension Asset	(97)	(2,935)	(3,032)
(Increase) in deferred outflows - pensions	(1,714)	(28,750)	(30,464)
Decrease in deferred outflows - OPEB	5,244	19,962	25,206
(Decrease) in Net Pension Liability	(34,541)	(91,609)	(126,150)
(Increase) in OPEB Asset	(3,292)	(29,947)	(33,239)
Increase in deferred inflows-pension	9,292	94,393	103,685
(Decrease) in deferred inflows-OPEB	(12,604)	(33,080)	(45,684)
(Decrease) in Accrued Wages Payable	(180)	(1,056)	(1,236)
Increase in Accounts Payable	22,338	0	22,338
(Decrease) in Due to Other Governments	(27)	(162)	(189)
Increase in Compensated Absences Payable	2,364	83,220	85,584
Net Cash Provided by Operating Activities	<u>\$209,868</u>	<u>\$1,061,708</u>	<u>\$1,271,576</u>

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

Custodial Funds are used to report fiduciary activities that are not required to be reported in a trust fund. These funds do not account for the County's own source revenue. The following is a description of the County's custodial funds:

**Undivided Monies Fund**

To account for various taxes, special assessments, and state undivided monies collected and distributed for the benefit of other governments.

**Fiscal Agent Fund**

To account for monies received and distributed by the County as fiscal agent for the benefit of legally separate entities including the District Board of Health, Soil and Water Conservation District, Delaware-Morrow Mental Health and Recovery Services Board, Preservation Park of Delaware County, Delaware County Family and Children First Council and Delaware County Regional Planning Commission.

**Miscellaneous Court/Safety Fund**

To account for various fines and fees collected and distributed through the courts for the benefit of others.

**Other Custodial Funds**

To account for monies held by the County to be distributed through the courts for the benefit of others.

**Delaware County, Ohio**  
Combining Statement of Fiduciary Net Position  
**Custodial Funds**  
For the Year Ended December 31, 2022

	<b>Undivided Monies</b>	<b>Fiscal Agent</b>	<b>Miscellaneous Court/Safety</b>	<b>Other</b>	<b>Custodial Funds</b>
<b><u>Assets</u></b>					
Equity in Pooled Cash and Cash Equivalents	\$17,246,873	\$28,340,740	\$83,817	0	\$45,671,430
Cash and Cash Equivalents in Segregated Accounts	2,261,575	0	3,377,192	161,528	\$5,800,295
Due from Other Governments	5,504,010	1,058,613	0	0	\$6,562,623
Property Taxes Receivable	574,250,052	0	0	0	\$574,250,052
Special Assessments Receivable	9,382,114	0	0	0	\$9,382,114
<b>Total Assets</b>	<b>608,644,624</b>	<b>29,399,353</b>	<b>3,461,009</b>	<b>161,528</b>	<b>641,666,514</b>
<b><u>Liabilities</u></b>					
Accrued Wages Payable	0	247,756	0	0	247,756
Accounts Payable	0	1,568,128	0	0	1,568,128
Contracts Payable	0	665,823	0	0	665,823
Due to Other Governments	16,955,063	380,976	0	0	17,336,039
<b>Total Liabilities</b>	<b>16,955,063</b>	<b>2,862,683</b>	<b>0</b>	<b>0</b>	<b>19,817,746</b>
<b><u>Deferred Inflows of Resources</u></b>					
Property and Other Local Taxes	568,009,767	0	0	0	568,009,767
<b>Total Deferred Inflows of Resources</b>	<b>568,009,767</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>568,009,767</b>
<b><u>Net Position</u></b>					
Restricted for:					
Individuals, Organizations, and Other Governments	23,679,794	26,536,670	3,461,009	161,528	53,839,001
<b>Total Net Position</b>	<b>\$23,679,794</b>	<b>\$26,536,670</b>	<b>\$3,461,009</b>	<b>\$161,528</b>	<b>\$53,839,001</b>

See accompanying notes to the basic financial statements

**Delaware County, Ohio**  
Combining Statements of Change in Fiduciary Net Position  
**Custodial Funds**  
For the Year Ended December 31, 2022

<u>Additions</u>	<b>Undivided Monies</b>	<b>Fiscal Agent</b>	<b>Miscellaneous Court/Safety</b>	<b>Other</b>	<b>Total Custodial Funds</b>
Intergovernmental	\$9,064,006	\$0	\$0	\$0	\$9,064,006
Amounts Received as Fiscal Agent	0	41,891,813	0	0	41,891,813
Licenses, Permit, and Fees for Other Organizations	57,994,380	0	0	0	57,994,380
Fines and Forfeitures for Other Governments	0	0	8,019,698	0	8,019,698
Property Tax Collections for Other Governments	612,495,750	0	0	0	612,495,750
Special Assessments Collections for Other Governments	9,382,114	0	0	0	9,382,114
Sheriff Sales Collections for Others	2,177,614	0	0	0	2,177,614
Other	0	0	0	572,298	572,298
<b>Total Additions</b>	<b>691,113,864</b>	<b>41,891,813</b>	<b>8,019,698</b>	<b>572,298</b>	<b>\$741,597,673</b>
 <b><u>Deductions</u></b>					
Distributions of State Funds to Other Governments	9,661,956	0	0	0	9,661,956
Distributions as Fiscal Agent	0	41,848,115	0	0	41,848,115
Distribution to Others	0	0	0	552,637	552,637
Licenses, Permits, and Fees Distributions to Other Governn	58,306,362	0	0	0	58,306,362
Fines and Forfeitures Distributions to Other Governments	0	0	5,769,401	0	5,769,401
Special Assessments Distributions to Other Governments	8,056,981	0	0	0	8,056,981
Sheriff Sales Distributions to Others	739,416	0	0	0	739,416
Property Tax Distributions to Other Governments	612,096,093	0	0	0	612,096,093
<b>Total Deductions</b>	<b>688,860,808</b>	<b>41,848,115</b>	<b>5,769,401</b>	<b>552,637</b>	<b>737,030,961</b>
 Net Change in Fiduciary Net Position	 2,253,056	 43,698	 2,250,297	 19,661	 4,566,712
Net Position Beginning of Year	21,426,738	26,492,972	1,210,712	141,867	49,272,289
Net Position End of Year	<u>\$23,679,794</u>	<u>\$26,536,670</u>	<u>\$3,461,009</u>	<u>\$161,528</u>	<u>\$53,839,001</u>

See accompanying notes to the basic financial statements

**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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$15,312,209	\$15,312,209	\$15,444,002	\$131,793
Sales Taxes	79,722,330	79,722,330	87,073,390	7,351,060
Charges for Services	35,800,919	35,800,919	34,383,682	(1,417,237)
Licenses and Permits	2,981,691	2,981,691	2,586,996	(394,695)
Fines and Forfeitures	305,000	305,000	295,865	(9,135)
Intergovernmental	7,369,730	7,369,730	9,086,011	1,716,281
Interest	1,920,000	4,168,931	3,644,186	(524,745)
Other	1,564,643	1,564,643	1,751,601	186,958
<b>Total Revenues</b>	<b>144,976,522</b>	<b>147,225,453</b>	<b>154,265,733</b>	<b>7,040,280</b>
<b>Expenditures</b>				
Current				
General Government - Legislative and Executive				
Auditor				
Personal Services	1,086,500	1,086,500	1,023,692	62,808
Fringe Benefits	453,074	453,074	392,919	60,155
Services and Charges	63,378	63,378	32,477	30,901
Materials and Supplies	14,069	15,869	15,685	184
<b>Total Auditor</b>	<b>1,617,021</b>	<b>1,618,821</b>	<b>1,464,773</b>	<b>154,048</b>
Weights & Measures				
Personal Services	121,700	121,700	119,651	2,049
Fringe Benefits	46,514	46,514	39,202	7,312
Services and Charges	13,150	13,150	12,512	638
Materials and Supplies	3,900	3,900	3,352	548
<b>Total Weights &amp; Measures</b>	<b>185,264</b>	<b>185,264</b>	<b>174,717</b>	<b>10,547</b>
Commissioners - Administrative				
Personal Services	860,500	880,700	880,233	467
Fringe Benefits	302,400	306,512	296,448	10,064
Services and Charges	86,712	80,512	33,064	47,448
Materials and Supplies	15,100	15,100	7,805	7,295
<b>Total Commissioners - Administrative</b>	<b>1,264,712</b>	<b>1,282,824</b>	<b>1,217,550</b>	<b>65,274</b>
Commissioners - General				
Services and Charges	3,221,316	3,221,316	2,571,454	649,862
Materials and Supplies	48,754	48,754	11,363	37,391
<b>Total Commissioners - General</b>	<b>3,270,070</b>	<b>3,270,070</b>	<b>2,582,817</b>	<b>687,253</b>
Record Center				
Personal Services	219,500	219,500	214,780	4,720
Fringe Benefits	91,000	91,000	78,620	12,380
Services and Charges	37,175	34,825	33,737	1,088
Materials and Supplies	30,000	63,450	51,625	11,825
<b>Total Record Center</b>	<b>377,675</b>	<b>408,775</b>	<b>378,762</b>	<b>30,013</b>

(continued)

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**General Fund (continued)**  
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Lands and Buildings				
Personal Services	\$1,219,909	\$1,189,909	\$1,147,900	\$42,009
Fringe Benefits	626,325	546,325	505,003	41,322
Services and Charges	1,625,730	1,705,730	1,693,270	12,460
Materials and Supplies	297,134	327,134	322,057	5,077
Total Lands and Buildings	3,769,098	3,769,098	3,668,230	100,868
County Garage				
Personal Services	165,966	165,966	163,446	2,520
Fringe Benefits	83,403	83,403	75,785	7,618
Services and Charges	86,041	86,041	68,712	17,329
Materials and Supplies	783,894	983,894	874,163	109,731
Total County Garage	1,119,304	1,319,304	1,182,106	137,198
Zoning				
Personal Services	3,145	3,145	3,144	1
Fringe Benefits	1,330	1,330	1,330	0
Services and Charges	664	664	315	349
Materials and Supplies	250	250	0	250
Total Zoning	5,389	5,389	4,789	600
Human Resources				
Personal Services	461,000	461,000	456,205	4,795
Fringe Benefits	182,700	182,700	179,975	2,725
Services and Charges	150,480	150,480	107,622	42,858
Materials and Supplies	18,000	18,000	13,355	4,645
Total Human Resources	812,180	812,180	757,157	55,023
Hospital Board Care				
Services and Charges	80,000	80,000	53,699	26,301
Materials and Supplies	45,000	34,000	5,773	28,227
Capital Outlay	0	11,000	10,474	526
Total Employee Relations	125,000	125,000	69,946	55,054
Prosecutor				
Personal Services	1,994,093	2,017,170	1,994,738	22,432
Fringe Benefits	818,196	818,196	750,335	67,861
Services and Charges	157,750	159,250	124,632	34,618
Materials and Supplies	16,300	16,300	16,256	44
Total Prosecutor	2,986,339	3,010,916	2,885,961	124,955
Recorder				
Personal Services	467,301	467,301	398,463	68,838
Fringe Benefits	170,072	170,072	141,744	28,328
Services and Charges	3,950	3,950	3,816	134
Materials and Supplies	46,267	56,267	52,701	3,566
Total Recorder	687,590	697,590	596,724	100,866
Treasurer				
Personal Services	455,850	455,850	404,936	50,914
Fringe Benefits	149,645	168,645	163,494	5,151
Services and Charges	271,505	252,505	88,958	163,547
Materials and Supplies	3,000	3,000	2,269	731
Total Treasurer	880,000	880,000	659,657	220,343

(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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Board of Elections				
Personal Services	\$1,447,618	\$1,817,618	\$1,661,418	\$156,200
Fringe Benefits	488,737	601,737	548,502	53,235
Services and Charges	1,212,567	1,362,567	1,053,425	309,142
Materials and Supplies	254,200	254,200	191,732	62,468
Total Board of Elections	3,403,122	4,036,122	3,455,077	581,045
Public Community Relation				
Personal Services	187,000	187,000	172,684	14,316
Fringe Benefits	96,600	96,600	85,275	11,325
Services and Charges	95,082	95,082	86,190	8,892
Materials and Supplies	1,550	1,550	473	1,077
Total Public Community Relation	380,232	380,232	344,622	35,610
Property and Casualty Insurance				
Personal Services	47,639	47,639	47,638	1
Fringe Benefits	15,939	15,939	15,235	704
Services and Charges	804,803	804,803	618,374	186,429
Total Property and Casualty Insurance	868,381	868,381	681,247	187,134
Health Insurance				
Services and Charges	17,444,097	17,589,097	16,294,573	1,294,524
Materials and Supplies	5,000	5,000	1,129	3,871
Total Health Insurance	17,449,097	17,594,097	16,295,702	1,298,395
Data Center				
Personal Services	862,500	862,500	797,994	64,506
Fringe Benefits	315,148	315,148	270,142	45,006
Services and Charges	1,202,716	1,358,316	1,307,929	50,387
Materials and Supplies	62,000	62,000	27,087	34,913
Capital Outlay	1,202,829	1,315,265	1,276,070	39,195
Total Data Center	3,645,193	3,913,229	3,679,222	234,007
Joint Economic Development				
Personal Services	328,000	328,000	164,610	163,390
Fringe Benefits	137,800	137,800	49,185	88,615
Services and Charges	279,150	279,150	118,695	160,455
Materials and Supplies	6,800	6,800	2,821	3,979
Total Joint Economic Development	751,750	751,750	335,311	416,439
Unclaimed Monies				
Services and Charges	100,000	100,000	14,055	85,945
Legislative and Executive	43,697,417	45,029,042	40,448,425	4,580,617

(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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
General Government - Judicial				
Public Defender				
Personal Services	\$590,000	\$570,000	\$553,562	\$16,438
Fringe Benefits	307,300	247,300	231,912	15,388
Services and Charges	1,034,350	1,164,350	1,147,140	17,210
Materials and Supplies	15,000	15,000	14,815	185
Total Public Defender	1,946,650	1,996,650	1,947,429	49,221
Clerk of Courts				
Personal Services	852,474	852,474	824,980	27,494
Fringe Benefits	408,722	408,722	371,364	37,358
Services and Charges	38,400	33,400	30,270	3,130
Materials and Supplies	34,500	39,500	39,460	40
Capital Outlay	0	0	0	0
Total Clerk of Courts	1,334,096	1,334,096	1,266,074	68,022
Common Pleas Court				
Personal Services	903,991	926,592	915,149	11,443
Fringe Benefits	470,798	470,798	444,023	26,775
Services and Charges	277,738	277,738	202,787	74,951
Materials and Supplies	109,008	109,008	30,791	78,217
Capital Outlay	0	0	0	0
Total Common Pleas Court	1,761,535	1,784,136	1,592,750	191,386
Court of Appeals				
Services and Charges	48,000	48,000	23,729	24,271
Adult Court Services				
Personal Services	919,597	919,597	902,003	17,594
Fringe Benefits	415,575	415,575	398,425	17,150
Services and Charges	13,740	13,740	13,338	402
Materials and Supplies	6,000	6,000	0	6,000
Total Adult Court Services	1,354,912	1,354,912	1,313,766	41,146
Domestic Relations				
Personal Services	1,160,938	1,210,438	1,125,341	85,097
Fringe Benefits	504,094	504,819	447,028	57,791
Services and Charges	170,015	170,015	88,328	81,687
Materials and Supplies	130,536	130,536	32,956	97,580
Total Domestic Relations	1,965,583	2,015,808	1,693,653	322,155
Juvenile Court				
Personal Services	2,177,522	2,172,522	1,993,920	178,602
Fringe Benefits	1,170,047	1,170,047	764,509	405,538
Services and Charges	347,130	317,130	274,786	42,344
Materials and Supplies	175,150	205,150	85,685	119,465
Total Juvenile Court	3,869,849	3,864,849	3,118,900	745,949
Detention Center				
Services and Charges	672,875	672,875	321,826	351,049

(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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Probate Court				
Personal Services	\$480,629	\$480,629	\$472,010	\$8,619
Fringe Benefits	283,400	283,400	200,907	82,493
Services and Charges	186,700	136,700	136,699	1
Materials and Supplies	2,500	17,500	14,181	3,319
Total Probate Court	953,229	918,229	823,797	94,432
Municipal Court				
Personal Services	35,100	35,100	0	35,100
Fringe Benefits	5,880	5,880	0	5,880
Services and Charges	551,000	551,000	493,704	57,296
Total Municipal Court	591,980	591,980	493,704	98,276
Total General Government - Judicial	14,498,709	14,581,535	12,595,628	1,985,907
Total General Government	58,196,126	59,610,577	53,044,053	6,566,524
Public Safety				
Code Compliance				
Personal Services	1,615,767	1,615,767	1,394,647	221,120
Fringe Benefits	677,546	677,546	601,436	76,110
Services and Charges	313,597	313,597	282,691	30,906
Materials and Supplies	31,600	31,600	25,753	5,847
Total Code Compliance	2,638,510	2,638,510	2,304,527	333,983
Employee Safety				
Personal Services	56,650	56,650	42,356	14,294
Fringe Benefits	25,562	25,562	17,603	7,959
Services and Charges	14,890	5,890	2,244	3,646
Materials and Supplies	6,000	15,000	11,568	3,432
Total Employee Safety	103,102	103,102	73,771	29,331
Emergency Medical Services				
Personal Services	8,188,225	4,926,281	4,130,393	795,888
Fringe Benefits	3,282,689	1,874,913	1,518,157	356,756
Services and Charges	2,182,376	2,141,376	2,051,733	89,643
Materials and Supplies	460,214	501,214	449,930	51,284
Capital Outlay	24,733	24,733	24,250	483
Total Emergency Medical Services	14,138,237	9,468,517	8,174,463	1,294,054
Victim's Assistance				
Personal Services	56,859	69,859	69,040	819
Fringe Benefits	71,216	58,216	57,769	447
Services and Charges	2,100	2,100	2,006	94
Total Victim's Assistance	130,175	130,175	128,815	1,360

(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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Coroner				
Personal Services	\$214,687	\$214,687	\$207,412	\$7,275
Fringe Benefits	132,449	132,449	131,892	557
Services and Charges	226,410	276,410	257,388	19,022
Materials and Supplies	4,450	9,450	7,911	1,539
Total Coroner	577,996	632,996	604,603	28,393
Sheriff				
Personal Services	12,996,182	9,489,729	8,314,694	1,175,035
Fringe Benefits	5,787,468	4,158,970	3,396,682	762,288
Services and Charges	1,263,342	1,275,412	1,144,863	130,549
Materials and Supplies	951,426	937,426	701,293	236,133
Capital Outlay	0	30,000	28,410	1,590
Total Sheriff	20,998,418	15,891,537	13,585,942	2,305,595
Prisoner Transport				
Services and Charges	45,000	55,000	50,437	4,563
Jail/Pay for Stay				
Personal Services	5,234,214	3,707,447	3,128,490	578,957
Fringe Benefits	2,246,703	1,462,108	993,050	469,058
Services and Charges	2,176,588	2,519,018	2,446,771	72,247
Materials and Supplies	332,073	332,073	299,558	32,515
Total Jail/Pay for Stay	9,989,578	8,020,646	6,867,869	1,152,777
Sheriff Firing Range				
Services and Charges	2,500	2,500	540	1,960
Materials and Supplies	3,500	3,500	538	2,962
Total Sheriff Firing Range	6,000	6,000	1,078	4,922
Sheriff Local Funds				
Services and Charges	22,185	22,185	17,495	4,690
Materials and Supplies	8,090	8,090	6,111	1,979
Capital Outlay	9,500	23,000	13,500	9,500
Total Sheriff Local Funds	39,775	53,275	37,106	16,169
Total Public Safety	48,666,791	36,999,758	31,828,611	5,171,147
Public Works				
Road and Bridge Projects				
Services and Charges	5,421,000	1,941,000	13,167	1,927,833
Capital Outlay	16,305,000	14,487,808	13,255,347	1,232,461
Total Road and Bridge Projects	21,726,000	16,428,808	13,268,514	3,160,294
Total Public Works	21,726,000	16,428,808	13,268,514	3,160,294
Health				
County Home				
Services and Charges	15,000	15,000	15,000	0
Total Health	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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Human Services				
Veterans Services				
Personal Services	\$500,000	\$490,000	\$483,482	\$6,518
Fringe Benefits	217,250	164,250	159,991	4,259
Services and Charges	455,950	588,950	571,092	17,858
Materials and Supplies	48,000	53,000	47,512	5,488
Total Veteran Services	1,221,200	1,296,200	1,262,077	34,123
Total Human Services	1,221,200	1,296,200	1,262,077	34,123
Intergovernmental	2,306,270	2,556,270	2,324,571	231,699
Total Expenditures	132,131,387	116,906,613	101,742,826	15,163,787
Excess of Revenues Over Expenditures	12,845,135	30,318,840	52,522,907	22,204,067
<b><u>Other Financing Sources (Uses)</u></b>				
Sale of Assets	0	0	148,022	148,022
Refund of Prior Year Expenditure	0	0	712,019	712,019
Advances In	0	0	88,404	88,404
Advances Out	0	0	(6,627,759)	(6,627,759)
Transfers In	1,627,870	1,110,365	3,345,328	2,234,963
Transfers Out	(17,096,954)	(48,636,739)	(47,011,568)	1,625,171
Total Other Financing Sources (Uses)	(15,469,084)	(47,526,374)	(49,345,554)	(1,819,180)
Changes in Fund Balance	(2,623,949)	(17,207,534)	3,177,353	20,384,887
Fund Balance at Beginning of Year	64,029,367	64,029,367	64,029,367	0
Prior Year Encumbrances Appropriated	2,040,338	2,040,338	2,040,338	0
Fund Balance at End of Year	\$63,445,756	\$48,862,171	\$69,247,058	\$20,384,887

