

DELAWARE COUNTY

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2007



Mary Taylor, CPA
Auditor of State

DELAWARE COUNTY

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DELAWARE COUNTY
FEDERAL AWARDS EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2007

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR PROGRAM TITLE	PASS THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL CFDA NUMBER	EXPENDITURES
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>Passed through the Ohio Department of Development</i>			
Community Development Block Grant	B-E-05-020-2		\$450,000
Community Development Block Grant	B-C-04-020-1		9,851
Community Development Block Grant	B-F-06-020-1		125,793
Community Development Block Grant	B-F-05-020-1		61,682
Total Community Development Block Grant		14.228	<u>647,326</u>
Home Investment Partnership Program	B-C-04-020-2		90,381
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u>737,707</u>
U.S. DEPARTMENT OF INTERIOR			
Payment in Lieu of Taxes	N/A		20,879
U.S. DEPARTMENT OF JUSTICE			
<i>Passed through the Ohio Office of Criminal Justice Services</i>			
Edward Byrne Memorial Justice Assistance Grant Program - Day Reporting Center	2006-JG-C01-6270		36,083
Edward Byrne Memorial Justice Assistance Grant Program - L.E.A.P. Ahead	2006-JG-A01-6405		37,733
Total Office of Criminal Justice Services - Edward Byrne Memorial Justice Assistance Grant Program		16.738	<u>73,816</u>
<i>Passed through the Ohio Office of Attorney General</i>			
Crime Victims Assistance	2007VAGENE445/T		22,800
Crime Victims Assistance	2007VADSCE474/2008VACHAE474		20,291
Crime Victims Assistance	2007/2008VADSCE035		35,859
Total Office of Attorney General - Crime Victims Assistance		16.575	<u>78,950</u>
TOTAL U.S. DEPARTMENT OF JUSTICE			152,766
U S DEPARTMENT OF LABOR EMPLOYMENT & TRAINING ADMIN.			
<i>Passed through Workforce Investment Board, Area 7</i>			
Workforce Investment Act Cluster:			
Workforce Investment Act - Adult Allocated			108,201
Workforce Investment Act - Adult Total	316400065		<u>108,201</u>
Workforce Investment Act - Youth Direct			3,111
Workforce Investment Act - Youth Allocated			151,208
Workforce Investment Act -Youth Total	316400065		<u>154,319</u>
Workforce Investment Act - Dislocated Worker Direct			19,752
Workforce Investment Act - Dislocated Worker Allocated			117,367
Workforce Investment Act - Dislocated Worker Total	316400065		<u>137,119</u>
TOTAL U.S. DEPARTMENT OF LABOR & TRAINING ADMIN. - Workforce Investment Act Cluster			399,639
U.S. DEPARTMENT OF TRANSPORTATION			
<i>Passed through the Ohio Department of Transportation</i>			
Highway Planning & Construction Grant	PID #80477		134,369
Highway Planning & Construction Grant	PID #81975		22,050
Total - Highway Planning & Construction Grant Program		20.205	<u>156,419</u>
Formula Grant for Other than Urbanized Areas	RPT-4021-026-071		382,708
Planning Assistance Grant	PNP-2021-001-071		9,259
High Visibility Enforcement Grant	HVEO-2008-21-00-00-00247-00		5,081
Hazardous Materials Emergency Preparedness Training & Planning Grants	316400065		7,466
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			560,933
U.S. DEPARTMENT OF HOMELAND SECURITY			
<i>Passed through the Ohio Department of Public Safety Emergency Management Agency</i>			
Homeland Security Grant Program:			
FY-2005 Citizens Corps Program Grant	2005-GC-T5-0001		134
FY-2006 Citizens Corps Program Grant	2006-GC-T6-0051		3,396
FY 2006 State Homeland Security Grant Program (SHSP)	2006-GE-T6-0051		107,888
Total - Homeland Security Grant Program		97.067	<u>111,418</u>
Emergency Management Performance Grant:			
FY2006 Emergency Management Performance Grant	2006-EME60042		29,118
FY2007 Emergency Management Performance Grant	2007-EME70024		27,666
Total - Emergency Management Performance Grant		97.042	<u>56,784</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			168,202

(Continued)

DELAWARE COUNTY
 FEDERAL AWARDS EXPENDITURES SCHEDULE
 FOR THE YEAR ENDED DECEMBER 31, 2007

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR PROGRAM TITLE	PASS THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL CFDA NUMBER	EXPENDITURES
U.S. DEPARTMENT OF EDUCATION			
<i>Passed through the Ohio Department of Education</i>			
Special Education Cluster			
Special Education - Grants to States	065953-6BSF-2004/2005/2006	84.027	9,826
Special Education - Preschool Grant	065953-PGS1-2004/2005/2006	84.173	6,350
Total - Special Education Cluster			<u>16,176</u>
Innovative Education Program Strategies	065953-C2S1-2004/2005/2006	84.298	25
TOTAL U.S. DEPARTMENT OF EDUCATION			<u>16,201</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Passed through the Ohio Department of Jobs and Family Services</i>			
Promoting Safe and Stable Families	316400065	93.556	36,431
Child Welfare Services - State Grants	316400065	93.645	61,624
Child Abuse Challenging Grants	316400065	93.672	2,822
Chafee Foster Care Independence Program	316400065	93.674	<u>12,880</u>
Total Ohio Department of Jobs and Family Services			<u>113,757</u>
<i>Passed through the Ohio Department of Mental Retardation and Developmental Disabilities</i>			
Social Services Block Grant	316400065	93.667	112,569
State Children's Health Insurance Program	316400065	93.767	7,767
Medical Assistance Program - Waiver Services	316400065		53,984
Medical Assistance Program - Targeted Case Management	316400065		363,793
Medical Assistance Program - Waiver Administration	316400065		<u>25,800</u>
Total - Medical Assistance Program		93.778	443,577
Total Ohio Department of Mental Retardation and Developmental Disabilities			<u>563,913</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			677,670
TOTAL FEDERAL ASSISTANCE			<u><u>\$2,733,997</u></u>

The accompanying notes to the federal awards expenditure schedule are an integral part of this schedule.

DELAWARE COUNTY

NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FISCAL YEAR ENDED DECEMBER 31, 2007

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

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

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

These loans are collateralized by mortgages on the properties. At December 31, 2007, the gross amount of loans outstanding under this program was \$556,178. Delinquent amounts due are \$3,523.

The County makes limited grants from the revolving loan fund to local government agencies and projects after approval by the Commissioners by resolution and after obtaining a waiver from ODOD. For 2007 total grants payments disbursed were \$350,031.

NOTE C – HOMELAND SECURITY GRANT CLUSTER

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

CFDA#	Program	Amount
97.053	Citizens Corps Program	\$3,530
97.073	State Homeland Security Program	107,888
97.067	Total - Homeland Security Grant Program	\$111,418

NOTE D - MATCHING REQUIREMENTS

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

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Mary Taylor, CPA

Auditor of State

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

Delaware County
140 North Sandusky Street
Delaware, Ohio 43015

To the Board of County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Delaware County, Ohio, (the County) as of and for the year ended December 31, 2007, which collectively comprise the County's basic financial statements and have issued our report thereon dated May 30, 2008. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of Alpha Group of Delaware, Inc, and Delaware Creative Housing, Inc., the County's two discretely presented component units, as described in our opinion on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported.

Internal Control Over Financial Reporting

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

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

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

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all internal control deficiencies that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

We noted certain matters that we reported to the County's management in a separate letter dated May 30, 2008.

Compliance and Other Matters

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

We did note certain noncompliance or other matters that we reported to the County's management in a separate letter dated May 30, 2008.

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

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

Mary Taylor, CPA
Auditor of State

May 30, 2008



Mary Taylor, CPA

Auditor of State

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

Delaware County
140 North Sandusky Street
Delaware, Ohio 43015

To the Board of County Commissioners:

Compliance

We have audited the compliance of Delaware County, Ohio (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement that apply to each of its major federal programs for the year ended December 31, 2007. The summary of auditor's results section of the accompanying schedule of findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to reasonably assure whether noncompliance occurred with the types of compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing other procedures we considered necessary in the circumstances. We believe our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2007.

In a separate letter to the County's management dated May 30, 2008, we reported an other matter related to federal noncompliance not requiring inclusion in this report.

Internal Control Over Compliance

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

88 E. Broad St. / Tenth Floor / Columbus, OH 43215-3506
Telephone: (614) 466-3402 (800) 443-9275 Fax: (614) 728-7199
www.auditor.state.oh.us

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses. However, we noted matters involving the internal control over federal compliance not requiring inclusion in this report, that we reported to the County's management in a separate letter dated May 30, 2008.

Federal Awards Expenditures Schedule

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund and the aggregate remaining fund information of Delaware County, Ohio as of and for the year ended December 31, 2007, and have issued our report thereon dated May 30, 2008, wherein we noted the financial statements of Alpha Group of Delaware, Inc., and Delaware Creative Housing, Inc., the County's two discretely presented component units, were audited by other auditors, as described in our opinion on the County's financial statements. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying federal awards expenditures schedule provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



Mary Taylor, CPA
Auditor of State

May 30, 2008

**DELAWARE COUNTY
FINANCIAL CONDITION**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2007**

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any other significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weaknesses reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any other significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Formula Grant for Other Than Urbanized Areas (Rural Transit Program) – CFDA # 20.509 Community Development Block Grant – CFDA # 14.228 Workforce Investment Act Cluster– CFDA # 17.258, 17.259, 17.260
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	Yes

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

None

3. FINDINGS FOR FEDERAL AWARDS

None

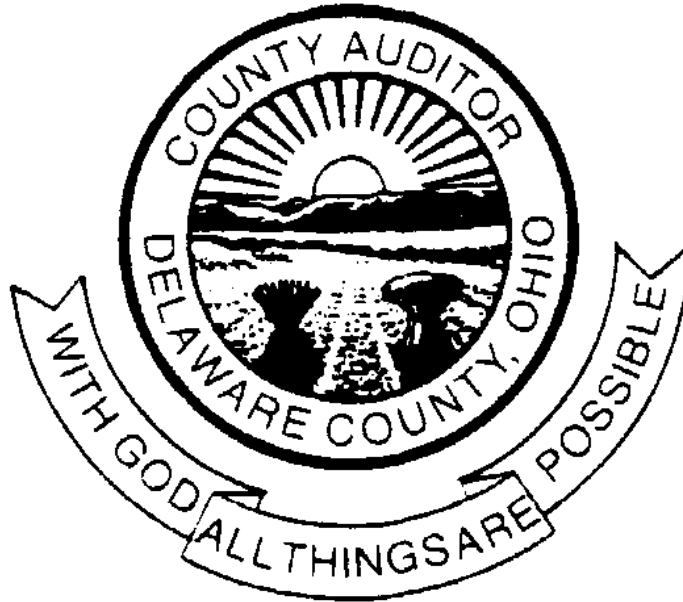
DELAWARE COUNTY

**SCHEDULE OF PRIOR AUDIT FINDINGS
OMB CIRCULAR A -133 § .315 (b)
DECEMBER 31, 2007**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2006-001	Contrary to Ohio Revised Code 5705.41(D), the County did not certify the availability of funds prior to commitment for 12% of purchases.	Yes	
2006-002	The former Sheriff made purchases of undercover vehicles at a dealership where a relative worked as a salesman; therefore, he had an interest in public contracts, contrary to Ohio Revised Code Section 2921.42(A)(1). Additionally, these purchases were not competitively bid, a violation of Ohio Revised Code Section 307.86.	Yes	
2006-003	The Sheriff's Department was the recipient of an Edward Byrne Memorial Justice Assistance Grant. Cash management requirements regarding confidential funds were not met.	Yes	

Delaware County, Ohio

Comprehensive Annual Financial Report
For the Year Ended December 31, 2007



Todd A. Hanks
Delaware County Auditor

Prepared By The Delaware County Auditor's Office

Jane Tinker - Administrator of Fiscal Services

Financial Reporting and Systems

Seiji Kille - Assistant Administrator of Fiscal Services

Accounts Payable

Freida Maxey
Brad Higgins
Sandy Fish

Special Projects

Dustyn Vanzant

Payroll

Dedra Hall
Linda O'Rourke

Delaware County, Ohio
 Comprehensive Annual Financial Report
 For the Year Ended December 31, 2007
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Todd A. Hanks
Delaware County Auditor

May 30, 2008

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

The Comprehensive Annual Financial Report (CAFR) for Delaware County for the year ended December 31, 2007, is hereby submitted. State law requires that the County file basic financial statements with the Auditor of State within one hundred and fifty days after the close of the fiscal year. This published report fulfills that requirement and further provides an in-depth review of the County's financial activities.

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

Included in this report, at the front of the financial section, is an unqualified opinion on Delaware County's financial statements for the year ended December 31, 2007, rendered by Mary Taylor, CPA, Auditor of the State of Ohio. This independent accountants' report provides assurance that the financial statements are free of material misstatements.

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

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

Delaware County, Ohio

DELAWARE COUNTY PROFILE

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

Delaware County has been designated as the fastest growing county in the State of Ohio and the eighteenth fastest-growing county in the United States since 2000. The population of the County has increased from 66,929 in the 1990 census to 109,989 in the 2000 census to a projected population of 160,865 in 2007. The high quality of schools, a rich cultural life, housing affordability, a low crime rate, and an excellent road network continue to attract new residents.

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

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

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

The financial statements in this report include the primary government, which is composed of all funds, departments, boards, and agencies that make up the County's legal entity and the component units, which are legally separate organizations that are financially dependent on the County or for which the County is financially accountable. The County's two discretely presented component units, which have contractual agreements with the Delaware County Board of Developmental Disabilities, are Delaware Creative Housing, Inc. and Alpha Group of Delaware, Inc.

Delaware County, Ohio

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

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

LOCAL ECONOMY

Current indicators of the County's economic condition include the growth in the number of real estate parcels and active businesses. Delaware County now has more than 79,156 real estate parcels, an increase from 37,926 in 1990. Assessed valuation for the County increased 42 percent between 2002 and 2007 to \$6.057 billion. The active number of businesses grew to 3,286, an increase of 61 percent from the 2,036 businesses in 2001. The pace of growth is further demonstrated by new residential and commercial and industrial construction for 2007.

Recent data released from the U.S. Census Bureau ranks Delaware County as the fastest growing county in the State of Ohio for 2007 with an estimated increase in population of 2.7 percent that ranks the County within the top one hundred fastest growing counties in the nation. Even as the population continues to grow, the unemployment rate of the County has remained one of the lowest in the State. Compared to a State average of 5.6 percent, Delaware County's 2007 unemployment rate stood at 4.0 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, American Showa, Inc., Wal Mart Real Estate Business Trust, and Meijer, Inc. are examples. The County, Ohio Wesleyan University, the school systems, and Grady Memorial Hospital also provide a stable base of employment.

In February 2008, Delaware County was named among the "5 Best Places to get Ahead" by *Forbes Magazine*, out of the 3,141 counties in the United States. This ranking was based upon areas where increases in median income and job growth are the highest in the nation.

The Polaris Fashion Center, Central Ohio's largest retail mall with six anchors and over one hundred fifty stores, is drawing shoppers from all over the Midwest to Delaware County. Redevelopment of a former retail store will provide an outdoor lifestyle addition of 160,000 square feet. To address the area's increased traffic demands, the Ohio Department of Transportation and the City of Columbus recently completed a new adjoining interchange on Interstate 71.

Delaware County also boasts of more than seven hundred thirty active farms with an average size of two hundred thirty acres. Approximately 48 percent of the County's area is still dedicated to agricultural use - and most of it is family-owned. Corn, soybeans, and wheat are the leading crops.

Delaware County, Ohio

The future of Delaware County continues to look bright. The mall plus the surrounding retail development remains a major source of the County's sales tax revenue. The Polaris Centers of Commerce continue to attract new office and retail developments and join J.P. Morgan Chase and Co. at its campus-style office complex, valued at more than \$218 million. A major new retail development is taking shape on the east side of the City of Delaware off of U.S. 36/Ohio 37, which when completed will total more than 560,000 square feet of retail space. Nine other industrial parks located throughout the County continue to expand office, commercial, and manufacturing space.

Delaware County is also involved in promoting the establishment of enterprise zones, community reinvestment areas, and tax increment financing areas, and working with area businesses to help pay economic dividends in the future. In addition, the County established a Port Authority to support the creation of jobs and employment opportunities. Continued commercial and retail development is anticipated throughout the County over the coming years.

LONG-TERM FINANCIAL PLANNING

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

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

To help meet these capital improvement needs, the County Commissioners have set strict budgetary controls on County day-to-day operations. Many offices and departments for 2007 received minimum or no increase for operating expenses. Travel and tuition reimbursement policies are also annually reviewed and set based upon available resources.

To finance the construction or acquisition of infrastructure and other assets or to refinance existing debt for the purpose of meeting its capital improvement plan, the County may periodically enter into debt obligations. The County maintains a manageable debt burden.

RELEVANT FINANCIAL POLICIES

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

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

Delaware County, Ohio

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

MAJOR INITIATIVES

The County Engineer continues to respond to the significant demands that have been placed on the County's transportation system with several major road widening and resurfacing projects, as well as an aggressive bridge replacement and rehabilitation program. Sales tax receipts are providing the funding for these projects. In addition, construction is well under way on the new Sawmill Parkway Extension from Home Road to Hyatts Road. This new road extension will eventually connect to U.S. Highway 42. A combination of motor vehicle gas tax receipts and special assessments are paying for current construction costs.

The Cheshire Road Causeway Repair Project is nearly complete. Significant erosion to the side slopes of the causeway was due to the winter floods of January 2005. The project includes excavating eroded soil and replacing it with nearly 13,000 cubic yards of rock slope protection. The Federal Emergency Management Agency (FEMA) is funding 80 percent of the construction cost.

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

The County's Geographical Information System (GIS) Office is participating in U.S. Census Bureau programs to ensure a 100 percent population count for the County for the 2010 census. Over 10,000 addresses have been added to the Bureau's Master Address File and hundreds of erroneous addresses and data features have been corrected. In addition, every township and the City of Delaware's zoning information as well as the results of the March primary elections have been added to the volume of information that is available on-line.

The Courts Building Advisory Committee, whose members were appointed by the County Commissioners, continues to develop plans for the eventual building of a justice center. The Commissioners have contracted with the Design Group as the architectural/engineering firm to assist the County in the design of this facility. The new justice center will house the County's common pleas, juvenile, and probate courts as well as several County departments. Funding for this multi-million dollar project has not yet been determined.

On November 1, 2007, the County and the Concord/Scioto Community Authority reached an Intergovernmental Cooperation Agreement to construct a centralized wastewater treatment facility, which will be called the Lower Scioto Water Reclamation Facility. The coverage area of this facility will be a large portion of the southwest quadrant of the County.

The need for future county office space was addressed, through the acquisition of a building at 2081 U.S. 23N in Delaware. The Frank B. Willis Government Building was purchased on February 5, 2008. Renovations to the building are ongoing.

In 2008 and beyond, the County will undoubtedly continue to experience the pressure of demands for higher levels of service brought about by the increasing population. We will continue to explore and implement opportunities to improve the delivery of services to our citizens.

Delaware County, Ohio

AWARDS AND ACKNOWLEDGEMENTS

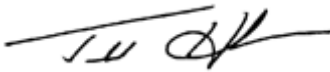
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Delaware County for its Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2006. This was the fifteenth consecutive year that the County has received this prestigious award recognizing conformance with the highest standards for preparation of state and local government financial reports. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report (CAFR) that satisfies both generally accepted accounting principles and applicable legal requirements.

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

The year 2007 also brought with it the third award for Delaware County's Popular Annual Financial Report (PAFR) by the Government Finance Officers Association of the United States and Canada (GFOA). We anticipate that the PAFR will follow the CAFR in terms of success and recognition.

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

Respectfully submitted,



Todd A. Hanks
Delaware County Auditor

Delaware County, Ohio

Elected Officials

December 31, 2007

Board of Commissioners

Glenn A. Evans
Kristopher Jordan
James D. Ward

Engineer

Christian E. Bauserman

Auditor

Todd Hanks

Clerk of Courts

Jan Antonoplos

Treasurer

Dale M. Wilgus

Coroner

Dr. Mark Hickman

Recorder

Andrew Brenner

Prosecuting Attorney

David Yost

Court of Common Pleas-General

W. Duncan Whitney
Everett H. Krueger

Sheriff

Walter L. Davis III

Court of Common Pleas-Juvenile/Probate

Kenneth J. Spicer

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Delaware County
140 North Sandusky Street
Delaware, Ohio 43015

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Delaware County, Ohio (the County), as of and for the year ended December 31, 2007, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Alpha Group of Delaware, Inc., or Delaware Creative Housing, Inc., the County's two discretely presented component units. Other auditors audited those financial statements. They have furnished their reports thereon to us and we based our opinion, insofar as it relates to the amounts included for Alpha Group of Delaware, Inc., and Delaware Creative Housing, Inc., on the reports of the other auditors.

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

In our opinion, based on our audit and the reports of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Delaware County, Ohio, as of December 31, 2007, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Auto and Gas, and Development Disabilities funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 30, 2008, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

88 E. Broad St. / Tenth Floor / Columbus, OH 43215-3506
Telephone: (614) 466-3402 (800) 443-9275 Fax: (614) 728-7199
www.auditor.state.oh.us

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

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

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

Mary Taylor, CPA
Auditor of State

May 30, 2008

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2007
Unaudited

The discussion and analysis of Delaware County's financial performance provides an overview of the County's financial activities for the year ended December 31, 2007. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

USING THIS ANNUAL REPORT

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

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

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

REPORTING THE COUNTY AS A WHOLE

The Statement of Net Assets and the Statement of Activities reflect how the County did financially during 2007. These statements include all assets and liabilities using the accrual basis of accounting similar to the basis used by most private-sector companies. This basis of accounting considers all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2007
Unaudited

REPORTING THE COUNTY'S MOST SIGNIFICANT FUNDS

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

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

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

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

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Table 1 provides a summary of the County's net assets for 2007 and 2006.

Table 1
Net Assets
(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2007	2006	2007	2006	2007	2006
<u>Assets</u>						
Current and Other Assets	\$135,669	\$119,607	\$51,316	\$54,121	\$186,985	\$173,728
Capital Assets, Net	150,694	142,247	173,338	171,777	324,032	314,024
Total Assets	286,363	261,854	224,654	225,898	511,017	487,752

(continued)

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2007
Unaudited

Table 1
Net Assets
(In Thousands)
(continued)

	Governmental Activities		Business-Type Activities		Total	
	2007	2006	2007	2006	2007	2006
<u>Liabilities</u>						
Current and Other Liabilities	\$29,193	\$34,556	\$1,511	\$1,463	\$30,704	\$36,019
Long-Term Liabilities	49,513	45,384	41,201	50,460	90,714	95,844
Total Liabilities	78,706	79,940	42,712	51,923	121,418	131,863
<u>Net Assets</u>						
Invested in Capital Assets, Net of Related Debt	105,811	105,164	132,745	121,954	238,556	227,118
Restricted	74,302	53,293	4,261	0	78,563	53,293
Unrestricted	27,544	23,457	44,936	52,021	72,480	75,478
Total Net Assets	\$207,657	\$181,914	\$181,942	\$173,975	\$389,599	\$355,889

Current and other assets for governmental activities increased from an increase in cash and cash equivalents and in special assessments receivable. Cash and cash equivalents increased from a decrease in expenses in public works during 2007, along with unspent property tax revenues for the health program. Construction of two road projects was completed in 2007 and assessed with the first collection on the special assessments to begin in 2008.

Current and other liabilities for governmental activities decreased from issuing bonds to pay off outstanding notes in 2007, there was a corresponding increase in long-term liabilities.

Restricted net assets increased due to an increase in cash restricted for public works. Public works expenses were 25 percent less than in 2006 but the revenue stream remained the same. In addition, assets increased in the health program while liabilities had stayed relatively the same.

In business-type activities, current and other assets decreased from paying \$8,000 thousand to refund the 1999 sewer improvement general obligation bonds in 2007. Long-term liabilities also decreased from issuing \$32,895 thousand in revenue refunding bonds to refund \$36,595 thousand in general obligation bonds, along with the retirement of \$4,540 thousand of regularly scheduled debt principal.

Invested in capital assets, net of related debt, for business-type activities increased significantly from the purchase of land, the refunding of general obligation bonds, and the retirement of normally scheduled debt principal. Due to revenue bond covenants, a portion of the net assets of business-type activities is restricted. Unrestricted net assets decreased due to the \$8,000 thousand payment towards the debt refunding as well as moving resources to restricted net assets.

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2007
Unaudited

Table 2 reflects the changes in net assets for 2007 and 2006.

Table 2
Changes in Net Assets
(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2007	2006	2007	2006	2007	2006
Revenues						
Program Revenues						
Charges for Services	\$21,306	\$20,640	\$11,222	\$12,258	\$32,528	\$32,898
Operating Grants, Contributions, and Interest	23,520	23,889	707	794	24,227	24,683
Capital Grants, Contributions, and Interest	5,514	954	10,263	15,072	15,777	16,026
Total Program Revenues	50,340	45,483	22,192	28,124	72,532	73,607
General Revenues						
Property Taxes	21,315	17,187	0	0	21,315	17,187
Payment in Lieu of Taxes	0	62	0	0	0	62
Sales Taxes	36,305	33,762	0	0	36,305	33,762
Grants and Entitlements	3,697	3,720	0	0	3,697	3,720
Interest	9,655	8,555	121	0	9,776	8,555
Other	1,446	1,020	51	67	1,497	1,087
Total General Revenues	72,418	64,306	172	67	72,590	64,373
Total Revenues	122,758	109,789	22,364	28,191	145,122	137,980
Program Expenses						
General Government						
Legislative and Executive	15,461	16,889	0	0	15,461	16,889
Intergovernmental	5	0	0	0	5	0
Judicial	7,378	6,748	0	0	7,378	6,748
Public Safety						
911	3,445	2,867	0	0	3,445	2,867
Emergency Medical Services	8,923	7,510	0	0	8,923	7,510
Sheriff	13,570	13,654	0	0	13,570	13,654
Other Public Safety	3,787	3,996	0	0	3,787	3,996
Public Works	15,518	20,675	0	0	15,518	20,675
Health	13,792	10,385	0	0	13,792	10,385
Intergovernmental	275	0	0	0	275	0
Human Services						
Job and Family Services	8,087	6,860	0	0	8,087	6,860
Child Support Enforcement	1,561	1,406	0	0	1,561	1,406
Children Services	2,376	1,972	0	0	2,376	1,972
Other Human Services	319	340	0	0	319	340
Conservation and Recreation						
Intergovernmental	348	0	0	0	348	0
Intergovernmental	0	698	0	0	0	698
Interest and Fiscal Charges	2,110	2,327	0	0	2,110	2,327
Sanitary Engineer	0	0	13,001	14,511	13,001	14,511
Solid Waste Transfer Station	0	0	62	8	62	8
Storm Water Phase II	0	0	316	286	316	286
Delaware Area Transit	0	0	1,078	938	1,078	938
Total Expenses	96,955	96,327	14,457	15,743	111,412	112,070
Excess of Revenues Over Expenses Before Transfers	25,803	13,462	7,907	12,448	33,710	25,910
Transfers	(60)	(60)	60	60	0	0
Increase in Net Assets	25,743	13,402	7,967	12,508	33,710	25,910
Net Assets at Beginning of Year	181,914	168,512	173,975	161,467	355,889	329,979
Net Assets at End of Year	\$207,657	\$181,914	\$181,942	\$173,975	\$389,599	\$355,889

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2007
Unaudited

Conveyance and recorder fees; grants for developmental disabilities, job and family services, and children services; motor vehicle license taxes; gasoline taxes; and court fines and costs are reflected as program revenues for governmental activities. The County had a slight increase in program revenues for charges for services while experiencing a slight decrease in operating grants, contributions, and interest. The most significant increase was in capital grants, contributions, and interest due to assessments charged for the construction of two roads within the County.

The biggest change in general revenues for governmental activities relates to property taxes. Property taxes increased due to the voters approving an increase of .14 mills for 911 services and the collection of a Developmental Disabilities replacement levy for the health program in 2007. Sales taxes collections continue to be the largest governmental revenue source and increased over 7 percent in 2007.

Overall, expenses for governmental activities had an insignificant increase. The significant changes by program were in public works and health. The County Engineer experienced several delays in maintenance projects for the County's roads, therefore, operating expenses decreased. The Developmental Disabilities Board increased their expenses upon receiving the additional revenues generated from the replacement property tax levy.

The County experienced a decrease in program revenues for the business-type activities due to contributions from developers, tap in fees, and tap fee credits for the construction of sanitary sewers and pump stations in the prior year.

The County's sanitary engineer operations accounted for 90 percent of the expenses of the County's business-type activities in 2007 and 92 percent in 2006. These operations are funded from charges for services. Operating expenses include interest expense on general obligation and revenue bonds that are currently being paid with tap in fees.

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

Table 3
Governmental Activities
(In Thousands)

	Total Cost of Services		Net Cost of Services	
	2007	2006	2007	2006
General Government				
Legislative and Executive	\$15,461	\$16,889	\$3,039	\$2,740
Intergovernmental	5	0	5	0
Judicial	7,378	6,748	5,550	4,786
Public Safety				
911	3,445	2,867	2,262	2,661
Emergency Medical Services	8,923	7,510	8,923	7,510
Sheriff	13,570	13,654	10,901	10,869
Other Public Safety	3,787	3,996	2,585	2,476
Public Works	15,518	20,675	(973)	9,461

(continued)

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2007
Unaudited

Table 3
Governmental Activities
(In Thousands)
(continued)

	Total Cost of Services		Net Cost of Services	
	2007	2006	2007	2006
Health	\$13,792	\$10,385	\$9,312	\$6,764
Intergovernmental	275	0	275	0
Human Services				
Job and Family Services	8,087	6,860	1,286	329
Child Support Enforcement	1,561	1,406	(126)	(45)
Children Services	2,376	1,972	1,247	680
Other Human Services	319	340	(130)	(412)
Conservation and Recreation				
Intergovernmental	348	0	348	0
Intergovernmental	0	698	0	698
Interest Expense and Fiscal Charges	2,110	2,327	2,110	2,327
Total Expenses	<u>\$96,955</u>	<u>\$96,327</u>	<u>\$46,614</u>	<u>\$50,844</u>

It should be noted that for the legislative and executive and judicial programs, approximately 62 percent of the costs of services are derived from program revenues, including charges for services. This was lower than in 2006 at 68 percent. Legislative and executive represents costs associated with the general administration of County government including the County Commissioners, Auditor, Treasurer, Recorder, and Prosecuting Attorney. Judicial represents costs associated with the administration of the County's court system including Municipal and Common Pleas courts.

Public safety expenses associated with 911 increased by 20 percent. Expenses increased due to the County purchasing a significant amount of supplies, paid the first year of a maintenance agreement for the new radio tower system, and paid a large settlement to the City of Delaware. Emergency medical services expenses also increased significantly. In 2007, the County finalized union negotiations with these employees that included retroactive pay increases and step increases for all of 2006 and 2007.

The public works program consists mainly of the repair and maintenance of the County's roadways. Program expenses decreased, in the amount of \$5,157 thousand, from delays in projects in 2007.

Expenses for Job and Family Services increased in 2007. The County provided services to more clients due to an increasing population and State changes in poverty levels. A clothing program for in-school children with TANF incentive grants was also started in 2007. Child care costs increased by 30 percent from the State mandated hourly rate increase and more families served.

In 2007, 52 percent of the revenues to provide the County's services were derived from the County's general revenues; that being primarily property taxes, sales taxes, and state shared revenues.

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2007
Unaudited

GOVERNMENTAL FUNDS FINANCIAL ANALYSIS

The County's major governmental funds are the General Fund, Auto and Gas Fund, and Developmental Disabilities Fund. Fund balance in the General Fund did not change significantly from the prior year.

Fund balance in the Auto and Gas special revenue fund increased significantly, in the amount of \$10,173,430, due to a decrease in expenditures. Several projects had construction delays due to permitting, utility relocation, and right of way acquisition difficulties. Also, expenditures for overtime, construction testing, and other items related to the regulation of development activities were lower due to a decrease in new subdivision construction.

The Developmental Disabilities special revenue fund balance increased, in the amount of \$1,862 thousand, from an increase in property tax revenues. In 2006, the voters passed a replacement property tax levy with collections that began in 2007.

BUSINESS-TYPE ACTIVITIES FINANCIAL ANALYSIS

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

The County's Sanitary Engineer Fund experienced an operating loss. Both revenues and expenses were less than in the prior year; however, expenses were still higher than revenues in the current year.

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 Storm Water Phase II Fund had a 17 percent decrease in net assets due to operating expenses exceeding charges for services. This is due, in part, to a decrease in permit fees due to a slow down in construction. This National Pollutant Discharge Elimination System Storm Water Program regulates sources of storm water to protect water quality.

The Delaware Area Transit Fund had a 16 percent decrease in net assets. The Delaware Area Transit Fund receives a significant amount of its revenues from operating grants. The transit system continues to be partially funded by governmental activities to provide this service to the County's citizens.

BUDGETARY HIGHLIGHTS

The County prepares an annual budget of revenues and expenditures/expenses for all funds of the County for use by County officials and department heads and such other budgetary documents as are required by State statute, including the annual appropriations resolution which is effective the first day of January. The County's most significant budgeted fund is the General Fund. For revenues, the most significant change from the original budget to the final budget was an increase in estimated interest revenue. Changes from the final budget to actual revenues received were not significant. The change from original budget to final budget and from final budget to actual expenditures was not significant.

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2007
Unaudited

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2007, was \$105,811 thousand and \$132,745 thousand, respectively (net of accumulated depreciation and related debt). This investment in capital assets includes land; land improvements; buildings; improvements other than buildings; roads, bridges, culverts, and traffic signals; machinery and equipment; and sewer lines. Property was purchased in 2007 for easements to construct roads and bridges. A significant amount of construction in progress within governmental activities was finalized in 2007 and recorded as depreciable capital assets. There is still a significant amount of construction in progress from the construction costs relating to roads, bridges, and culverts, and the construction of the Council for Older Adults facility. In business-type activities, sewer pumping stations and sanitary sewer lines were donated by developers, in the amount of \$4,870 thousand. Note 11 to the basic financial statements provides further information on the capital assets activity during 2007.

Debt - The County issued general obligation and special assessment bonds, in the amount of \$1,484 thousand and \$5,321 thousand, respectively, for the maintenance of ditches and the construction of roads within the County and Liberty Township. These proceeds also retired \$6,202 thousand of outstanding notes.

The County also issued \$32,895 thousand in refunding sewer improvements bonds. A portion of the 1999 sewer improvements general obligation bonds, in the amount of \$36,595 thousand, was refunded with this issue. The County contributed \$8,000 thousand in cash towards the bond refunding.

At December 31, 2007, the County's overall long-term obligations included \$51,219 thousand in general obligation bonds, \$5,656 thousand in special assessment bonds, and \$30,519 thousand in revenue bonds. Of this amount, \$41,014 thousand will be repaid from business-type activities.

In addition to the debt outlined above, the County's long-term obligations also include compensated absences. Additional information regarding the County's long-term obligations can be found in Note 19 to the basic financial statements.

CURRENT ISSUES

On March 7, 2007, the County issued \$32,895 thousand in revenue bonds to partially refund general obligation bonds previously issued for sewer improvements constructed in 1999. The refunding bonds have interest rates ranging from 4 to 5 percent and refunded \$36,595 thousand of the 1999 Sewer Improvements general obligation bonds. The County contributed \$8,000 thousand towards the refunding of this debt. The refunding bond issue consists of serial bonds. A premium, in the amount of \$584 thousand, was received from the issuance of the new bonds. The net proceeds of \$30,061 thousand plus the County's contribution of \$8,000 thousand (after payments of \$353 thousand in underwriter fees, insurance, and other issuance costs of which \$10 thousand 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.

Recently, the Council for Older Adults completed construction of their new facility which consolidates senior services into one complex. Construction is nearing completion on the attached warm water therapy pool. The facility serves a variety of diverse functions and people and has been named the Center for Older Adults of Delaware County.

Delaware County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2007
Unaudited

The County continues to move forward on the construction of a new County Court building which will house the County's common pleas, juvenile, and probate courts as well as several County departments.

The County purchased a building on February 5, 2008, and named it the Frank B. Willis Government Building. The building will be renovated for future county office space during 2008.