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**American Rescue Plan Act Special Revenue Fund**  
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Intergovernmental	\$20,315,090	\$20,315,090	\$20,315,090	\$0
Investment Income	0	0	437,851	437,851
Total Revenues	<u>20,315,090</u>	<u>20,315,090</u>	<u>20,752,941</u>	<u>437,851</u>
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Personal Services	0	10,643,088	10,643,087	1
Fringe Benefits	0	4,450,294	4,450,294	0
Services and Charges	0	39,024	39,024	0
Materials and Supplies	0	10,350	10,350	0
Capital Outlay	0	6,950,000	0	6,950,000
Total Expenditures	<u>0</u>	<u>22,092,756</u>	<u>15,142,755</u>	<u>6,950,001</u>
Changes in Fund Balance	20,315,090	(1,777,666)	5,610,186	7,387,852
Fund Balance at Beginning of Year	<u>20,323,572</u>	<u>20,323,572</u>	<u>20,323,572</u>	<u>0</u>
Fund Balance at End of Year	<u>\$40,638,662</u>	<u>\$18,545,906</u>	<u>\$25,933,758</u>	<u>\$7,387,852</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Developmental Disabilities Special Revenue Fund**  
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Property Taxes	\$17,194,000	\$17,194,000	\$17,255,232	\$61,232
Charges for Services	552,200	552,200	453,102	(99,098)
Intergovernmental	5,381,000	5,381,000	5,461,821	80,821
Other	147,541	147,541	574,280	426,739
<b>Total Revenues</b>	<b>23,274,741</b>	<b>23,274,741</b>	<b>23,744,435</b>	<b>469,694</b>
<b><u>Expenditures</u></b>				
Current				
Health				
Personal Services	5,892,000	5,974,000	5,643,033	330,967
Fringe Benefits	2,965,931	2,965,931	2,610,419	355,512
Services and Charges	15,843,228	15,843,228	13,702,077	2,141,151
Materials and Supplies	166,650	166,650	94,778	71,872
Other	155,500	442,600	434,051	8,549
Capital Outlay	50,000	50,000	0	50,000
<b>Total Expenditures</b>	<b>25,073,309</b>	<b>25,442,409</b>	<b>22,484,358</b>	<b>2,958,051</b>
Excess of Revenues Over (Under) Expenditures	(1,798,568)	(2,167,668)	1,260,077	3,427,745
<b><u>Other Financing Sources (Uses)</u></b>				
Sale of Capital Assets	500	500	0	(500)
Transfers In	900,000	900,000	0	(900,000)
Transfers Out	(900,000)	(900,000)	0	900,000
<b>Total Other Financing Sources (Uses)</b>	<b>500</b>	<b>500</b>	<b>0</b>	<b>(500)</b>
Changes in Fund Balance	(1,798,068)	(2,167,168)	1,260,077	3,427,245
Fund Balance at Beginning of Year	40,593,877	40,593,877	40,593,877	0
Prior Year Encumbrances Appropriated	336,478	336,478	336,478	0
<b>Fund Balance at End of Year</b>	<b>\$39,132,287</b>	<b>\$38,763,187</b>	<b>\$42,190,432</b>	<b>\$3,427,245</b>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Capital Improvement Reserve Capital Projects Fund**  
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Total Revenues	\$0	\$0	\$0	\$0
<b><u>Expenditures</u></b>				
Capital Outlay				
Capital Outlay	15,920,263	30,420,263	18,932,603	11,487,660
Excess of Revenues (Under) Expenditures	(15,920,263)	(30,420,263)	(18,932,603)	11,487,660
<b><u>Other Financing Sources</u></b>				
Transfers In	7,949,020	25,820,682	38,622,208	12,801,526
Changes in Fund Balance	(7,971,243)	(4,599,581)	19,689,605	24,289,186
Fund Balance at Beginning of Year	8,639,238	8,639,238	8,639,238	0
Prior Year Encumbrances Appropriated	20,263	20,263	20,263	0
Fund Balance at End of Year	<u>\$688,258</u>	<u>\$4,059,920</u>	<u>\$28,349,106</u>	<u>\$24,289,186</u>



**Delaware County, Ohio**  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
**Evans Farm Redevelopment Tax Equivalent Capital Projects Fund**  
 For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Payment in Lieu of Taxes	\$0	\$7,822,424	\$0	(\$7,822,424)
<b><u>Expenditures</u></b>				
Capital Outlay	0	7,822,424	7,822,424	0
Excess of Revenues Under Expenditures	0	0	(7,822,424)	(7,822,424)
<b><u>Other Financing Sources</u></b>				
Advance In	0	0	7,822,424	(7,822,424)
Changes in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0	\$0

**Delaware County, Ohio**  
Schedule of Revenues, Expenses and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Sanitary Engineer Enterprise Fund**  
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Charges for Services	\$16,626,624	\$16,626,624	\$21,709,351	\$5,082,727
Tap In Fees	12,296,619	12,296,619	12,439,162	142,543
Licenses and Permits	3,650	3,650	3,950	300
Other	131,725	131,725	274,086	142,361
Total Revenues	29,058,618	29,058,618	34,426,549	5,367,931
<b><u>Expenses</u></b>				
Personal Services	4,462,000	4,462,000	3,927,575	534,425
Fringe Benefits	2,160,000	2,160,000	1,754,533	405,467
Services and Charges	5,257,823	5,195,501	4,777,705	417,796
Materials and Supplies	1,222,102	1,257,102	1,168,880	88,222
Capital Outlay	33,666,263	25,416,777	3,718,164	21,698,613
Debt Service				
Principal Retirement	3,075,000	3,075,000	3,075,000	0
Interest Expense	659,114	1,134,114	1,134,114	0
Total Expenses	50,502,302	42,700,494	19,555,971	23,144,523
Excess of Revenues Over (Under) Expenses	(21,443,684)	(13,641,876)	14,870,578	28,512,454
<b><u>Other Financing Sources ( Uses)</u></b>				
Sale of Asset	0	0	22,049	22,049
Advances-Out	0	0	(7,822,424)	(7,822,424)
Proceeds from OWDA Loan	0	0	129,126	129,126
Total Other Financing Sources (Uses)	0	0	(7,671,249)	(7,671,249)
Changes in Fund Balance	(21,443,684)	(13,641,876)	7,199,329	20,841,205
Fund Balance at Beginning of Year	51,387,284	51,387,284	51,387,284	0
Prior Year Encumbrances Appropriated	433,534	433,534	433,534	0
Fund Balance at End of Year	\$30,377,134	\$38,178,942	\$59,020,147	\$20,841,205

**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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Charges for Services	\$4,948,300	\$4,948,300	\$4,965,349	\$17,049
Other	0	0	1,925	1,925
Total Revenues	4,948,300	4,948,300	4,967,274	18,974
<b><u>Expenditures</u></b>				
Current				
Legislative and Executive				
Personal Services	1,739,200	1,739,200	1,546,153	193,047
Fringe Benefits	744,000	744,000	610,109	133,891
Services and Charges	3,798,209	7,798,209	6,017,875	1,780,334
Materials and Supplies	64,684	64,684	42,120	22,564
Capital Outlay	55,000	55,000	0	55,000
Total Expenditures	6,401,093	10,401,093	8,216,257	2,184,836
Excess of Revenues (Under) Expenditures	(1,452,793)	(5,452,793)	(3,248,983)	2,203,810
<b><u>Other Financing Sources</u></b>				
Proceeds from Sale of Fixed Assets	0	0	5,064	5,064
Changes in Fund Balance	(1,452,793)	(5,452,793)	(3,243,919)	2,208,874
Fund Balance at Beginning of Year	7,341,198	7,341,198	7,341,198	0
Prior Year Encumbrances Appropriated	148,528	148,528	148,528	0
Fund Balance at End of Year	\$6,036,933	\$2,036,933	\$4,245,807	\$2,208,874

**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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Licenses and Permits	\$285,000	\$285,000	\$280,909	(\$4,091)
Fines and Forfeitures	27,000	27,000	13,250	(13,750)
Other	3,500	3,500	13,304	9,804
<b>Total Revenues</b>	<b>315,500</b>	<b>315,500</b>	<b>307,463</b>	<b>(8,037)</b>
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Personal Services	216,436	211,136	200,865	10,271
Fringe Benefits	76,874	76,874	74,507	2,367
Services and Charges	66,550	71,850	48,213	23,637
Materials and Supplies	15,600	15,600	4,766	10,834
Capital Outlay	6,000	6,000	0	6,000
<b>Total Expenditures</b>	<b>381,460</b>	<b>381,460</b>	<b>328,351</b>	<b>53,109</b>
Excess of Revenues (Under) Expenditures	(65,960)	(65,960)	(20,888)	45,072
<b><u>Other Financing Sources</u></b>				
Transfers In	0	0	65,000	65,000
<b>Changes in Fund Balance</b>	<b>(65,960)</b>	<b>(65,960)</b>	<b>44,112</b>	<b>110,072</b>
Fund Balance at Beginning of Year	62,395	62,395	62,395	0
Prior Year Encumbrances Appropriated	6,600	6,600	6,600	0
<b>Fund Balance at End of Year</b>	<b>\$3,035</b>	<b>\$3,035</b>	<b>\$113,107</b>	<b>\$110,072</b>

**Delaware County, Ohio**  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
**One Ohio Opioid Settlement Special Revenue Fund**  
 For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Other	\$42,208	\$42,208	\$42,208	\$0
<b><u>Expenditures</u></b>				
Total Expenditures	0	0	0	0
Changes in Fund Balance	42,208	42,208	42,208	0
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	\$42,208	\$42,208	\$42,208	\$0

**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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Fines and Forfeitures	\$237,700	\$237,700	\$220,352	(\$17,348)
Other	500	500	4,172	3,672
Total Revenues	238,200	238,200	224,524	(13,676)
<b><u>Expenditures</u></b>				
Current				
Judicial				
Personal Services	54,513	54,513	52,909	1,604
Fringe Benefits	25,213	25,213	19,626	5,587
Services and Charges	99,360	99,360	96,565	2,795
Materials and Supplies	59,000	59,000	52,716	6,284
Total Expenditures	238,086	238,086	221,816	16,270
Changes in Fund Balance	114	114	2,708	2,594
Fund Balance at Beginning of Year	292,225	292,225	292,225	0
Fund Balance at End of Year	\$292,339	\$292,339	\$294,933	\$2,594

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Emergency Rental Assistance Special Revenue Fund**  
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Intergovernmental	\$0	\$3,317,037	\$4,738,625	1,421,588
Investment Income	0	0	12,499	12,499
Total Revenues	0	3,317,037	4,751,124	1,434,087
<b><u>Expenditures</u></b>				
Current				
Legislative and Executive				
Services and Charges	0	294,000	294,000	0
Other	104,046	3,127,083	3,127,029	54
Total Expenditures	104,046	3,421,083	3,421,029	54
Changes in Fund Balance	(104,046)	(104,046)	1,330,095	1,434,141
Fund Balance at Beginning of Year	106,906	106,906	106,906	0
Fund Balance at End of Year	\$2,860	\$2,860	\$1,437,001	\$1,434,141

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**FEMA Task Force Special Revenue Fund**  
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Intergovernmental	\$0	\$0	\$15,639	\$15,639
<b><u>Expenditures</u></b>				
Total Expenditures	0	0	0	0
Changes in Fund Balance	0	0	15,639	15,639
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	\$0	\$0	\$15,639	\$15,639



**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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Property Taxes	\$4,150,224	\$4,150,224	\$4,466,044	\$315,820
Charges for Services	0	0	265	265
Intergovernmental	369,515	369,515	342,647	(26,868)
Other	30,447	30,447	77,830	47,383
<b>Total Revenues</b>	<b>4,550,186</b>	<b>4,550,186</b>	<b>4,886,786</b>	<b>336,600</b>
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Personal Services	2,134,936	2,134,936	2,016,055	118,881
Fringe Benefits	748,111	748,111	590,055	158,056
Services and Charges	1,235,098	1,235,098	1,177,157	57,941
Materials and Supplies	394,917	394,917	364,919	29,998
Capital Outlay	805,000	805,000	403,400	401,600
<b>Total Expenditures</b>	<b>5,318,062</b>	<b>5,318,062</b>	<b>4,551,586</b>	<b>766,476</b>
Changes in Fund Balance	(767,876)	(767,876)	335,200	1,103,076
Fund Balance at Beginning of Year	3,617,578	3,617,578	3,617,578	0
Prior Year Encumbrances Appropriated	21,607	21,607	21,607	0
<b>Fund Balance at End of Year</b>	<b>\$2,871,309</b>	<b>\$2,871,309</b>	<b>\$3,974,385</b>	<b>\$1,103,076</b>

**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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Charges for Services	\$151,850	\$151,850	\$150,850	(\$1,000)
Intergovernmental	212,000	212,000	126,934	(85,066)
Total Revenues	363,850	363,850	277,784	(86,066)
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Personal Services	209,000	209,000	192,735	16,265
Fringe Benefits	103,600	103,600	80,152	23,448
Services and Charges	29,700	29,700	11,392	18,308
Materials and Supplies	21,550	21,550	4,800	16,750
Total Expenditures	363,850	363,850	289,079	74,771
Changes in Fund Balance	0	0	(11,295)	(11,295)
Fund Balance at Beginning of Year	251,325	251,325	251,325	0
Fund Balance at End of Year	\$251,325	\$251,325	\$240,030	(\$11,295)

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**911 Wireless Special Revenue Fund**  
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Intergovernmental	\$602,464	\$602,464	\$622,131	\$19,667
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Services and Charges	295,700	295,700	235,935	59,765
Materials and Supplies	11,800	11,800	9,307	2,493
Total Expenditures	307,500	307,500	245,242	62,258
Changes in Fund Balance	294,964	294,964	376,889	81,925
Fund Balance at Beginning of Year	1,291,841	1,291,841	1,291,841	0
Prior Year Encumbrances Appropriated	9,200	9,200	9,200	0
Fund Balance at End of Year	<u>\$1,596,005</u>	<u>\$1,596,005</u>	<u>\$1,677,930</u>	<u>\$81,925</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Ditch Maintenance Special Revenue Fund**  
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Special Assessments	\$2,366,470	\$2,366,470	\$2,332,920	(\$33,550)
Charges for Services	100,000	100,000	199,097	99,097
Other	0	0	115	115
<b>Total Revenues</b>	<b>2,466,470</b>	<b>2,466,470</b>	<b>2,532,132</b>	<b>65,662</b>
<b><u>Expenditures</u></b>				
Current				
Public Works				
Services and Charges	1,436,098	1,436,098	1,354,737	81,361
Materials and Supplies	127,000	127,000	114,178	12,822
Capital Outlay	125,000	125,000	7,520	117,480
<b>Total Expenditures</b>	<b>1,688,098</b>	<b>1,688,098</b>	<b>1,476,435</b>	<b>211,663</b>
Changes in Fund Balance	778,372	778,372	1,055,697	277,325
Fund Balance at Beginning of Year	10,958,998	10,958,998	10,958,998	0
Fund Balance at End of Year	<b>\$11,737,370</b>	<b>\$11,737,370</b>	<b>\$12,014,695</b>	<b>\$277,325</b>

**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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Intergovernmental	\$79,910	\$79,910	\$82,569	\$2,659
<b><u>Expenditures</u></b>				
Current				
Health				
Services and Charges	79,910	128,666	128,666	0
Changes in Fund Balance	0	(48,756)	(46,097)	2,659
Fund Balance at Beginning of Year	64,605	64,605	64,605	0
Fund Balance at End of Year	<u>\$64,605</u>	<u>\$15,849</u>	<u>\$18,508</u>	<u>\$2,659</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, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$0	\$0	\$3,038	\$3,038
Intergovernmental	4,561,760	4,580,085	4,173,755	(406,330)
Other	13,500	13,500	8,247	(5,253)
<b>Total Revenues</b>	<b>4,575,260</b>	<b>4,593,585</b>	<b>4,185,040</b>	<b>(408,545)</b>
<b><u>Expenditures</u></b>				
Current				
Human Services				
Personal Services	3,633,309	3,633,309	3,402,587	230,722
Fringe Benefits	1,954,171	1,954,171	1,654,058	300,113
Services and Charges	1,258,605	1,405,605	1,156,012	249,593
Materials and Supplies	40,700	134,700	122,015	12,685
<b>Total Expenditures</b>	<b>6,886,785</b>	<b>7,127,785</b>	<b>6,334,672</b>	<b>793,113</b>
Excess of Revenues (Under) Expenditures	(2,311,525)	(2,534,200)	(2,149,632)	384,568
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers In	1,966,471	2,069,286	2,413,752	344,466
Transfers Out	(25,000)	(41,937)	(41,937)	0
<b>Total Other Financing Sources (Uses)</b>	<b>1,941,471</b>	<b>2,027,349</b>	<b>2,371,815</b>	<b>344,466</b>
Changes in Fund Balance	(370,054)	(506,851)	222,183	729,034
Fund Balance at Beginning of Year	526,067	526,067	526,067	0
Prior Year Encumbrances Appropriated	80,887	80,887	80,887	0
<b>Fund Balance at End of Year</b>	<b>\$236,900</b>	<b>\$100,103</b>	<b>\$829,137</b>	<b>\$729,034</b>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Children Services Special Revenue Fund**  
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Intergovernmental	\$2,151,904	\$2,151,904	\$2,113,203	(\$38,701)
Other	10,000	10,000	7,531	(2,469)
Total Revenues	2,161,904	2,161,904	2,120,734	(41,170)
<b><u>Expenditures</u></b>				
Current				
Human Services				
Services and Charges	2,104,964	2,104,964	2,049,399	55,565
Materials and Supplies	7,000	7,000	2,866	4,134
Total Expenditures	2,111,964	2,111,964	2,052,265	59,699
Excess of Revenues Over Expenditures	49,940	49,940	68,469	18,529
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers In	1,137,500	1,137,500	1,154,437	16,937
Transfers Out	(1,200,000)	(1,544,646)	(1,544,646)	0
Total Other Financing Sources (Uses)	(62,500)	(407,146)	(390,209)	16,937
Changes in Fund Balance	(12,560)	(357,206)	(321,740)	35,466
Fund Balance at Beginning of Year	1,599,970	1,599,970	1,599,970	0
Prior Year Encumbrances Appropriated	171,604	171,604	171,604	0
Fund Balance at End of Year	\$1,759,014	\$1,414,368	\$1,449,834	\$35,466

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**COVID 19 Special Revenue Fund**  
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Intergovernmental	\$10,000	\$10,000	\$10,000	\$0
Investment Income	0	0	101	101
Total Revenues	10,000	10,000	10,101	101
<b><u>Expenditures</u></b>				
Total Expenditures	0	0	0	0
Changes in Fund Balance	10,000	10,000	10,101	101
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	\$10,000	\$10,000	\$10,101	\$101



**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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Other	\$0	\$0	\$3,892	\$3,892
<b><u>Expenditures</u></b>				
Total Expenditures	0	0	0	0
Changes in Fund Balance	0	0	3,892	3,892
Fund Balance at Beginning of Year	3,900	3,900	3,900	0
Fund Balance at End of Year	\$3,900	\$3,900	\$7,792	\$3,892

**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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Charges for Services	\$0	\$0	\$46,800	\$46,800
Intergovernmental	309,933	309,933	283,040	(26,893)
Other	49,951	49,951	0	(49,951)
<b>Total Revenues</b>	<b>359,884</b>	<b>359,884</b>	<b>329,840</b>	<b>(30,044)</b>
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Prosecutor's Victims of Crime				
Personal Services	70,333	70,333	70,184	149
Fringe Benefits	11,500	11,500	11,349	151
Juvenile Court's Victims of Crime Grant				
Personal Services	162,500	162,500	141,028	21,472
Fringe Benefits	115,740	115,740	72,275	43,465
Services and Charges	48,300	48,300	33,192	15,108
Materials and Supplies	545	545	0	545
State Victim's Assistance Grant Juvenile Court				
Personal Services	14,100	14,100	14,073	27
Fringe Benefits	7,521	7,621	7,601	20
Materials and Supplies	2,302	2,202	0	2,202
<b>Total Expenditures</b>	<b>432,841</b>	<b>432,841</b>	<b>349,702</b>	<b>83,139</b>
Excess of Revenues (Under) Expenditures	(72,957)	(72,957)	(19,862)	53,095
<b><u>Other Financing Sources (Uses)</u></b>				
Advances In	0	0	59,250	59,250
Advances Out	0	0	(59,250)	(59,250)
Transfers In	35,140	35,140	35,140	0
<b>Total Other Financing Sources (Uses)</b>	<b>35,140</b>	<b>35,140</b>	<b>35,140</b>	<b>0</b>
Changes in Fund Balance	(37,817)	(37,817)	15,278	53,095
Fund Balance at Beginning of Year	96,266	96,266	96,266	0
<b>Fund Balance at End of Year</b>	<b>\$58,449</b>	<b>\$58,449</b>	<b>\$111,544</b>	<b>\$53,095</b>

**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, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$490,000	\$490,000	\$466,269	(\$23,731)
Intergovernmental	1,505,601	1,505,601	1,262,610	(242,991)
Other	20,000	20,000	31,412	11,412
<b>Total Revenues</b>	<b>2,015,601</b>	<b>2,015,601</b>	<b>1,760,291</b>	<b>(255,310)</b>
<b><u>Expenditures</u></b>				
Current				
Human Services				
Personal Services	1,001,848	1,001,848	829,203	172,645
Fringe Benefits	522,944	522,944	390,980	131,964
Services and Charges	539,098	539,098	273,345	265,753
Materials and Supplies	19,845	19,845	7,623	12,222
Capital Outlay	2,155	2,155	0	2,155
<b>Total Expenditures</b>	<b>2,085,890</b>	<b>2,085,890</b>	<b>1,501,151</b>	<b>584,739</b>
Changes in Fund Balance	(70,289)	(70,289)	259,140	329,429
Fund Balance at Beginning of Year	3,359,319	3,359,319	3,359,319	0
Prior Year Encumbrances Appropriated	36,350	36,350	36,350	0
<b>Fund Balance at End of Year</b>	<b>\$3,325,380</b>	<b>\$3,325,380</b>	<b>\$3,654,809</b>	<b>\$329,429</b>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Help America Vote Special Revenue Fund**  
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Total Revenues	\$0	\$0	\$0	\$0
<b><u>Expenditures</u></b>				
Total Expenditures	0	0	0	0
Fund Balance at Beginning of Year	2,553	2,553	2,553	0
Fund Balance at End of Year	<u>\$2,553</u>	<u>\$2,553</u>	<u>\$2,553</u>	<u>\$0</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Recorder Special Revenue Fund**  
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Charges for Services	\$336,130	\$336,130	\$156,334	(\$179,796)
<b><u>Expenditures</u></b>				
Current				
Legislative and Executive Services and Charges	492,681	477,768	61,205	416,563
Materials and Supplies	35,000	35,000	19,036	15,964
Capital Outlay	0	35,492	35,492	0
Total Expenditures	527,681	548,260	115,733	432,527
Changes in Fund Balance	(191,551)	(212,130)	40,601	252,731
Fund Balance at Beginning of Year	1,176,861	1,176,861	1,176,861	0
Prior Year Encumbrances Appropriated	5,200	5,200	5,200	0
Fund Balance at End of Year	<u>\$990,510</u>	<u>\$969,931</u>	<u>\$1,222,662</u>	<u>\$252,731</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Delinquent Real Estate Tax Account Collection Special Revenue Fund**  
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Charges for Services	\$630,601	\$630,601	\$759,936	\$129,335
Other	13,938	13,938	12,866	(1,072)
Total Revenues	644,539	644,539	772,802	128,263
<b><u>Expenditures</u></b>				
Current				
Legislative and Executive				
DRETAC - Prosecutor				
Personal Services	213,092	213,092	156,516	56,576
Fringe Benefits	99,695	99,695	54,086	45,609
Other	228,679	228,679	0	228,679
DRETAC - Treasurer				
Personal Services	321,375	321,375	313,415	7,960
Fringe Benefits	168,275	168,275	118,661	49,614
Services and Charges	270,700	270,700	214,102	56,598
Materials and Supplies	53,500	53,500	18,503	34,997
Other	20,000	20,000	0	20,000
Tax Certification Administration				
Services and Charges	5,000	5,000	500	4,500
Total Expenditures	1,380,316	1,380,316	875,783	504,533
Changes in Fund Balance	(735,777)	(735,777)	(102,981)	632,796
Fund Balance at Beginning of Year	1,667,148	1,667,148	1,667,148	0
Fund Balance at End of Year	\$931,371	\$931,371	\$1,564,167	\$632,796

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Sheriff Equitable Sharing Special Revenue Fund**  
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Intergovernmental	\$0	\$0	\$2,315	\$2,315
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Services and Charges	6,000	6,000	0	6,000
Materials and Supplies	22,708	22,708	0	22,708
Total Expenditures	28,708	28,708	0	28,708
Changes in Fund Balance	(28,708)	(28,708)	2,315	31,023
Fund Balance at Beginning of Year	35,913	35,913	35,913	0
Fund Balance at End of Year	<u>\$7,205</u>	<u>\$7,205</u>	<u>\$38,228</u>	<u>\$31,023</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Prison Rape Elimination Act Grant Fund**  
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Intergovernmental	\$58,381	\$76,083	\$1,770	(\$74,313)
<b><u>Expenditures</u></b>				
Current				
Legislative and Executive				
Personal Services	\$59,499	\$70,052	\$8,204	61,848
Services and Charges	46,263	40,338	4,363	35,975
Materials and Supplies	0	18,275	11,213	7,062
Capital Outlay	11,000	23,500	0	23,500
Total Expenditures	116,762	152,165	23,780	128,385
Excess of Revenues (Under) Expenditures	(58,381)	(76,082)	(22,010)	54,072
<b><u>Other Financing Sources</u></b>				
Transfers In	58,381	58,083	58,083	0
Changes in Fund Balance	0	(17,999)	36,073	54,072
Fund Balance at Beginning of Year	18,000	18,000	18,000	0
Fund Balance at End of Year	\$18,000	\$1	\$54,073	\$54,072



**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, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$1,325,000	\$1,325,000	\$1,517,699	\$192,699
<b><u>Expenditures</u></b>				
Current				
Legislative and Executive				
Personal Services	741,975	745,975	682,434	63,541
Fringe Benefits	339,942	343,442	294,254	49,188
Services and Charges	176,475	168,975	120,862	48,113
Materials and Supplies	27,900	27,900	17,510	10,390
Capital Outlay	6,000	6,000	0	6,000
Total Expenditures	1,292,292	1,292,292	1,115,060	177,232
Excess of Revenues Over Expenditures	32,708	32,708	402,639	369,931
<b><u>Other Financing (Uses)</u></b>				
Transfers Out	(1,127,870)	(1,153,114)	(1,153,114)	0
Changes in Fund Balance	(1,095,162)	(1,120,406)	(750,475)	369,931
Fund Balance at Beginning of Year	2,420,337	2,420,337	2,420,337	0
Fund Balance at End of Year	<u>\$1,325,175</u>	<u>\$1,299,931</u>	<u>\$1,669,862</u>	<u>\$369,931</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Department of Rehabilitation and Correction Subsidy Grant Special Revenue Fund**  
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Intergovernmental	\$75,000	\$75,000	\$75,000	\$0
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Personal Services	50,054	50,554	50,329	225
Fringe Benefits	7,329	15,329	15,047	282
Services and Charges	15,980	7,480	480	7,000
Materials and Supplies	1,117	1,117	0	1,117
Total Expenditures	74,480	74,480	65,856	8,624
Changes in Fund Balance	520	520	9,144	8,624
Fund Balance at Beginning of Year	38,917	38,917	38,917	0
Fund Balance at End of Year	<u>\$39,437</u>	<u>\$39,437</u>	<u>\$48,061</u>	<u>\$8,624</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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Charges for Services	\$138,500	\$138,500	\$123,279	(\$15,221)
Intergovernmental	330,732	335,484	407,860	72,376
Total Revenues	469,232	473,984	531,139	57,155
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Pre-Trial Diversion				
Personal Services	2,655	2,655	0	2,655
Fringe Benefits	1,523	1,523	0	1,523
Community Based Corrections				
Personal Services	182,323	194,374	180,047	14,327
Fringe Benefits	78,869	84,472	77,956	6,516
Services and Charges	960	1,060	857	203
Intensive Supervision				
Services and Charges	39,470	39,470	22,462	17,008
Materials and Supplies	90,800	90,800	52,759	38,041
Intensive Supervision Electronic Monitoring				
Services and Charges	45,000	45,000	34,170	10,830
Mental Health Docket				
Personal Services	16,122	19,322	18,397	925
Fringe Benefits	18,547	15,347	8,999	6,348
Services and Charges	332	332	144	188
Materials and Supplies	3,569	3,569	3,550	19
Drug Court Docket				
Personal Services	17,762	20,762	18,294	2,468
Fringe Benefits	17,238	14,208	5,750	8,458
Services and Charges	135	165	161	4
Total Expenditures	515,305	533,059	423,546	109,513
Excess of Revenues Over (Under) Expenditures	(46,073)	(59,075)	107,593	166,668
<b><u>Other Financing Sources</u></b>				
Advances In	0	0	15,000	15,000
Advances Out	0	0	(15,000)	(15,000)
Total Other Financing Sources (Uses)	0	0	0	0
Changes in Fund Balance	(46,073)	(59,075)	107,593	166,668
Fund Balance at Beginning of Year	320,889	320,889	320,889	0
Prior Year Encumbrances Appropriated	3,569	3,569	3,569	0
Fund Balance at End of Year	\$278,385	\$265,383	\$432,051	\$166,668

**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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Charges for Services	\$20,000	\$20,000	\$21,829	\$1,829
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Services and Charges	20,000	20,000	364	19,636
Changes in Fund Balance	0	0	21,465	21,465
Fund Balance at Beginning of Year	82,508	82,508	82,508	0
Fund Balance at End of Year	<u>\$82,508</u>	<u>\$82,508</u>	<u>\$103,973</u>	<u>\$21,465</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Juvenile Court Special Revenue Fund**  
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Charges for Services	\$33,000	\$33,000	\$24,647	(\$8,353)
Fines and Forfeitures	11,000	11,000	14,135	3,135
Intergovernmental	642,528	642,528	814,000	171,472
Other	0	0	5	5
Total Revenues	<u>686,528</u>	<u>686,528</u>	<u>852,787</u>	<u>166,259</u>
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Juvenile Court Restitution				
Services and Charges	11,000	16,000	15,766	234
Dispute Restitution				
Services and Charges	10,000	10,000	380	9,620
Juvenile Care and Custody				
Personal Services	550,500	550,500	505,387	45,113
Fringe Benefits	329,655	329,655	241,334	88,321
Services and Charges	69,000	69,000	0	69,000
Juvenile Account Incentive				
Services and Charges	2,000	2,000	28	1,972
Materials and Supplies	4,000	4,000	0	4,000
Juvenile Court Special Projects				
Services and Charges	40,000	40,000	21,208	18,792
Materials and Supplies	10,000	10,000	2,207	7,793
Juvenile Court Other Projects				
Services and Charges	33,000	33,000	12,643	20,357
Materials and Supplies	3,500	3,500	2,826	674
Total Expenditures	<u>1,062,655</u>	<u>1,067,655</u>	<u>801,779</u>	<u>265,876</u>
Changes in Fund Balance	(376,127)	(381,127)	51,008	432,135
Fund Balance at Beginning of Year	<u>658,447</u>	<u>658,447</u>	<u>658,447</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$282,320</u></u>	<u><u>\$277,320</u></u>	<u><u>\$709,455</u></u>	<u><u>\$432,135</u></u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Probation Special Revenue Fund**  
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Charges for Services	\$4,500	\$4,500	\$1,650	(\$2,850)
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Services and Charges	5,000	5,000	1,000	4,000
Materials and Supplies	10,000	10,000	343	9,657
Total Expenditures	15,000	15,000	1,343	13,657
Changes in Fund Balance	(10,500)	(10,500)	307	10,807
Fund Balance at Beginning of Year	39,663	39,663	39,663	0
Fund Balance at End of Year	\$29,163	\$29,163	\$39,970	\$10,807

**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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Intergovernmental	\$300	\$300	\$1,611	\$1,311
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Services and Charges	8,000	8,000	0	8,000
Changes in Fund Balance	(7,700)	(7,700)	1,611	9,311
Fund Balance at Beginning of Year	14,108	14,108	14,108	0
Fund Balance at End of Year	<u>\$6,408</u>	<u>\$6,408</u>	<u>\$15,719</u>	<u>\$9,311</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, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Intergovernmental	\$187,000	\$187,000	\$70,405	(\$116,595)
Other	0	0	155	155
Total Revenues	<u>187,000</u>	<u>187,000</u>	<u>70,560</u>	<u>(116,440)</u>
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Personal Services	25,000	27,890	19,110	8,780
Services and Charges	143,000	141,150	70,845	70,305
Materials and Supplies	9,000	11,574	7,334	4,240
Capital Outlay	50,000	50,000	0	50,000
Total Expenditures	<u>227,000</u>	<u>230,614</u>	<u>97,289</u>	<u>133,325</u>
Excess of Revenues (Under) Expenditures	(40,000)	(43,614)	(26,729)	16,885
<b><u>Other Financing Sources</u></b>				
Transfers In	40,000	40,000	39,403	(597)
Changes in Fund Balance	0	(3,614)	12,674	16,288
Fund Balance at Beginning of Year	<u>24,994</u>	<u>24,994</u>	<u>24,994</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$24,994</u></u>	<u><u>\$21,380</u></u>	<u><u>\$37,668</u></u>	<u><u>\$16,288</u></u>



**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Road and Bridge Special Revenue Fund**  
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Fines and Forfeitures	\$40,000	\$40,000	\$35,285	(\$4,715)
Intergovernmental	3,000	3,000	0	(3,000)
Total Revenues	43,000	43,000	35,285	(7,715)
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Personal Services	32,350	32,350	28,292	4,058
Fringe Benefits	5,826	5,826	5,698	128
Services and Charges	3,000	3,000	2,333	667
Materials and Supplies	5,000	5,000	604	4,396
Total Expenditures	46,176	46,176	36,927	9,249
Changes in Fund Balance	(3,176)	(3,176)	(1,642)	1,534
Fund Balance at Beginning of Year	50,494	50,494	50,494	0
Fund Balance at End of Year	\$47,318	\$47,318	\$48,852	\$1,534

**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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Fines and Forfeitures	\$2,500	\$2,500	\$3,728	\$1,228
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Services and Charges	6,500	6,500	0	6,500
Changes in Fund Balance	(4,000)	(4,000)	3,728	7,728
Fund Balance at Beginning of Year	7,740	7,740	7,740	0
Fund Balance at End of Year	<u>\$3,740</u>	<u>\$3,740</u>	<u>\$11,468</u>	<u>\$7,728</u>

**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, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Licenses and Permits	\$165,000	\$165,000	\$69,030	(\$95,970)
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Services and Charges	82,500	82,500	29,542	52,958
Materials and Supplies	154,850	214,850	208,817	6,033
Capital Outlay	45,800	55,800	48,960	6,840
Total Expenditures	<u>283,150</u>	<u>353,150</u>	<u>287,319</u>	<u>65,831</u>
Changes in Fund Balance	(118,150)	(188,150)	(218,289)	(30,139)
Fund Balance at Beginning of Year	208,599	208,599	208,599	0
Prior Year Encumbrances Appropriated	<u>111,650</u>	<u>111,650</u>	<u>111,650</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$202,099</u></u>	<u><u>\$132,099</u></u>	<u><u>\$101,960</u></u>	<u><u>(\$30,139)</u></u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Law Enforcement Corrections Special Revenue Fund**  
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Intergovernmental	\$0	\$48,226	\$48,226	\$0
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Personal Services	0	46,338	46,338	0
Services and Charges	1,168	1,168	0	1,168
Total Expenditures	1,168	47,506	46,338	1,168
Changes in Fund Balance	(1,168)	720	1,888	1,168
Fund Balance at Beginning of Year	1,168	1,168	1,168	0
Fund Balance at End of Year	\$0	\$1,888	\$3,056	\$1,168

**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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Charges for Services	\$1,255,000	\$1,255,000	\$1,699,743	\$444,743
Licenses and Permits	170,000	170,000	179,765	9,765
Intergovernmental	11,114,721	12,574,946	12,282,128	(292,818)
Investment Income	0	0	152,093	152,093
Other	0	0	27,707	27,707
<b>Total Revenues</b>	<b>12,539,721</b>	<b>13,999,946</b>	<b>14,341,436</b>	<b>341,490</b>
<b><u>Expenditures</u></b>				
Current				
Public Works				
Personal Services	4,949,543	4,949,543	4,868,553	80,990
Fringe Benefits	2,644,457	2,644,457	2,299,280	345,177
Services and Charges	2,243,926	5,710,875	4,951,804	759,071
Materials and Supplies	2,241,740	2,241,740	1,682,993	558,747
Capital Outlay	5,913,057	9,117,614	7,921,301	1,196,313
Interest and Fiscal Charges	72,861	72,861	0	72,861
<b>Total Expenditures</b>	<b>18,065,584</b>	<b>24,737,090</b>	<b>21,723,931</b>	<b>3,013,159</b>
Excess of Revenues (Under) Expenditures	(5,525,863)	(10,737,144)	(7,382,495)	3,354,649
<b><u>Other Financing Sources</u></b>				
Sale of Capital Assets	2,000	2,000	47,215	45,215
Advances In	0	0	2,344,332	2,344,332
Transfers In	0	1,744,332	0	(1,744,332)
<b>Total Other Financing Sources</b>	<b>2,000</b>	<b>1,746,332</b>	<b>2,391,547</b>	<b>645,215</b>
Changes in Fund Balance	(5,523,863)	(8,990,812)	(4,990,948)	3,999,864
Fund Balance at Beginning of Year	12,490,271	12,490,271	12,490,271	0
Prior Year Encumbrances Appropriated	376,618	376,618	376,618	0
<b>Fund Balance at End of Year</b>	<b>\$7,343,026</b>	<b>\$3,876,077</b>	<b>\$7,875,941</b>	<b>\$3,999,864</b>

**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, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Intergovernmental	\$785,834	\$956,095	\$931,646	(\$24,449)
<b><u>Expenditures</u></b>				
Current				
Human Services				
Services and Charges	513,427	599,277	557,967	41,310
Materials and Supplies	15,500	15,500	243	15,257
Total Expenditures	528,927	614,777	558,210	56,567
Excess of Revenues Over Expenditures	256,907	341,318	373,436	32,118
<b><u>Other Financing (Uses)</u></b>				
Transfers Out	(300,000)	(402,635)	(402,635)	0
Total Other Financing (Uses)	(300,000)	(402,635)	(402,635)	0
Changes in Fund Balance	(43,093)	(61,317)	(29,199)	32,118
Fund Balance at Beginning of Year	15,682	15,682	15,682	0
Prior Year Encumbrances Appropriated	107,325	107,325	107,325	0
Fund Balance at End of Year	<u>\$79,914</u>	<u>\$61,690</u>	<u>\$93,808</u>	<u>\$32,118</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Community Development Block Grant Special Revenue Fund**  
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Intergovernmental	\$274,000	\$274,000	\$0	(\$274,000)
<b><u>Expenditures</u></b>				
Current				
Public Works				
Services and Charges	285,475	285,475	11,475	274,000
Changes in Fund Balance	(11,475)	(11,475)	(11,475)	0
Fund Balance at Beginning of Year	88,088	88,088	88,088	0
Prior Year Encumbrances Appropriated	11,475	11,475	11,475	0
Fund Balance at End of Year	<u>\$88,088</u>	<u>\$88,088</u>	<u>\$88,088</u>	<u>\$0</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Guardianship Service Board Special Revenue Fund**  
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Charges for Services	\$0	\$0	\$133,668	\$133,668
Other	140,703	140,703	0	(140,703)
Total Revenues	140,703	140,703	133,668	(7,035)
<b><u>Expenditures</u></b>				
Current				
Legislative and Executive				
Personal Services	\$109,263	\$109,263	\$20,769	88,494
Fringe Benefits	80,216	80,216	8,184	72,032
Services and Charges	51,440	51,440	717	50,723
Materials and Supplies	15,000	15,000	2,770	12,230
Total Expenditures	255,919	255,919	32,440	223,479
Excess of Revenues (Under) Expenditures	(115,216)	(115,216)	101,228	216,444
<b><u>Other Financing Sources</u></b>				
Transfers In	115,216	115,216	115,216	0
Changes in Fund Balance	0	0	216,444	216,444
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	\$0	\$0	\$216,444	\$216,444



**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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Charges for Services	\$8,000	\$8,000	\$11,370	\$3,370
Interest	70	70	1,484	1,414
Total Revenues	8,070	8,070	12,854	4,784
<b><u>Expenditures</u></b>				
Current				
Judicial				
Services and Charges	20,000	20,000	0	20,000
Materials and Supplies	20,000	20,000	543	19,457
Capital Outlay	20,000	20,000	0	20,000
Total Expenditures	60,000	60,000	543	59,457
Changes in Fund Balance	(51,930)	(51,930)	12,311	64,241
Fund Balance at Beginning of Year	97,059	97,059	97,059	0
Fund Balance at End of Year	\$45,129	\$45,129	\$109,370	\$64,241