REQUEST FOR INFORMATION

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

Delaware County, Ohio
Statement of Net Assets
December 31, 2007

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$89,206,851	\$50,094,347	\$139,301,198
Cash and Cash Equivalents in Segregated Accounts	7,624	0	7,624
Cash and Cash Equivalents with Escrow Agent	423,680	0	423,680
Investments	0	0	0
Due from Primary Government	0	0	0
Accounts Receivable	67,357	759,666	827,023
Other Receivables	0	0	0
Sales Taxes Receivable	5,942,622	0	5,942,622
Accrued Interest Receivable	479,708	13,104	492,812
Due from Other Governments	8,418,389	18,970	8,437,359
Due from External Party	9,615	0	9,615
Internal Balances	(1,728)	1,728	0
Prepaid Items	1,198,257	0	1,198,257
Materials and Supplies Inventory	620,235	7,312	627,547
Property Taxes Receivable	21,547,039	0	21,547,039
Loans Receivable	556,178	0	556,178
Special Assessments Receivable	6,638,850	0	6,638,850
Payment in Lieu of Taxes Receivable	50,323	0	50,323
Unamortized Issuance Costs	503,581	420,916	924,497
Nondepreciable Capital Assets	44,234,356	6,206,729	50,441,085
Depreciable Capital Assets, Net	106,460,171	167,131,021	273,591,192
 Total Assets	 286,363,108	 224,653,793	 511,016,901
<u>Liabilities</u>			
Accrued Wages Payable	1,543,833	117,884	1,661,717
Accounts Payable	1,510,863	336,915	1,847,778
Contracts Payable	1,885,686	0	1,885,686
Retainage Payable	454,825	0	454,825
Due to Component Unit	23,292	0	23,292
Due to Other Governments	1,510,039	62,025	1,572,064
Due to External Party	117,029	650	117,679
Tenant Deposits	0	0	0
Claims Payable	68,919	0	68,919
Deferred Revenue	21,914,382	847,301	22,761,683
Accrued Interest Payable	164,361	145,851	310,212
Long-Term Liabilities			
Due Within One Year	4,198,250	4,366,811	8,565,061
Due in More Than One Year	45,314,470	36,834,359	82,148,829
 Total Liabilities	 78,705,949	 42,711,796	 121,417,745
<u>Net Assets</u>			
Invested in Capital Assets, Net of Related Debt	105,810,479	132,745,204	238,555,683
Restricted for:			
Capital Projects	9,179,449	0	9,179,449
Debt Service	25,876	0	25,876
Public Safety	3,107,474	0	3,107,474
Public Works	42,945,889	0	42,945,889
Health	9,168,176	0	9,168,176
Human Services	2,973,135	0	2,973,135
Other Purposes	6,902,601	0	6,902,601
Revenue Bond Replacement	0	500,000	500,000
Revenue Bond Future Debt Service	0	3,760,600	3,760,600
Unrestricted (Deficit)	27,544,080	44,936,193	72,480,273
 Total Net Assets	 \$207,657,159	 \$181,941,997	 \$389,599,156

See accompanying notes to the basic financial statements

Component Units	
Delaware Creative Housing	Alpha Group of Delaware
\$0	\$0
14,225	2,114,334
0	0
0	1,092,655
1,829	21,463
1,240	438,090
4,114	0
0	0
0	0
71,984	0
0	0
0	0
6,534	23,565
0	33,197
0	0
0	0
0	0
0	0
7,550	0
921,011	0
3,026,555	157,735
<u>4,055,042</u>	<u>3,881,039</u>
42,206	91,819
173,824	155,994
0	0
0	0
0	0
0	19,768
0	0
8,871	0
0	0
863,593	0
0	0
46,541	0
970,609	62,195
<u>2,105,644</u>	<u>329,776</u>
2,930,416	157,735
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
(981,018)	3,393,528
<u>\$1,949,398</u>	<u>\$3,551,263</u>

Delaware County, Ohio
Statement of Activities
For the Year Ended December 31, 2007

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants, Contributions, and Interest
Governmental Activities				
General Government				
Legislative and Executive	\$15,460,737	\$12,358,917	\$51,881	\$10,527
Intergovernmental	5,000	0	0	0
Judicial	7,377,788	1,416,463	411,304	0
Public Safety				
911	3,445,415	0	1,183,387	0
Emergency Medical Services	8,923,060	0	0	0
Sheriff	13,570,534	2,384,012	285,242	0
Other Public Safety	3,786,874	398,634	803,131	0
Public Works	15,518,457	3,686,171	7,711,046	5,094,289
Health	13,791,652	699,854	3,779,557	0
Intergovernmental	275,000	0	0	0
Human Services				
Job and Family Services	8,087,447	405	6,800,674	0
Child Support Enforcement	1,560,614	361,851	1,325,215	0
Children Services	2,375,601	0	1,128,894	0
Other Human Services	319,179	0	39,183	409,724
Conservation and Recreation				
Intergovernmental	347,715	0	0	0
Interest and Fiscal Charges	2,109,891	0	0	0
Total Governmental Activities	96,954,964	21,306,307	23,519,514	5,514,540
Business-Type Activities				
Sanitary Engineer	13,001,681	10,603,757	0	10,209,360
Other Enterprise				
Solid Waste Transfer Station	61,686	119,758	0	0
Storm Water Phase II	316,059	286,597	0	0
Delaware Area Transit	1,078,112	212,380	707,768	53,292
Total Other Enterprise	1,455,857	618,735	707,768	53,292
Total Business-Type Activities	14,457,538	11,222,492	707,768	10,262,652
Total Primary Government	\$111,412,502	\$32,528,799	\$24,227,282	\$15,777,192
Component Units				
Delaware Creative Housing	\$943,826	\$424,399	\$0	\$396,086
Alpha Group of Delaware	2,926,369	3,252,269	0	0
Total Component Units	\$3,870,195	\$3,676,668	\$0	\$396,086

General Revenues

Property Taxes Levied for
 General Operating
 Public Safety-911
 Health-Mental Retardation and Developmental Disabilities
 Human Services-Council for Older Adults
 Permanent Improvement
Sales Taxes
 General Operating
 Public Works-Auto and Gas
Grants and Entitlements not Restricted to Other Programs
Interest
Other

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Assets

Net Assets at Beginning of Year

Net Assets at End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Change in Net Assets				
Primary Government			Component Units	
Governmental Activities	Business-Type Activities	Total	Delaware Creative Housing	Alpha Group of Delaware
(\$3,039,412)	\$0	(\$3,039,412)	\$0	\$0
(5,000)	0	(5,000)	0	0
(5,550,021)	0	(5,550,021)	0	0
(2,262,028)	0	(2,262,028)	0	0
(8,923,060)	0	(8,923,060)	0	0
(10,901,280)	0	(10,901,280)	0	0
(2,585,109)	0	(2,585,109)	0	0
973,049	0	973,049	0	0
(9,312,241)	0	(9,312,241)	0	0
(275,000)	0	(275,000)	0	0
(1,286,368)	0	(1,286,368)	0	0
126,452	0	126,452	0	0
(1,246,707)	0	(1,246,707)	0	0
129,728	0	129,728	0	0
(347,715)	0	(347,715)	0	0
(2,109,891)	0	(2,109,891)	0	0
(46,614,603)	0	(46,614,603)	0	0
0	7,811,436	7,811,436	0	0
0	58,072	58,072	0	0
0	(29,462)	(29,462)	0	0
0	(104,672)	(104,672)	0	0
0	(76,062)	(76,062)	0	0
0	7,735,374	7,735,374	0	0
(46,614,603)	7,735,374	(38,879,229)	0	0
0	0	0	(123,341)	0
0	0	0	0	325,900
0	0	0	(123,341)	325,900
6,490,192	0	6,490,192	0	0
2,142,377	0	2,142,377	0	0
11,338,734	0	11,338,734	0	0
807,909	0	807,909	0	0
535,741	0	535,741	0	0
21,782,362	0	21,782,362	0	0
14,522,169	0	14,522,169	0	0
3,696,875	0	3,696,875	0	0
9,655,057	120,832	9,775,889	0	124,772
1,446,358	50,596	1,496,954	117,481	23,186
72,417,774	171,428	72,589,202	117,481	147,958
(60,000)	60,000	0	0	0
72,357,774	231,428	72,589,202	117,481	147,958
25,743,171	7,966,802	33,709,973	(5,860)	473,858
181,913,988	173,975,195	355,889,183	1,955,258	3,077,405
<u>\$207,657,159</u>	<u>\$181,941,997</u>	<u>\$389,599,156</u>	<u>\$1,949,398</u>	<u>\$3,551,263</u>

Delaware County, Ohio
Balance Sheet
Governmental Funds
December 31, 2007

	General	Auto and Gas	Developmental Disabilities
<u>Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$16,627,810	\$34,496,002	\$8,392,362
Cash and Cash Equivalents in Segregated Accounts	7,364	0	0
Accounts Receivable	33,360	11,129	4,059
Sales Taxes Receivable	3,565,534	2,377,088	0
Accrued Interest Receivable	479,708	0	0
Due from Other Governments	1,971,791	3,481,425	1,279,030
Due from External Party	3,735	0	0
Interfund Receivable	71,301	1,615	15
Prepaid Items	198,942	3,239	57,839
Materials and Supplies Inventory	147,914	446,741	6,941
Restricted Assets			
Cash and Cash Equivalents with Escrow Agent	0	0	0
Property Taxes Receivable	6,605,057	0	11,408,002
Loans Receivable	0	0	0
Special Assessments Receivable	0	0	0
Payment in Lieu of Taxes Receivable	0	0	0
Total Assets	\$29,712,516	\$40,817,239	\$21,148,248
<u>Liabilities and Fund Balances</u>			
<u>Liabilities</u>			
Accrued Wages Payable	\$964,327	\$129,836	\$152,030
Accounts Payable	451,486	119,014	158,925
Contracts Payable	0	1,084,151	15,489
Retainage Payable	0	0	0
Due to Component Unit	0	0	23,292
Due to Other Governments	1,104,250	68,209	115,087
Due to External Party	0	0	0
Interfund Payable	57,315	0	61,946
Claims Payable	11,107	0	57,812
Deferred Revenue	8,284,776	3,193,457	12,530,367
Liabilities Payable from Restricted Assets			
Retainage Payable	0	0	0
Total Liabilities	10,873,261	4,594,667	13,114,948
<u>Fund Balances</u>			
Reserved for Encumbrances	638,218	811,961	612,133
Reserved for Loans Receivable	0	0	0
Unreserved, Reported in			
General Fund	18,201,037	0	0
Special Revenue Funds	0	35,410,611	7,421,167
Debt Service Fund	0	0	0
Capital Projects Funds	0	0	0
Total Fund Balances	18,839,255	36,222,572	8,033,300
Total Liabilities and Fund Balances	\$29,712,516	\$40,817,239	\$21,148,248

See accompanying notes to the basic financial statements

Other Governmental	Total Governmental Funds
\$29,690,677	\$89,206,851
260	7,624
18,809	67,357
0	5,942,622
0	479,708
1,686,143	8,418,389
5,880	9,615
117,637	190,568
938,237	1,198,257
18,639	620,235
423,680	423,680
3,533,980	21,547,039
556,178	556,178
6,638,850	6,638,850
50,323	50,323
<u>\$43,679,293</u>	<u>\$135,357,296</u>

\$297,640	\$1,543,833
781,438	1,510,863
786,046	1,885,686
31,145	31,145
0	23,292
222,493	1,510,039
117,029	117,029
73,035	192,296
0	68,919
11,492,393	35,500,993
423,680	423,680
<u>14,224,899</u>	<u>42,807,775</u>

3,300,947	5,363,259
495,938	495,938
0	18,201,037
19,491,638	62,323,416
25,876	25,876
6,139,995	6,139,995
<u>29,454,394</u>	<u>92,549,521</u>
<u>\$43,679,293</u>	<u>\$135,357,296</u>

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Delaware County, Ohio
 Reconciliation of Total Governmental Fund Balances
 to Net Assets of Governmental Activities
 December 31, 2007

Total Governmental Fund Balances \$92,549,521

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. 150,694,527

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

Accounts Receivable	17,146	
Accrued Interest Receivable	273,147	
Due from Other Governments	6,161,500	
Interfund Receivable	9,236	
Property Taxes Receivable	486,726	
Special Assessments Receivable	6,638,856	
		13,586,611

Unamortized issuance costs represent deferred charges which do not provide current financial resources and, therefore, are not reported in the funds. 503,581

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

Accrued Interest Payable	(164,361)	
General Obligation Bonds Payable	(40,724,096)	
Special Assessment Bonds Payable	(5,654,503)	
Compensated Absences Payable	(3,134,121)	
		(49,677,081)

Net Assets of Governmental Activities \$207,657,159

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, 2007

	General	Auto and Gas	Developmental Disabilities
<u>Revenues</u>			
Property Taxes	\$6,522,199	\$0	\$11,311,780
Sales Taxes	21,782,362	14,522,169	0
Special Assessments	0	0	0
Charges for Services	9,858,565	1,747,052	699,854
Licenses and Permits	1,094,943	177,060	0
Fines and Forfeitures	479,912	0	0
Intergovernmental	3,791,323	7,340,124	3,585,523
Interest	9,932,184	0	0
Other	352,010	202,586	340,407
Total Revenues	53,813,498	23,988,991	15,937,564
<u>Expenditures</u>			
Current			
General Government			
Legislative and Executive	10,159,949	0	0
Intergovernmental	5,000	0	0
Judicial	7,205,243	0	0
Public Safety	24,588,866	0	0
Public Works	244,510	14,150,849	0
Health	56,854	0	14,075,456
Intergovernmental	275,000	0	0
Human Services	317,573	0	0
Conservation and Recreation			
Intergovernmental	342,800	0	0
Capital Outlay	0	0	0
Debt Service			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
Issuance Costs	0	0	0
Total Expenditures	43,195,795	14,150,849	14,075,456
Excess of Revenues Over (Under) Expenditures	10,617,703	9,838,142	1,862,108
<u>Other Financing Sources (Uses)</u>			
General Obligation Bonds Issued	0	0	0
Special Assessment Bonds Issued	0	0	0
Premium on General Obligation Bonds Issued	0	0	0
Premium on Special Assessment Bonds Issued	0	0	0
Transfers In	38,000	335,288	0
Transfers Out	(10,509,444)	0	0
Total Other Financing Sources (Uses)	(10,471,444)	335,288	0
Changes in Fund Balances	146,259	10,173,430	1,862,108
Fund Balances at Beginning of Year	18,692,996	26,049,142	6,171,192
Fund Balances at End of Year	<u>\$18,839,255</u>	<u>\$36,222,572</u>	<u>\$8,033,300</u>

See accompanying notes to the basic financial statements

Other Governmental	Total Governmental Funds
\$3,481,622	\$21,315,601
0	36,304,531
1,048,867	1,048,867
5,350,730	17,656,201
258,541	1,530,544
66,841	546,753
12,859,396	27,576,366
417,351	10,349,535
610,109	1,505,112
24,093,457	117,833,510
4,718,368	14,878,317
0	5,000
65,020	7,270,263
4,145,383	28,734,249
1,148,600	15,543,959
67,068	14,199,378
0	275,000
11,942,494	12,260,067
0	342,800
9,723,547	9,723,547
2,905,000	2,905,000
2,006,133	2,006,133
129,548	129,548
36,851,161	108,273,261
(12,757,704)	9,560,249
1,483,600	1,483,600
5,320,900	5,320,900
30,267	30,267
98,603	98,603
11,909,497	12,282,785
(1,833,341)	(12,342,785)
17,009,526	6,873,370
4,251,822	16,433,619
25,202,572	76,115,902
\$29,454,394	\$92,549,521

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, 2007

Changes in Fund Balances - Total Governmental Funds \$16,433,619

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	15,088,540	
Capital Outlay - Depreciable Capital Assets	702,180	
Capital Contributions - Depreciable Capital Assets	10,527	
Depreciation	<u>(6,509,909)</u>	9,291,338

The book value of capital assets is removed from the capital asset account on the statement of net assets when disposed of resulting in a loss on disposal of capital assets on the statement of activities. (844,137)

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

Property Taxes	(648)	
Special Assessments	5,331,869	
Charges for Services	23,368	
Fines and Forfeitures	2,405	
Intergovernmental	(41,390)	
Interest	(345,303)	
Other	<u>(56,203)</u>	4,914,098

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

General Obligation Bonds Payable	2,800,000	
Special Assessment Bonds Payable	<u>105,000</u>	2,905,000

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

General Obligation Bonds	(1,483,600)	
Special Assessment Bonds	(5,320,900)	
Premium on General Obligation Bonds	(30,267)	
Premium on Special Assessment Bonds	(98,603)	
Amortization of General Obligation Bond Premium	<u>43,102</u>	(6,890,268)

The accounting loss on refunded debt is reported as an expenditure at the time of refunding, but is amortized over the life of the new debt on the statement of activities. (93,771)

Interest is reported as an expenditure when due in the governmental funds, but is accrued on outstanding debt on the statement of net assets. (19,286)

Issuance costs are reported as an expenditure when paid in the governmental funds, but are amortized over the life of the debt on the statement of activities.

Unamortized Issuance Costs	129,548	
Amortization of Issuance Costs	<u>(33,803)</u>	95,745

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. (49,167)

Change in Net Assets of Governmental Activities \$25,743,171

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, 2007

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$6,401,937	\$6,401,937	\$6,550,646	\$148,709
Sales Taxes	21,114,000	21,664,000	21,671,659	7,659
Charges for Services	9,877,930	9,877,930	9,932,576	54,646
Licenses and Permits	1,443,500	1,443,500	1,097,275	(346,225)
Fines and Forfeitures	437,200	437,200	471,806	34,606
Intergovernmental	4,077,583	4,077,583	3,951,037	(126,546)
Interest	7,500,000	9,500,000	9,551,089	51,089
Other	233,100	233,100	337,761	104,661
Total Revenues	51,085,250	53,635,250	53,563,849	(71,401)
<u>Expenditures</u>				
Current				
General Government				
Legislative and Executive	10,476,060	10,825,196	10,300,618	524,578
Judicial	7,194,071	7,382,096	7,039,296	342,800
Public Safety	26,016,322	26,064,858	25,144,756	920,102
Public Works	258,516	258,516	242,115	16,401
Health	105,000	105,000	58,750	46,250
Human Services	370,086	399,586	321,048	78,538
Other	50,000	50,000	11,050	38,950
Intergovernmental	622,000	632,800	622,800	10,000
Total Expenditures	45,092,055	45,718,052	43,740,433	1,977,619
Excess of Revenues Over Expenditures	5,993,195	7,917,198	9,823,416	1,906,218
<u>Other Financing Sources (Uses)</u>				
Advances In	0	0	5,700	5,700
Advances Out	0	(11,300)	(11,300)	0
Transfers In	0	0	38,000	38,000
Transfers Out	(7,646,922)	(10,534,622)	(10,509,444)	25,178
Total Other Financing Sources (Uses)	(7,646,922)	(10,545,922)	(10,477,044)	68,878
Changes in Fund Balance	(1,653,727)	(2,628,724)	(653,628)	1,975,096
Fund Balance at Beginning of Year	14,104,378	14,104,378	14,104,378	0
Prior Year Encumbrances Appropriated	1,329,490	1,329,490	1,329,490	0
Fund Balance at End of Year	\$13,780,141	\$12,805,144	\$14,780,240	\$1,975,096

See accompanying notes to the basic financial statements

Delaware County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Auto and Gas Fund
For the Year Ended December 31, 2007

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Sales Taxes	\$13,500,000	\$13,500,000	\$14,448,391	\$948,391
Charges for Services	1,852,350	1,686,050	1,334,536	(351,514)
Licenses and Permits	0	166,300	177,060	10,760
Intergovernmental	8,027,500	8,027,500	7,317,267	(710,233)
Other	74,000	74,000	204,378	130,378
Total Revenues	23,453,850	23,453,850	23,481,632	27,782
<u>Expenditures</u>				
Current				
Public Works	29,314,701	29,314,701	15,858,616	13,456,085
Excess of Revenues Over (Under) Expenditures	(5,860,851)	(5,860,851)	7,623,016	13,483,867
<u>Other Financing Sources</u>				
Transfers In	200,000	200,000	335,288	135,288
Changes in Fund Balance	(5,660,851)	(5,660,851)	7,958,304	13,619,155
Fund Balance at Beginning of Year	24,349,501	24,349,501	24,349,501	0
Prior Year Encumbrances Appropriated	432,113	432,113	432,113	0
Fund Balance at End of Year	<u>\$19,120,763</u>	<u>\$19,120,763</u>	<u>\$32,739,918</u>	<u>\$13,619,155</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
Developmental Disabilities Fund
For the Year Ended December 31, 2007

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$11,425,411	\$11,425,411	\$11,362,103	(\$63,308)
Charges for Services	230,879	230,879	391,047	160,168
Intergovernmental	2,743,087	2,743,087	3,735,837	992,750
Other	21,175	21,175	181,281	160,106
Total Revenues	14,420,552	14,420,552	15,670,268	1,249,716
<u>Expenditures</u>				
Current				
Health	19,404,167	19,404,167	14,114,561	5,289,606
Changes in Fund Balance	(4,983,615)	(4,983,615)	1,555,707	6,539,322
Fund Balance at Beginning of Year	4,964,837	4,964,837	4,964,837	0
Prior Year Encumbrances Appropriated	309,240	309,240	309,240	0
Fund Balance at End of Year	<u>\$290,462</u>	<u>\$290,462</u>	<u>\$6,829,784</u>	<u>\$6,539,322</u>

See accompanying notes to the basic financial statements

Delaware County, Ohio
Statement of Fund Net Assets
Enterprise Funds
December 31, 2007

	Sanitary Engineer	Other Enterprise	Total Enterprise Funds
<u>Assets</u>			
<u>Current Assets</u>			
Equity in Pooled Cash and Cash Equivalents	\$44,299,679	\$1,534,068	\$45,833,747
Accounts Receivable	739,223	20,443	759,666
Accrued Interest Receivable	13,104	0	13,104
Due from Other Governments	0	18,970	18,970
Interfund Receivable	0	5,348	5,348
Materials and Supplies Inventory	6,719	593	7,312
Restricted Assets			
Equity in Pooled Cash and Cash Equivalents	4,260,600	0	4,260,600
Total Current Assets	49,319,325	1,579,422	50,898,747
<u>Noncurrent Assets</u>			
Unamortized Issuance Costs	420,916	0	420,916
Nondepreciable Capital Assets	6,075,190	131,539	6,206,729
Depreciable Capital Assets, Net	166,756,803	374,218	167,131,021
Total Noncurrent Assets	173,252,909	505,757	173,758,666
Total Assets	222,572,234	2,085,179	224,657,413
<u>Liabilities</u>			
<u>Current Liabilities</u>			
Accrued Wages Payable	80,980	36,904	117,884
Accounts Payable	328,539	8,376	336,915
Due to Other Governments	42,996	19,029	62,025
Due to External Party	0	650	650
Interfund Payable	3,468	152	3,620
Deferred Revenue	847,301	0	847,301
Accrued Interest Payable	145,851	0	145,851
General Obligation Bonds Payable	4,100,000	0	4,100,000
Revenue Bonds Payable	200,000	0	200,000
Compensated Absences Payable	46,642	20,169	66,811
Total Current Liabilities	5,795,777	85,280	5,881,057
<u>Long-Term Liabilities</u>			
General Obligation Bonds Payable	6,394,840	0	6,394,840
Revenue Bonds Payable	30,318,622	0	30,318,622
Compensated Absences Payable	93,903	26,994	120,897
Total Long-Term Liabilities	36,807,365	26,994	36,834,359
Total Liabilities	42,603,142	112,274	42,715,416
<u>Net Assets</u>			
Invested in Capital Assets, Net of Related Debt	132,239,447	505,757	132,745,204
Restricted for Revenue Bond Replacement	500,000	0	500,000
Restricted for Revenue Bond Future Debt Service	3,760,600	0	3,760,600
Unrestricted	43,469,045	1,467,148	44,936,193
Total Net Assets	\$179,969,092	\$1,972,905	\$181,941,997

See accompanying notes to the basic financial statements

Delaware County, Ohio
Statement of Revenues, Expenses, and Changes in Fund Net Assets
Enterprise Funds
For the Year Ended December 31, 2007

	Sanitary Engineer	Other Enterprise	Total Enterprise Funds
<u>Operating Revenues</u>			
Charges for Services	\$0	\$618,735	\$618,735
Charges for Services Pledged as Security on Revenue Bonds	10,603,757	0	10,603,757
Other	37,954	3,532	41,486
Total Operating Revenues	10,641,711	622,267	11,263,978
<u>Operating Expenses</u>			
Personal Services	1,810,534	819,495	2,630,029
Fringe Benefits	817,851	235,037	1,052,888
Services and Charges	2,535,652	162,710	2,698,362
Materials and Supplies	501,707	157,084	658,791
Depreciation	5,664,472	81,531	5,746,003
Total Operating Expenses	11,330,216	1,455,857	12,786,073
Operating Loss	(688,505)	(833,590)	(1,522,095)
<u>Non-Operating Revenues (Expenses)</u>			
Interest Revenue	120,832	0	120,832
Gain on the Disposal of Capital Assets	0	9,110	9,110
Loss on the Disposal of Capital Assets	(1,170)	0	(1,170)
Grants	0	707,768	707,768
Interest Expense	(1,670,295)	0	(1,670,295)
Total Non-Operating Revenues (Expenses)	(1,550,633)	716,878	(833,755)
Loss Before Transfers and Contributions	(2,239,138)	(116,712)	(2,355,850)
Transfers In	0	60,000	60,000
Capital Contributions	10,209,360	53,292	10,262,652
Changes in Net Assets	7,970,222	(3,420)	7,966,802
Net Assets at Beginning of Year	171,998,870	1,976,325	173,975,195
Net Assets at End of Year	\$179,969,092	\$1,972,905	\$181,941,997

See accompanying notes to the basic financial statements

Delaware County, Ohio
Statement of Cash Flows
Enterprise Funds
For the Year Ended December 31, 2007

	Sanitary Engineer	Other Enterprise	Total Enterprise Funds
<u>Increase (Decrease) in Cash and Cash Equivalents</u>			
<u>Cash Flows from Operating Activities</u>			
Cash Received from Customers	\$11,707,906	\$611,603	\$12,319,509
Cash Received from Other Revenues	37,954	18,952	56,906
Cash Payments for Personal Services	(1,818,643)	(792,477)	(2,611,120)
Cash Payments for Fringe Benefits	(809,399)	(229,945)	(1,039,344)
Cash Payments for Services and Charges	(2,551,026)	(171,389)	(2,722,415)
Cash Payments for Materials and Supplies	(619,359)	(156,194)	(775,553)
Net Cash Provided by (Used for) Operating Activities	<u>5,947,433</u>	<u>(719,450)</u>	<u>5,227,983</u>
<u>Cash Flows from Noncapital Financing Activities</u>			
Cash Received from Grants	0	690,704	690,704
Cash Received from Transfers In	0	60,000	60,000
Net Cash Provided by Noncapital Financing Activities	<u>0</u>	<u>750,704</u>	<u>750,704</u>
<u>Cash Flows from Capital and Related Financing Activities</u>			
Cash Received from Tap In Fees	4,967,584	0	4,967,584
Cash Received from Sale of Capital Assets	0	9,110	9,110
Cash Received from Capital Grants	0	4,233	4,233
Cash Received from Refunding Revenue Bonds Issued	32,895,000	0	32,895,000
Cash Received from Premium on Refunding Revenue Bonds Issued	584,261	0	584,261
Cash Payments for Acquisition of Capital Assets	(1,949,386)	(68,111)	(2,017,497)
Cash Payments for Issuance Costs	(342,977)	0	(342,977)
Cash Payments for Principal on General Obligation Bonds	(3,985,000)	0	(3,985,000)
Cash Payments for Principal on Revenue Bonds	(555,000)	0	(555,000)
Cash Payments to Bond Refunding Escrow Agent	(38,060,881)	0	(38,060,881)
Cash Payments for Interest on General Obligation Bonds	(521,619)	0	(521,619)
Cash Payments for Interest on Revenue Bonds	(956,696)	0	(956,696)
Net Cash Used for Capital and Related Financing Activities	<u>(7,924,714)</u>	<u>(54,768)</u>	<u>(7,979,482)</u>
<u>Cash Flows from Investing Activities</u>			
Cash Received from Interest	107,728	0	107,728
Net Decrease in Cash and Cash Equivalents	(1,869,553)	(23,514)	(1,893,067)
Cash and Cash Equivalents at Beginning of Year	50,429,832	1,557,582	51,987,414
Cash and Cash Equivalents at End of Year	<u>\$48,560,279</u>	<u>\$1,534,068</u>	<u>\$50,094,347</u>

(continued)

Delaware County, Ohio
Statement of Cash Flows
Enterprise Funds (continued)
For the Year Ended December 31, 2007

	Sanitary Engineer	Other Enterprise	Total Enterprise Funds
Reconciliation of Operating Loss			
<u>to Net Cash Provided by (Used for) Operating Activities</u>			
Operating Loss	(\$688,505)	(\$833,590)	(\$1,522,095)
Adjustments to Reconcile Operating Loss			
<u>to Net Cash Provided by (Used for) Operating Activities</u>			
Depreciation	5,664,472	81,531	5,746,003
Changes in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable	898,501	(3,723)	894,778
Increase in Due from Other Governments	0	(1,906)	(1,906)
Decrease in Interfund Receivable	0	13,917	13,917
Decrease in Prepaid Items	3,743	0	3,743
Decrease in Materials and Supplies Inventory	289	40	329
Increase in Accrued Wages Payable	6,953	9,701	16,654
Decrease in Accounts Payable	(139,890)	(5,075)	(144,965)
Increase in Due to Other Governments	9,691	3,036	12,727
Increase in Due to External Party	0	650	650
Increase in Interfund Payable	2,832	96	2,928
Increase in Deferred Revenue	205,648	0	205,648
Increase (Decrease) in Compensated Absences Payable	(16,301)	15,873	(428)
Net Cash Provided by (Used for)			
Operating Activities	<u>\$5,947,433</u>	<u>(\$719,450)</u>	<u>\$5,227,983</u>

Noncash Capital and Related Financing Activity:

In 2007, the Sanitary Engineer enterprise fund received capital assets from developers and tap fee credits, in the amount of \$4,870,276 and \$371,500, respectively. The Delaware Area Transit enterprise fund received capital assets donated by another government with a fair value of \$49,059.

See accompanying notes to the basic financial statements

Delaware County, Ohio
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2007

<u>Assets</u>	
Equity in Pooled Cash and Cash Equivalents	\$22,080,042
Cash and Cash Equivalents in Segregated Accounts	3,494,512
Due from Other Governments	4,563,746
Due from External Party	117,679
Property Taxes Receivable	275,834,496
Special Assessments Receivable	<u>1,355,154</u>
Total Assets	<u><u>\$307,445,629</u></u>
<u>Liabilities</u>	
Due to Other Governments	\$303,113,649
Due to External Party	9,615
Payroll Withholdings	390,423
Undistributed Assets	<u>3,931,942</u>
Total Liabilities	<u><u>\$307,445,629</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, 2007

NOTE 1 - DESCRIPTION OF DELAWARE COUNTY AND THE REPORTING ENTITY

A. The County

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

B. Reporting Entity

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

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

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

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

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

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

Joint Ventures - The County participates in two joint ventures, the Delaware-Morrow Mental Health and Recovery Services Board and the Delaware County Regional Planning Commission. (See Note 23)

Jointly Governed Organizations - The County participates in two jointly governed organizations, the Delaware-Knox-Marion-Morrow Joint Solid Waste Management District and the Central Ohio Youth Center. (See Note 24)

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Delaware County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The County also applies Financial Accounting Standards Board (FASB) Statements and Interpretations issued on or before November 30, 1989, to its governmental and business-type activities and to its enterprise funds provided they do not conflict with or contradict GASB pronouncements. The County has elected not to apply FASB Statements and Interpretations issued after November 30, 1989, to its business-type activities nor to its enterprise funds. Following are the more significant of the County's accounting policies.

A. Basis of Presentation

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

Government-Wide Financial Statements

The statement of net assets and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The statements distinguish between those activities of the County that are governmental in nature and those that are considered business-type activities.

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

Fund Financial Statements

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

B. Fund Accounting

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

Governmental Funds

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

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

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

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

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

Proprietary Funds

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

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

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

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

Fiduciary Funds

Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds, and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are not available to support the County's own programs. The County did not have any trust funds in 2007. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The County's agency funds account for assets held by the County for political subdivisions in which the County acts as fiscal agent and for taxes, state-levied shared revenues, and fines and forfeitures collected and distributed to other political subdivisions.

C. Measurement Focus

Government-Wide Financial Statements

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

Fund Financial Statements

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

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

D. Basis of Accounting

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

Revenues - Exchange and Nonexchange Transactions

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

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

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

Deferred Revenues

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

Property taxes for which there was an enforceable legal claim at December 31, 2007, but were levied to finance 2008 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements were met have also been recorded as deferred revenue.

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

Expenses/Expenditures

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

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

E. Budgetary Process

All funds, except agency funds, are legally required to be budgeted and appropriated. The major documents prepared are the certificate of estimated resources and the appropriations resolution, 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. A budget was not required to be prepared for the Law Enforcement CPT special revenue fund and the Sawmill Parkway Extension Special Assessment capital projects fund since these funds had no activity in 2007.

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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

F. Cash and Investments

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

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

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”.

During 2007, investments included nonnegotiable certificates of deposit, federal agency securities, mutual funds, and STAR Ohio. Nonnegotiable certificates of deposit are reported at cost. All other investments are reported at fair value, which is based on quoted market price or current share price. STAR Ohio is an investment pool, managed by the State Treasurer’s Office, which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio’s share price, which is the price the investment could be sold for on December 31, 2007.

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 2007 was \$9,932,184 which included \$9,094,228 assigned from other County funds.

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

G. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2007, 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, or laws of other governments, or are imposed by law through constitutional provisions or enabling legislation.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

Restricted assets 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.

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

J. Loans Receivable

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

K. Capital Assets

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

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

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

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

L. Interfund Receivables/Payables

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

M. Compensated Absences

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

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.

N. Accrued Liabilities and Long-Term Obligations

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

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

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

Issuance costs, bond discounts and premiums, and accounting losses are deferred and amortized over the term of the bonds using the bonds-outstanding method, which approximates the effective interest method. Issuance costs are recorded as deferred charges.

For advance refundings resulting in the defeasance of debt, the difference between the reacquisition price and the net carrying amount of the old debt is deferred and 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 a reduction of the face amount of the new debt.

Bond discounts are presented as a reduction to the face amount of bonds payable. Bond premiums are presented as an addition to the face amount of the bonds payable.

On the governmental fund financial statements, issuance costs and bond premiums are recognized in the period in which the bonds are issued.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

P. Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any borrowing used for the acquisition, construction, or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through constitutional provisions or enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net assets restricted for other purposes include activities of the County Auditor, County Treasurer, County Recorder, Board of Elections, and 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 assets are available. There were no net assets restricted by enabling legislation as of December 31, 2007.

Q. Fund Balance Reserves

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

R. Operating Revenues and Expenses

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

S. Capital Contributions

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

T. Internal Activity

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

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

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

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

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.

NOTE 3 - CHANGE IN ACCOUNTING PRINCIPLES

For 2007, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 45, "Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions", GASB Statement No. 48, "Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues", and GASB Statement No. 50, "Pension Disclosures".

GASB Statement No. 45 improves the relevance and usefulness of financial reporting by requiring systematic, accrual-basis measurement and recognition of OPEB costs over a period that approximates employees' years of service and providing information about actuarial accrued liabilities associated with OPEB and whether and to what extent progress is being made in funding the plan. An OPEB liability at transition was determined in accordance with this Statement for the Ohio Public Employees Retirement System healthcare plan, in the amount of \$176,945, which is the same as the previously reported liability.

GASB Statement No. 48 addresses how to account for the exchange of an interest in expected cash flows from collecting specific receivables or specific future revenues for immediate cash payments. The statement established criteria used to determine whether the transaction should be recorded as revenue or as a liability (a sale or a collateralized borrowing). The implementation of this statement did not result in any change to the County's financial statements.

GASB Statement No. 50 requires employers contributing to defined benefit pension plans to include the legal or contractual maximum contribution rates in the notes to the financial statements. The implementation of this statement did not result in any change to the County's financial statements.

NOTE 4 - ACCOUNTABILITY AND COMPLIANCE

A. Accountability

At December 31, 2007, the Issue II capital projects fund had a deficit fund balance, in the amount of \$6,033, resulting from adjustments for accrued liabilities. The General Fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

B. Compliance

The Delaware Area Transit enterprise fund had final appropriations in excess of estimated resources plus available balances, in the amount of \$11,666.

The County will monitor budgetary transactions to avoid this situation in the future.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

NOTE 5 - BUDGETARY BASIS OF ACCOUNTING

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

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

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

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

Changes in Fund Balance			
	General	Auto and Gas	Developmental Disabilities
GAAP Basis	\$146,259	\$10,173,430	\$1,862,108
<u>Increase (Decrease) Due To</u>			
Revenue Accruals:			
Accrued 2006, Received in Cash 2007	4,351,730	2,191,488	312,363
Accrued 2007, Not Yet Received in Cash	(4,414,250)	(2,677,800)	(160,739)
Expenditure Accruals:			
Accrued 2006, Paid in Cash 2007	(1,999,959)	(1,360,045)	(471,010)
Accrued 2007, Not Yet Paid in Cash	2,587,625	1,401,210	584,581
Cash Adjustments:			
Unrecorded Activity 2006	765,339	0	292,556
Unrecorded Activity 2007	(724,364)	(21,047)	(711,476)

(continued)

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

Changes in Fund Balance
(continued)

	General	Auto and Gas	Developmental Disabilities
Fair Value of Investments	(\$188,091)	\$0	\$0
Prepaid Items	(37,679)	(3,239)	697,640
Materials and Supplies Inventory	(16,754)	(10,656)	786
Nonbudgeted Activity	8,529	0	0
Advances In	5,700	0	0
Advances Out	(11,300)	0	0
Encumbrances Outstanding at Year End (Budget Basis)	(1,126,413)	(1,735,037)	(851,102)
Budget Basis	<u>(\$653,628)</u>	<u>\$7,958,304</u>	<u>\$1,555,707</u>

NOTE 6 - DEPOSITS AND INVESTMENTS

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

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

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States, or any book entry zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligation or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least 2 percent and be marked to market daily, and the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange similar securities, or cash, equal value for equal value;
9. Up to twenty-five percent of the County's average portfolio in either of the following:
 - a. commercial paper notes in entities incorporated under the laws of Ohio or any other State that have assets exceeding five hundred million dollars rated at the time of purchase, which are rated in the highest qualification established by two nationally recognized standard rating services, which do not exceed 10 percent of the value of the outstanding commercial paper of the issuing corporation, and which mature within two hundred seventy days after purchase;
 - b. bankers acceptances eligible for purchase by the federal reserve system and which mature within one hundred eighty days after purchase;
10. Up to 15 percent of the County's average portfolio in notes issued by United States corporations or by depository institutions that are doing business under authority granted by the United States provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase;
11. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency or instrumentality, and/or highly rated commercial paper; and
12. Up to 1 percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

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, 2007

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, \$31,711,038 of the County's bank balance of \$92,339,139 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although all State statutory requirements for the deposit of money had been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

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

Investments

As of December 31, 2007, the County had the following investments:

	Total	Less Than Six Months	Six Months to Two Years	Three Years to Five Years
Federal Home Loan Bank Bonds	\$10,976,917	\$0	\$4,149,953	\$6,826,964
Federal Home Loan Bank Notes	10,823,676	1,364,577	0	9,459,099
Federal Home Loan Mortgage Corporation Notes	8,350,750	0	0	8,350,750
Federal National Mortgage Association Notes	6,815,883	0	2,300,713	4,515,170
Federal Farm Credit Bank Notes	3,100,651	0	0	3,100,651
Mutual Funds	5,027,241	5,027,241	0	0
STAR Ohio	30,378,429	30,378,429	0	0
Total Investments	<u>\$75,473,547</u>	<u>\$36,770,247</u>	<u>\$6,450,666</u>	<u>\$32,252,634</u>

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

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

A portion of the mutual funds are held by the Council for Older Adults Construction Project capital projects fund, in the amount of \$1,897,020.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

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>
Federal Home Loan Bank Bonds	\$10,976,917	14.54%
Federal Home Loan Bank Notes	10,823,676	14.34
Federal Home Loan Mortgage Corporation Notes	8,350,750	11.06
Federal National Mortgage Association Notes	6,815,883	9.03
Federal Farm Credit Bank Notes	3,100,651	4.11

NOTE 7 - RECEIVABLES

Receivables at December 31, 2007, consisted of accounts (billings for user charged services); sales taxes; accrued interest; due from other governments arising from grants, entitlements, and shared revenues; amounts due from an external party; interfund; property taxes; loans; special assessments; and payment in lieu of taxes. All receivables are considered collectible in full and within one year, except for loans, property taxes, and special assessments. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. Special assessments, in the amount of \$5,081,400, will not be received within one year. Delinquent special assessments were \$30,595.