**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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Charges for Services	\$73,000	\$73,000	\$71,020	(\$1,980)
Intergovernmental	79,645	79,645	0	(79,645)
Other	1,000	1,000	3,723	2,723
<b>Total Revenues</b>	<b>153,645</b>	<b>153,645</b>	<b>74,743</b>	<b>(78,902)</b>
<b><u>Expenditures</u></b>				
Current				
Judicial				
Clerk of Common Pleas Data				
Services and Charges	51,500	76,744	69,691	7,053
Materials and Supplies	22,000	22,000	1,975	20,025
Juvenile Court Data				
Services and Charges	10,000	30,650	30,577	73
Materials and Supplies	10,000	10,000	0	10,000
Probate Court Data				
Services and Charges	30,000	30,000	0	30,000
Materials and Supplies	20,000	20,000	0	20,000
<b>Total Expenditures</b>	<b>143,500</b>	<b>189,394</b>	<b>102,243</b>	<b>87,151</b>
Excess of Revenues Over (Under) Expenditures	10,145	(35,749)	(27,500)	8,249
<b><u>Other Financing Sources</u></b>				
Transfers-In	0	0	25,244	25,244
Changes in Fund Balance	10,145	(35,749)	(2,256)	33,493
Fund Balance at Beginning of Year	444,450	444,450	444,450	0
Fund Balance at End of Year	<b>\$454,595</b>	<b>\$408,701</b>	<b>\$442,194</b>	<b>\$33,493</b>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Specialized Court Docket**  
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Intergovernmental	\$77,679	\$77,679	\$30,251	(\$47,428)
<b><u>Expenditures</u></b>				
Current				
Legislative and Executive				
Personal Services	\$48,944	\$48,944	\$38,000	10,944
Fringe Benefits	35,303	35,303	6,057	29,246
Services and Charges	4,000	4,000	0	4,000
Total Expenditures	88,247	88,247	44,057	44,190
Excess of Revenues (Under) Expenditures	(10,568)	(10,568)	(13,806)	(3,238)
<b><u>Other Financing Sources</u></b>				
Advances In	0	0	10,000	10,000
Advances Out	0	0	(10,000)	(10,000)
Transfers In	0	0	5,000	5,000
Total Other Financing Sources	0	0	5,000	5,000
Changes in Fund Balance	(10,568)	(10,568)	(8,806)	1,762
Fund Balance at Beginning of Year	10,568	10,568	10,568	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$1,762</u>	<u>\$1,762</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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Intergovernmental	\$51,716	\$51,716	\$51,716	\$0
<b><u>Expenditures</u></b>				
Current				
Judicial				
Specialized Court Docket				
Personal Services	31,916	33,016	32,877	139
Fringe Benefits	19,800	18,700	10,596	8,104
Total Expenditures	51,716	51,716	43,473	8,243
Changes in Fund Balance	0	0	8,243	8,243
Fund Balance at Beginning of Year	6,795	6,795	6,795	0
Fund Balance at End of Year	\$6,795	\$6,795	\$15,038	\$8,243

**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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Charges for Services	\$5,000	\$5,000	\$6,053	\$1,053
Interest	60	60	1,310	1,250
Total Revenues	<u>5,060</u>	<u>5,060</u>	<u>7,363</u>	<u>2,303</u>
<b><u>Expenditures</u></b>				
Current				
Judicial				
Services and Charges	22,000	22,000	0	22,000
Materials and Supplies	8,000	8,000	0	8,000
Capital Outlay	20,000	20,000	0	20,000
Total Expenditures	<u>50,000</u>	<u>50,000</u>	<u>0</u>	<u>50,000</u>
Changes in Fund Balance	(44,940)	(44,940)	7,363	52,303
Fund Balance at Beginning of Year	<u>87,857</u>	<u>87,857</u>	<u>87,857</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$42,917</u></u>	<u><u>\$42,917</u></u>	<u><u>\$95,220</u></u>	<u><u>\$52,303</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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Charges for Services	\$44,500	\$44,500	\$47,136	\$2,636
Other	0	0	646	646
Total Revenues	44,500	44,500	47,782	3,282
<b><u>Expenditures</u></b>				
Current				
Judicial				
Common Pleas Data				
Services and Charges	39,129	39,129	15,874	23,255
Common Pleas Guardian Ad Litem				
Services and Charges	40,000	40,000	5,980	34,020
Alternative Dispute Resolution				
Services and Charges	34,500	34,500	4,230	30,270
Domestic Relations				
Services and Charges	51,000	51,000	0	51,000
Materials and Supplies	2,500	2,500	0	2,500
Total Expenditures	167,129	167,129	26,084	141,045
Changes in Fund Balance	(122,629)	(122,629)	21,698	144,327
Fund Balance at Beginning of Year	423,508	423,508	423,508	0
Fund Balance at End of Year	\$300,879	\$300,879	\$445,206	\$144,327

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Agricultural Society Excise Tax Special Revenue Fund**  
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Hotel and Motel Tax	\$1,200,000	\$1,200,000	\$1,989,549	\$789,549
<b><u>Expenditures</u></b>				
Current				
Intergovernmental	1,900,000	2,105,000	1,673,646	431,354
Changes in Fund Balance	(700,000)	(905,000)	315,903	1,220,903
Fund Balance at Beginning of Year	1,238,779	1,238,779	1,238,779	0
Fund Balance at End of Year	<u>\$538,779</u>	<u>\$333,779</u>	<u>\$1,554,682</u>	<u>\$1,220,903</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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Other	\$35,000	\$35,000	\$35,000	\$0
<b><u>Expenditures</u></b>				
Current				
Judicial				
Family Drug Court				
Personal Services	30,086	30,086	29,552	534
Fringe Benefits	4,919	4,919	4,832	87
Total Expenditures	35,005	35,005	34,384	621
Changes in Fund Balance	(5)	(5)	616	621
Fund Balance at Beginning of Year	4,045	4,045	4,045	0
Fund Balance at End of Year	\$4,040	\$4,040	\$4,661	\$621



**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, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Property Taxes	\$828,046	\$828,046	\$857,840	\$29,794
Intergovernmental	72,000	72,000	105,232	33,232
Other	0	0	5,647	5,647
<b>Total Revenues</b>	<b>900,046</b>	<b>900,046</b>	<b>968,719</b>	<b>68,673</b>
<b><u>Expenditures</u></b>				
Capital Outlay				
Services and Charges	143,608	223,608	182,553	41,055
Materials and Supplies	65,693	65,693	42,398	23,295
Capital Outlay	1,750,694	1,670,694	533,239	1,137,455
<b>Total Expenditures</b>	<b>1,959,995</b>	<b>1,959,995</b>	<b>758,190</b>	<b>1,201,805</b>
Changes in Fund Balance	(1,059,949)	(1,059,949)	210,529	1,270,478
Fund Balance at Beginning of Year	1,424,255	1,424,255	1,424,255	0
Prior Year Encumbrances Appropriated	60,050	60,050	60,050	0
<b>Fund Balance at End of Year</b>	<b>\$424,356</b>	<b>\$424,356</b>	<b>\$1,694,834</b>	<b>\$1,270,478</b>

**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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Special Assessments	\$0	\$1,947	\$3,558	\$1,611
Charges for Services	30,000	163,702	61,780	(101,922)
Other	12,500	12,500	6,824	(5,676)
<b>Total Revenues</b>	<b>42,500</b>	<b>178,149</b>	<b>72,162</b>	<b>(105,987)</b>
<b><u>Expenditures</u></b>				
Capital Outlay				
Services and Charges	352,560	471,042	429,279	41,763
Excess of Revenues (Under) Expenditures	(310,060)	(292,893)	(357,117)	(64,224)
<b><u>Other Financing Sources</u></b>				
Advances In	0	0	347,560	347,560
Changes in Fund Balance	(310,060)	(292,893)	(9,557)	283,336
Fund Balance at Beginning of Year	314,231	314,231	314,231	0
Fund Balance at End of Year	<u>\$4,171</u>	<u>\$21,338</u>	<u>\$304,674</u>	<u>\$283,336</u>

**Delaware County, Ohio**  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
**Ohio Public Works Commission Capital Projects Fund**  
 For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Intergovernmental	\$1,378,855	\$1,378,855	\$645,342	(\$733,513)
<b><u>Expenditures</u></b>				
Capital Outlay				
Capital Outlay	1,378,855	1,378,855	645,342	733,513
Changes in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	\$0	\$0	\$0	\$0

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Capital Acquisition Capital Projects Fund**  
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Total Revenues	\$0	\$0	\$0	\$0
<b><u>Expenditures</u></b>				
Capital Outlay				
Capital Outlay	3,740,986	1,548,772	1,238,801	309,971
Excess of Revenues (Under) Expenditures	(3,740,986)	(1,548,772)	(1,238,801)	309,971
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers In	1,850,000	1,850,000	1,309,000	(541,000)
Transfers Out	0	(2,192,214)	(2,192,214)	0
Total Other Financing Sources	1,850,000	(342,214)	(883,214)	(541,000)
Changes in Fund Balance	(1,890,986)	(1,890,986)	(2,122,015)	(231,029)
Fund Balance at Beginning of Year	1,933,693	1,933,693	1,933,693	0
Prior Year Encumbrances Appropriated	188,322	188,322	188,322	0
Fund Balance at End of Year	<u>\$231,029</u>	<u>\$231,029</u>	<u>\$0</u>	<u>(\$231,029)</u>

**Delaware County, Ohio**  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
**Berlin Farm Capital Projects Fund**  
 For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Property Taxes	\$546,000	\$546,000	\$0	(\$546,000)
<b><u>Expenditures</u></b>				
Capital Outlay				
Capital Outlay	546,000	546,000	546,000	0
Excess of Revenues (Under) Expenditures	0	0	(546,000)	(546,000)
<b><u>Other Financing Sources</u></b>				
Advances-In	0	0	546,000	546,000
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  
**Slate Ridge Redevelopment Tax Equivalent Capital Projects Fund**  
 For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Payment in Lieu of Taxes	\$354,000	\$354,000	\$556,278	\$202,278
<b><u>Expenditures</u></b>				
Capital Outlay				
Services and Charges	296,900	296,900	5,914	290,986
Changes in Fund Balance	57,100	57,100	550,364	493,264
Fund Balance at Beginning of Year	305,636	305,636	305,636	0
Fund Balance at End of Year	<u>\$362,736</u>	<u>\$362,736</u>	<u>\$856,000</u>	<u>\$493,264</u>

**Delaware County, Ohio**  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
**Olentangy Crossing Redevelopment Tax Equivalent Capital Projects Fund**  
 For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Payment in Lieu of Taxes	\$101,465	\$101,465	\$263,676	\$162,211
<b><u>Expenditures</u></b>				
Capital Outlay				
Services and Charges	1,990	3,861	3,861	0
Debt Service				
Principal Retirement	85,000	85,000	85,000	0
Interest and Fiscal charges	14,475	14,475	14,475	0
Total Expenditures	101,465	103,336	103,336	0
Changes in Fund Balance	0	(1,871)	160,340	162,211
Fund Balance at Beginning of Year	776,204	776,204	776,204	0
Fund Balance at End of Year	\$776,204	\$774,333	\$936,544	\$162,211

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Creekside Redevelopment Tax Equivalent Capital Projects Fund**  
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Payment in Lieu of Taxes	\$0	\$80,331	\$200,209	\$119,878
<b><u>Expenditures</u></b>				
Capital Outlay				
Services and Charges	10,000	10,000	32,199	(22,199)
Debt Service				
Interest and Fiscal charges	0	199,962	168,376	31,586
Total Expenditures	10,000	209,962	200,575	9,387
Changes in Fund Balance	(10,000)	(129,631)	(366)	129,265
Fund Balance at Beginning of Year	162,275	162,275	162,275	0
Fund Balance at End of Year	\$152,275	\$32,644	\$161,909	\$129,265



**Delaware County, Ohio**  
 Schedule of Revenues, Expenditures, and Changes in Fund Balance  
 Budget (Non-GAAP Basis) and Actual  
**Orange Road Tax Equivalent Capital Projects Fund**  
 For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Payment in Lieu of Taxes	\$0	\$12,722	\$23,550	\$10,828
<b><u>Expenditures</u></b>				
Capital Outlay				
Services and Charges	500	500	308	192
Changes in Fund Balance	(500)	12,222	23,242	11,020
Fund Balance at Beginning of Year	33,042	33,042	33,042	0
Fund Balance at End of Year	<u>\$32,542</u>	<u>\$45,264</u>	<u>\$56,284</u>	<u>\$11,020</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Slate Ridge II Tax Equivalent Capital Projects Fund**  
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Payment in Lieu of Taxes	\$363,000	\$363,000	\$723,835	\$360,835
Other	0	5,722,403	0	(5,722,403)
Total Revenues	363,000	6,085,403	723,835	(5,361,568)
<b><u>Expenditures</u></b>				
Capital Outlay				
Services and Charges	7,695	7,695	7,695	0
Debt Service				
Principal Retirement	355,305	646,810	646,810	0
Total Expenditures	363,000	654,505	654,505	0
Changes in Fund Balance	0	5,430,898	69,330	(5,361,568)
Fund Balance at Beginning of Year	577,480	577,480	577,480	0
Fund Balance at End of Year	\$577,480	\$6,008,378	\$646,810	(\$5,361,568)

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Ravines at Meadow Ridge TIF Capital Projects Fund**  
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Payment in Lieu of Taxes	\$1,100,000	\$1,100,000	\$0	(\$1,100,000)
<b><u>Expenditures</u></b>				
Capital Outlay	1,100,000	1,100,000	0	1,100,000
Excess of Revenues Over (Under) Expenditures	0	0	0	0
<b><u>Other Financing Sources</u></b>				
Advances In	0	0	1,100,000	1,100,000
Changes in Fund Balance	0	0	1,100,000	1,100,000
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$1,100,000</u>	<u>\$1,100,000</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**Medical Home Road TIF Capital Projects Fund**  
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Payment in Lieu of Taxes	\$91,506	\$2,203,000	\$171,607	(\$2,031,393)
<b><u>Expenditures</u></b>				
Capital Outlay				
Services and Charges	3,000	3,000	1,824	1,176
Capital Outlay	\$0	2,200,000	2,200,000	0
Total Expenditures	3,000	2,203,000	2,201,824	1,176
Excess of Revenues Over (Under) Expenditures	88,506	0	(2,030,217)	(2,030,217)
<b><u>Other Financing Sources</u></b>				
Advance In	0	0	2,200,000	2,200,000
Changes in Fund Balance	88,506	0	169,783	169,783
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	\$88,506	\$0	\$169,783	\$169,783

**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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Interest	\$0	\$0	\$51	\$51
<b><u>Expenditures</u></b>				
Total Expenditures	0	0	0	0
Changes in Fund Balance	0	0	51	51
Fund Balance at Beginning of Year	50,522	50,522	50,522	0
Fund Balance at End of Year	<u>\$50,522</u>	<u>\$50,522</u>	<u>\$50,573</u>	<u>\$51</u>

**Delaware County, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund Balance  
Budget (Non-GAAP Basis) and Actual  
**State Infrastructure Bank Loan Capital Projects Fund**  
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Total Revenues	\$0	\$0	\$0	\$0
<b><u>Expenditures</u></b>				
Debt Service				
Interest and Fiscal charges	72,860	72,860	72,860	0
Excess of Revenues (Under) Expenditures	(72,860)	(72,860)	(72,860)	0
<b><u>Other Financing Sources</u></b>				
Transfers In	0	72,860	72,860	0
Changes in Fund Balance	(72,860)	0	0	0
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	<u>(\$72,860)</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  
**Board of Developmental Disabilities Capital Improvement Capital Projects Fund**  
 For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Total Revenues	\$0	\$0	\$0	\$0
<b><u>Expenditures</u></b>				
Total Expenditures	0	0	0	0
Changes in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	1,351,076	1,351,076	1,351,076	0
Fund Balance at End of Year	<u>1,351,076</u>	<u>1,351,076</u>	<u>1,351,076</u>	<u>\$0</u>

**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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Total Revenues	\$0	\$0	\$0	\$0
<b><u>Expenditures</u></b>				
Current				
Legislative and Executive				
Debt Service				
Principal Retirement	1,610,000	1,610,000	1,610,000	0
Interest and Fiscal Charges	1,181,758	1,181,758	1,181,758	0
Total Expenditures	2,791,758	2,791,758	2,791,758	0
Excess of Revenues (Under) Expenditures	(2,791,758)	(2,791,758)	(2,791,758)	0
<b><u>Other Financing Sources</u></b>				
Transfers In	2,791,758	2,791,758	2,791,758	0
Changes in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	6,948	6,948	6,948	0
Fund Balance at End of Year	\$6,948	\$6,948	\$6,948	\$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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Property Taxes	\$745,232	\$745,232	\$772,068	\$26,836
Special Assessments	465,951	466,864	444,693	(22,171)
Intergovernmental	100,000	100,000	94,710	(5,290)
Other	0	0	5,808	5,808
<b>Total Revenues</b>	<b>1,311,183</b>	<b>1,312,096</b>	<b>1,317,279</b>	<b>5,183</b>
<b><u>Expenditures</u></b>				
Current				
Legislative and Executive Services and Charges	26,692	27,237	20,588	6,649
Debt Service				
Principal Retirement	1,677,029	1,677,029	1,677,029	0
Interest and Fiscal Charges	1,935,054	1,935,054	1,935,054	0
<b>Total Expenditures</b>	<b>3,638,775</b>	<b>3,639,320</b>	<b>3,632,671</b>	<b>6,649</b>
Excess of Revenues (Under) Expenditures	(2,327,592)	(2,327,224)	(2,315,392)	11,832
<b><u>Other Financing Sources</u></b>				
Advances In	0	0	5,617	5,617
Advances-Out	0	0	(4,153)	(4,153)
Transfers In	2,293,684	2,293,684	2,293,684	0
<b>Total Other Financing Sources (Uses)</b>	<b>2,293,684</b>	<b>2,293,684</b>	<b>2,295,148</b>	<b>1,464</b>
Changes in Fund Balance	(33,908)	(33,540)	(20,244)	13,296
Fund Balance at Beginning of Year	370,939	370,939	370,939	0
Fund Balance at End of Year	<b>\$337,031</b>	<b>\$337,399</b>	<b>\$350,695</b>	<b>\$13,296</b>

**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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Charges for Services	\$262,500	\$262,500	\$269,410	\$6,910
Other	0	0	19,738	\$19,738
<b>Total Revenues</b>	<b>\$262,500</b>	<b>\$262,500</b>	<b>\$289,148</b>	<b>\$26,648</b>
<b><u>Expenses</u></b>				
Personal Services	56,700	56,700	55,868	832
Fringe Benefits	18,300	18,300	17,933	367
Services and Charges	58,262	58,262	15,108	43,154
Materials and Supplies	1,000	1,000	421	579
Capital Outlay	75,000	75,000	23,080	51,920
<b>Total Expenses</b>	<b>209,262</b>	<b>209,262</b>	<b>112,410</b>	<b>96,852</b>
Changes in Fund Balance	53,238	53,238	176,738	123,500
Fund Balance at Beginning of Year	2,428,218	2,428,218	2,428,218	0
Prior Year Encumbrances Appropriated	25,000	25,000	25,000	0
<b>Fund Balance at End of Year</b>	<b>\$2,506,456</b>	<b>\$2,506,456</b>	<b>\$2,629,956</b>	<b>\$123,500</b>

**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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Charges for Services	\$304,000	\$304,000	\$374,424	\$70,424
Licenses and Permits	200,000	200,000	217,389	17,389
Total Revenues	504,000	504,000	591,813	87,813
<b><u>Expenses</u></b>				
Personal Services	327,079	327,079	324,450	2,629
Fringe Benefits	142,129	142,129	122,538	19,591
Services and Charges	42,025	42,025	15,824	26,201
Materials and Supplies	4,660	4,660	0	4,660
Total Expenses	515,893	515,893	462,812	53,081
Changes in Fund Balance	(11,893)	(11,893)	129,001	140,894
Fund Balance at Beginning of Year	1,025,460	1,025,460	1,025,460	0
Fund Balance at End of Year	<u>\$1,013,567</u>	<u>\$1,013,567</u>	<u>\$1,154,461</u>	<u>\$140,894</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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Charges for Services	\$672,033	\$672,033	\$706,623	\$34,590
Other	0	0	15,000	15,000
Total Revenues	672,033	672,033	721,623	49,590
<b><u>Expenses</u></b>				
Personal Services	68,423	68,433	68,423	10
Fringe Benefits	27,487	27,547	27,496	51
Services and Charges	596,900	746,900	682,335	64,565
Materials and Supplies	3,500	3,430	0	3,430
Total Expenses	696,310	846,310	778,254	68,056
Changes in Fund Balance	(24,277)	(174,277)	(56,631)	117,646
Fund Balance at Beginning of Year	1,664,094	1,664,094	1,664,094	0
Prior Year Encumbrances Appropriated	8,400	8,400	8,400	0
Fund Balance at End of Year	\$1,648,217	\$1,498,217	\$1,615,863	\$117,646





## Statistical Section



**Delaware County, Ohio  
Statistical Section Descriptions**

This part of the Delaware County’s annual comprehensive 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 with 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 annual comprehensive financial reports for the r relevant year.

**Delaware County, Ohio**  
Net Position by Component  
Last Ten Years  
(accrual basis of accounting)

	2022	(Restated) 2021	2020	(Restated) 2019	2018	(Restated) 2017
<b>Governmental Activities</b>						
Net Investment in Capital Assets	\$335,987,525	\$306,147,328	\$285,463,725	\$254,616,476	\$231,030,232	\$220,119,522
Restricted for						
Capital Projects	37,354,699	19,841,057	11,563,199	10,204,129	7,664,899	4,847,072
Debt Service	0	0	0	0	0	124,865
Other Purposes	74,382,013	78,807,757	57,753,303	60,057,170	52,432,861	64,565,045
Unrestricted	39,028,636	27,576,179	(10,292,022)	(12,286,163)	(1,349,585)	18,037,200
Total Governmental Activities Net Position	<u>486,752,873</u>	<u>432,372,321</u>	<u>344,488,205</u>	<u>312,591,612</u>	<u>289,778,407</u>	<u>307,693,704</u>
<b>Business-Type Activities</b>						
Net Investment in Capital Assets	270,369,742	255,936,923	246,234,232	228,179,703	216,534,918	206,730,356
Restricted	4,568,686	4,568,686	4,568,686	4,520,955	4,514,413	4,511,729
Unrestricted	104,301,029	86,934,493	70,397,860	70,044,165	66,284,109	32,922,059
Total Business-Type Activities Net Position	<u>379,239,457</u>	<u>347,440,102</u>	<u>321,200,778</u>	<u>302,744,823</u>	<u>287,333,440</u>	<u>244,164,144</u>
<b>Primary Government</b>						
Net Investment in Capital Assets	606,357,267	562,084,251	531,697,957	482,796,179	447,565,150	426,849,878
Restricted	116,305,398	103,217,500	73,885,188	74,782,254	64,612,173	74,048,711
Unrestricted	143,329,665	114,510,672	60,105,838	57,758,002	64,934,524	50,959,259
Total Primary Government Net Position	<u>\$865,992,330</u>	<u>\$779,812,423</u>	<u>\$665,688,983</u>	<u>\$615,336,435</u>	<u>\$577,111,847</u>	<u>\$551,857,848</u>

Note:

The net position at December 31, 2014 has been restated for GASB Statement Numbers 68 and 71.

The net position at December 31, 2017 has been restated for GASB Statement No. 75.

The net position at December 31, 2019 has been restated for GASB Statement No. 84.



<u>2016</u>	<u>2015</u>	<u>(Restated) 2014</u>	<u>2013</u>
\$196,141,372	\$176,514,278	\$170,939,087	\$163,761,956
209,268	162,550	160,557	2,556,085
653,053	3,096,012	3,520,973	3,619,197
67,363,000	67,397,272	66,287,974	62,575,608
<u>24,584,941</u>	<u>23,958,348</u>	<u>53,682,715</u>	<u>41,526,612</u>
<u>288,951,634</u>	<u>271,128,460</u>	<u>294,591,306</u>	<u>274,039,458</u>
200,928,068	195,936,665	194,772,450	191,396,664
4,910,907	4,878,426	4,866,423	3,342,399
<u>26,414,490</u>	<u>18,753,512</u>	<u>16,412,893</u>	<u>15,473,238</u>
<u>232,253,465</u>	<u>219,568,603</u>	<u>216,051,766</u>	<u>210,212,301</u>
397,069,440	372,450,943	365,711,537	355,158,620
73,136,228	75,534,260	74,835,927	72,093,289
<u>50,999,431</u>	<u>42,711,860</u>	<u>70,095,608</u>	<u>56,999,850</u>
<u>\$521,205,099</u>	<u>\$490,697,063</u>	<u>\$510,643,072</u>	<u>\$484,251,759</u>

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

	2022	2021	2020	2019	2018	2017
<b>Expenses</b>						
<b>Governmental Activities</b>						
<b>General Government</b>						
Legislative and Executive	\$37,328,063	\$30,615,487	\$35,472,172	\$31,669,428	\$28,763,171	\$24,033,782
Judicial	11,872,075	7,771,167	13,659,221	14,658,891	12,615,374	12,521,018
Public Safety	45,044,461	27,139,520	56,185,285	56,455,381	49,907,427	49,622,712
Public Works	33,449,414	20,414,278	22,365,025	29,076,029	25,755,572	24,734,574
Health	19,792,134	17,860,071	20,217,519	22,230,984	20,450,842	20,486,489
Human Services	10,208,152	6,984,652	10,448,959	10,704,287	9,673,772	10,355,718
Intergovernmental	0	0	0	0	0	0
Conservation and Recreation	0	0	0	0	0	0
Interest and Fiscal Charges	3,156,101	3,109,922	2,833,180	2,738,927	3,176,234	3,257,142
<b>Total Governmental Activities Expenses</b>	<b>160,850,400</b>	<b>113,895,097</b>	<b>161,181,361</b>	<b>167,533,927</b>	<b>150,342,392</b>	<b>145,011,435</b>
<b>Business-Type Activities</b>						
Sanitary Engineer	17,615,117	15,657,320	19,200,133	19,367,343	18,687,676	19,337,847
<b>Other Enterprise</b>						
Solid Waste Transfer Station	109,649	32,972	200,076	178,218	177,248	84,158
Storm Sewer Phase II	478,714	167,030	436,283	514,059	430,736	488,444
Delaware Area Transit	0	0	0	0	0	0
<b>Total Business-Type Activities Expenses</b>	<b>18,203,480</b>	<b>15,857,322</b>	<b>19,836,492</b>	<b>20,059,620</b>	<b>19,295,660</b>	<b>19,910,449</b>
<b>Total Primary Government Expenses</b>	<b>179,053,880</b>	<b>129,752,419</b>	<b>181,017,853</b>	<b>187,593,547</b>	<b>169,638,052</b>	<b>164,921,884</b>
<b>Program Revenues</b>						
<b>Governmental Activities</b>						
<b>Charges for Services</b>						
<b>General Government</b>						
Legislative and Executive	18,866,277	19,206,876	17,059,985	15,262,200	14,718,333	13,659,789
Judicial	1,520,908	1,592,838	1,269,552	1,545,804	1,638,205	1,858,586
Public Safety	9,649,169	10,828,195	8,550,001	7,784,167	7,145,945	7,316,850
Public Works	4,432,028	5,190,749	3,646,072	3,523,887	4,598,089	3,249,447
Health	588,459	673,348	673,882	573,729	644,205	617,903
Human Services	466,217	468,460	509,869	495,880	515,141	499,494
Operating Grants, Contributions, and Interest	46,790,435	32,803,426	36,703,282	24,215,077	23,387,079	27,271,683
Capital Grants and Contributions	2,313,732	93,229	3,375,853	10,098,333	4,539,738	5,077,682
<b>Total Governmental Activities Program Revenues</b>	<b>84,627,225</b>	<b>70,857,121</b>	<b>71,788,496</b>	<b>63,499,077</b>	<b>57,186,735</b>	<b>59,551,434</b>

2016	2015	2014	2013
\$21,263,796	\$18,168,347	\$18,727,055	\$16,915,430
9,882,267	9,782,809	9,260,581	8,850,663
42,023,492	38,402,580	39,608,819	36,880,700
24,989,011	19,991,370	18,167,267	19,292,895
18,957,420	15,913,623	18,717,249	17,227,363
9,826,515	10,246,348	9,413,296	8,712,330
1,681,670	13,326,320	1,378,776	6,726,719
0	0	750	533
3,217,288	2,045,698	1,074,766	1,423,474
<u>131,841,459</u>	<u>127,877,095</u>	<u>116,348,559</u>	<u>116,030,107</u>
16,987,386	17,569,010	14,700,080	15,061,716
64,581	64,517	52,529	47,779
323,546	293,393	290,975	205,606
0	0	1,913,641	2,090,185
<u>17,375,513</u>	<u>17,926,920</u>	<u>16,957,225</u>	<u>17,405,286</u>
<u>149,216,972</u>	<u>145,804,015</u>	<u>133,305,784</u>	<u>133,435,393</u>
13,340,277	12,759,794	12,409,160	14,300,418
1,685,314	1,663,485	2,003,375	1,879,714
6,662,484	6,333,063	5,720,309	4,509,145
3,376,182	4,308,052	2,914,145	1,981,462
623,080	316,919	343,421	409,635
483,314	514,008	511,929	482,921
22,363,371	22,512,793	22,748,328	21,206,886
5,333,778	1,336,393	3,381,232	2,118,983
<u>53,867,800</u>	<u>49,744,507</u>	<u>50,031,899</u>	<u>46,889,164</u>

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

	2022	2021	2020	2019	2018	2017
<b>Business-Type Activities</b>						
Charges for Services						
Sanitary Engineer	21,301,857	19,609,159	18,977,790	17,675,851	17,208,226	16,491,883
Other Enterprise						
Solid Waste Transfer Station	269,410	240,096	243,044	258,855	236,360	212,449
Storm Water Phase II	568,229	543,949	479,622	487,375	399,781	399,356
Delaware Area Transit	0	0	0	0	0	0
Operating Grants, Contributions, and Interest	0	0	0	0	0	0
Capital Grants and Contributions	20,928,139	19,514,931	19,700,456	16,996,942	47,547,789	14,669,522
<b>Total Business-Type Activities Program Revenues</b>	<u>43,067,635</u>	<u>39,908,135</u>	<u>39,400,912</u>	<u>35,419,023</u>	<u>65,392,156</u>	<u>31,773,210</u>
<b>Total Primary Government Program Revenues</b>	<u>127,694,860</u>	<u>110,765,256</u>	<u>111,189,408</u>	<u>98,918,100</u>	<u>122,578,891</u>	<u>91,324,644</u>
<b>Net (Expense) Revenue</b>						
Governmental Activities	(76,223,175)	(43,038,576)	(89,392,865)	(103,465,850)	(93,155,657)	(85,723,717)
Business-Type Activities	24,864,155	24,009,746	18,443,688	15,359,403	46,096,496	11,862,761
<b>Total Primary Government Net Expense</b>	<u>(51,359,020)</u>	<u>(19,028,830)</u>	<u>(70,949,177)</u>	<u>(88,106,447)</u>	<u>(47,059,161)</u>	<u>(73,860,956)</u>
<b>General Revenues and Other Changes in Net Position</b>						
Governmental Activities						
Property Taxes Levied for						
General Operating	15,347,480	14,946,193	13,224,740	12,990,047	12,063,486	11,746,682
Public Safety-911	4,463,416	3,960,151	3,784,228	3,725,618	3,474,048	3,682,842
Health-Board of Developmental Disabilities	17,246,734	21,128,092	20,489,855	20,240,237	16,089,385	16,572,887
Human Services-Council for Older Adults	767,942	750,611	803,549	791,978	670,282	1,037,713
Permanent Improvement	857,205	830,160	732,909	719,972	668,531	388,913
Payment in Lieu of Taxes	2,129,842	1,163,823	1,277,202	974,194	947,646	917,274
Hotel and Motel Tax	2,022,057	1,505,539	831,476	1,866,207	1,570,500	1,771,400
Sales Taxes						
General Operating	87,331,288	81,669,852	67,000,293	67,111,602	62,941,622	57,903,251
Grants and Entitlements not Restricted to Other Programs	8,930,211	9,696,593	8,361,403	8,221,124	8,049,151	6,224,815
Interest	(4,562,445)	(1,339,938)	3,680,169	7,175,710	4,625,338	2,198,799
Other	2,221,295	4,647,590	1,103,634	969,639	1,819,744	1,757,495
Transfers	(6,682,443)	0	0	0	0	0
<b>Total Governmental Activities</b>	<u>130,072,582</u>	<u>138,958,666</u>	<u>121,289,458</u>	<u>124,786,328</u>	<u>112,919,733</u>	<u>104,202,071</u>
Business-Type Activities						
Interest	0	0	0	0	0	46,418
Other	293,824	18,594	12,267	51,980	0	1,500
Transfers	6,682,443	0	0	0	0	0
Special Item - DATA Transit	0	0	0	0	0	0
<b>Total Business-Type Activities</b>	<u>6,976,267</u>	<u>18,594</u>	<u>12,267</u>	<u>51,980</u>	<u>0</u>	<u>47,918</u>
<b>Total Primary Government</b>	<u>137,048,849</u>	<u>138,977,260</u>	<u>121,301,725</u>	<u>124,838,308</u>	<u>112,919,733</u>	<u>104,249,989</u>
<b>Changes in Net Position</b>						
Governmental Activities	53,849,407	95,920,090	31,896,593	21,320,478	19,764,076	18,742,070
Business-Type Activities	31,840,422	24,028,340	18,455,955	15,411,383	46,142,072	11,910,679
<b>Total Primary Government Changes in Net Position</b>	<u>\$85,689,829</u>	<u>\$119,948,430</u>	<u>\$50,352,548</u>	<u>\$36,731,861</u>	<u>\$65,906,148</u>	<u>\$30,652,749</u>

2016	2015	2014	2013
15,806,012	15,267,838	13,719,103	12,888,355
195,861	174,145	171,131	169,403
394,952	366,389	349,671	336,897
0	0	292,719	322,471
0	0	2,228,338	1,403,234
13,557,342	11,158,952	5,945,522	6,514,351
29,954,167	26,967,324	22,706,484	21,634,711
83,821,967	76,711,831	72,738,383	68,523,875
(77,973,659)	(78,132,588)	(66,316,660)	(69,140,943)
12,578,654	9,040,404	5,749,259	4,229,425
(65,395,005)	(69,092,184)	(60,567,401)	(64,911,518)
10,934,876	10,665,275	9,845,980	9,733,039
2,354,732	2,277,364	2,173,328	2,149,858
15,557,962	15,229,911	14,545,886	11,500,273
833,074	900,497	820,539	811,090
607,501	592,482	547,001	540,726
676,970	667,339	492,639	536,207
1,081,344	0	0	0
56,842,445	52,840,305	50,184,396	47,798,963
5,020,744	5,170,464	4,989,276	4,990,399
354,844	1,952,090	1,586,988	583,501
1,532,341	1,798,652	1,724,975	1,855,661
0	0	(42,500)	(42,500)
95,796,833	92,094,379	86,868,508	80,457,217
37,968	13,781	1,102	1,524
68,240	39,578	46,604	38,591
0	0	42,500	42,500
0	(2,677,795)	0	0
106,208	(2,624,436)	90,206	82,615
95,903,041	89,469,943	86,958,714	80,539,832
17,823,174	13,961,791	20,551,848	11,316,274
12,684,862	6,415,968	5,839,465	4,312,040
\$30,508,036	\$20,377,759	\$26,391,313	\$15,628,314

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

	2022	2021	2020	2019	2018	2017
General Fund						
Nonspendable	1,997,706	3,308,972	1,798,248	5,771,166	1,008,944	981,049
Committed	10,769,877	8,940,480	6,585,948	12,061,688	12,979,038	6,345,121
Assigned	5,224,006	6,200,849	16,325,872	20,122,362	15,508,102	9,408,183
Unassigned	75,803,475	74,491,128	50,779,866	33,309,927	31,952,386	30,384,609
<b>Total General Fund</b>	<b>93,795,064</b>	<b>92,941,429</b>	<b>75,489,934</b>	<b>71,265,143</b>	<b>61,448,470</b>	<b>47,118,962</b>
All Other Governmental Funds						
Nonspendable	1,817,847	2,254,908	1,699,339	1,406,274	1,370,045	2,533,141
Restricted	95,703,219	97,444,677	90,896,089	80,974,557	71,737,847	77,711,108
Committed	25,693,223	10,747,017	3,460,404	4,700,567	7,945,653	3,438,365
Assigned	0	0	0	0	0	0
Unassigned (Deficit)	(23,861,184)	(16,133,985)	0	(78)	0	(124,975)
<b>Total All Other Governmental Funds</b>	<b>99,353,105</b>	<b>94,312,617</b>	<b>96,055,832</b>	<b>87,081,320</b>	<b>81,053,545</b>	<b>83,557,639</b>
<b>Total Governmental Funds</b>	<b>\$193,148,169</b>	<b>\$187,254,046</b>	<b>\$171,545,766</b>	<b>\$158,346,463</b>	<b>\$142,502,015</b>	<b>\$130,676,601</b>

2016	2015	2014	2013
2,101,847	2,047,528	1,904,953	1,947,894
475,970	8,729,645	21,938,000	10,207,812
9,919,771	17,531,344	4,406,588	10,162,443
33,145,755	17,957,055	17,006,766	14,248,450
<u>45,643,343</u>	<u>46,265,572</u>	<u>45,256,307</u>	<u>36,566,599</u>
1,481,736	1,681,008	1,616,576	1,254,975
101,424,482	96,744,795	58,019,754	54,747,276
662,688	1,755,090	4,686,470	2,818,368
253,852	253,852	253,852	253,852
0	(2,478,824)	(5,570)	(267,786)
<u>103,822,758</u>	<u>97,955,921</u>	<u>64,571,082</u>	<u>58,806,685</u>
<u>\$149,466,101</u>	<u>\$144,221,493</u>	<u>\$109,827,389</u>	<u>\$95,373,284</u>

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

	2022	2021	2020	2019	2018	2017
<b>Revenues</b>						
Property Taxes	\$38,717,830	\$41,853,621	\$38,844,772	\$38,434,479	\$32,950,012	\$33,451,412
Payment in Lieu of Taxes	2,129,842	1,163,823	1,277,202	974,194	947,646	917,274
Hotel and Motel Tax	2,022,057	1,505,539	831,476	1,866,207	1,570,500	1,771,400
Sales Taxes	87,368,659	79,842,580	67,531,720	66,612,154	62,296,083	57,597,893
Special Assessments	2,728,549	2,468,370	2,276,062	2,087,175	1,705,715	1,553,745
Charges for Services	29,526,962	30,975,238	26,508,493	24,681,723	24,538,523	22,832,226
Licenses and Permits	3,127,140	3,512,833	2,791,662	2,211,730	2,206,159	2,238,374
Fines and Forfeitures	560,623	611,433	524,941	703,708	783,382	984,342
Intergovernmental	58,626,850	43,032,559	49,338,637	38,858,736	33,581,623	34,304,966
Interest	(4,689,237)	(1,312,799)	3,694,277	7,166,716	4,626,751	2,206,807
Other	2,221,295	4,647,590	1,103,634	969,639	1,819,744	1,757,495
<b>Total Revenues</b>	<b>222,340,570</b>	<b>208,300,787</b>	<b>194,722,876</b>	<b>184,566,461</b>	<b>167,026,138</b>	<b>159,615,934</b>
<b>Expenditures</b>						
Current						
General Government						
Legislative and Executive	37,205,967	31,727,104	24,948,740	26,500,788	22,636,441	20,702,670
Judicial	12,957,889	11,871,480	11,469,747	11,233,073	10,842,463	10,155,493
Public Safety	53,307,152	52,311,015	49,443,469	45,686,027	44,602,676	42,428,317
Public Works	36,531,606	34,272,224	45,962,770	34,229,945	31,777,976	35,505,871
Health	21,365,471	22,067,184	19,150,426	19,890,454	19,928,819	18,899,970
Human Services	11,340,269	10,448,939	9,549,393	8,642,378	8,855,259	8,746,989
Intergovernmental	3,978,264	7,817,772	7,177,516	3,576,111	7,085,348	1,982,520
Capital Outlay	32,587,403	15,041,126	11,496,469	12,373,557	3,034,822	32,245,591
Debt Service						
Principal Retirement	4,564,640	3,856,287	3,646,536	3,489,575	3,453,354	4,373,570
Interest and Fiscal Charges	2,933,739	2,785,089	2,840,661	3,138,974	3,257,286	3,390,120
Issuance Costs	0	5,000	3,500	68,253	5,500	0
<b>Total Expenditures</b>	<b>216,772,400</b>	<b>192,203,220</b>	<b>185,689,227</b>	<b>168,829,135</b>	<b>155,479,944</b>	<b>178,431,111</b>
Excess of Revenues Over (Under) Expenditures	5,568,170	16,097,567	9,033,649	15,737,326	11,546,194	(18,815,177)