Loans receivable represent low interest loans for development projects granted to eligible County businesses under the Federal Community Development Block Grant program. The loans have an annual interest rate of 3 to 7 percent and are to be repaid over periods ranging from seven to twenty years. No new loans were issued in 2007. During 2007, principal, in the amount of \$56,095, was repaid. Loans outstanding at December 31, 2007, were \$556,178. Loans receivable, in the amount of \$495,938, will not be received within one year.

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

	<u>Amount</u>
Governmental Activities	
Major Funds	
General Fund	
Local Government	\$1,318,050
Homestead and Rollback	419,152
Tangible Reimbursement	16,671
Grants	142,184
Charges for Services	49,397
Fines and Forfeitures	16,163
Reimbursements	10,174
Total General Fund	<u>1,971,791</u>

(continued)

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

	Amount
Governmental Activities (continued)	
Major Funds (continued)	
Auto and Gas	
Gasoline Tax	\$1,198,420
Motor Vehicle License Tax	2,122,872
Grants	134,369
Charges for Services	25,453
Other	311
Total Auto and Gas	3,481,425
Developmental Disabilities	
Homestead and Rollback	723,117
Tangible Reimbursement	35,009
Grants	520,904
Total Developmental Disabilities	1,279,030
Total Major Funds	6,732,246
Nonmajor Funds	
911	214,241
Job and Family Services	634,945
Children Services	316,304
Road and Bridge	1,286
Emergency Management Agency	84,320
Victim Services	77,825
Community Based Corrections	81,189
Drug Court	37,500
Drug Enforcement and Education	260
Law Enforcement CPT	15,040
Workforce Investment Act	40,822
Children Trust	19,592
Community Development Block Grant	34,754
Child Support Enforcement Agency	32,853
Indigent Driver	188
Permanent Improvement	36,597
Issue II	6,033
Council for Older Adults Construction Project	52,394
Total Nonmajor Funds	1,686,143
Total Governmental Activities	\$8,418,389

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

	Amount
Business-Type Activities	
Delaware Area Transit	\$18,970
Agency Funds	
Library Support	\$1,497,090
Local Government	1,509,472
Auto Tags	650,050
Township Gas	907,134
Total Agency Funds	\$4,563,746

NOTE 8 - PERMISSIVE SALES AND USE TAX

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

Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies 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 9 - PROPERTY TAXES

Property taxes include amounts levied against all real property, public utility property, and tangible personal property located in the County. Real property tax revenues received in 2007 represent the collection of 2006 taxes. Real property taxes received in 2007 were levied after October 1, 2006, on the assessed values as of January 1, 2006, 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.

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Public utility property tax revenues received in 2007 represent the collection of 2006 taxes. Public utility real and tangible personal property taxes received in 2007 became a lien on December 31, 2005, were levied after October 1, 2006, and are collected with real property taxes. Public utility real property is assessed at 35 percent of true value; public utility tangible personal property is currently assessed at varying percentages of true value.

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

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

Accrued property taxes receivable represents real property, public utility property, and tangible personal property taxes which were measurable as of December 31, 2007, and for which there was an enforceable legal claim. The entire receivable has been deferred since current taxes were not levied to finance 2007 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On the accrual basis, delinquent real property taxes have been recorded as a receivable and revenue while the remainder has been deferred.

The full tax rate for all County operations for the year ended December 31, 2007, was \$4.00 per \$1,000 of assessed value. The assessed values of real property, public utility property, and tangible personal property upon which 2007 property tax receipts were based are as follows:

Category	Amount
Real Property	\$5,783,934,784
Tangible Public Utility Property	143,050,170
Tangible Personal Property	130,758,190
Total Assessed Value	\$6,057,743,144

Delaware County, Ohio
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NOTE 10 - 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 abatements 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 abated. 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.

NOTE 11 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2007, was as follows:

	Balance January 1, 2007	Additions	Reductions	Balance December 31, 2007
Governmental Activities				
Nondepreciable Capital Assets				
Land	\$11,584,095	\$761,782	\$0	\$12,345,877
Land Improvements	8,065,126	1,307,184	(33,238)	9,339,072
Construction in Progress	19,821,574	13,019,574	(10,291,741)	22,549,407
Total Nondepreciable Capital Assets	<u>39,470,795</u>	<u>15,088,540</u>	<u>(10,324,979)</u>	<u>44,234,356</u>
Depreciable Capital Assets				
Buildings	49,694,974	94,491	0	49,789,465
Improvements Other than Buildings	6,015,777	0	0	6,015,777
Roads, Bridges, Culverts, and Traffic Signals	75,356,282	9,463,170	(1,169,459)	83,649,993
Machinery and Equipment	20,856,796	1,446,787	(477,112)	21,826,471
Total Depreciable Capital Assets	<u>151,923,829</u>	<u>11,004,448</u>	<u>(1,646,571)</u>	<u>161,281,706</u>
Less Accumulated Depreciation for				
Buildings	(9,181,922)	(1,077,865)	0	(10,259,787)
Improvements Other than Buildings	(460,198)	(162,355)	0	(622,553)
Roads, Bridges, Culverts, and Traffic Signals	(30,034,695)	(3,598,741)	425,966	(33,207,470)
Machinery and Equipment	(9,470,483)	(1,670,948)	409,706	(10,731,725)
Total Accumulated Depreciation	<u>(49,147,298)</u>	<u>(6,509,909)</u>	<u>835,672</u>	<u>(54,821,535)</u>
Total Depreciable Capital Assets, Net	<u>102,776,531</u>	<u>4,494,539</u>	<u>(810,899)</u>	<u>106,460,171</u>
Governmental Activities Capital Assets, Net	<u>\$142,247,326</u>	<u>\$19,583,079</u>	<u>(\$11,135,878)</u>	<u>\$150,694,527</u>

During 2007, the County accepted contributions of depreciable capital assets for governmental activities with a fair value of \$10,527.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

	Balance January 1, 2007	Additions	Reductions	Balance December 31, 2007
Business-Type Activities				
Nondepreciable Capital Assets				
Land	\$4,007,130	\$2,085,616	\$0	\$6,092,746
Construction in Progress	82,654	31,329	0	113,983
Total Nondepreciable Capital Assets	4,089,784	2,116,945	0	6,206,729
Depreciable Capital Assets				
Buildings	74,041,971	141,015	0	74,182,986
Machinery and Equipment	24,912,185	483,422	(109,913)	25,285,694
Sewer Lines	112,574,535	4,566,950	0	117,141,485
Total Depreciable Capital Assets	211,528,691	5,191,387	(109,913)	216,610,165
Less Accumulated Depreciation for				
Buildings	(14,421,005)	(1,924,039)	0	(16,345,044)
Machinery and Equipment	(19,150,490)	(2,134,195)	108,743	(21,175,942)
Sewer Lines	(10,270,389)	(1,687,769)	0	(11,958,158)
Total Accumulated Depreciation	(43,841,884)	(5,746,003)	108,743	(49,479,144)
Total Depreciable Capital Assets, Net	167,686,807	(554,616)	(1,170)	167,131,021
Business-Type Activities Capital Assets, Net	\$171,776,591	\$1,562,329	(\$1,170)	\$173,337,750

The County received capital assets from developers and tap fee credits, in the amount of \$4,870,276 and \$371,500, respectively. The County also received capital assets donated by another government, with a fair value of \$49,059.

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General Government	
Legislative and Executive	\$528,699
Judicial	93,626
Public Safety	
911	809,334
Emergency Medical Services	182,372
Sheriff	599,618
Other Public Safety	67,802
Public Works	3,953,639
Health	168,351
Human Services	
Job and Family Services	92,176
Child Support Enforcement	9,377
Conservation and Recreation	4,915
Total Depreciation Expense - Governmental Activities	\$6,509,909

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

Business-Type Activities	
Sanitary Engineer	\$5,664,472
Solid Waste Transfer Station	7,193
Storm Water Phase II	6,327
Delaware Area Transit	<u>68,011</u>
Total Depreciation Expense - Business-Type Activities	<u>\$5,746,003</u>

NOTE 12 - INTERFUND RECEIVABLES/PAYABLES

At December 31, 2007, the General Fund had an interfund receivable, in the amount of \$71,301, from other governmental funds, the Sanitary Engineer Fund, and other enterprise funds, in the amount of \$67,696, \$3,468, and \$137, respectively, due to providing cash flow resources until the receipt of grant moneys and for services provided.

The Auto and Gas special revenue fund had an interfund receivable, in the amount of \$1,615, from the General Fund for services provided.

The Developmental Disabilities special revenue fund had an interfund receivable, in the amount of \$15, from other enterprise funds for services provided.

Other governmental funds had an interfund receivable, in the amount of \$117,637, from the General Fund, the Developmental Disabilities Fund, and other governmental funds, in the amount of \$55,700, \$60,826, and \$1,111, respectively, for services provided.

Other enterprise funds had an interfund receivable, in the amount of \$5,348, from the Developmental Disabilities special revenue fund and other governmental funds, in the amount of \$1,120 and \$4,228, respectively, for services provided.

All of the interfund receivables will 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 \$1,000,000. An excess policy insures claims exceeding this self-insured retention up to \$10,000,000. The County would retain any losses above the excess policy level. Settlement amounts have not exceeded insurance coverage for the last three years.

Delaware County, Ohio
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B. Health Benefits

In 2007, the County participated in a risk-sharing pool, the County Employee Benefits Consortium of Ohio, Inc. (CEBCO). CEBCO charges a fixed premium per month per enrolled employee. The premiums, along with an administrative charge, are paid into the Health Insurance special revenue fund by the participating County funds and, in turn, the premiums are paid to CEBCO. Premiums charged by CEBCO are based upon the County's claims experience. An excess coverage policy covers annual individual claims in excess of \$75,000 with an unlimited maximum. CEBCO retains liability for claims that exceed the expected losses and charged premiums.

C. Workers' Compensation

For 2007, the County participated in the County Commissioners Association Service Corporation (Plan), a workers' compensation insurance purchasing pool. The Plan is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The workers' compensation experience of the participating counties is calculated as one experience and a common premium rate is applied to all participants in the Plan. Each participant pays its workers' compensation premium to the State based on the rate for the Plan rather than its individual rate. In order to allocate the savings derived by formation of the Plan, and to maximize the number of participants in the Plan, annually the Plan's executive committee calculates the total savings which accrued to the Plan through its formation. This savings is then compared to the overall savings percentage of the Plan. The Plan's executive committee then collects rate contributions from or pays rate equalization rebates to the various participants.

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

NOTE 14 - SIGNIFICANT CONTRACTUAL COMMITMENTS

The County has outstanding contracts for professional services and construction. The following amounts remain on these contracts as of December 31, 2007:

Vendor	Contract Amount	Amount Paid as of 12/31/07	Outstanding Balance
Concord/Scioto Community Authority	\$22,118,625	\$0	\$22,118,625
ACI Construction	3,796,348	3,385,222	411,126
Burgess and Niple	3,643,934	2,587,265	1,056,669
Kokosing Construction Co, Inc.	2,349,620	1,593,495	756,125
Royal Electric Construction Corp	1,519,173	1,230,861	288,312
ACI Construction	1,365,249	1,266,044	99,205

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Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

Vendor	Contract Amount	Amount Paid as of 12/31/07	Outstanding Balance
2K General Co	\$857,000	\$0	\$857,000
Elite Excavating Company of Ohio, Inc.	822,814	167,961	654,853
WD Partners	494,626	256,846	237,780
Design Group	473,550	0	473,550
Aggressive Mechanical, Inc.	438,000	0	438,000
Shelly and Sands, Inc.	424,928	3,249	421,679
Simco Electric, Inc.	319,782	0	319,782
Vititoe Construction, Inc.	208,673	84,051	124,622
Page Excavating	204,991	39,028	165,963
Gresham Smith and Partners	189,892	45,574	144,318
CH2M Hill, Inc.	140,813	0	140,813

NOTE 15 - DEFINED BENEFIT PENSION PLANS

A. Ohio Public Employees Retirement System

Plan Description - The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the member directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The combined plan is a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and a defined contribution plan. Under the combined plan, employer contributions are invested by OPERS to provide a formula retirement benefit similar to the traditional plan benefit. Member contributions, whose investment is self-directed by the member, accumulate retirement assets in a manner similar to the member-directed plan. While members in the State and local divisions may participate in all three plans, law enforcement (generally sheriffs, deputy sheriffs, and township police) and public safety divisions exist only within the traditional pension plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional and combined plans. Members of the member-directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that may be obtained by writing to the Ohio Public Employees Retirement System, 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 statutory authority for member and employer contributions. For the year ended December 31, 2007, members in state and local classifications contributed 9.5 percent of covered payroll, public safety members contributed 9.75 percent, and law enforcement members contributed 10.1 percent.

Delaware County, Ohio
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The County's contribution rate for 2007 was 13.85 percent of covered payroll, except for those plan members in law enforcement or public safety, for whom the County's contribution was 17.17 percent of covered payroll. For the period January 1 through June 30, 2007, a portion of the County's contribution equal to 5 percent of covered payroll was allocated to fund the postemployment health care plan; for the period July 1 through December 31, 2007, this amount was increased to 6 percent. Employer contribution rates are actuarially determined. State statute sets a maximum contribution rate for the County of 14 percent, except for public safety and law enforcement, where the maximum employer contribution rate is 18.1 percent.

The County's required contribution for pension obligations to the traditional and combined plans for the years ended December 31, 2007, 2006, and 2005 was \$3,295,195, \$3,681,363, and \$3,607,940, respectively; 95 percent has been contributed for 2007 and 100 percent for 2006 and 2005. Contributions to the member-directed plan for 2007 were \$107,725 made by the County and \$75,262 made by the plan members.

B. State Teachers Retirement System

Plan Description - Certified teachers, employed by the school for Mental Retardation and Developmental Disabilities, participate in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing, multiple-employer public employee retirement system administered by the State Teachers Retirement Board. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand-alone financial report that may be obtained by writing to the State Teachers Retirement System 275 East Broad Street, Columbus, Ohio 43215-3771, by calling (888) 227-7877, or by visiting the STRS Ohio Web site at www.strsoh.org.

New members have a choice of three retirement plans, a Defined Benefit Plan (DBP), a Defined Contribution Plan (DCP), and a Combined Plan (CP). The DBP plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service or an allowance based on member contributions and earned interest matched by STRS Ohio funds multiplied by an actuarially determined annuity factor. The DCP allows members to place all their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age fifty and termination of employment. The CP offers features of both the DBP and the DCP. In the CP, member contributions are invested by the member and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DBP. DCP and CP members will transfer to the DBP during their fifth year of membership unless they permanently select the DCP or CP. Benefits are established by Chapter 3307 of the Ohio Revised Code.

A DBP or CP member with five or more years credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for survivor benefits.

Funding Policy - For the fiscal year ended June 30, 2007, plan members were required to contribute 10 percent of their annual covered salaries. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

Delaware County, Ohio
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The County's required contribution for pension obligations to the DBP for the years ended December 31, 2007, 2006, and 2005 were \$15,259, \$13,840, and \$40,111, respectively; 100 percent has been contributed all three years. There were no contributions for the DCP and CP for the fiscal year ended December 31, 2007.

NOTE 16 - POSTEMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System

Plan Description - OPERS maintains a cost-sharing, multiple-employer defined benefit postemployment health care plan for qualifying members of both the traditional and combined pension plans. Members of the member-directed plan do not qualify for ancillary benefits, including postemployment health care. The plan includes a medical plan, a prescription drug program, and Medicare Part B premium reimbursement.

To qualify for postemployment health care coverage, age and service retirees under the traditional and combined plans must have ten or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The Ohio Revised Code permits, but does not require, OPERS to provide health care benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642 4642 or by calling (614) 222-5601 or 800-222-7377.

Funding Policy - The postemployment health care plan was established under, and is administered in accordance with, Internal Revenue Code 401(h). State statute requires that public employers fund postemployment health care through contributions to OPERS. A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of postemployment health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2007, local government employers contributed 13.85 percent of covered payroll (17.17 percent for public safety and law enforcement). Each year, the OPERS retirement board determines the portion of the employer contribution rate that will be set aside for funding postemployment health care benefits. The amount of the employer contributions which was allocated to fund postemployment health care was 5 percent of covered payroll from January 1 through June 30, 2007, and 6 percent from July 1 to December 31, 2007.

The OPERS retirement board is also authorized to establish rules for the payment of a portion of the health care benefits by the retiree or the retiree's surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected. Active members do not make contributions to the postemployment health care plan.

Delaware County, Ohio
Notes to the Basic Financial Statements
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The County's contribution allocated to fund postemployment health care benefits for the years ended December 31, 2007, 2006, and 2005 was \$102,521, \$176,945, and \$59,908, respectively; 95 percent has been contributed for 2007 and 100 percent for 2006 and 2005.

On September 9, 2004, the OPERS Retirement Board adopted a Health Care Preservation Plan which was effective January 1, 2007. Member and employer contribution rates increased as of January 1, 2006, January 1, 2007, and January 1, 2008, which allowed additional funds to be allocated to the health care plan.

B. State Teachers Retirement System

Plan Description - Ohio law authorizes STRS Ohio to offer a cost-sharing, multiple-employer health care plan to eligible retirees who participated in the Defined Benefit Plan or the Combined Plan and their eligible family members. Coverage includes hospitalization, physicians' fees, prescription drugs, and reimbursement of monthly Medicare B premiums. Benefit provisions and the obligation to contribute are established by STRS Ohio based on authority granted by State statute.

The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS Ohio.

STRS Ohio issues a financial report that includes financial information for the health care plan. Interested parties can view the most recent report at www.strsoh.org or obtain a copy by calling (888) 227-7877.

Funding Policy - Under Ohio law, funding for postemployment health care may be deducted from employer contributions. Of the 14 percent employer contribution rate, 1 percent of covered payroll was allocated to postemployment health care for the years ended June 30, 2007, 2006, and 2005. The 14 percent contribution is the maximum rate allowed under Ohio law.

All benefit recipients pay a portion of the health care cost in the form of a monthly premium. The County's contribution allocated to fund postemployment health care benefits for the years ended December 31, 2007, 2006, and 2005 were \$1,529, \$1,065, and \$3,085, respectively; 100 percent has been contributed for all three years.

NOTE 17 - OTHER BENEFITS

A. Compensated Absences

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

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

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.

Delaware County, Ohio
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B. Health Care Benefits

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

NOTE 18 - NOTES PAYABLE

The County's note activity for the year ended December 31, 2007, was as follows:

	Interest Rate	Balance January 1, 2007	Additions	Reductions	Balance December 31, 2007
<u>Governmental Activities</u>					
Capital Facility					
June 14, 2006	4.75%	\$1,450,000	\$0	\$1,450,000	\$0
Sawmill Parkway Extension					
June 14, 2006	4.75	2,184,000	0	2,184,000	0
US 23/Lewis Center Road					
June 14, 2006	4.75	2,450,000	0	2,450,000	0
Ditch Improvements					
June 14, 2006	4.75	118,000	0	118,000	0
Total Governmental Activities		<u>\$6,202,000</u>	<u>\$0</u>	<u>\$6,202,000</u>	<u>\$0</u>

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

General obligation bonds were issued to pay off the Capital Facility notes. Special assessment bonds were issued to pay off the Sawmill Facility Extension, US 23/Lewis Center Road, and Ditch Improvements notes.

Delaware County, Ohio
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For the Year Ended December 31, 2007

NOTE 19 - LONG-TERM OBLIGATIONS

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

	<u>Original Issue Date</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>
General Obligation Bonds			
1997 Capital Facilities	1997	4.0 - 4.8%	\$5,000,000
2003 Capital Facilities Refunding	2003	1.2 - 3.5	23,305,000
2004 Capital Facilities Refunding	2004	2 - 5	16,075,000
2004 Jail	2004	2 - 3.9	4,575,000
2005 Capital Facilities Refunding	2005	3 - 4	3,540,000
2005 Council for Older Adults	2005	3.75 - 4.75	12,000,000
2007 Various Purpose	2007	4 - 5	1,483,600
1999 Sewer Improvements	1999	3.3 - 5.05	57,550,000
Special Assessment Bonds			
1999 Road Improvements	1999	4.0 - 4.9	970,000
2007 Various Purpose	2007	4 - 5	5,061,400
2007A Various Purpose	2007	4.75	98,300
2007B Various Purpose	2007	4.5	161,200
Revenue Bonds			
2007 Refunding Sewer Improvements	2007	4 - 5	32,895,000

The County's long-term obligations activity for the year ended December 31, 2007, was as follows:

	<u>Balance January 1, 2007</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance December 31, 2007</u>	<u>Due Within One Year</u>
<u>Governmental Activities</u>					
General Obligation Bonds					
1997 Capital Facilities	\$255,000	\$0	\$255,000	\$0	\$0
2003 Capital Facilities Refunding	8,695,000	0	1,140,000	7,555,000	1,165,000
Bond Premium	68,071	0	11,346	56,725	0
2004 Capital Facilities Refunding	15,175,000	0	545,000	14,630,000	560,000
Bond Premium	308,676	0	16,246	292,430	0
Accounting Loss	(1,579,332)	0	(83,122)	(1,496,210)	0
2004 Jail	3,770,000	0	415,000	3,355,000	430,000
Bond Premium	56,956	0	7,119	49,837	0
2005 Capital Facilities Refunding	3,485,000	0	20,000	3,465,000	285,000
Bond Premium	37,258	0	3,387	33,871	0
Accounting Loss	(117,136)	0	(10,649)	(106,487)	0

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For the Year Ended December 31, 2007

	Balance January 1, 2007	Additions	Reductions	Balance December 31, 2007	Due Within One Year
General Obligation Bonds					
(continued)					
2005 Council for Older Adults	\$11,710,000	\$0	\$425,000	\$11,285,000	\$440,000
Bond Premium	95,067	0	5,004	90,063	0
2007 Various Purpose	0	1,483,600	0	1,483,600	49,200
Bond Premium	0	30,267	0	30,267	0
Total General Obligation Bonds	41,959,560	1,513,867	2,749,331	40,724,096	2,929,200
Special Assessment Bonds					
1999 Road Improvements	340,000	0	105,000	235,000	115,000
2007 Various Purpose	0	5,061,400	0	5,061,400	195,800
Bond Premium	0	96,512	0	96,512	0
2007A Various Purpose	0	98,300	0	98,300	2,500
2007B Various Purpose	0	161,200	0	161,200	0
Bond Premium	0	2,091	0	2,091	0
Total Special Assessment Bonds	340,000	5,419,503	105,000	5,654,503	313,300
Other Long-Term Obligations					
Compensated Absences Payable	3,084,954	112,450	63,283	3,134,121	955,750
Total Governmental Activities	\$45,384,514	\$7,045,820	\$2,917,614	\$49,512,720	\$4,198,250
<u>Business-Type Activities</u>					
General Obligation Bonds					
1999 Sewer Improvements	\$43,555,000	\$0	\$38,840,000	\$4,715,000	\$2,320,000
Bond Discount	(727,374)	0	(648,633)	(78,741)	0
2003 Capital Facilities	4,350,000	0	570,000	3,780,000	585,000
Bond Premium	34,068	0	5,678	28,390	0
2003 Capital Facilities Refunding	3,380,000	0	1,170,000	2,210,000	1,195,000
Bond Premium	12,366	0	6,182	6,184	0
Accounting Loss	(331,983)	0	(165,990)	(165,993)	0
Total General Obligation Bonds	50,272,077	0	39,777,237	10,494,840	4,100,000
Revenue Bonds					
2007 Refunding Sewer Improvements	0	32,895,000	555,000	32,340,000	200,000
Bond Premium	0	584,261	9,858	574,403	0
Accounting Loss	0	(2,436,896)	(41,115)	(2,395,781)	0
Total Revenue Bonds	0	31,042,365	523,743	30,518,622	200,000
Compensated Absences Payable	188,136	16,255	16,683	187,708	66,811
Total Business-Type Activities	\$50,460,213	\$31,058,620	\$40,317,663	\$41,201,170	\$4,366,811

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

General Obligation Bonds

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

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

At December 31, 2007, \$13,590,000 of the refunded bonds pertaining to the 2004 Capital Facilities general obligation refunded bonds was outstanding and is considered defeased by assets held in an irrevocable trust, in the amount of \$14,439,229. Accordingly, the trust account assets and the liability for the defeased bonds are not included on the County's financial statements.

All of the refunded bonds pertaining to the 2005 Capital Facilities general obligation refunded bonds have been retired by the escrow agent.

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

Year	Mandatory Redemption Amounts			
	1997 Capital Facilities	1999 Sewer Improvements	2005 Capital Facilities	2007 Various Purpose
2011	\$325,000	\$0	\$0	\$0
2012	350,000	0	0	0
2013	375,000	0	0	0
2014	400,000	0	0	0
2015	425,000	0	0	0
2016	455,000	0	0	0
2017	205,000	0	0	0
2018	0	0	0	0
2019	0	2,500,000	0	0
2020	0	2,645,000	0	0
2021	0	2,795,000	0	0
2022	0	2,950,000	0	85,000
2023	0	3,115,000	0	90,000
2024	0	0	870,000	95,000
2025	0	0	830,000	100,000
2026	0	0	0	105,000
2027	0	0	0	110,000

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

The general obligation bonds are also subject to prior redemption on or after December 1, by and at the sole option of the County, either in whole or in part on any date, in integral multiples of \$5,000 plus accrued interest to the redemption date.

The date each bond may be called and the redemption prices, expressed as percentages of the principal amount redeemed, are set forth below:

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

	Redemption Dates (All Inclusive)		
Redemption Dates	2005 Capital Facilities Refunding	2005 Council for Older Adults	2007 Various Purpose
December 1, 2016 and thereafter	100%	100%	
December 1, 2017 and thereafter			100%

Special Assessment Bonds

The special assessment bonds are backed by the full faith and credit of the County. In the event that an assessed property owner fails to make payments or insufficient amounts are assessed to fund the debt, the County will be required to pay the related debt. Special assessment bonds are paid from the County Drainage, Roadway, Sawmill Parkway Extension Special Assessment, and US23/Lewis Center Improvement Special Assessment capital projects funds.

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

Year	Mandatory Redemption Amounts
	2007 Various Purpose
2022	\$270,000
2023	290,000
2024	300,000
2025	315,000
2026	335,000
2027	350,000

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

Revenue Bonds

On March 7, 2007, the County issued revenue refunding bonds in the Sanitary Engineer enterprise fund, in the amount of \$32,895,000, with interest rates ranging from 4 percent to 5 percent, to refund \$36,595,000 of 1999 Sewer Improvement general obligation bonds. The bonds were issued originally issued for construction of the Alum Creek wastewater treatment facility. A total premium of \$584,261 was received from the issuance of the refunding bonds. The County contributed cash, in the amount of \$8,000,000, from the Sanitary Engineer enterprise fund, to defease the bonds. A portion of the refunding bonds issued and the premium, in the amount of \$2,834,120 and \$231,656, respectively, were used to fund the future debt service reserves per the bond covenants. The net proceeds of \$30,060,881, (after payment of \$352,604 in underwriting fees, insurance, and other issuance costs, of which \$9,627 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 payment to the bondholders on May 7, 2007. As a result, \$36,595,000 of the 1999 Sewer Improvement general obligation bonds are considered to be paid and the liability for those bonds has been removed from the County's long-term obligations.

Although the refunding resulted in the recognition of an accounting loss of \$2,436,896, the County in effect lowered its aggregated debt service payments by \$6,511,859 over the next seventeen years and obtained an economic gain (difference between the present values of the old and new debt service payments) of \$917,814.

The operating revenues of Sanitary Engineer enterprise fund are pledged for the payment of the debt and related interest payments for the entire length of the debt. For 2007, operating revenues for the fund were \$10,603,757 and principal and interest payments were \$1,511,696. The related bond indentures have certain restrictive covenants and principally require that bond reserves be maintained and charges for services to customers be sufficient to satisfy the obligations under the indenture agreements. In addition, special provisions exist regarding covenant violations, redemption of principal, and maintenance of properties.

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 assets. Restricted assets relating to the revenue bond issue were as follows as of December 31, 2007:

	Restricted Assets
	Sanitary Engineer
<u>Restricted Assets held by the County for:</u>	
Revenue Bond Replacement	\$500,000
Revenue Bond Future Debt Service	3,760,600

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.

At December 31, 2007, \$36,595,000 of the refunded bonds was still outstanding.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

Compensated Absences Payable

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

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

The effect of the debt limitations described above is an overall debt margin of \$113,008,579 at December 31, 2007.

Principal and interest requirements to retire the bonds outstanding at December 31, 2007, were as follows:

Year	Governmental Activities			
	General Obligation Bonds		Special Assessments Bonds	
	Principal	Interest	Principal	Interest
2008	\$2,929,200	\$1,708,809	\$313,300	\$247,127
2009	3,041,200	1,610,185	339,200	232,109
2010	3,143,200	1,511,093	228,100	217,350
2011	3,260,400	1,402,703	241,900	208,112
2012	3,397,600	1,268,874	250,700	198,315
2013-2017	11,172,000	4,708,871	1,282,000	833,470
2018-2022	8,680,000	2,740,587	1,276,900	579,379
2023-2025	6,150,000	629,863	1,623,800	251,214
	\$41,773,600	\$15,580,985	\$5,555,900	\$2,767,076

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

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

Year	Business-Type Activities			
	General Obligation Bonds		Revenue Bonds	
	Principal	Interest	Principal	Interest
2008	\$4,100,000	\$389,231	\$200,000	\$1,360,975
2009	4,010,000	242,746	210,000	1,352,975
2010	615,000	92,132	1,720,000	1,344,575
2011	635,000	72,145	1,790,000	1,275,775
2012	660,000	46,745	1,860,000	1,204,175
2013-2017	685,000	23,975	10,535,000	4,779,325
2018-2022	0	0	13,080,000	2,238,850
2023-2024	0	0	2,945,000	117,800
	\$10,705,000	\$866,974	\$32,340,000	\$13,674,450

Conduit Debt

Prior to 1995, the County issued thirteen series of Industrial Revenue Bonds and three series of Hospital Revenue Bonds, in the amount of \$39,600,000 and \$19,568,368, respectively. The proceeds were used to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. The County is not obligated in any way to pay the debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation.

In 1999, the County issued two series of Hospital Revenue Bonds, in the amount of \$2,555,000 and \$10,770,000, respectively. The proceeds were used for the construction of health care facilities. The County is not obligated in any way to pay the debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. In 2007, the \$2,365,000 was refunded. As of December 31, 2007, \$10,770,000 of these bonds was outstanding.

In 2003, the County issued one series of Economic Development Revenue bonds, in the amount of \$4,590,000. The proceeds were used for the acquisition of land and existing buildings and structures in Liberty Township for the Columbus Zoological Park Association. The County is not obligated in any way to pay the debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. As of December 31, 2007, \$3,815,000 of these bonds was outstanding.

In 2007, the County issued \$8,905,000 in Health Care Facilities Revenue Bonds for the Sarah Moore Home Project. The proceeds were used to refund the \$2,940,000 balance of the Series 1998 bonds and to acquire, construct, and equip a health care facility. The County is not obligated in any way to pay the debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. A single payment for the principal is due January 1, 2033, the maturity of the bonds. As of December 31, 2007, \$8,905,000 of these bonds was outstanding.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

In 2007, the County issued two series of Health Care Facilities Revenue Bonds, in the amount of \$21,830,000 (Series A) and \$7,250,000 (Series B), for the Willow Brook Christian Communities Project. The proceeds were used to refund Health Care Facilities Revenue Bonds issued in 1998 by Franklin County and for the construction of fifty-four independent living apartments and thirty-six assisted living units. The County is not obligated in any way to pay the debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. A single payment for the principal is due at the maturity of the bonds, January 1, 2035 (Series A) and January 1, 2013 (Series B). As of December 31, 2007, \$29,080,000 of these bonds was outstanding.

In 2007, the County issued \$5,090,000 in Health Care Facilities Revenue Bonds for the Centrum at Willow Brook. The proceeds were used to refund the \$2,365,000 balance in the Series 1999 bonds and to acquire, construct, and equip a health care facility. The County is not obligated in any way to pay the debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. A single payment for the principal is due January 1, 2033, the maturity of the bonds. As of December 31, 2007, \$5,090,000 of these bonds was outstanding.

NOTE 20 - INTERFUND TRANSFERS

During 2007, the following transfers were made:

		Transfers Out		
		General	Other Governmental	Total
Transfers In	Governmental Funds			
	General Fund	\$0	\$38,000	\$38,000
	Auto and Gas	151,947	183,341	335,288
	Other Governmental	10,297,497	1,612,000	11,909,497
	Total Governmental Funds	10,449,444	1,833,341	12,282,785
	Business-Type Activities			
	Other Enterprise	60,000	0	60,000
	Total	<u>\$10,509,444</u>	<u>\$1,833,341</u>	<u>\$12,342,785</u>

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

Delaware County, Ohio
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For the Year Ended December 31, 2007

NOTE 21 - DELAWARE CREATIVE HOUSING, INC.

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

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

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

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

Cash - Cash deposits include amounts held in demand and savings accounts. The carrying amount of DCH's demand deposits and cash on hand was \$14,225. Custodial credit risk for deposits is the risk that in the event of bank failure, DCH will not be able to recover deposits or collateral securities that are in the possession of an outside party. As of December 31, 2007, none of DCH's bank balance was exposed to custodial credit risk.

Line of Credit - DCH and CLS each maintain a \$50,000 line of credit with a bank that requires interest only payments monthly at prime plus 1.25 percent (7.25 percent at December 31, 2007). The lines of credit, which are due July 2007, are secured by a first mortgage and assignment of rents on property at 6200 Home Road, Delaware, Ohio and a security interest in all business assets for DCH and CLS. The line of credit was paid off in full and terminated in June 2007.

Capital Assets - Additions and improvements to property and equipment are recorded at cost when purchased and at fair market value when donated. DCH has established a capitalization threshold of \$1,000. A summary of DCH's capital assets at December 31, 2007, is as follows:

	Balance January 1, 2007	Additions	Reductions	Balance December 31, 2007
Nondepreciable Capital Assets				
Land	\$537,770	\$259,463	\$0	\$797,233
Construction in Progress	160,912	129,466	(166,600)	123,778
Total Nondepreciable Capital Assets	698,682	388,929	(166,600)	921,011

(continued)

Delaware County, Ohio
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For the Year Ended December 31, 2007

	Balance January 1, 2007	Additions	Reductions	Balance December 31, 2007
Depreciable Capital Assets				
Buildings	\$1,611,153	\$1,560,599	\$0	\$3,171,752
Building Improvements	108,560	0	0	108,560
Furniture	4,458	0	0	4,458
Vehicles	73,735	26,221	0	99,956
Total Depreciable Capital Assets	1,797,906	1,586,820	0	3,384,726
Less Accumulated Depreciation for				
Buildings	(194,341)	(62,735)	0	(257,076)
Building Improvements	(56,141)	(7,041)	0	(63,182)
Furniture	(2,854)	(770)	0	(3,624)
Vehicles	(17,927)	(16,362)	0	(34,289)
Total Accumulated Depreciation	(271,263)	(86,908)	0	(358,171)
Total Depreciable Capital Assets, Net	1,526,643	1,499,912	0	3,026,555
Total Capital Assets, Net	\$2,225,325	\$1,888,841	(\$166,600)	\$3,947,566

Deferred Revenue - In 2007, DCH received \$800,000 from DCBDD. This amount was used to purchase property that had originally been leased. In consideration of this payment, DCH has agreed to provide rehabilitation services for a period of twenty years. The payment will be recognized as revenue ratably over a twenty year period as services are provided.