2016	2015	2014	2013
\$30,304,572	\$29,514,459	\$28,169,050	\$24,804,519
676,970	667,339	492,639	536,207
1,081,344	0	0	0
56,435,306	52,391,087	50,186,640	47,374,799
1,461,657	1,201,470	1,084,954	978,161
21,686,383	22,190,196	21,209,675	19,619,202
2,212,366	1,698,986	1,443,603	1,582,215
722,802	523,263	898,577	690,684
31,532,915	29,046,942	30,577,968	28,777,174
347,979	1,962,842	1,624,463	523,753
1,554,029	1,837,247	1,878,660	1,740,322
<u>148,016,323</u>	<u>141,033,831</u>	<u>137,566,229</u>	<u>126,627,036</u>
20,290,928	18,553,620	18,141,930	16,459,297
9,566,261	9,377,915	9,026,523	8,777,804
39,459,591	36,653,628	36,018,451	35,727,097
34,705,167	21,795,462	23,760,737	17,072,867
18,385,354	15,692,921	18,150,624	16,642,644
9,297,697	9,541,434	9,044,891	8,418,403
1,396,370	13,306,767	1,378,993	6,726,719
35,935,346	17,324,662	2,956,695	13,331,813
4,617,691	4,572,270	3,885,051	3,652,416
2,909,661	1,674,580	1,182,277	1,519,432
351,337	362,232	0	0
<u>176,915,403</u>	<u>148,855,491</u>	<u>123,546,172</u>	<u>128,328,492</u>
<u>(28,899,080)</u>	<u>(7,821,660)</u>	<u>14,020,057</u>	<u>(1,701,456)</u>

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

	2022	2021	2020	2019	2018	2017
<b>Other Financing Sources (Uses)</b>						
Sale of Capital Assets	200,301	98,132	144,553	32,122	47,220	25,678
SIB Loan Proceeds	0	1,423,320	2,428,674	0	0	0
Sales Tax Revenue Bond Proceeds	0	0	0	0	0	0
General Obligation Bonds Issued	0	0	0	0	0	0
General Obligation Refunding Bonds Issued	0	0	0	8,570,000	0	0
Special Assessment Bonds Issued	0	259,178	99,700	0	232,000	0
Premium on Revenue Bonds	0	0	0	0	0	0
Premium on General Obligation Bonds Issued	0	0	0	0	0	0
Refunding Bonds Issued	0	0	0	0	0	0
Payment to Refunding Bond Escrow Agent	0	0	0	(8,495,000)	0	0
Inspection of Lease	125,752	0	0	0	0	0
Transfers In	51,193,000	18,052,992	14,031,034	13,938,304	12,721,397	20,272,853
Transfers Out	(51,193,000)	(18,052,992)	(14,031,034)	(13,938,304)	(12,721,397)	(20,272,853)
<b>Total Other Financing Sources (Uses)</b>	<u>326,053</u>	<u>1,780,630</u>	<u>2,672,927</u>	<u>107,122</u>	<u>279,220</u>	<u>25,678</u>
<b>Changes in Fund Balances</b>	<u>\$5,894,223</u>	<u>\$17,878,197</u>	<u>\$11,706,576</u>	<u>\$15,844,448</u>	<u>\$11,825,414</u>	<u>(\$18,789,499)</u>
<b>Debt Service as a Percentage of</b>						
Noncapital Expenditures	3.5%	4.3%	4.6%	4.9%	4.9%	6.2%

2016	2015	2014	2013
45,173	24,462	131,847	628,120
0	0	0	0
0	41,000,000	0	0
0	0	0	0
36,090,000	0	0	7,245,000
0	0	344,700	85,800
0	1,191,302	0	0
2,297,388	0	0	0
0	0	0	726,457
(4,288,873)	0	0	(7,829,604)
0	0	0	0
15,012,898	8,718,430	9,482,889	21,739,066
(15,012,898)	(8,718,430)	(9,525,388)	(21,781,566)
<u>34,143,688</u>	<u>42,215,764</u>	<u>434,048</u>	<u>813,273</u>
<u>\$5,244,608</u>	<u>\$34,394,104</u>	<u>\$14,454,105</u>	<u>(\$888,183)</u>
6.2%	5.1%	4.6%	4.7%

**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			
2022	\$8,145,132,930	\$972,420,980	\$26,050,154,029	\$476,517,430	\$541,497,080
2021	7,925,222,760	934,036,060	25,312,168,057	455,231,930	517,309,011
2020	6,993,837,570	894,966,960	22,539,441,514	409,824,500	465,709,659
2019	6,801,332,530	863,157,460	21,898,542,829	369,644,060	420,050,068
2018	6,627,980,910	850,468,210	21,366,997,486	350,498,190	398,293,398
2017	5,943,420,190	806,344,940	19,285,043,229	339,780,580	386,114,295
2016	5,814,827,450	773,890,070	18,824,907,200	288,816,130	328,200,148
2015	5,689,740,440	741,236,910	18,374,221,000	174,462,840	198,253,227
2014	5,377,596,530	708,604,500	17,389,145,800	160,427,420	182,303,886
2013	5,298,570,600	713,200,530	17,176,488,943	152,893,910	173,743,080

**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 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.

Assessed Value	Total		Weighted Average Tax Rate (1)
	Estimated Actual Value	Ratio	
\$9,594,071,340	\$26,591,651,109	36.08	5.05
9,314,490,750	25,829,477,068	36.06	5.65
8,298,629,030	23,005,151,173	36.07	5.11
8,034,134,050	22,318,592,897	36.00	5.38
7,828,947,310	21,765,290,884	35.97	5.34
7,089,545,710	19,671,157,524	36.04	4.93
6,877,533,650	19,153,107,348	35.91	5.18
6,605,440,190	18,572,474,227	35.57	5.03
6,246,628,450	17,571,449,686	35.55	5.06
6,164,665,040	17,350,232,023	35.53	5.16

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

	2022	2021	2020	2019	2018	2017
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	1.9000	2.4313	2.7063	2.7195	2.3255	2.5381
Commercial/Industrial	2.2500	2.8844	2.9272	2.9565	2.5597	2.6124
Tangible/Public Utility Personal	2.4000	3.0600	3.0600	3.0600	2.6600	2.6600
911						
Effective Millage Rates						
Residential/Agriculture	0.5446	0.6300	0.6300	0.5554	0.5567	0.6074
Commercial/Industrial	0.6376	0.4981	0.5524	0.6091	0.6113	0.6218
Tangible/Public Utility Personal	0.6800	0.5954	0.6031	0.6300	0.6300	0.6300
Senior Citizen Bond	0.09	0.09	0.11	0.11	0.10	0.12
Effective Millage Rates						
Residential/Agriculture	0.09	0.09	0.11	0.11	0.10	0.12
Commercial/Industrial	0.09	0.09	0.11	0.11	0.10	0.12
Tangible/Public Utility Personal	0.09	0.09	0.11	0.11	0.10	0.12
Total Delaware County (Total Direct Rate)						
Effective Millage Rates						
Residential/Agriculture	4.4346	5.0513	5.3463	5.2848	4.8821	5.1655
Commercial/Industrial	4.8776	5.3725	5.4896	5.5756	5.1710	5.2542
Tangible/Public Utility Personal	5.0700	5.6454	5.6731	5.7000	5.2900	5.3100
Total Weighted Average Tax Rate	4.5054	5.1125	5.3779	5.3352	4.9317	5.1825
School Districts						
Big Walnut	33.58-42.33	33.65-42.39	34.39-43.01	31.55-40.17	30.26-38.85	29.51-38.01
Delaware	48.81-76.25	49.74-77.18	55.43-82.47	56.33-83.35	56.54-83.55	52.13-77.94
Buckeye Valley	24.80-33.80	24.98-33.98	27.46-36.46	28.10-37.10	26.00-35.00	26.00-35.00
Olentangy	56.60-92.20	56.89-92.20	53.46-84.30	53.73-84.30	53.84-84.30	58.90-85.44
Out-of-County School Districts						
Centerburg	24.09-37.95	24.06-37.94	24.64-38.40	24.74-38.49	24.74-38.49	25.55-39.28
Dublin	50.66-92.09	50.85-92.09	57.83-93.49	58.73-93.70	53.13-88.09	56.47-88.59
Elgin	32.56-43.41	32.64-43.49	32.44-43.49	30.27-42.46	31.31-43.52	30.98-43.31
Highland	23.70-23.75	23.21-23.25	24.25-24.25	24.33-24.50	24.33-24.50	24.33-24.50
Johnstown-Monroe	30.16-41.00	30.56-41.40	32.63-43.40	32.73-43.50	34.22-45.00	34.68-45.40
North Union	26.83-91.90	26.74-31.80	27.04-32.10	27.24-32.25	27.76-32.80	29.19-34.25
Northridge	29.50-42.10	29.70-42.30	31.05-43.60	27.04-39.60	29.90-42.70	30.53-43.30
Westerville	52.04-84.86	52.38-85.06	53.32-80.06	53.25-79.95	53.48-79.20	59.16-80.35

2016	2015	2014	2013
\$1.80	\$1.80	\$1.80	\$1.80
1.8000	1.8000	1.8000	1.8000
1.8000	1.8000	1.8000	1.8000
1.8000	1.8000	1.8000	1.8000
0.10	0.10	0.10	0.10
0.1000	0.1000	0.1000	0.1000
0.1000	0.1000	0.1000	0.1000
0.1000	0.1000	0.1000	0.1000
2.5509	2.5592	2.6600	2.1000
2.5932	2.6452	2.6600	2.1000
2.6600	2.6600	2.6600	2.1000
0.4305	0.4317	0.4317	0.4500
0.4380	0.4462	0.4462	0.4483
0.4500	0.4500	0.4500	0.4500
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	0.15	0.15
5.0214	5.0409	5.1417	4.6000
5.0712	5.1414	5.1562	4.5983
5.1500	5.1600	5.1600	4.6000
5.0324	5.0553	5.1597	4.5992
29.80-38.30	30.70 - 39.20	33.90 - 41.65	33.90 - 41.69
52.54-78.24	52.83 - 78.51	52.80 - 78.20	51.31 - 76.73
28.30-37.30	25.20 - 34.20	26.09 - 34.80	25.96 - 34.66
51.97-78.62	52.57 - 78.62	53.23 - 78.62	52.93 - 78.62
24.24-37.96	24.20 - 37.93	24.65 - 38.27	24.60 - 38.20
56.98-88.59	57.06 - 88.59	58.28 - 88.59	57.18 - 87.34
32.57-44.86	32.58 - 44.86	32.60 - 44.86	33.67 - 45.75
24.33-24.50	21.47 - 24.50	24.37 - 24.50	24.37 - 24.50
35.67-46.40	36.17 - 46.90	28.76 - 39.20	28.63 - 39.10
29.48-34.50	29.93 - 34.95	30.67 - 35.70	31.65 - 36.60
30.23-43.00	31.43 - 44.20	32.43 - 45.16	31.33 - 44.07
59.33-80.50	59.41 - 80.60	59.03 - 80.05	59.03 - 80.10

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

	2022	2021	2020	2019	2018	2017
<b>Joint Vocational School Districts</b>						
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	2.23-3.20	2.23-3.20	2.26-6.30	2.26-3.20	2.25-3.20	1.50-1.50
Knox County	2.00-6.40	2.00-6.40	2.13-6.40	2.13-6.40	2.13-6.40	2.18-6.40
Licking County	2.50-2.50	2.50-2.50	2.55-2.55	2.55-2.55	2.55-2.55	2.57-2.57
Tri-Rivers	2.00-4.40	2.00-4.40	2.00-4.40	2.00-4.40	2.00-4.40	2.00-4.40
<b>Corporations</b>						
Ashley	12.97-15.60	17.74-21.60	19.98-21.4	19.98-21.40	19.76-21.40	21-24-21.40
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	1.30-1.30	1.05-1.05	1.05-1.05	1.05-2.70	1.05-2.60	1.05-2.60
Dublin	1.91-2.95	1.91-2.95	1.93-2.95	1.93-2.95	1.93-2.95	1.94-2.950
Galena	3.22-3.70	3.33-3.70	3.67-3.70	3.70-3.70	3.39-3.70	3.63-3.70
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	1.80-1.80	1.80-1.80	2.15-2.15	2.67-2.67	3.97-4.12	3.42-3.57
Shawnee Hills	9.34-16.07	9.34-16.07	8.42-13.57	8.41-13.57	8.40-13.57	9.12-13.57
Sunbury	2.50-2.50	2.50-2.50	2.50-2.50	2.50-2.50	2.50-2.50	2.50-2.50
Westerville	13.22-23.45	11.63-21.85	13.06-21.42	14.65-23.00	14.72-23.06	16.03-23.10
<b>Townships</b>						
Berkshire	0.80-0.80	0.80-0.80	0.80-0.80	0.80-0.80	0.80-0.80	0.80-0.80
Berlin	6.52-8.03	6.62-8.03	7.14-8.03	7.28-8.03	7.34-8.03	4.88-5.08
Brown	2.68-3.80	3.80-4.90	2.84-3.85	3.89-4.90	3.89-4.90	3.96-4.90
Concord	5.29-8.80	5.32-8.80	5.88-8.80	5.93-8.80	5.95-8.80	6.45-8.80
Delaware	2.14-2.40	2.14-2.40	2.21-2.40	2.23-2.40	2.23-2.40	2.30-2.40
Genoa	8.96-10.78	8.98-10.78	13.24-14.30	12.15-13.30	12.15-13.30	13.10-13.30
Harlem	9.14-10.00	9.19-10.00	9.62-10.00	9.62-10.00	8.91-10.00	9.61-10.00
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	5.62-6.69	5.65-6.69	6.08-6.73	6.10-6.74	6.13-6.77	6.64-6.83
Marlboro	2.60-2.60	2.60-2.60	2.60-2.60	2.60-2.60	2.60-2.60	2.60-2.60
Orange	8.69-10.60	8.72-10.60	9.47-10.60	9.50-10.60	9.52-10.60	10.24-10.60
Oxford	6.27-6.50	6.27-6.50	5.84-6.30	5.71-6.30	5.71-6.30	5.75-6.30
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	8.57-10.30	8.23-10.30	7.40-7.40	7.40-7.40	6.49-7.40	6.44-7.40
Scioto	4.39-5.20	4.38-5.15	4.91-5.40	5.03-5.50	4.84-5.29	5.80-6.15
Thompson	3.23-3.62	3.23-3.62	3.24-3.62	3.24-3.62	3.39-3.80	3.37-3.80
Trenton	2.50-2.50	2.50-2.50	2.50-2.50	2.50-2.50	2.50-2.50	2.50-2.50
Troy	2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20	2.20-2.20
Washington	7.00-8.75	8.12-15.45	9.08-15.45	9.15-15.45	9.15-15.45	9.69-15.45



2016	2015	2014	2013
\$1.60-1.60	\$1.60 - 1.60	\$1.60 - 1.60	\$1.60 - 1.60
2.32-3.20	2.33 - 3.20	2.43 - 3.20	2.38 - 3.20
2.18-6.40	2.18 - 6.40	2.39 -6.40	2.39 - 6.40
2.58-2.58	2.54 - 2.54	2.56 - 2.56	2.48 - 2.48
2.00-4.40	2.00 - 4.40	2.03 - 4.40	2.21 - 4.40
21.20-21.40	21.20 - 21.40	21.09 - 21.40	21.08 - 21.40
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
1.94-2.95	1.94 - 2.95	1.95 - 2.95	1.95 - 2.95
3.63-3.70	3.66 - 3.70	3.69 - 3.70	3.70 - 3.70
1.30-1.30	1.30 - 1.30	1.30 - 1.30	1.30 - 1.30
3.65-3.65	3.65 - 3.65	3.73 - 3.73	3.96 - 9.96
9.12-13.57	10.46-14.92	9.32 - 13.57	10.63 - 14.92
2.50-2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50
13.24-20.30	13.24 - 20.30	13.43 - 20.30	13.42 - 20.30
0.80-0.80	1.25-1.25	0.80 - 0.80	0.80 - 0.80
4.93-5.08	4.93 - 5.08	5.07 - 5.08	5.07 - 5.08
3.96-4.90	3.96 - 4.90	3.13 - 3.80	4.24 - 4.90
6.47-8.80	6.47 - 8.80	6.77 - 8.80	6.78 - 9.20
2.26-2.40	2.26 - 2.40	2.27 - 2.40	2.28 - 2.40
13.11-13.30	11.53 - 11.70	11.30 - 11.30	11.30 - 11.30
9.30-10.00	9.32 - 10.00	10.00 - 10.00	10.00 - 10.00
2.30-2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30
6.68-6.85	6.69 - 6.85	6.85 - 6.85	1.20 - 2.45
2.30-2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30
10.47-11.10	10.82 - 11.10	10.05 - 11.10	2.55 - 3.60
5.45-6.30	5.30 - 6.30	6.10 - 6.30	6.10 - 6.30
2.50-2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50
6.43-7.40	6.43 - 7.40	7.39 - 7.40	7.40 - 7.11
5.00-6.15	5.80 - 6.15	6.29 - 6.30	6.23 - 6.24
3.36-3.80	3.36 - 3.80	3.48 - 3.80	2.68 - 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
9.76-15.45	9.79 - 15.45	10.13 - 15.45	10.16 - 15.45

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

	2022	2021	2020	2019	2018	2017
Other Units						
BST&G Fire District	3.58-4.85	3.65-4.85	4.09-4.85	4.14-4.85	4.15-4.85	2.76-3.00
Delaware County District Library	0.78-1.00	0.78-1.00	0.87-1.00	0.87-1.00	0.87-1.00	0.95-1.00
Delaware County Health District	0.49-0.70	0.49-0.70	0.54-0.70	0.55-0.70	0.55-0.70	0.59-0.70
Delaware-Morrow Mental Health District	0.78-1.00	0.79-1.00	0.87-1.00	0.88-1.00	0.88-1.00	0.95-1.00
Delaware Preservation Park District	1.13-1.30	0.74-0.90	0.82-0.90	0.82-0.90	0.52-0.60	0.57-0.60
Elm Valley Joint Fire District	3.69-3.87	3.69-3.87	3.20-3.87	3.21-3.87	3.19-3.87	3.16-3.87
Fort Morrow Fire District	5.94-7.50	5.95-7.50	3.45-5.00	3.45-5.00	3.46-5.00	3.45-5.00
Kingston-Porter Fire District	2.55-7.50	2.80-7.50	3.13-7.50	3.14-7.50	3.18-7.50	3.42-7.50
Richwood-North Union Public Library	0.78-1.00	0.97-1.00	0.97-1.00	0.97-1.00	1.00-1.00	0.73-1.00
Senior Citizens	1.02-1.30	1.02-1.30	1.20 - 1.20	1.20 - 1.20	1.20 - 1.20	1.20 - 1.20
Sunbury Community Library	0.74-1.00	0.75-1.00	0.84-1.00	0.84-1.00	0.84-1.00	0.93-1.000
Tri-Township Fire District	4.69-6.40	4.72-6.40	5.20-6.40	5.21-6.40	5.23-6.40	5.62-6.40
Westerville Public Library	1.51-2.00	1.52-2.00	1.79-2.00	1.79-2.00	1.79-2.00	1.99-2.00

**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.

2016	2015	2014	2013
2.79-3.00	2.81-3.00	3.00-3.00	2.98-3.00
0.95-1.00	0.96 - 1.00	1.00 - 1.00	1.00 - 1.00
0.59-0.70	0.60 - 0.70	0.62 - 0.70	0.63 - 0.70
0.23-0.25	0.95 - 1.00	1.00 - 1.00	1.00 - 1.00
0.57-0.60	0.57 - 0.60	0.60 - 0.60	0.60 - 0.60
3.15-3.87	3.15 - 3.87	3.77 - 3.87	3.77 - 3.87
3.64-5.00	3.66 - 5.00	3.80 - 5.00	4.47 - 5.00
2.65-7.50	3.43 - 7.50	3.67 - 7.50	3.47 - 7.50
0.73-1.00	0.81-1.00	0.81-1.00	0.81-1.00
1.06-1.20	1.20 - 1.20	1.20 - 1.20	0.90 - 0.90
0.93-1.00	0.94-1.00	1.00 - 1.00	1.00 - 1.00
5.65-6.40	5.65 - 6.40	5.27 - 5.40	5.27 - 5.40
1.97-2.00	1.99 - 2.00	2.00 - 2.00	2.00 - 2.00

**Delaware County, Ohio**  
Property Tax Levies and Collections - Real and Public Utility  
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
2022	\$42,822,901	\$42,070,460	98.24%	\$778,443	\$42,848,903	100.06%
2021	46,212,956	45,279,343	97.98	679,020	45,958,363	99.45
2020	43,667,938	42,976,926	98.42	713,825	43,690,750	100.05
2019	42,355,210	41,822,620	98.74	631,766	42,454,386	100.23
2018	38,148,326	37,509,849	98.33	622,985	38,132,834	99.96
2017	36,247,267	35,533,107	98.03	362,909	35,896,016	99.03
2016	35,167,298	34,023,987	96.75	676,257	34,700,244	98.67
2015	33,140,067	32,532,767	98.17	587,362	33,120,129	99.94
2014	31,972,063	31,256,666	97.76	726,273	31,982,939	100.03
2013	28,114,318	27,281,085	97.04	650,906	27,931,991	99.35
2012	27,866,893	26,920,756	96.60	593,282	27,514,038	98.73

**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**  
Principal Property Taxpayers  
Current Year and Nine Years Ago

Taxpayer	Type of Business	2022		Percent of Total County Assessed Valuation	2013		Percent of Total County Assessed Valuation
		Total Assessed Valuation	Rank		Total Assessed Valuation	Rank	
Ohio Power Co.	Public Utility	\$198,331,990	1	2.07%	\$103,945,510	1	1.69%
AEP Ohio Transmission Systems Inc.	Public Utility	156,789,640	2	1.63			
American Transmission Systems, Inc.	Public Utility	62,726,000	3	0.65	13,673,290	5	0.22
Columbia Gas of Ohio	Public Utility	29,092,440	4	0.30	16,548,120	2	0.27
Citigroup Technology, Inc.	IT Services	25,319,600	5	0.26	14,039,690	4	0.23
Banc One Management Corp	Finance	15,029,880	6	0.16			
Northpark Endeavors LLC	Developer	14,760,090	7	0.15			
Consolidated Electric Cooperative Inc	Retail	14,155,510	8	0.15	7,763,510	8	0.13
Nationwide Mutual Insurance Co.	Insurance	11,919,650	9	0.12	9,861,200	6	0.16
Kroger Company	Retail	11,878,010	10	0.12			
J.P. Morgan Chase and Co.	Finance				15,029,870	3	0.24
NP Limited Partnership	Developer				7,589,000	10	0.12
Knickerbockers Properties, Inc. XL II	Real Estate				8,102,510	7	0.13
Ohio Edison Co.	Public Utility				7,593,810	9	0.12
Total Principal Taxpayers		540,002,810		5.63	204,146,510		3.31
All Other Taxpayers		9,054,068,530		94.37	5,960,518,530		96.69
Total County Assessed Value		<u>\$9,594,071,340</u>		<u>100.00%</u>	<u>\$6,164,665,040</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	2022	2021	2020	2019	2018	2017
Sales Tax Payments/Transient Sales	\$14,048,882	\$13,174,931	\$11,297,469	\$13,766,288	\$13,320,433	\$12,486,840
Direct Pay Tax Return Payments	263,439	171,628	240,951	439,763	403,521	1,004,786
Seller's Use Tax Return Payments	25,596,715	22,662,045	19,631,675	14,845,360	12,628,437	10,564,454
Consumer's Use Tax Return Payments	5,436,797	4,282,511	4,234,996	4,135,375	3,834,372	2,871,699
Motor Vehicle Tax Payments	10,209,286	9,465,961	7,482,484	7,504,533	7,053,330	6,717,461
Non-Resident Motor Vehicle Payments	91,667	76,294	58,684	62,602	47,423	49,285
Resident and Non-Resident Watercraft and Outboard Motors	193,329	201,216	187,230	122,845	120,088	112,030
Department of Liquor Control	312,665	328,597	320,646	242,278	216,194	196,232
Sales Tax on Motor Vehicle Fuel Refunds	6,789	3,346	4,503	29,447	41,986	22,451
Sales/Use Tax Voluntary Payments	11,839	19,003	17,932	64,094	53,392	41,911
Statewide Master Numbers	27,977,493	27,102,639	21,834,499	24,125,541	24,160,788	23,048,532
Sales/Use Tax Assessment Payments	591,077	319,778	321,783	345,192	350,230	333,629
Streamlined Sales Tax Payments	3,055,833	2,494,017	1,821,183	868,319	161,438	134,657
Use Tax Amnesty Payments	0	0	307	878	28,032	2,074
Sales/Use Tax Refunds Approved	(735,220)	(787,026)	(195,786)	(125,815)	(295,181)	(112,139)
Destination Sourcing Adjustment/Managed Audit	308,074	327,639	273,163	185,455	171,600	123,991
<b>Total</b>	<b>\$87,368,665</b>	<b>\$79,842,579</b>	<b>\$67,531,719</b>	<b>\$66,612,155</b>	<b>\$62,296,083</b>	<b>\$57,597,893</b>
Sales Tax Rate	1.25%	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.

2016	2015	2014	2013
\$12,356,384	\$12,055,670	\$12,212,086	\$12,336,936
1,359,715	1,382,092	1,022,330	607,053
11,053,287	9,885,832	9,107,119	8,993,313
3,142,066	2,191,060	2,337,124	2,118,868
6,064,889	5,859,754	5,581,817	5,004,176
29,146	22,002	22,579	15,950
85,998	70,819	77,491	82,400
195,749	171,705	155,181	141,835
25,761	29,485	34,526	2,538
42,363	82,827	36,692	60,354
21,756,262	20,133,677	19,504,200	18,900,457
285,290	429,556	157,732	130,290
99,774	51,882	31,361	25,933
4,554	5,970	8,101	42,418
(173,471)	(94,795)	(200,034)	(180,740)
107,540	113,551	96,091	0
<u>\$56,435,306</u>	<u>\$52,391,087</u>	<u>\$50,184,396</u>	<u>\$48,281,781</u>
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
2022	39,882	3,802,430,000	\$3.12
2021	38,400	3,708,310,000	3.23
2020	36,906	3,808,670,000	3.01
2019	35,736	3,172,670,000	3.53
2018	35,063	3,468,110,000	3.14
2017	34,156	3,287,820,000	3.00
2016	33,038	3,187,520,000	3.08
2015	32,207	3,171,750,000	3.11
2014	31,551	2,994,790,000	2.85
2013	31,062	3,178,010,000	2.63

**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)
2022	\$39,467,768	0.15%	174
2021	42,232,927	0.16	191
2020	45,016,426	0.20	210
2019	47,788,814	0.21	228
2018	50,683,283	0.23	247
2017	53,290,044	0.27	266
2016	57,099,617	0.30	291
2015	23,423,608	0.13	121
2014	26,026,811	0.15	138
2013	29,686,348	0.17	160

**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	
	Sales Tax Revenue Bonds	General Obligation Bonds	Special Assessment Bonds	SIB Loan	TIF	Lease	General Obligation Bonds	Revenue Bonds
2022	\$34,586,578	\$39,467,768	\$465,563	\$2,428,674	\$5,698,631	\$220,425	\$0	\$12,393,764
2021	35,559,036	42,232,927	587,592	2,428,674	8,795,619	0	0	15,582,811
2020	36,469,751	45,016,426	429,612	2,428,674	0	0	0	18,683,663
2019	37,313,577	47,788,814	426,448	0	0	0	0	21,727,409
2018	38,244,873	50,683,283	521,023	0	0	0	0	24,682,825
2017	39,155,587	53,290,044	362,377	0	0	0	0	27,550,047
2016	39,839,909	57,099,617	440,947	0	0	0	0	30,657,403
2015	40,488,214	23,423,608	3,925,487	0	0	0	0	33,276,743
2014	0	26,026,811	4,317,110	0	0	0	0	35,789,218
2013	0	29,686,348	4,308,933	0	0	0	0	25,062,474

**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)
95,261,403	420.96	0.52
105,186,659	476.52	0.62
103,028,126	481.16	0.65
107,256,248	512.75	0.71
114,132,004	557.21	0.80
120,358,055	600.40	0.92
128,037,876	651.71	1.03
101,114,052	523.87	0.82
66,133,139	349.70	0.56
59,057,755	319.27	0.55

**Delaware County, Ohio**  
 Revenue Bond Coverage  
 Last Ten Years

Year	Operating Revenues	Tap Fees	Gross Revenues	Less Operating Expenses (excluding depreciation)	Net Available Revenues
2022	\$21,575,943	\$12,439,162	\$34,015,105	\$17,244,645	\$16,770,460
2021	19,609,159	12,004,572	31,613,731	7,562,981	24,050,750
2020	18,977,790	8,645,456	27,623,246	11,231,238	16,392,008
2019	17,675,851	6,699,279	24,375,130	11,657,055	12,718,075
2018	17,208,226	6,805,732	24,013,958	11,090,448	12,923,510
2017	16,491,883	7,768,172	24,260,055	11,191,802	13,068,253
2016	15,874,252	5,610,982	21,485,234	10,140,509	11,344,725
2015	15,267,838	5,696,507	20,964,345	9,056,656	11,907,689
2014	13,719,103	3,659,436	17,378,539	8,220,534	9,158,005
2013	12,916,850	2,207,634	15,124,484	8,702,128	6,422,356

**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	
\$3,075,000	\$1,071,614	4,146,614	4.04
2,990,000	1,128,263	4,118,263	5.84
2,935,000	675,913	3,610,913	4.54
2,850,000	759,912	3,609,912	3.52
2,765,000	1,043,263	3,808,263	3.39
2,550,000	982,740	3,532,740	3.70
2,575,000	1,286,863	3,861,863	2.94
2,470,000	1,395,163	3,865,163	3.08
2,010,000	1,530,921	3,540,921	2.59
1,935,000	1,129,775	3,064,775	2.10

**Delaware County, Ohio**  
Special Assessment Bond Coverage  
Last Ten Years

Year	Special Assessment Collections	Debt Service		Total	Coverage Ratio
		Principal	Interest		
2022	\$444,693	\$392,029	\$62,852	454,881	0.98
2021	443,163	371,198	80,206	451,404	0.98
2020	442,170	361,536	80,634	442,170	1.00
2019	440,032	354,575	85,457	440,032	1.00
2018	399,653	323,354	76,548	399,902	1.00
2017	425,229	321,570	86,081	407,651	1.04
2016	539,397	412,690	64,217	476,907	1.13
2015	578,933	387,070	183,274	570,344	1.02
2014	531,468	332,202	187,843	520,045	1.02
2013	551,143	311,716	197,998	509,714	1.08

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

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

	2022	2021	2020	2019	2018	2017
Assessed Value of County	\$9,594,071,340	\$9,314,490,750	\$8,298,629,030	\$8,034,134,050	\$7,828,947,310	\$7,089,545,710
Voted Debt Limitation (1)	\$238,351,784	\$231,362,269	\$205,965,726	\$199,353,351	\$194,223,683	\$175,738,643
2003 Capital Facilities Refunding	0	0	0	0	0	0
2005 Capital Facilities Refunding	0	0	0	0	0	0
2005 Council for Older Adults	0	0	0	0	0	0
2007 Various Purpose	0	0	0	0	0	0
2010 Jail Improvement	0	0	0	0	1,590,000	1,815,000
2010 Hayes Improvement	0	0	0	0	875,000	990,000
2010 Jail Current Refunding	0	0	0	0	0	0
2010 Hayes Current Refunding	0	0	0	0	7,315,000	8,190,000
2010 Capital Improvements	0	0	0	0	0	0
2013 Council for Older Adults Refunding	2,490,000	2,830,000	3,600,000	4,350,000	5,070,000	5,770,000
2016 General Obligation Various Purpose Improvement and Refunding Bond	30,760,000	31,215,000	31,670,000	32,120,000	32,605,000	33,185,000
2019 General Obligation Various Purpose Refunding Bonds	4,010,000	5,520,000	7,040,000	8,570,000	0	0
2007 Various Purpose	0	0	0	0	0	0
2007A Various Purpose	33,800	39,700	45,300	50,700	55,800	60,700
2007B Various Purpose	0	0	0	0	0	0
2008 Ditch Improvements	0	0	0	0	0	0
2009 Ditch Improvements	0	0	0	0	0	0
2010 Ditch Improvements	0	0	0	0	0	4,950
2011 Ditch Improvements	0	0	0	0	2,161	4,278
2012 Ditch Improvements	0	0	0	8,181	16,162	23,949
2013 Ditch Improvements	0	0	11,700	23,200	34,400	45,300
2014 Ditch Improvements	0	46,600	92,200	136,800	180,500	223,200
2018 Ditch Improvements	124,303	152,961	180,712	207,567	232,000	0
2020 Ditch Improvements	77,709	89,153	99,700	0	0	0
2021 Ditch Improvements	229,751	259,178	0	0	0	0
2003 Capital Facilities	0	0	0	0	0	0
2007 Refunding Sewer Improvements Revenue	0	0	0	0	0	0
2014 Sewer Improvements Revenue Debt	9,425,000	9,845,000	10,255,000	10,660,000	11,060,000	11,450,000
2017 Refunding Sewer Improvements Revenue	2,725,000	5,380,000	7,960,000	10,490,000	12,940,000	15,315,000
2015 Sales Tax Revenue Bonds	33,610,000	34,555,000	35,440,000	36,260,000	37,165,000	38,050,000
2020 ODOT State Infrastructure Bank Loan	2,428,674	2,428,674	2,428,674	0	0	0
TIF Notes	5,698,631	6,345,441	0	0	0	0
Lease	220,425	0	0	0	0	0
<b>Total Debt</b>	<b>91,833,293</b>	<b>98,706,707</b>	<b>98,823,286</b>	<b>102,876,448</b>	<b>109,141,023</b>	<b>115,127,377</b>



2016	2015	2014	2013
\$6,877,533,650	\$6,605,440,190	\$6,246,628,450	\$6,164,665,040
\$170,438,341	\$163,636,005	\$154,665,711	\$152,616,626
0	0	0	0
195,000	645,000	1,070,000	1,475,000
0	0	575,000	1,130,000
0	1,030,000	1,094,800	1,157,100
2,025,000	2,225,000	2,520,000	2,800,000
1,100,000	1,200,000	1,340,000	1,440,000
0	0	0	540,000
9,045,000	9,875,000	10,685,000	12,070,000
0	0	160,400	315,950
6,565,421	7,115,000	7,175,000	7,245,000
34,765,000	0	0	0
0	0	0	0
0	3,280,000	3,535,200	3,777,900
65,400	69,800	74,000	78,100
0	23,400	45,800	67,200
0	37,600	73,700	108,500
7,000	13,800	20,400	26,800
9,750	14,400	18,950	23,350
6,351	8,381	10,370	12,318
31,546	38,957	46,188	53,242
55,900	66,300	76,400	85,800
265,000	306,000	344,700	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
18,330,000	20,525,000	22,615,000	24,625,000
11,835,000	12,215,000	12,595,000	0
0	0	0	0
38,715,000	39,345,000	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
123,016,368	98,033,638	64,075,908	57,031,260

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

	2022	2021	2020	2019	2018	2017
Exemptions						
2007 Various Purpose	0	0	0	0	0	0
2010 Jail Improvement	0	0	0	0	1,590,000	1,815,000
2010 Jail Current Refunding	0	0	0	0	0	0
2007 Various Purpose	0	0	0	0	0	0
2007A Various Purpose	33,800	39,700	45,300	50,700	55,800	60,700
2007B Various Purpose	0	0	0	0	0	0
2008 Ditch Improvements	0	0	0	0	0	0
2009 Ditch Improvements	0	0	0	0	0	0
2010 Ditch Improvements	0	0	0	0	0	4,950
2011 Ditch Improvements	0	0	0	0	2,161	4,278
2012 Ditch Improvements	0	0	0	8,181	16,162	23,949
2013 Ditch Improvements	0	0	11,700	23,200	34,400	45,300
2014 Ditch Improvements	0	46,600	92,200	136,800	180,500	223,200
2018 Ditch Improvements	124,303	152,961	180,712	207,567	232,000	0
2020 Ditch Improvements	77,709	89,153	99,700	0	0	0
2021 Ditch Improvements	229,751	259,178	0	0	0	0
2003 Capital Facilities	0	0	0	0	0	0
2007 Refunding Sewer Improvements	0	0	0	0	0	0
2014 Sewer Improvements Revenue Debt	9,425,000	9,845,000	10,255,000	10,660,000	11,060,000	11,450,000
2017 Refunding Sewer Improvements Revenue	2,725,000	5,380,000	7,960,000	10,490,000	12,940,000	15,315,000
2015 Sales Tax Revenue Bonds	33,610,000	34,555,000	35,440,000	36,260,000	37,165,000	38,050,000
Total Exemptions	<u>46,225,563</u>	<u>50,367,592</u>	<u>54,084,612</u>	<u>57,836,448</u>	<u>63,276,023</u>	<u>66,992,377</u>
Net Debt	<u>45,607,730</u>	<u>48,339,115</u>	<u>44,738,674</u>	<u>45,040,000</u>	<u>45,865,000</u>	<u>48,135,000</u>
Total Voted Legal Debt Margin (Debt Limitation Minus Net Debt)	<u>\$192,744,054</u>	<u>\$183,023,154</u>	<u>\$161,227,052</u>	<u>\$154,313,351</u>	<u>\$148,358,683</u>	<u>\$127,603,643</u>
Legal Debt Margin as a Percentage of the Debt Limit (Voted)	80.87%	79.11%	78.28%	77.41%	76.39%	72.61%
Unvoted Debt Limitation	<u>\$95,940,713</u>	<u>\$93,144,908</u>	<u>\$82,986,290</u>	<u>\$80,341,341</u>	<u>\$78,289,473</u>	<u>\$70,895,457</u>
Total Legal Debt Margin (Unvoted)	<u>\$50,332,983</u>	<u>\$44,805,793</u>	<u>\$38,247,616</u>	<u>\$35,301,341</u>	<u>\$32,424,473</u>	<u>\$22,760,457</u>
Legal Debt Margin as a Percentage of the Debt Limit (Unvoted)	52.46%	48.10%	46.09%	43.94%	41.42%	32.10%
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	\$6,000,000
2 1/2 percent of Assessed Value in excess of \$300,000,000	<u>232,351,784</u>	<u>225,362,269</u>	<u>199,965,726</u>	<u>193,353,351</u>	<u>188,223,683</u>	<u>169,738,643</u>
Total voted debt limitation	<u>\$238,351,784</u>	<u>\$231,362,269</u>	<u>\$205,965,726</u>	<u>\$199,353,351</u>	<u>\$194,223,683</u>	<u>\$175,738,643</u>

**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.

2016	2015	2014	2013
0	1,030,000	1,094,800	1,157,100
2,025,000	2,225,000	2,520,000	2,800,000
0	0	0	540,000
0	3,280,000	3,535,200	3,777,900
65,400	69,800	74,000	78,100
0	23,400	45,800	67,200
0	37,600	73,700	108,500
7,000	13,800	20,400	26,800
9,750	14,400	18,950	23,350
6,351	8,381	10,370	12,318
31,546	38,957	46,188	53,242
55,900	66,300	76,400	85,800
265,000	306,000	344,700	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
18,330,000	20,525,000	22,615,000	24,625,000
11,835,000	12,215,000	12,595,000	0
0	0	0	0
38,715,000	39,345,000	0	0
<u>71,345,947</u>	<u>79,198,638</u>	<u>43,070,508</u>	<u>33,355,310</u>
<u>51,670,421</u>	<u>18,835,000</u>	<u>21,005,400</u>	<u>23,675,950</u>
<u>\$118,767,920</u>	<u>\$144,801,005</u>	<u>\$133,660,311</u>	<u>\$128,940,676</u>
69.68%	88.49%	86.42%	84.49%
<u>\$68,775,337</u>	<u>\$66,054,402</u>	<u>\$62,466,285</u>	<u>\$61,646,650</u>
<u>\$17,104,916</u>	<u>\$47,219,402</u>	<u>\$41,460,885</u>	<u>\$37,970,700</u>
24.87%	71.49%	66.37%	61.59%
\$6,000,000	\$6,000,000	\$6,000,000	\$6,000,000
<u>164,438,341</u>	<u>157,636,005</u>	<u>148,665,711</u>	<u>146,616,626</u>
<u>\$170,438,341</u>	<u>\$163,636,005</u>	<u>\$154,665,711</u>	<u>\$152,616,626</u>

**Delaware County, Ohio**  
Pledged Revenue Coverage Governmental Revenue Bonds  
Last Seven Years

Sales Tax Revenue Bonds						
Year	Sales Tax Revenue	Retained For General Fund	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2022	\$58,248,688	\$55,971,188	\$2,277,500	\$945,000	\$1,332,500	1.00
2021	53,231,048	50,993,635	2,237,413	885,000	1,352,413	1.00
2020	45,023,397	42,834,585	2,188,812	820,000	1,368,812	1.00
2019	44,410,323	42,118,411	2,291,912	905,000	1,386,912	1.00
2018	37,378,000	35,079,538	2,298,463	885,000	1,413,463	1.00
2017	34,557,825	32,459,412	2,098,413	665,000	1,433,413	1.00
2016	33,861,184	31,878,901	2,073,283	630,000	1,452,312	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
2022	226,296	\$18,454,464,000	\$83,603	2.60%
2021	220,740	16,952,275,000	79,382	2.40
2020	214,124	15,851,054,000	75,778	3.30
2019	209,177	15,176,138,000	74,093	3.70
2018	204,826	14,298,120,000	71,325	3.40
2017	200,464	13,071,062,000	66,532	3.50
2016	196,463	12,475,155,000	64,634	3.50
2015	193,013	12,312,299,270	63,790	3.50
2014	189,113	11,758,100,775	62,175	4.00
2013	184,979	10,821,271,500	58,500	5.10