Long-Term Debt - DCH had the following long-term obligations at December 31, 2007:

	Balance January 1, 2007	Additions	Reductions	Balance December 31, 2007	Due Within One Year
Delaware County Bank 7%	\$56,670	\$0	\$5,901	\$50,769	\$6,931
Delaware County Bank 7.75%	0	915,724	10,798	904,926	24,165
Delaware County Bank 6.768%	23,984	0	4,492	19,492	4,806
Delaware County Bank 8.5%	14,106	0	2,039	12,067	2,326
Delaware County Bank 7.75%	0	15,110	1,218	13,892	2,641
Delaware County Bank 7.75%	0	11,110	896	10,214	1,942
Delaware County Bank 5.6%	8,805	0	3,015	5,790	3,730
Total Bank Loans	\$103,565	\$941,944	\$28,359	\$1,017,150	\$46,541

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

The future annual principal requirements are as follows:

Year	Principal
2008	\$46,541
2009	48,000
2010	50,000
2011	52,000
2012	48,000
2013-2013	772,609
	\$1,017,150

Lease Commitments - DCH cancelled the lease for office space that had been in existence under a forty month lease agreement that expired in April 2008. DCH purchased the property from the owner with grant assistance and a mortgage note in June 2007. Rent expense relating to the lease prior to the purchase was \$58,000.

DCH leases a vehicle under a thirty-six month lease agreement that expired in July 2007. Rent expense relating to the operating lease for 2007 was \$2,000.

Related Party Transaction - The County provides a significant amount of support to DCH in the form of rental subsidies, housing grants, and program grants. This support was \$201,000 in 2007.

Commitments and Contingencies - Effective September 1, 2004, DCH entered into an “agreement to hold property” with the Union County Board of Mental Retardation and Developmental Disabilities (UCBMRDD). This agreement allows DCH to hold title to the land on behalf of UCBMRDD and operate the properties for the benefit of persons with disabilities. In accordance with the agreement, UCBMRDD maintains a collateralized interest in all land and buildings through mortgage notes totaling approximately \$790,000 in 2007, which expire at various dates from September 2024 to September 2037. Upon termination of the agreement the properties revert back to UCBMRDD.

NOTE 22 - ALPHA GROUP OF DELAWARE, INC.

The Alpha Group of Delaware, Inc. (Company), a not-for-profit corporation prepares its financial statements are prepared on the accrual basis of accounting. Under the accrual basis of accounting, revenues are recorded at the time they are earned and expenses are recorded at the time the liabilities are incurred.

Cash and Investments - Cash deposits include amounts held in demand and savings accounts. The carrying amount of the Company’s demand deposits and cash on hand was \$2,114,334. Custodial credit risk for deposits is the risk that in the event of bank failure, the Company will not be able to recover deposits or collateral securities that are in the possession of an outside party. Of the cash deposits, \$2,014,334 was considered uninsured and uncollateralized.

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

Custodial credit risk is the risk that, in the event of failure of the counterparty to a transaction, the Company will not be able to recover the value of the investments or collateral securities that are in the possession of an outside party. In order to mitigate custodial credit risk, the Company will purchase its investments only through an approved broker/dealer or institution. Of the investment balance, \$792,655 was considered uninsured and uncollateralized.

The Company's investments consisted of certificates of deposit with less than thirty-six months to maturity, in the amount of \$1,092,655.

Receivables - The Company receives approximately 90 percent of its revenue from six customers. The most significant contract is with the Delaware County Board of Developmental Disabilities, including Alpha Group Rehabilitation revenues. Receivables from these four customers aggregated \$431,000 and are considered fully collectable.

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

Capital Assets - Additions and improvements to property and equipment are recorded at cost when purchased and at fair market value when donated. A summary of the Company's capital assets at December 31, 2007, follows:

	Balance January 1, 2007	Additions	Reductions	Balance December 31, 2007
Depreciable Capital Assets				
Buildings	\$51,861	\$2,707	\$0	\$54,568
Machinery and Equipment	208,734	32,177	0	240,911
Vehicles	223,766	17,381	0	241,147
Total Depreciable Capital Assets	484,361	52,265	0	536,626
Less Accumulated Depreciation for				
Buildings	(25,004)	(1,622)	0	(26,626)
Machinery and Equipment	(143,151)	(15,273)	0	(158,424)
Vehicles	(171,899)	(21,942)	0	(193,841)
Total Accumulated Depreciation	(340,054)	(38,837)	0	(378,891)
Total Capital Assets, Net	\$144,307	\$13,428	\$0	\$157,735

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

Delaware County, Ohio
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For the Year Ended December 31, 2007

Compensated Absences - In 2007, the policy for compensated absences was revised. Eligible employees were given the option of a lump-sum payment for or carryover over of accumulated paid leave. Employees with seven or more years of service as of December 31, 2006, were vested at 100 percent. Those employees with less than seven years of service as of December 31, 2006, were vested at 50 percent. Permanent employees are granted compensated absence benefits in varying amounts to specified maximums depending on tenure. The policy recognized two categories of paid absences: vacation and sick/personal. Employees who are employed for one year on a full-time status are entitled to 100 percent of their accrued vacation upon separation. Sick/personal absences are payable only when approved and taken. Employees are generally allowed to carry over from year to year up to eighty hours of accrued sick/personal.

Related Party Transaction - The County provides management and staff personnel, at no charge, to the Company. In addition, management services and salaries, land and facilities, utilities, and certain other general and administrative costs are provided by the County to the Company. The Company's management has estimated the value of this support to be approximately \$745,000 for the year ended December 31, 2007. In addition, certain assets used exclusively by the Company are titled for insurance purposes in the name of the County.

NOTE 23 - JOINT VENTURES

A. Delaware-Morrow Mental Health and Recovery Services Board

The Delaware-Morrow Mental Health and Recovery Services Board (Board) is a joint venture between Delaware and Morrow counties. The headquarters for the Board is in Delaware County. The Board provides mental health and recovery services. Statutorily created, the Board is made up of eighteen members with ten appointed by the County Commissioners, four by the State Director of Alcohol and Drug Addiction Services, and four by the State Director of Mental Health. The County Commissioners' appointments are based on county population, with the largest county in population having the most appointed members. With respect to the county's population, six of the ten members are appointed by the Delaware County Commissioners while four are appointed by the Morrow County Commissioners. Revenues to provide mental health and recovery services are generated through a one-mill district wide tax levy and through state and federal grants. The Board does not have any outstanding debt. The Board is not accumulating significant financial resources nor experiencing fiscal stress that may cause an additional benefit or burden on the County. The existence of the Board depends upon the continuing participation of the County; however, the County does not have an equity interest in the Board. The County collected \$4,575,009 in property taxes for the Board during 2007. 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.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

B. Delaware County Regional Planning Commission

The Delaware County Regional Planning Commission (Commission) is statutorily created according to Section 713.23 of the Ohio Revised Code. County offices represented on the Commission include the three Delaware County Commissioners, Engineer, Sanitary Engineer, Building Department, and Board of Health. The Commission is jointly governed among Delaware County and the municipalities and townships within the County. Each member's control over the operation of the Commission is limited to its representation on the Board. The Commission makes studies, maps, plans, recommendations, and reports concerning the physical, environmental, social, economic, and governmental characteristics, functions, and services of the County. Continued existence of the Commission is dependent on the County's continued participation; however, the County does not have an equity interest in the Commission. The Commission is not accumulating significant financial resources nor experiencing fiscal stress that may cause an additional financial benefit or burden on the County. In 2007, the County paid fees of \$131,676 which represents 56 percent of total contributions. Separate financial statements may be obtained from the Regional Planning Commission, 50 Channing Street, 2nd Floor, Delaware, Ohio 43015.

NOTE 24 - JOINTLY GOVERNED ORGANIZATIONS

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

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

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, two appointees 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 2007, Delaware County contributed \$581,943 for the Center's operations which represents 34.9 percent of total contributions.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

NOTE 25 - INSURANCE POOLS

A. County Risk Sharing Authority, Inc.

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

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

B. County Employee Benefits Consortium of Ohio, Inc.

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

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

C. County Commissioners Association Service Corporation

The County is participating in a group rating plan for workers' compensation as established under Section 4123.29 of the Ohio Revised Code. The County Commissioners Association Service Corporation (CCAOSC) was established through the County Commissioners Association of Ohio (CCAO) as an insurance purchasing pool.

A group executive committee is responsible for calculating annual rate contributions and rebates, approving the selection of a third party administrator, reviewing and approving proposed third party fees, fees for risk management services and general management fees, determining ongoing eligibility of each participant, and performing any other acts and functions which may be delegated to it by the participating employers. The group executive committee consists of seven members. Two members are the president and treasurer of CCAOSC; the remaining five members are representatives of the participants. These five members are elected for the ensuing year by the participants at a meeting held in December of each year. No participant can have more than one member on the group executive committee in any year, and each elected member shall be a county commissioner.

Delaware County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

NOTE 26 - RELATED ORGANIZATION

A. Delaware County District Library

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

B. Delaware County Port Authority

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

NOTE 27 - CONTINGENT LIABILITIES

A. Litigation

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

B. Federal and State Grants

For the period January 1, 2007, to December 31, 2007, the County received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designees. Such audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under the terms of the grant. Based on prior experience, the County believes such disallowances, if any, would be immaterial.

Delaware County, Ohio
Combining Statements - Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

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

Real Estate Assessment

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

County Reserve

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

911

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

Ditch Maintenance

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

Health Insurance

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

Job and Family Services

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

Children Services

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

Revolving Loan

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

Delinquent Real Estate Tax Account Collection Treasurer

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

Title Administration

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

Road and Bridge

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

(continued)

Delaware County, Ohio
Combining Statements - Nonmajor Governmental Funds

Nonmajor Special Revenue Funds (continued)

Other Public Safety

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

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

A budget was not required to be prepared for the Law Enforcement CPT special revenue fund since the fund had no activity in 2007.

Other

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

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

Nonmajor Debt Service Fund

Debt service funds are used to account for the accumulation of financial resources for, and the payment of, general long-term obligation principal, interest, and related costs.

Bond Retirement

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

(continued)

Delaware County, Ohio
Combining Statements - Nonmajor Governmental Funds

Nonmajor Capital Projects Funds

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

Permanent Improvement

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

EMS

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

County Drainage

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

20/20

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

Issue II

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

Roadway

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

Radio Communications

To account for bond proceeds issued in 2003 used to acquire and install a county-wide communication system consisting of communication towers, microwave dishes, and radio equipment.

Council for Older Adults Construction Project

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

Sawmill Parkway Extension Special Assessment

To account for the resources used to extend Sawmill Parkway to the City of Delaware. A budgetary schedule is not included for this fund since it was not required to be budgeted in 2007.

US 23/Lewis Center Improvement Special Assessment

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

Delaware County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2007

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$20,149,914	\$25,876	\$9,514,887	\$29,690,677
Cash and Cash Equivalents in Segregated Accounts	260	0	0	260
Accounts Receivable	18,809	0	0	18,809
Due from Other Governments	1,591,119	0	95,024	1,686,143
Due from External Party	5,880	0	0	5,880
Interfund Receivable	117,637	0	0	117,637
Prepaid Items	938,237	0	0	938,237
Materials and Supplies Inventory	18,639	0	0	18,639
Restricted Assets				
Cash and Cash Equivalents with Escrow Agent	0	0	423,680	423,680
Property Taxes Receivable	2,157,915	0	1,376,065	3,533,980
Loans Receivable	556,178	0	0	556,178
Special Assessments Receivable	1,069,514	0	5,569,336	6,638,850
Payment in Lieu of Taxes Receivable	0	0	50,323	50,323
	<u>0</u>	<u>0</u>	<u>50,323</u>	<u>50,323</u>
Total Assets	<u>\$26,624,102</u>	<u>\$25,876</u>	<u>\$17,029,315</u>	<u>\$43,679,293</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$297,640	\$0	\$0	\$297,640
Accounts Payable	781,438	0	0	781,438
Contracts Payable	0	0	786,046	786,046
Retainage Payable	0	0	31,145	31,145
Due to Other Governments	217,403	0	5,090	222,493
Due to External Party	117,029	0	0	117,029
Interfund Payable	73,035	0	0	73,035
Deferred Revenue	4,401,645	0	7,090,748	11,492,393
Liabilities Payable from Restricted Assets				
Retainage Payable	0	0	423,680	423,680
	<u>0</u>	<u>0</u>	<u>423,680</u>	<u>423,680</u>
Total Liabilities	<u>5,888,190</u>	<u>0</u>	<u>8,336,709</u>	<u>14,224,899</u>
<u>Fund Balances</u>				
Reserved for Encumbrances	748,336	0	2,552,611	3,300,947
Reserved for Loans Receivable	495,938	0	0	495,938
Unreserved, Reported in:				
Special Revenue Funds	19,491,638	0	0	19,491,638
Debt Service Fund	0	25,876	0	25,876
Capital Projects Funds	0	0	6,139,995	6,139,995
	<u>0</u>	<u>0</u>	<u>6,139,995</u>	<u>6,139,995</u>
Total Fund Balances	<u>20,735,912</u>	<u>25,876</u>	<u>8,692,606</u>	<u>29,454,394</u>
Total Liabilities and Fund Balances	<u>\$26,624,102</u>	<u>\$25,876</u>	<u>\$17,029,315</u>	<u>\$43,679,293</u>

Delaware County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2007

	Real Estate Assessment	County Reserve	911	Ditch Maintenance
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$2,817,006	\$2,913,377	\$1,738,225	\$3,394,852
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	0	214,241	0
Due from External Party	0	0	0	0
Interfund Receivable	0	0	0	0
Prepaid Items	17,901	0	42,390	0
Materials and Supplies Inventory	5,617	0	891	2,539
Property Taxes Receivable	0	0	2,157,915	0
Loans Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	1,069,514
Total Assets	\$2,840,524	\$2,913,377	\$4,153,662	\$4,466,905
<u>Liabilities</u>				
Accrued Wages Payable	\$36,117	\$0	\$41,161	\$0
Accounts Payable	32,533	0	6,461	0
Due to Other Governments	19,991	0	21,673	0
Due to External Party	0	0	0	64,338
Interfund Payable	204	0	117	0
Deferred Revenue	0	0	2,330,135	1,069,514
Total Liabilities	88,845	0	2,399,547	1,133,852
<u>Fund Balances</u>				
Reserved for Encumbrances	73,275	0	51,392	0
Reserved for Loans Receivable	0	0	0	0
Unreserved	2,678,404	2,913,377	1,702,723	3,333,053
Total Fund Balances	2,751,679	2,913,377	1,754,115	3,333,053
Total Liabilities and Fund Balances	\$2,840,524	\$2,913,377	\$4,153,662	\$4,466,905

(continued)

Delaware County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2007

	Health Insurance	Job and Family Services	Children Services	Revolving Loan
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$913,535	\$1,279,278	\$1,097,723	\$1,236,267
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	634,945	316,304	0
Due from External Party	0	0	5,880	0
Interfund Receivable	0	0	116,526	0
Prepaid Items	789,429	32,928	0	0
Materials and Supplies Inventory	0	2,137	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	556,178
Special Assessments Receivable	0	0	0	0
Total Assets	<u>\$1,702,964</u>	<u>\$1,949,288</u>	<u>\$1,536,433</u>	<u>\$1,792,445</u>
<u>Liabilities</u>				
Accrued Wages Payable	\$2,864	\$101,235	\$0	\$0
Accounts Payable	9,821	282,013	341,468	0
Due to Other Governments	1,516	96,748	0	0
Due to External Party	0	50,869	0	0
Interfund Payable	0	11,543	105	0
Deferred Revenue	0	626,448	205,228	0
Total Liabilities	<u>14,201</u>	<u>1,168,856</u>	<u>546,801</u>	<u>0</u>
<u>Fund Balances</u>				
Reserved for Encumbrances	11,650	104,197	326,798	11,505
Reserved for Loans Receivable	0	0	0	495,938
Unreserved	1,677,113	676,235	662,834	1,285,002
Total Fund Balances	<u>1,688,763</u>	<u>780,432</u>	<u>989,632</u>	<u>1,792,445</u>
Total Liabilities and Fund Balances	<u>\$1,702,964</u>	<u>\$1,949,288</u>	<u>\$1,536,433</u>	<u>\$1,792,445</u>

Delinquent Real Estate Tax Account Collection Treasurer	Title Administration	Road and Bridge	Other Public Safety	Other	Total
\$903,289	\$545,521	\$331,879	\$1,021,129	\$1,957,833	\$20,149,914
0	200	0	25	35	260
0	0	0	18,809	0	18,809
0	0	1,286	211,814	212,529	1,591,119
0	0	0	0	0	5,880
0	0	0	1,111	0	117,637
0	3,869	0	1,181	50,539	938,237
0	700	0	1,750	5,005	18,639
0	0	0	0	0	2,157,915
0	0	0	0	0	556,178
0	0	0	0	0	1,069,514
<u>\$903,289</u>	<u>\$550,290</u>	<u>\$333,165</u>	<u>\$1,255,819</u>	<u>\$2,225,941</u>	<u>\$26,624,102</u>
\$2,061	\$12,677	\$2,360	\$41,557	\$57,608	\$297,640
525	0	0	22,164	86,453	781,438
1,150	7,134	1,430	29,481	38,280	217,403
0	0	0	1,822	0	117,029
0	2,962	0	9,403	48,701	73,035
0	0	0	129,310	41,010	4,401,645
<u>3,736</u>	<u>22,773</u>	<u>3,790</u>	<u>233,737</u>	<u>272,052</u>	<u>5,888,190</u>
0	662	382	12,651	155,824	748,336
0	0	0	0	0	495,938
<u>899,553</u>	<u>526,855</u>	<u>328,993</u>	<u>1,009,431</u>	<u>1,798,065</u>	<u>19,491,638</u>
<u>899,553</u>	<u>527,517</u>	<u>329,375</u>	<u>1,022,082</u>	<u>1,953,889</u>	<u>20,735,912</u>
<u>\$903,289</u>	<u>\$550,290</u>	<u>\$333,165</u>	<u>\$1,255,819</u>	<u>\$2,225,941</u>	<u>\$26,624,102</u>

Delaware County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2007

	Permanent Improvement	EMS	County Drainage	20/20
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$526,161	\$1,316,017	\$372,566	\$4,449,467
Due from Other Governments	36,597	0	0	0
Restricted Assets				
Cash and Cash Equivalents with Escrow Agent	0	0	0	0
Property Taxes Receivable	550,431	0	0	0
Special Assessments Receivable	0	0	500,636	0
Payment in Lieu of Taxes Receivable	0	0	0	0
Total Assets	\$1,113,189	\$1,316,017	\$873,202	\$4,449,467
<u>Liabilities</u>				
Contracts Payable	\$0	\$0	\$0	\$84,931
Retainage Payable	0	0	0	0
Due to Other Governments	0	0	0	5,090
Deferred Revenue	587,028	0	500,636	0
Liabilities Payable from Restricted Assets				
Retainage Payable	0	0	0	0
Total Liabilities	587,028	0	500,636	90,021
<u>Fund Balances</u>				
Reserved for Encumbrances	88,718	0	166,972	1,925,000
Unreserved (Deficit)	437,443	1,316,017	205,594	2,434,446
Total Fund Balances (Deficit)	526,161	1,316,017	372,566	4,359,446
Total Liabilities and Fund Balances	\$1,113,189	\$1,316,017	\$873,202	\$4,449,467

Issue II	Roadway	Council for Older Adults Construction Project	Sawmill Parkway Extension Special Assessment	US 23/Lewis Center Improvement Special Assessment	Total
\$0	\$862,009	\$1,968,370	\$3,425	\$16,872	\$9,514,887
6,033	0	52,394	0	0	95,024
0	0	423,680	0	0	423,680
0	0	825,634	0	0	1,376,065
0	235,000	0	2,323,862	2,509,838	5,569,336
0	50,323	0	0	0	50,323
<u>\$6,033</u>	<u>\$1,147,332</u>	<u>\$3,270,078</u>	<u>\$2,327,287</u>	<u>\$2,526,710</u>	<u>\$17,029,315</u>
\$6,033	\$0	\$695,082	\$0	\$0	\$786,046
0	0	31,145	0	0	31,145
0	0	0	0	0	5,090
6,033	285,323	878,028	2,323,862	2,509,838	7,090,748
0	0	423,680	0	0	423,680
<u>12,066</u>	<u>285,323</u>	<u>2,027,935</u>	<u>2,323,862</u>	<u>2,509,838</u>	<u>8,336,709</u>
0	500	370,921	0	500	2,552,611
(6,033)	861,509	871,222	3,425	16,372	6,139,995
<u>(6,033)</u>	<u>862,009</u>	<u>1,242,143</u>	<u>3,425</u>	<u>16,872</u>	<u>8,692,606</u>
<u>\$6,033</u>	<u>\$1,147,332</u>	<u>\$3,270,078</u>	<u>\$2,327,287</u>	<u>\$2,526,710</u>	<u>\$17,029,315</u>

Delaware County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2007

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$2,122,829	\$0	\$1,358,793	\$3,481,622
Special Assessments	919,607	0	129,260	1,048,867
Charges for Services	5,261,594	0	89,136	5,350,730
Licenses and Permits	258,541	0	0	258,541
Fines and Forfeitures	66,841	0	0	66,841
Intergovernmental	12,445,183	0	414,213	12,859,396
Interest	21,342	0	396,009	417,351
Other	575,221	0	34,888	610,109
Total Revenues	21,671,158	0	2,422,299	24,093,457
Expenditures				
Current				
General Government				
Legislative and Executive	4,701,654	0	16,714	4,718,368
Judicial	65,020	0	0	65,020
Public Safety	4,145,383	0	0	4,145,383
Public Works	1,148,600	0	0	1,148,600
Health	67,068	0	0	67,068
Human Services	11,942,494	0	0	11,942,494
Capital Outlay	0	0	9,723,547	9,723,547
Debt Service				
Principal Retirement	0	2,375,000	530,000	2,905,000
Interest and Fiscal Charges	0	1,239,495	766,638	2,006,133
Issuance Costs	0	0	129,548	129,548
Total Expenditures	22,070,219	3,614,495	11,166,447	36,851,161
Excess of Revenues				
Under Expenditures	(399,061)	(3,614,495)	(8,744,148)	(12,757,704)
Other Financing Sources (Uses)				
General Obligation Bonds Issued	0	0	1,483,600	1,483,600
Special Assessment Bonds Issued	0	0	5,320,900	5,320,900
Premium on General Obligation Bonds Issued	0	0	30,267	30,267
Premium on Special Assessment Bonds Issued	0	0	98,603	98,603
Transfers In	5,149,664	3,614,492	3,145,341	11,909,497
Transfers Out	(1,650,000)	0	(183,341)	(1,833,341)
Total Other Financing Sources (Uses)	3,499,664	3,614,492	9,895,370	17,009,526
Changes in Fund Balances	3,100,603	(3)	1,151,222	4,251,822
Fund Balances at Beginning of Year	17,635,309	25,879	7,541,384	25,202,572
Fund Balances at End of Year	<u>\$20,735,912</u>	<u>\$25,876</u>	<u>\$8,692,606</u>	<u>\$29,454,394</u>

Delaware County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2007

	Real Estate Assessment	County Reserve	911	Ditch Maintenance
Revenues				
Property Taxes	\$0	\$0	\$2,122,829	\$0
Special Assessments	0	0	0	919,607
Charges for Services	2,680,696	0	0	75,205
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	0	1,140,412	0
Interest	0	0	0	0
Other	315	0	1,451	20
Total Revenues	2,681,011	0	3,264,692	994,832
Expenditures				
Current				
General Government				
Legislative and Executive	1,714,997	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	2,446,829	0
Public Works	0	0	0	407,581
Health	0	0	0	0
Human Services	0	0	0	0
Total Expenditures	1,714,997	0	2,446,829	407,581
Excess of Revenues Over (Under) Expenditures	966,014	0	817,863	587,251
Other Financing Sources (Uses)				
Transfers In	0	350,000	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	350,000	0	0
Changes in Fund Balances	966,014	350,000	817,863	587,251
Fund Balances at Beginning of Year	1,785,665	2,563,377	936,252	2,745,802
Fund Balances at End of Year	<u>\$2,751,679</u>	<u>\$2,913,377</u>	<u>\$1,754,115</u>	<u>\$3,333,053</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, 2007

	Health Insurance	Job and Family Services	Children Services	Revolving Loan
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	395,298	405	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	6,266,187	1,223,108	0
Interest	0	0	0	21,342
Other	0	178,984	244,836	0
Total Revenues	395,298	6,445,576	1,467,944	21,342
Expenditures				
Current				
General Government				
Legislative and Executive	631,252	0	0	350,031
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	7,886,836	2,356,009	0
Total Expenditures	631,252	7,886,836	2,356,009	350,031
Excess of Revenues Over (Under) Expenditures	(235,954)	(1,441,260)	(888,065)	(328,689)
Other Financing Sources (Uses)				
Transfers In	0	1,935,649	1,900,000	0
Transfers Out	0	0	(1,150,000)	0
Total Other Financing Sources (Uses)	0	1,935,649	750,000	0
Changes in Fund Balances	(235,954)	494,389	(138,065)	(328,689)
Fund Balances at Beginning of Year	1,924,717	286,043	1,127,697	2,121,134
Fund Balances at End of Year	<u>\$1,688,763</u>	<u>\$780,432</u>	<u>\$989,632</u>	<u>\$1,792,445</u>

Delinquent Real Estate Tax Account Collection Treasurer	Title Administration	Road and Bridge	Other Public Safety	Other	Total
\$0	\$0	\$0	\$0	\$0	\$2,122,829
0	0	0	0	0	919,607
200,355	573,425	0	326,683	1,009,527	5,261,594
0	0	0	200,562	57,979	258,541
0	0	36,757	30,084	0	66,841
0	0	0	1,124,741	2,690,735	12,445,183
0	0	0	0	0	21,342
0	100	0	32,840	116,675	575,221
<u>200,355</u>	<u>573,525</u>	<u>36,757</u>	<u>1,714,910</u>	<u>3,874,916</u>	<u>21,671,158</u>
84,218	554,744	0	0	1,366,412	4,701,654
0	0	0	0	65,020	65,020
0	0	0	1,698,554	0	4,145,383
0	0	75,437	0	665,582	1,148,600
0	0	0	0	67,068	67,068
0	0	0	0	1,699,649	11,942,494
<u>84,218</u>	<u>554,744</u>	<u>75,437</u>	<u>1,698,554</u>	<u>3,863,731</u>	<u>22,070,219</u>
<u>116,137</u>	<u>18,781</u>	<u>(38,680)</u>	<u>16,356</u>	<u>11,185</u>	<u>(399,061)</u>
0	0	0	70,500	893,515	5,149,664
0	0	0	0	(500,000)	(1,650,000)
<u>0</u>	<u>0</u>	<u>0</u>	<u>70,500</u>	<u>393,515</u>	<u>3,499,664</u>
116,137	18,781	(38,680)	86,856	404,700	3,100,603
783,416	508,736	368,055	935,226	1,549,189	17,635,309
<u>\$899,553</u>	<u>\$527,517</u>	<u>\$329,375</u>	<u>\$1,022,082</u>	<u>\$1,953,889</u>	<u>\$20,735,912</u>

Delaware County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2007

	Permanent Improvement	EMS	County Drainage	20/20
<u>Revenues</u>				
Property Taxes	\$543,525	\$0	\$0	\$0
Special Assessments	0	0	24,260	0
Charges for Services	0	0	89,136	0
Intergovernmental	76,850	0	6,770	0
Interest	0	0	0	0
Other	0	0	4,000	0
Total Revenues	620,375	0	124,166	0
<u>Expenditures</u>				
General Government				
Legislative and Executive	0	0	0	0
Capital Outlay	305,572	4,829	259,431	96,021
Debt Service				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	8,596	0
Issuance Costs	0	0	8,809	0
Total Expenditures	305,572	4,829	276,836	96,021
Excess of Revenues Over (Under) Expenditures	314,803	(4,829)	(152,670)	(96,021)
<u>Other Financing Sources</u>				
General Obligation Bonds Issued	0	0	0	0
Special Assessment Bonds Issued	0	0	487,200	0
Premium on General Obligation Bonds Issued	0	0	0	0
Premium on Special Assessment Bonds Issued	0	0	2,091	0
Transfers In	0	0	145,341	2,500,000
Transfers Out	0	0	(183,341)	0
Total Other Financing Sources	0	0	451,291	2,500,000
Changes in Fund Balances	314,803	(4,829)	298,621	2,403,979
Fund Balances (Deficit) at Beginning of Year	211,358	1,320,846	73,945	1,955,467
Fund Balances (Deficit) at End of Year	\$526,161	\$1,316,017	\$372,566	\$4,359,446

Issue II	Roadway	Radio Communications	Council for Older Adults Construction Project	Sawmill Parkway Extension Special Assessment	US 23/Lewis Center Improvement Special Assessment	Total
\$0	\$0	\$0	\$815,268	\$0	\$0	\$1,358,793
0	105,000	0	0	0	0	129,260
0	0	0	0	0	0	89,136
236,405	0	0	94,188	0	0	414,213
0	18,151	0	377,858	0	0	396,009
0	30,781	0	107	0	0	34,888
<u>236,405</u>	<u>153,932</u>	<u>0</u>	<u>1,287,421</u>	<u>0</u>	<u>0</u>	<u>2,422,299</u>
0	2,526	0	14,188	0	0	16,714
242,438	111,298	2,079	8,701,879	0	0	9,723,547
0	105,000	0	425,000	0	0	530,000
0	77,697	0	484,912	93,040	102,393	766,638
0	28,803	0	0	44,199	47,737	129,548
<u>242,438</u>	<u>325,324</u>	<u>2,079</u>	<u>9,625,979</u>	<u>137,239</u>	<u>150,130</u>	<u>11,166,447</u>
<u>(6,033)</u>	<u>(171,392)</u>	<u>(2,079)</u>	<u>(8,338,558)</u>	<u>(137,239)</u>	<u>(150,130)</u>	<u>(8,744,148)</u>
0	1,483,600	0	0	0	0	1,483,600
0	0	0	0	2,323,863	2,509,837	5,320,900
0	30,267	0	0	0	0	30,267
0	0	0	0	46,437	50,075	98,603
0	500,000	0	0	0	0	3,145,341
0	0	0	0	0	0	(183,341)
<u>0</u>	<u>2,013,867</u>	<u>0</u>	<u>0</u>	<u>2,370,300</u>	<u>2,559,912</u>	<u>9,895,370</u>
(6,033)	1,842,475	(2,079)	(8,338,558)	2,233,061	2,409,782	1,151,222
0	(980,466)	2,079	9,580,701	(2,229,636)	(2,392,910)	7,541,384
<u>(\$6,033)</u>	<u>\$862,009</u>	<u>\$0</u>	<u>\$1,242,143</u>	<u>\$3,425</u>	<u>\$16,872</u>	<u>\$8,692,606</u>

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Delaware County, Ohio
Combining Statements - Nonmajor Enterprise Funds

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

Solid Waste Transfer Station

To account for the operation of the County transfer facility.

Storm Water Phase II

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

Delaware Area Transit

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

Delaware County, Ohio
Combining Statement of Fund Net Assets
Nonmajor Enterprise Funds
December 31, 2007

	Solid Waste Transfer Station	Storm Water Phase II	Delaware Area Transit	Total
<u>Assets</u>				
<u>Current Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$1,355,224	\$159,191	\$19,653	\$1,534,068
Accounts Receivable	10,174	0	10,269	20,443
Due from Other Governments	0	0	18,970	18,970
Interfund Receivable	0	0	5,348	5,348
Materials and Supplies Inventory	0	0	593	593
Total Current Assets	<u>1,365,398</u>	<u>159,191</u>	<u>54,833</u>	<u>1,579,422</u>
<u>Noncurrent Assets</u>				
Nondepreciable Capital Assets	131,539	0	0	131,539
Depreciable Capital Assets, Net	175,321	12,655	186,242	374,218
Total Noncurrent Assets	<u>306,860</u>	<u>12,655</u>	<u>186,242</u>	<u>505,757</u>
Total Assets	<u>1,672,258</u>	<u>171,846</u>	<u>241,075</u>	<u>2,085,179</u>
<u>Liabilities</u>				
<u>Current Liabilities</u>				
Accrued Wages Payable	1,761	8,719	26,424	36,904
Accounts Payable	0	0	8,376	8,376
Due to Other Governments	625	4,721	13,683	19,029
Due to External Party	650	0	0	650
Interfund Payable	137	0	15	152
Compensated Absences Payable	620	6,137	13,412	20,169
Total Current Liabilities	<u>3,793</u>	<u>19,577</u>	<u>61,910</u>	<u>85,280</u>
<u>Long-Term Liabilities</u>				
Compensated Absences Payable	2,931	10,451	13,612	26,994
Total Liabilities	<u>6,724</u>	<u>30,028</u>	<u>75,522</u>	<u>112,274</u>
<u>Net Assets</u>				
Invested in Capital Assets	306,860	12,655	186,242	505,757
Unrestricted (Deficit)	1,358,674	129,163	(20,689)	1,467,148
Total Net Assets	<u>\$1,665,534</u>	<u>\$141,818</u>	<u>\$165,553</u>	<u>\$1,972,905</u>

Delaware County, Ohio
Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets
Nonmajor Enterprise Funds
For the Year Ended December 31, 2007

	Solid Waste Transfer Station	Storm Water Phase II	Delaware Area Transit	Total
<u>Operating Revenues</u>				
Charges for Services	\$119,758	\$286,597	\$212,380	\$618,735
Other	33	200	3,299	3,532
Total Operating Revenues	<u>119,791</u>	<u>286,797</u>	<u>215,679</u>	<u>622,267</u>
<u>Operating Expenses</u>				
Personal Services	26,818	212,805	579,872	819,495
Fringe Benefits	7,187	89,261	138,589	235,037
Services and Charges	20,373	7,666	134,671	162,710
Materials and Supplies	115	0	156,969	157,084
Depreciation	7,193	6,327	68,011	81,531
Total Operating Expenses	<u>61,686</u>	<u>316,059</u>	<u>1,078,112</u>	<u>1,455,857</u>
Operating Income (Loss)	<u>58,105</u>	<u>(29,262)</u>	<u>(862,433)</u>	<u>(833,590)</u>
<u>Non-Operating Revenues</u>				
Gain on Disposal of Capital Assets	0	0	9,110	9,110
Grants	0	0	707,768	707,768
Total Non-Operating Revenues	<u>0</u>	<u>0</u>	<u>716,878</u>	<u>716,878</u>
Income (Loss) Before Transfers and Contributions	58,105	(29,262)	(145,555)	(116,712)
Transfers In	0	0	60,000	60,000
Capital Contributions	0	0	53,292	53,292
Changes in Net Assets	58,105	(29,262)	(32,263)	(3,420)
Net Assets at Beginning of Year	<u>1,607,429</u>	<u>171,080</u>	<u>197,816</u>	<u>1,976,325</u>
Net Assets at End of Year	<u><u>\$1,665,534</u></u>	<u><u>\$141,818</u></u>	<u><u>\$165,553</u></u>	<u><u>\$1,972,905</u></u>

Delaware County, Ohio
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended December 31, 2007

	Solid Waste Transfer Station	Storm Water Phase II	Delaware Area Transit	Total
<u>Increase (Decrease) in Cash and Cash Equivalents</u>				
<u>Cash Flows from Operating Activities</u>				
Cash Received from Customers	\$117,423	\$287,297	\$206,883	\$611,603
Cash Received from Other Revenues	33	200	18,719	18,952
Cash Payments for Personal Services	(21,237)	(202,279)	(568,961)	(792,477)
Cash Payments for Fringe Benefits	(6,831)	(88,178)	(134,936)	(229,945)
Cash Payments for Services and Charges	(22,021)	(11,166)	(138,202)	(171,389)
Cash Payments for Materials and Supplies	(115)	0	(156,079)	(156,194)
Net Cash Provided by (Used for) Operating Activities	<u>67,252</u>	<u>(14,126)</u>	<u>(772,576)</u>	<u>(719,450)</u>
<u>Cash Flows from Noncapital Financing Activities</u>				
Cash Received from Grants	0	0	690,704	690,704
Cash Received from Transfers In	0	0	60,000	60,000
Net Cash Provided by Noncapital Financing Activities	<u>0</u>	<u>0</u>	<u>750,704</u>	<u>750,704</u>
<u>Cash Flows from Capital and Related Financing Activities</u>				
Cash Received from Sale of Capital Assets	0	0	9,110	9,110
Cash Received from Grants	0	0	4,233	4,233
Cash Payments for Acquisition of Capital Assets	(62,660)	0	(5,451)	(68,111)
Net Cash Provided by (Used for) Capital and Related Financing Activities	<u>(62,660)</u>	<u>0</u>	<u>7,892</u>	<u>(54,768)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	4,592	(14,126)	(13,980)	(23,514)
Cash and Cash Equivalents at Beginning of Year	<u>1,350,632</u>	<u>173,317</u>	<u>33,633</u>	<u>1,557,582</u>
Cash and Cash Equivalents at End of Year	<u>\$1,355,224</u>	<u>\$159,191</u>	<u>\$19,653</u>	<u>\$1,534,068</u>
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u>				
Operating Income (Loss)	\$58,105	(\$29,262)	(\$862,433)	(\$833,590)
<u>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</u>				
Depreciation	7,193	6,327	68,011	81,531
Changes in Assets and Liabilities:				
(Increase) Decrease in Accounts Receivable	(2,335)	700	(2,088)	(3,723)
(Increase) in Due from Other Governments	0	0	(1,906)	(1,906)
Decrease in Interfund Receivable	0	0	13,917	13,917
Decrease in Materials and Supplies Inventory	0	0	40	40
Increase in Accrued Wages Payable	1,761	884	7,056	9,701
Decrease in Accounts Payable	(2,435)	0	(2,640)	(5,075)
Increase (Decrease) in Due to Other Governments	625	(2,258)	4,669	3,036
Increase in Due to External Party	650	0	0	650
Increase (Decrease) in Interfund Payable	137	0	(41)	96
Increase in Compensated Absences Payable	3,551	9,483	2,839	15,873
Net Cash Provided by (Used for) Operating Activities	<u>\$67,252</u>	<u>(\$14,126)</u>	<u>(\$772,576)</u>	<u>(\$719,450)</u>

Noncash Capital and Related Financing Activity:

The Delaware Area Transit enterprise fund received capital assets donated by another government with a fair value of \$49,059.

Delaware County, Ohio
Combining Statements - Fiduciary Funds

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

Agency Funds

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

District Board of Health

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

Soil and Water

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

Joint Mental Health Board

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

Regional Planning Commission

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

Estate Tax

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

Real Estate Taxes

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

Personal Property Taxes

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

Cigarette Tax

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

Manufactured Home Tax

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

(continued)

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

Agency Funds (continued)

Library Support

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

Local Government

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

Auto Tags

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

Payroll Revolving

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

Park District

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

County Courts

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

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

Other Agency Funds

Township Gas

Lodging Tax

Ohio Elections

Vision Insurance

Sheriff

Inmate

Delaware County Family and Children's

First Council

Treasurer

Property Tax Replacement

Law Library

Housing Trust

Bond Accounts

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2007

	Balance at January 1, 2007	Additions	Reductions	Balance at December 31, 2007
District Board of Health				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$3,081,925	\$6,125,165	\$5,432,285	\$3,774,805
Due from External Party	0	650	0	650
Total Assets	<u>\$3,081,925</u>	<u>\$6,125,815</u>	<u>\$5,432,285</u>	<u>\$3,775,455</u>
<u>Liabilities</u>				
Due to Other Governments	\$3,073,756	\$6,122,080	\$5,424,116	\$3,771,720
Due to External Party	8,169	3,735	8,169	3,735
Total Liabilities	<u>\$3,081,925</u>	<u>\$6,125,815</u>	<u>\$5,432,285</u>	<u>\$3,775,455</u>
Soil and Water				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$75,224	\$852,405	\$789,156	\$138,473
Due from External Party	0	64,338	0	64,338
Total Assets	<u>\$75,224</u>	<u>\$916,743</u>	<u>\$789,156</u>	<u>\$202,811</u>
<u>Liabilities</u>				
Due to Other Governments	\$75,175	916,743	789,107	\$202,811
Due to External Party	49	0	49	0
Total Liabilities	<u>\$75,224</u>	<u>\$916,743</u>	<u>\$789,156</u>	<u>\$202,811</u>
Joint Mental Health Board				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$8,997,766	\$12,528,083	\$13,250,643	\$8,275,206
<u>Liabilities</u>				
Due to Other Governments	\$8,978,135	\$12,522,203	\$13,231,012	\$8,269,326
Due to External Party	19,631	5,880	19,631	5,880
Total Liabilities	<u>\$8,997,766</u>	<u>\$12,528,083</u>	<u>\$13,250,643</u>	<u>\$8,275,206</u>
Regional Planning Commission				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$108,207	\$367,825	\$427,526	\$48,506
<u>Liabilities</u>				
Due to Other Governments	<u>\$108,207</u>	<u>\$367,825</u>	<u>\$427,526</u>	<u>\$48,506</u>

(continued)

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2007

	Balance at January 1, 2007	Additions	Reductions	Balance at December 31, 2007
Estate Tax				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$714,213	\$11,193,253	\$11,205,373	\$702,093
<u>Liabilities</u>				
Due to Other Governments	\$714,213	\$11,193,253	\$11,205,373	\$702,093
Real Estate Taxes				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$6,430,980	\$255,032,236	\$254,502,859	\$6,960,357
Property Taxes Receivable	267,327,961	268,045,168	267,327,961	268,045,168
Special Assessments Receivable	1,054,358	1,355,154	1,054,358	1,355,154
Total Assets	\$274,813,299	\$524,432,558	\$522,885,178	\$276,360,679
<u>Liabilities</u>				
Due to Other Governments	\$274,813,299	\$524,432,558	\$522,885,178	\$276,360,679
Personal Property Taxes				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$396,239	\$12,083,873	\$11,865,831	\$614,281
Property Taxes Receivable	12,701,877	7,585,551	12,701,877	7,585,551
Total Assets	\$13,098,116	\$19,669,424	\$24,567,708	\$8,199,832
<u>Liabilities</u>				
Due to Other Governments	\$13,098,116	\$19,669,424	\$24,567,708	\$8,199,832
Cigarette Tax				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,715	\$2,700	\$15
<u>Liabilities</u>				
Due to Other Governments	\$0	\$2,715	\$2,700	\$15
Manufactured Home Tax				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$22,620	\$257,433	\$258,732	\$21,321
Property Taxes Receivable	238,643	203,777	238,643	203,777
Total Assets	\$261,263	\$461,210	\$497,375	\$225,098
<u>Liabilities</u>				
Due to Other Governments	\$261,263	\$461,210	\$497,375	\$225,098

(continued)

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2007

	Balance at January 1, 2007	Additions	Reductions	Balance at December 31, 2007
Library Support				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,994,181	\$2,994,181	\$0
Due from Other Governments	1,497,090	1,497,090	1,497,090	1,497,090
Total Assets	<u>\$1,497,090</u>	<u>\$4,491,271</u>	<u>\$4,491,271</u>	<u>\$1,497,090</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$1,497,090</u>	<u>\$4,491,271</u>	<u>\$4,491,271</u>	<u>\$1,497,090</u>
Local Government				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,972,625	\$2,972,625	\$0
Due from Other Governments	1,521,183	1,509,472	1,521,183	1,509,472
Total Assets	<u>\$1,521,183</u>	<u>\$4,482,097</u>	<u>\$4,493,808</u>	<u>\$1,509,472</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$1,521,183</u>	<u>\$4,482,097</u>	<u>\$4,493,808</u>	<u>\$1,509,472</u>
Auto Tags				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,311,792	\$1,311,792	\$0
Due from Other Governments	638,239	650,050	638,239	650,050
Total Assets	<u>\$638,239</u>	<u>\$1,961,842</u>	<u>\$1,950,031</u>	<u>\$650,050</u>
<u>Liabilities</u>				
Due to Other Governments	<u>\$638,239</u>	<u>\$1,961,842</u>	<u>\$1,950,031</u>	<u>\$650,050</u>
Payroll Revolving				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$737,834	\$49,271,326	\$49,618,737	\$390,423
<u>Liabilities</u>				
Payroll Withholdings	<u>\$737,834</u>	<u>\$49,271,326</u>	<u>\$49,618,737</u>	<u>\$390,423</u>
Park District				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$630,681	\$2,719,185	\$2,996,317	\$353,549
<u>Liabilities</u>				
Due to Other Governments	<u>\$630,681</u>	<u>\$2,719,185</u>	<u>\$2,996,317</u>	<u>\$353,549</u>

(continued)

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2007

	Balance at January 1, 2007	Additions	Reductions	Balance at December 31, 2007
County Courts				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$1,359,142	\$33,864,076	\$33,188,330	\$2,034,888
<u>Liabilities</u>				
Undistributed Assets	\$1,359,142	\$33,864,076	\$33,188,330	\$2,034,888
Township Gas				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,814,268	\$1,814,268	\$0
Due from Other Governments	865,738	907,134	865,738	907,134
Total Assets	\$865,738	\$2,721,402	\$2,680,006	\$907,134
<u>Liabilities</u>				
Due to Other Governments	\$865,738	\$2,721,402	\$2,680,006	\$907,134
Lodging Tax				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$186,223	\$186,223	\$0
<u>Liabilities</u>				
Undistributed Assets	\$0	\$186,223	\$186,223	\$0
Ohio Elections				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$3,390	\$3,390	\$0
<u>Liabilities</u>				
Due to Other Governments	\$0	\$3,390	\$3,390	\$0
Vision Insurance				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$27,232	\$401,847	\$406,494	\$22,585
<u>Liabilities</u>				
Undistributed Assets	\$27,232	\$401,847	\$406,494	\$22,585

(continued)

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2007

	Balance at January 1, 2007	Additions	Reductions	Balance at December 31, 2007
Sheriff				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$1,503,587	\$12,062,704	\$12,172,603	\$1,393,688
Due from External Party	0	1,822	0	1,822
Total Assets	<u>\$1,503,587</u>	<u>\$12,064,526</u>	<u>\$12,172,603</u>	<u>\$1,395,510</u>
<u>Liabilities</u>				
Undistributed Assets	<u>\$1,503,587</u>	<u>\$12,064,526</u>	<u>\$12,172,603</u>	<u>\$1,395,510</u>
Inmate				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$50,543	\$507,038	\$491,645	\$65,936
<u>Liabilities</u>				
Undistributed Assets	<u>\$50,543</u>	<u>\$507,038</u>	<u>\$491,645</u>	<u>\$65,936</u>
Delaware County Family and Children's First Council				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents Due from External Party	\$124,404	\$462,508	\$470,193	\$116,719
	0	50,869	0	50,869
Total Assets	<u>\$124,404</u>	<u>\$513,377</u>	<u>\$470,193</u>	<u>\$167,588</u>
<u>Liabilities</u>				
Due to Other Governments	\$124,365	\$513,377	\$470,154	\$167,588
Due to External Party	39	0	39	0
Total Liabilities	<u>\$124,404</u>	<u>\$513,377</u>	<u>\$470,193</u>	<u>\$167,588</u>
Treasurer				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$121,127	\$378	\$4,114	\$117,391
<u>Liabilities</u>				
Undistributed Assets	<u>\$121,127</u>	<u>\$378</u>	<u>\$4,114</u>	<u>\$117,391</u>
Property Tax Replacement				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$878,845	\$878,845	\$0
<u>Liabilities</u>				
Due to Other Governments	<u>\$0</u>	<u>\$878,845</u>	<u>\$878,845</u>	<u>\$0</u>

(continued)

Delaware County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2007

	Balance at January 1, 2007	Additions	Reductions	Balance at December 31, 2007
Law Library				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$236,917	\$236,917	\$0
<u>Liabilities</u>				
Due to Other Governments	\$0	\$236,917	\$236,917	\$0
Housing Trust				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$305,729	\$1,280,916	\$1,337,959	\$248,686
<u>Liabilities</u>				
Due to Other Governments	\$305,729	\$1,280,916	\$1,337,959	\$248,686
Bond Accounts				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$278,895	\$583,692	\$566,955	\$295,632
<u>Liabilities</u>				
Undistributed Assets	\$278,895	\$583,692	\$566,955	\$295,632
Total - All Funds				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$22,053,076	\$363,561,081	\$363,534,115	\$22,080,042
Cash and Cash Equivalents in Segregated Accounts	2,913,272	46,433,818	45,852,578	3,494,512
Due from Other Governments	4,522,250	4,563,746	4,522,250	4,563,746
Due from External Party	0	117,679	0	117,679
Property Taxes Receivable	280,268,481	275,834,496	280,268,481	275,834,496
Special Assessments Receivable	1,054,358	1,355,154	1,054,358	1,355,154
Total Assets	\$310,811,437	\$691,865,974	\$695,231,782	\$307,445,629
<u>Liabilities</u>				
Due to Other Governments	\$306,705,189	\$594,977,253	\$598,568,793	\$303,113,649
Due to External Party	27,888	9,615	27,888	9,615
Payroll Withholdings	737,834	49,271,326	49,618,737	390,423
Undistributed Assets	3,340,526	47,607,780	47,016,364	3,931,942
Total Liabilities	\$310,811,437	\$691,865,974	\$695,231,782	\$307,445,629

**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, 2007

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$6,401,937	\$6,401,937	\$6,550,646	\$148,709
Sales Taxes	21,114,000	21,664,000	21,671,659	7,659
Charges for Services	9,877,930	9,877,930	9,932,576	54,646
Licenses and Permits	1,443,500	1,443,500	1,097,275	(346,225)
Fines and Forfeitures	437,200	437,200	471,806	34,606
Intergovernmental	4,077,583	4,077,583	3,951,037	(126,546)
Interest	7,500,000	9,500,000	9,551,089	51,089
Other	233,100	233,100	337,761	104,661
Total Revenues	51,085,250	53,635,250	53,563,849	(71,401)
<u>Expenditures</u>				
Current				
General Government - Legislative and Executive				
Auditor				
Personal Services	465,736	469,956	468,617	1,339
Fringe Benefits	211,800	212,446	197,348	15,098
Services and Charges	33,807	33,807	33,395	412
Materials and Supplies	8,356	8,356	6,937	1,419
Total Auditor	719,699	724,565	706,297	18,268
Commissioners - Administrative				
Personal Services	442,334	442,334	441,104	1,230
Fringe Benefits	168,175	168,175	145,055	23,120
Services and Charges	13,223	13,223	10,372	2,851
Materials and Supplies	3,750	3,750	2,650	1,100
Total Commissioners - Administrative	627,482	627,482	599,181	28,301
Commissioners - General				
Services and Charges	864,422	981,423	973,482	7,941
Materials and Supplies	7,500	16,690	12,104	4,586
Total Commissioners - General	871,922	998,113	985,586	12,527
Record Center				
Personal Services	84,750	84,750	84,149	601
Fringe Benefits	40,079	40,079	37,671	2,408
Services and Charges	61,074	61,074	44,163	16,911
Materials and Supplies	15,769	15,769	11,744	4,025
Total Record Center	201,672	201,672	177,727	23,945
Lands and Buildings				
Personal Services	739,219	722,819	722,145	674
Fringe Benefits	378,825	378,825	361,269	17,556
Services and Charges	1,300,051	1,406,451	1,376,360	30,091
Materials and Supplies	139,892	141,892	134,497	7,395
Total Lands and Buildings	2,557,987	2,649,987	2,594,271	55,716

(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, 2007

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
County Garage				
Personal Services	\$103,100	\$103,100	\$102,555	\$545
Fringe Benefits	60,083	60,083	56,380	3,703
Services and Charges	32,153	27,653	24,856	2,797
Materials and Supplies	586,620	606,620	590,742	15,878
Total County Garage	781,956	797,456	774,533	22,923
Zoning				
Personal Services	6,877	6,877	6,608	269
Fringe Benefits	1,883	1,883	1,563	320
Services and Charges	1,700	1,700	572	1,128
Materials and Supplies	100	100	0	100
Total Zoning	10,560	10,560	8,743	1,817
Human Resources				
Personal Services	138,169	138,169	136,997	1,172
Fringe Benefits	62,572	62,572	50,067	12,505
Services and Charges	83,779	103,779	90,796	12,983
Materials and Supplies	5,534	5,534	4,201	1,333
Total Human Resources	290,054	310,054	282,061	27,993
Employee Relations				
Services and Charges	29,716	29,716	12,030	17,686
Materials and Supplies	725	725	89	636
Total Employee Relations	30,441	30,441	12,119	18,322
Prosecutor				
Personal Services	925,700	923,700	911,825	11,875
Fringe Benefits	329,351	337,176	325,227	11,949
Services and Charges	147,217	147,217	145,399	1,818
Materials and Supplies	24,398	24,398	22,485	1,913
Total Prosecutor	1,426,666	1,432,491	1,404,936	27,555
Recorder				
Personal Services	267,557	267,557	252,725	14,832
Fringe Benefits	125,300	125,300	107,130	18,170
Services and Charges	16,000	12,000	6,744	5,256
Materials and Supplies	5,187	9,187	9,185	2
Total Recorder	414,044	414,044	375,784	38,260
Treasurer				
Personal Services	173,248	174,002	173,893	109
Fringe Benefits	86,327	86,327	80,168	6,159
Services and Charges	31,500	31,500	18,348	13,152
Materials and Supplies	3,000	3,000	1,913	1,087
Total Treasurer	294,075	294,829	274,322	20,507
Board of Elections				
Personal Services	493,816	493,816	477,188	16,628
Fringe Benefits	297,096	297,096	233,194	63,902
Services and Charges	360,824	420,824	390,869	29,955
Materials and Supplies	97,100	121,100	114,325	6,775
Total Board of Elections	1,248,836	1,332,836	1,215,576	117,260

(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, 2007

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Property and Casualty Insurance				
Personal Services	\$63,748	\$63,748	\$62,129	\$1,619
Fringe Benefits	27,537	27,537	23,441	4,096
Services and Charges	906,618	906,618	802,881	103,737
Materials and Supplies	2,763	2,763	1,031	1,732
Total Property and Casualty Insurance	<u>1,000,666</u>	<u>1,000,666</u>	<u>889,482</u>	<u>111,184</u>
 Total General Government - Legislative and Executive	 <u>10,476,060</u>	 <u>10,825,196</u>	 <u>10,300,618</u>	 <u>524,578</u>
 General Government - Judicial				
Law Library				
Personal Services	20,750	20,850	20,610	240
Fringe Benefits	3,605	13,005	8,056	4,949
Total Law Library	<u>24,355</u>	<u>33,855</u>	<u>28,666</u>	<u>5,189</u>
Public Defender				
Personal Services	64,001	64,021	64,012	9
Fringe Benefits	30,825	30,805	28,992	1,813
Services and Charges	1,223,723	1,348,723	1,348,718	5
Materials and Supplies	1,000	1,000	995	5
Total Public Defender	<u>1,319,549</u>	<u>1,444,549</u>	<u>1,442,717</u>	<u>1,832</u>
Clerk of Courts				
Personal Services	412,194	412,194	411,086	1,108
Fringe Benefits	220,643	220,643	194,180	26,463
Services and Charges	20,350	22,850	22,448	402
Materials and Supplies	16,265	19,565	19,018	547
Capital Outlay	0	5,100	5,089	11
Total Clerk of Courts	<u>669,452</u>	<u>680,352</u>	<u>651,821</u>	<u>28,531</u>
Common Pleas Court				
Personal Services	826,221	826,221	781,210	45,011
Fringe Benefits	356,222	356,222	325,942	30,280
Services and Charges	74,101	74,101	50,380	23,721
Materials and Supplies	26,287	26,287	19,047	7,240
Total Common Pleas Court	<u>1,282,831</u>	<u>1,282,831</u>	<u>1,176,579</u>	<u>106,252</u>
Court of Appeals				
Services and Charges	<u>20,000</u>	<u>20,000</u>	<u>15,754</u>	<u>4,246</u>
Adult Court Services				
Personal Services	301,860	351,622	351,600	22
Fringe Benefits	157,871	148,984	143,399	5,585
Services and Charges	9,000	8,750	7,109	1,641
Materials and Supplies	4,700	6,700	4,428	2,272
Total Adult Court Services	<u>473,431</u>	<u>516,056</u>	<u>506,536</u>	<u>9,520</u>
Juvenile Court				
Personal Services	1,176,220	1,176,220	1,169,910	6,310
Fringe Benefits	519,635	519,635	472,855	46,780
Services and Charges	388,077	388,077	301,040	87,037
Materials and Supplies	21,600	21,600	20,800	800
Total Juvenile Court	<u>2,105,532</u>	<u>2,105,532</u>	<u>1,964,605</u>	<u>140,927</u>

(continued)

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2007

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Detention Center				
Services and Charges	\$581,950	\$581,950	\$581,944	\$6
Probate Court				
Personal Services	149,400	149,400	148,951	449
Fringe Benefits	69,460	69,460	65,577	3,883
Services and Charges	11,685	11,685	8,414	3,271
Materials and Supplies	4,323	4,323	3,838	485
Total Probate Court	234,868	234,868	226,780	8,088
Jury Commission				
Personal Services	79,826	79,826	79,810	16
Fringe Benefits	41,982	41,982	39,467	2,515
Services and Charges	144,488	143,042	111,529	31,513
Materials and Supplies	3,801	5,247	4,154	1,093
Total Jury Commission	270,097	270,097	234,960	35,137
Municipal Court				
Personal Services	10,000	10,000	7,683	2,317
Fringe Benefits	1,830	1,830	1,337	493
Services and Charges	200,176	200,176	199,914	262
Total Municipal Court	212,006	212,006	208,934	3,072
Total General Government - Judicial	7,194,071	7,382,096	7,039,296	342,800
Total General Government	17,670,131	18,207,292	17,339,914	867,378
Public Safety				
Code Compliance				
Personal Services	1,346,365	1,346,365	1,274,279	72,086
Fringe Benefits	594,196	594,196	529,859	64,337
Services and Charges	91,469	91,469	83,042	8,427
Materials and Supplies	28,126	28,126	25,302	2,824
Total Code Compliance	2,060,156	2,060,156	1,912,482	147,674
Safety				
Personal Services	23,729	23,729	23,626	103
Fringe Benefits	6,947	6,947	6,468	479
Services and Charges	2,100	2,100	920	1,180
Materials and Supplies	1,214	1,214	692	522
Total Safety	33,990	33,990	31,706	2,284
Emergency Medical Services				
Personal Services	5,390,000	5,314,000	5,194,738	119,262
Fringe Benefits	2,138,777	2,138,777	1,971,631	167,146
Services and Charges	1,221,782	1,261,782	1,190,613	71,169
Materials and Supplies	148,451	184,451	180,560	3,891
Capital Outlay	324,797	324,797	320,671	4,126
Total Emergency Medical Services	9,223,807	9,223,807	8,858,213	365,594

(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, 2007

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
911 Dispatching				
Personal Services	\$171,834	\$171,834	\$137,542	\$34,292
Fringe Benefits	111,331	111,331	61,973	49,358
Services and Charges	21,285	21,285	7,704	13,581
Materials and Supplies	5,224	5,224	2,403	2,821
Total 911 Dispatching	<u>309,674</u>	<u>309,674</u>	<u>209,622</u>	<u>100,052</u>
Railroad Task Force				
Services and Charges	500	500	441	59
Materials and Supplies	150	150	147	3
Total Railroad Task Force	<u>650</u>	<u>650</u>	<u>588</u>	<u>62</u>
Victim's Assistance				
Personal Services	69,303	69,303	68,612	691
Fringe Benefits	30,898	30,898	28,711	2,187
Services and Charges	6,173	6,173	4,852	1,321
Materials and Supplies	994	994	994	0
Total Victim's Assistance	<u>107,368</u>	<u>107,368</u>	<u>103,169</u>	<u>4,199</u>
Coroner				
Personal Services	71,875	71,875	69,174	2,701
Fringe Benefits	55,325	55,325	48,180	7,145
Services and Charges	78,479	78,479	74,444	4,035
Materials and Supplies	2,000	2,000	427	1,573
Total Coroner	<u>207,679</u>	<u>207,679</u>	<u>192,225</u>	<u>15,454</u>
Sheriff				
Personal Services	3,281,762	3,208,932	3,198,460	10,472
Fringe Benefits	1,589,036	1,386,507	1,314,453	72,054
Services and Charges	287,557	363,921	360,004	3,917
Materials and Supplies	142,480	341,889	339,620	2,269
Capital Outlay	343,000	779,520	779,177	343
Total Sheriff	<u>5,643,835</u>	<u>6,080,769</u>	<u>5,991,714</u>	<u>89,055</u>
Prisoner Transport				
Services and Charges	<u>44,913</u>	<u>66,530</u>	<u>55,145</u>	<u>11,385</u>
Jail/Pay for Stay				
Personal Services	2,272,816	2,360,817	2,358,065	2,752
Fringe Benefits	1,199,774	1,111,774	1,049,437	62,337
Services and Charges	959,680	664,864	654,562	10,302
Materials and Supplies	547,249	481,249	459,418	21,831
Total Jail/Pay for Stay	<u>4,979,519</u>	<u>4,618,704</u>	<u>4,521,482</u>	<u>97,222</u>
Sheriff/Conveyance				
Personal Services	1,940,493	1,920,493	1,910,142	10,351
Fringe Benefits	848,319	810,319	775,712	34,607
Services and Charges	13,649	16,049	14,623	1,426
Materials and Supplies	17,165	16,565	16,558	7
Total Sheriff/Conveyance	<u>2,819,626</u>	<u>2,763,426</u>	<u>2,717,035</u>	<u>46,391</u>

(continued)

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2007

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Sheriff/Court Security				
Materials and Supplies	\$63	\$63	\$57	\$6
Firing Range				
Services and Charges	600	600	0	600
Materials and Supplies	1,300	1,300	493	807
Total Firing Range	1,900	1,900	493	1,407
Web Check				
Services and Charges	16,711	22,061	21,253	808
Materials and Supplies	0	1,650	1,650	0
Total Web Check	16,711	23,711	22,903	808
Sheriff/Contract Deputies				
Personal Services	253,368	260,368	259,465	903
Fringe Benefits	113,874	106,874	101,889	4,985
Total Sheriff/Contract Deputies	367,242	367,242	361,354	5,888
Community Service Restitution				
Personal Services	30,900	30,900	28,150	2,750
Fringe Benefits	11,070	11,070	9,833	1,237
Materials and Supplies	7,327	7,327	4,954	2,373
Total Community Service Restitution	49,297	49,297	42,937	6,360
School Liaison				
Personal Services	58,710	58,710	52,175	6,535
Fringe Benefits	24,310	24,310	19,158	5,152
Services and Charges	3,196	3,196	2,757	439
Materials and Supplies	2,301	2,301	2,260	41
Total School Liaison	88,517	88,517	76,350	12,167
Team Mentor				
Personal Services	34,315	34,315	30,818	3,497
Fringe Benefits	11,385	11,385	9,909	1,476
Services and Charges	3,000	3,000	1,220	1,780
Materials and Supplies	1,730	1,730	1,711	19
Total Team Mentor	50,430	50,430	43,658	6,772
Special Projects				
Services and Charges	5,000	5,000	2,678	2,322
Materials and Supplies	5,945	5,945	945	5,000
Total Special Projects	10,945	10,945	3,623	7,322
Total Public Safety	26,016,322	26,064,858	25,144,756	920,102

(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, 2007

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Public Works				
Map Room				
Personal Services	\$159,869	\$159,869	\$154,447	\$5,422
Fringe Benefits	83,722	83,722	73,902	9,820
Services and Charges	5,100	5,100	4,880	220
Materials and Supplies	9,825	9,825	8,886	939
Total Public Works	258,516	258,516	242,115	16,401
Health				
County Home				
Services and Charges	105,000	105,000	58,750	46,250
Human Services				
Veterans Services				
Personal Services	160,389	160,389	149,284	11,105
Fringe Benefits	31,926	61,426	51,894	9,532
Services and Charges	146,104	146,104	95,295	50,809
Materials and Supplies	31,667	31,667	24,575	7,092
Total Human Services	370,086	399,586	321,048	78,538
Other				
Services and Charges	50,000	50,000	11,050	38,950
Intergovernmental	622,000	632,800	622,800	10,000
Total Expenditures	45,092,055	45,718,052	43,740,433	1,977,619
Excess of Revenues Over Expenditures	5,993,195	7,917,198	9,823,416	1,906,218
<u>Other Financing Sources (Uses)</u>				
Advances In	0	0	5,700	5,700
Advances Out	0	(11,300)	(11,300)	0
Transfers In	0	0	38,000	38,000
Transfers Out	(7,646,922)	(10,534,622)	(10,509,444)	25,178
Total Other Financing Sources (Uses)	(7,646,922)	(10,545,922)	(10,477,044)	68,878
Changes in Fund Balance	(1,653,727)	(2,628,724)	(653,628)	1,975,096
Fund Balance at Beginning of Year	14,104,378	14,104,378	14,104,378	0
Prior Year Encumbrances Appropriated	1,329,490	1,329,490	1,329,490	0
Fund Balance at End of Year	<u>\$13,780,141</u>	<u>\$12,805,144</u>	<u>\$14,780,240</u>	<u>\$1,975,096</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Auto and Gas Special Revenue Fund
For the Year Ended December 31, 2007

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Sales Taxes	\$13,500,000	\$13,500,000	\$14,448,391	\$948,391
Charges for Services	1,852,350	1,686,050	1,334,536	(351,514)
Licenses and Permits	0	166,300	177,060	10,760
Intergovernmental	8,027,500	8,027,500	7,317,267	(710,233)
Other	74,000	74,000	204,378	130,378
Total Revenues	23,453,850	23,453,850	23,481,632	27,782
<u>Expenditures</u>				
Current				
Public Works				
Auto and Gas				
Personal Services	3,402,870	3,402,870	2,844,295	558,575
Fringe Benefits	1,449,971	1,449,971	1,165,990	283,981
Services and Charges	3,652,246	3,652,246	1,730,724	1,921,522
Materials and Supplies	1,576,941	1,576,941	1,146,630	430,311
Capital Outlay	19,232,673	19,232,673	8,970,977	10,261,696
Total Expenditures	29,314,701	29,314,701	15,858,616	13,456,085
Excess of Revenues Over (Under) Expenditures	(5,860,851)	(5,860,851)	7,623,016	13,483,867
<u>Other Financing Sources</u>				
Transfers In	200,000	200,000	335,288	135,288
Changes in Fund Balance	(5,660,851)	(5,660,851)	7,958,304	13,619,155
Fund Balance at Beginning of Year	24,349,501	24,349,501	24,349,501	0
Prior Year Encumbrances Appropriated	432,113	432,113	432,113	0
Fund Balance at End of Year	\$19,120,763	\$19,120,763	\$32,739,918	\$13,619,155

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, 2007

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Property Taxes	\$11,425,411	\$11,425,411	\$11,362,103	(\$63,308)
Charges for Services	230,879	230,879	391,047	160,168
Intergovernmental	2,743,087	2,743,087	3,735,837	992,750
Other	21,175	21,175	181,281	160,106
Total Revenues	14,420,552	14,420,552	15,670,268	1,249,716
<u>Expenditures</u>				
Current				
Health				
Personal Services	3,900,000	3,900,000	3,467,809	432,191
Fringe Benefits	1,616,706	1,616,706	1,481,093	135,613
Services and Charges	9,972,536	9,972,536	6,993,424	2,979,112
Materials and Supplies	356,660	356,660	274,645	82,015
Other	958,105	1,758,105	1,208,951	549,154
Capital Outlay	2,600,160	1,800,160	688,639	1,111,521
Total Expenditures	19,404,167	19,404,167	14,114,561	5,289,606
Changes in Fund Balance	(4,983,615)	(4,983,615)	1,555,707	6,539,322
Fund Balance at Beginning of Year	4,964,837	4,964,837	4,964,837	0
Prior Year Encumbrances Appropriated	309,240	309,240	309,240	0
Fund Balance at End of Year	\$290,462	\$290,462	\$6,829,784	\$6,539,322

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, 2007

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Charges for Services	\$10,507,400	\$11,785,508	\$11,684,369	(\$101,139)
Tap In Fees	5,900,000	6,217,896	4,967,584	(1,250,312)
Licenses and Permits	4,500	1,550	2,395	845
Interest	0	107,728	107,728	0
Other	12,000	48,854	37,954	(10,900)
Total Revenues	16,423,900	18,161,536	16,800,030	(1,361,506)
<u>Expenses</u>				
Personal Services	1,976,444	2,776,601	1,818,643	957,958
Fringe Benefits	969,664	1,332,232	809,399	522,833
Services and Charges	3,462,884	3,867,426	2,894,526	972,900
Materials and Supplies	845,154	1,062,558	714,673	347,885
Capital Outlay	2,943,228	20,626,291	1,949,230	18,677,061
Debt Service				
Principal Retirement	0	555,000	555,000	0
Payment to Bond Refunding Escrow Agent	0	8,000,000	8,000,000	0
Interest and Fiscal Charges	0	956,696	956,696	0
Total Expenses	10,197,374	39,176,804	17,698,167	21,478,637
Excess of Revenues Over (Under) Expenses Before Transfers	6,226,526	(21,015,268)	(898,137)	20,117,131
Transfers In	0	3,150,585	3,065,775	(84,810)
Transfers Out	(6,498,068)	(6,498,068)	(6,248,068)	250,000
Changes in Fund Balance	(271,542)	(24,362,751)	(4,080,430)	20,282,321
Fund Balance at Beginning of Year	49,816,812	49,816,812	49,816,812	0
Prior Year Encumbrances Appropriated	609,545	609,545	609,545	0
Fund Balance at End of Year	\$50,154,815	\$26,063,606	\$46,345,927	\$20,282,321

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, 2007

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Charges for Services	\$2,448,000	\$2,448,000	\$2,680,796	\$232,796
Other	0	0	315	315
Total Revenues	2,448,000	2,448,000	2,681,111	233,111
<u>Expenditures</u>				
Current				
Legislative and Executive				
Personal Services	804,896	854,596	835,335	19,261
Fringe Benefits	325,414	343,414	321,554	21,860
Services and Charges	839,079	786,379	642,393	143,986
Materials and Supplies	49,298	49,298	39,043	10,255
Capital Outlay	30,000	15,000	0	15,000
Total Expenditures	2,048,687	2,048,687	1,838,325	210,362
Changes in Fund Balance	399,313	399,313	842,786	443,473
Fund Balance at Beginning of Year	1,808,928	1,808,928	1,808,928	0
Prior Year Encumbrances Appropriated	66,027	66,027	66,027	0
Fund Balance at End of Year	\$2,274,268	\$2,274,268	\$2,717,741	\$443,473

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
County Reserve Special Revenue Fund
For the Year Ended December 31, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Total Revenues	\$0	\$0	\$0	\$0
<u>Expenditures</u>				
Total Expenditures	0	0	0	0
Excess of Revenues Over Expenditures	0	0	0	0
<u>Other Financing Sources</u>				
Transfers In	0	350,000	350,000	0
Changes in Fund Balance	0	350,000	350,000	0
Fund Balance at Beginning of Year	<u>2,563,377</u>	<u>2,563,377</u>	<u>2,563,377</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$2,563,377</u></u>	<u><u>\$2,913,377</u></u>	<u><u>\$2,913,377</u></u>	<u><u>\$0</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
911 Special Revenue Fund
For the Year Ended December 31, 2007

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Property Taxes	\$2,362,100	\$2,131,483	\$2,132,697	\$1,214
Intergovernmental	160,000	1,050,755	1,098,391	47,636
Other	0	0	1,451	1,451
Total Revenues	2,522,100	3,182,238	3,232,539	50,301
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	964,000	939,000	890,115	48,885
Fringe Benefits	434,180	434,180	360,072	74,108
Services and Charges	771,403	901,653	890,335	11,318
Materials and Supplies	127,438	373,796	364,238	9,558
Capital Outlay	244,870	93,262	82,002	11,260
Total Expenditures	2,541,891	2,741,891	2,586,762	155,129
Changes in Fund Balance	(19,791)	440,347	645,777	205,430
Fund Balance at Beginning of Year	834,058	834,058	834,058	0
Prior Year Encumbrances Appropriated	154,096	154,096	154,096	0
Fund Balance at End of Year	\$968,363	\$1,428,501	\$1,633,931	\$205,430

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, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Special Assessments	\$0	\$1,000,000	\$919,607	(\$80,393)
Charges for Services	1,130,000	130,000	75,205	(54,795)
Other	0	0	20	20
Total Revenues	<u>1,130,000</u>	<u>1,130,000</u>	<u>994,832</u>	<u>(135,168)</u>
<u>Expenditures</u>				
Current				
Public Works				
Services and Charges	342,600	382,600	314,221	68,379
Materials and Supplies	31,000	41,000	29,494	11,506
Total Expenditures	<u>373,600</u>	<u>423,600</u>	<u>343,715</u>	<u>79,885</u>
Changes in Fund Balance	756,400	706,400	651,117	(55,283)
Fund Balance at Beginning of Year	<u>2,743,735</u>	<u>2,743,735</u>	<u>2,743,735</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$3,500,135</u></u>	<u><u>\$3,450,135</u></u>	<u><u>\$3,394,852</u></u>	<u><u>(\$55,283)</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Health Insurance Special Revenue Fund
For the Year Ended December 31, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$9,600,000	\$9,600,000	\$8,997,253	(\$602,747)
Other	70,000	70,000	0	(70,000)
Total Revenues	<u>9,670,000</u>	<u>9,670,000</u>	<u>8,997,253</u>	<u>(672,747)</u>
<u>Expenditures</u>				
Current				
Legislative and Executive				
Personal Services	63,749	63,749	61,927	1,822
Fringe Benefits	27,537	27,537	23,411	4,126
Services and Charges	9,369,130	9,369,130	9,199,741	169,389
Materials and Supplies	3,149	3,149	1,166	1,983
Total Expenditures	<u>9,463,565</u>	<u>9,463,565</u>	<u>9,286,245</u>	<u>177,320</u>
Changes in Fund Balance	206,435	206,435	(288,992)	(495,427)
Fund Balance at Beginning of Year	1,168,377	1,168,377	1,168,377	0
Prior Year Encumbrances Appropriated	<u>12,679</u>	<u>12,679</u>	<u>12,679</u>	<u>0</u>
Fund Balance at End of Year	<u>\$1,387,491</u>	<u>\$1,387,491</u>	<u>\$892,064</u>	<u>(\$495,427)</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, 2007

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Charges for Services	\$0	\$0	\$405	\$405
Intergovernmental	5,392,795	5,492,795	6,257,939	765,144
Other	188,000	188,000	178,608	(9,392)
Total Revenues	5,580,795	5,680,795	6,436,952	756,157
<u>Expenditures</u>				
Current				
Human Services				
Personal Services	2,405,480	2,321,480	2,291,868	29,612
Fringe Benefits	1,180,136	1,073,039	1,009,974	63,065
Services and Charges	3,795,859	4,625,177	4,570,977	54,200
Materials and Supplies	34,055	178,555	174,541	4,014
Capital Outlay	0	5,279	5,279	0
Total Expenditures	7,415,530	8,203,530	8,052,639	150,891
Excess of Revenues Under Expenditures	(1,834,735)	(2,522,735)	(1,615,687)	907,048
<u>Other Financing Sources</u>				
Transfers In	1,385,649	1,935,649	1,935,649	0
Changes in Fund Balance	(449,086)	(587,086)	319,962	907,048
Fund Balance at Beginning of Year	201,131	201,131	201,131	0
Prior Year Encumbrances Appropriated	435,382	435,382	435,382	0
Fund Balance at End of Year	\$187,427	\$49,427	\$956,475	\$907,048