**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	2022			2013		
		Number of Employees	Rank	Percent of Total Employment	Number of Employees	Rank	Percent of Total Employment
J. P. Morgan Chase and Co.	Finance	10,000	1	11.74%	9,425	1	10.23%
Olentangy Local School District	School System	2,858	2	3.36	1,902	3	2.06
Ohio Health (Grady Memorial Hospital)	Hospital/Medical Services	1,570	3	1.84	628	7	0.67
Kroger Company	Retail/Warehouse	1,300	4	1.53	2,028	2	2.19
Delaware County	Government	1,235	5	1.45	1,170	4	1.27
Mettler Toledo	Manufacturing	800	6	0.94			
Delaware City School District	School System	709	7	0.83	646	6	0.70
Mcgraw Hill	Manufacturing	700	8	0.82			
Meijer Limited Partnership	Retail	658	9	0.77	728	5	0.79
PPG Industries	Manufacturing	600	10	0.70			
American Showa Inc	Manufacturing				583	8	0.63
Ohio Wesleyan University	Private Liberal Arts University				565	9	0.61
WalMart Real Estate Business Trust	Retail				537	10	0.58
<b>Total</b>		<u>20,430</u>		<u>23.99%</u>	<u>18,212</u>		<u>19.77%</u>
Total Employment Within the County		<u>85,172</u>			<u>92,133</u>		

**Sources:** Local Companies  
Columbus Region County Profiles  
Columbus Business First

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

	2022	2021	2020	2019	2018	2017
General Government						
Legislative and Executive						
Auditor						
Number of Non-Exempt Conveyances	5,943	6,298	5,723	5,633	5,598	5,649
Number of Exempt Conveyances	2,750	2,983	2,688	2,317	2,389	2,359
Number of Dog Tags Sold	17,068	17,550	17,863	17,974	18,580	19,405
Number of Weights/Measures Inspections	693	376	257	990	916	809
Number of Weights/Measures Tests Performed	5,948	4,526	3,498	4,199	3,850	3,312
Commissioners						
Number of Resolutions	1,164	1,302	1,189	1,281	1,437	1,391
Number of Annexations	4	5	7	7	6	5
Community and Economic Development						
Number of Business Starts	N/A	N/A	N/A	N/A	N/A	N/A
Number of Active Businesses	N/A	N/A	N/A	N/A	N/A	N/A
Job Creations	N/A	N/A	0	92	181	208
Job Retention	N/A	N/A	147	92	166	198
Treasurer						
Percentage Return on Portfolio	N/A	0.42	1.00	1.73	1.51	1.16
Board of Elections						
Number of Registered Voters	156,600	152,537	151,756	140,280	141,936	135,778
Number of Voters Last General Election	100,033	48,344	127,111	37,466	95,993	45,726
Percentage of Register Voters that Voted	63.88	31.69	83.76	26.71	67.63	33.68
Recorder						
Number of Total Instruments Recorded	36,781	56,635	53,426	48,563	34,935	36,887
Number of Deeds Recorded	7,837	8,545	10,886	10,242	10,224	10,031
Number of Mortgages Recorded	11,044	18,676	19,410	12,492	10,417	11,129
Number of Mortgages Discharged	9,461	20,304	20,376	12,504	11,335	12,664
Number of Mortgages Assignments Recorded	495	704	883	846	852	801
Number of Easements Recorded	736	821	746	748	636	780
Number of Plats Recorded	123	125	137	102	119	105
Number of Federal Tax Liens Recorded	42	70	78	258	247	243
Number of Mechanics Liens Recorded	70	53	68	79	81	69
Number of Land Contracts Recorded	15	10	16	16	9	12
Number of Sheriff's Deeds Recorded	5	17	14	44	62	95
Data Processing						
Number of Users Served	1,400	1,400	1,400	1,400	1,200	1,100
Judicial						
Common Pleas Court						
Number of Civil Cases Filed	659	591	584	734	726	752
Number of Criminal Cases Filed	692	768	855	837	733	722
Number of Domestic Cases Filed	790	755	706	719	728	706
Probate Court						
Number of Estate Cases Filed	653	602	542	546	487	501
Number of Guardianship Cases Filed	90	87	91	105	103	79
Number of Trust Cases Filed	11	5	2	7	11	7
Number of Civil Action Cases Filed	28	24	14	15	15	34
Number of Adoption Cases Filed	46	44	34	41	52	48
Number of Marriage Applications	989	876	871	781	856	886



2016	2015	2014	2013
5,544	5,089	4,847	5,367
2,442	2,328	2,293	2,438
18,385	18,675	20,381	21,345
882	243	527	578
2,193	2,546	2,186	2,198
1,343	1,544	1,493	1,343
5	6	12	7
315	337	310	366
3,030	3,280	3,282	3,276
195	238	247	279
185	632	666	594
0.79	0.56	0.51	0.64
133,075	124,080	121,174	116,883
106,996	59,118	60,144	28,164
80.40	47.65	49.63	24.10
40,529	37,127	33,309	45,525
10,110	9,271	8,685	9,364
12,953	11,571	9,899	14,516
13,906	13,093	11,431	18,644
612	839	821	1,304
903	685	530	657
122	131	103	119
192	233	187	213
40	75	81	60
27	17	17	19
139	191	237	320
1,100	1,100	1,000	1,000
773	862	935	1,049
652	685	659	666
608	547	604	598
485	423	440	543
93	102	86	98
14	20	13	5
11	21	15	28
44	39	31	42
879	882	757	741

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

	2022	2021	2020	2019	2018	2017
General Government (continued)						
Judicial (continued)						
Juvenile & Domestic Relations Court						
Number of Delinquent Cases Filed	371	243	252	403	391	433
Number of Unruly Cases Filed	123	99	77	122	178	135
Number of Unfiled Charges	1,849	1,231	1,016	2,097	1,815	1,727
Number of Custody Related Cases Filed	44	22	652	663	678	659
Number of Adult Cases Filed	66	70	55	90	77	79
Number of Traffic Cases Filed	585	660	640	807	757	892
Number of Abused/Neglect/Dependent Filed	42	55	47	49	58	59
Public Safety						
Sheriff						
Jail Operation						
Number of Inmates	2,721	3,310	3,157	4,437	3,633	4,393
Inmate Profile Felonies	1,039	1,313	1,305	1,794	1,671	1,745
Inmate Profile Misdemeanors	1,603	1,984	1,846	2,639	2,893	2,558
Inmate Profile Male	2,022	2,468	2,382	3,184	2,622	3,253
Inmate Profile Female	696	838	773	1,253	1,011	1,140
Inmate Profile Other Gender	3	4	N/A	N/A	N/A	N/A
Enforcement Uniform Crime Reporting						
Number of Homicides Reported	0	2	0	4	0	1
Number of Rapes Reported	11	9	8	20	10	17
Number of Robberies Reported	7	5	12	4	6	11
Number of Burglaries Reported	71	54	42	61	80	93
Number of Thefts Reported	717	496	753	939	1,101	1,030
Number of Auto Thefts Reported	89	20	53	30	60	52
Number of Vandalisms Reported	110	N/A	150	33	124	156
Number of Domestic Violence/Disputes Reported	190	570	511	513	517	526
Number of Arsons Reported	3	N/A	2	2	1	6
Number of Assaults Reported	80	15	56	190	76	100
Number of Kidnappings Reported	0	N/A	0	3	3	17
Intensive Supervision						
Number of New Basic Clients	479	982	977	580	485	1,148
Number of Offenders on Electronic House Arrest	67	333	208	211	152	151
Number of New Intensive Supervision Clients	252	378	358	257	112	415
Emergency Medical Services						
Number of Emergency Runs	7,932	6,513	7,267	6,067	6,366	7,493
Number of Transports	3,513	3,442	3,041	3,248	3,422	3,016
911 Calls						
Number of Total Calls	102,541	100,929	95,738	106,750	106,813	106,148
Number of Incidents	76,481	93,354	92,713	105,496	104,461	102,271
Code Compliance						
Number of Residential Permits Issued	4,870	5,322	4,351	3,459	3,664	3,449
Number of Commercial Permits Issued	990	1,005	890	744	649	1,070
Number of Single Family Dwellings Units	1,140	1,569	1,039	776	719	681
Number of Inspections Performed	34,882	33,827	26,052	23,734	23,011	24,571

2016	2015	2014	2013
418	426	544	505
118	130	126	97
1,849	195	277	1,378
651	254	264	242
86	254	487	71
833	775	783	844
69	40	61	N/A
4,169	3,949	3,898	3,595
1,571	1,500	1,602	1,529
2,519	2,335	2,127	1,917
3,026	2,836	2,886	2,708
1,142	1,113	1,012	887
N/A	N/A	N/A	N/A
2	1	0	1
29	46	14	24
18	12	8	14
318	333	162	169
1,247	1,208	916	970
27	48	51	45
182	253	167	234
477	461	445	517
7	4	3	0
182	143	60	83
9	4	0	0
1,182	1,158	1,126	1,287
189	165	128	212
389	355	234	175
6,406	6,844	7,055	6,565
3,405	3,284	2,775	2,706
110,323	111,986	114,428	116,868
40,820	40,357	42,795	41,740
3,030	2,483	2,390	2,447
1,517	889	657	645
672	510	467	555
22,676	16,869	16,932	18,542

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

	2022	2021	2020	2019	2018	2017
<b>Public Safety (continued)</b>						
<b>Victim Services Prosecutor</b>						
Number of Cases Filed	1,104	1,027	1,142	1,051	1,296	996
Number of Victims of Crimes Served	1,099	1,236	1,101	1,023	1,134	1,012
<b>Public Works</b>						
<b>Engineer</b>						
Miles of Roads Resurfaced	92	61	47	38	43	41
Number of Bridges Replaced/Improved	2	5	4	5	2	8
Traffic Signals Installed	1	6	7	4	2	5
<b>Ditch Maintenance</b>						
Number of Total Projects	612	596	580	564	541	518
<b>Sewer District</b>						
Number of New Tap Connections	1,482	1,495	1,170	673	907	1,118
Number of User Equivalent	39,882	38,400	36,906	35,736	35,063	34,156
<b>Health</b>						
<b>Developmental Disabilities</b>						
Number of Clients Enrolled	2,414	2,361	2,282	2,285	2,673	2,535
<b>Human Services</b>						
<b>Jobs and Family Services</b>						
Number of Individuals who Received Food Stamps	9,172	9,198	9,179	8,665	6,748	8,696
Number of Individuals who Received Cash Assistance	381	404	490	512	359	506
Monthly Average Medicaid Eligible	20,729	21,066	16,167	19,910	15,170	16,270
<b>Children's Services</b>						
Average Client Count in Foster Care	44	42	35	31	34	28
Number of Investigations Conducted	473	451	351	373	500	424
<b>Child Support Enforcement Agency</b>						
Total Number of Active Support Orders	4,263	4,321	4,371	4,548	4,585	4,582
Total Number of Paternities Administrative	43	48	36	42	44	62
Total Number of Paternities Failed to Appear	29	37	66	84	64	89
Total Number of Child and Medical Support Admin	55	42	51	51	101	90
<b>Veteran Services</b>						
Number of Client Contacts	599	86	49	6,918	6,289	5,743
Number of Awarded Applications	203	75	41	155	71	68
Number of Transports to VA Clinic	853	564	181	421	463	540

**Source:** Delaware County Departments and Offices

N/A - Not Available

2016	2015	2014	2013
989	908	746	717
1,117	1,012	852	902
39	33	28	54
10	9	8	10
4	1	1	1
490	472	447	423
831	656	490	699
33,038	32,207	31,551	31,062
2,489	2,359	2,244	2,178
9,361	9,686	10,572	11,392
518	593	842	1,139
15,698	15,843	13,740	N/A
27	16	14	23
581	581	582	584
4,488	4,463	4,335	4,387
50	48	79	103
75	50	54	78
67	87	92	134
5,630	6,624	5,501	4,323
95	118	102	115
528	576	682	611

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

	2022	2021	2020	2019	2018	2017
<b>General Government</b>						
<b>Legislative and Executive</b>						
Auditor General	13.50	14.50	15.50	14.00	15.00	13.00
Auditor Real Estate Assessment	20.50	20.50	18.50	22.00	20.00	21.00
Auditor Data Support	11.00	11.00	11.00	10.00	8.00	9.00
Commissioners General Office	12.00	11.00	12.00	12.00	9.50	9.50
Commissioners Records Center	5.00	5.00	5.00	5.00	4.00	4.00
Commissioners Lands, Buildings, Garage	29.00	28.00	28.00	28.00	26.00	28.00
Commissioners Administrative Services	7.50	7.50	7.50	6.50	7.50	7.50
Commissioners Economic Development	2.00	2.00	4.00	4.00	3.00	2.00
Prosecutor	32.00	28.50	28.00	27.50	27.50	27.00
Recorder	8.00	7.00	6.00	6.50	6.00	6.00
Treasurer	11.00	9.50	7.50	7.50	6.50	6.50
Board of Elections	18.50	20.00	22.50	18.50	21.50	19.50
Title Administration	11.50	12.50	11.00	11.50	10.50	11.50
<b>Judicial</b>						
Guardianship Service Board	1.00	0.00	0.00	0.00	0.00	0.00
Public Defender	9.00	7.00	2.00	2.00	2.00	2.00
Clerk of Courts	13.50	13.50	15.50	14.00	14.50	14.50
Common Pleas Court and Jury Commission	16.50	14.50	13.50	15.50	16.00	14.00
Domestic Relations Court	13.50	16.00	16.00	14.00	15.00	15.00
Adult Court Services	18.50	16.00	15.00	17.00	14.50	13.50
Juvenile Court	36.50	38.00	31.50	36.00	35.50	35.50
Probate Court	9.00	8.00	8.00	9.00	8.00	8.00
Law Library	1.00	1.00	0.50	0.50	0.50	0.50
<b>Public Safety</b>						
Sheriff	233.50	232.50	234.00	241.50	218.00	215.50
Emergency Medical and Management Services	111.50	111.50	111.00	109.00	107.00	110.50
911	27.00	28.50	32.00	29.50	26.50	29.00
Code Compliance	19.00	21.00	19.00	20.00	19.00	15.00
Coroner	3.00	3.00	3.00	3.00	3.00	3.00
Dog and Kennel	4.00	4.00	3.00	4.00	4.00	4.00
Community and Juvenile Grants	6.00	11.50	14.50	16.50	15.50	17.50
<b>Public Works</b>						
Engineer and Map Room	75.00	75.00	75.00	76.00	74.00	73.00
Sanitary Sewer	64.00	68.00	70.00	72.00	71.00	71.00
<b>Health</b>						
Developmental Disabilities	94.50	90.50	97.50	87.00	87.00	84.00
<b>Human Services</b>						
Jobs and Family Services	70.00	67.00	62.00	63.00	60.00	64.00
Juvenile Grants	9.50	7.50	10.00	10.00	7.00	8.00
Child Support Enforcement Agency	16.50	16.50	16.50	18.50	18.50	20.00
Veterans Services	8.75	8.25	5.25	6.25	5.75	5.25
<b>Transportation</b>						
Delaware Transit Authority	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<u>1,042.25</u>	<u>1,035.75</u>	<u>1,031.25</u>	<u>1,037.25</u>	<u>987.25</u>	<u>987.25</u>

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

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

<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
11.00	11.00	11.50	10.00
19.00	18.00	18.00	19.00
8.00	8.00	7.00	7.00
9.50	9.00	9.50	9.50
4.00	4.00	4.00	4.00
27.00	25.00	26.00	26.00
6.50	6.50	6.50	5.50
2.00	2.00	1.00	2.00
26.50	25.50	26.00	27.00
6.00	6.00	5.00	6.00
6.50	6.50	6.00	6.00
19.00	18.00	17.00	18.00
12.50	10.50	10.50	10.50
0.00	0.00	0.00	0.00
2.00	2.00	2.00	2.00
14.50	12.50	14.50	13.50
18.00	18.00	16.00	19.00
0.00	0.00	0.00	0.00
14.00	13.50	14.00	11.50
37.00	35.50	39.50	37.00
8.00	8.00	9.00	8.50
0.50	0.50	0.50	0.50
205.00	197.50	202.50	202.50
110.50	108.50	109.00	108.00
29.50	26.50	29.00	29.00
18.00	18.00	16.00	18.00
3.00	3.00	3.00	3.00
3.00	3.50	3.00	4.00
17.00	16.00	16.00	16.00
75.00	74.00	71.00	69.50
69.00	69.00	69.00	60.00
85.50	78.00	71.00	83.00
75.00	80.00	79.00	76.00
8.00	5.00	3.00	8.00
19.00	20.00	20.00	19.50
5.25	5.25	5.25	4.25
0.00	0.00	29.00	30.50
<u>974.25</u>	<u>944.25</u>	<u>969.25</u>	<u>973.75</u>

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
General Government							
Legislative and Executive							
Commissioners							
Administrative Office Space (sq. ft.)	10,194	10,194	10,194	10,194	10,194	10,194	10,194
Auditor							
Administrative Office Space (sq. ft.)	10,011	10,011	10,011	10,011	10,011	10,011	10,011
Treasurer							
Administrative Office Space (sq. ft.)	6,101	6,101	6,101	6,101	6,101	6,101	6,101
Prosecutor							
Administrative Office Space (sq. ft.)	11,892	11,892	11,892	11,892	11,892	11,892	11,892
Board of Elections							
Administrative Office Space (sq. ft.)	16,614	16,614	16,614	16,614	16,614	16,614	16,614
Recorder							
Administrative Office Space (sq. ft.)	4,735	4,735	4,735	4,735	4,735	4,735	4,735
Buildings and Grounds							
Administrative Office Space (sq. ft.)	6,350	6,350	6,350	6,350	6,350	6,350	6,350
Data Processing							
Administrative Office Space (sq. ft.)	3,518	3,518	3,518	3,518	3,518	3,518	3,518
Judicial							
Common Pleas Court							
Number of Court Rooms	9	9	9	9	9	9	5
Administrative Office Space (sq. ft.)	33,028	33,028	33,028	33,028	33,028	33,028	3,200
Probate Court							
Number of Court Rooms	1	1	1	1	1	1	1
Administrative Office Space (sq. ft.)	2,471	2,471	2,471	2,471	2,471	2,471	2,471
Juvenile Court							
Number of Court Rooms	4	4	4	4	4	4	4
Administrative Office Space (sq. ft.)	15,237	15,237	15,237	15,237	15,237	15,237	15,237
Clerk of Courts							
Administrative Office Space (sq. ft.)	6,531	6,531	6,531	6,531	6,531	6,531	2,226
Public Safety							
Sheriff							
Jail Capacity	286	286	286	286	286	286	274
Number of Patrol Vehicles	40	40	40	40	40	40	34
Adult Court Services/Adult Probation							
Administrative Office Space (sq. ft.)	7,432	7,432	7,432	7,432	7,432	7,432	3,289
Emergency Medical Services							
Number of Stations	6	6	6	6	6	6	6
Number of Emergency Squads	20	20	20	20	20	20	19
Public Works							
Engineer							
Centerline Miles of Roads	333.64	333.64	333.64	333.64	333.64	333.64	333.64
Number of Bridges	367	367	367	378	378	378	378
Number of Traffic Signals	38	37	31	21	21	19	17
Building Department							
Administrative Office Space (sq. ft.)	902	902	902	902	902	902	902
Sewer District							
Number of Treatment Facilities	10	10	10	10	10	10	9
Number of Pumping Stations	25	25	25	24	24	24	24
Miles of Sewer Lines	456.81	456.81	456.81	456.81	456.81	456.81	456.81



2015	2014	2013
10,194	10,194	10,194
10,011	10,011	10,011
6,101	6,101	6,101
11,892	11,892	11,892
16,614	16,614	16,614
4,735	4,735	4,735
6,350	6,350	6,350
3,518	3,518	3,518
5	5	5
3,200	3,200	3,200
1	1	1
2,471	2,471	2,471
4	4	4
15,237	15,237	15,237
2,226	2,226	2,226
274	274	274
37	47	47
3,289	3,289	3,289
6	6	6
18	18	17
333.64	333.64	333.64
378	378	378
15	15	14
902	902	902
9	9	9
24	24	24
445.98	435.65	430.83

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Human Services							
Jobs and Family Services							
Administrative Office Space (sq. ft.)	21,045	21,045	21,045	21,045	21,045	21,045	21,045
Child Support Enforcement Agency							
Administrative Office Space (sq. ft.)	7,294	7,294	7,294	7,294	7,294	7,294	7,294
Veteran Services							
Administrative Office Space (sq. ft.)	2,665	2,665	2,665	2,665	2,665	2,665	2,665
Other							
Delaware Area Transit Facility (sq. ft.)	0	0	0	0	0	0	0

**Source:** Various County Departments

<u>2015</u>	<u>2014</u>	<u>2013</u>
21,045	21,045	21,045
7,294	7,294	7,294
2,665	2,665	2,665
12,000	12,000	12,000

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# OHIO AUDITOR OF STATE KEITH FABER



**DELAWARE COUNTY**

## **AUDITOR OF STATE OF OHIO CERTIFICATION**

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



**Certified for Release 9/26/2023**

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

This report is a matter of public record and is available online at  
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