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, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$1,095,114	\$1,095,114	\$1,311,573	\$216,459
Other	79,500	79,500	122,293	42,793
Total Revenues	<u>1,174,614</u>	<u>1,174,614</u>	<u>1,433,866</u>	<u>259,252</u>
<u>Expenditures</u>				
Current				
Human Services				
Services and Charges	2,441,154	3,026,154	2,934,377	91,777
Materials and Supplies	15,510	30,510	26,298	4,212
Total Expenditures	<u>2,456,664</u>	<u>3,056,664</u>	<u>2,960,675</u>	<u>95,989</u>
Excess of Revenues Under Expenditures	<u>(1,282,050)</u>	<u>(1,882,050)</u>	<u>(1,526,809)</u>	<u>355,241</u>
<u>Other Financing Sources (Uses)</u>				
Transfers In	1,900,000	1,900,000	1,900,000	0
Transfers Out	(800,000)	(1,150,000)	(1,150,000)	0
Total Other Financing Sources (Uses)	<u>1,100,000</u>	<u>750,000</u>	<u>750,000</u>	<u>0</u>
Changes in Fund Balance	(182,050)	(1,132,050)	(776,809)	355,241
Fund Balance at Beginning of Year	723,965	723,965	723,965	0
Prior Year Encumbrances Appropriated	480,811	480,811	480,811	0
Fund Balance at End of Year	<u>\$1,022,726</u>	<u>\$72,726</u>	<u>\$427,967</u>	<u>\$355,241</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Revolving Loan Special Revenue Fund
For the Year Ended December 31, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Interest	\$34,589	\$34,589	\$21,342	(\$13,247)
Repayment of Loans	90,911	90,911	56,095	(34,816)
Total Revenues	125,500	125,500	77,437	(48,063)
<u>Expenditures</u>				
Current				
Legislative and Executive Services and Charges	418,920	558,352	393,863	164,489
Changes in Fund Balance	(293,420)	(432,852)	(316,426)	116,426
Fund Balance at Beginning of Year	1,493,441	1,493,441	1,493,441	0
Prior Year Encumbrances Appropriated	15,420	15,420	15,420	0
Fund Balance at End of Year	<u>\$1,215,441</u>	<u>\$1,076,009</u>	<u>\$1,192,435</u>	<u>\$116,426</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Tax Account Collection Treasurer Special Revenue Fund
For the Year Ended December 31, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$184,000	\$199,000	\$200,355	\$1,355
<u>Expenditures</u>				
Current				
Legislative and Executive				
Personal Services	49,579	49,579	49,020	559
Fringe Benefits	22,670	22,670	20,930	1,740
Services and Charges	22,700	22,700	12,446	10,254
Materials and Supplies	8,000	8,000	755	7,245
Total Expenditures	102,949	102,949	83,151	19,798
Excess of Revenues Over Expenditures	81,051	96,051	117,204	21,153
<u>Other Financing Uses</u>				
Transfers Out	(3,000)	(3,000)	0	3,000
Changes in Fund Balance	78,051	93,051	117,204	24,153
Fund Balance at Beginning of Year	786,085	786,085	786,085	0
Fund Balance at End of Year	<u>\$864,136</u>	<u>\$879,136</u>	<u>\$903,289</u>	<u>\$24,153</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Title Administration Special Revenue Fund
For the Year Ended December 31, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$550,000	\$550,000	\$571,935	\$21,935
Other	0	0	100	100
Total Revenues	<u>550,000</u>	<u>550,000</u>	<u>572,035</u>	<u>22,035</u>
<u>Expenditures</u>				
Current				
Legislative and Executive				
Personal Services	320,622	320,622	300,543	20,079
Fringe Benefits	174,837	174,837	145,437	29,400
Services and Charges	101,450	106,900	101,599	5,301
Materials and Supplies	11,313	11,313	10,058	1,255
Total Expenditures	<u>608,222</u>	<u>613,672</u>	<u>557,637</u>	<u>56,035</u>
Changes in Fund Balance	(58,222)	(63,672)	14,398	78,070
Fund Balance at Beginning of Year	492,629	492,629	492,629	0
Prior Year Encumbrances Appropriated	<u>213</u>	<u>213</u>	<u>213</u>	<u>0</u>
Fund Balance at End of Year	<u>\$434,620</u>	<u>\$429,170</u>	<u>\$507,240</u>	<u>\$78,070</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, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Fines and Forfeitures	\$100,000	\$40,000	\$37,789	(\$2,211)
<u>Expenditures</u>				
Current				
Public Works				
Personal Services	60,171	60,171	58,179	1,992
Fringe Benefits	26,508	26,508	15,992	10,516
Services and Charges	2,500	2,500	520	1,980
Materials and Supplies	2,289	2,289	476	1,813
Total Expenditures	91,468	91,468	75,167	16,301
Changes in Fund Balance	8,532	(51,468)	(37,378)	14,090
Fund Balance at Beginning of Year	368,836	368,836	368,836	0
Prior Year Encumbrances Appropriated	39	39	39	0
Fund Balance at End of Year	<u>\$377,407</u>	<u>\$317,407</u>	<u>\$331,497</u>	<u>\$14,090</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Dog and Kennel Special Revenue Fund
For the Year Ended December 31, 2007

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Charges for Services	\$3,500	\$3,500	\$3,463	(\$37)
Licenses and Permits	204,100	204,100	192,658	(11,442)
Fines and Forfeitures	34,000	34,000	27,278	(6,722)
Other	0	0	1,186	1,186
Total Revenues	<u>241,600</u>	<u>241,600</u>	<u>224,585</u>	<u>(17,015)</u>
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	158,945	158,945	155,202	3,743
Fringe Benefits	68,712	68,712	63,303	5,409
Services and Charges	29,291	29,291	26,089	3,202
Materials and Supplies	9,587	9,587	6,046	3,541
Total Expenditures	<u>266,535</u>	<u>266,535</u>	<u>250,640</u>	<u>15,895</u>
Changes in Fund Balance	(24,935)	(24,935)	(26,055)	(1,120)
Fund Balance at Beginning of Year	118,402	118,402	118,402	0
Prior Year Encumbrances Appropriated	<u>1,703</u>	<u>1,703</u>	<u>1,703</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$95,170</u></u>	<u><u>\$95,170</u></u>	<u><u>\$94,050</u></u>	<u><u>(\$1,120)</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Emergency Management Agency Special Revenue Fund
For the Year Ended December 31, 2007

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Charges for Services	\$83,352	\$83,352	\$84,513	\$1,161
Intergovernmental	160,748	191,039	193,823	2,784
Other	53,000	0	0	0
Total Revenues	<u>297,100</u>	<u>274,391</u>	<u>278,336</u>	<u>3,945</u>
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	126,687	154,431	134,778	19,653
Fringe Benefits	52,798	77,144	61,622	15,522
Services and Charges	14,913	19,680	14,170	5,510
Materials and Supplies	69,517	73,193	72,723	470
Capital Outlay	42,759	42,759	42,759	0
Total Expenditures	<u>306,674</u>	<u>367,207</u>	<u>326,052</u>	<u>41,155</u>
Excess of Revenues Under Expenditures	(9,574)	(92,816)	(47,716)	45,100
<u>Other Financing Sources</u>				
Transfers In	0	53,000	53,000	0
Changes in Fund Balance	(9,574)	(39,816)	5,284	45,100
Fund Balance at Beginning of Year	42,706	42,706	42,706	0
Prior Year Encumbrances Appropriated	2,993	2,993	2,993	0
Fund Balance at End of Year	<u><u>\$36,125</u></u>	<u><u>\$5,883</u></u>	<u><u>\$50,983</u></u>	<u><u>\$45,100</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Victim Services Special Revenue Fund
For the Year Ended December 31, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$108,332	\$100,332	\$101,681	\$1,349
<u>Expenditures</u>				
Current				
Public Safety				
State Victim's Assistance Grant Prosecutor				
Personal Services	25,032	25,032	24,424	608
Fringe Benefits	10,048	10,048	9,330	718
Services and Charges	563	563	110	453
Juvenile Court Victim's of Crime Grant				
Personal Services	45,580	49,580	43,769	5,811
Fringe Benefits	12,210	15,060	12,486	2,574
Services and Charges	400	795	792	3
Materials and Supplies	160	160	152	8
State Victim's Assistance Grant Juvenile Court				
Personal Services	17,512	11,742	11,356	386
Fringe Benefits	3,050	2,050	1,895	155
Services and Charges	2,775	2,775	2,250	525
Materials and Supplies	1,200	1,970	1,042	928
Total Expenditures	118,530	119,775	107,606	12,169
Excess of Revenues				
Under Expenditures	(10,198)	(19,443)	(5,925)	13,518
<u>Other Financing Sources</u>				
Transfers In	7,600	5,000	5,000	0
Changes in Fund Balance	(2,598)	(14,443)	(925)	13,518
Fund Balance at Beginning of Year	23,327	23,327	23,327	0
Fund Balance at End of Year	<u>\$20,729</u>	<u>\$8,884</u>	<u>\$22,402</u>	<u>\$13,518</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Domestic Violence Special Revenue Fund
For the Year Ended December 31, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$31,000	\$31,000	\$29,749	(\$1,251)
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	31,000	31,000	29,079	1,921
Changes in Fund Balance	0	0	670	670
Fund Balance at Beginning of Year	12,141	12,141	12,141	0
Fund Balance at End of Year	<u>\$12,141</u>	<u>\$12,141</u>	<u>\$12,811</u>	<u>\$670</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, 2007

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Charges for Services	\$130,000	\$120,000	\$111,734	(\$8,266)
Intergovernmental	141,606	189,331	187,038	(2,293)
Total Revenues	271,606	309,331	298,772	(10,559)
<u>Expenditures</u>				
Current				
Public Safety				
Community Based Corrections				
Personal Services	64,963	85,099	85,097	2
Fringe Benefits	25,342	34,804	33,571	1,233
Services and Charges	0	17,134	15,677	1,457
Materials and Supplies	477	8,408	8,408	0
Intensive Supervision				
Services and Charges	45,500	45,500	27,536	17,964
Materials and Supplies	53,700	53,700	42,308	11,392
Intensive Supervision Electronic Monitoring				
Services and Charges	50,000	50,000	43,509	6,491
Materials and Supplies	12,000	12,000	0	12,000
Day Report Center				
Personal Services	50,000	35,353	26,843	8,510
Fringe Benefits	21,300	12,647	8,804	3,843
Total Expenditures	323,282	354,645	291,753	62,892
Excess of Revenues Over (Under) Expenditures	(51,676)	(45,314)	7,019	52,333
<u>Other Financing Sources (Uses)</u>				
Advances In	0	5,700	5,700	0
Advances Out	0	(5,700)	(5,700)	0
Transfers In	12,500	12,500	12,500	0
Total Other Financing Sources (Uses)	12,500	12,500	12,500	0
Changes in Fund Balance	(39,176)	(32,814)	19,519	52,333
Fund Balance at Beginning of Year	88,042	88,042	88,042	0
Fund Balance at End of Year	<u>\$48,866</u>	<u>\$55,228</u>	<u>\$107,561</u>	<u>\$52,333</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Indigent Guardianship Special Revenue Fund
For the Year Ended December 31, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$15,600	\$25,000	\$25,893	\$893
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	4,200	6,200	5,795	405
Fringe Benefits	740	1,090	940	150
Services and Charges	23,908	29,908	27,650	2,258
Total Expenditures	28,848	37,198	34,385	2,813
Changes in Fund Balance	(13,248)	(12,198)	(8,492)	3,706
Fund Balance at Beginning of Year	13,281	13,281	13,281	0
Prior Year Encumbrances Appropriated	1,908	1,908	1,908	0
Fund Balance at End of Year	<u>\$1,941</u>	<u>\$2,991</u>	<u>\$6,697</u>	<u>\$3,706</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Community Services Special Revenue Fund
For the Year Ended December 31, 2007

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Charges for Services	\$12,200	\$12,200	\$14,872	\$2,672
Other	9,000	9,000	7,257	(1,743)
Total Revenues	21,200	21,200	22,129	929
<u>Expenditures</u>				
Current				
Public Safety				
Dispute Resolution				
Personal Services	10,300	7,000	2,613	4,387
Fringe Benefits	3,690	3,690	400	3,290
Services and Charges	1,000	4,300	2,955	1,345
Juvenile Accountability Incentive Grant				
Personal Services	10,815	11,815	11,739	76
Fringe Benefits	2,170	2,590	2,393	197
Services and Charges	1,200	4,500	3,614	886
Materials and Supplies	1,000	2,880	1,129	1,751
Total Expenditures	30,175	36,775	24,843	11,932
Changes in Fund Balance	(8,975)	(15,575)	(2,714)	12,861
Fund Balance at Beginning of Year	25,217	25,217	25,217	0
Fund Balance at End of Year	<u>\$16,242</u>	<u>\$9,642</u>	<u>\$22,503</u>	<u>\$12,861</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, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$160,000	\$92,288	\$92,285	(\$3)
Other	0	90	90	0
Total Revenues	160,000	92,378	92,375	(3)
<u>Expenditures</u>				
Current				
Public Safety				
Juvenile Drug Court				
Personal Services	63,975	0	0	0
Fringe Benefits	28,070	1,134	1,134	0
Services and Charges	0	42,223	42,223	0
Family Drug Court				
Personal Services	65,817	65,817	53,221	12,596
Fringe Benefits	26,950	26,950	19,196	7,754
Total Expenditures	184,812	136,124	115,774	20,350
Changes in Fund Balance	(24,812)	(43,746)	(23,399)	20,347
Fund Balance at Beginning of Year	47,168	47,168	47,168	0
Fund Balance at End of Year	\$22,356	\$3,422	\$23,769	\$20,347

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Youth Services Special Revenue Fund
For the Year Ended December 31, 2007

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Charges for Services	\$22,000	\$22,000	\$21,957	(\$43)
Intergovernmental	480,596	480,596	488,557	7,961
Total Revenues	502,596	502,596	510,514	7,918
<u>Expenditures</u>				
Current				
Public Safety				
Probation				
Personal Services	16,000	16,000	0	16,000
Fringe Benefits	4,655	4,655	0	4,655
Services and Charges	2,165	3,609	2,699	910
Materials and Supplies	1,500	56	56	0
Care and Custody Subsidy				
Personal Services	376,837	391,837	347,587	44,250
Fringe Benefits	116,655	127,855	103,052	24,803
Services and Charges	57,500	57,500	0	57,500
Juvenile Court Special Projects				
Services and Charges	20,000	3,000	816	2,184
Materials and Supplies	11,000	1,000	861	139
Total Expenditures	606,312	605,512	455,071	150,441
Changes in Fund Balance	(103,716)	(102,916)	55,443	158,359
Fund Balance at Beginning of Year	534,163	534,163	534,163	0
Prior Year Encumbrances Appropriated	165	165	165	0
Fund Balance at End of Year	\$430,612	\$431,412	\$589,771	\$158,359

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, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Licenses and Permits	\$20,000	\$20,000	\$24,654	\$4,654
Other	0	0	246	246
Total Revenues	<u>20,000</u>	<u>20,000</u>	<u>24,900</u>	<u>4,900</u>
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	27,530	27,530	20,731	6,799
Materials and Supplies	5,000	5,000	5,000	0
Total Expenditures	<u>32,530</u>	<u>32,530</u>	<u>25,731</u>	<u>6,799</u>
Changes in Fund Balance	(12,530)	(12,530)	(831)	11,699
Fund Balance at Beginning of Year	9,189	9,189	9,189	0
Prior Year Encumbrances Appropriated	7,530	7,530	7,530	0
Fund Balance at End of Year	<u>\$4,189</u>	<u>\$4,189</u>	<u>\$15,888</u>	<u>\$11,699</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Sheriff Federal Special Revenue Fund
For the Year Ended December 31, 2007

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Intergovernmental	\$57,600	\$43,200	\$61,067	\$17,867
Other	0	24,061	24,061	0
Total Revenues	<u>57,600</u>	<u>67,261</u>	<u>85,128</u>	<u>17,867</u>
<u>Expenditures</u>				
Current				
Public Safety				
Personal Services	27,852	30,852	29,870	982
Fringe Benefits	14,400	19,400	17,991	1,409
Services and Charges	21,349	26,071	18,722	7,349
Materials and Supplies	12,537	12,537	12,537	0
Total Expenditures	<u>76,138</u>	<u>88,860</u>	<u>79,120</u>	<u>9,740</u>
Changes in Fund Balance	(18,538)	(21,599)	6,008	27,607
Fund Balance at Beginning of Year	8,477	8,477	8,477	0
Prior Year Encumbrances Appropriated	<u>13,122</u>	<u>13,122</u>	<u>13,122</u>	<u>0</u>
Fund Balance at End of Year	<u>\$3,061</u>	<u>\$0</u>	<u>\$27,607</u>	<u>\$27,607</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, 2007

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Total Revenues	\$0	\$0	\$0	\$0
<u>Expenditures</u>				
Current				
Public Safety				
Materials and Supplies	10,614	10,614	10,061	553
Changes in Fund Balance	(10,614)	(10,614)	(10,061)	553
Fund Balance at Beginning of Year	10,614	10,614	10,614	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$553</u>	<u>\$553</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Drug Enforcement and Education Special Revenue Fund
For the Year Ended December 31, 2007

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Fines and Forfeitures	\$3,000	\$3,000	\$3,011	\$11
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	1,100	1,100	0	1,100
Materials and Supplies	6,500	6,500	2,246	4,254
Total Expenditures	7,600	7,600	2,246	5,354
Changes in Fund Balance	(4,600)	(4,600)	765	5,365
Fund Balance at Beginning of Year	5,569	5,569	5,569	0
Fund Balance at End of Year	<u>\$969</u>	<u>\$969</u>	<u>\$6,334</u>	<u>\$5,365</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Data Center Special Revenue Fund
For the Year Ended December 31, 2007

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Charges for Services	\$0	\$0	\$107	\$107
Other	0	0	2,672	2,672
Total Revenues	<u>0</u>	<u>0</u>	<u>2,779</u>	<u>2,779</u>
<u>Expenditures</u>				
Current				
Legislative and Executive				
Personal Services	325,109	325,109	324,740	369
Fringe Benefits	150,535	150,535	128,397	22,138
Services and Charges	165,780	184,295	176,669	7,626
Materials and Supplies	39,836	39,836	38,821	1,015
Capital Outlay	26,000	26,000	26,000	0
Total Expenditures	<u>707,260</u>	<u>725,775</u>	<u>694,627</u>	<u>31,148</u>
Excess of Revenues Under Expenditures	(707,260)	(725,775)	(691,848)	33,927
<u>Other Financing Sources</u>				
Transfers In	<u>650,000</u>	<u>668,515</u>	<u>668,515</u>	<u>0</u>
Changes in Fund Balance	(57,260)	(57,260)	(23,333)	33,927
Fund Balance at Beginning of Year	74,379	74,379	74,379	0
Prior Year Encumbrances Appropriated	<u>43,249</u>	<u>43,249</u>	<u>43,249</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$60,368</u></u>	<u><u>\$60,368</u></u>	<u><u>\$94,295</u></u>	<u><u>\$33,927</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Educational Service Center Special Revenue Fund
For the Year Ended December 31, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Total Revenues	\$0	\$0	\$0	\$0
<u>Expenditures</u>				
Total Expenditures	0	0	0	0
Changes in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	17,909	17,909	17,909	0
Fund Balance at End of Year	<u>\$17,909</u>	<u>\$17,909</u>	<u>\$17,909</u>	<u>\$0</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Joint Economic Development Special Revenue Fund
For the Year Ended December 31, 2007

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Charges for Services	\$2,000	\$2,000	\$15,780	\$13,780
Other	5,000	5,000	75,000	70,000
Total Revenues	<u>7,000</u>	<u>7,000</u>	<u>90,780</u>	<u>83,780</u>
<u>Expenditures</u>				
Current				
Legislative and Executive				
Personal Services	156,915	156,915	145,736	11,179
Fringe Benefits	54,376	54,376	41,566	12,810
Services and Charges	35,589	35,589	18,613	16,976
Materials and Supplies	3,907	3,907	3,119	788
Total Expenditures	<u>250,787</u>	<u>250,787</u>	<u>209,034</u>	<u>41,753</u>
Excess of Revenues				
Under Expenditures	(243,787)	(243,787)	(118,254)	125,533
<u>Other Financing Sources</u>				
Transfers In	<u>225,750</u>	<u>225,750</u>	<u>225,000</u>	<u>(750)</u>
Changes in Fund Balance	(18,037)	(18,037)	106,746	124,783
Fund Balance at Beginning of Year	28,011	28,011	28,011	0
Prior Year Encumbrances Appropriated	<u>1,111</u>	<u>1,111</u>	<u>1,111</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$11,085</u></u>	<u><u>\$11,085</u></u>	<u><u>\$135,868</u></u>	<u><u>\$124,783</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Litter Special Revenue Fund
For the Year Ended December 31, 2007

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Intergovernmental	\$40,582	\$46,982	\$46,856	(\$126)
Other	0	0	1,000	1,000
Total Revenues	<u>40,582</u>	<u>46,982</u>	<u>47,856</u>	<u>874</u>
<u>Expenditures</u>				
Current				
Health				
Litter Grant				
Personal Services	35,000	35,000	34,159	841
Fringe Benefits	16,365	16,365	15,063	1,302
Services and Charges	6,310	7,810	6,138	1,672
Materials and Supplies	800	6,300	5,993	307
ODNR Litter Cleanup Grant				
Services and Charges	3,096	3,096	3,096	0
Materials and Supplies	2,436	2,352	2,352	0
Total Expenditures	<u>64,007</u>	<u>70,923</u>	<u>66,801</u>	<u>4,122</u>
Changes in Fund Balance	(23,425)	(23,941)	(18,945)	4,996
Fund Balance at Beginning of Year	30,751	30,751	30,751	0
Prior Year Encumbrances Appropriated	160	160	160	0
Fund Balance at End of Year	<u><u>\$7,486</u></u>	<u><u>\$6,970</u></u>	<u><u>\$11,966</u></u>	<u><u>\$4,996</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Workforce Investment Act Special Revenue Fund
For the Year Ended December 31, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$600,000	\$700,000	\$547,942	(\$152,058)
Other	0	0	112	112
Total Revenues	<u>600,000</u>	<u>700,000</u>	<u>548,054</u>	<u>(151,946)</u>
<u>Expenditures</u>				
Current				
Human Services				
Personal Services	14,120	10,741	10,741	0
Fringe Benefits	10,610	1,643	1,643	0
Services and Charges	12,166	183,588	167,122	16,466
Materials and Supplies	302,359	3,096	2,462	634
Total Expenditures	<u>339,255</u>	<u>199,068</u>	<u>181,968</u>	<u>17,100</u>
Excess of Revenues Over Expenditures	260,745	500,932	366,086	(134,846)
<u>Other Financing Uses</u>				
Transfers Out	<u>(300,000)</u>	<u>(500,000)</u>	<u>(500,000)</u>	<u>0</u>
Changes in Fund Balance	(39,255)	932	(133,914)	(134,846)
Fund Balance at Beginning of Year	143,906	143,906	143,906	0
Prior Years Encumbrances Appropriated	<u>12,800</u>	<u>12,800</u>	<u>12,800</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$117,451</u></u>	<u><u>\$157,638</u></u>	<u><u>\$22,792</u></u>	<u><u>(\$134,846)</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Children Trust Special Revenue Fund
For the Year Ended December 31, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$40,000	\$39,183	\$39,183	\$0
<u>Expenditures</u>				
Current				
Human Services				
Services and Charges	<u>52,515</u>	<u>36,515</u>	<u>32,107</u>	<u>4,408</u>
Changes in Fund Balance	(12,515)	2,668	7,076	4,408
Fund Balance at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	<u>12,515</u>	<u>12,515</u>	<u>12,515</u>	<u>0</u>
Fund Balance at End of Year	<u>\$0</u>	<u>\$15,183</u>	<u>\$19,591</u>	<u>\$4,408</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, 2007

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Charges for Services	\$0	\$12,638	\$18,424	\$5,786
Intergovernmental	863,000	745,205	737,977	(7,228)
Other	10,000	10,000	29,150	19,150
Total Revenues	873,000	767,843	785,551	17,708
<u>Expenditures</u>				
Current				
Legislative and Executive Services and Charges	864,000	793,799	786,548	7,251
Changes in Fund Balance	9,000	(25,956)	(997)	24,959
Fund Balance at Beginning of Year	43,607	43,607	43,607	0
Fund Balance at End of Year	<u>\$52,607</u>	<u>\$17,651</u>	<u>\$42,610</u>	<u>\$24,959</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
DRETAC Prosecutor Special Revenue Fund
For the Year Ended December 31, 2007

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Charges for Services	\$150,000	\$198,000	\$198,872	\$872
<u>Expenditures</u>				
Current				
Legislative and Executive				
Personal Services	\$83,213	\$103,213	\$82,949	20,264
Fringe Benefits	35,284	35,284	31,625	3,659
Services and Charges	1,083	1,083	950	133
Materials and Supplies	8,500	8,500	8,500	0
Total Expenditures	<u>128,080</u>	<u>148,080</u>	<u>124,024</u>	<u>24,056</u>
Changes in Fund Balance	21,920	49,920	74,848	24,928
Fund Balance at Beginning of Year	<u>394,745</u>	<u>394,745</u>	<u>394,745</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$416,665</u></u>	<u><u>\$444,665</u></u>	<u><u>\$469,593</u></u>	<u><u>\$24,928</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Child Support Enforcement Agency Special Revenue Fund
For the Year Ended December 31, 2007

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Charges for Services	\$306,000	\$345,000	\$355,066	\$10,066
Intergovernmental	1,270,230	1,170,230	1,326,135	155,905
Other	1,500	1,500	1,794	294
Total Revenues	<u>1,577,730</u>	<u>1,516,730</u>	<u>1,682,995</u>	<u>166,265</u>
<u>Expenditures</u>				
Current				
Human Services				
Personal Services	\$770,331	\$767,931	\$743,084	24,847
Fringe Benefits	353,222	353,222	305,654	47,568
Services and Charges	496,699	599,809	465,914	133,895
Materials and Supplies	15,157	92,322	87,337	4,985
Capital Outlay	0	8,575	8,575	0
Total Expenditures	<u>1,635,409</u>	<u>1,821,859</u>	<u>1,610,564</u>	<u>211,295</u>
Changes in Fund Balance	(57,679)	(305,129)	72,431	377,560
Fund Balance at Beginning of Year	303,622	303,622	303,622	0
Prior Year Encumbrances Appropriated	58,692	58,692	58,692	0
Fund Balance at End of Year	<u><u>\$304,635</u></u>	<u><u>\$57,185</u></u>	<u><u>\$434,745</u></u>	<u><u>\$377,560</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Recorder Special Revenue Fund
For the Year Ended December 31, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$188,000	\$188,000	\$156,168	(\$31,832)
<u>Expenditures</u>				
Current				
Legislative and Executive Services and Charges	123,890	135,890	127,285	8,605
Materials and Supplies	19,850	14,450	12,531	1,919
Capital Outlay	0	14,546	14,546	0
Total Expenditures	<u>143,740</u>	<u>164,886</u>	<u>154,362</u>	<u>10,524</u>
Changes in Fund Balance	44,260	23,114	1,806	(21,308)
Fund Balance at Beginning of Year	229,869	229,869	229,869	0
Prior Year Encumbrances Appropriated	<u>31,110</u>	<u>31,110</u>	<u>31,110</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$305,239</u></u>	<u><u>\$284,093</u></u>	<u><u>\$262,785</u></u>	<u><u>(\$21,308)</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Court Special Revenue Fund
For the Year Ended December 31, 2007

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Charges for Services	\$63,700	\$63,700	\$86,545	\$22,845
Other	2,500	2,500	3,566	1,066
Total Revenues	66,200	66,200	90,111	23,911
<u>Expenditures</u>				
Current				
Judicial				
Clerk of Common Pleas Data/Special Projects				
Services and Charges	18,530	19,280	16,343	2,937
Materials and Supplies	11,500	10,750	7,379	3,371
Capital Outlay	20,000	20,000	20,000	0
Juvenile Court Data				
Services and Charges	4,000	4,000	95	3,905
Materials and Supplies	10,008	10,008	9,968	40
Probate Court Data				
Services and Charges	7,500	7,500	0	7,500
Materials and Supplies	9,000	9,000	6,791	2,209
Total Expenditures	80,538	80,538	60,576	19,962
Changes in Fund Balance	(14,338)	(14,338)	29,535	43,873
Fund Balance at Beginning of Year	105,653	105,653	105,653	0
Prior Year Encumbrances Appropriated	8	8	8	0
Fund Balance at End of Year	\$91,323	\$91,323	\$135,196	\$43,873

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Indigent Driver Special Revenue Fund
For the Year Ended December 31, 2007

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Intergovernmental	\$100	\$100	\$150	\$50
<u>Expenditures</u>				
Current				
Public Safety				
Services and Charges	1,250	1,250	0	1,250
Materials and Supplies	1,250	1,250	0	1,250
Total Expenditures	2,500	2,500	0	2,500
Changes in Fund Balance	(2,400)	(2,400)	150	2,550
Fund Balance at Beginning of Year	2,429	2,429	2,429	0
Fund Balance at End of Year	<u>\$29</u>	<u>\$29</u>	<u>\$2,579</u>	<u>\$2,550</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Legal Research Special Revenue Fund
For the Year Ended December 31, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$6,000	\$6,000	\$7,299	\$1,299
Other	1,000	1,000	1,737	737
Total Revenues	<u>7,000</u>	<u>7,000</u>	<u>9,036</u>	<u>2,036</u>
<u>Expenditures</u>				
Current				
Judicial				
Services and Charges	10,000	25,000	13,568	11,432
Materials and Supplies	30,000	15,000	0	15,000
Total Expenditures	<u>40,000</u>	<u>40,000</u>	<u>13,568</u>	<u>26,432</u>
Changes in Fund Balance	(33,000)	(33,000)	(4,532)	28,468
Fund Balance at Beginning of Year	<u>35,209</u>	<u>35,209</u>	<u>35,209</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$2,209</u></u>	<u><u>\$2,209</u></u>	<u><u>\$30,677</u></u>	<u><u>\$28,468</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Bureau of Motor Vehicles Special Revenue Fund
For the Year Ended December 31, 2007

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Charges for Services	\$211,594	\$141,017	\$139,141	(\$1,876)
Licenses and Permits	93,510	53,934	56,532	2,598
Other	2,040	1,745	1,743	(2)
Total Revenues	<u>307,144</u>	<u>196,696</u>	<u>197,416</u>	<u>720</u>
<u>Expenditures</u>				
Current				
Legislative and Executive				
Personal Services	162,495	108,739	108,729	10
Fringe Benefits	82,335	56,960	56,924	36
Services and Charges	80,289	58,699	58,073	626
Materials and Supplies	2,758	4,233	4,155	78
Total Expenditures	<u>327,877</u>	<u>228,631</u>	<u>227,881</u>	<u>750</u>
Excess of Revenues Under Expenditures	(20,733)	(31,935)	(30,465)	1,470
<u>Other Financing Sources</u>				
Advances In	0	5,600	5,600	0
Changes in Fund Balance	(20,733)	(26,335)	(24,865)	1,470
Fund Balance at Beginning of Year	25,051	25,051	25,051	0
Prior Years Encumbrances Appropriated	1,490	1,490	1,490	0
Fund Balance at End of Year	<u>\$5,808</u>	<u>\$206</u>	<u>\$1,676</u>	<u>\$1,470</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Common Pleas Guardian Ad Litem Special Revenue Fund
For the Year Ended December 31, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$15,000	\$15,000	\$18,980	\$3,980
<u>Expenditures</u>				
Current				
Judicial				
Services and Charges	15,000	15,000	13,595	1,405
Changes in Fund Balance	0	0	5,385	5,385
Fund Balance at Beginning of Year	21,283	21,283	21,283	0
Fund Balance at End of Year	<u>\$21,283</u>	<u>\$21,283</u>	<u>\$26,668</u>	<u>\$5,385</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
FEMA Fire Assistance Special Revenue Fund
For the Year Ended December 31, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$84,320	\$0	\$0	\$0
<u>Expenditures</u>				
Current				
Legislative and Executive Services and Charges	105,400	0	0	0
Changes in Fund Balance	(21,080)	0	0	0
Fund Balance at Beginning of Year	21,080	21,080	21,080	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$21,080</u>	<u>\$21,080</u>	<u>\$0</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Bond Retirement Debt Service Fund
For the Year Ended December 31, 2007

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Property Taxes	\$1,038,000	\$941,824	\$941,974	\$150
Intergovernmental	102,000	102,000	94,188	(7,812)
Other	0	0	30,781	30,781
Total Revenues	1,140,000	1,043,824	1,066,943	23,119
<u>Expenditures</u>				
Current				
Legislative and Executive Services and Charges	22,000	22,000	16,714	5,286
Debt Service				
Principal Retirement	13,156,174	13,092,000	13,092,000	0
Interest and Fiscal Charges	4,339,595	2,691,416	2,691,416	0
Issuance Costs	16,100	482,154	472,525	9,629
Total Expenditures	17,533,869	16,287,570	16,272,655	14,915
Excess of Revenues Under Expenditures	(16,393,869)	(15,243,746)	(15,205,712)	38,034
<u>Other Financing Sources (Uses)</u>				
General Obligation Bonds Issued	1,545,000	1,514,400	1,483,600	(30,800)
Revenue Refunding Bonds Issued	0	32,895,000	32,895,000	0
Special Assessment Bonds Issued	5,031,800	4,951,741	4,948,400	(3,341)
Premium on General Obligation Bonds Issued	0	30,267	30,267	0
Premium on Revenue Refunding Bonds Issued	0	584,261	584,261	0
Premium on Special Assessment Bonds Issued	0	98,697	98,603	(94)
Payment to Bond Refunding Escrow Agent	0	(30,060,881)	(30,060,881)	0
Transfers In	9,881,137	9,915,970	9,916,710	740
Transfers Out	0	(3,065,775)	(3,065,775)	0
Total Other Financing Sources (Uses)	16,457,937	16,863,680	16,830,185	(33,495)
Changes in Fund Balance	64,068	1,619,934	1,624,473	4,539
Fund Balance at Beginning of Year	253,344	253,344	253,344	0
Fund Balance (Deficit) at End of Year	\$317,412	\$1,873,278	\$1,877,817	\$4,539

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, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Property Taxes	\$540,500	\$540,500	\$545,895	\$5,395
Intergovernmental	70,000	70,000	76,850	6,850
Total Revenues	<u>610,500</u>	<u>610,500</u>	<u>622,745</u>	<u>12,245</u>
<u>Expenditures</u>				
Capital Outlay				
Services and Charges	12,000	62,000	38,433	23,567
Materials and Supplies	0	4,000	3,794	206
Capital Outlay	<u>773,487</u>	<u>439,487</u>	<u>360,536</u>	<u>78,951</u>
Total Expenditures	<u>785,487</u>	<u>505,487</u>	<u>402,763</u>	<u>102,724</u>
Changes in Fund Balance	(174,987)	105,013	219,982	114,969
Fund Balance at Beginning of Year	149,282	149,282	149,282	0
Prior Year Encumbrances Appropriated	<u>56,487</u>	<u>56,487</u>	<u>56,487</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$30,782</u></u>	<u><u>\$310,782</u></u>	<u><u>\$425,751</u></u>	<u><u>\$114,969</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
EMS Capital Projects Fund
For the Year Ended December 31, 2007

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Total Revenues	\$0	\$0	\$0	\$0
<u>Expenditures</u>				
Capital Outlay				
Capital Outlay	98,675	4,858	4,829	29
Changes in Fund Balance	(98,675)	(4,858)	(4,829)	29
Fund Balance at Beginning of Year	1,316,523	1,316,523	1,316,523	0
Prior Year Encumbrances Appropriated	4,323	4,323	4,323	0
Fund Balance at End of Year	<u>\$1,222,171</u>	<u>\$1,315,988</u>	<u>\$1,316,017</u>	<u>\$29</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
County Drainage Capital Projects Fund
For the Year Ended December 31, 2007

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Special Assessments	\$22,500	\$24,320	\$24,260	(\$60)
Charges for Services	10,000	63,800	89,136	\$25,336
Intergovernmental	0	0	6,770	6,770
Other	5,000	5,000	4,000	(1,000)
Total Revenues	<u>37,500</u>	<u>93,120</u>	<u>124,166</u>	<u>31,046</u>
<u>Expenditures</u>				
Capital Outlay				
Services and Charges	45,200	71,695	48,127	23,568
Capital Outlay	261,138	468,118	440,193	27,925
Total Expenditures	<u>306,338</u>	<u>539,813</u>	<u>488,320</u>	<u>51,493</u>
Excess of Revenues Under Expenditures	<u>(268,838)</u>	<u>(446,693)</u>	<u>(364,154)</u>	<u>82,539</u>
<u>Other Financing Sources (Uses)</u>				
Special Assessment Bonds Issued	247,000	373,700	362,500	(11,200)
Transfers In	2,000	147,340	145,341	(1,999)
Transfers Out	(208,840)	(204,811)	(203,286)	1,525
Total Other Financing Sources (Uses)	<u>40,160</u>	<u>316,229</u>	<u>304,555</u>	<u>(11,674)</u>
Changes in Fund Balance	(228,678)	(130,464)	(59,599)	70,865
Fund Balance at Beginning of Year	198,569	198,569	198,569	0
Prior Year Encumbrances Appropriated	57,563	57,563	57,563	0
Fund Balance at End of Year	<u>\$27,454</u>	<u>\$125,668</u>	<u>\$196,533</u>	<u>\$70,865</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
20/20 Capital Projects Fund
For the Year Ended December 31, 2007

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Total Revenues	\$0	\$0	\$0	\$0
<u>Expenditures</u>				
Capital Outlay				
Services and Charges	1,000	1,000	1,000	0
Capital Outlay	700,000	2,000,000	1,983,900	16,100
Total Expenditures	701,000	2,001,000	1,984,900	16,100
Excess of Revenues Under Expenditures	(701,000)	(2,001,000)	(1,984,900)	16,100
<u>Other Financing Sources</u>				
Transfers In	500,000	2,500,000	2,500,000	0
Changes in Fund Balance	(201,000)	499,000	515,100	16,100
Fund Balance at Beginning of Year	1,954,467	1,954,467	1,954,467	0
Prior Year Encumbrances Appropriated	1,000	1,000	1,000	0
Fund Balance at End of Year	<u>\$1,754,467</u>	<u>\$2,454,467</u>	<u>\$2,470,567</u>	<u>\$16,100</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Issue II Capital Projects Fund
For the Year Ended December 31, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental	\$299,200	\$236,405	\$236,405	\$0
<u>Expenditures</u>				
Capital Outlay				
Capital Outlay	<u>299,200</u>	<u>236,405</u>	<u>236,405</u>	<u>0</u>
Changes in Fund Balance	0	0	0	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Roadway Capital Projects Fund
For the Year Ended December 31, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Total Revenues	\$0	\$0	\$0	\$0
<u>Expenditures</u>				
Capital Outlay				
Services and Charges	140,455	151,972	146,664	5,308
Capital Outlay	0	9,102	0	9,102
Total Expenditures	140,455	161,074	146,664	14,410
Excess of Revenues Under Expenditures	(140,455)	(161,074)	(146,664)	14,410
<u>Other Financing Sources (Uses)</u>				
Transfers In	0	500,000	500,000	0
Transfers Out	(36,000)	(36,000)	(34,205)	1,795
Total Other Financing Sources (Uses)	(36,000)	464,000	465,795	1,795
Changes in Fund Balance	(176,455)	302,926	319,131	16,205
Fund Balance at Beginning of Year	518,681	518,681	518,681	0
Fund Balance at End of Year	<u>\$342,226</u>	<u>\$821,607</u>	<u>\$837,812</u>	<u>\$16,205</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Radio Communications Capital Projects Fund
For the Year Ended December 31, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Total Revenues	\$0	\$0	\$0	\$0
<u>Expenditures</u>				
Capital Outlay				
Materials and Supplies	<u>2,079</u>	<u>2,079</u>	<u>2,079</u>	<u>0</u>
Changes in Fund Balance	(2,079)	(2,079)	(2,079)	0
Fund Balance at Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	<u>2,079</u>	<u>2,079</u>	<u>2,079</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Council for Older Adults Construction Project Capital Projects Fund
For the Year Ended December 31, 2007

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Interest	\$150,007	\$250,007	\$332,168	\$82,161
<u>Expenditures</u>				
Capital Outlay				
Capital Outlay	<u>9,729,679</u>	<u>10,306,679</u>	<u>9,439,494</u>	<u>867,185</u>
Changes in Fund Balance	(9,579,672)	(10,056,672)	(9,107,326)	949,346
Fund Balance at Beginning of Year	8,873,065	8,873,065	8,873,065	0
Prior Year Encumbrances Appropriated	<u>1,183,610</u>	<u>1,183,610</u>	<u>1,183,610</u>	<u>0</u>
Fund Balance at End of Year	<u>\$477,003</u>	<u>\$3</u>	<u>\$949,349</u>	<u>\$949,346</u>

Delaware County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
US23/Lewis Center Improvement Special Assessment Capital Projects Fund
For the Year Ended December 31, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Total Revenues	\$0	\$0	\$0	\$0
<u>Expenditures</u>				
Capital Outlay				
Services and Charges	0	500	500	0
Capital Outlay	0	9,577	0	9,577
Total Expenditures	0	10,077	500	9,577
Excess of Revenues Under Expenditures	0	(10,077)	(500)	9,577
<u>Other Financing Sources (Uses)</u>				
Special Assessment Bonds Issued	0	10,000	10,000	0
Transfers Out	(77)	0	0	0
Total Other Financing Sources (Uses)	(77)	10,000	10,000	0
Changes in Fund Balance	(77)	(77)	9,500	9,577
Fund Balance at Beginning of Year	77	77	77	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$9,577</u>	<u>\$9,577</u>

Delaware County, Ohio
Schedule of Revenues, Expenses, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Solid Waste Transfer Station Enterprise Fund
For the Year Ended December 31, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$1,015,000	\$165,000	\$117,423	(\$47,577)
Other	0	0	33	33
Total Revenues	<u>1,015,000</u>	<u>165,000</u>	<u>117,456</u>	<u>(47,544)</u>
<u>Expenses</u>				
Personal Services	8,111	21,311	21,237	74
Fringe Benefits	2,815	9,415	6,831	2,584
Services and Charges	912,706	895,706	23,026	872,680
Materials and Supplies	0	1,000	115	885
Capital Outlay	250,000	249,000	62,790	186,210
Total Expenses	<u>1,173,632</u>	<u>1,176,432</u>	<u>113,999</u>	<u>1,062,433</u>
Changes in Fund Balance	(158,632)	(1,011,432)	3,457	1,014,889
Fund Balance at Beginning of Year	<u>1,350,632</u>	<u>1,350,632</u>	<u>1,350,632</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,192,000</u></u>	<u><u>\$339,200</u></u>	<u><u>\$1,354,089</u></u>	<u><u>\$1,014,889</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenses, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Storm Water Phase II Enterprise Fund
For the Year Ended December 31, 2007

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for Services	\$174,000	\$174,000	\$184,580	\$10,580
Licenses and Permits	100,000	100,000	102,717	2,717
Other	0	0	200	200
Total Revenues	<u>274,000</u>	<u>274,000</u>	<u>287,497</u>	<u>13,497</u>
<u>Expenses</u>				
Personal Services	206,144	206,144	202,279	3,865
Fringe Benefits	92,371	92,371	88,178	4,193
Services and Charges	11,750	11,750	11,166	584
Materials and Supplies	2,400	2,400	0	2,400
Total Expenses	<u>312,665</u>	<u>312,665</u>	<u>301,623</u>	<u>11,042</u>
Changes in Fund Balance	(38,665)	(38,665)	(14,126)	24,539
Fund Balance at Beginning of Year	<u>173,317</u>	<u>173,317</u>	<u>173,317</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$134,652</u></u>	<u><u>\$134,652</u></u>	<u><u>\$159,191</u></u>	<u><u>\$24,539</u></u>

Delaware County, Ohio
Schedule of Revenues, Expenses, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Delaware Area Transit Enterprise Fund
For the Year Ended December 31, 2007

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<u>Revenues</u>				
Charges for Services	\$146,100	\$206,883	\$206,883	\$0
Grants	830,294	694,937	694,937	0
Sale of Capital Assets	600	9,110	9,110	0
Other	7,000	18,719	18,719	0
Total Revenues	983,994	929,649	929,649	0
<u>Expenses</u>				
Personal Services	526,182	578,836	568,961	9,875
Fringe Benefits	122,269	139,683	134,936	4,747
Services and Charges	155,200	139,953	138,202	1,751
Materials and Supplies	148,450	171,025	156,079	14,946
Capital Outlay	105,936	5,451	5,451	0
Total Expenses	1,058,037	1,034,948	1,003,629	31,319
Excess of Revenues Under Expenses Before Transfers	(74,043)	(105,299)	(73,980)	31,319
Transfers In	96,846	60,000	60,000	0
Changes in Fund Balance	22,803	(45,299)	(13,980)	31,319
Fund Balance at Beginning of Year	33,633	33,633	33,633	0
Fund Balance (Deficit) at End of Year	\$56,436	(\$11,666)	\$19,653	\$31,319

Delaware County, Ohio
Statistical Section Description

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

CONTENTS

Financial Trends S2

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

Revenue Capacity..... S14

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

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 S38

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

Operating Information S40

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

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

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

	2007	2006	2005	2004
Governmental Activities				
Invested in Capital Assets, Net of Related Debt	\$105,810,479	\$105,164,054	\$96,743,255	\$83,098,886
Restricted for				
Capital Projects	9,179,449	2,982,031	2,740,855	9,880,187
Debt Service	25,876	25,879	0	0
Other Purposes	65,097,275	50,285,195	46,585,488	30,673,861
Unrestricted	27,544,080	23,456,829	22,442,241	29,816,263
Total Governmental Activities Net Assets	<u>207,657,159</u>	<u>181,913,988</u>	<u>168,511,839</u>	<u>153,469,197</u>
Business-Type Activities				
Invested in Capital Assets, Net of Related Debt	132,745,204	121,954,166	109,521,587	102,470,037
Restricted	4,260,600	0	0	5,211,140
Unrestricted	44,936,193	52,021,029	51,945,684	44,168,438
Total Business-Type Activities Net Assets	<u>181,941,997</u>	<u>173,975,195</u>	<u>161,467,271</u>	<u>151,849,615</u>
Primary Government				
Invested in Capital Assets, Net of Related Debt	238,555,683	227,118,220	206,264,842	185,568,923
Restricted	78,563,200	53,293,105	49,326,343	45,765,188
Unrestricted	72,480,273	75,477,858	74,387,925	73,984,701
Total Primary Government Net Assets	<u>\$389,599,156</u>	<u>\$355,889,183</u>	<u>\$329,979,110</u>	<u>\$305,318,812</u>

<u>2003</u>	<u>2002</u>
\$78,340,947	\$71,855,811
8,731,355	3,315,886
0	0
28,744,681	34,433,822
<u>26,510,306</u>	<u>24,290,467</u>
<u>142,327,289</u>	<u>133,895,986</u>
98,107,339	88,947,257
0	2,999,794
<u>43,486,759</u>	<u>38,352,240</u>
<u>141,594,098</u>	<u>130,299,291</u>
176,448,286	160,803,068
37,476,036	40,749,502
<u>69,997,065</u>	<u>62,642,707</u>
<u>\$283,921,387</u>	<u>\$264,195,277</u>

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

	2007	2006	2005	2004
Expenses				
Governmental Activities				
General Government				
Legislative and Executive	\$15,460,737	\$16,888,829	\$13,804,750	\$12,934,247
Intergovernmental	5,000	0	0	0
Judicial	7,377,788	6,748,207	6,478,773	6,230,638
Public Safety				
911	3,445,415	2,867,626	1,698,446	1,619,840
Emergency Medical Services	8,923,060	7,510,187	7,468,274	7,438,586
Sheriff	13,570,534	13,654,424	11,800,396	10,635,672
Other Public Safety	3,786,874	3,995,524	4,098,232	4,466,449
Public Works	15,518,457	20,674,441	14,677,345	13,371,205
Health	13,791,652	10,385,226	10,518,395	10,416,370
Intergovernmental	275,000	0	0	0
Human Services				
Job and Family Services	8,087,447	6,859,993	6,586,812	6,082,669
Child Support Enforcement	1,560,614	1,406,167	1,379,157	1,445,438
Children Services	2,375,601	1,971,588	1,638,485	2,036,526
Other Human Services	319,179	340,080	438,224	348,343
Conservation and Recreation				
Intergovernmental	347,715	0	0	0
Intergovernmental	0	697,645	551,901	497,326
Interest and Fiscal Charges	2,109,891	2,326,983	1,658,337	1,390,360
Total Governmental Activities Expenses	96,954,964	96,326,920	82,797,527	78,913,669
Business-Type Activities				
Sanitary Engineer	13,001,681	14,510,687	13,901,576	13,849,734
Other Enterprise				
Solid Waste Transfer	61,686	8,082	7,069	5,936
Storm Sewer Phase II	316,059	286,494	296,980	31,717
Delaware Area Transit	1,078,112	938,170	806,079	758,998
Total Business-Type Activities Expenses	14,457,538	15,743,433	15,011,704	14,646,385
Total Primary Government Expenses	111,412,502	112,070,353	97,809,231	93,560,054
Program Revenues				
Governmental Activities				
Charges for Services				
General Government				
Legislative and Executive	12,358,917	12,588,462	13,107,883	12,604,812
Judicial	1,416,463	1,396,951	1,207,508	1,406,252
Public Safety				
Sheriff	2,384,012	2,480,070	2,837,756	2,550,175
Other Public Safety	398,634	430,844	424,345	420,372
Public Works	3,686,171	3,212,484	4,062,440	2,571,320
Health	699,854	213,928	208,834	175,048
Human Services				
Job and Family Services	405	1,290	2,579	5,071
Child Support Enforcement	361,851	315,913	313,118	267,660
Children Services	0	0	0	0
Operating Grants, Contributions, and Interest	23,519,514	23,888,953	19,165,595	18,450,534
Capital Grants, Contributions, and Interest	5,514,540	954,345	580,128	345,479
Total Governmental Activities Program Revenues	50,340,361	45,483,240	41,910,186	38,796,723

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

(continued)

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

	2007	2006	2005	2004
Business-Type Activities				
Charges for Services				
Sanitary Engineer	\$10,603,757	\$11,698,334	\$10,078,144	\$10,055,543
Other Enterprise				
Solid Waste Transfer	119,758	99,947	116,441	145,674
Storm Water Phase II	286,597	321,479	238,644	130,911
Delaware Area Transit	212,380	137,960	101,576	231,152
Operating Grants, Contributions, and Interest	707,768	794,425	605,465	414,995
Capital Grants, Contributions, and Interest	10,262,652	15,072,192	13,168,290	13,839,788
Total Business-Type Activities Program Revenues	<u>22,192,912</u>	<u>28,124,337</u>	<u>24,308,560</u>	<u>24,818,063</u>
Total Primary Government Program Revenues	<u>72,533,273</u>	<u>73,607,577</u>	<u>66,218,746</u>	<u>63,614,786</u>
Net (Expense) Revenue				
Governmental Activities	(46,614,603)	(50,843,680)	(40,887,341)	(40,116,946)
Business-Type Activities	7,735,374	12,380,904	9,296,856	10,171,678
Total Primary Government Net (Expense) Revenue	<u>(38,879,229)</u>	<u>(38,462,776)</u>	<u>(31,590,485)</u>	<u>(29,945,268)</u>
General Revenues and Other Changes in Net Assets				
Governmental Activities				
Property Taxes Levied for				
General Operating	6,490,192	6,362,605	4,498,079	4,209,723
Public Safety-911	2,142,377	1,090,770	1,023,787	976,347
Health-Mental Retardation and Developmental Disabilities	11,338,734	8,294,224	7,878,542	7,571,087
Human Services-Council for Older Adults	807,909	915,353	0	0
Permanent Improvement	535,741	523,960	470,380	428,068
Payment in Lieu of Taxes	0	62,360	140,616	112,807
Sales Taxes				
General Operating	21,782,362	20,256,768	19,523,710	19,115,337
Auto and Gas	14,522,169	13,505,449	13,016,554	12,745,795
Grants and Entitlements not Restricted to Other Programs	3,696,875	3,719,465	3,331,561	3,238,201
Interest	9,655,057	8,554,766	4,877,806	2,060,519
Other	1,446,358	1,020,109	1,228,948	860,068
Transfers	(60,000)	(60,000)	(60,000)	(59,098)
Total Governmental Activities	<u>72,357,774</u>	<u>64,245,829</u>	<u>55,929,983</u>	<u>51,258,854</u>
Business-Type Activities				
Interest	120,832	0	20,872	(7,264)
Gain on Sale of Capital Assets	0	0	108,496	0
Other	50,596	67,020	131,432	32,005
Transfers	60,000	60,000	60,000	59,098
Total Business-Type Activities	<u>231,428</u>	<u>127,020</u>	<u>320,800</u>	<u>83,839</u>
Total Primary Government	<u>72,589,202</u>	<u>64,372,849</u>	<u>56,250,783</u>	<u>51,342,693</u>
Changes in Net Assets				
Governmental Activities	25,743,171	13,402,149	15,042,642	11,141,908
Business-Type Activities	7,966,802	12,507,924	9,617,656	10,255,517
Total Primary Government Changes in Net Assets	<u>\$33,709,973</u>	<u>\$25,910,073</u>	<u>\$24,660,298</u>	<u>\$21,397,425</u>

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

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

	<u>2007</u>	<u>2006</u>	<u>2005 (1)</u>	<u>2004</u>
General Fund				
Reserved	\$638,218	\$709,348	\$558,093	\$657,894
Unreserved	<u>18,201,037</u>	<u>17,983,648</u>	<u>16,277,101</u>	<u>15,304,943</u>
Total General Fund	<u>18,839,255</u>	<u>18,692,996</u>	<u>16,835,194</u>	<u>15,962,837</u>
All Other Governmental Funds				
Reserved	5,220,979	2,367,095	4,720,458	6,425,465
Unreserved, Reported in				
Special Revenue Funds	62,323,416	48,356,860	45,667,663	37,327,114
Debt Service Fund	25,876	25,879	0	0
Capital Projects Funds	<u>6,139,995</u>	<u>6,673,072</u>	<u>11,306,776</u>	<u>13,034,940</u>
Total All Other Governmental Funds	<u>73,710,266</u>	<u>57,422,906</u>	<u>61,694,897</u>	<u>56,787,519</u>
Total Governmental Funds	<u>\$92,549,521</u>	<u>\$76,115,902</u>	<u>\$78,530,091</u>	<u>\$72,750,356</u>

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

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

<u>2003</u>	<u>2002 (2)</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>
\$785,177	\$680,757	\$371,956	\$647,065	\$292,543	\$321,226
<u>15,272,705</u>	<u>14,042,002</u>	<u>10,810,192</u>	<u>10,000,038</u>	<u>6,568,341</u>	<u>3,976,988</u>
<u>16,057,882</u>	<u>14,722,759</u>	<u>11,182,148</u>	<u>10,647,103</u>	<u>6,860,884</u>	<u>4,298,214</u>
1,817,069	2,614,217	7,720,998	3,855,622	5,793,519	4,130,310
32,941,370	32,090,750	24,985,055	18,339,445	11,726,913	9,732,552
0	0	0	0	0	0
<u>19,237,857</u>	<u>9,100,392</u>	<u>10,737,527</u>	<u>25,719,973</u>	<u>10,709,426</u>	<u>11,402,367</u>
<u>53,996,296</u>	<u>43,805,359</u>	<u>43,443,580</u>	<u>47,915,040</u>	<u>28,229,858</u>	<u>25,265,229</u>
<u>\$70,054,178</u>	<u>\$58,528,118</u>	<u>\$54,625,728</u>	<u>\$58,562,143</u>	<u>\$35,090,742</u>	<u>\$29,563,443</u>

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

	2007	2006	2005 (1)	2004
Revenues				
Property Taxes	\$21,315,601	\$17,081,838	\$13,898,556	\$12,985,059
Payment in Lieu of Taxes	0	62,360	140,616	112,807
Sales Taxes	36,304,531	33,762,217	32,540,264	31,861,132
Special Assessments	1,048,867	923,456	796,392	668,890
Charges for Services	17,656,201	17,521,065	27,035,118	16,086,809
Licenses and Permits	1,530,544	1,790,022	1,953,299	2,401,311
Fines and Forfeitures	546,753	540,335	504,410	739,359
Intergovernmental	27,576,366	25,825,557	23,083,180	22,399,871
Interest	10,349,535	8,762,689	4,899,992	2,098,071
Other	1,505,112	978,040	1,217,911	868,062
Total Revenues	117,833,510	107,247,579	106,069,738	90,221,371
Expenditures				
Current				
General Government				
Legislative and Executive	14,878,317	16,257,225	21,585,868	12,311,683
Intergovernmental	5,000	0	0	0
Judicial	7,270,263	6,619,123	6,226,229	6,148,129
Public Safety	28,734,249	26,652,823	24,757,562	23,523,738
Public Works	15,543,959	24,996,133	20,379,827	16,863,287
Health	14,199,378	10,125,021	10,300,924	10,505,122
Intergovernmental	275,000	0	0	0
Human Services	12,260,067	10,461,000	9,918,541	9,818,781
Conservation and Recreation				
Intergovernmental	342,800	0	0	0
Other	0	0	0	0
Intergovernmental	0	692,730	546,986	493,200
Capital Outlay	9,723,547	8,822,679	16,084,189	9,156,505
Debt Service				
Principal Retirement	2,905,000	2,705,000	2,365,000	1,945,000
Interest and Fiscal Charges	2,006,133	2,270,034	1,534,608	1,307,818
Issuance Costs	129,548	0	158,139	239,861
Total Expenditures	108,273,261	109,601,768	113,857,873	92,313,124
Excess of Revenues Over (Under) Expenditures	9,560,249	(2,354,189)	(7,788,135)	(2,091,753)

2003	2002 (2)	2001	2000	1999	1998
\$12,036,039	\$11,676,632	\$33,297,079	\$14,366,763	\$13,602,110	\$11,937,124
39,374	14,826	0	0	0	0
29,111,788	26,069,586	0	18,211,040	13,639,777	11,557,332
594,502	430,663	456,230	255,072	125,758	14,883
18,077,458	13,853,395	8,948,614	6,907,769	6,356,625	5,177,623
2,475,514	2,366,827	2,199,845	2,121,231	1,982,309	1,593,226
755,235	709,245	506,311	573,665	653,166	730,114
23,956,935	20,504,878	22,839,778	19,439,921	18,932,747	15,745,750
1,694,405	2,728,342	5,848,960	7,198,778	3,889,866	3,256,772
1,259,818	2,636,229	2,746,045	2,253,217	1,692,998	1,920,889
90,001,068	80,990,623	76,842,862	71,327,456	60,875,356	51,933,713
12,416,710	12,413,253	10,203,411	8,518,378	10,011,539	8,365,843
0	0	0	0	0	0
6,180,438	4,636,184	4,066,165	3,610,817	3,241,656	2,997,886
21,468,067	18,068,893	17,351,026	14,133,000	12,746,761	9,485,500
22,710,802	16,171,124	13,180,371	11,840,207	12,385,530	10,396,882
11,150,524	9,989,000	8,720,143	8,033,815	7,241,180	6,569,038
0	0	0	0	0	0
10,057,277	8,867,814	8,612,242	7,289,035	6,013,303	4,983,271
0	0	0	0	0	0
0	0	57,696	3,836	856	392
713,669	488,604	0	0	0	0
3,966,025	9,882,166	15,601,443	8,763,109	3,747,465	2,229,520
600,000	565,000	525,000	215,000	125,000	0
1,184,368	1,211,029	1,235,297	994,622	315,898	270,542
113,451	0	0	0	0	0
90,561,331	82,293,067	79,552,794	63,401,819	55,829,188	45,298,874
(560,263)	(1,302,444)	(2,709,932)	7,925,637	5,046,168	6,634,839

(continued)

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

	2007	2006	2005 (1)	2004
Other Financing Sources (Uses)				
Sale of Capital Assets	\$0	\$0	\$0	\$0
General Obligation Refunding Bonds Issued	0	0	3,540,000	16,075,000
General Obligation Bonds Issued	1,483,600	0	12,000,000	4,575,000
Special Assessment Bonds Issued	5,320,900	0	0	0
Premium on General Obligation Refunding Bonds Issued	0	0	44,032	357,414
Premium on General Obligation Bonds Issued	30,267	0	105,074	78,316
Premium on Special Assessment Bonds Issued	98,603	0	0	0
Payment to Bond Refunding Escrow Agent	0	0	(3,528,433)	(16,238,701)
Transfers In	12,282,785	9,534,494	5,904,669	5,157,694
Transfers Out	(12,342,785)	(9,594,494)	(5,964,669)	(5,216,792)
Transfers to Component Units	0	0	0	0
Total Other Financing Sources (Uses)	<u>6,873,370</u>	<u>(60,000)</u>	<u>12,100,673</u>	<u>4,787,931</u>
Changes in Fund Balances	<u>\$16,433,619</u>	<u>(\$2,414,189)</u>	<u>\$4,312,538</u>	<u>\$2,696,178</u>
Debt Service as a Percentage of Noncapital Expenditures	5.5%	5.4%	8.6%	26.4%

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

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

2003	2002 (2)	2001	2000	1999	1998
\$0	\$0	\$17,688	\$21,345	\$23,488	\$20,240
0	0	0	0	0	0
12,000,000	0	0	16,245,031	0	0
0	0	0	0	973,105	0
0	0	0	0	0	0
113,451	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
4,389,678	7,371,046	5,732,018	7,629,485	4,549,972	7,935,355
(4,416,806)	(7,371,046)	(6,872,018)	(8,229,485)	(4,849,972)	(8,666,709)
0	0	(104,171)	(120,612)	(215,462)	(279,604)
12,086,323	0	(1,226,483)	15,545,764	481,131	(990,718)
<u>\$11,526,060</u>	<u>(\$1,302,444)</u>	<u>(\$3,936,415)</u>	<u>\$23,471,401</u>	<u>\$5,527,299</u>	<u>\$5,644,121</u>
2.4%	2.7%	2.6%	2.2%	0.9%	0.7%

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			
2007	\$5,107,224,224	\$676,710,560	\$16,525,527,954	\$143,050,170	\$162,557,011
2006	4,813,157,600	666,409,120	15,655,904,914	143,426,960	162,985,182
2005	3,887,621,370	617,617,680	12,872,111,571	142,133,390	161,515,216
2004	3,589,512,490	590,561,680	11,943,069,057	136,313,060	154,901,205
2003	3,302,791,850	551,855,330	11,013,277,657	135,698,000	154,202,273
2002	2,753,065,960	456,543,100	9,170,311,600	100,756,200	114,495,682
2001	2,504,397,000	510,391,850	8,613,682,429	125,858,920	143,021,500
2000	2,294,190,810	414,411,910	7,738,864,914	130,218,860	147,975,977
1999	1,851,792,270	322,812,830	6,213,157,429	126,479,550	143,726,761
1998	1,697,250,260	280,642,670	5,651,122,657	120,535,660	136,972,341

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

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

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

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10 percent, 2 1/2 percent, and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10 percent rollback for commercial/industrial property was eliminated.

Tangible Personal Property		Total			Weighted Average Tax Rate
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	
\$130,758,190	\$1,046,065,520	\$6,057,743,144	\$17,734,150,485	34.16%	\$3.98
173,159,769	923,518,768	5,796,153,449	16,742,408,864	34.62	3.26
230,485,688	1,047,662,218	4,877,858,128	14,081,289,006	34.64	3.14
242,090,769	1,052,568,561	4,558,477,999	13,150,538,823	34.66	3.17
279,981,303	1,166,588,763	4,270,326,483	12,334,068,693	34.62	3.21
245,369,439	981,477,756	3,555,734,699	10,266,285,038	34.64	3.46
227,923,350	911,693,400	3,368,571,120	9,668,397,329	34.84	3.06
195,778,315	783,113,260	3,034,599,895	8,669,954,151	35.00	3.89
177,173,002	708,692,008	2,478,257,652	7,065,576,198	35.08	4.18
148,361,631	593,446,524	2,246,790,221	6,381,541,522	35.21	4.22

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

	2007	2006	2005	2004
General	\$1.20	\$1.20	\$1.00	\$1.00
Permanent Improvement	0.10	0.10	0.10	0.10
Developmental Disabilities	2.10	2.10	2.10	2.10
Effective Millage Rates (1)				
Residential/Agriculture	2.0821	1.5105	1.7570	1.7856
Commercial/Industrial	2.0680	1.5912	1.6988	1.7374
Tangible/Public Utility Personal	2.1000	2.1000	2.1000	2.1000
911	0.45	0.31	0.31	0.31
Effective Millage Rates				
Residential/Agriculture	0.4460	0.2217	0.2579	0.2620
Commercial/Industrial	0.4434	0.2473	0.2627	0.2632
Tangible/Public Utility Personal	0.4500	0.3100	0.3100	0.3100
Senior Citizen Bond	0.15	0.17	N/A	N/A
Total Delaware County	4.00	3.88	3.51	3.51
Effective Millage Rates				
Residential/Agriculture	3.9781	3.2022	3.1149	3.1476
Commercial/Industrial	3.9613	3.3085	3.0615	3.1006
Tangible/Public Utility Personal	4.0000	3.8800	3.5100	3.5100
School Districts				
Big Walnut	25.22 - 33.72	23.89 - 32.39	25.37 - 33.87	23.66 - 32.16
Delaware	40.87 - 67.76	34.45 - 67.18	38.01 - 67.96	33.40 - 64.73
Out-of-County School Districts				
Buckeye Valley	23.80 - 32.80	23.98 - 32.98	24.20 - 33.20	24.52 - 33.52
Centerburg	25.53 - 39.05	25.53 - 39.05	27.74 - 41.16	27.74 - 41.16
Dublin	41.12 - 72.50	41.27 - 72.50	38.47 - 64.60	38.56 - 64.60
Elgin	26.04 - 37.77	26.14 - 37.85	26.21 - 37.85	25.90 - 37.85
Highland	22.18 - 22.30	22.18 - 22.30	22.26 - 22.30	22.26 - 22.30
Johnstown-Monroe	20.00 - 30.70	20.00 - 30.70	21.38 - 39.30	21.98 - 39.58
North Union	35.95 - 40.80	36.12 - 40.95	36.12 - 40.85	36.00 - 40.85
Northridge	23.76 - 36.50	24.01 - 36.70	24.52 - 37.05	24.48 - 37.15
Olentangy	35.37 - 62.00	35.67 - 62.00	38.47 - 61.00	28.63 - 50.50
Westerville	41.54 - 72.50	35.70 - 67.31	40.69 - 68.01	35.37 - 63.20

2003	2002	2001	2000	1999	1998
\$1.00	\$1.00	\$1.00	\$1.80	\$1.80	\$1.80
0.10	0.10	0.10	0.10	0.10	0.10
2.10	2.10	2.10	2.10	2.10	2.10
1.8135	2.0566	1.5165	1.5408	1.7880	1.8297
1.7585	2.0289	1.4783	1.5371	1.7956	1.8299
2.1000	2.1000	2.1000	2.1000	2.1000	2.1000
0.31	0.31	0.62	0.62	0.62	0.62
0.2663	0.3033	0.3476	0.3530	0.4132	0.4237
0.2666	0.3013	0.4298	0.4244	0.4925	0.4922
0.3100	0.3100	0.6200	0.6200	0.6200	0.6200
N/A	N/A	N/A	N/A	N/A	N/A
3.51	3.51	3.82	4.62	4.62	4.62
3.1798	3.4599	2.9641	3.7938	4.1012	4.1534
3.1251	3.4302	3.0081	3.8615	4.1881	4.2221
3.5100	3.5100	3.8200	4.6200	4.6200	4.6200
23.90 - 32.40	23.50 - 32.00	25.31 - 33.81	27.79 - 36.29	27.38 - 35.88	28.00 - 36.50
33.97 - 64.97	37.30 - 65.37	35.15 - 65.54	35.72 - 65.95	41.09 - 66.91	38.46 - 63.89
24.80 - 33.80	25.10 - 34.15	25.40 - 34.40	25.51 - 35.41	26.71 - 35.71	26.74 - 35.74
27.75 - 41.16	27.86 - 41.16	27.86 - 41.16	20.81 - 34.10	20.98 - 34.10	20.98 - 34.10
38.69 - 64.60	42.60 - 65.22	42.96 - 65.22	43.16 - 65.22	47.18 - 65.50	39.81 - 57.90
26.00 - 37.85	25.85 - 37.85	26.30 - 38.30	26.30 - 38.30	26.10 - 38.10	27.23 - 39.17
22.81 - 22.85	22.85 - 22.85	23.85 - 23.85	23.85 - 23.85	24.55 - 24.55	24.55 - 24.55
22.11 - 39.58	24.49 - 39.50	24.79 - 39.64	22.31 - 40.85	27.25 - 43.58	27.83 - 44.16
36.00 - 40.85	29.40 - 34.25	29.52 - 34.35	29.50 - 34.85	30.00 - 34.85	31.77 - 36.25
24.62 - 37.28	25.20 - 37.80	25.25 - 37.85	25.50 - 38.10	26.60 - 39.20	26.87 - 39.47
29.10 - 50.56	30.87 - 49.80	31.42 - 49.80	31.92 - 49.77	26.92 - 41.57	28.71 - 42.84
35.45 - 63.20	38.81 - 63.40	38.12 - 63.50	33.78 - 59.66	36.40 - 61.15	39.02 - 61.32

(continued)

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

	2007	2006	2005	2004
Joint Vocational School Districts				
Central Ohio	\$1.30 - 1.30	\$0.50 - 0.50	\$0.50 - 0.50	\$0.50 - 0.50
Delaware County	2.28 - 3.20	2.28 - 3.20	2.37 - 3.20	2.41 - 3.20
Knox County	2.57 - 6.40	2.57 - 6.40	2.81 - 6.40	2.82 - 6.40
Licking County	3.00 - 3.00	3.00 - 3.00	3.00 - 3.00	2.80 - 2.80
Tri-Rivers	2.39 - 4.40	2.40 - 4.40	2.53 - 4.40	2.56 - 4.40
Corporations				
Ashley	17.23 - 18.60	15.05 - 18.60	17.43 - 18.60	16.43 - 17.60
Columbus	2.10 - 2.10	2.10 - 2.10	2.10 - 2.10	2.10 - 2.10
Delaware	2.70 - 2.70	2.70 - 2.70	2.70 - 2.70	2.70 - 2.70
Dublin	1.95 - 2.95	1.95 - 2.95	1.99 - 2.96	1.99 - 2.96
Galena	3.56 - 3.70	3.03 - 3.70	3.33 - 3.70	3.52 - 3.70
Ostrander	1.30 - 1.30	1.30 - 1.30	1.30 - 1.30	1.30 - 1.30
Powell	3.76 - 3.76	3.95 - 3.95	4.01 - 4.01	4.95 - 4.95
Shawnee Hills	12.49 - 14.92	12.13 - 14.92	13.45 - 14.92	13.49 - 14.92
Sunbury	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50
Westerville	10.17 - 17.60	10.57 - 17.97	11.65 - 17.95	11.80 - 18.06
Townships				
Berkshire	0.80 - 0.80	0.80 - 0.80	0.80 - 0.80	0.80 - 0.80
Berlin	4.95 - 5.08	4.17 - 4.60	4.54 - 4.60	4.21 - 4.60
Brown	4.33 - 4.90	4.37 - 4.90	4.66 - 4.90	4.66 - 4.90
Concord	8.41 - 11.30	8.45 - 11.30	9.65 - 11.30	8.69 - 11.30
Delaware	2.08 - 2.20	2.12 - 2.20	2.18 - 2.20	2.19 - 2.20
Genoa	8.40 - 9.40	8.43 - 9.40	10.02 - 12.10	10.13 - 12.10
Harlem	9.98 - 10.00	6.45 - 7.12	7.24 - 7.26	7.32 - 7.32
Kingston	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30
Liberty	6.83 - 8.49	6.87 - 8.50	7.76 - 8.60	7.84 - 8.62
Marlboro	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30
Orange	8.89 - 9.35	11.94 - 14.00	13.40 - 14.00	13.08 - 13.95
Oxford	4.31 - 4.50	4.07 - 4.50	4.36 - 4.50	4.23 - 4.50
Porter	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50
Radnor	4.09 - 4.40	6.60 - 6.88	6.83 - 6.88	6.86 - 6.88
Scioto	6.04 - 6.09	5.48 - 5.95	6.61 - 6.65	4.94 - 5.25
Thompson	2.10 - 2.10	2.10 - 2.10	2.10 - 2.10	2.10 - 2.10
Trenton	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50
Troy	2.20 - 2.20	2.20 - 2.20	2.20 - 2.20	2.20 - 2.20
Washington	8.02 - 14.45	8.15 - 14.49	8.37 - 14.49	8.44 - 14.40

2003	2002	2001	2000	1999	1998
\$0.50 - 0.50	\$1.10 - 1.10	\$1.10 - 1.10	\$1.60 - 1.60	\$1.60 - 1.60	\$1.60 - 1.60
2.46 - 3.20	2.80 - 3.20	2.64 - 3.40	2.65 - 3.40	2.76 - 3.40	2.78 - 3.40
2.82 - 6.40	3.12 - 6.40	3.12 - 6.40	3.12 - 6.40	3.82 - 6.40	3.83 - 6.40
3.00 - 3.00	2.00 - 2.00	2.00 - 2.00	2.00 - 2.00	2.00 - 2.00	2.00 - 2.00
2.56 - 4.40	2.61 - 4.40	2.88 - 4.40	2.88 - 4.40	3.14 - 4.40	3.70 - 4.40
13.09 - 17.60	14.14 - 17.60	9.31 - 14.60	12.16 - 18.60	13.84 - 18.60	13.84 - 18.60
2.10 - 2.10	2.10 - 2.10	2.10 - 2.10	2.10 - 2.10	2.10 - 2.10	2.10 - 2.10
2.70 - 2.70	2.70 - 2.70	2.70 - 2.70	2.70 - 2.70	2.70 - 2.70	2.70 - 2.70
2.00 - 2.97	2.03 - 2.97	2.04 - 2.97	2.04 - 2.97	2.07 - 2.97	2.07 - 2.97
3.52 - 3.70	2.77 - 3.70	2.77 - 3.70	2.77 - 3.70	3.02 - 3.70	3.02 - 3.70
1.30 - 1.30	1.30 - 1.30	1.30 - 1.30	1.30 - 1.30	1.30 - 1.30	1.30 - 1.30
5.30 - 5.30	3.13 - 3.13	3.25 - 3.25	3.09 - 3.09	2.93 - 2.93	3.09 - 3.09
11.06 - 14.92	9.65 - 14.92	9.65 - 14.92	9.64 - 14.92	12.04 - 14.92	12.04 - 14.92
2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50
11.60 - 17.85	9.24 - 14.50	9.31 - 14.54	9.37 - 14.57	10.20 - 14.65	10.27 - 14.69
0.80 - 0.80	0.80 - 0.80	0.80 - 0.80	0.80 - 0.80	0.80 - 0.80	0.80 - 0.80
4.24 - 4.60	3.59 - 4.10	3.65 - 4.10	3.68 - 4.10	2.98 - 4.10	3.98 - 4.10
4.67 - 4.90	4.89 - 4.90	4.90 - 4.90	3.76 - 4.90	4.45 - 4.90	4.45 - 4.90
8.88 - 11.30	8.78 - 11.30	8.99 - 11.30	9.30 - 11.30	10.97 - 12.70	8.68 - 12.70
1.98 - 2.20	2.04 - 2.20	2.05 - 2.20	2.07 - 2.20	2.19 - 2.20	2.03 - 2.20
10.22 - 12.10	11.42 - 12.10	11.76 - 12.10	7.60 - 10.10	8.61 - 10.50	8.91 - 10.50
5.95 - 6.32	6.40 - 6.40	6.40 - 6.41	6.06 - 6.47	6.58 - 6.61	6.59 - 6.60
2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30
8.04 - 8.70	6.60 - 6.75	6.38 - 6.42	6.32 - 6.93	5.96 - 6.10	4.72 - 6.10
2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30	2.30 - 2.30
10.20 - 12.15	11.10 - 11.75	11.43 - 11.75	5.38 - 6.10	5.94 - 6.10	5.46 - 6.10
4.23 - 4.50	4.38 - 4.50	4.08 - 4.50	4.64 - 5.40	4.99 - 5.40	4.99 - 5.40
2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50
6.42 - 6.88	6.56 - 6.88	6.56 - 6.88	6.56 - 6.88	6.88 - 6.88	5.54 - 6.21
6.89 - 7.20	5.05 - 5.05	6.79 - 7.05	5.79 - 7.05	7.00 - 7.05	5.82 - 6.30
2.10 - 2.10	2.10 - 2.10	2.10 - 2.10	2.10 - 2.10	2.10 - 2.10	2.10 - 2.10
2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50	2.50 - 2.50
2.20 - 2.20	2.20 - 2.20	2.20 - 2.20	2.20 - 2.20	2.20 - 2.20	2.20 - 2.20
8.50 - 14.50	9.52 - 14.90	9.62 - 14.90	8.38 - 14.51	7.77 - 13.01	7.82 - 13.02

(continued)

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

	2007	2006	2005	2004
Other Units				
Delaware County District Library	\$0.07 - 0.07	\$0.08 - 0.08	\$0.09 - 0.09	\$0.12 - 0.12
Delaware County Health District	0.59 - 0.70	0.59 - 0.70	0.69 - 0.70	0.40 - 0.70
Delaware-Morrow Mental Health District	0.73 - 1.00	0.74 - 1.00	0.86 - 1.00	0.88 - 1.00
Delaware Preservation Park District	0.24 - 0.40	0.24 - 0.40	0.28 - 0.40	0.29 - 0.40
BST&G Fire District	1.38 - 2.00	1.40 - 2.00	1.67 - 2.00	1.72 - 2.00
Elm Valley Joint Fire District	2.11 - 2.50	2.11 - 2.50	2.33 - 2.50	2.33 - 2.50
Fort Morrow Fire District	2.49 - 2.50	1.88 - 2.00	1.90 - 2.00	1.91 - 2.00
Kingston-Porter Fire District	3.90 - 7.72	4.07 - 7.69	4.79 - 7.75	4.78 - 7.72
Tri-Township Fire District	5.25 - 5.40	3.48 - 4.40	3.92 - 4.40	3.95 - 4.40
Senior Citizens	0.58 - 0.70	0.58 - 0.70	0.68 - 0.70	0.69 - 0.70
Westerville Public Library	0.61 - 0.80	0.61 - 0.80	0.71 - 0.80	0.71 - 0.80

Source: Ohio Department of Taxation

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

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

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.

2003	2002	2001	2000	1999	1998
\$0.15 - 0.15	\$0.18 - 0.18	\$0.19 - 0.19	\$0.24 - 0.24	\$0.29 - 0.29	\$0.31 - 0.31
0.41 - 0.70	0.47 - 0.70	0.48 - 0.70	0.48 - 0.70	0.57 - 0.70	0.58 - 0.70
0.89 - 1.00	0.45 - 1.00	0.46 - 1.00	0.46 - 1.00	0.55 - 1.00	0.56 - 1.00
0.29 - 0.40	0.33 - 0.40	0.34 - 0.40	0.34 - 0.40	N/A	N/A
1.73 - 2.00	1.62 - 2.00	1.64 - 2.00	1.65 - 2.00	1.96 - 2.00	1.99 - 2.00
2.33 - 2.50	2.49 - 2.50	2.50 - 2.50	N/A	N/A	N/A
4.41 - 1.50	2.10 - 2.25	1.88 - 2.25	1.89 - 2.25	1.19 - 1.50	1.49 - 1.50
4.91 - 7.82	4.06 - 6.37	4.02 - 6.30	3.16 - 6.35	4.41 - 6.39	2.31 - 4.29
3.74 - 4.40	4.19 - 4.40	3.14 - 4.40	3.09 - 4.40	3.72 - 4.40	3.74 - 4.40
0.51 - 0.70	0.58 - 0.70	0.59 - 0.70	0.60 - 0.70	0.41 - 0.50	0.42 - 0.50
0.71 - 0.80	N/A	N/A	N/A	N/A	N/A

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

Collection Year	Current Tax Levy (1)	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (2)	Total Tax Collections	Percent of Total Tax Collections to Current Tax Levy
2007	\$20,784,834	\$20,211,977	97.24%	\$543,241	\$20,755,218	99.86%
2006	16,276,378	15,790,744	96.92	404,468	16,195,212	99.50
2005	12,841,797	12,446,233	96.92	322,170	12,768,403	99.43
2004	11,909,546	11,721,500	98.42	366,149	12,087,649	101.50
2003	11,119,934	10,941,083	98.39	520,214	11,461,297	103.07
2002	9,906,057	9,713,127	98.05	401,582	10,114,709	102.11
2001	8,030,063	7,838,047	97.61	223,683	8,061,730	100.39
2000	9,406,637	9,277,713	98.63	232,568	9,510,281	101.10
1999	8,308,636	8,180,999	98.46	265,670	8,446,669	101.66
1998	7,660,802	7,581,572	98.97	230,680	7,812,252	101.98

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

(1) State reimbursement of rollback and homestead exemptions are included.

(2) The County does not identify delinquent collections by tax year.

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

Collection Year	Current Tax Levy (1)	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (2)	Total Tax Collections	Percent of Total Tax Collections to Current Tax Levy
2007	\$645,697	\$601,893	93.22%	\$33,322	\$635,215	98.38%
2006	801,106	768,024	95.87	34,261	802,285	100.15
2005	847,754	810,719	95.63	22,637	833,356	98.30
2004	914,433	817,654	89.42	50,628	868,282	94.95
2003	869,622	788,441	90.66	44,134	832,575	95.74
2002	1,007,995	938,695	93.12	33,018	971,713	96.40
2001	852,918	817,863	95.89	27,478	845,341	99.11
2000	1,012,953	947,360	93.52	43,291	990,651	97.80
1999	846,122	810,670	95.81	47,026	857,696	101.37
1998	836,959	796,451	95.16	37,567	834,018	99.65

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

(1) The \$10,000 personal property exemption is included.

(2) The County does not identify delinquent collections by tax year.

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

Taxpayer	Type of Business	2007			1998		
		Total Assessed Valuation	Rank	Percent of Total County Assessed Valuation	Total Assessed Valuation	Rank	Percent of Total County Assessed Valuation
Columbus and Southern Power	Public Utility	\$74,978,120	1	1.24%	\$41,403,600	1	1.84%
J. P. Morgan Chase and Co.	Finance	15,023,480	2	0.25	11,170,999	6	0.50
Kroger Company	Retail	13,489,340	3	0.22			
Meijer, Inc.	Retail	11,819,730	4	0.20			
American Transmission Systems, Inc.	Public Utility	11,476,870	5	0.19			
Verizon North, Inc.	Public Utility	10,380,830	6	0.17			
Nationwide Mutual Insurance Co.	Insurance	9,772,570	7	0.16	7,941,820	10	0.35
NP Limited Partnership	Developer	9,138,590	8	0.15			
American Showa, Inc.	Manufacturer	8,891,160	9	0.14	10,427,780	7	0.46
Knickerbocker Properties, Inc.	Developer	8,505,000	10	0.14			
PPG Industries, Inc.	Manufacturer				24,452,130	2	1.09
Columbia Gas of Ohio	Public Utility				17,671,110	3	0.79
GTE North Incorporated	Public Utility				16,966,730	4	0.76
Ohio Edison Company	Public Utility				14,725,010	5	0.66
Banc One Services Corporation	Finance				8,388,770	8	0.37
Ohio Bell Telephone	Public Utility				8,387,580	9	0.37
Total Principal Taxpayers		173,475,690		2.86	161,535,529		7.19
All Other Taxpayers		5,884,267,454		97.14	2,085,254,692		92.82
Total County Assessed Value		<u>\$6,057,743,144</u>		<u>100.00%</u>	<u>\$2,246,790,221</u>		<u>100.00%</u>

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

Delaware County, Ohio

Taxable Sales By Category

Last Eight Years

Category	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
Sales Tax Payments	\$9,170,837	\$8,794,688	\$8,020,339	\$7,731,332
Direct Pay Tax Return Payments	236,377	351,330	90,454	83,629
Seller's Use Tax Return Payments	5,623,506	4,947,470	4,888,671	4,772,914
Consumer's Use Tax Return Payments	1,875,750	1,341,315	1,743,736	2,339,650
Motor Vehicle Tax Payments	3,853,445	3,454,519	3,821,601	3,908,668
Non-Resident Motor Vehicle Payments	1,466	0	0	0
Watercraft and Outboard Motors	81,374	88,037	99,856	81,917
Department of Liquor Control	80,671	68,750	61,290	53,378
Sales Tax on Motor Vehicle Fuel Refunds	1,190	2,083	1,991	1,228
Sales/Use Tax Voluntary Payments	21,330	40,528	26,231	42,445
Statewide Master Numbers	15,831,745	14,974,778	14,123,025	13,271,479
Sales/Use Tax Assessment Payments	51,620	70,284	35,833	26,357
Administrative Rotary Fund Fee	(366,769)	(341,251)	(329,130)	(323,129)
Sales/Use Tax Refunds Approved	(152,356)	(28,250)	(43,633)	(128,736)
Destination Sourcing Adjustment	(5,655)	(2,064)	0	0
Total	<u>\$36,304,531</u>	<u>\$33,762,217</u>	<u>\$32,540,264</u>	<u>\$31,861,132</u>
Sales Tax Rate (1)	1.25%	1.25%	1.25%	1.25%

Source: Ohio Department of Taxation

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

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

Information prior to 2000 is not available.

2003	2002	2001	2000
\$8,080,500	\$7,998,594	\$6,563,423	\$6,258,562
113,802	121,456	105,032	159,804
4,390,928	3,798,952	3,411,502	3,254,668
1,697,892	1,089,380	1,116,092	1,010,322
3,967,337	3,530,863	3,088,561	2,652,783
0	0	0	0
73,840	80,164	71,609	97,506
24,747	19,119	17,950	17,072
1,581	1,043	631	319
43,951	25,423	35,339	16,243
11,033,517	9,700,033	6,427,898	4,933,920
14,536	22,877	7,436	13,245
(294,416)	(263,879)	(208,455)	(184,145)
(36,427)	(54,439)	(230,912)	(19,259)
0	0	0	0
<u>\$29,111,788</u>	<u>\$26,069,586</u>	<u>\$20,406,106</u>	<u>\$18,211,040</u>
1.25%	1.25%	1.25%	1.25%

Delaware County, Ohio
 Number of Sewer Customers and Direct Rate
 Last Five Years

Year	Sewer Customers			Total	Gallons of Wastewater Treated	Direct Rate Per 1,000 Gallons
	Residential	Commercial Industrial	Wholesale			
2007	20,664	2,476	4,425	27,565	2,901,520,000	\$3.20
2006	20,062	2,404	4,297	26,763	2,612,866,000	1.90
2005	19,322	2,315	4,138	25,775	2,576,731,000	1.79
2004	18,263	2,188	3,911	24,362	2,389,890,000	1.75
2003	16,629	1,992	3,561	22,182	2,178,665,900	2.15

Source: Office of the Sanitary Engineer, Delaware County, Ohio

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

Year	General Bonded Debt			Ratio of Net Bonded Debt to Estimated Actual Value (1)	Net Bonded Debt per Capita (2)
	General Obligation Bonds	Special Assessment Bonds	Total General Bonded Debt		
2007	\$51,218,936	\$5,654,503	\$56,873,439	0.32%	\$354
2006	92,231,637	340,000	92,571,637	0.55	591
2005	98,480,513	440,000	98,920,513	0.70	658
2004	92,104,802	540,000	92,644,802	0.70	649
2003	92,520,995	635,000	93,155,995	0.76	688
2002	83,479,815	725,000	84,204,815	0.82	661
2001	87,563,907	810,000	88,373,907	0.91	741
2000	92,605,000	890,000	93,495,000	1.08	850
1999	80,020,000	970,000	80,990,000	1.15	768
1998	24,075,000	0	24,075,000	0.38	242

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

(1) See S14 for estimated actual value.

(2) See S38 for population data.

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

Year	Governmental Activities				Business-Type Activities		
	Special Assessment Notes	General Obligation Notes	General Obligation Bonds	Special Assessment Bonds	General Obligation Bonds	Revenue Bonds	OWDA Loans Payable
2007 (4)	\$0	\$0	\$40,724,096	\$5,654,503	\$10,494,840	\$30,518,622	\$0
2006	4,752,000	1,450,000	41,959,560	340,000	50,272,077	0	0
2005	4,170,000	1,555,000	44,513,890	440,000	53,966,623	0	0
2004	0	0	34,567,547	540,000	57,537,255	0	0
2003	0	0	31,522,106	635,000	60,998,889	0	412,233
2002	0	0	19,930,000	725,000	63,549,815	0	799,252
2001	0	0	20,410,000	810,000	67,153,907	0	1,162,855
2000 (3)	0	0	20,855,000	890,000	71,750,000	0	1,504,458
1999 (2)	0	0	4,875,000	970,000	75,145,000	0	1,825,393
1998	0	0	5,000,000	0	19,075,000	0	2,126,911

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

- (1) See S38 for population data and personal income.
- (2) In 1999, the County \$57,550,000 to expand the sanitary sewer system within the County.
- (3) In 2000, the County issued \$16,115,000 to construct and equip the Rutherford B. Hayes building.
- (4) In 2007, the County refunded \$36,595,000 in general obligation bonds for the sanitary sewer system and issued \$32,895,000 in revenue bonds. In addition, the County issued \$5,320,900 in special assessment bonds for ditch and road construction.

Total Primary Government	Per Capita (1)	Percentage of Personal Income (1)
\$87,392,061	\$543.26	1.29%
98,773,637	630.35	1.55
104,645,513	712.26	1.83
92,644,802	667.47	1.67
93,568,228	701.59	1.80
85,004,067	674.90	1.70
89,536,762	759.80	1.80
94,999,458	863.72	2.06
82,815,393	784.85	1.95
26,201,911	262.90	0.67

Delaware County, Ohio
 Revenue Bond Coverage
 One Year

<u>Year</u>	<u>Operating Revenues</u>	<u>Tap Fees</u>	<u>Gross Revenues</u>	<u>Less Operating Expenses (excluding depreciation)</u>	<u>Net Available Revenues</u>
2007	\$10,641,711	\$4,967,584	\$15,609,295	\$5,665,744	\$9,943,551

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.

The County did not issue revenue bonds prior to 2007.

Principal	Debt Service		Coverage Ratio
	Interest	Total	
\$555,000	\$956,696	\$1,511,696	6.58

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

	2007	2006	2005	2004
Assessed Value of County	\$6,057,743,144	\$5,796,153,449	\$4,877,858,128	\$4,558,477,999
Voted Debt Limitation (1)	\$149,943,579	\$143,403,836	\$120,446,453	\$112,461,950
2005 Capital Facility Notes	0	1,450,000	1,555,000	0
Sawmill Parkway Extension Notes	0	2,184,000	2,100,000	0
US 23/Lewis Center Road Notes	0	2,450,000	2,000,000	0
Ditch Improvements Notes	0	118,000	70,000	0
1997 Capital Facilities	0	255,000	490,000	4,085,000
2000 Capital Facilities	0	0	0	380,000
2003 Capital Facilities Refunding	7,555,000	8,695,000	9,815,000	10,915,000
2004 Capital Facilities Refunding	14,630,000	15,175,000	15,710,000	15,855,000
2004 Jail	3,355,000	3,770,000	4,175,000	4,575,000
2005 Capital Facilities Refunding	3,465,000	3,485,000	3,505,000	0
2005 Council for Older Adults	11,285,000	11,710,000	12,000,000	0
2007 Various Purpose	1,483,600	0	0	0
1999 Road Improvements	235,000	340,000	440,000	540,000
2007 Various Purpose	5,061,400	0	0	0
2007A Various Purpose	98,300	0	0	0
2007B Various Purpose	161,200	0	0	0
1995 Sewer Improvements	0	0	0	710,000
1999 Sewer Improvements	4,715,000	43,555,000	45,730,000	47,840,000
2003 Capital Facilities	3,780,000	4,350,000	4,910,000	5,460,000
2003 Capital Facilities Refunding	2,210,000	3,380,000	4,530,000	4,920,000
2007 Refunding Sewer Improvements	32,340,000	0	0	0
OWDA Loan	0	0	0	0
Total Debt	90,374,500	100,917,000	107,030,000	95,280,000
Exemptions				
2005 Capital Facility Notes	0	1,450,000	1,555,000	0
Sawmill Parkway Extension Notes	0	2,184,000	2,100,000	0
US 23/Lewis Center Road Notes	0	2,450,000	2,000,000	0
Ditch Improvements Notes	0	118,000	70,000	0
2004 Jail	3,355,000	3,770,000	4,175,000	4,575,000
2007 Various Purpose	1,483,600	0	0	0
1999 Road Improvements	235,000	340,000	440,000	540,000
2007 Various Purpose	5,061,400	0	0	0
2007A Various Purpose	98,300	0	0	0
2007B Various Purpose	161,200	0	0	0
1995 Sewer Improvements	0	0	0	710,000
1999 Sewer Improvements	4,715,000	43,555,000	45,730,000	47,840,000
2003 Capital Facilities	3,780,000	4,350,000	4,910,000	5,460,000
2003 Capital Facilities Refunding	2,210,000	3,380,000	4,530,000	4,920,000
2007 Refunding Sewer Improvements	32,340,000	0	0	0
OWDA Loan	0	0	0	0
Total Exemptions	53,439,500	61,597,000	65,510,000	64,045,000
Net Debt	36,935,000	39,320,000	41,520,000	31,235,000
Total Voted Legal Debt Margin (Debt Limitation Minus Net Debt)	\$113,008,579	\$104,083,836	\$78,926,453	\$81,226,950

2003	2002	2001	2000	1999	1998
\$4,270,326,483	\$3,555,734,699	\$3,368,571,120	\$3,034,599,895	\$2,478,257,652	\$2,246,790,221
\$105,258,162	\$87,393,367	\$82,714,278	\$74,364,997	\$60,456,441	\$54,669,756
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
4,270,000	4,440,000	4,595,000	4,740,000	4,875,000	5,000,000
15,150,000	15,490,000	15,815,000	16,115,000	0	0
12,000,000	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
635,000	725,000	810,000	890,000	970,000	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
1,385,000	12,705,000	14,420,000	16,045,000	17,595,000	19,075,000
49,890,000	51,880,000	53,815,000	55,705,000	57,550,000	0
6,000,000	0	0	0	0	0
5,305,000	0	0	0	0	0
0	0	0	0	0	0
412,233	799,252	1,162,855	1,504,458	1,825,393	2,126,911
95,047,233	86,039,252	90,617,855	94,999,458	82,815,393	26,201,911
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
635,000	725,000	810,000	890,000	970,000	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
1,385,000	12,705,000	14,420,000	16,045,000	17,595,000	19,075,000
49,890,000	51,880,000	53,815,000	55,705,000	57,550,000	0
6,000,000	0	0	0	0	0
5,305,000	0	0	0	0	0
0	0	0	0	0	0
412,233	799,252	1,162,855	1,504,458	1,825,393	2,126,911
63,627,233	66,109,252	70,207,855	74,144,458	77,940,393	21,201,911
31,420,000	19,930,000	20,410,000	20,855,000	4,875,000	5,000,000
\$73,838,162	\$67,463,367	\$62,304,278	\$53,509,997	\$55,581,441	\$49,669,756

(continued)

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

	2007	2006	2005	2004
Legal Debt Margin as a Percentage of the Debt Limit (Voted)	75.37%	72.58%	65.53%	72.23%
Unvoted Debt Limitation	\$60,577,431	\$57,961,534	\$48,778,581	\$45,584,780
Total Legal Debt Margin (Unvoted)	\$23,642,431	\$18,641,534	\$7,258,581	\$14,349,780
Legal Debt Margin as a Percentage of the Debt Limit (Unvoted)	39.03%	32.16%	14.88%	31.48%

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

- (1) The Debt Limitation is calculated as follows:
 Three 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

Note: 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.

2003	2002	2001	2000	1999	1998
70.15%	77.20%	75.32%	71.96%	91.94%	90.85%
\$42,703,265	\$35,557,347	\$33,685,711	\$30,345,999	\$24,782,577	\$22,457,902
\$11,283,265	\$15,627,347	\$13,275,711	\$9,490,999	\$19,907,577	\$17,457,902
26.42%	43.95%	39.41%	31.28%	80.33%	77.74%

Delaware County, Ohio
 Demographic and Economic Statistics
 Last Ten Years

Year	Population	Personal Income	Per Capita Personal Income	Unemployment Rate
2007	160,865	\$6,776,857,178	\$42,128	4.00%
2006	156,697	6,378,037,991	40,703	3.90
2005	150,268	5,851,435,920	38,940	3.80
2004	142,747	5,707,025,060	39,980	4.00
2003	135,474	5,275,357,560	38,940	3.60
2002	127,484	5,075,902,944	39,816	3.30
2001	119,266	5,044,951,800	42,300	2.20
2000	109,989	4,612,608,693	41,937	1.80
1999	105,518	4,247,099,500	40,250	2.10
1998	99,666	3,895,744,608	39,088	2.00

Source: Ohio Labor Market Informer

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

Employer	Type of Business	2007			1998		
		Number of Employees	Rank	Percent of Total Employment	Number of Employees	Rank	Percent of Total Employment
J. P. Morgan Chase and Co.	Finance	7,893	1	9.19%	3,515	1	7.35%
Olentangy Local School District	School System	1,424	2	1.66	525	6	1.10
Kroger Company	Retail	1,218	3	1.42			
Delaware County	Government	1,035	4	1.20	699	2	1.46
American Showa, Inc.	Manufacturer	769	5	0.90	500	7	1.05
Wal Mart Real Estate Business Trust	Retail	595	6	0.69			
Meijer, Inc.	Retail	590	7	0.69			
Leibert/Emerson Corporation	Manufacturer	551	8	0.64			
Delaware City School District	School System	517	9	0.60	500	8	1.05
Giant Eagle	Retail	484	10	0.56			
PPG Industries, Inc.	Manufacturer				600	3	1.26
General Castings	Manufacturer				538	4	1.12
Cigna Health Care	Insurance				530	5	1.11
Grady Memorial Hospital	Hospital/Medical Services				473	9	0.99
Ohio Wesleyan University	Private Liberal Arts University				440	10	0.92
Total		<u>15,076</u>		<u>17.55%</u>	<u>8,320</u>		<u>17.41%</u>
Total Employment Within the County		<u>85,900</u>			<u>47,800</u>		

Sources: Local Companies and United Way
Ohio Labor Market Informer

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

	2007	2006	2005	2004	2003
General Government					
Legislative and Executive					
Auditor					
Number of Non-Exempt Conveyances	4,761	5,468	6,679	7,145	6,899
Number of Exempt Conveyances	2,548	2,719	2,812	2,811	3,020
Number of Personal Property Returns	2,900	3,038	3,113	3,203	5,108
Number of Dog Tags Sold	20,171	18,815	17,288	16,114	14,076
Number of Weights/Measures Inspections	550	284	431	356	282
Number of Weights/Measures Tests Performed	1,864	2,013	1,991	2,170	1,865
Commissioners					
Number of Resolutions	1,608	1,655	1,705	1,612	1,698
Number of Annexations	8	6	17	12	21
Community and Economic Development					
Number of Business Starts	(2)	533	468	470	550
Number of Active Businesses	(2)	3,286	3,123	2,614	2,409
Major New Development Projects	1	4	4	3	1
Job Creations	156	330	94	81	229
Job Retention	(39)	21	267	33	400
Treasurer					
Percentage Return on Portfolio	5.08	4.82	3.07	1.27	1.11
Board of Elections					
Number of Registered Voters	106,543	108,804	101,436	100,676	82,538
Number of Voters Last General Election	23,435	66,453	41,879	81,175	32,920
Percentage of Register Voters that Voted	22.00	61.07	41.29	80.63	39.88
Recorder					
Number of Total Instruments Recorded	39,545	44,924	52,877	57,870	85,660
Number of Deeds Recorded	6,306	7,334	8,647	9,200	9,284
Number of Mortgages Recorded	12,616	15,329	19,333	20,976	29,590
Number of Mortgages Discharged	10,820	11,994	14,298	14,677	28,958
Number of Mortgages Assignments Recorded	2,157	2,335	1,821	2,983	6,015
Number of Easements Recorded	678	804	1,071	956	961
Number of Plats Recorded	111	127	156	262	208
Number of Federal Tax Liens Recorded	244	238	195	175	197
Number of Mechanics Liens Recorded	239	237	163	272	187
Number of Land Contracts Recorded	16	29	15	25	30
Number of Sheriff's Deeds Recorded	380	241	206	158	102
Data Processing					
Number of Users Served	591	583	532	498	538
Judicial					
Common Pleas Court					
Number of Civil Cases Filed	1,579	1,301	1,024	905	962
Number of Criminal Cases Filed	722	584	668	571	590
Number of Domestic Cases Filed	578	543	557	582	498
Probate Court					
Number of Estate Cases Filed	427	418	418	415	458
Number of Guardianship Cases Filed	116	90	63	76	61
Number of Trust Cases Filed	9	7	13	9	19
Number of Civil Actions Cases Filed	6	18	23	22	22
Number of Adoption Cases Filed	64	58	57	68	55
Number of Marriage Applications	730	768	796	937	825

2002	2001
6,599	5,859
2,630	2,447
4,898	4,268
13,865	13,801
174	144
1,617	1,692
1,658	1,556
7	0
358	371
2,231	2,036
3	4
84	113
272	407
1.79	4.07
85,204	80,817
40,297	22,169
47.29	27.43
64,835	52,208
8,779	7,871
23,355	18,180
16,814	12,008
6,296	6,150
1,047	1,040
239	185
138	133
214	173
21	25
65	60
390	317
757	690
676	544
490	489
433	447
60	60
5	8
25	4
57	44
862	735

(continued)

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

	2007	2006	2005	2004	2003
General Government (continued)					
Judicial (continued)					
Juvenile Court					
Number of Delinquent Cases Filed	1,013	1,113	875	948	1,097
Number of Unruly Cases Filed	257	274	208	189	200
Number of Unfiled Charges	1,484	1,312	1,483	1,600	1,388
Number of Custody Related Cases Filed	1,036	1,027	957	948	724
Number of Adult Cases Filed	56	83	80	48	57
Number of Traffic Cases Filed	1,013	1,109	1,161	1,036	1,251
Public Safety					
Sheriff					
Jail Operation					
Number of Inmates	3,997	3,656	3,403	3,588	3,613
Number of Inmates Housed Elsewhere	0	162	270	164	63
Inmate Profile Felonies	2,329	2,174	2,164	1,961	962
Inmate Profile Misdemeanors	4,613	4,137	4,717	4,214	2,649
Inmate Profile Male	3,142	2,940	2,755	2,978	2,977
Inmate Profile Female	853	716	648	610	636
Enforcement Uniform Crime Reporting					
Number of Homicides Reported	3	0	2	0	1
Number of Rapes Reported	21	18	17	10	19
Number of Robberies Reported	10	12	12	14	9
Number of Burglaries Reported	376	408	340	380	451
Number of Thefts Reported	927	747	568	722	664
Number of Auto Thefts Reported	80	57	74	65	112
Number of Vandalisms Reported	331	595	470	598	737
Number of Domestic Violence Reported	134	151	105	126	112
Number of Domestic Disputes Reported	355	51	32	325	297
Number of Arsons Reported	15	15	9	19	6
Number of Assaults Reported	184	51	48	66	64
Number of Kidnappings Reported	23	12	4	0	0
Intensive Supervision					
Number of Client Contacts	52,577	45,182	31,928	14,475	5,047
Number of Drug Tests Performed	5,887	6,516	5,341	2,822	1,022
Number of New Basic Clients	380	392	396	362	62
Number of Offenders on Electronic House Arrest	716	449	337	141	51
Number of Days Served on Electronic House Arrest	10,746	6,621	7,677	6,641	2,920
Number of New Intensive Supervision Clients	102	60	70	56	62
Number of Offenders as a Condition of Bond	635	641	654	453	122
Number of Offenders on GPS	41	19	7		
Emergency Medical Services					
Number of Emergency Runs	4,883	4,214	5,106	4,931	4,810
Number of Transports	3,058	2,634	2,640	2,639	2,573
911 Calls					
Number of Total Calls	86,046	(1)	83,871	82,099	86,273
Number of Incidents	37,668	(1)	38,325	36,745	38,205
Code Compliance					
Number of Residential Permits Issued	1,703	1,813	2,230	2,700	3,039
Number of Commercial Permits Issued	664	850	245	443	346
Number of Single Family Dwellings Units	2,367	804	1,311	1,903	2,180
Number of Inspections Performed	22,032	27,838	36,075	47,563	46,316

2002	2001
------	------

1,008	751
158	169
1,482	1,291
813	647
50	34
1,471	1,195

3,510	2,963
47	37
1,825	1,495
4,011	3,819
2,895	2,404
615	559

3	1
5	10
10	10
439	323
772	741
76	88
784	508
93	130
316	340
11	26
66	169
0	1

4,363	3,751
3,791	3,957
83	88
52	36
2,805	1,664
83	

4,742	N/A
2,511	N/A

90,694	83,128
38,896	34,346

3,180	2,958
256	310
2,198	2,117
46,988	44,584

(continued)

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

	2007	2006	2005	2004	2003
Public Safety (continued)					
Victim Services Prosecuting Attorney					
Number of Cases Filed	722	580	682	567	659
Number of Victims of Crimes Served	573	625	650	523	725
Public Works					
Engineer					
Miles of Roads Resurfaced	49	54	28	25	22
Number of Bridges Replaced/Improved	5	6	11	12	12
Traffic Signals Installed	0	0	1	2	1
Ditch Maintenance					
Number of Total Projects	350	278	270	233	206
Sewer District					
Number of New Tap Connections	1,077	987	1,410	2,164	2,246
Number of Residential Equivalent Users	28,031	26,763	25,757	24,347	22,183
Health					
MRDD					
Number of Clients Enrolled	1,444	1,305	1,258	1,120	983
Human Services					
Jobs and Family Services					
Number of Individuals who Received Food Stamps	7,851	7,059	7,077	6,682	5,991
Number of Individuals who Received Cash Assistance	1,841	1,757	1,718	1,717	1,520
Number of Children and Families on Medicaid	12,816	10,033	10,286	9,709	8,878
Number of Aged/Blind/Disabled on Medicaid	3,325	4,154	4,172	4,094	3,964
Number of Families - PRC	308	326	392	327	283
Monthly Average Children in Child Care	690	467	398	397	446
Children's Services					
Average Client Count in Foster Care	67	75	70	64	76
Child Support Enforcement Agency					
Total Number of Active Support Orders	4,728	4,374	4,153	3,986	3,898
Total Number of Paternities Administrative	74	82	74	92	71
Total Number of Paternities Judicial	32	50	60	47	42
Total Number of Paternities Failed to Appear	107	146	85	85	N/A
Total Number of Child and Medical Support Admin	121	153	111	147	82
Veteran Services					
Number of Client Contacts	11,431	12,957	10,763	12,664	10,908
Number of Awarded Applications	185	260	193	210	229
Number of Transports to VA Clinic	474	485	455	377	349

Source: Delaware County Departments and Offices

(1) Information was not available for 2006.

(2) Information was not available for 2007.

Information prior to 2001 is not available.

2002	2001
418	427
546	854
28	55
19	13
2	1
174	140
2,143	1,903
19,859	17,716
912	815
5,215	4,226
1,363	1,367
10,154	8,752
3,697	N/A
N/A	N/A
N/A	N/A
N/A	N/A
4,012	3,891
41	90
11	8
N/A	N/A
65	69
9,704	11,147
163	138
332	401

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

	2007	2006	2005	2004	2003
General Government					
Legislative and Executive					
Auditor - General	9.50	9.50	9.50	10.00	9.50
Auditor - Real Estate Assessment	14.50	15.50	14.50	15.00	15.00
Auditor - Data Support	7.00	7.00	6.00	6.00	6.00
Auditor - Bureau Of Motor Vehicles	6.50	7.00	6.00	0.00	0.00
Commissioners General Office	8.00	7.00	7.00	7.00	7.00
Commissioners Records Center	3.00	3.00	3.00	3.00	3.00
Commissioners Lands, Buildings, Garage	25.00	25.00	25.00	25.00	24.00
Commissioners Administrative Services	6.00	5.50	5.50	5.00	5.00
Commissioners Economic Development	2.00	2.00	2.00	2.00	2.00
Prosecuting Attorney	21.50	20.50	20.00	21.00	17.00
Recorder	6.00	8.00	8.00	8.00	8.00
Treasurer	6.00	6.00	6.00	6.00	6.00
Board of Elections	14.00	12.00	9.00	11.00	11.00
Title Administration	9.00	9.00	9.50	9.50	8.50
Judicial					
Public Defender	2.00	2.00	2.00	2.00	2.00
Clerk of Courts	13.00	13.00	12.50	12.50	11.50
Common Pleas Court and Jury Commission	16.50	17.50	17.50	17.00	17.00
Adult Court Services	9.00	7.50	5.50	6.50	4.50
Juvenile Court	31.50	32.00	36.00	34.50	26.00
Probate Court	4.50	5.50	5.00	6.00	7.00
Law Library	0.50	0.50	0.50	0.50	0.50
Public Safety					
Sheriff	177.00	178.00	146.00	146.00	148.00
Emergency Medical and Management Services	109.00	108.00	105.00	98.00	98.00
911	24.00	24.00	25.00	25.00	22.00
Code Compliance	26.00	29.00	30.00	28.00	29.00
Coroner	2.00	1.50	1.50	1.50	1.50
Dog and Kennel	4.00	4.00	4.00	4.00	4.00
Community and Juvenile Grants	17.00	15.50	18.50	20.50	27.50
Public Works					
Engineer and Map Room	71.00	71.00	72.00	70.00	66.00
Sanitary Sewer	44.50	45.50	44.50	47.00	45.00
Health					
MRDD	84.50	80.00	76.00	79.50	80.50
Human Services					
Jobs and Family Services	65.00	56.00	55.00	59.50	61.50
Juvenile Grants	3.50	5.50	0.00	0.00	0.00
Child Support Enforcement Agency	18.00	18.50	18.50	16.50	16.50
Veterans Services	5.25	5.25	5.25	5.25	4.25
Transportation					
Delaware Transit Authority	21.50	19.00	16.00	13.00	14.50
Total	887.25	875.75	827.25	821.25	808.75

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

Information prior to 2000 is not available.

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

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

	2007	2006	2005	2004
General Government				
Legislative and Executive				
Commissioners				
Administrative Office Space (sq. ft.)	10,194	10,194	10,194	10,194
Auditor				
Administrative Office Space (sq. ft.)	10,011	10,011	10,011	10,011
Treasurer				
Administrative Office Space (sq. ft.)	6,101	6,101	6,101	6,101
Prosecuting Attorney				
Administrative Office Space (sq. ft.)	10,283	10,283	10,283	10,283
Board of Elections				
Administrative Office Space (sq. ft.)	12,937	12,937	12,937	12,937
Recorder				
Administrative Office Space (sq. ft.)	4,735	4,735	4,735	4,735
Buildings and Grounds				
Administrative Office Space (sq. ft.)	6,350	6,350	6,350	6,350
Data Processing				
Administrative Office Space (sq. ft.)	2,583	2,583	2,583	2,583
Judicial				
Common Pleas Court				
Number of Court Rooms	5	5	5	5
Probate Court				
Number of Court Rooms	1	1	1	1
Juvenile Court				
Number of Court Rooms	3	3	3	3
Clerk of Courts				
Administrative Office Space (sq. ft.)	2,226	2,226	2,226	2,226
Public Safety				
Sheriff				
Jail Capacity	181	181	103	103
Number of Patrol Vehicles	54	54	51	48
Probation				
Administrative Office Space (sq. ft.)	3,289	3,289	3,289	3,289
Emergency Medical Services				
Number of Stations	10	10	10	9
Number of Emergency Squads	11	9	10	10
Public Works				
Engineer				
Centerline Miles of Roads	341.10	341.10	341.12	341.12
Number of Bridges	359	359	361	359
Number of Traffic Signals	8	8	8	7
Building Department				
Administrative Office Space (sq. ft.)	902	902	902	902
Sewer District				
Number of Treatment Facilities	8	8	8	8
Number of Pumping Stations	27	26	22	22
Miles of Sewer Lines	375.18	361.00	347.00	336.00

2003	2002
10,194	10,194
10,011	10,011
6,101	6,101
10,283	10,283
12,937	12,937
4,735	4,735
6,350	6,350
2,583	2,583
5	5
1	1
3	3
2,226	2,226
103	103
45	41
3,289	3,289
9	9
9	8
341.12	341.06
354	353
5	4
902	902
8	8
21	20
325.00	312.00

(continued)

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

	2007	2006	2005	2004
Human Services				
Jobs and Family Services				
Administrative Office Space (sq. ft.)	19,616	19,616	19,616	19,616
Child Support Enforcement Agency				
Administrative Office Space (sq. ft.)	7,294	7,294	7,294	7,294
Veteran Services				
Administrative Office Space (sq. ft.)	1,242	1,242	1,242	1,242

Source: Various County Departments

Information prior to 2002 is not available.

<u>2003</u>	<u>2002</u>
19,616	19,616
7,294	7,294
0	0

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Mary Taylor, CPA
Auditor of State

FINANCIAL CONDITION

DELAWARE COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JULY 1, 2008**